EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

TABLE OF CONTENTS

	Page
FINANCIAL SECTION	
Independent Auditor's Report	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet - Governmental Funds	8
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	12
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - T-SPLOST Discretionary Fund	14
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Emergency Medical Services Fund	15
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - American Rescue Plan Act Fund	16
Statement of Net Position - Proprietary Fund	17
Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Fund	18
Statement of Cash Flows - Proprietary Fund	19
Statement of Fiduciary Net Position	20
Statement of Changes in Fiduciary Net Position	21
Notes to the Financial Statements	22
Required Supplementary Information:	
Schedule of Changes in the Net Pension Liability and Related Ratios	46
Schedule of Contributions	47
Supplementary Information:	
Non-Major Funds:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	49

Nonmajor Special Revenue Funds:
Combining Balance Sheet 50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 52
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Abuse Treatment and Education Fund 54
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Jail Fund 55
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Juvenile Supervision Fee Fund 56
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library Fund 57
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Superior Court General Purpose Fund 58
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hospital Indigent Bond Fund 59
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Fire Services Fund 60
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Recreation Department Fund 61
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - E-911 Fund 62
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Opioid Settlement Fund 63
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hotel/Motel Tax Fund 64
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Solid Waste Fee Fund 65
Custodial Funds - Agency Funds:
Combining Statement of Fiduciary Net Position 66
Combining Statement of Changes in Fiduciary Net Position 67

Schedule of Projects Paid with Special Sales Tax Proceeds 68

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 69

LANIER, DEAL, PROCTOR & BLOSER

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

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

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

Report on the 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, 2023, 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, T-SPLOST Discretionary 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 1.8%, 0.7%, and 4.0%, respectively, of the assets, net position, and revenues of Evans County, Georgia as of June 30, 2023. 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 22, 2024 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 22, 2024

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 11,397,595	$ 585,586	$ 11,983,181	$ 285,341
Receivables:				
Accounts	358,537	14,205	372,742	-
Taxes	328,728	-	328,728	-
Intergovernmental	387,190	-	387,190	264,944
Prepaid items	33,282	1,300	34,582	-
Internal balances	5,259	(5,259)	-	-
Total Current Assets	12,510,591	595,832	13,106,423	550,285
Noncurrent Assets:				
Capital Assets:				
Nondepreciable capital assets	1,167,401	-	1,167,401	-
Depreciable capital assets, net	16,489,855	1,445,700	17,935,555	20,937
Total Capital Assets	17,657,256	1,445,700	19,102,956	20,937
Net pension asset	113,479	114,929	228,408	-
Total Noncurrent Assets	17,770,735	1,560,629	19,331,364	20,937
Total Assets	30,281,326	2,156,461	32,437,787	571,222
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions and OPEB	243,729	13,461	257,190	320,235
LIABILITIES				
Current Liabilities:				
Accounts payable	2,098,395	13,849	2,112,244	-
Accrued payroll liabilities	195,903	7,922	203,825	-
Unearned revenue	1,320,134	-	1,320,134	-
Compensated absences payable	32,889	478	33,367	5,285
Total Current Liabilities	3,647,321	22,249	3,669,570	5,285
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	131,550	1,914	133,464	21,141
Net pension obligation	-	-	-	598,123
Net OPEB liability	-	-	-	9,056
Landfill closure and postclosure care costs	-	947,895	947,895	-
Total Long-Term Liabilities	131,550	949,809	1,081,359	628,320
Total Liabilities	3,778,871	972,058	4,750,929	633,605
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions and OPEB	111,171	64,781	175,952	51,666
NET POSITION				
Investment in capital assets	17,657,256	1,445,700	19,102,956	20,937
Restricted for:				
Capital projects	2,004,422	-	2,004,422	-
Other purposes	2,374,901	-	2,374,901	148,835
Unrestricted	4,598,434	(312,617)	4,285,817	36,414
Total Net Position	$ 26,635,013	$ 1,133,083	$ 27,768,096	$ 206,186

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 1,711,929	$ 120,749	$ 159,249	-	$ (1,431,931)		$ (1,431,931)	
Judicial	1,111,163	85,532	37,895	-	(987,736)		(987,736)	
Public safety	3,604,210	1,808,836	327,388	$ 73,314	(1,394,672)		(1,394,672)	
Public works	2,346,217	493,326	7,055	353,673	(1,492,163)		(1,492,163)	
Health and welfare	657,262	-	4,918	-	(652,344)		(652,344)	
Culture and recreation	518,124	67,232	4,119	8,171	(438,602)		(438,602)	
Housing and development	420,889	4,255	4,418	-	(412,216)		(412,216)	
Total Governmental Activities	10,369,794	2,579,930	545,042	435,158	(6,809,664)		(6,809,664)	
Business-Type Activities:								
Landfill	804,771	401,252	-	-	-	$ (403,519)	(403,519)	
Total - Primary Government	$ 11,174,565	$ 2,981,182	$ 545,042	$ 435,158	(6,809,664)	(403,519)	(7,213,183)	
Component Unit:								
Evans County Board of Health	$ 629,494	$ 148,835	$ 339,141	$ -				$ (141,518)
		General Revenues						
		Property taxes levied for general purposes			3,245,594	-	3,245,594	-
		Property taxes levied for hospital			496,049	-	496,049	
		Sales taxes			3,982,497	-	3,982,497	-
		Insurance premium tax			540,235	-	540,235	-
		Other taxes			147,961	-	147,961	-
		Interest earned			18,084	1,765	19,849	-
		Gain on sale of capital assets			951,137	-	951,137	-
		Other			71,000	-	71,000	52,694
		Total General Revenues			9,452,557	1,765	9,454,322	52,694
		Change in Net Position			2,642,893	(401,754)	2,241,139	(88,824)
		Net Position, July 1, 2022			23,992,120	1,534,837	25,526,957	295,010
		Net Position, June 30, 2023			$ 26,635,013	$ 1,133,083	$ 27,768,096	$ 206,186

