# EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

## TABLE OF CONTENTS


| | Page |
|---|---|
| FINANCIAL SECTION | |
| Independent Auditor's Report | 3 |
| Basic Financial Statements: | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 6 |
| Statement of Activities | 7 |
| Fund Financial Statements: | |
| Balance Sheet - Governmental Funds | 8 |
| Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position | 9 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 10 |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities | 11 |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund | 12 |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Solid Waste Fee Fund | 14 |
| Statement of Net Position - Proprietary Fund | 15 |
| Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Fund | 16 |
| Statement of Cash Flows - Proprietary Fund | 17 |
| Statement of Net Position - Fiduciary Funds | 18 |
| Statement of Changes in Net Position - Fiduciary Funds | 19 |
| Notes to the Financial Statements | 20 |
| Required Supplementary Information: | |
| Evans County Board of Commissioners Retirement Plan | 44 |
| Notes to the Required Supplementary Information | 45 |
| Supplementary Information: | |
| Non-Major Funds: | |
| Nonmajor Governmental Funds: | |
| Combining Balance Sheet | 46 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 47 |
| Nonmajor Capital Projects Funds: | |
| Combining Balance Sheet | 48 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 49 |
| Nonmajor Special Revenue Funds: | |
| Combining Balance Sheet | 50 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 52 |

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Abuse Treatment and Education Fund 54
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Jail Fund 55
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Juvenile Supervision Fee Fund 56
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library Fund 57
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Superior Court General Purpose Fund 58
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hospital Indigent Bond Fund 59
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Fire Services Fund 60
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Inmate Telephone Fund 61
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - T-SPLOST Discretionary Fund 62
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Recreation Department Fund 63
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - E-911 Fund 64
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hotel/Motel Tax Fund 65
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Emergency Medical Services Fund 66
Fiduciary Funds - Agency Funds:
Combining Statement of Fiduciary Assets and Liabiltities 67
Combining Statement of Changes in Assets and Liabilities 68

Schedule of Projects Paid with Special Sales Tax Proceeds 69

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* 71

LANIER, DEAL & PROCTOR

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

WILLIAM RUSSELL LANIER, CPA
RICHARD N. DEAL, CPA, CGMA
KAY S. PROCTOR, CPA, CFE, CGMA
WILLIAM BLAKE BLOSER, CPA
TIFFANY D. JENKINS, CPA, CGMA
RICHARD N. DEAL II, CPA

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of and for the year ended June 30, 2019, 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 2.3% of the assets, 0.6% of the net position, and 5.2% 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 2.3% of the assets, 0.6% of the net position, and 5.2% 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and Solid Waste Fee Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

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 44 and 45 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 15, 2020, 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, Deal & Proctor

Statesboro, Georgia
January 15, 2020

**EVANS COUNTY, GEORGIA**
STATEMENT OF NET POSITION
JUNE 30, 2019

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| ASSETS | Governmental Activities | Business-type Activities | Total | Evans County Board of Health |
| Current Assets: | | | | |
| Cash and cash equivalents | $ 5,818,890 | $ 1,532,475 | $ 7,351,365 | $ 484,636 |
| Receivables: | | | | |
| Accounts | 228,427 | 54,381 | 282,808 | - |
| Taxes | 180,499 | - | 180,499 | - |
| Intergovernmental | 377,575 | - | 377,575 | 29,336 |
| Prepaid items | 41,319 | 3,469 | 44,788 | - |
| Internal balances | (18,421) | 18,421 | - | - |
| Total Current Assets | 6,628,289 | 1,608,746 | 8,237,035 | 513,972 |
| Noncurrent Assets: | | | | |
| Nondepreciable capital assets | 949,027 | 149,739 | 1,098,766 | - |
| Depreciable capital assets, net | 12,742,324 | 671,632 | 13,413,956 | - |
| Total Noncurrent Assets | 13,691,351 | 821,371 | 14,512,722 | - |
| Total Assets | 20,319,640 | 2,430,117 | 22,749,757 | 513,972 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Resources related to pensions and OPEB | 367,424 | 37,666 | 405,090 | 135,453 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts payable | 581,090 | 22,314 | 603,404 | - |
| Accrued payroll liabilities | 100,072 | 3,209 | 103,281 | - |
| Compensated absences payable | 19,749 | 21 | 19,770 | 5,859 |
| Total Current Liabilities | 700,911 | 25,544 | 726,455 | 5,859 |
| Long-Term Liabilities: | | | | |
| Compensated absences payable (net of current portion) | 78,995 | 84 | 79,079 | 5,858 |
| Net pension obligation | 1,672,457 | 105,382 | 1,777,839 | 282,222 |
| Net OPEB liability | - | - | - | 139,820 |
| Landfill closure and postclosure care costs | - | 896,141 | 896,141 | - |
| Total Long-Term Liabilities | 1,751,452 | 1,001,607 | 2,753,059 | 427,900 |
| Total Liabilities | 2,452,363 | 1,027,151 | 3,479,514 | 433,759 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Resources related to pensions and OPEB | 56,103 | 2,685 | 58,788 | 99,454 |
| NET POSITION | | | | |
| Investment in capital assets | 13,691,351 | 821,371 | 14,512,722 | - |
| Restricted for: | | | | |
| Capital projects | 1,823,801 | - | 1,823,801 | - |
| Other purposes | 881,610 | - | 881,610 | 172,474 |
| Unrestricted | 1,781,836 | 616,576 | 2,398,412 | (56,262) |
| Total Net Position | $ 18,178,598 | $ 1,437,947 | $19,616,545 | $ 116,212 |

See accompanying notes to the basic financial statements.

**EVANS COUNTY, GEORGIA**
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

| 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 | $ 1,210,977 | $ 128,540 | $ 8,685 | - | $ (1,073,752) | | $ (1,073,752) | |
| Judicial | 973,199 | 92,788 | 19,038 | - | (861,373) | | (861,373) | |
| Public safety | 2,786,684 | 1,394,245 | 123,183 | - | (1,269,256) | | (1,269,256) | |
| Public works | 1,919,331 | 587,656 | 4,243 | $ 734,492 | (592,940) | | (592,940) | |
| Health and welfare | 699,209 | - | - | - | (699,209) | | (699,209) | |
| Culture and recreation | 389,240 | 89,851 | - | - | (299,389) | | (299,389) | |
| Housing and development | 312,871 | 9,525 | - | - | (303,346) | | (303,346) | |
| **Total Governmental Activities** | 8,291,511 | 2,302,605 | 155,149 | 734,492 | (5,099,265) | | (5,099,265) | |
| **Business-Type Activities:** | | | | | | | | |
| Landfill | 759,632 | 787,066 | - | - | - | $ 27,434 | 27,434 | |
| **Total - Primary Government** | $ 9,051,143 | $ 3,089,671 | $ 155,149 | $ 734,492 | (5,099,265) | 27,434 | (5,071,831) | |
| **Component Unit:** | | | | | | | | |
| Evans County Board of Health | $ 417,467 | $ 172,816 | $ 367,788 | $ - | | | | $ 123,137 |
| | | **General Revenues** | | | | | | |
| | | Property taxes levied for general purposes | | | 2,856,915 | - | 2,856,915 | - |
| | | Property taxes levied for hospital | | | 510,264 | - | 510,264 | |
| | | Sales taxes | | | 2,380,884 | - | 2,380,884 | - |
| | | Insurance premium tax | | | 491,847 | - | 491,847 | - |
| | | Other taxes | | | 147,730 | - | 147,730 | - |
| | | Interest earned | | | 8,199 | 3,933 | 12,132 | - |
| | | Gain on sale of capital assets | | | 9,395 | - | 9,395 | |
| | | Other | | | 82,805 | - | 82,805 | - |
| | | **Total General Revenues** | | | 6,488,039 | 3,933 | 6,491,972 | - |
| | | **Transfers** | | | (407,889) | 407,889 | - | - |
| | | **Total General Revenues and Transfers** | | | 6,080,150 | 411,822 | 6,491,972 | - |
| | | **Change in Net Position** | | | 980,885 | 439,256 | 1,420,141 | 123,137 |
| | | **Net Position, July 1, 2018, As restated** | | | 17,197,713 | 998,691 | 18,196,404 | (6,925) |
| | | **Net Position, June 30, 2019** | | | $ 18,178,598 | $ 1,437,947 | $ 19,616,545 | $ 116,212 |

See accompanying notes to the basic financial statements.

