EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

Opinions

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2021, 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 2.2% of the assets, 1.0% of the net position, and 4.0% 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 2.2% of the assets, 1.0% of the net position, and 4.0% 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Emergency Medical Services Fund, Solid Waste Fee Fund, and American Rescue Plan Act 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 46 and 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2022, 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 the effectiveness of Evans County, Georgia's 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
May 25, 2022

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 7,551,077	$ 533,982	$ 8,085,059	$ 517,152
Receivables:				
Accounts	267,119	72,222	339,341	-
Taxes	239,333	-	239,333	-
Intergovernmental	1,151,898	-	1,151,898	91,297
Prepaid items	53,209	1,644	54,853	-
Internal balances	7,351	(7,351)	-	-
Total Current Assets	9,269,987	600,497	9,870,484	608,449
Noncurrent Assets:				
Capital Assets:				
Nondepreciable capital assets	1,061,046	-	1,061,046	-
Depreciable capital assets, net	14,541,208	1,918,527	16,459,735	17,295
Total Capital Assets	15,602,254	1,918,527	17,520,781	17,295
Net pension asset	500,894	139,964	640,858	-
Total Noncurrent Assets	16,103,148	2,058,491	18,161,639	17,295
Total Assets	25,373,135	2,658,988	28,032,123	625,744
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions and OPEB	10,589	-	10,589	106,266
LIABILITIES				
Current Liabilities:				
Accounts payable	591,067	9,400	600,467	-
Accrued payroll liabilities	97,799	8,499	106,298	-
Unearned revenue	1,030,082	-	1,030,082	-
Compensated absences payable	24,500	879	25,379	5,716
Total Current Liabilities	1,743,448	18,778	1,762,226	5,716
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	97,994	3,518	101,512	22,866
Net pension obligation	-	-	-	309,083
Net OPEB liability	-	-	-	61,375
Landfill closure and postclosure care costs	-	1,072,675	1,072,675	-
Total Long-Term Liabilities	97,994	1,076,193	1,174,187	393,324
Total Liabilities	1,841,442	1,094,971	2,936,413	399,040
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions and OPEB	1,021,910	115,494	1,137,404	87,509
NET POSITION				
Investment in capital assets	15,602,254	1,918,527	17,520,781	17,295
Restricted for:				
Capital projects	1,924,020	-	1,924,020	-
Other purposes	1,744,237	-	1,744,237	115,629
Unrestricted	3,249,861	(470,004)	2,779,857	112,537
Total Net Position	$ 22,520,372	$ 1,448,523	$ 23,968,895	$ 245,461

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 1,186,613	$ 103,048	-	-	$ (1,083,565)		$ (1,083,565)	
Judicial	932,322	98,154	$ 9,934	-	(824,234)		(824,234)	
Public safety	2,943,574	1,589,658	613,887	-	(740,029)		(740,029)	
Public works	1,996,328	415,293	59,802	$ 660,895	(860,338)		(860,338)	
Health and welfare	667,263	-	-	-	(667,263)		(667,263)	
Culture and recreation	398,473	96,177	-	125,525	(176,771)		(176,771)	
Housing and development	365,326	9,924	-	-	(355,402)		(355,402)	
Total Governmental Activities	8,489,899	2,312,254	683,623	786,420	(4,707,602)		(4,707,602)	
Business-Type Activities:								
Landfill	800,739	840,548	-	-	-	$ 39,809	39,809	
Total - Primary Government	$ 9,290,638	$ 3,152,802	$ 683,623	$ 786,420	(4,707,602)	39,809	(4,667,793)	
Component Unit:								
Evans County Board of Health	$ 412,358	$ 117,701	$ 350,597	$ -				$ 55,940
		General Revenues						
		Property taxes levied for general purposes			3,058,111	-	3,058,111	-
		Property taxes levied for hospital			514,294	-	514,294	
		Sales taxes			3,249,327	-	3,249,327	-
		Insurance premium tax			540,379	-	540,379	-
		Other taxes			172,898	-	172,898	-
		Interest earned			7,475	443	7,918	-
		Gain on sale of capital assets			(4,742)	-	(4,742)	-
		Other			113,068	-	113,068	32,909
		Total General Revenues			7,650,810	443	7,651,253	32,909
		Change in Net Position			2,943,208	40,252	2,983,460	88,849
		Net Position, July 1, 2020			19,577,164	1,408,271	20,985,435	156,612
		Net Position, June 30, 2021			$ 22,520,372	$ 1,448,523	$ 23,968,895	$ 245,461

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Solid Waste Fee Fund	Emergency Medical Services	American Rescue Plan Act	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	$ 2,994,764	$ 204,518	$ 483,056	$ 1,034,726	$ 2,026,872	$ 807,141	$ 7,551,077
Receivables:							
Accounts	19,935	81,857	82,050	-	-	83,277	267,119
Taxes	199,729	-	-	-	-	39,604	239,333
Intergovernmental	536,787	-	3,339	-	141,947	469,825	1,151,898
Due from other funds	356,546	-	-	-	-	81,066	437,612
Prepaid items	39,425	192	10,500	-	-	3,092	53,209
TOTAL ASSETS	$ 4,147,186	$ 286,567	$ 578,945	$ 1,034,726	$ 2,168,819	$ 1,484,005	$ 9,700,248
LIABILITIES							
Accounts payable	$ 254,275	$ 31,435	$ 15,789	-	$ 203,586	$ 85,982	$ 591,067
Accrued payroll liabilities	70,597	714	19,971	-	-	6,517	97,799
Due to other funds	75,136	93,455	63,597	$ 4,644	41,213	152,216	430,261
Unearned revenue	-	-	-	1,030,082	-	-	1,030,082
TOTAL LIABILITIES	400,008	125,604	99,357	1,034,726	244,799	244,715	2,149,209
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	151,406	-	-	-	-	30,697	182,103
Unavailable revenue - user fees	-	72,976	69,180	-	-	49,344	191,500
TOTAL DEFERRED INFLOWS OF RESOURCES	151,406	72,976	69,180	-	-	80,041	373,603
FUND BALANCES							
Nonspendable	39,425	192	10,500	-	-	3,092	53,209
Restricted	5,444	87,795	399,908	-	1,924,020	1,237,306	3,654,473
Assigned	731,800	-	-	-	-	-	731,800
Unassigned	2,819,103	-	-	-	-	(81,149)	2,737,954
TOTAL FUND BALANCES	3,595,772	87,987	410,408	-	1,924,020	1,159,249	7,177,436
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,147,186	$ 286,567	$ 578,945	$ 1,034,726	$ 2,168,819	$ 1,484,005	$ 9,700,248