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General	T-SPLOST Discretionary	Emergency Medical Services	American Rescue Plan Act	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	$ 3,473,944	$ 1,454,706	$ 586,533	$ 1,396,788	$ 3,943,680	$ 541,944	$ 11,397,595
Receivables:							
Accounts	9,765	-	132,925	-	-	215,847	358,537
Taxes	274,447	-	-	-	-	54,281	328,728
Intergovernmental	358,231	24,207	-	-	-	4,752	387,190
Due from other funds	657,063	-	-	-	-	141,197	798,260
Prepaid items	23,537	-	8,055	-	-	1,690	33,282
TOTAL ASSETS	$ 4,796,987	$ 1,478,913	$ 727,513	$ 1,396,788	$ 3,943,680	$ 959,711	$ 13,303,592
LIABILITIES							
Accounts payable	$ 250,519	$ 9,265	$ 5,585	$ 14,601	$ 1,710,590	$ 107,835	$ 2,098,395
Accrued payroll liabilities	163,567	-	27,941	-	-	4,395	195,903
Due to other funds	141,197	150,487	74,323	62,053	228,668	136,273	793,001
Unearned revenue	-	-	-	1,320,134	-	-	1,320,134
TOTAL LIABILITIES	555,283	159,752	107,849	1,396,788	1,939,258	248,503	4,407,433
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	178,262	-	-	-	-	35,510	213,772
Unavailable revenue - user fees	-	-	106,796	-	-	157,278	264,074
TOTAL DEFERRED INFLOWS OF RESOURCES	178,262	-	106,796	-	-	192,788	477,846
FUND BALANCES							
Nonspendable	23,537	-	8,055	-	-	1,690	33,282
Restricted	6,873	1,319,161	504,813	-	2,004,422	534,309	4,369,578
Assigned	732,275	-	-	-	-	-	732,275
Unassigned	3,300,757	-	-	-	-	(17,579)	3,283,178
TOTAL FUND BALANCES	4,063,442	1,319,161	512,868	-	2,004,422	518,420	8,418,313
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,796,987	$ 1,478,913	$ 727,513	$ 1,396,788	$ 3,943,680	$ 959,711	$ 13,303,592

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, 2023

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 8,418,313
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 30,542,041	
	Less accumulated depreciation	(12,884,785)	17,657,256
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	213,772	
	User fees	264,074	477,846
Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.			
	Deferred outflows	243,729	
	Deferred inflows	(111,171)	132,558
The County's net pension asset is not reported in the governmental funds but is in the statement of net position.			113,479
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		(164,439)
Net Position Of Governmental Activities			$ 26,635,013

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, 2023

	General	T-SPLOST Discretionary	Emergency Medical Services	American Rescue Plan Act	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	$ 5,693,958	$ 728,259	-	-	$ 1,441,447	$ 508,642	$ 8,372,306
Licenses and permits	36,770	-	-	-	-	-	36,770
Charges for services	174,245	-	$ 1,079,274	-	-	885,559	2,139,078
Fees, fines and forfeitures	290,116	-	-	-	-	62,660	352,776
Intergovernmental	69,956	-	-	$ 330,197	343,579	22,500	766,232
Contributions	36,380	-	-	-	-	-	36,380
Interest	9,264	2,738	1,249	4,737	10,094	138	28,220
Other	67,180	-	3,820	-	-	-	71,000
Total revenues	6,377,869	730,997	1,084,343	334,934	1,795,120	1,479,499	11,802,762
EXPENDITURES							
Current:							
General government	2,000,495	-	-	-	-	-	2,000,495
Judicial	1,111,382	-	-	-	-	5,519	1,116,901
Public safety	2,129,116	-	982,408	-	-	404,081	3,515,605
Public works	710,601	159,752	-	-	-	521,626	1,391,979
Health and welfare	37,034	-	-	-	-	480,000	517,034
Culture and recreation	467,948	-	-	-	-	-	467,948
Housing and development	323,508	-	-	-	-	12,221	335,729
Capital outlay	-	-	3,124	334,934	2,328,751	75,039	2,741,848
Intergovernmental	-	-	-	-	518,048	-	518,048
Total expenditures	6,780,084	159,752	985,532	334,934	2,846,799	1,498,486	12,605,587
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(402,215)	571,245	98,811	-	(1,051,679)	(18,987)	(802,825)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	955,556	-	-	-	-	-	955,556
Transfers in	18,407	-	-	-	-	29,703	48,110
Transfers out	-	-	-	-	(29,703)	(18,407)	(48,110)
Total other financing sources (uses)	973,963	-	-	-	(29,703)	11,296	955,556
NET CHANGE IN FUND BALANCES	571,748	571,245	98,811	-	(1,081,382)	(7,691)	152,731
FUND BALANCES, JULY 1, 2022	3,491,694	747,916	414,057	-	3,085,804	526,111	8,265,582
FUND BALANCES, JUNE 30, 2023	$ 4,063,442	$ 1,319,161	$ 512,868	$ -	$ 2,004,422	$ 518,420	$ 8,418,313

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ 152,731
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	$ (1,161,339)	
	Capital outlay	3,279,718	2,118,379
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 @ 6/30/23	264,074	
	Unavailable revenue @ 6/30/22	(212,768)	51,306
	Property taxes:		
	Unavailable revenue @ 6/30/23	213,772	
	Unavailable revenue @ 6/30/22	(173,742)	40,030
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.			(4,419)
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.			310,241
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			(25,375)
Change In Net Position of Governmental Activities			$ 2,642,893

