EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025

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

LANIER, DEAL & DEAL

WILLIAM RUSSELL LANIER, CPA
RICHARD N. DEAL, CPA, CGMA
RICHARD N. DEAL II, CPA

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

MEMBERS
AMERICAN INSITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

GEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of and for the year ended June 30, 2025, 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, 2025, 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 1.8%, 0.6%, and 4.5%, respectively, of the assets, net position, and revenues of Evans County, Georgia as of June 30, 2025. 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 13, 2026 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 13, 2026

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 9,295,202	$ 671,358	$ 9,966,560	$ 516,262
Receivables:				
Accounts	523,672	46,134	569,806	-
Taxes	756,913	-	756,913	-
Intergovernmental	688,842	-	688,842	-
Prepaid items	80,844	1,549	82,393	-
Internal balances	(18,852)	18,852	-	-
Total Current Assets	11,326,621	737,893	12,064,514	516,262
Noncurrent Assets:				
Capital Assets:				
Nondepreciable capital assets	3,133,711	-	3,133,711	-
Depreciable capital assets, net	16,208,258	893,599	17,101,857	12,094
Total Capital Assets	19,341,969	893,599	20,235,568	12,094
Net pension asset	498,311	134,278	632,589	-
Net OPEB asset	-	-	-	74,891
Total Noncurrent Assets	19,840,280	1,027,877	20,868,157	86,985
Total Assets	31,166,901	1,765,770	32,932,671	603,247
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions and OPEB	91,207	5,678	96,885	127,896
LIABILITIES				
Current Liabilities:				
Accounts payable	965,567	16,844	982,411	25,468
Accrued payroll liabilities	167,237	13,981	181,218	-
Compensated absences payable	45,576	1,266	46,842	2,756
Total Current Liabilities	1,178,380	32,091	1,210,471	28,224
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	182,303	5,066	187,369	11,024
Net pension obligation	-	-	-	421,914
Landfill closure and postclosure care costs	-	1,033,569	1,033,569	-
Total Long-Term Liabilities	182,303	1,038,635	1,220,938	432,938
Total Liabilities	1,360,683	1,070,726	2,431,409	461,162
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions and OPEB	84,142	62,937	147,079	79,050
NET POSITION				
Investment in capital assets	19,341,969	893,599	20,235,568	12,094
Restricted for:				
Capital projects	3,804,567	-	3,804,567	-
Other purposes	2,144,983	-	2,144,983	213,729
Unrestricted	4,521,764	(255,814)	4,265,950	(34,892)
Total Net Position	$ 29,813,283	$ 637,785	$ 30,451,068	$ 190,931

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 1,978,912	$ 141,822	-	-	$ (1,837,090)		$ (1,837,090)	
Judicial	1,339,225	78,776	$ 57,409	-	(1,203,040)		(1,203,040)	
Public safety	4,597,519	2,133,504	462,801	$ 60,378	(1,940,836)		(1,940,836)	
Public works	2,952,778	628,970	455,081	856,767	(1,011,960)		(1,011,960)	
Health and welfare	532,435	-	18,270	-	(514,165)		(514,165)	
Culture and recreation	536,790	56,158	71,837	14,103	(394,692)		(394,692)	
Housing and development	440,423	-	3,470	-	(436,953)		(436,953)	
Total Governmental Activities	12,378,082	3,039,230	1,068,868	931,248	(7,338,736)		(7,338,736)	
Business-Type Activities:								
Landfill	890,428	659,147	-	-	-	$ (231,281)	(231,281)	
Total - Primary Government	$ 13,268,510	$ 3,698,377	$ 1,068,868	$ 931,248	(7,338,736)	(231,281)	(7,570,017)	
Component Unit:								
Evans County Board of Health	$ 571,682	$ 213,759	$ 391,703	$ -				$ 33,780
		General Revenues						
		Property taxes levied for general purposes			3,794,899	-	3,794,899	-
		Property taxes levied for hospital			473,965	-	473,965	-
		Sales taxes			3,590,130	-	3,590,130	-
		Insurance premium tax			630,814	-	630,814	-
		Other taxes			158,452	-	158,452	-
		Interest earned			27,581	4,461	32,042	-
		Other			146,298	-	146,298	53,672
		Total General Revenues			8,822,139	4,461	8,826,600	53,672
		Transfers			-	-	-	-
		Total General Revenues and Transfers			8,822,139	4,461	8,826,600	-
		Change in Net Position			1,483,403	(226,820)	1,256,583	87,452
		Net Position, July 1, 2024			28,329,880	864,605	29,194,485	103,479
		Net Position, June 30, 2025			$ 29,813,283	$ 637,785	$ 30,451,068	$ 190,931

