COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2011

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Annual Financial Report
For The Fiscal Year Ended September 30, 2011

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March 31, 2012

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Cook County, Georgia

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia, as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Cook County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cook County Board of Health. 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 Cook County Board of Health, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia, as of September 30, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Cook County, Georgia, has not presented the Management's Discussion and Analysis that accounting principles, generally accepted in the United States of America, has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2012, on our consideration of Cook 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements as a whole. The Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The Combining and Individual Fund Schedules, and Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, and Supplemental Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Meeks, Roberts Ashley Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement Of Net Assets
September 30, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Primary Government	Cook County Board of Health
ASSETS				
Cash & Cash Equivalents	$ 3,885,149	$ 489,451	$ 4,374,600	$ 457,322
Receivables (Net Of Allowance For Uncollectibles)	867,551	30,877	898,428	6,441
Internal Balances	9,889	(9,889)	--	--
Prepaid Items	159,262	15,190	174,452	--
Capital Assets Not Being Depreciated	445,589	3,008,402	3,453,991	--
Capital Assets Net Of Accumulated Depreciation	17,037,545	1,982,742	19,020,287	7,243
Total Assets	22,404,985	5,516,773	27,921,758	471,006
LIABILITIES				
Accounts Payable	390,476	737,185	1,127,661	--
Accrued Wages, Withholdings & Benefits	24,953	1,708	26,661	--
Intergovernmental Payable	104,138	--	104,138	--
Deferred Revenue	--	--	--	18,650
Noncurrent Liabilities				
Due Within One Year	35,957	25,000	60,957	18,892
Due In More Than One Year	212,323	2,572,867	2,785,190	12,594
Total Liabilities	767,847	3,336,760	4,104,607	50,136
NET ASSETS				
Invested In Capital Assets, Net Of Related Debt	17,374,752	4,387,308	21,762,060	7,243
Restricted				
E-911	258,268	--	258,268	--
Prior Year Program Income	--	--	--	103,091
Special Programs	--	--	--	91,580
Unrestricted	4,004,118	(2,207,295)	1,796,823	218,956
Total Net Assets	$ 21,637,138	$ 2,180,013	$23,817,151	$ 420,870

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement Of Activities
For The Year Ended September 30, 2011

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Cook County Board of Health
Primary Government								
Governmental Activities								
General Government	$ 1,401,305	$ 800,223	$ 67,019	$ --	$ (534,063)	$ --	$ (534,063)	
Judicial	938,535	1,097,841	152,026	--	311,332	--	311,332	
Public Safety	4,240,933	578,505	128,171	--	(3,534,257)	--	(3,534,257)	
Public Works	2,811,615	71,648	--	334,343	(2,405,624)	--	(2,405,624)	
Health & Welfare	407,798	--	125,888	38,861	(243,049)	--	(243,049)	
Culture & Recreation	77,431	--	--	--	(77,431)	--	(77,431)	
Housing & Development	1,039,678	--	--	--	(1,039,678)	--	(1,039,678)	
Interest On Long-Term Debt	5,222	--	--	--	(5,222)	--	(5,222)	
Total Governmental Activities	10,922,517	2,548,217	473,104	373,204	(7,527,992)	--	(7,527,992)	
Business-Type Activities								
Solid Waste	710,840	322,547	--	--	--	(388,293)	(388,293)	
Airport Authority	--	7,887	--	--	--	7,887	7,887	
Total Business-Type Activities	710,840	330,434	--	--	--	(380,406)	(380,406)	
Total Primary Government	$11,633,357	$ 2,878,651	$ 473,104	$ 373,204	(7,527,992)	(380,406)	(7,908,398)	
Component Units								
Cook County Board of Health	$ 459,268	$ 103,091	$ 274,629	$ --				$ (81,548)
Total Component Units	$ 459,268	$ 103,091	$ 274,629	$ --				(81,548)
General Revenues								
Taxes								
Real Property					2,933,086	--	2,933,086	--
Personal Property					327,608	--	327,608	--
Real Estate Transfer (Intangible)					40,194	--	40,194	--
Franchise					2,970	--	2,970	--
General Sales & Use					3,324,731	--	3,324,731	--
Selective Sales & Use					111,813	--	111,813	--
Business					378,435	--	378,435	--
Penalties & Interest On Delinquent Taxes					120,979	--	120,979	--
Investment Income					10,235	2,259	12,494	--
Miscellaneous					323,028	--	323,028	--
Gain On Disposition Of Capital Assets					35,894	--	35,894	--
Transfers					(1,216,860)	1,216,860	--	--
Total General Revenues & Transfers					6,392,113	1,219,119	7,611,232	--
Change In Net Assets					(1,135,879)	838,713	(297,166)	(81,548)
Net Assets - Beginning					22,773,017	1,341,300	24,114,317	502,418
NET ASSETS - ENDING					$ 21,637,138	$ 2,180,013	$23,817,151	$ 420,870