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 3,148,000	$ 3,265,000	$ 3,205,564	$ (59,436)
Local option sales tax	1,000,000	1,230,000	1,812,789	582,789
Alcoholic beverage	62,000	62,000	51,921	(10,079)
Insurance premium	575,000	575,000	540,235	(34,765)
Other	96,000	96,000	83,449	(12,551)
Licenses and permits	29,050	39,825	36,770	(3,055)
Charges for services	96,000	167,850	174,245	6,395
Fees, fines and forfeitures	260,500	286,500	290,116	3,616
Intergovernmental	33,700	60,600	69,956	9,356
Contributions	-	36,350	36,380	30
Interest	3,500	3,500	9,264	5,764
Other	44,500	61,400	67,180	5,780
Total revenues	5,348,250	5,884,025	6,377,869	493,844
EXPENDITURES				
Current:				
General government:				
Executive	325,600	325,600	322,248	3,352
Elections	117,900	149,900	147,169	2,731
General administration	308,150	723,350	620,898	102,452
Information technology	176,800	213,700	209,286	4,414
Tax commissioner	185,800	185,800	159,230	26,570
Tax assessor	211,650	233,650	231,969	1,681
General government buildings	246,000	313,100	309,695	3,405
Total general government	1,571,900	2,145,100	2,000,495	144,605
Judicial:				
Superior Court	462,800	498,300	492,320	5,980
State Court	171,600	183,500	183,193	307
Juvenile Court	36,500	95,200	87,856	7,344
Probate Court	162,400	162,400	160,973	1,427
Magistrate Court	171,000	191,300	187,040	4,260
Total judicial	1,004,300	1,130,700	1,111,382	19,318
Public safety:				
Sheriff	1,081,100	1,220,400	1,219,568	832
Jail	523,200	625,200	618,990	6,210
Corrections	39,100	84,200	85,080	(880)
Coroner	23,250	38,050	37,553	497
Victim Assistance	6,000	11,900	11,895	5
Emergency management	130,150	158,050	156,030	2,020
Total public safety	$ 1,802,800	$ 2,137,800	$ 2,129,116	$ 8,684

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 738,800	$ 738,800	$ 710,601	$ 28,199
Health and welfare:				
Health department	34,225	35,625	35,486	139
Family and children services	6,000	6,000	1,548	4,452
Total health and welfare	40,225	41,625	37,034	4,591
Culture and recreation:				
Recreation	204,450	390,560	371,782	18,778
Libraries	138,400	96,300	96,166	134
Total culture and recreation	342,850	486,860	467,948	18,912
Housing and development:				
Conservation	104,550	105,550	104,368	1,182
Code enforcement	189,150	189,150	157,552	31,598
Economic development	52,500	64,600	61,588	3,012
Total housing and development	346,200	359,300	323,508	35,792
Total expenditures	5,847,075	7,040,185	6,780,084	260,101
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(498,825)	(1,156,160)	(402,215)	753,945
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	955,500	955,556	56
Transfers in	-	-	18,407	18,407
Total other financing sources (uses)	1,000	955,500	973,963	18,463
NET CHANGE IN FUND BALANCE	$ (497,825)	$ (200,660)	571,748	$ 772,408
FUND BALANCE, BEGINNING OF YEAR			3,491,694	
FUND BALANCE, END OF YEAR			$ 4,063,442	

See accompanying notes to the basic financial statements.

(Concluded) - 2.

EVANS COUNTY, GEORGIA
T-SPLOST DISCRETIONARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 250,000	$ 728,259	$ 478,259
Interest	-	2,738	2,738
Total revenues	250,000	730,997	480,997
EXPENDITURES			
Current:			
Public works	213,200	159,752	53,448
Capital outlay:			
Public works	36,800	-	36,800
Total expenditures	250,000	159,752	90,248
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	571,245	$ 571,245
FUND BALANCE, BEGINNING OF YEAR		747,916	
FUND BALANCE, END OF YEAR		$ 1,319,161	

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 982,900	$ 985,900	$ 1,079,274	$ 93,374
Intergovernmental	1,200	1,200	-	(1,200)
Interest	100	100	1,249	1,149
Other	-	-	3,820	3,820
Total revenues	984,200	987,200	1,084,343	97,143
EXPENDITURES				
Current:				
Public safety	928,200	928,200	982,408	(54,208)
Capital outlay:				
Public safety	56,000	59,000	3,124	55,876
Total expenditures	984,200	987,200	985,532	1,668
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	98,811	$ 98,811
FUND BALANCE, BEGINNING OF YEAR			414,057	
FUND BALANCE, END OF YEAR			$ 512,868	

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 335,500	$ 330,197	$ (5,303)
Interest	-	-	4,737	4,737
Total revenues	-	335,500	334,934	(566)
EXPENDITURES				
Capital outlay:				
General government	-	159,500	159,249	251
Public safety	-	159,700	159,593	107
Public works	-	7,100	7,055	45
Health and welfare	-	5,000	4,918	82
Culture and recreation	-	4,200	4,119	81
Total expenditures	-	335,500	334,934	566
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2023

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 585,586
Accounts receivable	14,205
Prepaid items	1,300
Due from other funds	59,624
Total Current Assets	660,715
Noncurrent Assets	
Net pension asset	114,929
Capital Assets	
Buildings	214,437
Improvements	671,810
Machinery and equipment	2,447,629
Less accumulated depreciation	(1,888,176)
Total Capital Assets	1,445,700
Total Noncurrent Assets	1,560,629
Total Assets	2,221,344
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	13,461
LIABILITIES	
Current Liabilites	
Accounts payable	13,849
Accrued salaries	7,922
Compensated absences payable	478
Due to other funds	64,883
Total Current Liabilities	87,132
Long-Term Liabilites	
Landfill closure and postclosure care costs	947,895
Compensated absences payable (net of current portion)	1,914
Total Long-Term Liabilities	949,809
Total Liabilities	1,036,941
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	64,781
NET POSITION	
Investment in capital assets	1,445,700
Unrestricted	(312,617)
Total Net Position	$ 1,133,083

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, 2023

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 391,250
Other	10,002
Total operating revenues	401,252
OPERATING EXPENSES	
Salaries and benefits	240,096
Purchased/contracted services	181,608
Materials and supplies	101,040
Bad debts	1,441
Depreciation	280,586
Total operating expenses	804,771
OPERATING INCOME (LOSS)	(403,519)
NONOPERATING REVENUE	
Interest income	1,765
CHANGE IN NET POSITION	(401,754)
NET POSITION, JULY 1, 2022	1,534,837
NET POSITION, JUNE 30, 2023	$ 1,133,083

