EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

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 - Solid Waste Fee Fund	16
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - American Rescue Plan Act Fund	17
Statement of Net Position - Proprietary Fund	18
Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Fund	19
Statement of Cash Flows - Proprietary Fund	20
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to the Financial Statements	23
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
Custodial Funds - Agency Funds:
Combining Statement of Fiduciary Net Position 65
Combining Statement of Changes in Fiduciary Net Position 66

Schedule of Projects Paid with Special Sales Tax Proceeds 67

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of and for the year ended June 30, 2024, 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, 2024, 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, Solid Waste Fee Fund, Emergency Medical Services Fund, and American Rescue Plan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Evans County Board of Health, a component unit, which represents 1.6%, 0.4%, and 4.3%, respectively, of the assets, net position, and revenues of Evans County, Georgia as of June 30, 2024. 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 March 18, 2025 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 & Deal

Statesboro, Georgia
March 18, 2025

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 9,235,227	$ 677,217	$ 9,912,444	$ 406,532
Receivables:				
Accounts	369,462	17,919	387,381	-
Taxes	272,302	-	272,302	-
Intergovernmental	328,771	-	328,771	56,603
Prepaid items	30,754	1,239	31,993	-
Internal balances	(16,976)	16,976	-	-
Total Current Assets	10,219,540	713,351	10,932,891	463,135
Noncurrent Assets:				
Capital Assets:				
Nondepreciable capital assets	1,973,216	-	1,973,216	-
Depreciable capital assets, net	16,914,779	1,105,096	18,019,875	16,516
Total Capital Assets	18,887,995	1,105,096	19,993,091	16,516
Net pension asset	385,680	127,631	513,311	-
Net OPEB asset	-	-	-	12,655
Total Noncurrent Assets	19,273,675	1,232,727	20,506,402	29,171
Total Assets	29,493,215	1,946,078	31,439,293	492,306
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions and OPEB	147,103	8,952	156,055	205,098
LIABILITIES				
Current Liabilities:				
Accounts payable	541,148	17,177	558,325	-
Accrued payroll liabilities	150,394	6,966	157,360	-
Unearned revenue	328,090	-	328,090	-
Compensated absences payable	31,900	1,266	33,166	2,979
Total Current Liabilities	1,051,532	25,409	1,076,941	2,979
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	127,600	5,066	132,666	11,917
Net pension obligation	-	-	-	550,206
Landfill closure and postclosure care costs	-	994,230	994,230	-
Total Long-Term Liabilities	127,600	999,296	1,126,896	562,123
Total Liabilities	1,179,132	1,024,705	2,203,837	565,102
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions and OPEB	131,306	65,720	197,026	28,823
NET POSITION				
Investment in capital assets	18,887,995	1,105,096	19,993,091	16,516
Restricted for:				
Capital projects	2,557,190	-	2,557,190	-
Other purposes	2,158,019	-	2,158,019	162,513
Unrestricted	4,726,676	(240,491)	4,486,185	(75,550)
Total Net Position	$ 28,329,880	$ 864,605	$ 29,194,485	$ 103,479

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 1,958,226	$ 126,737	-	-	$ (1,831,489)		$ (1,831,489)	
Judicial	1,282,868	87,093	$ 62,586	-	(1,133,189)		(1,133,189)	
Public safety	4,662,083	2,079,120	1,162,911	$ 5,400	(1,414,652)		(1,414,652)	
Public works	2,434,635	394,941	192	834,158	(1,205,344)		(1,205,344)	
Health and welfare	529,792	-	18,270	-	(511,522)		(511,522)	
Culture and recreation	332,647	48,564	71,837	7,161	(205,085)		(205,085)	
Housing and development	382,683	-	7,233	-	(375,450)		(375,450)	
Total Governmental Activities	11,582,934	2,736,455	1,323,029	846,719	(6,676,731)		(6,676,731)	
Business-Type Activities:								
Landfill	778,920	462,562	-	-	-	$ (316,358)	(316,358)	
Total - Primary Government	$ 12,361,854	$ 3,199,017	$ 1,323,029	$ 846,719	(6,676,731)	(316,358)	(6,993,089)	
Component Unit:								
Evans County Board of Health	$ 699,688	$ 172,182	$ 365,565	$ -				$ (161,941)
		General Revenues						
		Property taxes levied for general purposes			3,283,438	-	3,283,438	-
		Property taxes levied for hospital			443,302	-	443,302	-
		Sales taxes			3,538,051	-	3,538,051	-
		Insurance premium tax			592,241	-	592,241	-
		Other taxes			161,167	-	161,167	-
		Interest earned			45,206	3,816	49,022	-
		Gain on sale of capital assets			180,174	-	180,174	-
		Other			144,719	27,364	172,083	59,234
		Total General Revenues			8,388,298	31,180	8,419,478	59,234
		Transfers			(16,700)	16,700	-	-
		Total General Revenues and Transfers			8,371,598	47,880	8,419,478	-
		Change in Net Position			1,694,867	(268,478)	1,426,389	(102,707)
		Net Position, July 1, 2023			26,635,013	1,133,083	27,768,096	206,186
		Net Position, June 30, 2024			$ 28,329,880	$ 864,605	$ 29,194,485	$ 103,479