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	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	$ 2,588,829	$ 1,022,826	$ 118,134	$ 794,678	$ 88,753	$ 3,055,380	$ 1,189,134	$ 437,468	$ 9,295,202
Receivables:									
Accounts	2,083	-	207,741	189,452	-	-	-	124,396	523,672
Taxes	646,114	-	-	-	-	-	-	110,799	756,913
Intergovernmental	483,503	27,680	-	-	-	177,659	-	-	688,842
Due from other funds	592,128	-	-	-	-	-	-	97,400	689,528
Prepaid items	69,409	-	37	9,837	-	-	-	1,561	80,844
TOTAL ASSETS	$ 4,382,066	$ 1,050,506	$ 325,912	$ 993,967	$ 88,753	$ 3,233,039	$ 1,189,134	$ 771,624	$ 12,035,001
LIABILITIES									
Accounts payable	$ 172,777	-	$ 46,373	$ 6,825	-	$ 152,590	$ 395,162	$ 191,840	$ 965,567
Accrued payroll liabilities	115,359	$ 8,590	421	36,866	-	-	-	6,001	167,237
Due to other funds	97,400	20,019	274,779	79,344	$ 88,753	69,854	-	78,231	708,380
Unearned revenue	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	385,536	28,609	321,573	123,035	88,753	222,444	395,162	276,072	1,841,184
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	260,128	-	-	-	-	-	-	47,190	307,318
Unavailable revenue - user fees	-	-	168,836	144,149	-	-	-	77,426	390,411
TOTAL DEFERRED INFLOWS OF RESOURCES	260,128	-	168,836	144,149	-	-	-	124,616	697,729
FUND BALANCES									
Nonspendable	69,409	-	37	9,837	-	-	-	1,561	80,844
Restricted	25,367	1,021,897	-	716,946	-	3,010,595	793,972	369,375	5,938,152
Assigned	946,850	-	-	-	-	-	-	-	946,850
Unassigned	2,694,776	-	(164,534)	-	-	-	-	-	2,530,242
TOTAL FUND BALANCES	3,736,402	1,021,897	(164,497)	726,783	-	3,010,595	793,972	370,936	9,496,088
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,382,066	$ 1,050,506	$ 325,912	$ 993,967	$ 88,753	$ 3,233,039	$ 1,189,134	$ 771,624	$ 12,035,001

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, 2025

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 9,496,088
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 34,973,370	
	Less accumulated depreciation	(15,631,401)	19,341,969
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	307,318	
	User fees	390,411	697,729
Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.			
	Deferred outflows	91,207	
	Deferred inflows	(84,142)	7,065
The County's net pension asset is not reported in the governmental funds but is in the statement of net position.			498,311
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		(227,879)
Net Position Of Governmental Activities			$ 29,813,283

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, 2025

	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	$ 5,735,840	$ 329,392	-	-	-	$ 2,025,090	-	$ 489,107	$ 8,579,429
Licenses and permits	36,604	-	-	-	-	-	-	-	36,604
Charges for services	235,471	-	$ 572,223	$ 1,217,492	-	-	-	410,827	2,436,013
Fees, fines and forfeitures	416,087	-	-	-	-	-	-	71,433	487,520
Intergovernmental	477,379	-	-	3,560	$ 328,090	834,604	$ -	-	1,643,633
Contributions	74,481	-	-	67,972	-	-	-	-	142,453
Interest	14,524	7,310	-	3,772	1,634	12,667	9,496	340	49,743
Other	50,953	-	-	-	-	-	-	19,863	70,816
Total revenues	7,041,339	336,702	572,223	1,292,796	329,724	2,872,361	9,496	991,570	13,446,211
EXPENDITURES									
Current:									
General government	1,918,952	-	-	-	-	-	-	-	1,918,952
Judicial	1,267,527	-	-	-	-	-	-	4,857	1,272,384
Public safety	2,688,466	-	-	1,075,140	-	-	-	521,365	4,284,971
Public works	824,715	314,885	573,200	-	-	-	-	-	1,712,800
Health and welfare	41,177	-	-	-	-	-	-	480,000	521,177
Culture and recreation	436,461	-	-	-	-	-	-	-	436,461
Housing and development	380,536	-	-	-	-	-	-	15,142	395,678
Capital outlay	-	125,153	-	64,267	329,724	464,870	634,136	25,882	1,644,032
Intergovernmental	-	-	-	-	-	535,474	-	-	535,474
Total expenditures	7,557,834	440,038	573,200	1,139,407	329,724	1,000,344	634,136	1,047,246	12,721,929
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(516,495)	(103,336)	(977)	153,389	-	1,872,017	(624,640)	(55,676)	724,282
OTHER FINANCING SOURCES (USES)									
Insurance recoveries	121,705	-	-	-	-	-	-	-	121,705
Transfers in	17,100	-	-	-	-	-	-	17,579	34,679
Transfers out	(17,579)	-	-	-	-	-	-	(17,100)	(34,679)
Total other financing sources (uses)	121,226	-	-	-	-	-	-	479	121,705
NET CHANGE IN FUND BALANCES	(395,269)	(103,336)	(977)	153,389	-	1,872,017	(624,640)	(55,197)	845,987
FUND BALANCES, JULY 1, 2024	4,131,671	1,125,233	(163,520)	573,394	-	1,138,578	1,418,612	426,133	8,650,101
FUND BALANCES, JUNE 30, 2025	$ 3,736,402	$ 1,021,897	$ (164,497)	$ 726,783	$ -	$ 3,010,595	$ 793,972	$ 370,936	$ 9,496,088

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, 2025

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ 845,987
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	$ (1,437,640)	
	Capital outlay	1,937,836	500,196
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 @ 6/30/25	390,411	
	Unavailable revenue @ 6/30/24	(311,321)	79,090
	Property taxes:		
	Unavailable revenue @ 6/30/25	307,318	
	Unavailable revenue @ 6/30/24	(238,486)	68,832
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.			(46,222)
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.			103,899
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			(68,379)
Change In Net Position of Governmental Activities			$ 1,483,403