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 414,767
Cash payments for goods and services	(230,733)
Cash payments for salaries and benefits	(255,786)
Net cash used by operating activities	(71,752)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances from (to) other funds	43,192
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(6,500)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	1,765
NET DECREASE IN CASH	(33,295)
CASH, JULY 1, 2022	618,881
CASH, JUNE 30, 2023	$ 585,586
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	$ (403,519)
Adjustments:	
Depreciation	280,586
Decrease in accounts receivable	14,956
Decrease in prepaid items	258
Increase in deferred outflows related to pensions	(13,461)
Decrease in accounts payable	(1,788)
Increase in landfill closure and postclosure care costs	53,445
Decrease in net pension asset	39,021
Increase in accrued salaries	4,879
Decrease in compensated absences payable	(2,765)
Decrease in deferred inflows related to pensions	(43,364)
Net cash provided by operating activities	$ (71,752)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

JUNE 30, 2023

ASSETS	
Cash	$ 481,787
TOTAL ASSETS	$ 481,787
LIABILITIES	
Due to other governments	$ 249,803
Due to other entities and individuals	17,990
TOTAL LIABILITIES	267,793
NET POSITION	
Restricted for individuals, organizations, and other governments	213,994
TOTAL NET POSITION	$ 213,994

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, 2023

ADDITIONS	
Tax collections for other governments	$ 5,388,793
Fees, fines, and forfeitures	193,558
Court judgements/assessments	74,861
Deposits for cash bonds	13,440
Interest	2,848
Total additions	5,673,500
DEDUCTIONS	
Payments to other governments	5,444,659
Payments to other entities and individuals	205,065
Total deductions	5,649,724
Net increase (decrease) in fiduciary net position	23,776
NET POSITION - JULY 1, 2022	190,218
NET POSITION - JUNE 30, 2023	$ 213,994

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.

T-SPLOST Discretionary Fund – This special revenue fund is used to account for financial resources to be used for transportation purposes.

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, 2023, 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.

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 96

The County has implemented GASB Statement 96, "Subscription-Based Information Technology Arrangements." The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The County had no subscription-based information technology arrangements to report at June 30, 2023.

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, 2023, in the following departments for the general fund:

	General Fund
Corrections	$ 880

The overexpenditures in this area was funded by underexpenditures in other departments.

Expenditures exceeded appropriations in the following special revenue funds and these overexpenditures were funded by additional revenues over amounts budgeted and/or available fund balance.

	Overexpenditures
Solid Waste Fee	$ 11,026
Law library	1,286

Deficit Fund Balance

The Recreation Department SPLOST capital projects fund had a deficit fund balance of $17,579 at June 30, 2023, which the County plans to eliminate with future SPLOST revenues designated for recreation.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2023, the carrying amount of the County's deposits was $12,464,968 and the bank balance was $12,504,678. Of the bank balance, $883,357 was covered by federal depository insurance and $11,621,321 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, 2023, 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, 2023, property taxes were levied on September 28, 2022, billed on December 30, 2022, and were due March 20, 2023.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2023, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 64,883
	E-911	4,371
	Emergency Medical Services	74,323
	Solid Waste Fee	42,875
	2017 Special Sales Tax	228,668
	Fire Services	11,725
	American Rescue Plan Act	62,053
	Drug Abuse Treatment and Education	99
	TSPLOST	150,487
	Recreation Department SPLOST	17,579
Hospital Indigent Bond	General	103,997
Hotel/Motel Tax	General	3,830
Opioid Settlement	General	33,370
Landfill	Solid Waste Fee	59,624
Total		$ 857,884

Interfund balances at June 30, 2023 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, 2023, consisted of the following:

	Transfers From:		
Transfers To:	Recreation Department	2017 Special Sales Tax Fund	Total
General Fund	$ 18,407	-	$ 18,407
Recreation Department SPLOST	-	$ 29,703	29,703
Total	$ 18,407	$ 29,703	$ 48,110

The 2017 Special Sales Tax fund transferred funds to the Recreation Department SPLOST fund in accordance with the SPLOST intergovernmental agreement. The Recreation Department fund transferred funds to the general fund to combine operations into the general fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 for the County's governmental activities was as follows:

	Balance 6/30/2022	Additions	Decreases	Balance 6/30/2023
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 949,027	-	-	$ 949,027
Construction in progress	151,034	$ 67,340	-	218,374
Total capital assets not being depreciated	1,100,061	67,340	-	1,167,401
Capital assets being depreciated:				
Buildings	4,267,473	421,338	-	4,688,811
Improvements	3,273,999	52,403	-	3,326,402
Infrastructure	11,845,803	2,177,163	-	14,022,966
Machinery and equipment	6,800,723	561,474	$ 25,736	7,336,461
Total capital assets being depreciated	26,187,998	3,212,378	25,736	29,374,640
Total capital assets	27,288,059	3,279,718	25,736	30,542,041
Accumulated depreciation:				
Buildings	2,534,233	98,526	-	2,632,759
Improvements	1,899,802	125,355	-	2,025,157
Infrastructure	2,190,367	538,442	-	2,728,809
Machinery and equipment	5,120,361	399,016	21,317	5,498,060
Total accumulated depreciation	11,744,763	1,161,339	21,317	12,884,785
Governmental activities capital assets, net	$ 15,543,296	$ 2,118,379	$ 4,419	$ 17,657,256

Governmental activities depreciation expense:

General government	$ 121,445
Judicial	2,241
Public safety	250,672
Public works	693,460
Health and welfare	11,258
Culture and recreation	80,334
Housing and development	1,929
Total governmental activities depreciation expense	$ 1,161,339

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2023 for the County's enterprise fund was as follows:

	Balance 6/30/2022	Additions	Decreases	Balance 6/30/2023
Business-Type Activities:				
Capital assets not being depreciated:				
Construction in progress	-	-	$ -	-
Capital assets being depreciated:				
Buildings	$ 214,437	-	-	$ 214,437
Improvements	671,810	-	-	671,810
Machinery and equipment	2,441,129	$ 6,500	-	2,447,629
Total capital assets being depreciated	3,327,376	6,500	-	3,333,876
Total capital assets	3,327,376	6,500	-	3,333,876
Accumulated depreciation:				
Buildings	141,834	4,006	-	145,840
Improvements	167,053	28,754	-	195,807
Machinery and equipment	1,298,703	247,826	-	1,546,529
Total accumulated depreciation	1,607,590	280,586	-	1,888,176
Business-type activities capital assets, net	$ 1,719,786	$ (274,086)	$ -	$ 1,445,700

	Balance 6/30/2022	Additions	Decreases	Balance 6/30/2023
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 52,085	-	$ -	$ 52,085
Accumulated depreciation:				
Machinery and equipment	26,726	$ 4,422	-	31,148
Component unit capital assets, net	$ 25,359	$ (4,422)	$ -	$ 20,937

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, 2023, the estimated liability for landfill closure and post closure care costs is $947,895 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 $2,154,813 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 19.69% with an estimated remaining useful life of 71 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 June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 139,064	$ 25,375	$ -	$ 164,439	$ 32,889
Total Governmental Activities	$ 122,494	$ 25,375	$ -	$ 164,439	$ 32,889
Business-type Activities:					
Compensated absences payable	$ 5,157	-	$ 2,765	$ 2,392	$ 478
Accrued landfill closure and postclosure care costs	894,450	$ 53,445	-	947,895	-
Total Business-Type Activities	$ 899,607	$ 53,445	$ 2,765	$ 950,287	$ 478

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, 2023, 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	$ 23,537	$ 131	$ 8,055	$ -	-	$ 1,559	$ 33,282
Restricted:							
E-911	-	-	-	-	-	38,562	38,562
Opioid settlement	-	-	-	-	-	33,370	33,370
Ambulance service	-	-	504,813	-	-	-	504,813
Judicial	-	-	-	-	-	48,321	48,321
Drug education	-	-	-	-	-	73,319	73,319
Victim assistance	6,873	-	-	-	-	-	6,873
Recreation	-	-	-	-	-	16,865	16,865
Tourism	-	-	-	-	-	1,069	1,069
Jail	-	-	-	-	-	9,967	9,967
Solid waste	-	7,968	-	-	-	-	7,968
Fire protection	-	-	-	-	-	173,062	173,062
Roads	-	-	-	-	-	1,319,161	1,319,161
Hospital	-	-	-	-	-	131,806	131,806
Capital projects	-	-	-	-	$ 2,004,422	-	2,004,422
Total restricted	6,873	7,968	504,813	-	2,004,422	1,845,502	4,369,578
Assigned:							
Subsequent years' budget	732,275	-	-	-	-	-	732,275
Unassigned	3,300,757	-	-	-	-	(17,579)	3,283,178
Total fund balances	$ 4,063,442	$ 8,099	$ 512,868	$ -	$ 2,004,422	$ 1,829,482	$ 8,418,313

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	32
Deferred vested (former employees)	26
Active participants	45
Total plan participants	103
Part-time active employees not participating in the Plan	5
Covered Compensation	$1,922,848

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, 2022 was $67,558 and the actual amount contributed was $67,558 (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, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions

The total pension liability in the January 1, 2022 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 2022
Future payroll growth	2.5%-5.5% per year (based on age)
Inflation	2.00%

The actuarial assumptions used in the January 1, 2022 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, 2022	$ 2,838,257	$ 3,785,620	$ (947,363)
Changes for the year:			
Service cost	76,319	-	76,319
Interest on the total pension liability	192,928	-	192,928
Contributions from the employer	-	67,558	(67,558)
Net investment income	-	(534,103)	534,103
Benefit payments, including refunds	(164,288)	(164,288)	-
Difference between expected and actual experience	(63,946)	-	(63,946)
Changes in assumptions	4,865	-	4,865
Administrative expenses	-	(28,609)	28,609
Other changes	-	(13,635)	13,635
Net Changes	45,878	(673,077)	718,955
Balance, December 31, 2022	$ 2,884,135	$ 3,112,543	$ (228,408)

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%)
Plan's net pension liability (asset)	$ 131,878	$ (228,408)	$ (526,422)

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

For the year ended June 30, 2023, the County recognized pension expense of $(260,487). At June 30, 2023, 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	$ 646	$ 92,187
Effects of changes in assumptions	7,742	83,765
Net differences between expected and net investment income	248,802	-
	$ 257,190	$ 175,952

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		
2024	$	(133,930)
2025		(33,308)
2026		92,370
2027		156,106
	$	81,238

Probate Judges' Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage and other fees be remitted to the state sponsored pension plan.

Clerk of Superior Court Retirement Fund

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

Sheriff's Retirement Fund/Peace Officers' Annuity and Benefit Fund

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Magistrate Court and Clerk of Superior Court to the state sponsored pension plans.

Magistrates Retirement Fund of Georgia

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

Georgia Firefighters' Pension Fund

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

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

Georgia Judicial Retirement System

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

Employee's Retirement System of Georgia

Evans County tax officials are covered under this retirement plan.

In the government-wide statement of activities, the County recognized $167,453 in revenue as support provided by nonemployer contributing entities. The amount was also recognized as expense in the appropriate functional expense category. The County does not directly contribute to these plans.

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, 2023 were $78,303. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2023, the Board of Health reported $598,123 for its proportionate share of the net pension liabilities. For the year ended June 30, 2023, the Board of Health recognized pension expense of $170,796.

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, 2023 was $3,605,000.