**EVANS COUNTY, GEORGIA**
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

| | General | Solid Waste Fee Fund | 2011 Special Sales Tax Fund | 2017 Special Sales Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| Cash | $ 2,624,868 | $ 200,804 | $ 1,088,534 | $ 1,051,833 | $ 852,851 | $ 5,818,890 |
| Receivables: | | | | | | |
| Accounts | 1,384 | 91,635 | 3,200 | - | 132,208 | 228,427 |
| Taxes | 151,769 | - | - | - | 28,730 | 180,499 |
| Intergovernmental | 231,891 | - | - | 123,451 | 22,233 | 377,575 |
| Due from other funds | 412,082 | - | - | - | 107,039 | 519,121 |
| Prepaid items | 29,936 | - | - | - | 11,383 | 41,319 |
| TOTAL ASSETS | $ 3,451,930 | $ 292,439 | $ 1,091,734 | $ 1,175,284 | $ 1,154,444 | $ 7,165,831 |
| LIABILITIES | | | | | | |
| Accounts payable | $ 95,622 | $ 30,224 | $ 268,041 | $ 90,240 | $ 96,963 | $ 581,090 |
| Accrued payroll liabilities | 83,531 | 534 | - | - | 16,007 | 100,072 |
| Due to other funds | 64,305 | 92,874 | 39,621 | 45,315 | 295,427 | 537,542 |
| TOTAL LIABILITIES | 243,458 | 123,632 | 307,662 | 135,555 | 408,397 | 1,218,704 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue - property taxes | 124,239 | - | - | - | 24,055 | 148,294 |
| Unavailable revenue - user fees | - | 75,699 | - | - | 79,027 | 154,726 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 124,239 | 75,699 | - | - | 103,082 | 303,020 |
| FUND BALANCES | | | | | | |
| Nonspendable | 29,936 | - | - | - | 11,383 | 41,319 |
| Restricted | 6,360 | 93,108 | 784,072 | 1,039,729 | 770,759 | 2,694,028 |
| Assigned | 79,625 | - | - | - | - | 79,625 |
| Unassigned | 2,968,312 | - | - | - | (139,177) | 2,829,135 |
| TOTAL FUND BALANCES | 3,084,233 | 93,108 | 784,072 | 1,039,729 | 642,965 | 5,644,107 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 3,451,930 | $ 292,439 | $ 1,091,734 | $ 1,175,284 | $ 1,154,444 | $ 7,165,831 |

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, 2019

| | | |
|---|---|---|
| **Amounts reported for governmental activities in the statement of net position are different because:** | | |
| **Total Governmental Fund Balances** | | $ 5,644,107 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds: | | |
| Cost | $ 22,767,697 | |
| Less accumulated depreciation | (9,076,346) | 13,691,351 |
| 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 | 148,294 | |
| User fees | 154,726 | 303,020 |
| Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds. | | |
| Deferred outflows | 367,424 | |
| Deferred inflows | (56,103) | 311,321 |
| The County's net pension obligation is not reported in the governmental funds but is in the statement of net position. | | (1,672,457) |
| 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 | | (98,744) |
| **Net Position Of Governmental Activities** | | $ 18,178,598 |

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, 2019

| | General | Solid Waste Fee Fund | 2011 Special Sales Tax Fund | 2017 Special Sales Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| REVENUES | | | | | | |
| Taxes | $ 4,315,151 | - | - | $ 1,367,632 | $ 711,265 | $ 6,394,048 |
| Licenses and permits | 31,650 | - | - | - | - | 31,650 |
| Charges for services | 119,788 | $ 587,386 | - | - | 1,253,449 | 1,960,623 |
| Fees, fines and forfeitures | 278,666 | - | - | - | 25,727 | 304,393 |
| Intergovernmental | 57,299 | - | $ 385,000 | 344,280 | 4,322 | 790,901 |
| Interest | 7,421 | - | 2,254 | 2,315 | 1,420 | 13,410 |
| Other | 72,241 | - | - | - | 10,564 | 82,805 |
| Total revenues | 4,882,216 | 587,386 | 387,254 | 1,714,227 | 2,006,747 | 9,577,830 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | 1,077,200 | - | - | - | - | 1,077,200 |
| Judicial | 945,692 | - | - | - | 6,324 | 952,016 |
| Public safety | 1,374,239 | - | - | - | 1,146,846 | 2,521,085 |
| Public works | 630,104 | 432,024 | - | - | 13,768 | 1,075,896 |
| Health and welfare | 89,227 | - | - | - | 480,000 | 569,227 |
| Culture and recreation | 86,132 | - | - | - | 223,900 | 310,032 |
| Housing and development | 221,044 | - | - | - | 6,575 | 227,619 |
| Capital outlay | - | - | 521,091 | 282,573 | 800,749 | 1,604,413 |
| Intergovernmental | - | - | - | 491,519 | - | 491,519 |
| Total expenditures | 4,423,638 | 432,024 | 521,091 | 774,092 | 2,678,162 | 8,829,007 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 458,578 | 155,362 | (133,837) | 940,135 | (671,415) | 748,823 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | - | - | - | - | 22,642 | 22,642 |
| Transfers in | - | - | - | - | 238,374 | 238,374 |
| Transfers out | (208,000) | - | (149,739) | (286,332) | (2,192) | (646,263) |
| Total other financing sources (uses) | (208,000) | - | (149,739) | (286,332) | 258,824 | (385,247) |
| NET CHANGE IN FUND BALANCES | 250,578 | 155,362 | (283,576) | 653,803 | (412,591) | 363,576 |
| FUND BALANCES, JULY 1, 2018 | 2,833,655 | (62,254) | 1,067,648 | 385,926 | 1,055,556 | 5,280,531 |
| FUND BALANCES, JUNE 30, 2019 | $ 3,084,233 | $ 93,108 | $ 784,072 | $ 1,039,729 | $ 642,965 | $ 5,644,107 |

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, 2019

| | | | |
|---|---|---|---|
| **Amounts reported for governmental activities in the statement of activities are different because:** | | | |
| **Net Change In Fund Balances - Total Governmental Funds** | | | $ 363,576 |
| 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 | $ (892,107) | |
| | Capital outlay | 1,567,427 | 675,320 |
| 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 @ 6/30/19 | 154,726 | |
| | Unavailable revenue @ 6/30/18 | (148,789) | 5,937 |
| | Property taxes: | | |
| | Unavailable revenue @ 6/30/19 | 148,294 | |
| | Unavailable revenue @ 6/30/18 | (154,698) | (6,404) |
| Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities. | | | (13,247) |
| 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. | | | (45,798) |
| 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 | | | 1,501 |
| **Change In Net Position of Governmental Activities** | | | $ 980,885 |

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, 2019

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property | $ 2,808,150 | $ 2,808,150 | $ 2,863,320 | $ 55,170 |
| Local option sales tax | 700,000 | 700,000 | 820,998 | 120,998 |
| Alcoholic beverage | 60,000 | 60,000 | 58,337 | (1,663) |
| Insurance premium | 450,000 | 450,000 | 491,847 | 41,847 |
| Other | 72,000 | 72,000 | 80,649 | 8,649 |
| Licenses and permits | 23,000 | 23,000 | 31,650 | 8,650 |
| Charges for services | 157,200 | 157,200 | 119,788 | (37,412) |
| Fees, fines and forfeitures | 191,000 | 243,000 | 278,666 | 35,666 |
| Intergovernmental | 37,400 | 37,400 | 57,299 | 19,899 |
| Interest | 7,500 | 7,500 | 7,421 | (79) |
| Other | 44,500 | 44,500 | 72,241 | 27,741 |
| Total revenues | 4,550,750 | 4,602,750 | 4,882,216 | 279,466 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Executive | 237,700 | 267,100 | 264,265 | 2,835 |
| Elections | 60,400 | 74,900 | 74,898 | 2 |
| General administration | 292,050 | 198,050 | 187,981 | 10,069 |
| Information technology | 79,300 | 75,800 | 75,072 | 728 |
| Tax commissioner | 202,450 | 221,250 | 221,160 | 90 |
| Tax assessor | 169,550 | 165,550 | 165,318 | 232 |
| General government buildings | 111,400 | 93,400 | 88,506 | 4,894 |
| Total general government | 1,152,850 | 1,096,050 | 1,077,200 | 18,850 |
| Judicial: | | | | |
| Superior Court | 456,400 | 444,400 | 443,499 | 901 |
| State Court | 125,900 | 125,900 | 123,332 | 2,568 |
| Juvenile Court | 46,100 | 46,100 | 41,813 | 4,287 |
| Probate Court | 154,250 | 151,850 | 149,418 | 2,432 |
| Magistrate Court | 158,550 | 161,950 | 134,829 | 27,121 |
| Victim Assistance | - | 52,000 | 52,801 | (801) |
| Total judicial | 941,200 | 982,200 | 945,692 | 37,309 |
| Public safety: | | | | |
| Sheriff | 820,000 | 722,000 | 726,882 | (4,882) |
| Jail | 460,800 | 540,800 | 549,585 | (8,785) |
| Corrections | 46,300 | 46,300 | 36,032 | 10,268 |
| Coroner | 24,400 | 24,400 | 22,570 | 1,830 |
| Emergency management | 28,200 | 40,600 | 39,170 | 1,430 |
| Total public safety | $ 1,379,700 | $ 1,374,100 | $ 1,374,239 | $ (139) |