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, 2021

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 7,177,436
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 26,275,020	
	Less accumulated depreciation	(10,672,766)	15,602,254
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	182,103	
	User fees	191,500	373,603
Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.			
	Deferred outflows	10,589	
	Deferred inflows	(1,021,910)	(1,011,321)
The County's net pension asset is not reported in the governmental funds but is in the statement of net position.			500,894
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		(122,494)
Net Position Of Governmental Activities			$ 22,520,372

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, 2021

	General	Solid Waste Fee Fund	Emergency Medical Services	American Rescue Plan Act	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	$ 4,732,698	-	-	-	$ 1,591,815	$ 1,224,282	$ 7,548,795
Licenses and permits	29,424	-	-	-	-	-	29,424
Charges for services	93,033	$ 417,082	$ 926,814	-	-	527,428	1,964,357
Fees, fines and forfeitures	283,653	-	-	-	-	21,118	304,771
Intergovernmental	239,097	-	218,843	$ 4,626	633,577	54,112	1,150,255
Contributions	125,525	-	100	-	-	-	125,625
Interest	6,673	-	185	18	1,093	621	8,590
Other	108,646	-	-	-	-	4,422	113,068
Total revenues	5,618,749	417,082	1,145,942	4,644	2,226,485	1,831,983	11,244,885
EXPENDITURES							
Current:							
General government	1,148,539	-	-	2,050	-	-	1,150,589
Judicial	972,733	-	-	-	-	6,226	978,959
Public safety	1,752,651	-	780,903	2,594	-	379,188	2,915,336
Public works	651,835	418,785	-	-	-	-	1,070,620
Health and welfare	39,012	-	-	-	-	480,000	519,012
Culture and recreation	292,543	-	-	-	-	224,570	517,113
Housing and development	269,346	-	-	-	-	7,539	276,885
Capital outlay	-	-	52,318	-	1,520,218	638,806	2,211,342
Intergovernmental	-	-	-	-	572,088	-	572,088
Total expenditures	5,126,659	418,785	833,221	4,644	2,092,306	1,736,329	10,211,944
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	492,090	(1,703)	312,721	-	134,179	95,654	1,032,941
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	6,340	-	-	-	-	-	6,340
Transfers in	-	-	-	-	-	225,375	225,375
Transfers out	(192,574)	-	-	-	(32,801)	-	(225,375)
Total other financing sources (uses)	(186,234)	-	-	-	(32,801)	225,375	6,340
NET CHANGE IN FUND BALANCES	305,856	(1,703)	312,721	-	101,378	321,029	1,039,281
FUND BALANCES, JULY 1, 2020	3,289,916	89,690	97,687	-	1,822,642	838,220	6,138,155
FUND BALANCES, JUNE 30, 2021	$ 3,595,772	$ 87,987	$ 410,408	$ -	$ 1,924,020	$ 1,159,249	$ 7,177,436

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, 2021

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ 1,039,281
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	$ (1,005,468)	
	Capital outlay	2,581,866	1,576,398
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 @ 6/30/21	191,500	
	Unavailable revenue @ 6/30/20	(177,799)	13,701
	Property taxes:		
	Unavailable revenue @ 6/30/21	182,103	
	Unavailable revenue @ 6/30/20	(195,888)	(13,785)
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.			(11,082)
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.			348,584
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			(9,889)
Change In Net Position of Governmental Activities			$ 2,943,208

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 2,933,150	$ 3,017,750	$ 3,071,898	$ 54,148
Local option sales tax	775,000	955,000	955,086	86
Alcoholic beverage	63,000	63,000	64,092	1,092
Insurance premium	530,000	540,000	540,379	379
Other	80,200	80,200	101,243	21,043
Licenses and permits	32,000	32,000	29,424	(2,576)
Charges for services	157,700	157,700	93,033	(64,667)
Fees, fines and forfeitures	223,000	223,000	283,653	60,653
Intergovernmental	39,400	219,000	239,097	20,097
Contributions	-	100,126	125,525	25,399
Interest	7,500	7,500	6,673	(827)
Other	44,500	44,500	108,646	64,146
Total revenues	4,885,450	5,439,776	5,618,749	178,973
EXPENDITURES				
Current:				
General government:				
Executive	299,500	299,500	241,860	57,640
Elections	114,050	117,250	117,182	68
General administration	256,920	256,920	189,940	66,980
Information technology	87,470	87,470	78,029	9,441
Tax commissioner	217,300	217,300	203,622	13,678
Tax assessor	174,500	174,500	157,732	16,768
General government buildings	151,700	161,100	160,174	926
Total general government	1,301,440	1,314,040	1,148,539	165,501
Judicial:				
Superior Court	460,250	460,250	444,251	15,999
State Court	173,800	177,100	176,784	316
Juvenile Court	21,050	37,650	32,562	5,088
Probate Court	159,700	159,700	150,907	8,793
Magistrate Court	163,850	163,850	158,142	5,708
Victim Assistance	6,000	10,100	10,087	13
Total judicial	984,650	1,008,650	972,733	35,917
Public safety:				
Sheriff	849,600	1,012,400	1,011,262	1,138
Jail	565,300	605,300	612,463	(7,163)
Corrections	45,500	45,500	38,403	7,097
Coroner	28,550	28,550	25,114	3,436
Emergency management	74,750	84,450	65,409	19,041
Total public safety	$ 1,563,700	$ 1,776,200	$ 1,752,651	$ 23,549

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 627,661	$ 652,661	$ 651,835	$ 826
Health and welfare:				
Health department	33,225	33,225	34,977	(1,752)
Family and children services	6,000	6,000	4,035	1,965
Total health and welfare	39,225	39,225	39,012	213
Culture and recreation:				
Recreation	25,000	283,000	202,159	80,841
Libraries	89,400	90,400	90,384	16
Total culture and recreation	114,400	373,400	292,543	80,857
Housing and development:				
Conservation	86,624	86,650	79,057	7,593
Code enforcement	107,450	122,450	121,992	458
Economic development	61,300	67,500	68,297	(797)
Total housing and development	255,374	276,600	269,346	7,254
Total expenditures	4,886,450	5,440,776	5,126,659	314,117
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,000)	(1,000)	492,090	493,090
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	1,000	6,340	5,340
Transfers out	(200,000)	(200,000)	(192,574)	7,426
Total other financing sources (uses)	(199,000)	(199,000)	(186,234)	12,766
NET CHANGE IN FUND BALANCE	$ (200,000)	$ (200,000)	305,856	$ 505,856
FUND BALANCE, BEGINNING OF YEAR			3,289,916	
FUND BALANCE, END OF YEAR			$ 3,595,772	

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 461,200	$ 417,082	$ (44,118)
EXPENDITURES			
Current:			
Public works	461,200	418,785	42,415
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,703)	(1,703)
FUND BALANCE, BEGINNING OF YEAR	89,690	89,690	-
FUND BALANCE, END OF YEAR	$ 89,690	$ 87,987	$ (1,703)

See accompanying notes to the basic financial statements.