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 3,377,000	$ 3,572,100	$ 3,726,070	$ 153,970
Local option sales tax	1,300,000	1,300,000	1,235,646	(64,354)
Alcoholic beverage	50,000	50,000	51,777	1,777
Insurance premium	592,000	592,000	630,814	38,814
Other	83,400	83,400	91,533	8,133
Licenses and permits	36,250	36,250	36,604	354
Charges for services	234,400	234,400	235,471	1,071
Fees, fines and forfeitures	331,000	331,000	416,087	85,087
Intergovernmental	18,700	473,350	477,379	4,029
Contributions	18,300	18,300	74,481	56,181
Interest	20,000	20,000	14,524	(5,476)
Other	46,500	46,500	50,953	4,453
Total revenues	6,107,550	6,757,300	7,041,339	284,039
EXPENDITURES				
Current:				
General government:				
Executive	389,600	369,100	364,697	4,403
Elections	129,950	133,450	133,578	(128)
General administration	276,900	538,400	532,051	6,349
Information technology	204,600	189,900	189,188	712
Tax commissioner	223,700	223,700	221,818	1,882
Tax assessor	175,850	227,850	227,576	274
General government buildings	294,750	387,750	250,044	137,706
Total general government	1,695,350	2,070,150	1,918,952	151,198
Judicial:				
Superior Court	216,100	248,800	248,309	491
Clerk of Courts	324,550	324,550	323,075	1,475
State Court	205,100	198,400	198,270	130
Juvenile Court	114,000	100,100	98,749	1,351
Probate Court	181,350	175,350	174,477	873
Magistrate Court	243,550	225,050	224,647	403
Total judicial	1,284,650	1,272,250	1,267,527	4,723
Public safety:				
Sheriff	1,418,850	1,559,850	1,559,316	534
Jail	708,500	881,500	880,898	602
Corrections	37,250	25,250	24,947	303
Coroner	40,150	40,150	37,564	2,586
Victim Assistance	7,500	7,500	17,010	(9,510)
Emergency management	177,150	172,350	168,731	3,619
Total public safety	$ 2,389,400	$ 2,686,600	$ 2,688,466	$ (1,866)

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 674,000	$ 826,000	$ 824,715	$ 1,285
Health and welfare:				
Health department	37,225	37,225	36,453	772
Family and children services	6,000	6,000	4,724	1,276
Total health and welfare	43,225	43,225	41,177	2,048
Culture and recreation:				
Recreation	346,550	346,550	331,175	15,375
Libraries	104,850	105,350	105,286	64
Total culture and recreation	451,400	451,900	436,461	15,439
Housing and development:				
Conservation	110,900	175,900	175,405	495
Code enforcement	167,850	148,850	148,647	203
Economic development	53,200	56,550	56,484	66
Total housing and development	331,950	381,300	380,536	764
Total expenditures	6,869,975	7,731,425	7,557,834	173,591
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(762,425)	(974,125)	(516,495)	457,630
OTHER FINANCING SOURCES (USES)				
Insurance recoveries	-	110,200	121,705	11,505
Transfers in	-	-	17,100	17,100
Transfers out	-	-	(17,579)	(17,579)
Total other financing sources (uses)	-	110,200	121,226	11,026
NET CHANGE IN FUND BALANCE	$ (762,425)	$ (863,925)	(395,269)	$ 468,656
FUND BALANCE, BEGINNING OF YEAR			4,131,671	
FUND BALANCE, END OF YEAR			$ 3,736,402	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 300,000	$ 329,392	$ 29,392
Interest	5,000	7,310	2,310
Total revenues	305,000	336,702	31,702
EXPENDITURES			
Current:			
Public works	425,800	314,885	110,915
Capital outlay:			
Public works	275,000	125,153	149,847
Total expenditures	700,800	440,038	260,762
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (395,800)	(103,336)	$ 292,464
FUND BALANCE, BEGINNING OF YEAR		1,125,233	
FUND BALANCE, END OF YEAR		$ 1,021,897	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 1,132,750	$ 1,217,492	$ 84,742
Intergovernmental	-	3,560	3,560
Interest	-	3,772	3,772
Contributions	-	67,972	67,972
Total revenues	1,132,750	1,292,796	160,046
EXPENDITURES			
Current:			
Public safety	1,072,850	1,075,140	(2,290)
Capital outlay:			
Public safety	59,900	64,267	(4,367)
Total expenditures	1,132,750	1,139,407	(6,657)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	153,389	$ 153,389
FUND BALANCE, BEGINNING OF YEAR		573,394	
FUND BALANCE, END OF YEAR		$ 726,783	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 577,300	$ 572,223	$ (5,077)
EXPENDITURES			
Current:			
Public works	577,300	573,200	4,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(977)	$ (977)
FUND BALANCE, BEGINNING OF YEAR		(163,520)	
FUND BALANCE, END OF YEAR		$ (164,497)	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 400,000	$ 328,090	$ (71,910)
Interest	-	1,634	1,634
Total revenues	400,000	329,724	(70,276)
EXPENDITURES			
Capital outlay:			
General government	400,000	326,874	73,126
Public safety	-	2,850	(2,850)
Total expenditures	400,000	329,724	70,276
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, 2025

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 671,358
Accounts receivable	46,134
Prepaid items	1,549
Due from other funds	59,624
Total Current Assets	778,665
Noncurrent Assets	
Net pension asset	134,278
Capital Assets	
Buildings	214,437
Improvements	688,510
Machinery and equipment	2,284,204
Less accumulated depreciation	(2,293,552)
Total Capital Assets	893,599
Total Noncurrent Assets	1,027,877
Total Assets	1,806,542
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	5,678
LIABILITIES	
Current Liabilites	
Accounts payable	16,844
Accrued salaries	13,981
Compensated absences payable	1,266
Due to other funds	40,772
Total Current Liabilities	72,863
Long-Term Liabilites	
Landfill closure and postclosure care costs	1,033,569
Compensated absences payable (net of current portion)	5,066
Total Long-Term Liabilities	1,038,635
Total Liabilities	1,111,498
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	62,937
NET POSITION	
Investment in capital assets	893,599
Unrestricted	(255,814)
Total Net Position	$ 637,785

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, 2025

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 651,687
Other	7,460
Total operating revenues	659,147
OPERATING EXPENSES	
Salaries and benefits	300,948
Purchased/contracted services	276,544
Materials and supplies	101,439
Depreciation	211,497
Total operating expenses	890,428
OPERATING INCOME (LOSS)	(231,281)
NONOPERATING REVENUE	
Interest income	4,461
CHANGE IN NET POSITION	(226,820)
NET POSITION, JULY 1, 2024	864,605
NET POSITION, JUNE 30, 2025	$ 637,785