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2011

	General	Jail Surcharge	2005 SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	$2,062,096	$ 323,215	$1,165,148	$ 334,690	$ 3,885,149
Receivables (Net Of Allowance For Uncollectibles)	418,394	5,305	349,005	94,847	867,551
Due From Other Funds	624,819	--	--	184,438	809,257
Total Assets	3,105,309	328,520	1,514,153	613,975	5,561,957
LIABILITIES & FUND EQUITY					
Liabilities					
Accounts Payable	347,199	--	40,567	2,710	390,476
Accrued Wages, Withholdings & Benefits	24,953	--	--	--	24,953
Intergovernmental Payable	--	--	--	104,138	104,138
Due To Other Funds	184,438	318,000	294,932	1,998	799,368
Deferred Revenue	81,151	--	--	--	81,151
Total Liabilities	637,741	318,000	335,499	108,846	1,400,086
Fund Balances					
Restricted	--	--	1,178,654	--	1,178,654
Assigned	--	10,520	--	505,129	515,649
Unassigned	2,467,568	--	--	--	2,467,568
Total Fund Balances	2,467,568	10,520	1,178,654	505,129	4,161,871
Total Liabilities & Fund Balances	$3,105,309	$ 328,520	$1,514,153	$ 613,975	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					17,483,134
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					81,151
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					159,262
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (108,382)	
Compensated Absences				(139,898)	
Total long-term liabilities					(248,280)
Net Assets Of Governmental Activities					$ 21,637,138

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement Of Revenues, Expenditures, & Changes In Fund Balances
Governmental Funds
For The Year Ended September 30, 2011

	General	Jail Surcharge	2005 SPLOST	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 4,837,998	$ --	$1,861,345	$ 494,358	$ 7,193,701
Licenses & Permits	67,019	--	--	--	67,019
Intergovernmental	271,000	--	307,742	172,376	751,118
Charges For Services	1,156,000	--	--	241,809	1,397,809
Fines & Forfeitures	937,884	133,746	--	26,211	1,097,841
Investment Income	5,745	1,298	21,601	3,192	31,836
Contributions & Donations	1,570	--	--	--	1,570
Miscellaneous	323,028	--	--	--	323,028
Total Revenues	7,600,244	135,044	2,190,688	937,946	10,863,922
EXPENDITURES					
Current					
General Government	1,294,298	--	--	--	1,294,298
Judicial	882,754	--	--	54,205	936,959
Public Safety	3,571,127	--	--	482,815	4,053,942
Public Works	1,785,016	--	--	--	1,785,016
Health & Welfare	333,288	--	--	--	333,288
Culture & Recreation	74,220	--	--	--	74,220
Housing & Development	269,109	--	--	512,719	781,828
Capital Outlay	--	--	1,695,133	162,126	1,857,259
Debt Service	182,652	--	--	39,085	221,737
Intergovernmental	--	--	382,144	--	382,144
Total Expenditures	8,392,464	--	2,077,277	1,250,950	11,720,691
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(792,220)	135,044	113,411	(313,004)	(856,769)
OTHER FINANCING SOURCES (USES)					
Transfers In	893,770	--	--	150,000	1,043,770
Transfers Out	(420,817)	(338,975)	(104,343)	(554,795)	(1,418,930)
Proceeds Of Capital Asset Dispositions	30,729	--	--	--	30,729
Insurance Recoveries	63,412	--	--	--	63,412
Total Other Financing Sources (Uses)	567,094	(338,975)	(104,343)	(404,795)	(281,019)
Net Change In Fund Balances	(225,126)	(203,931)	9,068	(717,799)	(1,137,788)
Fund Balances - Beginning	2,692,694	214,451	1,169,586	1,222,928	5,299,659
FUND BALANCES - ENDING	$ 2,467,568	$ 10,520	$1,178,654	$ 505,129	$ 4,161,871

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Year Ended September 30, 2011