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 1,167,850	$ 1,008,000	$ 926,814	$ (81,186)
Intergovernmental	1,200	1,200	218,843	217,643
Interest	100	100	185	85
Contributions	-	-	100	100
Total revenues	1,169,150	1,009,300	1,145,942	136,642
EXPENDITURES				
Current:				
Public safety	1,108,150	1,108,150	780,903	327,247
Capital outlay:				
Public safety	61,000	61,000	52,318	8,682
Total expenditures	1,169,150	1,169,150	833,221	335,929
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(159,850)	312,721	472,571
FUND BALANCE, BEGINNING OF YEAR	97,687	97,687	97,687	-
FUND BALANCE, END OF YEAR	$ 97,687	$ (62,163)	$ 410,408	$ 472,571

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 1,034,800	$ 4,626	$ (1,030,174)
Interest	-	-	18	18
Total revenues	-	1,034,800	4,644	(1,030,156)
EXPENDITURES				
Current:				
General government	-	1,032,200	2,050	1,030,150
Public safety	-	2,600	2,594	6
Total expenditures	-	1,034,800	4,644	1,030,156
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2021

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 533,982
Accounts receivable	72,222
Prepaid items	1,644
Due from other funds	59,624
Total Current Assets	667,472
Noncurrent Assets	
Net pension asset	139,964
Capital Assets	
Buildings	191,770
Improvements	671,810
Machinery and equipment	2,424,775
Less accumulated depreciation	(1,369,828)
Total Capital Assets	1,918,527
Total Noncurrent Assets	2,058,491
Total Assets	2,725,963
LIABILITIES	
Current Liabilites	
Accounts payable	9,400
Accrued salaries	8,499
Compensated absences payable	879
Due to other funds	66,975
Total Current Liabilities	85,753
Long-Term Liabilites	
Landfill closure and postclosure care costs	1,072,675
Compensated absences payable (net of current portion)	3,518
Total Long-Term Liabilities	1,076,193
Total Liabilities	1,161,946
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	115,494
NET POSITION	
Investment in capital assets	1,918,527
Unrestricted	(470,004)
Total Net Position	$ 1,448,523

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, 2021

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 831,709
Other	8,839
Total operating revenues	840,548
OPERATING EXPENSES	
Salaries and benefits	325,399
Purchased/contracted services	177,186
Materials and supplies	78,236
Depreciation	219,918
Total operating expenses	800,739
OPERATING INCOME (LOSS)	39,809
NONOPERATING REVENUE	
Interest income	443
CHANGE IN NET POSITION	40,252
NET POSITION, JULY 1, 2020	1,408,271
NET POSITION, JUNE 30, 2021	$ 1,448,523

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 863,626
Cash payments for goods and services	(245,601)
Cash payments for salaries and benefits	(363,625)
Net cash provided by operating activities	254,400
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances from (to) other funds	(250,232)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(807,320)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	443
NET DECREASE IN CASH	(802,709)
CASH, JULY 1, 2020	1,336,691
CASH, JUNE 30, 2021	$ 533,982
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	$ 39,809
Adjustments:	
Depreciation	219,918
Decrease in accounts receivable	23,078
Decrease in prepaid items	513
Decrease in deferred outflows related to pensions	3,114
Decrease in accounts payable	(35,646)
Increase in landfill closure and postclosure care costs	44,954
Increase in net pension asset	(62,086)
Decrease in accrued salaries	(1,188)
Decrease in compensated absences payable	(182)
Increase in deferred inflows related to pensions	22,116
Net cash provided by operating activities	$ 254,400

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

JUNE 30, 2021

ASSETS	
Cash	$ 311,781
TOTAL ASSETS	$ 311,781
LIABILITIES	
Due to other governments	$ 156,955
Due to other entities and individuals	2,996
TOTAL LIABILITIES	159,951
NET POSITION	
Restricted for individuals, organizations, and other governments	151,830
TOTAL NET POSITION	$ 151,830

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

ADDITIONS	
Tax collections for other governments	$ 5,084,816
Fees, fines, and forfeitures	225,273
Court judgements/assessments	24,915
Deposits for cash bonds	133
Interest	1,146
Total additions	5,336,283
DEDUCTIONS	
Payments to other governments	5,178,084
Payments to other entities and individuals	158,119
Total deductions	5,336,203
Net increase (decrease) in fiduciary net position	80
NET POSITION - JULY 1, 2020, AS RESTATED	151,750
NET POSITION - JUNE 30, 2021	$ 151,830

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.

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

American Rescue Plan Act Fund – This fund is used to account for all Local Fiscal Recovery funds received by the County through the American Rescue Plan Act of 2021.

2017 Special Sales Tax Funds – This capital projects fund accounts for all financial resources related to the special local option sales tax referendum passed by the taxpayers of Evans County to be used for various capital improvements within the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Fiduciary Funds – The County's fiduciary funds are custodial in nature. The following are the County's fiduciary funds:

Tax Commissioner – This fund is used to account for the collection of various taxes, including property taxes, on behalf of other governmental entities.

Probate Court – This fund is used to account for all monies received by the Probate Court on behalf of individuals, private organizations, and other governmental units.

Clerk of Court – This fund is used to account for all monies received by the Clerk of Court on behalf of individuals, private organizations, and other governmental units.

Magistrate Court – This fund is used to account for all monies received by the Magistrate Court on behalf of individuals, private organizations, and other governmental units.

Sheriff – This fund is used to account for all monies received by the Sheriff on behalf of individuals, private organizations, and other governmental units.

Probation – This fund is used to account for all monies received by Probation on behalf of individuals, private organizations, and other governmental units.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1-D. Basis of Accounting

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

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

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

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

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

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

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

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

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

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

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

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

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

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

Accrued Liabilities and Long-term Obligations

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

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

Debt Premiums, Discounts, and Issuance Costs

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

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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."