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, 2023, the County paid $6,927 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 22, 2024, 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, 2023 follows:

Lodging tax receipts	$ 12,592
Disbursements to:	
Chamber of Commerce	$ 12,221

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

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2023

	2023 (1)	2022 (1)	2021 (1)	2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015 (1)
Total pension liability									
Interest	$ 192,928	$ 186,406	$ 185,452	$ 169,127	$ 166,641	$ 161,841	$ 163,994	$ 157,303	$ 126,507
Service cost	76,319	76,045	55,007	122,252	98,740	92,388	83,182	68,954	61,836
Differences between expected and actual experience	(63,946)	(20,932)	(99,243)	9,270	882	(26,942)	(22,887)	(30,717)	379,521
Changes in assumption	4,865	4,648	4,701	(1,200,645)	6,378	(27,960)	208,489	-	260,910
Plan change	-	-	-	(309,798)	-	-	-	-	-
Benefit payments	(164,288)	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Net change in total pension liability	45,878	104,478	23,028	(1,327,631)	164,361	109,352	356,555	133,812	781,717
Total pension liability, beginning	2,838,257	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	$2,884,135	$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	$ 67,558	$ 75,851	$ 63,012	$ 457,049	$ 214,432	$ 199,227	$ 182,116	$ 164,501	$ 143,992
Net investment income	(534,103)	518,476	768,274	124,908	(44,402)	115,499	113,108	30,933	66,253
Administrative expenses	(28,609)	(26,269)	(23,963)	(22,366)	(22,805)	(21,753)	(25,311)	(17,625)	(17,382)
Benefit payments	(164,288)	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Other changes	(13,635)	(15,386)	(12,094)	-	-	-	-	-	-
Net change in plan fiduciary net position	(673,077)	410,983	672,340	441,754	38,945	202,998	193,690	116,081	145,806
Plan fiduciary net position, beginning	3,785,620	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	$3,112,543	$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	$ (228,408)	$ (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	107.92%	133.38%	123.44%	99.69%	55.98%	57.35%	53.62%	53.55%	52.19%
Covered-employee payroll	$1,922,848	$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	-11.88%	-51.30%	-40.76%	0.50%	105.65%	101.55%	109.07%	97.96%	106.16%

(1) Only fiscal years 2023, 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 2022 instead of 2021 with Scale AA

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2023

Schedule of County Contributions

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 67,558	$ 75,851	$ 63,012	$ 240,692	$ 216,357	$ 214,432	$ 199,227	$ 182,116	$ 164,501
Contributions in relation to the actuarially determined contribuiton	67,558	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	$ 1,922,848	$ 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	3.51%	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 2022

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2023

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ -	$ 541,944	$ 541,944
Receivables:			
Accounts	-	215,847	215,847
Taxes	-	54,281	54,281
Intergovernmental	-	4,752	4,752
Due from other funds	-	141,197	141,197
Prepaid items	-	1,690	1,690
TOTAL ASSETS	$ -	$ 959,711	$ 959,711
LIABILITIES			
Accounts payable	-	$ 107,835	$ 107,835
Accrued payroll liabilities	-	4,395	4,395
Due to other funds	$ 17,579	118,694	136,273
Total liabilities	17,579	230,924	248,503
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	35,510	35,510
Unavailable revenue - user fees	-	157,278	157,278
Total deferred inflows of resources	-	192,788	192,788
FUND BALANCES			
Nonspendable	-	1,690	1,690
Restricted	-	534,309	534,309
Unassigned	(17,579)	-	(17,579)
Total fund balances	(17,579)	535,999	518,420
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ -	$ 959,711	$ 959,711

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, 2023

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	-	$ 508,642	$ 508,642
Charges for services	-	885,559	885,559
Fees, fines and forfeitures	-	62,660	62,660
Intergovernmental	-	22,500	22,500
Interest	$ 42	96	138
Total revenues	42	1,479,457	1,479,499
EXPENDITURES			
Current:			
Judicial	-	5,519	5,519
Public safety	-	404,081	404,081
Public works	-	521,626	521,626
Health and welfare	-	480,000	480,000
Housing and development	-	12,221	12,221
Capital outlay	505	74,534	75,039
Total expenditures	505	1,497,981	1,498,486
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(463)	(18,524)	(18,987)
OTHER FINANCING SOURCES (USES)			
Transfers in	29,703	-	29,703
Transfers out	-	(18,407)	(18,407)
Total other financing sources (uses)	29,703	(18,407)	11,296
NET CHANGE IN FUND BALANCES	29,240	(36,931)	(7,691)
FUND BALANCES, JULY 1, 2022	(46,819)	572,930	526,111
FUND BALANCES, JUNE 30, 2023	$ (17,579)	$ 535,999	$ 518,420

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services
ASSETS							
Cash	$ 74,534	$ 9,967	$ 18,534	$ 4,765	$ 25,022	$ 10,107	$ 200,785
Receivables:							
Accounts	-	-	-	-	-	-	72,600
Taxes	-	-	-	-	-	53,212	-
Intergovernmental	72	-	-	-	-	-	4,680
Prepaid items	-	-	-	-	-	-	1,559
Due from other funds	-	-	-	-	-	103,997	-
TOTAL ASSETS	$ 74,606	$ 9,967	$ 18,534	$ 4,765	$ 25,022	$ 167,316	$ 279,624
LIABILITIES							
Accounts payable	$ 1,188	-	-	-	-	-	$ 26,317
Accrued payroll liabilities	-	-	-	-	-	-	3,418
Due to other funds	99	-	-	-	-	-	11,725
Total liabilities	1,287	-	-	-	-	-	41,460
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	$ 35,510	-
Unavailable revenue - user fees	-	-	-	-	-	-	63,543
Total deferred inflows of resources	-	-	-	-	-	35,510	63,543
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	1,559
Restricted	73,319	$ 9,967	$ 18,534	$ 4,765	$ 25,022	131,806	173,062
Total fund balances	73,319	9,967	18,534	4,765	25,022	131,806	174,621
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 74,606	$ 9,967	$ 18,534	$ 4,765	$ 25,022	$ 167,316	$ 279,624