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General	T-SPLOST Discretionary	Solid Waste Fee Fund	Emergency Medical Services	American Rescue Plan Act	2023 Special Sales Tax Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS									
Cash	$ 4,198,338	$ 1,115,975	$ 12,935	$ 674,362	$ 396,656	$ 1,064,488	$ 1,426,194	$ 346,279	$ 9,235,227
Receivables:									
Accounts	2,987	-	121,796	138,275	-	-	-	106,404	369,462
Taxes	227,528	-	-	-	-	-	-	44,774	272,302
Intergovernmental	135,062	25,301	-	-	-	164,894	-	3,514	328,771
Due from other funds	310,736	-	-	-	-	-	-	163,860	474,596
Prepaid items	21,563	-	84	7,810	-	-	-	1,297	30,754
TOTAL ASSETS	$ 4,896,214	$ 1,141,276	$ 134,815	$ 820,447	$ 396,656	$ 1,229,382	$ 1,426,194	$ 666,128	$ 10,711,112
LIABILITIES									
Accounts payable	$ 298,259	-	$ 43,877	$ 9,078	$ 13,565	$ 90,804	$ 1,520	$ 84,045	$ 541,148
Accrued payroll liabilities	102,924	$ 9,300	1,056	32,255	-	-	-	4,859	150,394
Due to other funds	163,860	6,743	141,313	77,536	55,001	-	6,062	41,057	491,572
Unearned revenue	-	-	-	-	328,090	-	-	-	328,090
TOTAL LIABILITIES	565,043	16,043	186,246	118,869	396,656	90,804	7,582	129,961	1,511,204
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	199,500	-	-	-	-	-	-	38,986	238,486
Unavailable revenue - user fees	-	-	112,089	128,184	-	-	-	71,048	311,321
TOTAL DEFERRED INFLOWS OF RESOURCES	199,500	-	112,089	128,184	-	-	-	110,034	549,807
FUND BALANCES									
Nonspendable	21,563	-	84	7,810	-	-	-	1,297	30,754
Restricted	15,680	1,125,233		565,584	-	1,138,578	1,418,612	442,415	4,706,102
Assigned	863,925	-	-	-	-	-	-	-	863,925
Unassigned	3,230,503	-	(163,604)	-	-	-	-	(17,579)	3,049,320
TOTAL FUND BALANCES	4,131,671	1,125,233	(163,520)	573,394	-	1,138,578	1,418,612	426,133	8,650,101
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,896,214	$ 1,141,276	$ 134,815	$ 820,447	$ 396,656	$ 1,229,382	$ 1,426,194	$ 666,128	$ 10,711,112

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, 2024

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 8,650,101
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 33,086,621	
	Less accumulated depreciation	(14,198,626)	18,887,995
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	238,486	
	User fees	311,321	549,807
Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.			
	Deferred outflows	147,103	
	Deferred inflows	(131,306)	15,797
The County's net pension asset is not reported in the governmental funds but is in the statement of net position.			385,680
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		(159,500)
Net Position Of Governmental Activities			$ 28,329,880

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, 2024

	General	T-SPLOST Discretionary	Solid Waste Fee Fund	Emergency Medical Services	American Rescue Plan Act	2023 Special Sales Tax Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES									
Taxes	$ 6,234,799	$ 302,193	-	-	-	$ 998,691	-	$ 457,802	$ 7,993,485
Licenses and permits	36,260	-	-	-	-	-	-	-	36,260
Charges for services	207,537	-	$ 376,588	$ 1,145,364	-	-	-	419,663	2,149,152
Fees, fines and forfeitures	418,214	-	-	-	-	-	-	85,582	503,796
Intergovernmental	46,880	-	-	3,727	$ 992,044	454,213	$ 366,730	-	1,863,594
Contributions	12,561	-	-	-	-	-	-	-	12,561
Interest	26,197	8,974	-	3,843	5,921	834	12,386	270	58,425
Other	63,737	-	-	-	-	-	-	3,250	66,987
Total revenues	7,046,185	311,167	376,588	1,152,934	997,965	1,453,738	379,116	966,567	12,684,260
EXPENDITURES									
Current:									
General government	1,825,656	-	-	-	-	-	-	-	1,825,656
Judicial	1,230,341	-	-	-	-	-	-	12,066	1,242,407
Public safety	2,684,046	-	-	1,092,408	-	-	-	490,916	4,267,370
Public works	738,506	237,074	548,207	-	-	-	-	-	1,523,787
Health and welfare	38,534	-	-	-	-	-	-	480,000	518,534
Culture and recreation	419,926	-	-	-	-	-	-	-	419,926
Housing and development	351,611	-	-	-	-	-	-	15,569	367,180
Capital outlay	-	268,021	-	-	997,965	51,087	948,226	52,204	2,317,503
Intergovernmental	-	-	-	-	-	264,073	-	-	264,073
Total expenditures	7,288,620	505,095	548,207	1,092,408	997,965	315,160	948,226	1,050,755	12,746,436
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(242,435)	(193,928)	(171,619)	60,526	-	1,138,578	(569,110)	(84,188)	(62,176)
OTHER FINANCING SOURCES (USES)									
Sale of capital assets	232,932	-	-	-	-	-	-	-	232,932
Insurance recoveries	77,732	-	-	-	-	-	-	-	77,732
Transfers out	-	-	-	-	-	-	(16,700)	-	(16,700)
Total other financing sources (uses)	310,664	-	-	-	-	-	(16,700)	-	293,964
NET CHANGE IN FUND BALANCES	68,229	(193,928)	(171,619)	60,526	-	1,138,578	(585,810)	(84,188)	231,788
FUND BALANCES, JULY 1, 2023, as previously presented	4,063,442	1,319,161	-	512,868	-	-	2,004,422	518,420	8,418,313
Change within financial reporting entity (nonmajor to major fund)	-	-	8,099	-	-	-	-	(8,099)	-
FUND BALANCES, JULY 1, 2023, as restated	4,063,442	1,319,161	8,099	512,868	-	-	2,004,422	510,321	8,418,313
FUND BALANCES, JUNE 30, 2024	$ 4,131,671	$ 1,125,233	$ (163,520)	$ 573,394	$ -	$ 1,138,578	$ 1,418,612	$ 426,133	$ 8,650,101

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, 2024

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ 231,788
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	$ (1,352,359)	
	Capital outlay	2,635,856	1,283,497
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 @ 6/30/24	311,321	
	Unavailable revenue @ 6/30/23	(264,074)	47,247
	Property taxes:		
	Unavailable revenue @ 6/30/24	238,486	
	Unavailable revenue @ 6/30/23	(213,772)	24,714
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.			(52,758)
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.			155,439
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			4,940
Change In Net Position of Governmental Activities			$ 1,694,867