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, 2019

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|---|
| EXPENDITURES (Continued) | | | | |
| Public works - Roads | $ 559,650 | $ 630,050 | $ 630,104 | $ (54) |
| Health and welfare: | | | | |
| Health department | 67,450 | 67,450 | 66,450 | 1,000 |
| Hospital | - | - | 21,972 | (21,972) |
| Family and children services | 6,000 | 6,000 | 805 | 5,195 |
| Total health and welfare | 73,450 | 73,450 | 89,227 | (15,777) |
| Culture and recreation: | | | | |
| Recreation | 1,400 | 1,400 | 32 | 1,368 |
| Libraries | 87,400 | 87,400 | 86,100 | 1,300 |
| Total culture and recreation | 88,800 | 88,800 | 86,132 | 2,668 |
| Housing and development: | | | | |
| Conservation | 128,950 | 129,250 | 101,946 | 27,304 |
| Code enforcement | 45,550 | 48,250 | 48,198 | 52 |
| Economic development | 72,000 | 72,000 | 70,900 | 1,100 |
| Total housing and development | 246,500 | 249,500 | 221,044 | 28,456 |
| Total expenditures | 4,442,150 | 4,494,150 | 4,423,638 | 71,313 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 108,600 | 108,600 | 458,578 | 350,779 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 1,000 | 1,000 | - | (1,000) |
| Transfers out | (209,600) | (209,600) | (208,000) | 1,600 |
| Total other financing sources (uses) | (208,600) | (208,600) | (208,000) | 600 |
| NET CHANGE IN FUND BALANCE | $ (100,000) | $ (100,000) | 250,578 | $ 351,379 |
| FUND BALANCE, BEGINNING OF YEAR | | | 2,833,655 | |
| FUND BALANCE, END OF YEAR | | | $ 3,084,233 | |

See accompanying notes to the basic financial statements.



(Concluded) - 2.

**EVANS COUNTY, GEORGIA**
SOLID WASTE FEE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Charges for services | $ 461,200 | $ 587,386 | $ 126,186 |
| EXPENDITURES | | | |
| Current: | | | |
| Public works | 461,200 | 432,024 | 29,176 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 155,362 | 155,362 |
| FUND BALANCE, BEGINNING OF YEAR | (62,254) | (62,254) | - |
| FUND BALANCE, END OF YEAR | $ (62,254) | $ 93,108 | $ 155,362 |

See accompanying notes to the basic financial statements.

**EVANS COUNTY, GEORGIA**
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2019

| | Landfill Enterprise Fund |
|---|---|
| ASSETS | |
| Current Assets | |
| Cash | $ 1,532,475 |
| Accounts receivable | 54,381 |
| Prepaid items | 3,469 |
| Due from other funds | 59,624 |
| Total Current Assets | 1,649,949 |
| Capital Assets | |
| Construction in process | 149,739 |
| Buildings | 143,570 |
| Improvements | 276,496 |
| Machinery and equipment | 1,272,515 |
| Less accumulated depreciation | (1,020,949) |
| Total Capital Assets | 821,371 |
| Total Assets | 2,471,320 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Resources related to pensions | 37,666 |
| LIABILITIES | |
| Current Liabilites | |
| Accounts payable | 22,314 |
| Accrued salaries | 3,209 |
| Compensated absences payable | 21 |
| Due to other funds | 41,203 |
| Total Current Liabilities | 66,747 |
| Long-Term Liabilites | |
| Landfill closure and postclosure care costs | 896,141 |
| Net pension obligation | 105,382 |
| Compensated absences payable (net of current portion) | 84 |
| Total Long-Term Liabilities | 1,001,607 |
| Total Liabilities | 1,068,354 |
| DEFERRED INFLOWS OF RESOURCES | |
| Resources related to pensions | 2,685 |
| NET POSITION | |
| Investment in capital assets | 821,371 |
| Unrestricted | 616,576 |
| Total Net Position | $ 1,437,947 |

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, 2019

| | Landfill Enterprise Fund |
|---|---|
| OPERATING REVENUES | |
| Tipping and transfer station fees | $ 776,550 |
| Other | 10,516 |
| Total operating revenues | 787,066 |
| OPERATING EXPENSES | |
| Salaries | 145,354 |
| Employee benefits | 50,491 |
| Purchased/contracted services | 173,770 |
| Materials and supplies | 319,742 |
| Bad debts | 2,122 |
| Depreciation | 68,153 |
| Total operating expenses | 759,632 |
| OPERATING INCOME | 27,434 |
| NONOPERATING REVENUE | |
| Interest income | 3,933 |
| INCOME BEFORE TRANSFERS | 31,367 |
| TRANSFERS IN | 407,889 |
| CHANGE IN NET POSITION | 439,256 |
| NET POSITION, JULY 1, 2018 | 998,691 |
| NET POSITION, JUNE 30, 2019 | $ 1,437,947 |

See accompanying notes to the basic financial statements.

**EVANS COUNTY, GEORGIA**
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | Landfill Enterprise Fund |
|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Cash received from customers | $ 769,152 |
| Cash payments for goods and services | (204,584) |
| Cash payments for salaries and benefits | (192,074) |
| Net cash provided by operating activities | 372,494 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Transfers in from capital projects fund | 407,889 |
| Purchase of capital assets | (407,889) |
| Net cash used by capital and related financing activities | - |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest received | 3,933 |
| NET INCREASE IN CASH | 376,427 |
| CASH, JULY 1, 2018 | 1,156,048 |
| CASH, JUNE 30, 2019 | $ 1,532,475 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | |
| Operating income | $ 27,434 |
| Adjustments: | |
| Depreciation | 68,153 |
| Increase in accounts receivable | (15,792) |
| Increase in prepaid items | (1,394) |
| Increase in due to other funds | 16,975 |
| Increase in deferred outflows related to pensions | (2,273) |
| Decrease in accounts payable | (6,459) |
| Increase in landfill closure and postclosure care costs | 279,806 |
| Increase in net pension obligation | 6,901 |
| Increase in accrued salaries | 2,121 |
| Decrease in compensated absences payable | (1,017) |
| Decrease in deferred inflows related to pensions | (1,961) |
| Net cash provided by operating activities | $ 372,494 |

See accompanying notes to the basic financial statements.

**EVANS COUNTY, GEORGIA**
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019

| | Pension Trust Fund | Agency Funds |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | - | $ 392,881 |
| Investments, at fair value | $ 2,509,381 | - |
| Total assets | $ 2,509,381 | $ 392,881 |
| **Liabilities** | | |
| Due to other entities and individuals | | $ 392,881 |
| **Net Position** | | |
| Held in trust for employee pension benefits | $ 2,509,381 | |

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, 2019

| | Pension Trust Fund |
|---|---|
| **Additions** | |
| Employer contributions | $ 216,357 |
| Investment income | 93,323 |
| **Total additions** | 309,680 |
| **Deductions** | |
| Benefit payments | 117,557 |
| Administrative expenses | 22,380 |
| **Total deductions** | 139,937 |
| **Change in net position** | 169,743 |
| **Net position, Beginning of year** | 2,339,638 |
| **Net position, End of year** | $ 2,509,381 |

See accompanying notes to the basic financial statements.

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

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

### 1-A. Reporting Entity

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

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**1-B. Basis of Presentation**

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

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

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

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

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

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

**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.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

### 1-C. Measurement Focus

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

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

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

### 1-D. Basis of Accounting

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

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

### 1-E. Assets, Liabilities and Net Position

### Cash, Cash Equivalents, and Investments

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

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund 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, 2019, 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.

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, 2019, in the following departments for the general fund:

| | General Fund |
|---|---|
| Victim assistance | $ 801 |
| Sheriff | 4,882 |
| Jail | 8,785 |
| Public works - roads | 54 |
| Hospital | 21,972 |

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 |
|---|---|
| Recreation | $ 118,412 |
| E-911 | 38,326 |
| Hotel/motel tax | 350 |

### Deficit Fund Balance

The Recreation Department SPLOST capital projects fund had a deficit fund balance of $139,177 at June 30, 2019, which the County plans to eliminate with future SPLOST revenues designated for recreation.

## NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2019, the carrying amount of the County's deposits was $7,744,246 and the bank balance was $7,889,591. Of the bank balance, $861,745 was covered by federal depository insurance and $7,027,846 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, 2019, 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 | $2,247,380 |
| Principal Financial Group, Inc. stock | 262,001 |
| | $2,509,381 |

Discretely Presented Component Unit

At June 30, 2019, 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, 2019, property taxes were levied on September 5, 2018, billed on September 25, 2018, and were due December 20, 2018.

## NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2019, is as follows:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General | Landfill | $ 41,203 |
| | Jail | 15,000 |
| | E-911 | 9,896 |
| | 2017 Special Sales Tax | 3,143 |
| | Emergency Medical Services | 56,559 |
| | Solid Waste Fee | 33,250 |
| | 2011 Special Sales Tax | 39,621 |
| | Drug Abuse Treatment and Education | 1,243 |
| | Fire Services | 50,731 |
| | Recreation Department | 150,531 |
| | T-SPLOST Discretionary | 10,905 |
| Hospital Indigent Bond | General | 62,055 |
| Fire Services | 2017 Special Sales Tax | 36,998 |
| Hotel/Motel Tax | General | 2,250 |
| Recreation Department | Hotel/Motel Tax | 562 |
| Recreation Department SPLOST | 2017 Special Sales Tax | 5,174 |
| Landfill | Solid Waste Fee | 59,624 |
| Total | | $578,745 |

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

Interfund balances at June 30, 2019 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, 2019, 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 | $208,000 | - | - | $ 2,192 | $210,192 |
| Recreation Department SPLOST | - | - | $ 28,182 | - | 28,182 |
| Landfill | - | $ 149,739 | 258,150 | - | 407,889 |
| Total | $208,000 | $ 149,739 | $ 286,332 | $ 2,192 | $646,263 |

The general fund transferred funds to the Recreation Department special revenue fund to help fund its operating deficit. The 2017 Special Sales Tax fund transferred funds to the Recreation Department SPLOST fund in accordance with the SPLOST intergovernmental agreement. The 2011 and 2017 Special Sales Tax fund transferred funds to the Landfill Enterprise fund for equipment purchases. The Hotel/Motel tax fund transferred $2,192 to the Recreation Department special revenue fund for theater improvements.

## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 for the County's governmental activities was as follows:

| | Balance 6/30/2018 | Additions | Decreases | Balance 6/30/2019 |
|---|---|---|---|---|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | $ 949,027 | - | - | $ 949,027 |
| Construction in progress | 22,067 | - | $ 22,067 | - |
| Total capital assets not being depreciated | 971,094 | - | 22,067 | 949,027 |
| Capital assets being depreciated: | | | | |
| Buildings | 3,918,213 | $ 349,260 | - | 4,267,473 |
| Improvements | 2,802,438 | 30,649 | - | 2,833,087 |
| Infrastructure | 8,467,248 | 678,146 | - | 9,145,394 |
| Machinery and equipment | 5,054,524 | 518,192 | - | 5,572,716 |
| Total capital assets being depreciated | 20,242,423 | 1,576,247 | - | 21,818,670 |
| Total capital assets | 21,213,517 | 1,576,247 | 22,067 | 22,767,697 |
| Accumulated depreciation: | | | | |
| Buildings | 2,170,384 | 85,789 | - | 2,256,173 |
| Improvements | 1,497,031 | 93,119 | - | 1,590,150 |
| Infrastructure | 459,411 | 369,514 | - | 828,925 |
| Machinery and equipment | 4,057,413 | 343,685 | - | 4,401,098 |
| Total accumulated depreciation | 8,184,239 | 892,107 | - | 9,076,346 |
| Governmental activities capital assets, net | $ 13,029,278 | $ 684,140 | $ 22,067 | $ 13,691,351 |

Governmental activities depreciation expense:

| | |
|---|---|
| General government | $ 111,287 |
| Judicial | 1,116 |
| Public safety | 157,252 |
| Public works | 543,414 |
| Health and welfare | 12,283 |
| Culture and recreation | 65,608 |
| Housing and development | 1,147 |
| Total governmental activities depreciation expense | $ 892,107 |

## NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2019 for the County's enterprise fund was as follows:

| | Balance 6/30/2018 | Additions | Decreases | Balance 6/30/2019 |
|---|---|---|---|---|
| Business-Type Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Construction in progress | - | $ 149,739 | $ - | $ 149,739 |
| Capital assets being depreciated: | | | | |
| Buildings | $ 143,570 | - | - | $ 143,570 |
| Improvements | 276,496 | - | - | 276,496 |
| Machinery and equipment | 1,014,365 | 258,150 | - | 1,272,515 |
| Total capital assets being depreciated | 1,434,431 | 258,150 | - | 1,692,581 |
| Total capital assets | 1,434,431 | 407,889 | - | 1,842,320 |
| Accumulated depreciation: | | | | |
| Buildings | 135,972 | 463 | - | 136,435 |
| Improvements | 102,774 | 5,690 | - | 108,464 |
| Machinery and equipment | 714,050 | 62,000 | - | 776,050 |
| Total accumulated depreciation | 952,796 | 68,153 | - | 1,020,949 |
| Business-type activities capital assets, net | $ 481,635 | $ 339,736 | $ - | $ 821,371 |

| | Balance 6/30/2018 | Additions | Decreases | Balance 6/30/2019 |
|---|---|---|---|---|
| Component unit - Evans County Board of Health: | | | | |
| Capital assets being depreciated: | | | | |
| Machinery and equipment | $ 37,457 | $ - | $ 16,323 | $ 21,134 |
| Accumulated depreciation: | | | | |
| Machinery and equipment | 37,457 | - | 16,323 | 21,134 |
| 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, 2019, the estimated liability for landfill closure and post closure care costs is $896,141 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 $1,882,562 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 19.48% with an estimated remaining useful life of 27 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, 2018 | Additions | Reductions | Balance June 30, 2019 | Amounts Due In One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Compensated absences payable | $ 100,245 | $ - | $ 1,501 | $ 98,744 | $ 19,749 |
| Total Governmental Activities | $ 100,245 | $ - | $ 1,501 | $ 98,744 | $ 19,749 |
| | | | | | |
| Business-type Activities: | | | | | |
| Compensated absences payable | $ 1,122 | - | $ 1,017 | $ 105 | $ 21 |
| Accrued landfill closure and postclosure care costs | 616,335 | $ 279,806 | - | 896,141 | - |
| Total Business-Type Activities | $ 617,457 | $ 279,806 | $ 1,017 | $ 896,246 | $ 21 |

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, 2019, governmental fund balances are composed of the following:

| | General Fund | Solid Waste Fee Fund | 2011 Special Sales Tax Fund | 2017 Special Sales Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| Nonspendable: | | | | | | |
| Prepaid items | $ 29,936 | - | - | - | $ 11,383 | $ 41,319 |
| Restricted: | | | | | | |
| E-911 | - | - | - | - | 37,960 | 37,960 |
| Ambulance service | - | - | - | - | 98,768 | 98,768 |
| Judicial | - | - | - | - | 33,925 | 33,925 |
| Drug education | - | - | - | - | 113,901 | 113,901 |
| Victim assistance | 6,360 | - | - | - | - | 6,360 |
| Recreation | - | - | - | - | 79,737 | 79,737 |
| Tourism | - | - | - | - | 604 | 604 |
| Jail | - | - | - | - | 28,824 | 28,824 |
| Solid waste | - | $ 93,108 | - | - | - | 93,108 |
| Fire protection | - | - | - | - | 106,287 | 106,287 |
| Roads | - | - | - | - | 240,489 | 240,489 |
| Hospital | - | - | - | - | 30,264 | 30,264 |
| Capital projects | - | - | $ 784,072 | $ 1,039,729 | - | 1,823,801 |
| Total restricted | 6,360 | 93,108 | 784,072 | 1,039,729 | 770,759 | 2,694,028 |
| Assigned: | | | | | | |
| Subsequent years' budget | 79,625 | - | - | - | - | 79,625 |
| Unassigned | 2,968,312 | - | - | - | (139,177) | 2,829,135 |
| Total fund balances | $ 3,084,233 | $ 93,108 | $ 784,072 | $ 1,039,729 | $ 642,965 | $ 5,644,107 |

## 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, 2018 the date of the most recent actuarial valuation, there were 94 participants as follows:

| | |
|---|---|
| Active employees | 43 |
| Inactive employees entitled to but not receiving benefits | 28 |
| Retired employees or beneficiaries currently receiving benefits | 23 |
| | 94 |

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, 2018 was $216,357. Total actual contributions to the plan for the current year were $214,432 which represents 12.74% 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 | 10.16% | 7.70% |
| Core Bond | 89.84% | 4.00% |
| | 100.00% | |

***Rate of Return*** – For the year ended December 31, 2018, the annual money-weighted rate of return on the plan investments, net of pension plan investment expenses was -1.88%. 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, 2018, 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, 2018 were as follows:

| | |
|---|---|
| Total pension liability | $4,038,382 |
| Plan fiduciary net position | (2,260,543) |
| County's net pension liability | $1,777,839 |
| | |
| Plan net position as a percentage of pension liability | 55.98% |

***Actuarial Assumptions*** – The total pension liability was determined by an actuarial valuation as of December 31, 2018, using a long-term investment rate of return of 4.25%, net of plan investment expenses. An inflation rate of 2.25% was used. Mortality rates were based on the 2007 SOA RP-2014 study.