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Committed
- Assigned
- Unassigned

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Implementation of GASB 84

The County has implemented GASB Statement 84, "Fiduciary Activities." This statement clarifies the definitions of the three existing fiduciary fund categories associated with trusts that meet specific criteria, and establishes a new custodial fund category for all other fiduciary activity not required to be reported within trust funds. All of the County's fiduciary activity is custodial and has been reflected as such. The statement also requires that certain amounts be recognized as liabilities only when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the asset. Therefore, a restatement was required to the net position for Custodial funds in the following amounts:

	Custodial Funds
Net Position, June 30, 2020, as previously reported	-
Tax Commissioner funds previously reported as liabilities	$ 65,488
Probate Court funds previously reported as liabilities	1,381
Clerk of Courts funds previously reported as liabilities	76,204
Sheriff's funds previously reported as liabilities	8,677
Net Position, June 30, 2020, as restated	$ 151,750

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.

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

All unexpended annual appropriations lapse at year-end.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2021, in the following departments for the general fund:

	General Fund
Jail	$ 7,163
Health department	1,752
Economic development	797

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	$ 33,641

Deficit Fund Balance

The Recreation Department SPLOST capital projects fund had a deficit fund balance of $81,149 at June 30, 2021, which the County plans to eliminate with future SPLOST revenues designated for recreation.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2021, the carrying amount of the County's deposits was $8,396,840 and the bank balance was $9,011,422. Of the bank balance, $871,224 was covered by federal depository insurance and $8,140,198 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Discretely Presented Component Unit

At June 30, 2021, 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, 2021, property taxes were levied on September 2, 2020, billed on October 15, 2020, and were due December 20, 2020.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2021, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 66,975
	E-911	8,589
	Emergency Medical Services	63,597
	Solid Waste Fee	33,831
	2017 Special Sales Tax	35,283
	Fire Services	10,988
	American Rescue Plan Act	4,644
	TSPLOST	34,997
	Jail	1,940
	Recreation Department SPLOST	95,702
Hospital Indigent Bond	General	73,184
Hotel/Motel Tax	General	1,952
Recreation Department SPLOST	2017 Special Sales Tax	5,930
Landfill	Solid Waste Fee	59,624
Total		$497,236

Interfund balances at June 30, 2021 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, 2021, consisted of the following:

	Transfers From:		
Transfers To:	General Fund	2017 Special Sales Tax Fund	Total
Recreation Department	$186,879	-	$186,879
Recreation Department SPLOST	-	$ 32,801	32,801
2011 Special Sales Tax	5,695	-	5,695
Total	$192,574	$ 32,801	$225,375

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 general fund transferred funds to the 2011 Special Sales Tax fund to close out the fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 for the County's governmental activities was as follows:

	Balance 6/30/2020	Additions	Decreases	Balance 6/30/2021
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 949,027	-	-	$ 949,027
Construction in progress	7,016	$ 105,003	-	112,019
Total capital assets not being depreciated	956,043	105,003	-	1,061,046
Capital assets being depreciated:				
Buildings	4,267,473	-	-	4,267,473
Improvements	2,914,262	189,294	-	3,103,556
Infrastructure	9,870,004	1,561,474	-	11,431,478
Machinery and equipment	6,057,349	726,095	$ 371,977	6,411,467
Total capital assets being depreciated	23,109,088	2,476,863	371,977	25,213,974
Total capital assets	24,065,131	2,581,866	371,977	26,275,020
Accumulated depreciation:				
Buildings	2,350,693	91,770	-	2,442,463
Improvements	1,687,175	99,605	-	1,786,780
Infrastructure	1,232,346	440,295	-	1,672,641
Machinery and equipment	4,757,979	373,798	360,895	4,770,882
Total accumulated depreciation	10,028,193	1,005,468	360,895	10,672,766
Governmental activities capital assets, net	$ 14,036,938	$ 1,576,398	$ 11,082	$ 15,602,254

Governmental activities depreciation expense:

General government	$ 107,656
Judicial	2,241
Public safety	177,959
Public works	640,573
Health and welfare	11,258
Culture and recreation	63,852
Housing and development	1,929
Total governmental activities depreciation expense	$ 1,005,468

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2021 for the County's enterprise fund was as follows:

	Balance 6/30/2020	Additions	Decreases	Balance 6/30/2021
Business-Type Activities:				
Capital assets not being depreciated:				
Construction in progress	$ 151,667	-	$ 151,667	$ -
Capital assets being depreciated:				
Buildings	143,570	$ 48,200	-	191,770
Improvements	426,235	245,575	-	671,810
Machinery and equipment	1,759,563	665,212	-	2,424,775
Total capital assets being depreciated	2,329,368	958,987	-	3,288,355
Total capital assets	2,481,035	958,987	151,667	3,288,355
Accumulated depreciation:				
Buildings	136,898	1,668	-	138,566
Improvements	113,804	24,495	-	138,299
Machinery and equipment	899,208	193,755	-	1,092,963
Total accumulated depreciation	1,149,910	219,918	-	1,369,828
Business-type activities capital assets, net	$ 1,331,125	$ 739,069	$ 151,667	$ 1,918,527

	Balance 6/30/2020	Additions	Decreases	Balance 6/30/2021
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 33,168	$ 7,517	$ -	$ 40,685
Accumulated depreciation:				
Machinery and equipment	21,134	2,256	-	23,390
Component unit capital assets, net	$ 12,034	$ 5,261	$ -	$ 17,295

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, 2021, the estimated liability for landfill closure and post closure care costs is $1,072,675 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 $1,756,817 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 27.06% 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, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 112,605	$ 9,889	$ -	$ 122,494	$ 24,500
Total Governmental Activities	$ 112,605	$ 9,889	$ -	$ 122,494	$ 24,500
Business-type Activities:					
Compensated absences payable	$ 4,579	-	$ 182	$ 4,397	$ 879
Accrued landfill closure and postclosure care costs	1,027,721	$ 44,954	-	1,072,675	-
Total Business-Type Activities	$ 1,032,300	$ 44,954	$ 182	$ 1,077,072	$ 879

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, 2021, governmental fund balances are composed of the following:

	General Fund	Solid Waste Fee Fund	Emergency Medical Services Fund	American Rescue Plan Act Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Prepaid items	$ 39,425	$ 192	$ 10,500	$ -	-	$ 3,092	$ 53,209
Restricted:							
E-911	-	-	-	-	-	38,657	38,657
Ambulance service	-	-	399,908	-	-	-	399,908
Judicial	-	-	-	-	-	41,434	41,434
Drug education	-	-	-	-	-	106,802	106,802
Victim assistance	5,444	-	-	-	-	-	5,444
Recreation	-	-	-	-	-	128,054	128,054
Tourism	-	-	-	-	-	661	661
Jail	-	-	-	-	-	36,782	36,782
Solid waste	-	87,795	-	-	-	-	87,795
Fire protection	-	-	-	-	-	172,926	172,926
Roads	-	-	-	-	-	626,692	626,692
Hospital	-	-	-	-	-	85,298	85,298
Capital projects	-	-	-	-	$ 1,924,020	-	1,924,020
Total restricted	5,444	87,795	399,908	-	1,924,020	1,237,306	3,654,473
Assigned:							
Subsequent years' budget	731,800	-	-	-	-	-	731,800
Unassigned	2,819,103	-	-	-	-	(81,149)	2,737,954
Total fund balances	$ 3,595,772	$ 87,987	$ 410,408	$ -	$ 1,924,020	$ 1,159,249	$ 7,177,436

