EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the Evans County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, 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 the Evans County, Georgia, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Solid Waste Fee Fund, Emergency Medical Services Fund, and American Rescue Plan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Evans County Board of Health, a component unit, which represents 2.2%, 1.2%, and 4.9%, respectively, of the assets, net position, and revenues of Evans County, Georgia as of June 30, 2022, and the respective changes in financial position for the year then ended. Those financial statements were audited by other auditors whose report thereon 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Evans County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Evans County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Evans County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Evans County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 page 46 and 47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Evans County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of projects paid with special sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023 on our consideration of the 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 the 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, & Bloser

Statesboro, Georgia
January 25, 2023

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 9,824,679	$ 618,881	$ 10,443,560	$ 449,752
Receivables:				
Accounts	276,168	29,161	305,329	-
Taxes	221,505	-	221,505	-
Intergovernmental	551,554	-	551,554	151,869
Prepaid items	36,725	1,558	38,283	-
Internal balances	(37,933)	37,933	-	-
Total Current Assets	10,872,698	687,533	11,560,231	601,621
Noncurrent Assets:				
Capital Assets:				
Nondepreciable capital assets	1,100,061	-	1,100,061	-
Depreciable capital assets, net	14,443,235	1,719,786	16,163,021	25,359
Total Capital Assets	15,543,296	1,719,786	17,263,082	25,359
Net pension asset	793,413	153,950	947,363	-
Net OPEB asset	-	-	-	20,101
Total Noncurrent Assets	16,336,709	1,873,736	18,210,445	45,460
Total Assets	27,209,407	2,561,269	29,770,676	647,081
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions and OPEB	9,178	-	9,178	201,347
LIABILITIES				
Current Liabilities:				
Accounts payable	471,393	15,637	487,030	-
Accrued payroll liabilities	98,882	3,043	101,925	-
Unearned revenue	1,650,331	-	1,650,331	-
Compensated absences payable	27,814	1,031	28,845	7,071
Total Current Liabilities	2,248,420	19,711	2,268,131	7,071
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	111,250	4,126	115,376	28,282
Net pension obligation	-	-	-	212,700
Landfill closure and postclosure care costs	-	894,450	894,450	-
Total Long-Term Liabilities	111,250	898,576	1,009,826	240,982
Total Liabilities	2,359,670	918,287	3,277,957	248,053
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions and OPEB	866,795	108,145	974,940	305,365
NET POSITION				
Investment in capital assets	15,543,296	1,719,786	17,263,082	25,359
Restricted for:				
Capital projects	3,085,804	-	3,085,804	-
Other purposes	1,740,482	-	1,740,482	147,200
Unrestricted	3,622,538	(184,949)	3,437,589	122,451
Total Net Position	$ 23,992,120	$ 1,534,837	$ 25,526,957	$ 295,010

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 1,388,581	$ 109,078	-	-	$ (1,279,503)		$ (1,279,503)	
Judicial	982,674	81,316	-	-	(901,358)		(901,358)	
Public safety	3,342,881	1,720,268	$ 500,588	$ 91,655	(1,030,370)		(1,030,370)	
Public works	2,399,886	437,110	565	362,701	(1,599,510)		(1,599,510)	
Health and welfare	681,986	-	-	-	(681,986)		(681,986)	
Culture and recreation	562,804	125,381	-	62,000	(375,423)		(375,423)	
Housing and development	427,105	12,727	4,817	-	(409,561)		(409,561)	
Total Governmental Activities	9,785,917	2,485,880	505,970	516,356	(6,277,711)		(6,277,711)	
Business-Type Activities:								
Landfill	649,984	535,716	-	-	-	$ (114,268)	(114,268)	
Total - Primary Government	$ 10,435,901	$ 3,021,596	$ 505,970	$ 516,356	(6,277,711)	(114,268)	(6,391,979)	
Component Unit:								
Evans County Board of Health	$ 526,328	$ 148,286	$ 364,854	$ -				$ (13,188)
		General Revenues						
		Property taxes levied for general purposes			3,123,476	-	3,123,476	-
		Property taxes levied for hospital			510,459	-	510,459	
		Sales taxes			3,216,245	-	3,216,245	-
		Insurance premium tax			582,006	-	582,006	-
		Other taxes			195,904	-	195,904	-
		Interest earned			5,888	307	6,195	-
		Gain (loss) on sale of capital assets			(27,769)	4,185	(23,584)	-
		Other			143,250	-	143,250	62,737
		Total General Revenues			7,749,459	4,492	7,753,951	62,737
		Change in Net Position			1,471,748	(109,776)	1,361,972	49,549
		Net Position, July 1, 2021, as restated			22,520,372	1,644,613	24,164,985	245,461
		Net Position, June 30, 2022			$ 23,992,120	$ 1,534,837	$ 25,526,957	$ 295,010

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	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	$ 2,906,347	$ 187,471	$ 507,361	$ 1,918,193	$ 3,100,124	$ 1,205,183	$ 9,824,679
Receivables:							
Accounts	9,670	84,318	91,774	-	-	90,406	276,168
Taxes	184,717	-	-	-	-	36,788	221,505
Intergovernmental	353,759	-	-	-	167,077	30,718	551,554
Due from other funds	551,197	-	-	-	-	111,815	663,012
Prepaid items	25,207	101	9,159	-	-	2,258	36,725
TOTAL ASSETS	$ 4,030,897	$ 271,890	$ 608,294	$ 1,918,193	$ 3,267,201	$ 1,477,168	$ 11,573,643
LIABILITIES							
Accounts payable	$ 203,725	$ 75,087	$ 12,039	-	$ 119,666	$ 60,876	$ 471,393
Accrued payroll liabilities	85,901	439	11,165	-	-	1,377	98,882
Due to other funds	104,954	62,611	88,408	$ 267,862	61,731	115,379	700,945
Unearned revenue	-	-	-	1,650,331	-	-	1,650,331
TOTAL LIABILITIES	394,580	138,137	111,612	1,918,193	181,397	177,632	2,921,551
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	144,623	-	-	-	-	29,119	173,742
Unavailable revenue - user fees	-	76,272	82,625	-	-	53,871	212,768
TOTAL DEFERRED INFLOWS OF RESOURCES	144,623	76,272	82,625	-	-	82,990	386,510
FUND BALANCES							
Nonspendable	25,207	101	9,159	-	-	2,258	36,725
Restricted	5,579	57,380	404,898	-	3,085,804	1,261,107	4,814,768
Assigned	497,825	-	-	-	-	-	497,825
Unassigned	2,963,083	-	-	-	-	(46,819)	2,916,264
TOTAL FUND BALANCES	3,491,694	57,481	414,057	-	3,085,804	1,216,546	8,265,582
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,030,897	$ 271,890	$ 608,294	$ 1,918,193	$ 3,267,201	$ 1,477,168	$ 11,573,643