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 630,932
Cash payments for goods and services	(339,287)
Cash payments for salaries and benefits	(300,089)
Net cash used by operating activities	(8,444)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances from (to) other funds	(1,876)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	4,461
NET DECREASE IN CASH	(5,859)
CASH, JULY 1, 2024	677,217
CASH, JUNE 30, 2025	$ 671,358
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	$ (231,281)
Adjustments:	
Depreciation	211,497
Decrease (Increase) in accounts receivable	(28,215)
Decrease (Increase) in prepaid items	(310)
Decrease (Increase) in deferred outflows related to pensions	3,274
Increase (Decrease) in accounts payable	(333)
Increase (Decrease) in landfill closure and postclosure care costs	39,339
Decrease (Increase) in net pension asset	(6,647)
Increase (Decrease) in accrued salaries	7,015
Increase (Decrease) in deferred inflows related to pensions	(2,783)
Net cash used by operating activities	$ (8,444)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

ASSETS	
Cash	$ 1,055,958
TOTAL ASSETS	$ 1,055,958
LIABILITIES	
Due to other governments	$ 796,719
Due to other entities and individuals	28,020
TOTAL LIABILITIES	824,739
NET POSITION	
Restricted for individuals, organizations, and other governments	231,219
TOTAL NET POSITION	$ 231,219

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, 2025

ADDITIONS	
Tax collections for other governments	$ 6,258,689
Fees, fines, and forfeitures	239,613
Court judgements/assessments	73,651
Deposits for cash bonds	6,500
Interest	4,862
Total additions	6,583,315
DEDUCTIONS	
Payments to other governments	6,368,456
Payments to other entities and individuals	190,839
Total deductions	6,559,295
Net increase (decrease) in fiduciary net position	24,020
NET POSITION - JULY 1, 2024	207,199
NET POSITION - JUNE 30, 2025	$ 231,219

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

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 and fiduciary fund types are accounted for on a flow of economic resources measurement focus. 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, 2025, 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

The County recognizes a liability for compensated absences for leave time that has been earned for services previously rendered by employees, accumulates and is allowed to be carried over to subsequent years, and is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is reported as incurred in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation
The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave
The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employment of the County and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expenses/expenditures) until then. The County only has one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has an item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes and user fees. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County also has deferred inflows of resources related to its pension plan at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned– Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

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

- Committed
- Assigned
- Unassigned

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

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

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.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2025, in the following departments for the general fund:

	General Fund
Elections	$ 128
Victim Assistance	9,510

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

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

	Overexpenditures
Emergency Medical Services	$ 6,657
Fire Services	18,767
Hotel Motel Tax	3,142
E-911	24,710

Deficit Fund Balance

The Solid Waste Fee special revenue fund had a deficit fund balance of $164,497 at June 30, 2025, which the County plans to eliminate with future user fees and transfers from the General Fund.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2025, the carrying amount of the County's deposits was $11,022,518 and the bank balance was $11,535,595. Of the bank balance, $949,588 was covered by federal depository insurance and $10,586,007 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, 2025, 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, 2025, property taxes were levied on March 11, 2025, billed on March 19, 2025, and were due June 2, 2025.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2025, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 40,772
	Emergency Medical Services	79,344
	Solid Waste Fee	215,155
	2023 Special Sales Tax	69,854
	Fire Services	23,611
	American Rescue Plan Act	88,753
	Hospital Indigent Bond	52,222
	Drug Abuse Treatment and Education	2,398
	TSPLOST	20,019
Hotel/Motel Tax	General	2,570
Opioid Settlement	General	94,830
Landfill	Solid Waste Fee	59,624
Total		$ 749,152

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

Interfund balances at June 30, 2025 represent reimbursable expenses and temporary loans. The County expects to repay all interfund balances within one year.

The General fund transferred $17,579 to the Recreation SPLOST capital projects fund to close out the fund. The Recreation special revenue fund transferred $17,100 to the General Fund to consolidate the remaining cash balance.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 for the County's governmental activities was as follows:

	Balance 6/30/2024	Additions	Decreases	Balance 6/30/2025
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 949,027	$ 73,038	-	$ 1,022,065
Construction in progress	1,024,189	1,087,457	-	2,111,646
Total capital assets not being depreciated	1,973,216	1,160,495	-	3,133,711
Capital assets being depreciated:				
Buildings	4,688,811	13,712	-	4,702,523
Improvements	3,584,331	6,590	-	3,590,921
Infrastructure	14,986,597	35,240	-	15,021,837
Machinery and equipment	7,853,666	721,799	$ 51,087	8,524,378
Total capital assets being depreciated	31,113,405	777,341	51,087	31,839,659
Total capital assets	33,086,621	1,937,836	51,087	34,973,370
Accumulated depreciation:				
Buildings	2,729,040	96,367	-	2,825,407
Improvements	2,171,816	151,403	-	2,323,219
Infrastructure	3,406,204	696,803	-	4,103,007
Machinery and equipment	5,891,566	493,067	4,865	6,379,768
Total accumulated depreciation	14,198,626	1,437,640	4,865	15,631,401
Governmental activities capital assets, net	$ 18,887,995	$ 500,196	$ 46,222	$ 19,341,969

NOTE 6 – CAPITAL ASSETS (Continued)

Governmental activities depreciation expense:

General government	$ 177,035
Judicial	2,241
Public safety	316,361
Public works	838,611
Health and welfare	11,258
Culture and recreation	87,396
Housing and development	4,738
Total governmental activities depreciation expense	$ 1,437,640

Capital asset activity for the year ended June 30, 2025 for the County's enterprise fund was as follows:

	Balance 6/30/2024	Additions	Decreases	Balance 6/30/2025
Business-Type Activities:				
Capital assets not being depreciated:				
Construction in progress	-	-	$ -	-
Capital assets being depreciated:				
Buildings	$ 214,437	-	-	$ 214,437
Improvements	688,510	-	-	688,510
Machinery and equipment	2,284,204	-	-	2,284,204
Total capital assets being depreciated	3,187,151	-	-	3,187,151
Total capital assets	3,187,151	-	-	3,187,151
Accumulated depreciation:				
Buildings	149,846	$ 4,006	-	153,852
Improvements	224,630	29,589	-	254,219
Machinery and equipment	1,707,579	177,902	-	1,885,481
Total accumulated depreciation	2,082,055	211,497	-	2,293,552
Business-type activities capital assets, net	$ 1,105,096	$ (211,497)	$ -	$ 893,599

	Balance 6/30/2024	Additions	Decreases	Balance 6/30/2025
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 52,085	-	$ -	$ 52,085
Accumulated depreciation:				
Machinery and equipment	35,569	$ 4,422	-	39,991
Component unit capital assets, net	$ 16,516	$ (4,422)	$ -	$ 12,094

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, 2025, the estimated liability for landfill closure and post closure care costs is $1,035,569 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 $2,236,316 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 21.43% with an estimated remaining useful life of 46 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, 2024	Additions	Reductions	Balance June 30, 2025	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 159,500	$ 68,379	$ -	$ 227,879	$ 45,576
Total Governmental Activities	$ 159,500	$ 68,379	$ -	$ 227,879	$ 45,576
Business-type Activities:					
Compensated absences payable	$ 6,332	-	$ 673	$ 5,659	$ 1,132
Accrued landfill closure and postclosure care costs	994,230	$ 39,339	-	1,033,569	-
Total Business-Type Activities	$ 1,000,562	$ 39,339	$ 673	$ 1,039,228	$ 1,132

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, 2025, 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	$ 69,409	-	$ 9,837	$ 37	$ -	-	-	$ 1,561	$ 80,844
Restricted:									
E-911	-	-	-	-	-	-	-	14,397	14,397
Opioid settlement	-	-	-	-	-	-	-	94,830	94,830
Ambulance service	-	-	716,946	-	-	-	-	-	716,946
Judicial	-	-	-	-	-	-	-	62,720	62,720
Drug education	-	-	-	-	-	-	-	65,499	65,499
Victim assistance	8,267	-	-	-	-	-	-	-	8,267
Recreation	17,100	-	-	-	-	-	-	-	17,100
Jail	-	-	-	-	-	-	-	38,514	38,514
Fire protection	-	-	-	-	-	-	-	4,342	4,342
Roads	-	$ 1,021,897	-	-	-	-	-	-	1,021,897
Hospital	-	-	-	-	-	-	-	89,073	89,073
Capital projects	-	-	-	-	-	$ 3,010,595	$ 793,972	-	3,804,567
Total restricted	25,367	1,021,897	716,946	-	-	3,010,595	793,972	369,375	5,938,152
Assigned:									
Subsequent years' budget	946,850	-	-	-	-	-	-	-	946,850
Unassigned	2,694,776	-	-	(164,534)	-	-	-	-	2,530,242
Total fund balances	$ 3,736,402	$ 1,021,897	$ 726,783	$ (164,497)	$ -	$ 3,010,595	$ 793,972	$ 370,936	$ 9,496,088

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	31
Deferred vested (former employees)	25
Active participants	58
Total plan participants	114
Part-time active employees not participating in the Plan	3
Covered Compensation	$2,795,737

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, 2024 was $106,824 and the actual amount contributed was $106,824 (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, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2024.

Actuarial Assumptions

The total pension liability in the January 1, 2024 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 2024
Future payroll growth	4.5% per year (based on age)
Inflation	2.00%

The actuarial assumptions used in the January 1, 2024 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, 2024	$ 2,975,184	$ 3,488,495	$ (513,311)
Changes for the year:			
Service cost	120,754	-	120,754
Interest on the total pension liability	203,828	-	203,828
Contributions from the employer	-	106,824	(106,824)
Net investment income	-	379,369	(379,369)
Benefit payments, including refunds	(126,710)	(126,710)	-
Difference between expected and actual experience	(13,679)	-	(13,679)
Changes in assumptions	5,368	-	5,368
Administrative expenses	-	(35,807)	35,807
Other changes	-	(14,837)	14,837
Net Changes	189,561	308,839	(119,278)
Balance, December 31, 2024	$ 3,164,745	$ 3,797,334	$ (632,589)

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)	$ (185,760)	$ (632,589)	$ (999,874)

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

For the year ended June 30, 2025, the County recognized pension expense of $(3,231). At June 30, 2025, 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	-	$ 147,079
Effects of changes in assumptions	71,278	-
Net differences between expected and net investment income	25,607	-
	$ 96,885	$ 147,079

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		
2026	$	4,005
2027		67,741
2028		(88,364)
2029		(33,105)
2030		(471)
	$	(50,194)

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 $191,867 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, 2025 were $67,499. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2025, the Board of Health reported $421,914 for its proportionate share of the net pension liabilities. For the year ended June 30, 2025, the Board of Health recognized pension expense of $28,861.

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, 2025 was $2,910,000.