NOTE 10 – EMPLOYEE RETIREMENT PLANS

Plan Description

The County's defined benefit pension plan, the Evans County Defined Benefit Plan (the "Plan"), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (the "Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Evans County Board of Commissioners. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to GEBCorp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

Benefits Provided

All full-time County employees are eligible to participate in the Plan after completing one year of service. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65. Early retirement is available at age 55 and 10 years of service at a reduced benefit. At normal retirement age, an employee is entitled to a lifetime pension equal to 1/2% of average annual compensation multiplied by years of service plus 1/2% of average annual compensation in excess of $550 multiplied by years of service (maximum of 35 years) plus $3 multiplied by the years of service.

Compensation is averaged over a consecutive five-year period during the ten years prior to retirement or termination. The plan also provides benefits in the event of death or disability. These benefit provisions and all other requirements, including amendments or termination, are established by an adoption agreement executed by the Evans County Board of Commissioners.

Employees Covered by Benefit Terms

Retirees and beneficiaries receiving benefits	28
Deferred vested (former employees)	21
Active participants	43
Total plan participants	92
Part-time active employees not participating in the Plan	4
Covered Compensation	$1,572,124

Contributions

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in section 47-20 of the Georgia Code. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. The County's annual required contribution to the Plan for the plan year ended December 31, 2020 was $63,012 and the actual amount contributed was $63,012 (100%).

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.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

Net Pension Asset

The County's net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions

The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.00% per year
Future salary increases	3.50% plus an aged base scale ranging from -1.0% to 1.0%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2020
Future payroll growth	4.50% per year
Inflation	2.00%

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2015 to February 28, 2019.

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market price. The trust fund is invested approximately 70% in equities and 30% in fixed income securities on a cost basis.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (c) = (a)-(b)
Balance, January 1, 2020	$ 2,710,751	$ 2,702,297	$ 8,454
Changes for the year:			
Service cost	55,007	-	55,007
Interest on the total pension liability	185,452	-	185,452
Contributions from the employer	-	63,012	(63,012)
Net investment income	-	768,274	(768,274)
Benefit payments, including refunds	(122,889)	(122,889)	-
Difference between expected and actual experience	(99,243)	-	(99,243)
Changes in assumptions	4,701	-	4,701
Administrative expenses	-	(23,963)	23,963
Other changes	-	(12,094)	12,094
Net Changes	23,028	672,340	(649,312)
Balance, December 31, 2020	$ 2,733,779	$ 3,374,637	$ (640,858)

Sensitivity of the net pension asset to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discounted rate of 7.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	Discount Rate - 1% (6.00%)	Current Discount Rate (7.00%)	Discount Rate + 1% (8.00%)
County's net pension asset	$ (299,225)	$ (640,858)	$ (924,472)

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the County recognized pension expense of $(322,428). At June 30, 2021, the County reported deferred outflows and inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in expected and actual experience	$ 5,201	$ 76,688
Effects of changes in assumptions	5,388	642,205
Net differences between expected and net investment income	-	418,511
	$ 10,589	$ 1,137,404

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

The amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30	
2022	$ (391,744)
2023	(388,399)
2024	(223,647)
2025	(123,025)
	$ (1,126,815)

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.

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.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

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 $193,045 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, 2021 were $48,766. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2021, the Board of Health reported $309,083 for its proportionate share of the net pension liabilities. For the year ended June 30, 2021, the Board of Health recognized pension expense of $50,786.

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.

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**.**

NOTE 11 – RISK MANAGEMENT (Continued)

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, 2021 was $4,245,000.

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, 2021, 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 May 25, 2022, 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, 2021 follows:

Lodging tax receipts	$ 7,563
Disbursements to:	
Chamber of Commerce	$ 7,539

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

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021

	2021 (1)	2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015 (1)
Total pension liability							
Interest	$ 185,452	$ 169,127	$ 166,641	$ 161,841	$ 163,994	$ 157,303	$ 126,507
Service cost	55,007	122,252	98,740	92,388	83,182	68,954	61,836
Differences between expected and actual experience	(99,243)	9,270	882	(26,942)	(22,887)	(30,717)	379,521
Changes in assumption	4,701	(1,200,645)	6,378	(27,960)	208,489	-	260,910
Plan change	-	(309,798)	-	-	-	-	-
Benefit payments	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Net change in total pension liability	23,028	(1,327,631)	164,361	109,352	356,555	133,812	781,717
Total pension liability, beginning	2,710,751	4,038,382	3,874,021	3,764,669	3,408,114	3,274,302	2,492,585
Total pension liability, ending	$ 2,733,779	$ 2,710,751	$ 4,038,382	$ 3,874,021	$ 3,764,669	$ 3,408,114	$ 3,274,302
Plan fiduciary net position							
Contributions from employer	$ 63,012	$ 457,049	$ 214,432	$ 199,227	$ 182,116	$ 164,501	$ 143,992
Net investment income	768,274	124,908	(44,402)	115,499	113,108	30,933	66,253
Administrative expenses	(23,963)	(22,366)	(22,805)	(21,753)	(25,311)	(17,625)	(17,382)
Benefit payments	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Other changes	(12,094)	-	-	-	-	-	-
Net change in plan fiduciary net position	672,340	441,754	38,945	202,998	193,690	116,081	145,806
Plan fiduciary net position, beginning	2,702,297	2,260,543	2,221,598	2,018,600	1,824,910	1,708,829	1,563,023
Plan fiduciary net position, ending	$ 3,374,637	$ 2,702,297	$ 2,260,543	$ 2,221,598	$ 2,018,600	$ 1,824,910	$ 1,708,829
Net pension liability	$ (640,858)	$ 8,454	$ 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	123.44%	99.69%	55.98%	57.35%	53.62%	53.55%	52.19%
Covered-employee payroll	$ 1,572,124	$ 1,682,811	$ 1,682,811	$ 1,627,151	$ 1,600,879	$ 1,616,185	$ 1,474,592
Net pension liability (asset) as a percentage of covered-employee payroll	-40.76%	0.50%	105.65%	101.55%	109.07%	97.96%	106.16%

(1) Only fiscal years 2021, 2020, 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.

Notes to Schedule:

Changes of assumptions

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2020 instead of 2019 with Scale AA.