***Discount Rate*** – The discount rate used to measure the total pension liability was 4.24%. 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 2018 to 2076. Benefit payments after 2108 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, 2018 were as follows:

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (c) = (a)-(b) |
|---|---|---|---|
| Balance, January 1, 2018 | $ 3,874,021 | $ 2,221,598 | $ 1,652,423 |
| Changes for the year: | | | |
| Service cost | 98,740 | - | 98,740 |
| Interest on the total pension liability | 166,641 | - | 166,641 |
| Contributions from the employer | - | 214,432 | (214,432) |
| Net investment income | - | (44,402) | 44,402 |
| Benefit payments, including refunds | (108,280) | (108,280) | - |
| Difference between expected and actual experience | 882 | - | 882 |
| Changes in assumptions | 6,378 | - | 6,378 |
| Administrative expenses | - | (22,805) | 22,805 |
| Net Changes | 164,361 | 38,945 | 125,416 |
| Balance, December 31, 2018 | $ 4,038,382 | $ 2,260,543 | $ 1,777,839 |

***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, 2018 (the measurement date), calculated using the discount rate of 4.24%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.24%) or 1 percentage point higher (5.24%) than the current rate:

| | Discount Rate - 1% (3.24%) | Current Discount Rate (4.24%) | Discount Rate + 1% (5.24%) |
|---|---|---|---|
| Plan's net pension liability | $ 2,495,846 | $ 1,777,839 | $ 1,206,023 |

***Pension Expense*** – For the year ended June 30, 2019, the County recognized pension expense of $264,822.

**NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)**

***Deferred Outflows and Inflows of Resources*** – At June 30, 2019, 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 | $ 216,357 | - |
| Differences in expected and actual experience | 669 | $ 22,409 |
| Effects of changes in assumptions | 61,514 | 13,510 |
| Net differences between expected and net investment income | 126,550 | 22,869 |
| | $ 405,090 | $ 58,788 |

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

| Year ending June 30 | |
|---|---|
| 2020 | $ 276,492 |
| 2021 | 14,765 |
| 2022 | 25,850 |
| 2023 | 29,195 |
| | $ 346,302 |

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 $93,528 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, 2019 were $43,873. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2019, the Board of Health reported $282,222 for its proportionate share of the net pension liabilities. For the year ended June 30, 2019, the Board of Health recognized pension expense of $32,675.

## 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, 2019 was $4,835,000.

## 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, 2019, 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 15, 2020, 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, 2019 follows:

| | |
|---|---|
| Lodging tax receipts | $ 8,746 |
| | |
| Disbursements to: | |
| Chamber of Commerce | $ 6,575 |
| Evans County Recreation - Tos Theater Project | 2,192 |
| Total disbursements | $ 8,767 |

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, 2019

## Schedule of Changes in the Net Pension Liability and Related Ratios

| Measurement period ending | 12/31/2018 | 12/31/2017 | 12/31/2016 | 12/31/2015 | 12/31/2014 |
|---|---|---|---|---|---|
| Fiscal year ending | 6/30/19 (1) | 6/30/18 (1) | 6/30/17 (1) | 6/30/16 (1) | 6/30/15 (1) |
| Total pension liability | | | | | |
| Interest | $ 166,641 | $ 161,841 | $ 163,994 | $ 157,303 | $ 126,507 |
| Service cost | 98,740 | 92,388 | 83,182 | 68,954 | 61,836 |
| Differences between expected and actual experience | 882 | (26,942) | (22,887) | (30,717) | 379,521 |
| Changes in assumption | 6,378 | (27,960) | 208,489 | - | 260,910 |
| Benefit payments | (108,280) | (89,975) | (76,223) | (61,728) | (47,057) |
| Net change in total pension liability | 164,361 | 109,352 | 356,555 | 133,812 | 781,717 |
| Total pension liability, beginning | 3,874,021 | 3,764,669 | 3,408,114 | 3,274,302 | 2,492,585 |
| Total pension liability, ending | $4,038,382 | $3,874,021 | $3,764,669 | $3,408,114 | $3,274,302 |
| Plan fiduciary net position | | | | | |
| Contributions from employer | $ 214,432 | $ 199,227 | $ 182,116 | $ 164,501 | $ 143,992 |
| Net investment income | (44,402) | 115,499 | 113,108 | 30,933 | 66,253 |
| Administrative expenses | (22,805) | (21,753) | (25,311) | (17,625) | (17,382) |
| Benefit payments | (108,280) | (89,975) | (76,223) | (61,728) | (47,057) |
| Net change in plan fiduciary net position | 38,945 | 202,998 | 193,690 | 116,081 | 145,806 |
| Plan fiduciary net position, beginning | 2,221,598 | 2,018,600 | 1,824,910 | 1,708,829 | 1,563,023 |
| Plan fiduciary net position, ending | $2,260,543 | $2,221,598 | $2,018,600 | $1,824,910 | $1,708,829 |
| Net pension liability (asset) | $1,777,839 | $1,652,423 | $1,746,069 | $1,583,204 | $1,565,473 |
| Plan fiduciary net position as percentage of the total pension liability | 55.98% | 57.35% | 53.62% | 53.55% | 52.19% |
| Covered-employee payroll | $1,682,811 | $1,627,151 | $1,600,879 | $1,616,185 | $1,474,592 |
| Net pension liability (asset) a percentage of covered-employee payroll | 105.65% | 101.55% | 109.07% | 97.96% | 106.16% |

## Schedule of Investment Returns

| | | | | | |
|---|---|---|---|---|---|
| Annual money-weighted rate of return, net of investment expense | -1.88% | 5.38% | 5.82% | 1.74% | 3.97% |

## Schedule of County Contributions

| | | | | | |
|---|---|---|---|---|---|
| Actuarially determined contribution | $ 216,357 | $ 214,432 | $ 199,227 | $ 182,116 | $ 164,501 |
| Contributions in relation to the actuarially determined contribuiton | 214,432 | 199,227 | 182,116 | 164,501 | 143,992 |
| Contribution deficiency (excess) | $ 1,925 | $ 15,205 | $ 17,111 | $ 17,615 | $ 20,509 |
| Covered-employee payroll | $ 1,682,811 | $ 1,627,151 | $ 1,600,879 | $ 1,616,185 | $ 1,474,592 |
| Actual contributions as a percentage of covered-employee payroll | 12.74% | 12.24% | 11.38% | 10.18% | 9.76% |

(1) Only fiscal years 2019, 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, 2018, there were no benefit changes during the plan year.

## NOTE 3 – CHANGE IN ASSUMPTIONS

For the plan year ended December 31, 2018, 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<br>Initial Unfunded Actuarial Accrued Liability (30 years)<br>Experience gains/losses (15 years)<br>Amendments (20 years)<br>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, 2019

| | Nonmajor Capital Projects Funds | Nonmajor Special Revenue Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|
| ASSETS | | | |
| Cash | $ 6,180 | $ 846,671 | $ 852,851 |
| Receivables: | | | |
| Accounts | - | 132,208 | 132,208 |
| Taxes | - | 28,730 | 28,730 |
| Intergovernmental | - | 22,233 | 22,233 |
| Due from other funds | 5,174 | 101,865 | 107,039 |
| Prepaid items | - | 11,383 | 11,383 |
| TOTAL ASSETS | $ 11,354 | $ 1,143,090 | $ 1,154,444 |
| LIABILITIES | | | |
| Accounts payable | - | $ 96,963 | $ 96,963 |
| Accrued payroll liabilities | - | 16,007 | 16,007 |
| Due to other funds | $ 150,531 | 144,896 | 295,427 |
| Total liabilities | 150,531 | 257,866 | 408,397 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | - | 24,055 | 24,055 |
| Unavailable revenue - user fees | - | 79,027 | 79,027 |
| Total deferred inflows of resources | - | 103,082 | 103,082 |
| FUND BALANCES | | | |
| Nonspendable | - | 11,383 | 11,383 |
| Restricted | - | 770,759 | 770,759 |
| Unassigned | (139,177) | - | (139,177) |
| Total fund balances | (139,177) | 782,142 | 642,965 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 11,354 | $ 1,143,090 | $ 1,154,444 |