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, 2022

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 8,265,582
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 27,288,059	
	Less accumulated depreciation	(11,744,763)	15,543,296
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	173,742	
	User fees	212,768	386,510
Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.			
	Deferred outflows	9,178	
	Deferred inflows	(866,795)	(857,617)
The County's net pension asset is not reported in the governmental funds but is in the statement of net position.			793,413
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		(139,064)
Net Position Of Governmental Activities			$ 23,992,120

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, 2022

	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	$ 4,996,434	-	-	-	$ 1,827,546	$ 812,473	$ 7,636,453
Licenses and permits	31,727	-	-	-	-	-	31,727
Charges for services	103,187	$ 433,715	$ 1,043,521	-	-	547,480	2,127,903
Fees, fines and forfeitures	276,209	-	-	-	-	28,779	304,988
Intergovernmental	186,212	-	5,989	$ 414,459	361,461	-	968,121
Contributions	20,215	-	250	-	-	-	20,465
Interest	4,830	-	221	477	1,234	360	7,122
Other	141,250	-	-	-	-	2,000	143,250
Total revenues	5,760,064	433,715	1,049,981	414,936	2,190,241	1,391,092	11,240,029
EXPENDITURES							
Current:							
General government	1,376,039	-	-	-	-	-	1,376,039
Judicial	1,035,258	-	-	-	-	12,806	1,048,064
Public safety	1,958,707	-	1,001,170	-	-	424,867	3,384,744
Public works	865,634	464,221	-	-	-	25,970	1,355,825
Health and welfare	36,373	-	-	-	-	480,000	516,373
Culture and recreation	390,308	-	-	-	-	254,449	644,757
Housing and development	305,341	-	-	-	-	9,925	315,266
Capital outlay	-	-	45,162	268,963	333,990	212,392	860,507
Intergovernmental	-	-	-	-	656,808	-	656,808
Total expenditures	5,967,660	464,221	1,046,332	268,963	990,798	1,420,409	10,158,383
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(207,596)	(30,506)	3,649	145,973	1,199,443	(29,317)	1,081,646
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	6,500	-	-	-	-	-	6,500
Transfers in	145,973	-	-	-	-	86,614	232,587
Transfers out	(48,955)	-	-	(145,973)	(37,659)	-	(232,587)
Total other financing sources (uses)	103,518	-	-	(145,973)	(37,659)	86,614	6,500
NET CHANGE IN FUND BALANCES	(104,078)	(30,506)	3,649	-	1,161,784	57,297	1,088,146
FUND BALANCES, JULY 1, 2021	3,595,772	87,987	410,408	-	1,924,020	1,159,249	7,177,436
FUND BALANCES, JUNE 30, 2022	$ 3,491,694	$ 57,481	$ 414,057	$ -	$ 3,085,804	$ 1,216,546	$ 8,265,582

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, 2022

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ 1,088,146
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	$ (1,114,583)	
	Capital outlay	1,057,394	(57,189)
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 @ 6/30/22	212,768	
	Unavailable revenue @ 6/30/21	(191,500)	21,268
	Property taxes:		
	Unavailable revenue @ 6/30/22	173,742	
	Unavailable revenue @ 6/30/21	(182,103)	(8,361)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.			
	Donation of capital assets	32,500	
	Disposal of capital assets	(34,269)	(1,769)
The change in net pension asset and pension related deferred outflows and inflows is reported on the government-wide statement of activities but not in the governmental funds.			446,223
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		(16,570)
Change In Net Position of Governmental Activities			$ 1,471,748

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 3,063,000	$ 3,150,900	$ 3,131,840	$ (19,060)
Local option sales tax	888,800	1,096,600	1,096,646	46
Alcoholic beverage	59,000	59,000	54,737	(4,263)
Insurance premium	540,000	582,000	582,006	6
Other	88,000	127,400	131,205	3,805
Licenses and permits	27,550	32,250	31,727	(523)
Charges for services	93,800	98,700	103,187	4,487
Fees, fines and forfeitures	236,000	276,900	276,209	(691)
Intergovernmental	31,700	183,100	186,212	3,112
Contributions	-	19,600	20,215	615
Interest	7,000	7,000	4,830	(2,170)
Other	43,500	84,600	141,250	56,650
Total revenues	5,078,350	5,718,050	5,760,064	42,014
EXPENDITURES				
Current:				
General government:				
Executive	295,600	295,600	277,645	17,955
Elections	102,550	131,950	131,452	498
General administration	299,950	203,250	200,439	2,811
Information technology	178,050	178,050	164,572	13,478
Tax commissioner	198,300	198,300	190,865	7,435
Tax assessor	406,150	178,450	176,429	2,021
General government buildings	212,900	225,900	234,637	(8,737)
Total general government	1,693,500	1,411,500	1,376,039	35,461
Judicial:				
Superior Court	459,900	485,100	485,795	(695)
State Court	171,700	173,050	172,939	111
Juvenile Court	44,000	67,900	65,301	2,599
Probate Court	156,350	156,350	149,379	6,971
Magistrate Court	168,400	168,400	151,839	16,561
Victim Assistance	6,000	10,100	10,005	95
Total judicial	1,006,350	1,060,900	1,035,258	25,642
Public safety:				
Sheriff	949,300	1,134,800	1,169,006	(34,206)
Jail	635,900	635,900	632,405	3,495
Corrections	40,700	40,700	38,979	1,721
Coroner	16,500	24,300	24,295	5
Emergency management	86,850	119,750	94,022	25,728
Total public safety	$ 1,729,250	$ 1,955,450	$ 1,958,707	$ (3,257)