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule of County Contributions

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 63,012	$ 240,692	$ 216,357	$ 214,432	$ 199,227	$ 182,116	$ 164,501
Contributions in relation to the actuarially determined contribuiton	63,012	240,692	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	$ 1,572,124	$ 1,682,811	$ 1,682,811	$ 1,627,151	$ 1,600,879	$ 1,616,185	$ 1,474,592
Actual contributions as a percentage of covered-employee payroll	4.00%	14.30%	12.74%	12.24%	11.38%	10.18%	9.76%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	N/A
Asset Valuation Method	Market value as of measurement date
Actuarial Assumptions:	
Net Investment Rate of Return	7.00%
Projected Salary Increases	3.50% plus an aged base scale ranging from -1.0% to 1.0%
Cost of Living Adjustments	N/A
Retirement Age	Probability of retirement calculated as 10% at age 55 to 60, 20% at age 61 to 64, 30% at age 65 to 69, and 100% at age 70
Mortality	Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2020

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 8,623	$ 798,518	$ 807,141
Receivables:			
Accounts	-	83,277	83,277
Taxes	-	39,604	39,604
Intergovernmental	-	469,825	469,825
Due from other funds	5,930	75,136	81,066
Prepaid items	-	3,092	3,092
TOTAL ASSETS	$ 14,553	$ 1,469,452	$ 1,484,005
LIABILITIES			
Accounts payable	-	$ 85,982	$ 85,982
Accrued payroll liabilities	-	6,517	6,517
Due to other funds	$ 95,702	56,514	152,216
Total liabilities	95,702	149,013	244,715
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	30,697	30,697
Unavailable revenue - user fees	-	49,344	49,344
Total deferred inflows of resources	-	80,041	80,041
FUND BALANCES			
Nonspendable	-	3,092	3,092
Restricted	-	1,237,306	1,237,306
Unassigned	(81,149)	-	(81,149)
Total fund balances	(81,149)	1,240,398	1,159,249
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 14,553	$ 1,469,452	$ 1,484,005

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	-	$ 1,224,282	$ 1,224,282
Charges for services	-	527,428	527,428
Fees, fines and forfeitures	-	21,118	21,118
Interest	$ 26	595	621
Other	-	4,422	4,422
Total revenues	26	1,831,957	1,831,983
EXPENDITURES			
Current:			
Judicial	-	6,226	6,226
Public safety	-	379,188	379,188
Health and welfare	-	480,000	480,000
Housing and development	-	7,539	7,539
Recreation	-	224,570	224,570
Capital outlay	53,859	584,947	638,806
Total expenditures	53,859	1,682,470	1,736,329
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(53,833)	149,487	95,654
OTHER FINANCING SOURCES (USES)			
Transfers in	38,496	186,879	225,375
Transfers out	-	-	-
Total other financing sources (uses)	38,496	186,879	225,375
NET CHANGE IN FUND BALANCES	(15,337)	336,366	321,029
FUND BALANCES, JULY 1, 2020	(65,812)	904,032	838,220
FUND BALANCES, JUNE 30, 2021	$ (81,149)	$ 1,240,398	$ 1,159,249

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	Recreation Department SPLOST	2011 Special Sales Tax Fund	Total Nonmajor Capital Projects Funds
ASSETS			
Cash	$ 8,623	$ -	$ 8,623
Due from other funds	5,930	-	5,930
TOTAL ASSETS	$ 14,553	$ -	$ 14,553
LIABILITIES			
Due to other funds	$ 95,702	$ -	$ 95,702
FUND BALANCES			
Restricted	-	-	-
Unassigned	(81,149)	-	(81,149)
Total fund balances	(81,149)	-	(81,149)
TOTAL LIABILITIES AND FUND BALANCES	$ 14,553	$ -	$ 14,553

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	Recreation Department SPLOST	2011 Special Sales Tax Fund	Total Nonmajor Capital Projects Funds
REVENUES			
Interest	$ 4	$ 22	26
EXPENDITURES			
Capital outlay	1,215	52,644	53,859
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,211)	(52,622)	(53,833)
OTHER FINANCING SOURCES (USES)			
Transfers in	32,801	5,695	38,496
NET CHANGE IN FUND BALANCES	31,590	(46,927)	(15,337)
FUND BALANCES, JULY 1, 2020	(112,739)	46,927	(65,812)
FUND BALANCES, JUNE 30, 2021	$ (81,149)	$ -	$ (81,149)

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EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services	Inmate Telephone
ASSETS								
Cash	$ 106,604	$ 31,271	$ 17,109	$ 3,863	$ 20,462	$ 3,868	$ 196,638	$ 8,203
Receivables:								
Accounts	-	-	-	-	-	-	52,881	-
Taxes	-	-	-	-	-	38,943	-	-
Intergovernmental	198	-	-	-	-	-	4,109	-
Prepaid items	-	-	-	-	-	-	2,503	-
Due from other funds	-	-	-	-	-	73,184	-	-
TOTAL ASSETS	$ 106,802	$ 31,271	$ 17,109	$ 3,863	$ 20,462	$ 115,995	$ 256,131	$ 8,203
LIABILITIES								
Accounts payable	-	$ 752	-	-	-	-	$ 17,777	-
Accrued payroll liabilities	-	-	-	-	-	-	2,593	-
Due to other funds	-	1,940	-	-	-	-	10,988	-
Total liabilities	-	2,692	-	-	-	-	31,358	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	$ 30,697	-	-
Unavailable revenue - user fees	-	-	-	-	-	-	49,344	-
Total deferred inflows of resources	-	-	-	-	-	30,697	49,344	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	2,503	-
Restricted	$ 106,802	28,579	$ 17,109	$ 3,863	$ 20,462	85,298	172,926	$ 8,203
Total fund balances	106,802	28,579	17,109	3,863	20,462	85,298	175,429	8,203
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 106,802	$ 31,271	$ 17,109	$ 3,863	$ 20,462	$ 115,995	$ 256,131	$ 8,203

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
ASSETS					
Cash	$ 232,120	$ 134,556	$ 43,824	-	$ 798,518
Receivables:					
Accounts	-	-	30,396	-	83,277
Taxes	-	-	-	$ 661	39,604
Intergovernmental	465,518	-	-	-	469,825
Prepaid items	-	589	-	-	3,092
Due from other funds	-	-	-	1,952	75,136
TOTAL ASSETS	$ 697,638	$ 135,145	$ 74,220	$ 2,613	$ 1,469,452
LIABILITIES					
Accounts payable	$ 35,949	$ 2,578	$ 26,974	$ 1,952	$ 85,982
Accrued payroll liabilities	-	3,924	-	-	6,517
Due to other funds	34,997	-	8,589	-	56,514
Total liabilities	70,946	6,502	35,563	1,952	149,013
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	30,697
Unavailable revenue - user fees	-	-	-	-	49,344
Total deferred inflows of resources	-	-	-	-	80,041
FUND BALANCES					
Nonspendable	-	589	-	-	3,092
Restricted	626,692	128,054	38,657	661	1,237,306
Total fund balances	626,692	128,643	38,657	661	1,240,398
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 697,638	$ 135,145	$ 74,220	$ 2,613	$ 1,469,452