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 3,268,000	$ 3,268,000	$ 3,258,720	$ (9,280)
Local option sales tax	2,300,000	2,300,000	2,237,169	(62,831)
Alcoholic beverage	50,000	50,000	48,548	(1,452)
Insurance premium	540,000	540,000	592,241	52,241
Other	90,000	90,000	98,121	8,121
Licenses and permits	45,150	45,150	36,260	(8,890)
Charges for services	216,600	216,600	207,537	(9,063)
Fees, fines and forfeitures	302,500	302,500	418,214	115,714
Intergovernmental	18,700	18,700	46,880	28,180
Contributions	12,100	12,100	12,561	461
Interest	9,000	9,000	26,197	17,197
Other	45,500	45,500	63,737	18,237
Total revenues	6,897,550	6,897,550	7,046,185	148,635
EXPENDITURES				
Current:				
General government:				
Executive	382,650	382,650	379,499	3,151
Elections	126,350	142,850	140,835	2,015
General administration	402,650	280,155	267,489	12,666
Information technology	186,900	186,900	186,045	855
Tax commissioner	210,600	210,600	210,180	420
Tax assessor	279,000	229,000	219,136	9,864
General government buildings	1,277,950	456,050	422,472	33,578
Total general government	2,866,100	1,888,205	1,825,656	62,549
Judicial:				
Superior Court	188,200	236,000	235,770	230
Clerk of Courts	317,300	302,900	302,805	95
State Court	196,400	199,200	198,629	571
Juvenile Court	82,850	122,600	122,587	13
Probate Court	171,250	166,250	165,672	578
Magistrate Court	204,650	204,950	204,878	72
Total judicial	1,160,650	1,231,900	1,230,341	1,559
Public safety:				
Sheriff	1,180,600	1,483,100	1,482,790	310
Jail	553,950	882,950	882,938	12
Corrections	47,100	59,400	59,312	88
Coroner	32,100	32,100	31,955	145
Victim Assistance	6,000	15,700	15,680	20
Emergency management	190,450	211,550	211,371	179
Total public safety	$ 2,010,200	$ 2,684,800	$ 2,684,046	$ 754

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 795,350	$ 738,550	$ 738,506	$ 44
Health and welfare:				
Health department	34,625	36,675	36,636	39
Family and children services	6,000	1,900	1,898	2
Total health and welfare	40,625	38,575	38,534	41
Culture and recreation:				
Recreation	330,900	330,900	319,935	10,965
Libraries	98,700	100,000	99,991	9
Total culture and recreation	429,600	430,900	419,926	10,974
Housing and development:				
Conservation	107,600	111,800	111,673	127
Code enforcement	168,200	153,300	153,249	51
Economic development	52,500	86,850	86,689	161
Total housing and development	328,300	351,950	351,611	339
Total expenditures	7,630,825	7,364,880	7,288,620	76,260
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(733,275)	(467,330)	(242,435)	224,895
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	1,000	232,932	231,932
Insurance recoveries	-	-	77,732	77,732
Total other financing sources (uses)	1,000	1,000	310,664	309,664
NET CHANGE IN FUND BALANCE	$ (732,275)	$ (466,330)	68,229	$ 534,559
FUND BALANCE, BEGINNING OF YEAR			4,063,442	
FUND BALANCE, END OF YEAR			$ 4,131,671	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 300,000	$ 300,000	$ 302,193	$ 2,193
Interest	-	-	8,974	8,974
Total revenues	300,000	300,000	311,167	11,167
EXPENDITURES				
Current:				
Public works	340,400	340,400	237,074	103,326
Capital outlay:				
Public works	-	165,000	268,021	(103,021)
Total expenditures	340,400	505,400	505,095	305
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (40,400)	$ (205,400)	(193,928)	$ 11,472
FUND BALANCE, BEGINNING OF YEAR			1,319,161	
FUND BALANCE, END OF YEAR			$ 1,125,233	

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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 1,188,100	$ 1,145,364	$ (42,736)
Intergovernmental	-	3,727	3,727
Interest	1,000	3,843	2,843
Total revenues	1,189,100	1,152,934	(36,166)
EXPENDITURES			
Current:			
Public safety	1,133,100	1,092,408	40,692
Capital outlay:			
Public safety	56,000	-	56,000
Total expenditures	1,189,100	1,092,408	96,692
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	60,526	$ 60,526
FUND BALANCE, BEGINNING OF YEAR		512,868	
FUND BALANCE, END OF YEAR		$ 573,394	

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
SOLID WASTE FEE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 461,200	$ 558,250	$ 376,588	$ (181,662)
EXPENDITURES				
Current:				
Public works	461,200	558,250	548,207	10,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	(171,619)	$ (171,619)
FUND BALANCE, BEGINNING OF YEAR			8,099	
FUND BALANCE, END OF YEAR			$ (163,520)	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 1,397,000	$ 998,200	$ 992,044	$ (6,156)
Interest	-	-	5,921	5,921
Total revenues	1,397,000	998,200	997,965	(235)
EXPENDITURES				
Capital outlay:				
General government	846,700	840,200	840,036	164
Public safety	70,000	158,000	157,929	71
Health and welfare	210,000	-	-	-
Culture and recreation	270,300	-	-	-
Total expenditures	1,397,000	998,200	997,965	235
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, 2024

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 677,217
Accounts receivable	17,919
Prepaid items	1,239
Due from other funds	59,624
Total Current Assets	755,999
Noncurrent Assets	
Net pension asset	127,631
Capital Assets	
Buildings	214,437
Improvements	688,510
Machinery and equipment	2,284,204
Less accumulated depreciation	(2,082,055)
Total Capital Assets	1,105,096
Total Noncurrent Assets	1,232,727
Total Assets	1,988,726
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	8,952
LIABILITIES	
Current Liabilites	
Accounts payable	17,177
Accrued salaries	6,966
Compensated absences payable	1,266
Due to other funds	42,648
Total Current Liabilities	68,057
Long-Term Liabilites	
Landfill closure and postclosure care costs	994,230
Compensated absences payable (net of current portion)	5,066
Total Long-Term Liabilities	999,296
Total Liabilities	1,067,353
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	65,720
NET POSITION	
Investment in capital assets	1,105,096
Unrestricted	(240,491)
Total Net Position	$ 864,605