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 737,350	$ 880,750	$ 865,634	$ 15,116
Health and welfare:				
Health department	33,300	35,200	35,060	140
Family and children services	6,000	1,400	1,313	87
Total health and welfare	39,300	36,600	36,373	227
Culture and recreation:				
Recreation	165,000	290,900	298,814	(7,914)
Libraries	90,400	91,500	91,494	6
Total culture and recreation	255,400	382,400	390,308	(7,908)
Housing and development:				
Conservation	87,950	91,650	91,473	177
Code enforcement	153,250	162,350	161,490	860
Economic development	48,800	52,500	52,378	122
Total housing and development	290,000	306,500	305,341	1,159
Total expenditures	5,751,150	6,034,100	5,967,660	66,440
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(672,800)	(316,050)	(207,596)	108,454
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	6,500	6,500	-
Transfers in	-	145,900	145,973	73
Transfers out	(60,000)	(60,000)	(48,955)	11,045
Total other financing sources (uses)	(59,000)	92,400	103,518	11,118
NET CHANGE IN FUND BALANCE	$ (731,800)	$ (223,650)	(104,078)	$ 119,572
FUND BALANCE, BEGINNING OF YEAR			3,595,772	
FUND BALANCE, END OF YEAR			$ 3,491,694	

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 461,200	$ 431,100	$ 433,715	$ 2,615
EXPENDITURES				
Current:				
Public works	461,200	464,300	464,221	79
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(33,200)	(30,506)	2,694
FUND BALANCE, BEGINNING OF YEAR	87,987	87,987	87,987	-
FUND BALANCE, END OF YEAR	$ 87,987	$ 54,787	$ 57,481	$ 2,694

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 967,150	$ 1,045,650	$ 1,043,521	$ (2,129)
Intergovernmental	1,200	6,000	5,989	(11)
Interest	100	100	221	121
Contributions	-	-	250	250
Total revenues	968,450	1,051,750	1,049,981	(1,769)
EXPENDITURES				
Current:				
Public safety	906,450	989,750	1,001,170	(11,420)
Capital outlay:				
Public safety	62,000	62,000	45,162	16,838
Total expenditures	968,450	1,051,750	1,046,332	5,418
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	3,649	3,649
FUND BALANCE, BEGINNING OF YEAR	410,408	410,408	410,408	-
FUND BALANCE, END OF YEAR	$ 410,408	$ 410,408	$ 414,057	$ 3,649

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 275,900	$ 414,459	$ 138,559
Interest	-	-	477	477
Total revenues	-	275,900	414,936	139,036
EXPENDITURES				
Capital outlay:				
General government	-	14,000	13,375	625
Public safety	-	97,900	93,000	4,900
Public works	-	164,000	162,588	1,412
Total expenditures	-	275,900	268,963	6,937
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	145,973	145,973
OTHER FINANCING SOURCES				
Transfers out	-	-	(145,973)	(145,973)
NET CHANGE IN FUND BALANCE	-	-	-	-
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, 2022

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 618,881
Accounts receivable	29,161
Prepaid items	1,558
Due from other funds	59,624
Total Current Assets	709,224
Noncurrent Assets	
Net pension asset	153,950
Capital Assets	
Buildings	214,437
Improvements	671,810
Machinery and equipment	2,441,129
Less accumulated depreciation	(1,607,590)
Total Capital Assets	1,719,786
Total Noncurrent Assets	1,873,736
Total Assets	2,582,960
LIABILITIES	
Current Liabilites	
Accounts payable	15,637
Accrued salaries	3,043
Compensated absences payable	1,031
Due to other funds	21,691
Total Current Liabilities	41,402
Long-Term Liabilites	
Landfill closure and postclosure care costs	894,450
Compensated absences payable (net of current portion)	4,126
Total Long-Term Liabilities	898,576
Total Liabilities	939,978
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	108,145
NET POSITION	
Investment in capital assets	1,719,786
Unrestricted	(184,949)
Total Net Position	$ 1,534,837

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, 2022

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 524,666
Other	11,050
Total operating revenues	535,716
OPERATING EXPENSES	
Salaries and benefits	175,438
Purchased/contracted services	141,748
Materials and supplies	50,551
Bad debts	11,393
Depreciation	270,854
Total operating expenses	649,984
OPERATING INCOME (LOSS)	(114,268)
NONOPERATING REVENUE	
Interest income	307
Gain on disposal of capital asset	4,185
Total nonoperating revenue	4,492
CHANGE IN NET POSITION	(109,776)
NET POSITION, JULY 1, 2021, AS RESTATED	1,644,613
NET POSITION, JUNE 30, 2022	$ 1,534,837

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 567,384
Cash payments for goods and services	(168,111)
Cash payments for salaries and benefits	(201,469)
Net cash provided by operating activities	197,804
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances from (to) other funds	(45,284)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Insurance recoveries	169,643
Purchase of capital assets	(237,571)
Net cash used by capital and related financing activities	(67,928)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	307
NET INCREASE IN CASH	84,899
CASH, JULY 1, 2021	533,982
CASH, JUNE 30, 2022	$ 618,881
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	$ (114,268)
Adjustments:	
Depreciation	270,854
Decrease in accounts receivable	43,061
Decrease in prepaid items	86
Increase in accounts payable	6,237
Increase in landfill closure and postclosure care costs	17,865
Increase in net pension asset	(13,986)
Decrease in accrued salaries	(5,456)
Increase in compensated absences payable	760
Decrease in deferred inflows related to pensions	(7,349)
Net cash provided by operating activities	$ 197,804