**EVANS COUNTY, GEORGIA**
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

| | Nonmajor Capital Projects Funds | Nonmajor Special Revenue Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|
| REVENUES | | | |
| Taxes | - | $ 711,265 | $ 711,265 |
| Charges for services | - | 1,253,449 | 1,253,449 |
| Fees, fines and forfeitures | - | 25,727 | 25,727 |
| Intergovernmental | - | 4,322 | 4,322 |
| Interest | $ 642 | 778 | 1,420 |
| Other | - | 10,564 | 10,564 |
| Total revenues | 642 | 2,006,105 | 2,006,747 |
| EXPENDITURES | | | |
| Current: | | | |
| Judicial | - | 6,324 | 6,324 |
| Public safety | - | 1,146,846 | 1,146,846 |
| Public works | - | 13,768 | 13,768 |
| Health and welfare | - | 480,000 | 480,000 |
| Housing and development | - | 6,575 | 6,575 |
| Recreation | - | 223,900 | 223,900 |
| Capital outlay | 662,667 | 138,082 | 800,749 |
| Total expenditures | 662,667 | 2,015,495 | 2,678,162 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (662,025) | (9,390) | (671,415) |
| OTHER FINANCING SOURCES (USES) | | | |
| Sale of capital assets | - | 22,642 | 22,642 |
| Transfers in | 28,182 | 210,192 | 238,374 |
| Transfers out | - | (2,192) | (2,192) |
| Total other financing sources (uses) | 28,182 | 230,642 | 258,824 |
| NET CHANGE IN FUND BALANCES | (633,843) | 221,252 | (412,591) |
| FUND BALANCES, JULY 1, 2018 | 494,666 | 560,890 | 1,055,556 |
| FUND BALANCES, JUNE 30, 2019 | $ (139,177) | $ 782,142 | $ 642,965 |

**EVANS COUNTY, GEORGIA**
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

| | Recreation Department SPLOST | 2005 Special Sales Tax Fund | Total Nonmajor Capital Projects Funds |
|---|---|---|---|
| ASSETS | | | |
| Cash | $ 6,180 | $ - | $ 6,180 |
| Due from other funds | 5,174 | - | 5,174 |
| TOTAL ASSETS | $ 11,354 | $ - | $ 11,354 |
| LIABILITIES | | | |
| Due to other funds | $ 150,531 | $ - | $ 150,531 |
| FUND BALANCES | | | |
| Unassigned | (139,177) | - | (139,177) |
| TOTAL LIABILITIES AND FUND BALANCES | $ 11,354 | $ - | $ 11,354 |

**EVANS COUNTY, GEORGIA**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

| | Recreation Department SPLOST | 2005 Special Sales Tax Fund | Total Nonmajor Capital Projects Funds |
|---|---|---|---|
| REVENUES | | | |
| Interest | $ 150 | $ 492 | $ 642 |
| EXPENDITURES | | | |
| Capital outlay | 239,994 | 422,673 | 662,667 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (239,844) | (422,181) | (662,025) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 28,182 | - | 28,182 |
| NET CHANGE IN FUND BALANCES | (211,662) | (422,181) | (633,843) |
| FUND BALANCES, JULY 1, 2018 | 72,485 | 422,181 | 494,666 |
| FUND BALANCES, JUNE 30, 2019 | $ (139,177) | $ - | $ (139,177) |

**EVANS COUNTY, GEORGIA**
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

| | Drug Abuse Treatment & Education | Jail | Juvenile Supervision Fee | Law Library | Superior Court General Purpose | Hospital Indigent Bond | Fire Services | Inmate Telephone |
|---|---|---|---|---|---|---|---|---|
| ASSETS | | | | | | | | |
| Cash | $ 115,954 | $ 33,578 | $ 15,119 | $ 4,335 | $ 14,471 | $ 3,534 | $ 127,690 | $ 10,246 |
| Receivables: | | | | | | | | |
| Accounts | - | - | - | - | - | - | 42,077 | - |
| Taxes | - | - | - | - | - | 28,730 | - | - |
| Intergovernmental | 150 | - | - | - | - | - | 6,074 | - |
| Prepaid items | - | - | - | 200 | - | - | 2,828 | - |
| Due from other funds | - | - | - | - | - | 62,055 | 36,998 | - |
| TOTAL ASSETS | $ 116,104 | $ 33,578 | $ 15,119 | $ 4,535 | $ 14,471 | $ 94,319 | $ 215,667 | $ 10,246 |
| LIABILITIES | | | | | | | | |
| Accounts payable | $ 960 | - | - | - | - | $ 40,000 | $ 17,682 | - |
| Accrued payroll liabilities | - | - | - | - | - | - | 1,538 | - |
| Due to other funds | 1,243 | $ 15,000 | - | - | - | - | 50,731 | - |
| Total liabilities | 2,203 | 15,000 | - | - | - | 40,000 | 69,951 | - |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | 24,055 | - | - |
| Unavailable revenue - user fees | - | - | - | - | - | - | 36,601 | - |
| Total deferred inflows of resources | - | - | - | - | - | 24,055 | 36,601 | - |
| FUND BALANCES | | | | | | | | |
| Nonspendable | - | - | - | $ 200 | - | - | 2,828 | - |
| Restricted | 113,901 | 18,578 | $ 15,119 | 4,335 | $ 14,471 | 30,264 | 106,287 | $ 10,246 |
| Total fund balances | 113,901 | 18,578 | 15,119 | 4,535 | 14,471 | 30,264 | 109,115 | 10,246 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 116,104 | $ 33,578 | $ 15,119 | $ 4,535 | $ 14,471 | $ 94,319 | $ 215,667 | $ 10,246 |



(Continued) -1.

**EVANS COUNTY, GEORGIA**
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

| | T-SPLOST Discretionary | Recreation Department | E-911 | Hotel Motel Tax | Emergency Medical Services | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|
| ASSETS | | | | | | |
| Cash | $ 238,248 | $ 90,518 | $ 39,598 | - | $ 153,380 | $ 846,671 |
| Receivables: | | | | | | |
| Accounts | - | - | 29,620 | $ 603 | 59,908 | 132,208 |
| Taxes | - | - | - | - | - | 28,730 |
| Intergovernmental | 16,009 | - | - | - | - | 22,233 |
| Prepaid items | - | 589 | - | - | 7,766 | 11,383 |
| Due from other funds | - | 562 | - | 2,250 | - | 101,865 |
| TOTAL ASSETS | $ 254,257 | $ 91,669 | $ 69,218 | $ 2,853 | $ 221,054 | $ 1,143,090 |
| LIABILITIES | | | | | | |
| Accounts payable | - | $ 8,661 | $ 21,362 | $ 1,687 | $ 6,611 | $ 96,963 |
| Accrued payroll liabilities | $ 2,863 | 2,682 | - | - | 8,924 | 16,007 |
| Due to other funds | 10,905 | - | 9,896 | 562 | 56,559 | 144,896 |
| Total liabilities | 13,768 | 11,343 | 31,258 | 2,249 | 72,094 | 257,866 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | 24,055 |
| Unavailable revenue - user fees | - | - | - | - | 42,426 | 79,027 |
| Total deferred inflows of resources | - | - | - | - | 42,426 | 103,082 |
| FUND BALANCES | | | | | | |
| Nonspendable | - | 589 | - | - | 7,766 | 11,383 |
| Restricted | 240,489 | 79,737 | 37,960 | 604 | 98,768 | 770,759 |
| Total fund balances | 240,489 | 80,326 | 37,960 | 604 | 106,534 | 782,142 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 254,257 | $ 91,669 | $ 69,218 | $ 2,853 | $ 221,054 | $ 1,143,090 |



(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, 2019

| | Drug Abuse Treatment & Education | Jail | Juvenile Supervision Fee | Law Library | Superior Court General Purpose | Hospital Indigent Bond | Fire Services | Inmate Telephone |
|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | |
| Taxes | - | - | - | - | - | $510,264 | - | - |
| Charges for services | - | - | - | - | $ 4,490 | - | $ 218,804 | - |
| Fees, fines and forfeitures | $ 6,259 | $ 13,357 | $ 2,501 | $ 3,610 | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Interest | 12 | 63 | - | 29 | - | - | - | - |
| Other | - | - | - | - | - | - | - | $ 8,699 |
| Total revenues | 6,271 | 13,420 | 2,501 | 3,639 | 4,490 | 510,264 | 218,804 | 8,699 |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Judicial | - | - | - | 3,930 | 2,394 | - | - | - |
| Public safety | 5,469 | 15,000 | - | - | - | - | 193,014 | 1,584 |
| Public works | - | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | 480,000 | - | - |
| Housing and development | - | - | - | - | - | - | - | - |
| Recreation | - | - | - | - | - | - | - | - |
| Capital outlay: | | | | | | | | |
| Public safety | - | - | - | - | - | - | 3,871 | - |
| Public works | - | - | - | - | - | - | - | - |
| Recreation | - | - | - | - | - | - | - | - |
| Total expenditures | 5,469 | 15,000 | - | 3,930 | 2,394 | 480,000 | 196,885 | 1,584 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 802 | (1,580) | 2,501 | (291) | 2,096 | 30,264 | 21,919 | 7,115 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - |
| NET CHANGE IN FUND BALANCE | 802 | (1,580) | 2,501 | (291) | 2,096 | 30,264 | 21,919 | 7,115 |
| FUND BALANCE, BEGINNING OF YEAR | 113,099 | 20,158 | 12,618 | 4,826 | 12,375 | - | 87,196 | 3,131 |
| FUND BALANCE, END OF YEAR | $ 113,901 | $ 18,578 | $ 15,119 | $ 4,535 | $ 14,471 | $ 30,264 | $ 109,115 | $ 10,246 |