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, 2025, 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 13, 2026, 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, 2025 follows:

Lodging tax receipts	$ 15,142
Disbursements to:	
Chamber of Commerce	$ 15,142

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, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Interest	$ 203,828	$ 197,335	$ 192,928	$ 186,406	$ 185,452	$ 169,127	$ 166,641	$ 161,841	$ 163,994	$ 157,303
Service cost	120,754	101,018	76,319	76,045	55,007	122,252	98,740	92,388	83,182	68,954
Differences between expected and actual experience	(13,679)	(179,416)	(63,946)	(20,932)	(99,243)	9,270	882	(26,942)	(22,887)	(30,717)
Changes in assumption	5,368	102,226	4,865	4,648	4,701	(1,200,645)	6,378	(27,960)	208,489	-
Plan change	-	-	-	-	-	(309,798)	-	-	-	-
Benefit payments	(126,710)	(130,114)	(164,288)	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)
Net change in total pension liability	189,561	91,049	45,878	104,478	23,028	(1,327,631)	164,361	109,352	356,555	133,812
Total pension liability, beginning	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
Total pension liability, ending	$3,164,745	$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
Plan fiduciary net position										
Contributions from employer	$ 106,824	$ 84,144	$ 67,558	$ 75,851	$ 63,012	$ 457,049	$ 214,432	$ 199,227	$ 182,116	$ 164,501
Net investment income	379,369	469,991	(534,103)	518,476	768,274	124,908	(44,402)	115,499	113,108	30,933
Administrative expenses	(35,807)	(33,528)	(28,609)	(26,269)	(23,963)	(22,366)	(22,805)	(21,753)	(25,311)	(17,625)
Benefit payments	(126,710)	(130,114)	(164,288)	(141,689)	(122,889)	(117,837)	(108,280)	(89,975)	(76,223)	(61,728)
Other changes	(14,837)	(14,541)	(13,635)	(15,386)	(12,094)	-	-	-	-	-
Net change in plan fiduciary net position	308,839	375,952	(673,077)	410,983	672,340	441,754	38,945	202,998	193,690	116,081
Plan fiduciary net position, beginning	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
Plan fiduciary net position, ending	$3,797,334	$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
Net pension liability	$ (632,589)	$ (513,311)	$ (228,408)	$ (947,363)	$ (640,858)	$ 8,454	$1,777,839	$1,652,423	$1,746,069	$1,583,204
Plan fiduciary net position as percentage of the total pension liability	119.99%	117.25%	107.92%	133.38%	123.44%	99.69%	55.98%	57.35%	53.62%	53.55%
Covered-employee payroll	$2,795,737	$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
Net pension liability (asset) as a percentage of covered-employee payroll	-22.63%	-20.03%	-11.88%	-51.30%	-40.76%	0.50%	105.65%	101.55%	109.07%	97.96%

Notes to Schedule:

Changes of assumptions

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted Mortality table is projected to 2024 instead of 2023 with Scale AA

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2025

Schedule of County Contributions

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 106,824	$ 84,144	$ 67,558	$ 75,851	$ 63,012	$ 240,692	$ 216,357	$ 214,432	$ 199,227	$ 182,116
Contributions in relation to the actuarially determined contribuiton	106,824	84,144	67,558	75,851	63,012	240,692	214,432	199,227	182,116	164,501
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,925	$ 15,205	$ 17,111	$ 17,615
Covered-employee payroll	$ 2,795,737	$ 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
Actual contributions as a percentage of covered-employee payroll	3.82%	3.28%	3.51%	4.11%	4.00%	14.30%	12.74%	12.24%	11.38%	10.18%

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 2024

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2025

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ -	$ 437,468	$ 437,468
Receivables:			
Accounts	-	124,396	124,396
Taxes	-	110,799	110,799
Due from other funds	-	97,400	97,400
Prepaid items	-	1,561	1,561
TOTAL ASSETS	$ -	$ 771,624	$ 771,624
LIABILITIES			
Accounts payable	$ -	$ 191,840	$ 191,840
Accrued payroll liabilities	-	6,001	6,001
Due to other funds	-	78,231	78,231
Total liabilities	-	276,072	276,072
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	47,190	47,190
Unavailable revenue - user fees	-	77,426	77,426
Total deferred inflows of resources	-	124,616	124,616
FUND BALANCES			
Nonspendable	-	1,561	1,561
Restricted	-	369,375	369,375
Total fund balances	-	370,936	370,936
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ -	$ 771,624	$ 771,624

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, 2025

	Recreation Department SPLOST Capital Projects Fund	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	$ -	$ 489,107	$ 489,107
Charges for services	-	410,827	410,827
Fees, fines and forfeitures	-	71,433	71,433
Interest	-	340	340
Other	-	19,863	19,863
Total revenues	-	991,570	991,570
EXPENDITURES			
Current:			
Judicial	-	4,857	4,857
Public safety	-	521,365	521,365
Health and welfare	-	480,000	480,000
Housing and development	-	15,142	15,142
Capital outlay	-	25,882	25,882
Total expenditures	-	1,047,246	1,047,246
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(55,676)	(55,676)
OTHER FINANCING SOURCES (USES)			
Transfers in	17,579	-	17,579
Transfers out	-	(17,100)	(17,100)
Total other financing sources (uses)	17,579	(17,100)	479
NET CHANGE IN FUND BALANCES	17,579	(72,776)	(55,197)
FUND BALANCES, JULY 1, 2024	(17,579)	443,712	426,133
FUND BALANCES, JUNE 30, 2025	$ -	$ 370,936	$ 370,936

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services
ASSETS							
Cash	$ 68,716	$ 38,514	$ 19,954	$ 10,186	$ 32,580	$ 78,883	$ 41,628
Receivables:							
Accounts	-	-	-	-	-	-	91,803
Taxes	-	-	-	-	-	109,602	-
Prepaid items	-	-	-	-	-	-	1,561
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	$ 68,716	$ 38,514	$ 19,954	$ 10,186	$ 32,580	$ 188,485	$ 134,992
LIABILITIES							
Accounts payable	-	-	-	-	-	-	$ 22,870
Accrued payroll liabilities	$ 819	-	-	-	-	-	5,182
Due to other funds	2,398	-	-	-	-	$ 52,222	23,611
Total liabilities	3,217	-	-	-	-	52,222	51,663
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	47,190	-
Unavailable revenue - user fees	-	-	-	-	-	-	77,426
Total deferred inflows of resources	-	-	-	-	-	47,190	77,426
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	1,561
Restricted	65,499	$ 38,514	$ 19,954	$ 10,186	$ 32,580	89,073	4,342
Total fund balances	65,499	38,514	19,954	10,186	32,580	89,073	5,903
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 68,716	$ 38,514	$ 19,954	$ 10,186	$ 32,580	$ 188,485	$ 134,992