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

ASSETS	
Cash	$ 396,850
TOTAL ASSETS	$ 396,850
LIABILITIES	
Due to other governments	$ 201,822
Due to other entities and individuals	4,810
TOTAL LIABILITIES	206,632
NET POSITION	
Restricted for individuals, organizations, and other governments	190,218
TOTAL NET POSITION	$ 190,218

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, 2022

ADDITIONS	
Tax collections for other governments	$ 5,315,414
Fees, fines, and forfeitures	185,441
Court judgements/assessments	30,535
Deposits for cash bonds	1,086
Interest	1,052
Total additions	5,533,528
DEDUCTIONS	
Payments to other governments	5,378,317
Payments to other entities and individuals	116,823
Total deductions	5,495,140
Net increase (decrease) in fiduciary net position	38,388
NET POSITION - JULY 1, 2021	151,830
NET POSITION - JUNE 30, 2022	$ 190,218

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, 2022, 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

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 87

The County has implemented GASB Statement 87, "Leases." The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Evans County, Georgia had no lease liabilities or right-to-use leased assets to report at June 30, 2022.

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, 2022, in the following departments for the general fund:

	General Fund
General government buildings	$ 8,737
Superior Court	695
Sheriff	34,206
Recreation	7,914

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	$ 267,817
Inmate Telephone	2,203

Deficit Fund Balance

The Recreation Department SPLOST capital projects fund had a deficit fund balance of $46,819 at June 30, 2022, which the County plans to eliminate with future SPLOST revenues designated for recreation.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2022, the carrying amount of the County's deposits was $10,840,410 and the bank balance was $10,999,398. Of the bank balance, $797,947 was covered by federal depository insurance and $10,201,451 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, 2022, 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, 2022, property taxes were levied on October 20, 2021, billed on November 15, 2021, and were due January 20, 2022.

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	$ 21,691
	E-911	5,407
	Emergency Medical Services	88,408
	Solid Waste Fee	2,987
	2017 Special Sales Tax	54,870
	Fire Services	25,072
	American Rescue Plan Act	267,862
	Drug Abuse Treatment and Education	17,575
	Recreation Department SPLOST	67,325
Hospital Indigent Bond	General	102,072
Hotel/Motel Tax	General	2,882
Recreation Department SPLOST	2017 Special Sales Tax	6,861
Landfill	Solid Waste Fee	59,624
Total		$722,636

Interfund balances at June 30, 2022 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, 2022, consisted of the following:

	Transfers From:			
Transfers To:	General Fund	American Rescue Plan Act	2017 Special Sales Tax Fund	Total
General Fund	-	$ 145,973	-	$ 145,973
Recreation Department	$ 48,955	-	-	48,955
Recreation Department SPLOST	-	-	$ 37,659	37,659
Total	$ 48,955	$ 145,973	$ 37,659	$ 232,587

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 American Rescue Plan Act fund transferred funds to the general fund to fund capital projects associated with pandemic recovery.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 for the County's governmental activities was as follows:

	Balance 6/30/2021	Additions	Decreases	Balance 6/30/2022
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 949,027	-	-	$ 949,027
Construction in progress	112,019	$ 39,015	-	151,034
Total capital assets not being depreciated	1,061,046	39,015	-	1,100,061
Capital assets being depreciated:				
Buildings	4,267,473	-	-	4,267,473
Improvements	3,103,556	170,443	-	3,273,999
Infrastructure	11,431,478	414,325	-	11,845,803
Machinery and equipment	6,411,467	466,111	$ 76,855	6,800,723
Total capital assets being depreciated	25,213,974	1,050,879	76,855	26,187,998
Total capital assets	26,275,020	1,089,894	76,855	27,288,059
Accumulated depreciation:				
Buildings	2,442,463	91,770	-	2,534,233
Improvements	1,786,780	113,022	-	1,899,802
Infrastructure	1,672,641	517,726	-	2,190,367
Machinery and equipment	4,770,882	392,065	42,586	5,120,361
Total accumulated depreciation	10,672,766	1,114,583	42,586	11,744,763
Governmental activities capital assets, net	$ 15,602,254	$ (24,689)	$ 34,269	$ 15,543,296

Governmental activities depreciation expense:

General government	$ 108,900
Judicial	2,241
Public safety	194,593
Public works	725,639
Health and welfare	11,258
Culture and recreation	70,023
Housing and development	1,929
Total governmental activities depreciation expense	$ 1,114,583

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2022 for the County's enterprise fund was as follows:

	Balance 6/30/2021	Additions	Decreases	Balance 6/30/2022
Business-Type Activities:				
Capital assets not being depreciated:				
Construction in progress	-	-	-	-
Capital assets being depreciated:				
Buildings	$ 191,770	$ 22,667	-	$ 214,437
Improvements	671,810	-	-	671,810
Machinery and equipment	2,424,775	214,904	$ 198,550	2,441,129
Total capital assets being depreciated	3,288,355	237,571	198,550	3,327,376
Total capital assets	3,288,355	237,571	198,550	3,327,376
Accumulated depreciation:				
Buildings	138,566	3,268	-	141,834
Improvements	138,299	28,754	-	167,053
Machinery and equipment	1,092,963	238,832	33,092	1,298,703
Total accumulated depreciation	1,369,828	270,854	33,092	1,607,590
Business-type activities capital assets, net	$ 1,918,527	$ (33,283)	$ 165,458	$ 1,719,786

	Balance 6/30/2021	Additions	Decreases	Balance 6/30/2022
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 40,685	$ 11,400	$ -	$ 52,085
Accumulated depreciation:				
Machinery and equipment	23,390	3,336	-	26,726
Component unit capital assets, net	$ 17,295	$ 8,064	$ -	$ 25,359