(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, 2021

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services	Inmate Telephone
REVENUES								
Taxes	-	-	-	-	-	$ 514,295	-	-
Charges for services	-	-	-	-	$ 18,814	-	$ 232,250	-
Fees, fines and forfeitures	$ 4,403	$ 12,285	$ 640	$ 3,790	-	-	-	-
Intergovernmental	-	-	-	-	-	-	27,912	-
Interest	-	12	-	16	-	-	-	-
Other	-	-	-	-	-	-	1,200	$ 3,222
Total revenues	4,403	12,297	640	3,806	18,814	514,295	261,362	3,222
EXPENDITURES								
Current:								
Judicial	-	-	-	3,375	2,851	-	-	-
Public safety	167	12	-	-	-	-	199,548	178
Health and welfare	-	-	-	-	-	480,000	-	-
Housing and development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay:								
Public safety	-	3,022	-	-	-	-	17,047	-
Public works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Total expenditures	167	3,034	-	3,375	2,851	480,000	216,595	178
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,236	9,263	640	431	15,963	34,295	44,767	3,044
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	4,236	9,263	640	431	15,963	34,295	44,767	3,044
FUND BALANCE, BEGINNING OF YEAR	102,566	19,316	16,469	3,432	4,499	51,003	130,662	5,159
FUND BALANCE, END OF YEAR	$ 106,802	$ 28,579	$ 17,109	$ 3,863	$ 20,462	$ 85,298	$ 175,429	$ 8,203

(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, 2021

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes	$ 702,424	-	-	$7,563	$ 1,224,282
Charges for services	-	$ 96,177	$ 180,187	-	527,428
Fees, fines and forfeitures	-	-	-	-	21,118
Intergovernmental	26,200	-	-	-	54,112
Interest	502	65	-	-	595
Other	-	-	-	-	4,422
Total revenues	729,126	96,242	180,187	7,563	1,831,957
EXPENDITURES					
Current:					
Judicial	-	-	-	-	6,226
Public safety	-	-	179,283	-	379,188
Health and welfare	-	-	-	-	480,000
Housing and development	-	-	-	7,539	7,539
Recreation	-	224,570	-	-	224,570
Capital outlay:					
Public safety	-	-	-	-	20,069
Public works	544,711	-	-	-	544,711
Recreation	-	20,167	-	-	20,167
Total expenditures	544,711	244,737	179,283	7,539	1,682,470
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	184,415	(148,495)	904	24	149,487
OTHER FINANCING SOURCES (USES)					
Transfers in	-	186,879	-	-	186,879
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	186,879	-	-	186,879
NET CHANGE IN FUND BALANCE	184,415	38,384	904	24	336,366
FUND BALANCE, BEGINNING OF YEAR	442,277	90,259	37,753	637	904,032
FUND BALANCE, END OF YEAR	$ 626,692	$ 128,643	$ 38,657	$ 661	$ 1,240,398

(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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 9,200	$ 4,403	$ (4,797)
EXPENDITURES			
Current:			
Public safety	9,200	167	9,033
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	4,236	4,236
FUND BALANCE, BEGINNING OF YEAR	102,566	102,566	-
FUND BALANCE, END OF YEAR	$ 102,566	$ 106,802	$ 4,236

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 10,000	$ 12,285	$ 2,285
Interest	-	12	12
Total revenues	10,000	12,297	2,297
EXPENDITURES			
Current outlay:			
Public safety	-	12	(12)
Capital outlay:			
Public safety	15,000	3,022	11,978
	15,000	3,034	11,966
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	9,263	14,263
FUND BALANCE, BEGINNING OF YEAR	19,316	19,316	-
FUND BALANCE, END OF YEAR	$ 14,316	$ 28,579	$ 14,263

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 1,200	$ 640	$ (560)
EXPENDITURES			
Current:			
Judicial	1,200	-	1,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	640	640
FUND BALANCE, BEGINNING OF YEAR	16,469	16,469	-
FUND BALANCE, END OF YEAR	$ 16,469	$ 17,109	$ 640

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 7,450	$ 3,790	$ (3,660)
Interest	50	16	(34)
Total revenues	7,500	3,806	(3,694)
EXPENDITURES			
Current:			
Judicial	7,500	3,375	4,125
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	431	431
FUND BALANCE, BEGINNING OF YEAR	3,432	3,432	-
FUND BALANCE, END OF YEAR	$ 3,432	$ 3,863	$ 431

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 20,000	$ 18,814	$ (1,186)
EXPENDITURES			
Current:			
Judicial	20,000	2,851	17,149
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	15,963	15,963
FUND BALANCE, BEGINNING OF YEAR	4,499	4,499	-
FUND BALANCE, END OF YEAR	$ 4,499	$ 20,462	$ 15,963

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 500,000	$ 514,295	$ 14,295
EXPENDITURES			
Current:			
Health and welfare	500,000	480,000	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	34,295	34,295
FUND BALANCE, BEGINNING OF YEAR	51,003	51,003	-
FUND BALANCE, END OF YEAR	$ 51,003	$ 85,298	$ 34,295

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 225,100	$ 232,250	$ 7,150
Intergovernmental	-	27,912	27,912
Other	-	1,200	1,200
Total revenues	225,100	261,362	36,262
EXPENDITURES			
Current:			
Public safety	220,900	199,548	21,352
Capital outlay:			
Public safety	10,000	17,047	(7,047)
Total expenditures	230,900	216,595	14,305
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,800)	44,767	50,567
FUND BALANCE, BEGINNING OF YEAR	130,662	130,662	-
FUND BALANCE, END OF YEAR	$ 124,862	$ 175,429	$ 50,567

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Telephone commissions	$ 6,000	$ 3,222	$ (2,778)
EXPENDITURES			
Current:			
Public safety	6,000	178	5,822
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	3,044	3,044
FUND BALANCE, BEGINNING OF YEAR	5,159	5,159	-
FUND BALANCE, END OF YEAR	$ 5,159	$ 8,203	$ 3,044