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Recreation Department	E-911	Opioid Settlement	Hotel Motel Tax	Solid Waste Fee Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash	$ 16,865	$ 47,535	-	-	$ 133,830	$ 541,944
Receivables:						
Accounts	-	30,339	-	-	112,908	215,847
Taxes	-	-	-	$ 1,069	-	54,281
Intergovernmental	-	-	-	-	-	4,752
Prepaid items	-	-	-	-	131	1,690
Due from other funds	-	-	$ 33,370	3,830	-	141,197
TOTAL ASSETS	$ 16,865	$ 77,874	$ 33,370	$ 4,899	$ 246,869	$ 959,711
LIABILITIES						
Accounts payable	$ -	$ 34,941	-	$ 3,830	$ 41,559	$ 107,835
Accrued payroll liabilities	-	-	-	-	977	4,395
Due to other funds	-	4,371	-	-	102,499	118,694
Total liabilities	-	39,312	-	3,830	145,035	230,924
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-		-	-	35,510
Unavailable revenue - user fees	-	-	-	-	93,735	157,278
Total deferred inflows of resources	-	-	-	-	93,735	192,788
FUND BALANCES						
Nonspendable	-	-	-	-	131	1,690
Restricted	16,865	38,562	$ 33,370	1,069	7,968	534,309
Total fund balances	16,865	38,562	33,370	1,069	8,099	535,999
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 16,865	$ 77,874	$ 33,370	$ 4,899	$ 246,869	$ 959,711

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services
REVENUES							
Taxes	-	-	-	-	-	$ 496,050	-
Charges for services	-	-	-	-	$ 7,197	-	$ 222,183
Fees, fines and forfeitures	$ 8,383	$ 15,490	$ 270	$ 5,147	-	-	-
Intergovernmental	-	-	-	-	-	-	22,500
Interest	-	41	-	7	-	-	-
Total revenues	8,383	15,531	270	5,154	7,197	496,050	244,683
EXPENDITURES							
Current:							
Judicial	-	-	-	4,786	733	-	-
Public safety	8,277	-	-	-	-	-	211,504
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	480,000	-
Housing and development	-	-	-	-	-	-	-
Capital outlay:							
Public safety	11,301	48,262	-	-	-	-	14,971
Total expenditures	19,578	48,262	-	4,786	733	480,000	226,475
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,195)	(32,731)	270	368	6,464	16,050	18,208
OTHER FINANCING SOURCES (USES)							
Transfers out	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(11,195)	(32,731)	270	368	6,464	16,050	18,208
FUND BALANCE, BEGINNING OF YEAR	84,514	42,698	18,264	4,397	18,558	115,756	156,413
FUND BALANCE, END OF YEAR	$ 73,319	$ 9,967	$ 18,534	$ 4,765	$ 25,022	$ 131,806	$ 174,621

(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, 2023

	Recreation Department	E-911	Opioid Settlement	Hotel Motel Tax	Solid Waste Fee Fund	Total Nonmajor Special Revenue Funds
REVENUES						
Taxes	-	-	-	$ 12,592	-	$ 508,642
Charges for services	-	$ 183,935	-	-	$472,244	885,559
Fees, fines and forfeitures	-	-	$ 33,370	-	-	62,660
Intergovernmental	-	-	-	-	-	22,500
Interest	$ 48	-	-	-	-	96
Total revenues	48	183,935	33,370	12,592	472,244	1,479,457
EXPENDITURES						
Current:						
Judicial	-	-	-	-	-	5,519
Public safety	-	184,300	-	-	-	404,081
Public works	-	-	-	-	521,626	521,626
Health and welfare	-	-	-	-	-	480,000
Housing and development	-	-	-	12,221	-	12,221
Capital outlay:						
Public safety	-	-	-	-	-	74,534
Total expenditures	-	184,300	-	12,221	521,626	1,497,981
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	48	(365)	33,370	371	(49,382)	(18,524)
OTHER FINANCING SOURCES (USES)						
Transfers out	(18,407)	-	-	-	-	(18,407)
NET CHANGE IN FUND BALANCE	(18,359)	(365)	33,370	371	(49,382)	(36,931)
FUND BALANCE, BEGINNING OF YEAR	35,224	38,927	-	698	57,481	572,930
FUND BALANCE, END OF YEAR	$ 16,865	$ 38,562	$ 33,370	$ 1,069	$ 8,099	$ 535,999

(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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 9,000	$ 8,383	$ (617)
EXPENDITURES			
Current:			
Public safety	27,950	8,277	19,673
Capital outlay:			
Public safety	-	11,301	(11,301)
Total expenditures	27,950	19,578	8,372
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (18,950)	(11,195)	$ 7,755
FUND BALANCE, BEGINNING OF YEAR		84,514	
FUND BALANCE, END OF YEAR		$ 73,319	

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 10,000	$ 15,400	$ 15,490	$ 90
Interest	-	-	41	41
Total revenues	10,000	15,400	15,531	131
EXPENDITURES				
Capital outlay:				
Public safety	15,000	48,300	48,262	38
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (5,000)	$ (32,900)	(32,731)	$ 169
FUND BALANCE, BEGINNING OF YEAR			42,698	
FUND BALANCE, END OF YEAR			$ 9,967	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 1,200	$ 270	$ (930)
EXPENDITURES			
Current:			
Judicial	1,200	-	1,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	270	$ 270
FUND BALANCE, BEGINNING OF YEAR		18,264	
FUND BALANCE, END OF YEAR		$ 18,534	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 3,450	$ 5,147	$ 1,697
Interest	50	7	(43)
Total revenues	3,500	5,154	1,654
EXPENDITURES			
Current:			
Judicial	3,500	4,786	(1,286)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	368	$ 368
FUND BALANCE, BEGINNING OF YEAR		4,397	
FUND BALANCE, END OF YEAR		$ 4,765	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 20,000	$ 7,197	$ (12,803)
EXPENDITURES			
Current:			
Judicial	20,000	733	19,267
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	6,464	$ 6,464
FUND BALANCE, BEGINNING OF YEAR		18,558	
FUND BALANCE, END OF YEAR		$ 25,022	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 500,000	$ 496,050	$ (3,950)
EXPENDITURES			
Current:			
Health and welfare	500,000	480,000	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	16,050	$ 16,050
FUND BALANCE, BEGINNING OF YEAR		115,756	
FUND BALANCE, END OF YEAR		$ 131,806	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 230,000	$ 222,183	$ (7,817)
Intergovernmental	-	22,500	22,500
Total revenues	230,000	244,683	14,683
EXPENDITURES			
Current:			
Public safety	222,950	211,504	11,446
Capital outlay:			
Public safety	34,050	14,971	19,079
Total expenditures	257,000	226,475	30,525
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (27,000)	18,208	$ 45,208
FUND BALANCE, BEGINNING OF YEAR		156,413	
FUND BALANCE, END OF YEAR		$ 174,621	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ -	$ 48	$ 48
EXPENDITURES			
Current:			
Recreation	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	48	48
OTHER FINANCING SOURCES			
Transfers out	-	(18,407)	(18,407)
NET CHANGE IN FUND BALANCE	$ -	(18,359)	$ (18,359)
FUND BALANCE, BEGINNING OF YEAR		35,224	
FUND BALANCE, END OF YEAR		$ 16,865	