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, 2022, the estimated liability for landfill closure and post closure care costs is $894,450 and consists of the post closure cost for Sikes Branch landfill and closure and post closure costs for the C&D landfill. The County will recognize the remaining estimated cost of the closure and post closure care of approximately $2,032,976 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 18.92% with an estimated remaining useful life of 51 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 7/1/2021, as restated	Additions	Reductions	Balance June 30, 2022	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 122,494	$ 16,570	$ -	$ 139,064	$ 27,814
Total Governmental Activities	$ 122,494	$ 16,570	$ -	$ 139,064	$ 27,814
Business-type Activities:					
Compensated absences payable	$ 4,397	$ 760	-	$ 5,157	$ 1,031
Accrued landfill closure and postclosure care costs	876,585	17,865	$ -	894,450	-
Total Business-Type Activities	$ 1,077,072	$ 18,625	$ -	$ 899,607	$ 1,031

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, 2022, 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	$ 25,207	$ 101	$ 9,159	$ -	-	$ 2,258	$ 36,725
Restricted:							
E-911	-	-	-	-	-	38,927	38,927
Ambulance service	-	-	404,898	-	-	-	404,898
Judicial	-	-	-	-	-	41,219	41,219
Drug education	-	-	-	-	-	84,514	84,514
Victim assistance	5,579	-	-	-	-	-	5,579
Recreation	-	-	-	-	-	35,224	35,224
Tourism	-	-	-	-	-	698	698
Jail	-	-	-	-	-	42,698	42,698
Solid waste	-	57,380	-	-	-	-	57,380
Fire protection	-	-	-	-	-	154,155	154,155
Roads	-	-	-	-	-	747,916	747,916
Hospital	-	-	-	-	-	115,756	115,756
Capital projects	-	-	-	-	$ 3,085,804	-	3,085,804
Total restricted	5,579	57,380	404,898	-	3,085,804	1,261,107	4,814,768
Assigned:							
Subsequent years' budget	497,825	-	-	-	-	-	497,825
Unassigned	2,963,083	-	-	-	-	(46,819)	2,916,264
Total fund balances	$ 3,491,694	$ 57,481	$ 414,057	$ -	$ 3,085,804	$ 1,216,546	$ 8,265,582

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	30
Deferred vested (former employees)	25
Active participants	43
Total plan participants	98
Part-time active employees not participating in the Plan	4
Covered Compensation	$1,846,596

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, 2021 was $75,851 and the actual amount contributed was $75,851 (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, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2021.

Actuarial Assumptions

The total pension liability in the January 1, 2021 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	2.5%-5.5% per year (based on age)
Inflation	2.00%

The actuarial assumptions used in the January 1, 2021 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, 2021	$ 2,733,779	$ 3,374,637	$ (640,858)
Changes for the year:			
Service cost	76,045	-	76,045
Interest on the total pension liability	186,406	-	186,406
Contributions from the employer	-	75,851	(75,851)
Net investment income	-	518,476	(518,476)
Benefit payments, including refunds	(141,689)	(141,689)	-
Difference between expected and actual experience	(20,932)	-	(20,932)
Changes in assumptions	4,648	-	4,648
Administrative expenses	-	(26,269)	26,269
Other changes	-	(15,386)	15,386
Net Changes	104,478	410,983	(306,505)
Balance, December 31, 2021	$ 2,838,257	$ 3,785,620	$ (947,363)

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	$ (594,240)	$ (947,363)	$ (1,239,174)

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 $(391,707). At June 30, 2022, 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	$ 2,832	$ 70,197
Effects of changes in assumptions	6,346	362,985
Net differences between expected and net investment income	-	541,758
	$ 9,178	$ 974,940

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		
2023	$	(446,735)
2024		(281,983)
2025		(181,361)
2026		(55,683)
	$	(965,762)

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.

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, 2022 were $50,397. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2022, the Board of Health reported $212,700 for its proportionate share of the net pension liabilities. For the year ended June 30, 2022, the Board of Health recognized pension expense of $53,109.

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, 2022 was $3,930,000.

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, 2022, the County paid $7,006 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Regional Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

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

NOTE 14 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated subsequent events and transactions for potential recognition or disclosure through January 25, 2023, 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, 2022 follows:

Lodging tax receipts	$ 9,962
Disbursements to:	
Chamber of Commerce	$ 9,925

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

NOTE 16 – RESTATEMENT

The County's beginning Landfill enterprise fund net position was increased $196,090 as illustrated below to reflect the underestimation of landfill remaining volume by the Georgia Environmental Protection Division as of June 30, 2021.

	Landfill Fund
Net position, June 30, 2021, as previously reported	$ 1,448,523
Restatement to adjust liability for landfill closure and post-closure care costs	196,090
Net position, July 1, 2021, as restated	$ 1,644,613

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, 2022

	2022 (1)	2021 (1)	2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015 (1)
Total pension liability								
Interest	$ 186,406	$ 185,452	$ 169,127	$ 166,641	$ 161,841	$ 163,994	$ 157,303	$ 126,507
Service cost	76,045	55,007	122,252	98,740	92,388	83,182	68,954	61,836
Differences between expected and actual experience	(20,932)	(99,243)	9,270	882	(26,942)	(22,887)	(30,717)	379,521
Changes in assumption	4,648	4,701	(1,200,645)	6,378	(27,960)	208,489	-	260,910
Plan change	-	-	(309,798)	-	-	-	-	-
Benefit payments	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Net change in total pension liability	104,478	23,028	(1,327,631)	164,361	109,352	356,555	133,812	781,717
Total pension liability, beginning	2,733,779	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	$2,838,257	$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	$ 75,851	$ 63,012	$ 457,049	$ 214,432	$ 199,227	$ 182,116	$ 164,501	$ 143,992
Net investment income	518,476	768,274	124,908	(44,402)	115,499	113,108	30,933	66,253
Administrative expenses	(26,269)	(23,963)	(22,366)	(22,805)	(21,753)	(25,311)	(17,625)	(17,382)
Benefit payments	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Other changes	(15,386)	(12,094)	-	-	-	-	-	-
Net change in plan fiduciary net position	410,983	672,340	441,754	38,945	202,998	193,690	116,081	145,806
Plan fiduciary net position, beginning	3,374,637	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	$3,785,620	$3,374,637	$2,702,297	$2,260,543	$2,221,598	$2,018,600	$1,824,910	$1,708,829
Net pension liability	$ (947,363)	$ (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	133.38%	123.44%	99.69%	55.98%	57.35%	53.62%	53.55%	52.19%
Covered-employee payroll	$1,846,596	$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	-51.30%	-40.76%	0.50%	105.65%	101.55%	109.07%	97.96%	106.16%