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

	Recreation Department	E-911	Opioid Settlement	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
ASSETS					
Cash	$ -	$ 147,007	-	-	$ 437,468
Receivables:					
Accounts	-	32,593	-	-	124,396
Taxes	-	-	-	$ 1,197	110,799
Prepaid items	-	-	-	-	1,561
Due from other funds	-	-	$ 94,830	2,570	97,400
TOTAL ASSETS	$ -	$ 179,600	$ 94,830	$ 3,767	$ 771,624
LIABILITIES					
Accounts payable	$ -	$ 165,203	-	$ 3,767	$ 191,840
Accrued payroll liabilities	-	-	-	-	6,001
Due to other funds	-	-	-	-	78,231
Total liabilities	-	165,203	-	3,767	276,072
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-		-	47,190
Unavailable revenue - user fees	-	-	-	-	77,426
Total deferred inflows of resources	-	-	-	-	124,616
FUND BALANCES					
Nonspendable	-	-	-	-	1,561
Restricted	-	14,397	$ 94,830	-	369,375
Total fund balances	-	14,397	94,830	-	370,936
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ -	$ 179,600	$ 94,830	$ 3,767	$ 771,624

(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, 2025

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Hospital Indigent Bond	Fire Services
REVENUES							
Taxes	-	-	-	-	-	$ 473,965	-
Charges for services	-	-	-	-	$ 7,407	-	$ 218,946
Fees, fines and forfeitures	$ 13,808	$ 28,082	$ 680	$ 7,015	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	152	-	68	-	-	-
Other	-	-	-	-	-	-	19,863
Total revenues	13,808	28,234	680	7,083	7,407	473,965	238,809
EXPENDITURES							
Current:							
Judicial	-	-	-	4,654	203	-	-
Public safety	18,170	-	-	-	-	-	296,485
Health and welfare	-	-	-	-	-	480,000	-
Housing and development	-	-	-	-	-	-	-
Capital outlay:							
Public safety	-	-	-	-	-	-	25,882
Total expenditures	18,170	-	-	4,654	203	480,000	322,367
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,362)	28,234	680	2,429	7,204	(6,035)	(83,558)
OTHER FINANCING SOURCES (USES)							
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(4,362)	28,234	680	2,429	7,204	(6,035)	(83,558)
FUND BALANCE, BEGINNING OF YEAR	69,861	10,280	19,274	7,757	25,376	95,108	89,461
FUND BALANCE, END OF YEAR	$ 65,499	$ 38,514	$ 19,954	$ 10,186	$ 32,580	$ 89,073	$ 5,903

(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, 2025

	Recreation Department	E-911	Opioid Settlement	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes	-	-	-	$ 15,142	$ 489,107
Charges for services	-	$ 184,474	-	-	410,827
Fees, fines and forfeitures	-	-	$ 21,848	-	71,433
Interest	$ 120	-	-	-	340
Other	-	-	-	-	19,863
Total revenues	120	184,474	21,848	15,142	991,570
EXPENDITURES					
Current:					
Judicial	-	-	-	-	4,857
Public safety	-	206,710	-	-	521,365
Health and welfare	-	-	-	-	480,000
Housing and development	-	-	-	15,142	15,142
Capital outlay:					
Public safety	-	-	-	-	25,882
Total expenditures	-	206,710	-	15,142	1,047,246
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	120	(22,236)	21,848	-	(55,676)
OTHER FINANCING SOURCES (USES)					
Transfers out	(17,100)	-	-	-	(17,100)
Total other financing sources (uses)	(17,100)	-	-	-	(17,100)
NET CHANGE IN FUND BALANCE	(16,980)	(22,236)	21,848	-	(72,776)
FUND BALANCE, BEGINNING OF YEAR	16,980	36,633	72,982	-	443,712
FUND BALANCE, END OF YEAR	$ -	$ 14,397	$ 94,830	$ -	$ 370,936

(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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 10,000	$ 13,808	$ 3,808
EXPENDITURES			
Current:			
Public safety	28,950	18,170	10,780
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (18,950)	(4,362)	$ 14,588
FUND BALANCE, BEGINNING OF YEAR		69,861	
FUND BALANCE, END OF YEAR		$ 65,499	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 22,000	$ 28,082	$ 6,082
Interest	-	152	152
Total revenues	22,000	28,234	6,234
EXPENDITURES			
Capital outlay:			
Public safety	22,000	-	22,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	28,234	$ 28,234
FUND BALANCE, BEGINNING OF YEAR		10,280	
FUND BALANCE, END OF YEAR		$ 38,514	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 1,200	$ 680	$ (520)
EXPENDITURES			
Current:			
Judicial	1,200	-	1,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	680	$ 680
FUND BALANCE, BEGINNING OF YEAR		19,274	
FUND BALANCE, END OF YEAR		$ 19,954	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 5,200	$ 7,015	$ 1,815
Interest	-	68	68
Total revenues	5,200	7,083	1,883
EXPENDITURES			
Current:			
Judicial	5,200	4,654	546
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	2,429	$ 2,429
FUND BALANCE, BEGINNING OF YEAR		7,757	
FUND BALANCE, END OF YEAR		$ 10,186	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 8,000	$ 7,407	$ (593)
EXPENDITURES			
Current:			
Judicial	8,000	203	7,797
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	7,204	$ 7,204
FUND BALANCE, BEGINNING OF YEAR		25,376	
FUND BALANCE, END OF YEAR		$ 32,580	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 500,000	$ 473,965	$ (26,035)
EXPENDITURES			
Current:			
Health and welfare	500,000	480,000	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(6,035)	$ (6,035)
FUND BALANCE, BEGINNING OF YEAR		95,108	
FUND BALANCE, END OF YEAR		$ 89,073	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 303,600	$ 218,946	$ (84,654)
Other	-	19,863	19,863
Total revenues	303,600	238,809	(64,791)
EXPENDITURES			
Current:			
Public safety	293,600	296,485	(2,885)
Capital outlay:			
Public safety	10,000	25,882	(15,882)
Total expenditures	303,600	322,367	(18,767)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(83,558)	$ (83,558)
FUND BALANCE, BEGINNING OF YEAR		89,461	
FUND BALANCE, END OF YEAR		$ 5,903	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest	$ -	$ 120	$ 120
EXPENDITURES			
Current:			
Recreation	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	120	120
OTHER FINANCING SOURCES			
Transfers out	-	(17,100)	(17,100)
NET CHANGE IN FUND BALANCE	$ -	(16,980)	$ (16,980)
FUND BALANCE, BEGINNING OF YEAR		16,980	
FUND BALANCE, END OF YEAR		$ -	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 182,000	$ 184,474	$ 2,474
EXPENDITURES			
Current:			
Public safety	182,000	206,710	(24,710)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(22,236)	$ (22,236)
FUND BALANCE, BEGINNING OF YEAR		36,633	
FUND BALANCE, END OF YEAR		$ 14,397	