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, 2024

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 456,170
Other	6,392
Total operating revenues	462,562
OPERATING EXPENSES	
Salaries and benefits	236,132
Purchased/contracted services	179,644
Materials and supplies	116,737
Depreciation	246,407
Total operating expenses	778,920
OPERATING INCOME (LOSS)	(316,358)
NONOPERATING REVENUE	
Interest income	3,816
Insurance recoveries	27,364
Total nonoperating revenue	31,180
INCOME (LOSS) BEFORE TRANSFERS	(285,178)
TRANSFERS IN	16,700
CHANGE IN NET POSITION	(268,478)
NET POSITION, JULY 1, 2023	1,133,083
NET POSITION, JUNE 30, 2024	$ 864,605

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 458,848
Cash payments for goods and services	(246,657)
Cash payments for salaries and benefits	(240,403)
Net cash used by operating activities	(28,212)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances from (to) other funds	(22,235)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfers in from capital projects fund	16,700
Proceeds from insurance	138,262
Purchase of capital assets	(16,700)
Net cash provided by capital and related financing activities	138,262
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	3,816
NET INCREASE IN CASH	91,631
CASH, JULY 1, 2023	585,586
CASH, JUNE 30, 2024	$ 677,217
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	$ (316,358)
Adjustments:	
Depreciation	246,407
Increase in accounts receivable	(3,714)
Decrease in prepaid items	61
Decrease in deferred outflows related to pensions	4,509
Increase in accounts payable	3,328
Increase in landfill closure and postclosure care costs	46,335
Increase in net pension asset	(12,703)
Decrease in accrued salaries	(956)
Increase in compensated absences payable	3,940
Increase in deferred inflows related to pensions	939
Net cash used by operating activities	$ (28,212)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

JUNE 30, 2024

ASSETS	
Cash	$ 400,672
TOTAL ASSETS	$ 400,672
LIABILITIES	
Due to other governments	$ 173,752
Due to other entities and individuals	19,721
TOTAL LIABILITIES	193,473
NET POSITION	
Restricted for individuals, organizations, and other governments	207,199
TOTAL NET POSITION	$ 207,199

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, 2024

ADDITIONS	
Tax collections for other governments	$ 5,795,288
Fees, fines, and forfeitures	226,501
Court judgements/assessments	33,270
Deposits for cash bonds	7,555
Interest	4,908
Total additions	6,067,522
DEDUCTIONS	
Payments to other governments	5,853,482
Payments to other entities and individuals	220,835
Total deductions	6,074,317
Net increase (decrease) in fiduciary net position	(6,795)
NET POSITION - JULY 1, 2023	213,994
NET POSITION - JUNE 30, 2024	$ 207,199

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.

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

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.

2023 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, 2024, 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.

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.

Deficit Fund Balance

The Recreation Department SPLOST capital projects fund had a deficit fund balance of $17,579 at June 30, 2024, which the County plans to eliminate with future SPLOST revenues designated for recreation. The Solid Waste Fee special revenue fund had a deficit fund balance of $163,520 at June 30, 2024, which the County plans to eliminate with future user fees and transfers from the General Fund.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2024, the carrying amount of the County's deposits was $10,313,116 and the bank balance was $10,576,820. Of the bank balance, $781,163 was covered by federal depository insurance and $9,795,657 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, 2024, 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, 2024, property taxes were levied on October 4, 2023, billed on October 27, 2023, and were due January 20, 2024.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2024, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 42,648
	E-911	3,604
	Emergency Medical Services	77,536
	Solid Waste Fee	81,689
	2017 Special Sales Tax	6,062
	Fire Services	18,317
	American Rescue Plan Act	55,001
	Drug Abuse Treatment and Education	1,557
	TSPLOST	6,743
	Recreation Department SPLOST	17,579
Hospital Indigent Bond	General	86,148
Hotel/Motel Tax	General	4,730
Opioid Settlement	General	72,982
Landfill	Solid Waste Fee	59,624
Total		$ 534,220

Interfund balances at June 30, 2024 represent reimbursable expenses and temporary loans. The County expects to repay all interfund balances within one year.

The 2017 Special Sales Tax fund transferred $16,700 to the Landfill fund for construction costs.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 for the County's governmental activities was as follows:

	Balance 6/30/2023	Additions	Decreases	Balance 6/30/2024
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 949,027	-	-	$ 949,027
Construction in progress	218,374	$ 805,815	-	1,024,189
Total capital assets not being depreciated	1,167,401	805,815	-	1,973,216
Capital assets being depreciated:				
Buildings	4,688,811	-	-	4,688,811
Improvements	3,326,402	257,929	-	3,584,331
Infrastructure	14,022,966	963,631	-	14,986,597
Machinery and equipment	7,336,461	608,481	$ 91,276	7,853,666
Total capital assets being depreciated	29,374,640	1,830,041	91,276	31,113,405
Total capital assets	30,542,041	2,635,856	91,276	33,086,621
Accumulated depreciation:				
Buildings	2,632,759	96,281	-	2,729,040
Improvements	2,025,157	146,659	-	2,171,816
Infrastructure	2,728,809	677,395	-	3,406,204
Machinery and equipment	5,498,060	432,024	38,518	5,891,566
Total accumulated depreciation	12,884,785	1,352,359	38,518	14,198,626
Governmental activities capital assets, net	$ 17,657,256	$ 1,283,497	$ 52,758	$ 18,887,995

Governmental activities depreciation expense:

General government	$ 166,363
Judicial	2,241
Public safety	303,305
Public works	782,694
Health and welfare	11,258
Culture and recreation	84,294
Housing and development	2,204
Total governmental activities depreciation expense	$ 1,352,359

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2024 for the County's enterprise fund was as follows:

	Balance 6/30/2023	Additions	Decreases	Balance 6/30/2024
Business-Type Activities:				
Capital assets not being depreciated:				
Construction in progress	-	-	-	-
Capital assets being depreciated:				
Buildings	$ 214,437	-	-	$ 214,437
Improvements	671,810	$ 16,700	-	688,510
Machinery and equipment	2,447,629	-	$ 163,425	2,284,204
Total capital assets being depreciated	3,333,876	16,700	163,425	3,187,151
Total capital assets	3,333,876	16,700	163,425	3,187,151
Accumulated depreciation:				
Buildings	145,840	4,006	-	149,846
Improvements	195,807	28,823	-	224,630
Machinery and equipment	1,546,529	213,579	52,529	1,707,579
Total accumulated depreciation	1,888,176	246,408	52,529	2,082,055
Business-type activities capital assets, net	$ 1,445,700	$ (229,708)	$ 110,896	$ 1,105,096