(1) Only fiscal years 2022, 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 2021 instead of 2020 with Scale AA

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2022

Schedule of County Contributions

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 75,851	$ 63,012	$ 240,692	$ 216,357	$ 214,432	$ 199,227	$ 182,116	$ 164,501
Contributions in relation to the actuarially determined contribuiton	75,851	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	$ 1,846,596	$ 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	4.11%	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 2021

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2022

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 13,645	$ 1,191,538	$ 1,205,183
Receivables:			
Accounts	-	90,406	90,406
Taxes	-	36,788	36,788
Intergovernmental	-	30,718	30,718
Due from other funds	6,861	104,954	111,815
Prepaid items	-	2,258	2,258
TOTAL ASSETS	$ 20,506	$ 1,456,662	$ 1,477,168
LIABILITIES			
Accounts payable	-	$ 60,876	$ 60,876
Accrued payroll liabilities	-	1,377	1,377
Due to other funds	$ 67,325	48,054	115,379
Total liabilities	67,325	110,307	177,632
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	29,119	29,119
Unavailable revenue - user fees	-	53,871	53,871
Total deferred inflows of resources	-	82,990	82,990
FUND BALANCES			
Nonspendable	-	2,258	2,258
Restricted	-	1,261,107	1,261,107
Unassigned	(46,819)	-	(46,819)
Total fund balances	(46,819)	1,263,365	1,216,546
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 20,506	$ 1,456,662	$ 1,477,168

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE

FOR THE YEAR ENDED JUNE 30, 2022

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	-	$ 812,473	$ 812,473
Charges for services	-	547,480	547,480
Fees, fines and forfeitures	-	28,779	28,779
Interest	$ 6	354	360
Other	-	2,000	2,000
Total revenues	6	1,391,086	1,391,092
EXPENDITURES			
Current:			
Judicial	-	12,806	12,806
Public safety	-	424,867	424,867
Public works	-	25,970	25,970
Health and welfare	-	480,000	480,000
Housing and development	-	9,925	9,925
Recreation	-	254,449	254,449
Capital outlay	3,335	209,057	212,392
Total expenditures	3,335	1,417,074	1,420,409
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,329)	(25,988)	(29,317)
OTHER FINANCING SOURCES (USES)			
Transfers in	37,659	48,955	86,614
NET CHANGE IN FUND BALANCES	34,330	22,967	57,297
FUND BALANCES, JULY 1, 2021	(81,149)	1,240,398	1,159,249
FUND BALANCES, JUNE 30, 2022	$ (46,819)	$ 1,263,365	$ 1,216,546

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services	Inmate Telephone
ASSETS								
Cash	$ 101,310	$ 42,698	$ 18,264	$ 4,397	$ 18,558	$ 6,713	$ 189,561	$ -
Receivables:								
Accounts	-	-	-	-	-	-	57,957	-
Taxes	-	-	-	-	-	36,090	-	-
Intergovernmental	779	-	-	-	-	-	6,467	-
Prepaid items	-	-	-	-	-	-	2,258	-
Due from other funds	-	-	-	-	-	102,072	-	-
TOTAL ASSETS	$ 102,089	$ 42,698	$ 18,264	$ 4,397	$ 18,558	$ 144,875	$ 256,243	$ -
LIABILITIES								
Accounts payable	-	-	-	-	-	-	$ 19,510	-
Accrued payroll liabilities	-	-	-	-	-	-	1,377	-
Due to other funds	$ 17,575	-	-	-	-	-	25,072	-
Total liabilities	17,575	-	-	-	-	-	45,959	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	$ 29,119	-	-
Unavailable revenue - user fees	-	-	-	-	-	-	53,871	-
Total deferred inflows of resources	-	-	-	-	-	29,119	53,871	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	2,258	-
Restricted	84,514	$ 42,698	$ 18,264	$ 4,397	$ 18,558	115,756	154,155	$ -
Total fund balances	84,514	42,698	18,264	4,397	18,558	115,756	156,413	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 102,089	$ 42,698	$ 18,264	$ 4,397	$ 18,558	$ 144,875	$ 256,243	$ -

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
ASSETS					
Cash	$ 724,444	$ 37,791	$ 47,802	-	$ 1,191,538
Receivables:					
Accounts	-	-	32,449	-	90,406
Taxes	-	-	-	$ 698	36,788
Intergovernmental	23,472	-	-	-	30,718
Prepaid items	-	-	-	-	2,258
Due from other funds	-	-	-	2,882	104,954
TOTAL ASSETS	$ 747,916	$ 37,791	$ 80,251	$ 3,580	$ 1,456,662
LIABILITIES					
Accounts payable	$ -	$ 2,567	$ 35,917	$ 2,882	$ 60,876
Accrued payroll liabilities	-	-	-	-	1,377
Due to other funds	-	-	5,407	-	48,054
Total liabilities	-	2,567	41,324	2,882	110,307
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	29,119
Unavailable revenue - user fees	-	-	-	-	53,871
Total deferred inflows of resources	-	-	-	-	82,990
FUND BALANCES					
Nonspendable	-	-	-	-	2,258
Restricted	747,916	35,224	38,927	698	1,261,107
Total fund balances	747,916	35,224	38,927	698	1,263,365
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 747,916	$ 37,791	$ 80,251	$ 3,580	$ 1,456,662