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 200,000	$ 634,100	$ 702,424	$ 68,324
Intergovernmental	-	-	26,200	26,200
Interest	-	-	502	502
Total revenues	200,000	634,100	729,126	95,026
EXPENDITURES				
Current:				
Public works	200,000	200,000	-	200,000
Capital outlay:				
Public works	-	434,100	544,711	(110,611)
Total expenditures	200,000	634,100	544,711	89,389
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	184,415	184,415
FUND BALANCE, BEGINNING OF YEAR	442,277	442,277	442,277	-
FUND BALANCE, END OF YEAR	$ 442,277	$ 442,277	$ 626,692	$ 184,415

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	-	$ 96,177	$ 96,177
Interest	-	65	65
Total revenues	-	96,242	96,242
EXPENDITURES			
Current:			
Recreation	$ 211,096	224,570	(13,474)
Capital outlay:			
Recreation	-	20,167	(20,167)
Total expenditures	211,096	244,737	(33,641)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(211,096)	(148,495)	62,601
OTHER FINANCING SOURCES			
Transfers in	200,000	186,879	(13,121)
NET CHANGE IN FUND BALANCE	(11,096)	38,384	49,480
FUND BALANCE, BEGINNING OF YEAR	90,259	90,259	-
FUND BALANCE, END OF YEAR	$ 79,163	$ 128,643	$ 49,480

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 150,000	$ 180,200	$ 180,187	$ (13)
EXPENDITURES				
Current:				
Public safety	150,000	180,200	179,283	917
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	904	904
FUND BALANCE, BEGINNING OF YEAR	37,753	37,753	37,753	-
FUND BALANCE, END OF YEAR	$ 37,753	$ 37,753	$ 38,657	$ 904

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 8,300	$ 7,563	$ (737)
EXPENDITURES			
Current:			
Housing and development	8,300	7,539	761
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	24	24
FUND BALANCE, BEGINNING OF YEAR	637	637	-
FUND BALANCE, END OF YEAR	$ 637	$ 661	$ 24

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

JUNE 30, 2021

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Total
ASSETS							
Cash	$ 206,875	$ 2,330	$ 92,412	$ 3,932	$ 2,376	$ 3,856	$ 311,781
TOTAL ASSETS	$ 206,875	$ 2,330	$ 92,412	$ 3,932	$ 2,376	$ 3,856	$ 311,781
LIABILITIES							
Due to other governments	$ 141,320	$ 1,394	9,449	$ 936	-	$ 3,856	$ 156,955
Due to other entities and individuals	-	-	-	2,996	-	-	2,996
TOTAL LIABILITIES	141,320	1,394	9,449	3,932	-	3,856	159,951
NET POSITION							
Restricted for individuals, organizations, and other governments	65,555	936	$ 82,963	-	$ 2,376	-	151,830
TOTAL NET POSITION	$ 65,555	$ 936	$ 82,963	$ -	$ 2,376	$ -	$ 151,830

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Total
ADDITIONS							
Tax collections for other governments	$ 5,031,830	-	$ 52,986	-	-	-	$ 5,084,816
Fees, fines, and forfeitures	-	$ 25,659	76,386	$ 79,949	$ 41,453	$ 1,826	225,273
Court judgements/assessments	-	-	24,915	-	-	-	24,915
Deposits for cash bonds	-	-	-	-	133	-	133
Interest	1,141	-	-	-	5	-	1,146
Total additions	5,032,971	25,659	154,287	79,949	41,591	1,826	5,336,283
DEDUCTIONS							
Payments to other governments	5,013,389	18,659	133,268	10,942	-	1,826	5,178,084
Payments to other entities and individuals	19,515	7,445	14,260	69,007	47,892	-	158,119
Total deductions	5,032,904	26,104	147,528	79,949	47,892	1,826	5,336,203
Net increase (decrease) in fiduciary net position	67	(445)	6,759	-	(6,301)	-	80
NET POSITION - JULY 1, 2020, AS RESTATED	65,488	1,381	76,204	-	8,677	-	151,750
NET POSITION - JUNE 30, 2021	$ 65,555	$ 936	$ 82,963	$ -	$ 2,376	$ -	$ 151,830

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 630,030	$ 577,386	$ 52,644	$ 630,030	100%
Road improvements	1,900,000	1,854,746	1,854,746	-	1,854,746	100%
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	275,357	275,357	-	275,357	100%
Sheriff equipment	330,000	237,225	237,225	-	237,225	100%
EMS equipment	125,000	93,866	93,866	-	93,866	100%
Landfill improvements	260,000	186,640	186,640	-	186,640	100%
Fire protection improvements	345,000	357,543	357,543	-	357,543	100%
Public safety communication equipment	15,000	8,445	8,445	-	8,445	100%
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	$ 7,574,837	$ 7,522,193	$ 52,644	$ 7,574,837	100.0%

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	30,134	$ 33,936	$ 64,070	8%
Road improvements	1,900,000	1,900,000	$ 2,023	-	2,023	0%
Equipment/vehicles	560,000	560,000	60,494	285,141	345,635	62%
Sanitation equipment	225,000	258,150	258,150	-	258,150	100%
Courthouse/building improvements	365,000	365,000	-	40,879	40,879	11%
Sheriff equipment	330,000	330,000	279,890	-	279,890	85%
EMS equipment	350,000	350,000	146,995	97,895	244,890	70%
Landfill improvements	250,000	216,850	-	-	-	0%
Fire protection improvements	230,000	230,000	169,111	24,853	193,964	84%
Public safety communication equipment	105,000	105,000	-	29,450	29,450	28%
Recreation	170,000	170,000	69,838	32,801	102,639	60%
Library	50,000	50,000	20,540	9,647	30,187	60%
Industrial Development Authority	155,000	155,000	63,676	29,907	93,583	60%
Evans Memorial Hospital	710,000	710,000	291,676	136,993	428,669	60%
Airport Authority	350,000	350,000	143,784	67,532	211,316	60%
City of Claxton	750,000	750,000	308,108	144,710	452,818	60%
City of Hagan	550,000	550,000	225,946	106,121	332,067	60%
City of Bellville	200,000	200,000	82,163	38,589	120,752	60%
City of Daisy	200,000	200,000	82,163	38,589	120,752	60%
	$ 8,250,000	$ 8,250,000	$ 2,234,691	$ 1,117,043	$ 3,351,734	40.6%

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	$ 2,092,306
Transfers to other funds for Recreation	32,801
Intergovernmental revenue - road construction	(1,008,064)
Total current year expenditures per above	$ 1,117,043

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GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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*

Independent Auditor's Report

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 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, 2021, 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 May 25, 2022. 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.

Report on 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.

Report on 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.



Statesboro, Georgia
May 25, 2022