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 182,000	$ 184,300	$ 183,935	$ (365)
EXPENDITURES				
Current:				
Public safety	182,000	184,300	184,300	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	(365)	$ (365)
FUND BALANCE, BEGINNING OF YEAR			38,927	
FUND BALANCE, END OF YEAR			$ 38,562	

EVANS COUNTY, GEORGIA
OPIOID SETTLEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ -	$ 33,370	$ 33,370
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	33,370	$ 33,370
FUND BALANCE, BEGINNING OF YEAR		-	
FUND BALANCE, END OF YEAR		$ 33,370	

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 8,300	$ 12,600	$ 12,592	$ (8)
EXPENDITURES				
Current:				
Housing and development	8,300	12,600	12,221	379
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	371	$ 371
FUND BALANCE, BEGINNING OF YEAR			698	
FUND BALANCE, END OF YEAR			$ 1,069	

EVANS COUNTY, GEORGIA
SOLID WASTE FEE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 461,200	$ 472,200	$ 472,244	$ 44
EXPENDITURES				
Current:				
Public works	461,200	510,600	521,626	(11,026)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (38,400)	(49,382)	$ (10,982)
FUND BALANCE, BEGINNING OF YEAR			57,481	
FUND BALANCE, END OF YEAR			$ 8,099	

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Total
ASSETS							
Cash	$ 351,355	$ 2,056	$ 100,260	$ 9,114	$ 18,806	$ 196	$ 481,787
TOTAL ASSETS	$ 351,355	$ 2,056	$ 100,260	$ 9,114	$ 18,806	$ 196	$ 481,787
LIABILITIES							
Due to other governments	$ 243,900	-	$ 5,903	-	-	-	$ 249,803
Due to other entities and individuals	-	$ 502	8,178	$ 9,114	-	$ 196	17,990
TOTAL LIABILITIES	243,900	502	14,081	9,114	-	196	267,793
NET POSITION							
Restricted for individuals, organizations, and other governments	107,455	1,554	86,179	-	$ 18,806	-	213,994
TOTAL NET POSITION	$ 107,455	$ 1,554	$ 86,179	$ -	$ 18,806	$ -	$ 213,994

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Total
ADDITIONS							
Tax collections for other governments	$ 5,342,891	-	$ 45,902	-	-	-	$ 5,388,793
Fees, fines, and forfeitures	-	$ 16,413	89,542	$ 72,665	$ 10,885	$ 4,053	193,558
Court judgements/assessments	-	-	74,861	-	-	-	74,861
Deposits for cash bonds	-	-	-	-	13,440	-	13,440
Interest	2,848	-	-	-	-	-	2,848
Total additions	5,345,739	16,413	210,305	72,665	24,325	4,053	5,673,500
DEDUCTIONS							
Payments to other governments	5,325,744	-	118,915	-	-	-	5,444,659
Payments to other entities and individuals	19,515	17,607	85,600	72,665	5,625	4,053	205,065
Total deductions	5,345,259	17,607	204,515	72,665	5,625	4,053	5,649,724
Net increase (decrease) in fiduciary net position	480	(1,194)	5,790	-	18,700	-	23,776
NET POSITION - JULY 1, 2022	106,975	2,748	80,389	-	106	-	190,218
NET POSITION - JUNE 30, 2023	$ 107,455	$ 1,554	$ 86,179	$ -	$ 18,806	$ -	$ 213,994

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 76,757	$ 28,909	$ 105,666	13%
Road improvements	1,900,000	1,900,000	78,050	968,158	1,046,208	55%
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	43,740	5,619	49,359	14%
Sheriff equipment	330,000	330,000	279,890	-	279,890	85%
EMS equipment	350,000	355,593	244,890	110,703	355,593	100%
Landfill improvements	250,000	216,850	-	-	-	0%
Fire protection improvements	230,000	252,058	216,793	35,265	252,058	100%
Public safety communication equipment	105,000	105,000	68,652	-	68,652	65%
Recreation	170,000	170,000	140,298	29,702	170,000	100%
Library	50,000	50,000	41,263	8,737	50,000	100%
Industrial Development Authority	155,000	155,000	127,919	27,081	155,000	100%
Evans Memorial Hospital	710,000	710,000	585,949	124,051	710,000	100%
Airport Authority	350,000	350,000	288,848	61,152	350,000	100%
City of Claxton	750,000	750,000	618,958	131,042	750,000	100%
City of Hagan	550,000	550,000	453,903	96,097	550,000	100%
City of Bellville	200,000	200,000	165,056	34,944	200,000	100%
City of Daisy	200,000	200,000	165,056	34,944	200,000	100%
	$ 8,250,000	$ 8,277,651	$ 4,199,807	$ 1,696,404	$ 5,896,211	71.2%

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

Total 2017 Special Sales Tax Fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	$ 2,846,799
Transfers to other funds for Recreation	29,703
Intergovernmental revenue - road construction	(262,454)
Intergovernmental revenue - road improvements	(917,644)
Total current year expenditures per above	$ 1,696,404

LANIER, DEAL, PROCTOR & BLOSER

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

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

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

GEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Evans County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2023, 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 22, 2024. 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 22, 2024