(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, 2022

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services	Inmate Telephone
REVENUES								
Taxes	-	-	-	-	-	$ 510,458	-	-
Charges for services	-	-	-	-	$ 7,194	-	$ 225,048	-
Fees, fines and forfeitures	$ 9,287	$ 14,102	$ 1,155	$ 4,235	-	-	-	-
Interest	-	17	-	7	-	-	-	-
Other	-	-	-	-	-	-	2,000	-
Total revenues	9,287	14,119	1,155	4,242	7,194	510,458	227,048	-
EXPENDITURES								
Current:								
Judicial	-	-	-	3,708	9,098	-	-	-
Public safety	14,000	-	-	-	-	-	213,077	$ 8,203
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	480,000	-	-
Housing and development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay:								
Public safety	17,575	-	-	-	-	-	32,987	-
Public works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Total expenditures	31,575	-	-	3,708	9,098	480,000	246,064	8,203
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(22,288)	14,119	1,155	534	(1,904)	30,458	(19,016)	(8,203)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(22,288)	14,119	1,155	534	(1,904)	30,458	(19,016)	(8,203)
FUND BALANCE, BEGINNING OF YEAR	106,802	28,579	17,109	3,863	20,462	85,298	175,429	8,203
FUND BALANCE, END OF YEAR	$ 84,514	$ 42,698	$ 18,264	$ 4,397	$ 18,558	$ 115,756	$ 156,413	$ -

(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, 2022

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes	$ 292,053	-	-	$ 9,962	$ 812,473
Charges for services	-	$ 125,381	$ 189,857	-	547,480
Fees, fines and forfeitures	-	-	-	-	28,779
Interest	268	62	-	-	354
Other	-	-	-	-	2,000
Total revenues	292,321	125,443	189,857	9,962	1,391,086
EXPENDITURES					
Current:					
Judicial	-	-	-	-	12,806
Public safety	-	-	189,587	-	424,867
Public works	25,970		-	-	25,970
Health and welfare	-	-	-	-	480,000
Housing and development	-	-	-	9,925	9,925
Recreation	-	254,449	-	-	254,449
Capital outlay:					
Public safety	-	-	-	-	50,562
Public works	145,127	-	-	-	145,127
Recreation	-	13,368	-	-	13,368
Total expenditures	171,097	267,817	189,587	9,925	1,417,074
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	121,224	(142,374)	270	37	(25,988)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	48,955	-	-	48,955
NET CHANGE IN FUND BALANCE	121,224	(93,419)	270	37	22,967
FUND BALANCE, BEGINNING OF YEAR	626,692	128,643	38,657	661	1,240,398
FUND BALANCE, END OF YEAR	$ 747,916	$ 35,224	$ 38,927	$ 698	$ 1,263,365

(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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 9,200	$ 9,200	$ 9,287	$ 87
EXPENDITURES				
Current:				
Public safety	-	14,000	14,000	-
Capital outlay:				
Public safety	-	17,600	17,575	25
Total expenditures	-	31,600	31,575	25
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,200	(22,400)	(22,288)	112
FUND BALANCE, BEGINNING OF YEAR	106,802	106,802	106,802	-
FUND BALANCE, END OF YEAR	$ 116,002	$ 84,402	$ 84,514	$ 112

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 10,000	$ 14,102	$ 4,102
Interest	-	17	17
Total revenues	10,000	14,119	4,119
EXPENDITURES			
Current outlay:			
Public safety	15,000	-	15,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	14,119	19,119
FUND BALANCE, BEGINNING OF YEAR	28,579	28,579	-
FUND BALANCE, END OF YEAR	$ 23,579	$ 42,698	$ 19,119

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 1,200	$ 1,155	$ (45)
EXPENDITURES			
Current:			
Judicial	1,200	-	1,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	1,155	1,155
FUND BALANCE, BEGINNING OF YEAR	17,109	17,109	-
FUND BALANCE, END OF YEAR	$ 17,109	$ 18,264	$ 1,155

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 7,450	$ 4,235	$ (3,215)
Interest	50	7	(43)
Total revenues	7,500	4,242	(3,258)
EXPENDITURES			
Current:			
Judicial	7,500	3,708	3,792
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	534	534
FUND BALANCE, BEGINNING OF YEAR	3,863	3,863	-
FUND BALANCE, END OF YEAR	$ 3,863	$ 4,397	$ 534

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 20,000	$ 7,194	$ (12,806)
EXPENDITURES			
Current:			
Judicial	20,000	9,098	10,902
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,904)	(1,904)
FUND BALANCE, BEGINNING OF YEAR	20,462	20,462	-
FUND BALANCE, END OF YEAR	$ 20,462	$ 18,558	$ (1,904)

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 500,000	$ 510,458	$ 10,458
EXPENDITURES			
Current:			
Health and welfare	500,000	480,000	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	30,458	30,458
FUND BALANCE, BEGINNING OF YEAR	85,298	85,298	-
FUND BALANCE, END OF YEAR	$ 85,298	$ 115,756	$ 30,458

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 225,100	$ 225,048	$ (52)
Other	-	2,000	2,000
Total revenues	225,100	227,048	1,948
EXPENDITURES			
Current:			
Public safety	239,300	213,077	26,223
Capital outlay:			
Public safety	12,500	32,987	(20,487)
Total expenditures	251,800	246,064	5,736
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(26,700)	(19,016)	7,684
FUND BALANCE, BEGINNING OF YEAR	175,429	175,429	-
FUND BALANCE, END OF YEAR	$ 148,729	$ 156,413	$ 7,684

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, 2022

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

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 200,000	$ 206,000	$ 292,053	$ 86,053
Interest	-	-	268	268
Total revenues	200,000	206,000	292,321	86,321
EXPENDITURES				
Current:				
Public works	-	26,000	25,970	30
Capital outlay:				
Public works	61,000	241,000	145,127	95,873
Total expenditures	61,000	267,000	171,097	95,903
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	139,000	(61,000)	121,224	182,224
FUND BALANCE, BEGINNING OF YEAR	626,692	626,692	626,692	-
FUND BALANCE, END OF YEAR	$ 765,692	$ 565,692	$ 747,916	$ 182,224