	Balance 6/30/2023	Additions	Decreases	Balance 6/30/2024
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 52,085	-	$ -	$ 52,085
Accumulated depreciation:				
Machinery and equipment	31,148	$ 4,421	-	35,569
Component unit capital assets, net	$ 17,295	$ (4,421)	$ -	$ 16,516

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, 2024, the estimated liability for landfill closure and post closure care costs is $994,230 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 $2,214,369 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 20.33% with an estimated remaining useful life of 61 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, 2023	Additions	Reductions	Balance June 30, 2024	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 164,439	$ -	$ 4,939	$ 159,500	$ 31,900
Total Governmental Activities	$ 122,494	$ -	$ 4,939	$ 159,500	$ 31,900
Business-type Activities:					
Compensated absences payable	$ 2,392	$ 3,940	$ -	$ 6,332	$ 1,266
Accrued landfill closure and postclosure care costs	947,895	46,335	-	994,230	-
Total Business-Type Activities	$ 950,287	$ 50,275	$ -	$ 1,000,562	$ 1,266

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, 2024, governmental fund balances are composed of the following:

	General Fund	T-SPLOST Discretionary	Emergency Medical Services Fund	Solid Waste Fee Fund	American Rescue Plan Act Fund	2023 Special Sales Tax Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Prepaid items	$ 21,563	-	$ 7,810	$ 84	$ -	-	-	$ 1,297	$ 30,754
Restricted:									
E-911	-	-	-	-	-	-	-	36,633	36,633
Opioid settlement	-	-	-	-	-	-	-	72,982	72,982
Ambulance service	-	-	565,584	-	-	-	-	-	565,584
Judicial	-	-	-	-	-	-	-	52,407	52,407
Drug education	-	-	-	-	-	-	-	69,861	69,861
Victim assistance	15,680	-	-	-	-	-	-	-	15,680
Recreation	-	-	-	-	-	-	-	16,980	16,980
Jail	-	-	-	-	-	-	-	10,280	10,280
Fire protection	-	-	-	-	-	-	-	88,164	88,164
Roads	-	$ 1,125,233	-	-	-	-	-	-	1,125,233
Hospital	-	-	-	-	-	-	-	95,108	95,108
Capital projects	-	-	-	-	-	$ 1,138,578	$ 1,418,612	-	2,557,190
Total restricted	15,680	1,125,233	565,584	-	-	1,138,578	1,418,612	442,415	4,706,102
Assigned:								-	
Subsequent years' budget	863,925	-	-	-	-	-	-	-	863,925
Unassigned	3,230,503	-	-	(163,604)	-	-	-	(17,579)	3,049,320
Total fund balances	$ 4,131,671	$ 1,125,233	$ 573,394	$ (163,520)	$ -	$ 1,138,578	$ 1,418,612	$ 426,133	$ 8,650,101

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 ACCG Retirement Services at 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	58
Total plan participants	116
Part-time active employees not participating in the Plan	5
Covered Compensation	$2,562,456

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, 2023 was $84,144 and the actual amount contributed was $84,144 (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, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2023.

Actuarial Assumptions

The total pension liability in the January 1, 2023 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	5.0% plus an aged base scale ranging from -1.0% to 1.5%
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2023
Future payroll growth	4.5% per year (based on age)
Inflation	2.00%

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for the period January, 2020 to February, 2024.

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, 2023	$ 2,884,135	$ 3,112,543	$ (228,408)
Changes for the year:			
Service cost	101,018	-	101,018
Interest on the total pension liability	197,335	-	197,335
Contributions from the employer	-	84,144	(84,144)
Net investment income	-	469,991	(469,991)
Benefit payments, including refunds	(130,114)	(130,114)	-
Difference between expected and actual experience	(179,416)	-	(179,416)
Changes in assumptions	102,226	-	102,226
Administrative expenses	-	(33,528)	33,528
Other changes	-	(14,541)	14,541
Net Changes	91,049	375,952	(284,903)
Balance, December 31, 2023	$ 2,975,184	$ 3,488,495	$ (513,311)

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

The following presents the net pension asset of the County, calculated using the discounted rate of 7.00 percent, as well as what the County's net pension asset 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)	$ (105,513)	$ (513,311)	$ (849,342)

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

For the year ended June 30, 2024, the County recognized pension expense of $(78,550). At June 30, 2024, 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	-	$ 197,026
Effects of changes in assumptions	$ 88,126	-
Net differences between expected and net investment income	67,929	-
	$ 156,055	$ 197,026

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		
2025	$	(95,588)
2026		30,090
2027		93,826
2028		(62,279)
2029		(7,020)
	$	(40,971)

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 $280,378 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, 2024 were $80,896. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2024, the Board of Health reported $550,206 for its proportionate share of the net pension liabilities. For the year ended June 30, 2024, the Board of Health recognized pension expense of $154,257.

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, 2024 was $3,265,000.