Amounts reported for governmental activities in the *Statement Of Activities* are different because:	
Net change in fund balances - total governmental funds reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances - Governmental Funds*	$ (1,137,788)
Governmental funds report capital outlays as expenditures. However, in the *Statement Of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,699,812
Depreciation Expense	(1,131,814)
	567,998
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net assets.	
Cost Of Capital Assets Sold/Disposed	(382,607)
Accumulated Depreciation	376,927
Donations	5,000
Capital Assets Reassigned To Enterprise Funds	(841,700)
	(842,380)
Revenues in the *Statement Of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as revenue of the previous period in the *Statement Of Activities* and included in beginning net assets.	
Taxes	46,115
	46,115
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities* .	
Principal Repayments	
Capital Leases	34,757
Installment Sale Agreement	181,758
	216,515
Expenses reported in the *Statement Of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as expenses of the previous period in the *Statement Of Activities* and included in beginning net assets.	
Compensated Absences	(3,408)
Insurance	17,069
	13,661
Change in net assets of governmental activities reported in the *Statement Of Activities*	$ (1,135,879)

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
September 30, 2011

	Business-type Activities - Enterprise Funds		
	Solid Waste	Other Enterprise Fund	Total Enterprise Funds
ASSETS			
Current Assets			
Cash & Cash Equivalents	$ 441,110	$ 48,341	$ 489,451
Receivables (Net Of Allowance For Uncollectibles)	30,877	--	30,877
Prepaid Items	15,190	--	15,190
Total Current Assets	487,177	48,341	535,518
Noncurrent Assets			
Capital Assets Not Being Depreciated	3,008,402	--	3,008,402
Capital Assets Net Of Accumulated Depreciation	1,982,742	--	1,982,742
Total Noncurrent Assets	4,991,144	--	4,991,144
TOTAL ASSETS	5,478,321	48,341	5,526,662
LIABILITIES			
Current Liabilities			
Accounts Payable	737,185	--	737,185
Accrued Wages & Withholdings	1,708	--	1,708
Due To Other Funds	9,889	--	9,889
Closure & Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	773,782	--	773,782
Noncurrent Liabilities			
Employer's Share Of Employee Benefits	7,265	--	7,265
Notes Payable	603,836	--	603,836
Closure & Post-Closure Care Costs	1,961,766	--	1,961,766
Total Noncurrent Liabilities	2,572,867	--	2,572,867
TOTAL LIABILITIES	3,346,649	--	3,346,649
NET ASSETS			
Invested In Capital Assets, Net Of Related Debt	4,387,308	--	4,387,308
Unrestricted	(2,255,636)	48,341	(2,207,295)
TOTAL NET ASSETS	$ 2,131,672	$ 48,341	$ 2,180,013

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement Of Revenues, Expenses, & Changes In Fund Net Assets
Proprietary Funds
For The Year Ended September 30, 2011

	Business-type Activities - Enterprise Funds		
	Solid Waste	Other Enterprise Fund	Total Enterprise Funds
OPERATING REVENUES			
Charges For Sales & Services	$ 322,547	$ 5,887	$ 328,434
Total Operating Revenues	322,547	5,887	328,434
OPERATING EXPENSES			
Personal Services & Employee Benefits	334,751	--	334,751
Purchased/Contracted Services	96,769	--	96,769
Supplies	187,508	--	187,508
Depreciation	86,894	--	86,894
Total Operating Expenses	705,922	--	705,922
Operating Income (Loss)	(383,375)	5,887	(377,488)
NONOPERATING REVENUES (EXPENSES)			
Intergovernmental	--	2,000	2,000
Interest Revenues	1,935	324	2,259
Interest on Long-term Debt	(4,918)	--	(4,918)
Total Nonoperating Revenues (Expenses)	(2,983)	2,324	(659)
Income (Loss) Before Contributions & Transfers	(386,358)	8,211	(378,147)
Capital Contributions	841,700	--	841,700
Transfers In	335,030	40,130	375,160
Changes In Net Assets	790,372	48,341	838,713
Net Assets - Beginning Of Year	1,341,300	--	1,341,300
NET ASSETS - END OF YEAR	$ 2,131,672	$ 48,341	$ 2,180,013

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement Of Cash Flows
Proprietary Funds
For The Year Ended September 30, 2011