(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, 2019

| | T-SPLOST Discretionary | Recreation Department | E-911 | Hotel Motel Tax | Emergency Medical Services | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|
| REVENUES | | | | | | |
| Taxes | $ 192,255 | - | - | $8,746 | - | $ 711,265 |
| Charges for services | - | $ 88,278 | $ 195,362 | - | $ 746,515 | 1,253,449 |
| Fees, fines and forfeitures | - | - | - | - | - | 25,727 |
| Intergovernmental | - | - | - | - | 4,322 | 4,322 |
| Interest | - | 350 | - | - | 324 | 778 |
| Other | - | 1,865 | - | - | - | 10,564 |
| Total revenues | 192,255 | 90,493 | 195,362 | 8,746 | 751,161 | 2,006,105 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Judicial | - | - | - | - | - | 6,324 |
| Public safety | - | - | 188,326 | - | 743,453 | 1,146,846 |
| Public works | 13,768 | | - | - | - | 13,768 |
| Health and welfare | - | - | - | - | - | 480,000 |
| Housing and development | - | - | - | 6,575 | - | 6,575 |
| Recreation | - | 223,900 | - | - | - | 223,900 |
| Capital outlay: | | | | | | |
| Public safety | - | - | - | - | 7,923 | 11,794 |
| Public works | 6,000 | - | - | - | - | 6,000 |
| Recreation | - | 120,288 | - | - | - | 120,288 |
| Total expenditures | 19,768 | 344,188 | 188,326 | 6,575 | 751,376 | 2,015,495 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 172,487 | (253,695) | 7,036 | 2,171 | (215) | (9,390) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | - | 22,642 | - | - | - | 22,642 |
| Transfers in | - | 210,192 | - | - | - | 210,192 |
| Transfers out | - | - | - | (2,192) | - | (2,192) |
| Total other financing sources (uses) | - | 232,834 | - | (2,192) | - | 230,642 |
| NET CHANGE IN FUND BALANCE | 172,487 | (20,861) | 7,036 | (21) | (215) | 221,252 |
| FUND BALANCE, BEGINNING OF YEAR | 68,002 | 101,187 | 30,924 | 625 | 106,749 | 560,890 |
| FUND BALANCE, END OF YEAR | $ 240,489 | $ 80,326 | $ 37,960 | $ 604 | $ 106,534 | $ 782,142 |



(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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Fees, fines and forfeitures | $ 9,200 | $ 6,259 | $ (2,941) |
| Interest | - | 12 | 12 |
| | 9,200 | 6,271 | (2,929) |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | 9,200 | 5,469 | 3,731 |
| Total expenditures | 9,200 | 5,469 | 3,731 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 802 | 802 |
| FUND BALANCE, BEGINNING OF YEAR | 113,099 | 113,099 | - |
| FUND BALANCE, END OF YEAR | $ 113,099 | $ 113,901 | $ 802 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Fees, fines and forfeitures | $ 10,000 | $ 13,357 | $ 3,357 |
| Interest | - | 63 | 63 |
| Total revenues | 10,000 | 13,420 | 3,420 |
| EXPENDITURES | | | |
| Current outlay: | | | |
| Public safety | 15,000 | 15,000 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (5,000) | (1,580) | 3,420 |
| FUND BALANCE, BEGINNING OF YEAR | 20,158 | 20,158 | - |
| FUND BALANCE, END OF YEAR | $ 15,158 | $ 18,578 | $ 3,420 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Fees, fines and forfeitures | $ 1,200 | $ 2,501 | $ 1,301 |
| EXPENDITURES | | | |
| Current: | | | |
| Judicial | 1,200 | - | 1,200 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 2,501 | 2,501 |
| FUND BALANCE, BEGINNING OF YEAR | 12,618 | 12,618 | - |
| FUND BALANCE, END OF YEAR | $ 12,618 | $ 15,119 | $ 2,501 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Fees, fines and forfeitures | $ 7,450 | $ 3,610 | $ (3,840) |
| Interest | 50 | 29 | (21) |
| Total revenues | 7,500 | 3,639 | (3,861) |
| EXPENDITURES | | | |
| Current: | | | |
| Judicial | 7,500 | 3,930 | 3,570 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | (291) | (291) |
| FUND BALANCE, BEGINNING OF YEAR | 4,826 | 4,826 | - |
| FUND BALANCE, END OF YEAR | $ 4,826 | $ 4,535 | $ (291) |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Fees, fines and forfeitures | $ 20,000 | $ 4,490 | $ (15,510) |
| EXPENDITURES | | | |
| Current: | | | |
| Judicial | 20,000 | 2,394 | 17,606 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 2,096 | 2,096 |
| FUND BALANCE, BEGINNING OF YEAR | 12,375 | 12,375 | - |
| FUND BALANCE, END OF YEAR | $ 12,375 | $ 14,471 | $ 2,096 |

**EVANS COUNTY, GEORGIA**
HOSPITAL INDIGENT BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|---|
| REVENUES | | | | |
| Taxes | $ 480,000 | $ 542,000 | $ 510,264 | $ (31,736) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health and welfare | 480,000 | 542,000 | 480,000 | 62,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | - | 30,264 | 30,264 |
| FUND BALANCE, BEGINNING OF YEAR | - | - | - | - |
| FUND BALANCE, END OF YEAR | $ - | $ - | $ 30,264 | $ 30,264 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Charges for services | $ 225,100 | $ 218,804 | $ (6,296) |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | 215,100 | 193,014 | 22,086 |
| Capital outlay: | | | |
| Public safety | 10,000 | 3,871 | 6,129 |
| Total expenditures | 225,100 | 196,885 | 28,215 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 21,919 | 21,919 |
| FUND BALANCE, BEGINNING OF YEAR | 87,196 | 87,196 | - |
| FUND BALANCE, END OF YEAR | $ 87,196 | $ 109,115 | $ 21,919 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Telephone commissions | $ 6,000 | $ 8,699 | $ 2,699 |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | 6,000 | 1,584 | 4,416 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 7,115 | 7,115 |
| FUND BALANCE, BEGINNING OF YEAR | 3,131 | 3,131 | - |
| FUND BALANCE, END OF YEAR | $ 3,131 | $ 10,246 | $ 7,115 |

**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 | $ 192,255 | $ (7,745) |
| EXPENDITURES | | | |
| Current: | | | |
| Public works | 200,000 | 13,768 | 186,232 |
| Capital outlay: | | | |
| Public works | - | 6,000 | (6,000) |
| Total expenditures | 200,000 | 19,768 | 180,232 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 172,487 | 172,487 |
| FUND BALANCE, BEGINNING OF YEAR | 68,002 | 68,002 | - |
| FUND BALANCE, END OF YEAR | $ 68,002 | $ 240,489 | $ 172,487 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Charges for services | - | $ 88,278 | $ 88,278 |
| Interest | - | 350 | 350 |
| Other | - | 1,865 | 1,865 |
| Total revenues | - | 90,493 | 90,493 |
| EXPENDITURES | | | |
| Current: | | | |
| Recreation | $ 225,776 | 223,900 | 1,876 |
| Capital outlay: | | | |
| Recreation | - | 120,288 | (120,288) |
| Total expenditures | 225,776 | 344,188 | (118,412) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (225,776) | (253,695) | (27,919) |
| OTHER FINANCING SOURCES | | | |
| Sale of capital assets | - | 22,642 | 22,642 |
| Transfers in | 208,000 | 210,192 | 2,192 |
| Total other financing sources | 208,000 | 232,834 | 24,834 |
| NET CHANGE IN FUND BALANCE | (17,776) | (20,861) | (3,085) |
| FUND BALANCE, BEGINNING OF YEAR | 101,187 | 101,187 | - |
| FUND BALANCE, END OF YEAR | $ 83,411 | $ 80,326 | $ (3,085) |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Charges for services | $ 150,000 | $ 195,362 | $ 45,362 |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | 150,000 | 188,326 | (38,326) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | 7,036 | 7,036 |
| FUND BALANCE, BEGINNING OF YEAR | 30,924 | 30,924 | - |
| FUND BALANCE, END OF YEAR | $ 30,924 | $ 37,960 | $ 7,036 |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Taxes | $ 8,300 | $ 8,746 | $ 446 |
| EXPENDITURES | | | |
| Current: | | | |
| Housing and development | 6,225 | 6,575 | (350) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 2,075 | 2,171 | 96 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers out | (2,075) | (2,192) | (117) |
| NET CHANGE IN FUND BALANCE | - | (21) | (21) |
| FUND BALANCE, BEGINNING OF YEAR | 625 | 625 | - |
| FUND BALANCE, END OF YEAR | $ 625 | $ 604 | $ (21) |