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ 22,000	$ 21,848	$ (152)
EXPENDITURES				
Current:				
Public safety	-	22,000	-	22,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	21,848	$ 21,848
FUND BALANCE, BEGINNING OF YEAR			72,982	
FUND BALANCE, END OF YEAR			$ 94,830	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 12,000	$ 15,142	$ 3,142
EXPENDITURES			
Current:			
Housing and development	12,000	15,142	(3,142)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	-	$ -
FUND BALANCE, BEGINNING OF YEAR		-	
FUND BALANCE, END OF YEAR		$ -	

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

JUNE 30, 2025

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ASSETS						
Cash	$ 971,517	$ 7,221	$ 44,296	$ 10,788	$ 22,136	$ 1,055,958
TOTAL ASSETS	$ 971,517	$ 7,221	$ 44,296	$ 10,788	$ 22,136	$ 1,055,958
LIABILITIES						
Due to other governments	$ 796,397	-	$ 322	-	-	$ 796,719
Due to other entities and individuals	-	$ 7,221	10,011	$ 10,788	-	28,020
TOTAL LIABILITIES	796,397	7,221	10,333	10,788	-	824,739
NET POSITION						
Restricted for individuals, organizations, and other governments	175,120	-	33,963	-	$ 22,136	231,219
TOTAL NET POSITION	$ 175,120	$ -	$ 33,963	$ -	$ 22,136	$ 231,219

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ADDITIONS						
Tax collections for other governments	$ 6,203,013	-	$ 55,676	-	-	$ 6,258,689
Fees, fines, and forfeitures	-	$ 34,832	125,904	$ 67,096	$ 11,781	239,613
Court judgements/assessments	-	-	73,651	-	-	73,651
Deposits for cash bonds	-	-	-	-	6,500	6,500
Interest	4,862	-	-	-	-	4,862
Total additions	6,207,875	34,832	255,231	67,096	18,281	6,583,315
DEDUCTIONS						
Payments to other governments	6,147,543	-	200,127	20,786	-	6,368,456
Payments to other entities and individuals	35,296	47,434	42,847	46,310	18,952	190,839
Total deductions	6,182,839	47,434	242,974	67,096	18,952	6,559,295
Net increase (decrease) in fiduciary net position	25,036	(12,602)	12,257	-	(671)	24,020
NET POSITION - JULY 1, 2024	150,084	12,602	21,706	-	22,807	207,199
NET POSITION - JUNE 30, 2025	$ 175,120	$ -	$ 33,963	$ -	$ 22,136	$ 231,219

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 162,425	$ 35,890	$ 198,315	25%
Road improvements	1,900,000	1,900,000	1,136,860	572,847	1,709,707	90%
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	798,500	-	798,500	100%
Sheriff equipment	330,000	330,000	330,000	-	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	$ 6,859,573	$ 608,737	$ 7,468,310	85.7%

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	$ 634,136
Intergovernmental revenue - road construction	(25,399)
Total current year expenditures per above	$ 608,737

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

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	-	$ 180	$ 180	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	-	187,629	187,629	34%
Sheriff equipment	355,000	355,000	$ 51,087	79,333	130,420	37%
EMS equipment	350,000	350,000	-	167,889	167,889	48%
Landfill improvements	250,000	250,000	-	-	-	0%
Fire protection improvements	350,000	350,000	-	29,839	29,839	9%
Public safety communication equipment	100,000	100,000	-	-	-	0%
Recreation	100,000	100,000	-	-	-	0%
Library	55,000	55,000	6,069	12,307	18,376	33%
Industrial Development Authority	100,000	100,000	11,035	22,377	33,412	33%
Airport Authority	375,000	375,000	41,382	83,913	125,295	33%
City of Claxton	822,000	822,000	90,710	183,936	274,646	33%
City of Hagan	603,000	603,000	66,543	134,931	201,474	33%
City of Bellville	219,000	219,000	24,167	49,005	73,172	33%
City of Daisy	219,000	219,000	24,167	49,005	73,172	33%
	$ 9,050,000	$ 9,050,000	$ 315,160	$ 1,000,344	$ 1,315,504	14.5%

LANIER, DEAL & DEAL

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

WILLIAM RUSSELL LANIER, CPA
RICHARD N. DEAL, CPA, CGMA
RICHARD N. DEAL II, CPA

MEMBERS
AMERICAN INSITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
Evans County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of and for the year ended June 30, 2025, 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 13, 2026. 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 13, 2026