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, 2024, 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 March 18, 2025, 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, 2024 follows:

Lodging tax receipts	$ 14,500
Disbursements to:	
Chamber of Commerce	$ 15,569

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, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Interest	$ 197,335	$ 192,928	$ 186,406	$ 185,452	$ 169,127	$ 166,641	$ 161,841	$ 163,994	$ 157,303	$ 126,507
Service cost	101,018	76,319	76,045	55,007	122,252	98,740	92,388	83,182	68,954	61,836
Differences between expected and actual experience	(179,416)	(63,946)	(20,932)	(99,243)	9,270	882	(26,942)	(22,887)	(30,717)	379,521
Changes in assumption	102,226	4,865	4,648	4,701	(1,200,645)	6,378	(27,960)	208,489	-	260,910
Plan change	-	-	-	-	(309,798)	-	-	-	-	-
Benefit payments	(130,114)	(164,288)	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Net change in total pension liability	91,049	45,878	104,478	23,028	(1,327,631)	164,361	109,352	356,555	133,812	781,717
Total pension liability, beginning	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	2,492,585
Total pension liability, ending	$ 2,975,184	$ 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	$ 84,144	$ 67,558	$ 75,851	$ 63,012	$ 457,049	$ 214,432	$ 199,227	$ 182,116	$ 164,501	$ 143,992
Net investment income	469,991	(534,103)	518,476	768,274	124,908	(44,402)	115,499	113,108	30,933	66,253
Administrative expenses	(33,528)	(28,609)	(26,269)	(23,963)	(22,366)	(22,805)	(21,753)	(25,311)	(17,625)	(17,382)
Benefit payments	(130,114)	(164,288)	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)	(47,057)
Other changes	(14,541)	(13,635)	(15,386)	(12,094)	-	-	-	-	-	-
Net change in plan fiduciary net position	375,952	(673,077)	410,983	672,340	441,754	38,945	202,998	193,690	116,081	145,806
Plan fiduciary net position, beginning	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	1,563,023
Plan fiduciary net position, ending	$ 3,488,495	$ 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	$ (513,311)	$ (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	117.25%	107.92%	133.38%	123.44%	99.69%	55.98%	57.35%	53.62%	53.55%	52.19%
Covered-employee payroll	$ 2,562,456	$ 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	-20.03%	-11.88%	-51.30%	-40.76%	0.50%	105.65%	101.55%	109.07%	97.96%	106.16%

Notes to Schedule:

Changes of assumptions

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted Mortality table is projected to 2023 instead of 2022 with Scale AA

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2024

Schedule of County Contributions

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 84,144	$ 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	84,144	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	$ 2,562,456	$ 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	3.28%	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	5.00% plus an aged base scale ranging from -1.0% to 1.5%
Cost of Living Adjustments	N/A
Retirement Age	Probability of retirement calculated as 10% at age 55 to 63, 20% at age 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 2023

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2024

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ -	$ 346,279	$ 346,279
Receivables:			
Accounts	-	106,404	106,404
Taxes	-	44,774	44,774
Intergovernmental	-	3,514	3,514
Due from other funds	-	163,860	163,860
Prepaid items	-	1,297	1,297
TOTAL ASSETS	$ -	$ 666,128	$ 666,128
LIABILITIES			
Accounts payable	-	$ 84,045	$ 84,045
Accrued payroll liabilities	-	4,859	4,859
Due to other funds	$ 17,579	23,478	41,057
Total liabilities	17,579	112,382	129,961
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	38,986	38,986
Unavailable revenue - user fees	-	71,048	71,048
Total deferred inflows of resources	-	110,034	110,034
FUND BALANCES			
Nonspendable	-	1,297	1,297
Restricted	-	442,415	442,415
Unassigned	(17,579)	-	(17,579)
Total fund balances	(17,579)	443,712	426,133
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ -	$ 666,128	$ 666,128

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, 2024

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	$ -	$ 457,802	$ 457,802
Charges for services	-	419,663	419,663
Fees, fines and forfeitures	-	85,582	85,582
Interest	-	270	270
Other	-	3,250	3,250
Total revenues	-	966,567	966,567
EXPENDITURES			
Current:			
Judicial	-	12,066	12,066
Public safety	-	490,916	490,916
Health and welfare	-	480,000	480,000
Housing and development	-	15,569	15,569
Capital outlay	-	52,204	52,204
Total expenditures	-	1,050,755	1,050,755
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(84,188)	(84,188)
FUND BALANCES, JULY 1, 2023, as previously presented	(17,579)	535,999	518,420
Change within financial reporting entity (nonmajor to major fund)	-	(8,099)	(8,099)
FUND BALANCES, JULY 1, 2023, as restated	(17,579)	527,900	510,321
FUND BALANCES, JUNE 30, 2024	$ (17,579)	$ 443,712	$ 426,133

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services
ASSETS							
Cash	$ 71,856	$ 10,280	$ 19,274	$ 7,757	$ 25,376	$ 4,273	$ 134,044
Receivables:							
Accounts	-	-	-	-	-	-	75,113
Taxes	-	-	-	-	-	43,673	-
Intergovernmental	228	-	-	-	-	-	3,286
Prepaid items	-	-	-	-	-	-	1,297
Due from other funds	-	-	-	-	-	86,148	-
TOTAL ASSETS	$ 72,084	$ 10,280	$ 19,274	$ 7,757	$ 25,376	$ 134,094	$ 213,740
LIABILITIES							
Accounts payable	-	-	-	-	-	-	$ 30,721
Accrued payroll liabilities	$ 666	-	-	-	-	-	4,193
Due to other funds	1,557	-	-	-	-	-	18,317
Total liabilities	2,223	-	-	-	-	-	53,231
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	$ 38,986	-
Unavailable revenue - user fees	-	-	-	-	-	-	71,048
Total deferred inflows of resources	-	-	-	-	-	38,986	71,048
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	1,297
Restricted	69,861	$ 10,280	$ 19,274	$ 7,757	$ 25,376	95,108	88,164
Total fund balances	69,861	10,280	19,274	7,757	25,376	95,108	89,461
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 72,084	$ 10,280	$ 19,274	$ 7,757	$ 25,376	$ 134,094	$ 213,740

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Recreation Department	E-911	Opioid Settlement	Hotel Motel Tax	(Formerly nonmajor) Solid Waste Fee Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash	$ 16,980	$ 56,439	-	-	$ -	$ 346,279
Receivables:						
Accounts	-	31,291	-	-	-	106,404
Taxes	-	-	-	$ 1,101	-	44,774
Intergovernmental	-	-	-	-	-	3,514
Prepaid items	-	-	-	-	-	1,297
Due from other funds	-	-	$ 72,982	4,730	-	163,860
TOTAL ASSETS	$ 16,980	$ 87,730	$ 72,982	$ 5,831	$ -	$ 666,128
LIABILITIES						
Accounts payable	$ -	$ 47,493	-	$ 5,831	$ -	$ 84,045
Accrued payroll liabilities	-	-	-	-	-	4,859
Due to other funds	-	3,604	-	-	-	23,478
Total liabilities	-	51,097	-	5,831	-	112,382
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-		-	-	38,986
Unavailable revenue - user fees	-	-	-	-	-	71,048
Total deferred inflows of resources	-	-	-	-	-	110,034
FUND BALANCES						
Nonspendable	-	-	-	-	-	1,297
Restricted	16,980	36,633	$ 72,982	-	-	442,415
Total fund balances	16,980	36,633	72,982	-	-	443,712
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 16,980	$ 87,730	$ 72,982	$ 5,831	$ -	$ 666,128

(Concluded) - 2.