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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ -	$ 125,381	$ 125,381
Interest	-	62	62
Total revenues	-	125,443	125,443
EXPENDITURES			
Current:			
Recreation	-	254,449	(254,449)
Capital outlay:			
Recreation	-	13,368	(13,368)
Total expenditures	-	267,817	(267,817)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(142,374)	(142,374)
OTHER FINANCING SOURCES			
Transfers in	-	48,955	48,955
NET CHANGE IN FUND BALANCE	-	(93,419)	(93,419)
FUND BALANCE, BEGINNING OF YEAR	128,643	128,643	-
FUND BALANCE, END OF YEAR	$ 128,643	$ 35,224	$ (93,419)

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 150,000	$ 190,200	$ 189,857	$ (343)
EXPENDITURES				
Current:				
Public safety	150,000	190,200	189,587	613
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	270	270
FUND BALANCE, BEGINNING OF YEAR	38,657	38,657	38,657	-
FUND BALANCE, END OF YEAR	$ 38,657	$ 38,657	$ 38,927	$ 270

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, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 8,300	$ 10,000	$ 9,962	$ (38)
EXPENDITURES				
Current:				
Housing and development	6,225	10,000	9,925	75
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,075	-	37	37
FUND BALANCE, BEGINNING OF YEAR	661	661	661	-
FUND BALANCE, END OF YEAR	$ 2,736	$ 661	$ 698	$ 37

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Total
ASSETS							
Cash	$ 274,047	$ 3,491	$ 109,248	$ 5,694	$ 106	$ 4,264	$ 396,850
TOTAL ASSETS	$ 274,047	$ 3,491	$ 109,248	$ 5,694	$ 106	$ 4,264	$ 396,850
LIABILITIES							
Due to other governments	$ 167,072	$ 743	28,859	$ 884	-	$ 4,264	$ 201,822
Due to other entities and individuals	-	-	-	4,810	-	-	4,810
TOTAL LIABILITIES	167,072	743	28,859	5,694	-	4,264	206,632
NET POSITION							
Restricted for individuals, organizations, and other governments	106,975	2,748	$ 80,389	-	$ 106	-	190,218
TOTAL NET POSITION	$ 106,975	$ 2,748	$ 80,389	$ -	$ 106	$ -	$ 190,218

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Total
ADDITIONS							
Tax collections for other governments	$ 5,236,854	-	$ 78,560	-	-	-	$ 5,315,414
Fees, fines, and forfeitures	-	$ 15,942	91,396	$ 72,395	$ 2,696	$ 3,012	185,441
Court judgements/assessments	-	-	30,535	-	-	-	30,535
Deposits for cash bonds	-	-	-	-	1,086	-	1,086
Interest	1,052	-	-	-	-	-	1,052
Total additions	5,237,906	15,942	200,491	72,395	3,782	3,012	5,533,528
DEDUCTIONS							
Payments to other governments	5,178,186	-	186,112	11,007	-	3,012	5,378,317
Payments to other entities and individuals	18,300	14,130	16,953	61,388	6,052	-	116,823
Total deductions	5,196,486	14,130	203,065	72,395	6,052	3,012	5,495,140
Net increase (decrease) in fiduciary net position	41,420	1,812	(2,574)	-	(2,270)	-	38,388
NET POSITION - JULY 1, 2021	65,555	936	82,963	-	2,376	-	151,830
NET POSITION - JUNE 30, 2022	$ 106,975	$ 2,748	$ 80,389	$ -	$ 106	$ -	$ 190,218

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2022

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	64,070	$ 12,687	$ 76,757	10%
Road improvements	1,900,000	1,900,000	$ 2,023	76,027	78,050	4%
Equipment/vehicles	560,000	560,000	345,635	-	345,635	62%
Sanitation equipment	225,000	258,150	258,150	-	258,150	100%
Courthouse/building improvements	365,000	365,000	40,879	2,861	43,740	12%
Sheriff equipment	330,000	330,000	279,890	-	279,890	85%
EMS equipment	350,000	350,000	244,890	-	244,890	70%
Landfill improvements	250,000	216,850	-	-	-	0%
Fire protection improvements	230,000	230,000	193,964	22,829	216,793	94%
Public safety communication equipment	105,000	105,000	29,450	39,202	68,652	65%
Recreation	170,000	170,000	102,639	37,659	140,298	83%
Library	50,000	50,000	30,187	11,076	41,263	83%
Industrial Development Authority	155,000	155,000	93,583	34,336	127,919	83%
Evans Memorial Hospital	710,000	710,000	428,669	157,280	585,949	83%
Airport Authority	350,000	350,000	211,316	77,532	288,848	83%
City of Claxton	750,000	750,000	452,818	166,140	618,958	83%
City of Hagan	550,000	550,000	332,067	121,836	453,903	83%
City of Bellville	200,000	200,000	120,752	44,304	165,056	83%
City of Daisy	200,000	200,000	120,752	44,304	165,056	83%
	$ 8,250,000	$ 8,250,000	$ 3,351,734	$ 848,073	$ 4,199,807	50.9%

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

Total 2017 Special Sales Tax Fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	$ 990,798
Transfers to other funds for Recreation	37,659
Intergovernmental revenue - road construction	(74,888)
Intergovernmental revenue - road improvements	(105,496)
Total current year expenditures per above	$ 848,073

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

To the Board of Commissioners
Evans County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2022, and the related notes to the financial statements, which collectively comprise Evans County, Georgia's basic financial statements, and have issued our report thereon dated January 25, 2023. 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 or significant deficiencies may exist that were not 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.

Lanier, Deal, Proctor, & Bloser

Statesboro, Georgia
January 25, 2023