**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, 2019

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Charges for services | $ 782,000 | $ 746,515 | $ (35,485) |
| Intergovernmental | 1,200 | 4,322 | 3,122 |
| Interest | 100 | 324 | 224 |
| Total revenues | 783,300 | 751,161 | (32,139) |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | 722,300 | 743,453 | (21,153) |
| Capital outlay: | | | |
| Public safety | 61,000 | 7,923 | 53,077 |
| Total expenditures | 783,300 | 751,376 | 31,924 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | (215) | (215) |
| FUND BALANCE, BEGINNING OF YEAR | 106,749 | 106,749 | - |
| FUND BALANCE, END OF YEAR | $ 106,749 | $ 106,534 | $ (215) |

**EVANS COUNTY, GEORGIA**
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2019

| | Tax Commissioner | Probate Court | Clerk of Courts | Magistrate Court | Sheriff | Probation | Totals |
|---|---|---|---|---|---|---|---|
| ASSETS | | | | | | | |
| Cash | $ 185,147 | $ 1,677 | $ 170,695 | $ 9,395 | $ 20,838 | $ 5,129 | $ 392,881 |
| LIABILITIES | | | | | | | |
| Due to other entities and individuals | $ 185,147 | $ 1,677 | $ 170,695 | $ 9,395 | $ 20,838 | $ 5,129 | $ 392,881 |

**EVANS COUNTY, GEORGIA**
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

| | Balance June 30, 2018 | Additions | Deductions | Balance June 30, 2019 |
|---|---|---|---|---|
| **Tax Commissioner** | | | | |
| Assets | | | | |
| Cash | $ 217,917 | $ 9,253,322 | $ 9,286,092 | $ 185,147 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 217,917 | $ 9,253,322 | $ 9,286,092 | $ 185,147 |
| **Probate Court** | | | | |
| Assets | | | | |
| Cash | $ 1,402 | $ 43,662 | $ 43,387 | $ 1,677 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 1,402 | $ 43,662 | $ 43,387 | $ 1,677 |
| **Clerk of Courts** | | | | |
| Assets | | | | |
| Cash | $ 128,405 | $ 446,367 | $ 404,077 | $ 170,695 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 128,405 | $ 446,367 | $ 404,077 | $ 170,695 |
| **Magistrate Court** | | | | |
| Assets | | | | |
| Cash | $ 15,207 | $ 169,421 | $ 175,233 | $ 9,395 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 15,207 | $ 169,421 | $ 175,233 | $ 9,395 |
| **Sheriff** | | | | |
| Assets | | | | |
| Cash | $ 33,962 | $ 121,437 | $ 134,561 | $ 20,838 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 33,962 | $ 121,437 | $ 134,561 | $ 20,838 |
| **Probation** | | | | |
| Assets | | | | |
| Cash | $ 5,712 | $ 75,816 | $ 76,399 | $ 5,129 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 5,712 | $ 75,816 | $ 76,399 | $ 5,129 |
| **Total Agency Funds** | | | | |
| Assets | | | | |
| Cash | $ 402,605 | $ 10,110,025 | $ 10,119,749 | $ 392,881 |
| Liabilities | | | | |
| Due to other entities and individuals | $ 402,605 | $ 10,110,025 | $ 10,119,749 | $ 392,881 |

**EVANS COUNTY, GEORGIA**
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2019

**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 | $ 869,647 | $ 690,430 | $ 179,217 | $ 869,647 | 100% |
| Road improvements | 1,900,000 | 1,130,001 | 1,095,545 | 34,456 | 1,130,001 | 100% |
| Road equipment | 500,000 | 700,000 | 491,000 | 209,000 | 700,000 | 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 | $ 8,419,120 | $ 7,996,447 | $ 422,673 | $ 8,419,120 | 100.0% |

**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 | - | $ 92,348 | $ 92,348 | 12% |
| Road improvements | 1,900,000 | 1,900,000 | $ 1,636,161 | 201,115 | 1,837,276 | 97% |
| Equipment/vehicles | 560,000 | 631,722 | 631,722 | - | 631,722 | 100% |
| Sanitation equipment | 225,000 | 327,079 | 327,079 | - | 327,079 | 100% |
| Courthouse/building improvements | 365,000 | 365,000 | 221,107 | 23,950 | 245,057 | 67% |
| Sheriff equipment | 330,000 | 330,000 | 213,340 | 23,885 | 237,225 | 72% |
| EMS equipment | 125,000 | 125,000 | 93,866 | - | 93,866 | 75% |
| Landfill improvements | 260,000 | 260,000 | 36,901 | 149,739 | 186,640 | 72% |
| Fire protection improvements | 345,000 | 357,543 | 357,543 | - | 357,543 | 100% |
| Public safety communication equipment | 15,000 | 15,000 | 8,445 | - | 8,445 | 56% |
| Recreation | 450,000 | 402,092 | 402,092 | - | 402,092 | 100% |
| Library | 60,000 | 53,640 | 53,640 | - | 53,640 | 100% |
| Industrial Development Authority | 155,000 | 139,453 | 139,453 | - | 139,453 | 100% |
| Evans Memorial Hospital | 800,000 | 714,920 | 714,920 | - | 714,920 | 100% |
| Airport Authority | 160,000 | 142,973 | 142,973 | - | 142,973 | 100% |
| City of Claxton | 750,000 | 670,208 | 670,208 | - | 670,208 | 100% |
| City of Hagan | 550,000 | 491,520 | 491,520 | - | 491,520 | 100% |
| City of Bellville | 200,000 | 178,689 | 178,689 | - | 178,689 | 100% |
| City of Daisy | 200,000 | 178,689 | 178,689 | - | 178,689 | 100% |
| | $ 8,250,000 | $ 8,083,528 | $ 6,498,348 | $ 491,037 | $ 6,989,385 | 86.5% |

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 | $ 521,091 |
| Transfers to other funds | 149,739 |
| Intergovernmental revenue | (179,793) |
| Total current year expenditures per above | $ 491,037 |

**EVANS COUNTY, GEORGIA**
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2019

**2017 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 | - | $ 2,023 | $ 2,023 | 0% |
| Equipment/vehicles | 560,000 | 560,000 | - | - | - | 0% |
| Sanitation equipment | 225,000 | 258,150 | - | 258,150 | 258,150 | 100% |
| Courthouse/building improvements | 365,000 | 365,000 | - | - | - | 0% |
| Sheriff equipment | 330,000 | 330,000 | - | 93,396 | 93,396 | 28% |
| EMS equipment | 350,000 | 350,000 | - | 56,185 | 56,185 | 16% |
| Landfill improvements | 250,000 | 216,850 | - | - | - | 0% |
| Fire protection improvements | 230,000 | 230,000 | - | 98,576 | 98,576 | 43% |
| Public safety communication equipment | 105,000 | 105,000 | - | - | - | 0% |
| Recreation | 170,000 | 170,000 | $ 12,817 | 28,182 | 40,999 | 24% |
| Library | 50,000 | 50,000 | 3,769 | 8,289 | 12,058 | 24% |
| Industrial Development Authority | 155,000 | 155,000 | 11,686 | 25,695 | 37,381 | 24% |
| Evans Memorial Hospital | 710,000 | 710,000 | 53,530 | 117,699 | 171,229 | 24% |
| Airport Authority | 350,000 | 350,000 | 26,388 | 58,021 | 84,409 | 24% |
| City of Claxton | 750,000 | 750,000 | 56,546 | 124,330 | 180,876 | 24% |
| City of Hagan | 550,000 | 550,000 | 41,467 | 91,175 | 132,642 | 24% |
| City of Bellville | 200,000 | 200,000 | 15,079 | 33,155 | 48,234 | 24% |
| City of Daisy | 200,000 | 200,000 | 15,079 | 33,155 | 48,234 | 24% |
| | $ 8,250,000 | $ 8,250,000 | $ 236,361 | $ 1,028,031 | $ 1,264,392 | 15.3% |

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 | $ 774,092 |
| Transfers to other funds | 286,332 |
| Intergovernmental revenue | (32,393) |
| Total current year expenditures per above | $ 1,028,031 |

LANIER, DEAL & PROCTOR

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

WILLIAM RUSSELL LANIER, CPA
RICHARD N. DEAL, CPA, CGMA
KAY S. PROCTOR, CPA, CFE, CGMA
WILLIAM BLAKE BLOSER, CPA
TIFFANY D. JENKINS, CPA, CGMA
RICHARD N. DEAL II, CPA

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

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Evans County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of and for the year ended June 30, 2019, 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 15, 2020. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**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.*

**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, Dal & Proctor

Statesboro, Georgia
January 15, 2020