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services
REVENUES							
Taxes	-	-	-	-	-	$ 443,302	-
Charges for services	-	-	-	-	$ 8,100	-	$ 227,268
Fees, fines and forfeitures	$ 12,760	$ 25,198	$ 740	$ 7,272	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	115	-	40	-	-	-
Other	-	-	-	-	-	-	3,250
Total revenues	12,760	25,313	740	7,312	8,100	443,302	230,518
EXPENDITURES							
Current:							
Judicial	-	-	-	4,320	7,746	-	-
Public safety	16,218	-	-	-	-	-	288,474
Health and welfare	-	-	-	-	-	480,000	-
Housing and development	-	-	-	-	-	-	-
Capital outlay:							
Public safety	-	25,000	-	-	-	-	27,204
Total expenditures	16,218	25,000	-	4,320	7,746	480,000	315,678
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,458)	313	740	2,992	354	(36,698)	(85,160)
FUND BALANCE, BEGINNING OF YEAR, as previously presented	73,319	9,967	18,534	4,765	25,022	131,806	174,621
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR, as restated	73,319	9,967	18,534	4,765	25,022	131,806	174,621
FUND BALANCE, END OF YEAR	$ 69,861	$ 10,280	$ 19,274	$ 7,757	$ 25,376	$ 95,108	$ 89,461

(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, 2024

	Recreation Department	E-911	Opioid Settlement	Hotel Motel Tax	(Formerly nonmajor) Solid Waste Fee Fund	Total Nonmajor Special Revenue Funds
REVENUES						
Taxes	-	-	-	$ 14,500	$ -	$ 457,802
Charges for services	-	$ 184,295	-	-	-	419,663
Fees, fines and forfeitures	-	-	$ 39,612	-	-	85,582
Interest	$ 115	-	-	-	-	270
Other	-	-	-	-	-	3,250
Total revenues	115	184,295	39,612	14,500	-	966,567
EXPENDITURES						
Current:						
Judicial	-	-	-	-	-	12,066
Public safety	-	186,224	-	-	-	490,916
Health and welfare	-	-	-	-	-	480,000
Housing and development	-	-	-	15,569	-	15,569
Capital outlay:						
Public safety	-	-	-	-	-	52,204
Total expenditures	-	186,224	-	15,569	-	1,050,755
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	115	(1,929)	39,612	(1,069)	-	(84,188)
FUND BALANCE, BEGINNING OF YEAR, as previously presented	16,865	38,562	33,370	1,069	8,099	535,999
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	(8,099)	(8,099)
FUND BALANCE, BEGINNING OF YEAR, as restated	16,865	38,562	33,370	1,069	-	527,900
FUND BALANCE, END OF YEAR	$ 16,980	$ 36,633	$ 72,982	$ -	$ -	$ 443,712

(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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 9,000	$ 12,760	$ 3,760
EXPENDITURES			
Current:			
Public safety	32,300	16,218	16,082
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (23,300)	(3,458)	$ 19,842
FUND BALANCE, BEGINNING OF YEAR		73,319	
FUND BALANCE, END OF YEAR		$ 69,861	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 15,000	$ 25,000	$ 25,198	$ 198
Interest	-	-	115	115
Total revenues	15,000	25,000	25,313	313
EXPENDITURES				
Capital outlay:				
Public safety	15,000	25,000	25,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	313	$ 313
FUND BALANCE, BEGINNING OF YEAR			9,967	
FUND BALANCE, END OF YEAR			$ 10,280	

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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 1,200	$ 740	$ (460)
EXPENDITURES			
Current:			
Judicial	1,200	-	1,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	740	$ 740
FUND BALANCE, BEGINNING OF YEAR		18,534	
FUND BALANCE, END OF YEAR		$ 19,274	

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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 7,450	$ 7,272	$ (178)
Interest	50	40	(10)
Total revenues	7,500	7,312	(188)
EXPENDITURES			
Current:			
Judicial	7,500	4,320	3,180
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	2,992	$ 2,992
FUND BALANCE, BEGINNING OF YEAR		4,765	
FUND BALANCE, END OF YEAR		$ 7,757	

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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 20,000	$ 8,100	$ (11,900)
EXPENDITURES			
Current:			
Judicial	20,000	7,746	12,254
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	354	$ 354
FUND BALANCE, BEGINNING OF YEAR		25,022	
FUND BALANCE, END OF YEAR		$ 25,376	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 500,000	$ 439,200	$ 443,302	$ 4,102
EXPENDITURES				
Current:				
Health and welfare	500,000	500,000	480,000	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (60,800)	(36,698)	$ 24,102
FUND BALANCE, BEGINNING OF YEAR			131,806	
FUND BALANCE, END OF YEAR			$ 95,108	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 230,000	$ 230,000	$ 227,268	$ (2,732)
Other	-	-	3,250	3,250
Total revenues	230,000	230,000	230,518	518
EXPENDITURES				
Current:				
Public safety	247,000	284,600	288,474	(3,874)
Capital outlay:				
Public safety	10,000	31,100	27,204	3,896
Total expenditures	257,000	315,700	315,678	22
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (27,000)	$ (85,700)	(85,160)	$ 540
FUND BALANCE, BEGINNING OF YEAR			174,621	
FUND BALANCE, END OF YEAR			$ 89,461	

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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ -	$ 115	$ 115
EXPENDITURES			
Current:			
Recreation	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	115	$ 115
FUND BALANCE, BEGINNING OF YEAR		16,865	
FUND BALANCE, END OF YEAR		$ 16,980	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 182,000	$ 184,450	$ 184,295	$ (155)
EXPENDITURES				
Current:				
Public safety	182,000	186,300	186,224	76
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (1,850)	(1,929)	$ (79)
FUND BALANCE, BEGINNING OF YEAR			38,562	
FUND BALANCE, END OF YEAR			$ 36,633	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ 39,000	$ 39,612	$ 612
EXPENDITURES				
Current:				
Public safety	-	39,000	-	39,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	39,612	$ 39,612
FUND BALANCE, BEGINNING OF YEAR			33,370	
FUND BALANCE, END OF YEAR			$ 72,982	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 12,000	$ 15,600	$ 14,500	$ (1,100)
EXPENDITURES				
Current:				
Housing and development	12,000	15,600	15,569	31
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	(1,069)	$ (1,069)
FUND BALANCE, BEGINNING OF YEAR			1,069	
FUND BALANCE, END OF YEAR			$ -	

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

JUNE 30, 2024

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ASSETS						
Cash	$ 318,984	$ 13,438	$ 40,846	$ 4,597	$ 22,807	$ 400,672
TOTAL ASSETS	$ 318,984	$ 13,438	$ 40,846	$ 4,597	$ 22,807	$ 400,672
LIABILITIES						
Due to other governments	$ 168,900	-	$ 4,852	-	-	$ 173,752
Due to other entities and individuals	-	$ 836	14,288	$ 4,597	-	19,721
TOTAL LIABILITIES	168,900	836	19,140	4,597	-	193,473
NET POSITION						
Restricted for individuals, organizations, and other governments	150,084	12,602	21,706	-	$ 22,807	207,199
TOTAL NET POSITION	$ 150,084	$ 12,602	$ 21,706	$ -	$ 22,807	$ 207,199

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2024

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ADDITIONS						
Tax collections for other governments	$ 5,752,405	-	$ 42,883	-	-	$ 5,795,288
Fees, fines, and forfeitures	-	$ 22,577	135,060	$ 62,144	$ 6,720	226,501
Court judgements/assessments	-	-	33,270	-	-	33,270
Deposits for cash bonds	-	-	-	-	7,555	7,555
Interest	4,908	-	-	-	-	4,908
Total additions	5,757,313	22,577	211,213	62,144	14,275	6,067,522
DEDUCTIONS						
Payments to other governments	5,674,371	-	167,068	12,043	-	5,853,482
Payments to other entities and individuals	40,313	11,529	108,618	50,101	10,274	220,835
Total deductions	5,714,684	11,529	275,686	62,144	10,274	6,074,317
Net increase (decrease) in fiduciary net position	42,629	11,048	(64,473)	-	4,001	(6,795)
NET POSITION - JULY 1, 2023	107,455	1,554	86,179	-	18,806	213,994
NET POSITION - JUNE 30, 2024	$ 150,084	$ 12,602	$ 21,706	$ -	$ 22,807	$ 207,199

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 105,666	$ 56,759	$ 162,425	20%
Road improvements	1,900,000	1,900,000	1,046,208	90,652	1,136,860	60%
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	798,500	49,359	749,141	798,500	100%
Sheriff equipment	330,000	330,000	279,890	50,110	330,000	100%
EMS equipment	350,000	355,593	355,593	-	355,593	100%
Landfill improvements	250,000	216,850	-	16,700	16,700	8%
Fire protection improvements	230,000	252,058	252,058	-	252,058	100%
Public safety communication equipment	105,000	105,000	68,652	-	68,652	65%
Recreation	170,000	170,000	170,000	-	170,000	100%
Library	50,000	50,000	50,000	-	50,000	100%
Industrial Development Authority	155,000	155,000	155,000	-	155,000	100%
Evans Memorial Hospital	710,000	710,000	710,000	-	710,000	100%
Airport Authority	350,000	350,000	350,000	-	350,000	100%
City of Claxton	750,000	750,000	750,000	-	750,000	100%
City of Hagan	550,000	550,000	550,000	-	550,000	100%
City of Bellville	200,000	200,000	200,000	-	200,000	100%
City of Daisy	200,000	200,000	200,000	-	200,000	100%
	$ 8,250,000	$ 8,711,151	$ 5,896,211	$ 963,362	$ 6,859,573	78.7%

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	$ 948,226
Transfers to other funds for Landfill improvements	16,700
Intergovernmental revenue - road construction	(1,564)
Total current year expenditures per above	$ 963,362

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2024

2023 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Road construction	$ 860,000	$ 860,000	$ -	-	-	0%
Road improvements	2,050,000	2,050,000	-	-	-	0%
Equipment/vehicles	605,000	605,000	-	-	-	0%
Sanitation equipment	245,000	245,000	-	-	-	0%
Courthouse/building improvements	547,000	547,000	-	-	-	0%
Recreation/building improvements	300,000	300,000	-	-	-	0%
Public safety complex construction	545,000	545,000	-	-	-	0%
Sheriff equipment	355,000	355,000	-	$ 51,087	$ 51,087	14%
EMS equipment	350,000	350,000	-	-	-	0%
Landfill improvements	250,000	250,000	-	-	-	0%
Fire protection improvements	350,000	350,000	-	-	-	0%
Public safety communication equipment	100,000	100,000	-	-	-	0%
Recreation	100,000	100,000	-	-	-	0%
Library	55,000	55,000	-	6,069	6,069	11%
Industrial Development Authority	100,000	100,000	-	11,035	11,035	11%
Airport Authority	375,000	375,000	-	41,382	41,382	11%
City of Claxton	822,000	822,000	-	90,710	90,710	11%
City of Hagan	603,000	603,000	-	66,543	66,543	11%
City of Bellville	219,000	219,000	-	24,167	24,167	11%
City of Daisy	219,000	219,000	-	24,167	24,167	11%
	$ 9,050,000	$ 9,050,000	$ -	$ 315,160	$ 315,160	3.5%

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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, 2024, 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 March 18, 2025. 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 & Deal

Statesboro, Georgia
March 18, 2025