	Business-type Activities - Enterprise Funds		
	Solid Waste	Other Enterprise Fund	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts From Customers & Users	$ 314,306	$ 5,887	$ 320,193
Payments To Suppliers	(304,873)	--	(304,873)
Payments To Employees	(335,762)	--	(335,762)
Net Cash Provided (Used) By Operating Activities	(326,329)	5,887	(320,442)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	--	2,000	2,000
Transfers In	230,687	40,130	270,817
Loans From Other Funds	(26,685)	--	(26,685)
Net Cash Provided (Used) By Noncapital Financing Activities	204,002	42,130	246,132
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Transfers In	104,343	--	104,343
Proceeds From Capital Debt	603,836	--	603,836
Acquisition & Construction Of Capital Assets	(603,837)	--	(603,837)
Principal Paid On Capital Debt	(99,424)	--	(99,424)
Interest Paid On Capital Debt	(4,918)	--	(4,918)
Net Cash Provided (Used) By Capital & Related Financing Activities	--	--	--
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	2,563	324	2,887
Net Cash Provided (Used) By Investing Activities	2,563	324	2,887
Net Increase (Decrease) In Cash & Cash Equivalents	(119,764)	48,341	(71,423)
Cash & Cash Equivalents - Beginning Of Year	560,874	--	560,874
CASH & CASH EQUIVALENTS - END OF YEAR	$ 441,110	$ 48,341	$ 489,451
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (383,375)	$ 5,887	$ (377,488)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities			
Depreciation Expense	86,894	--	86,894
(Increase) Decrease In Accounts Receivable	(8,241)	--	(8,241)
(Increase) Decrease In Prepaid Items	(2,877)	--	(2,877)
Increase (Decrease) In Accounts Payable	5,386	--	5,386
Increase (Decrease) In Accrued Wages & Withholdings	1,076	--	1,076
Increase (Decrease) In Compensated Absences Payable	(2,087)	--	(2,087)
Increase (Decrease) In Closure & Postclosure	(23,105)	--	(23,105)
Net Cash Provided (Used) By Operating Activities	$ (326,329)	$ 5,887	$ (320,442)
NONCASH INVESTING, CAPITAL & FINANCING ACTIVITIES			
Contributions Of Capital Assets From Governmental Funds	$ 841,700	$ --	$ 841,700
Purchase Of Capital Assets On Account	725,988	--	725,988

The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement Of Fiduciary Assets & Liabilities
Fiduciary Funds
September 30, 2011

	Agency Funds
ASSETS	
Cash And Cash Equivalents	$ 367,083
Total Assets	$ 367,083
LIABILITIES	
Due To Others	$ 367,083
Total Liabilities	$ 367,083

The notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Cook County, Georgia was established on July 30, 1918, and operates under a five member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The Board elects its own chairman.

As required by generally accepted accounting principles, these financial statements present the government, Cook County, Georgia, and its component unit. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Blended Component Unit. The Airport Authority of Cook County is a blended component unit. The component unit is a legally separate organization for which the County is financially accountable. The data from this unit is combined with data of the primary government and reported as an enterprise fund. The Airport Authority of Cook County does not issue separate financial statements.

Discretely Presented Component Unit. The Cook County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30.

Complete financial statements for the Cook County Board of Health may be obtained at the entity's offices.

Cook County Board of Health
205 North Parrish Avenue
Adel, Georgia 31620

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Jail Surcharge Fund accounts for a 10% addition to certain fines collected for the purpose of jail operations and improvements.

The 2005 *Sales Tax Fund* accounts for the 2005 special one percent sales tax imposed for a six year period for various capital projects.

The County reports the following major proprietary fund:

The *Solid Waste Fund* accounts for the activities of the government's landfill operations.

Additionally, the County reports the following fund types:

Agency Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Liabilities and Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on September 7, 2010, payable December 20, 2010, and attached as an enforceable lien on property as of January 1.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. The cost of inventories at year end, if any, are not considered material to the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements and as expenditures in the fund financial statements.

4. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or

constructed after September 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-60
Machinery & Equipment	$ 5,000	5-10
Improvements	$ 5,000	15-30
Public Domain Infrastructure	$ 25,000	15-40

5. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Fund Balance

Fund balance for governmental funds is reported in 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 balance is classified as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then, unrestricted resources as they are needed. The County does not have policies or procedures that underlie other classifications.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year end.

All departments of the County submit requests for appropriations to the County Administrator so that a budget may be prepared. The proposed budget is presented to the County Commission for review. The Commission holds public hearings and a final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Probate Court	213,954	214,861	(907)
Sheriff	1,401,954	1,415,135	(13,181)
DFACS Buildings & Plant	175,125	189,435	(14,310)
Transportation Services	126,583	133,637	(7,054)
Transfers Out	310,727	420,817	(110,090)

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of September 30, 2011, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Receivables as of September 30, 2011 for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	Jail Surcharge	2005 SPLOST	Nonmajor Governmental Funds	Solid Waste	Total
Receivables:						
Current						
Interest Receivable	$ --	$ --	$ 1,974	$ --	$ 555	$ 2,529
Taxes	96,429	--	--	--	--	96,429
Accounts	--	--	--	59,969	30,322	90,291
Intergovernmental	213,416	5,305	347,031	34,878	--	600,630
Other	115,967	--	--	--	--	115,967
Gross Receivables	425,812	5,305	349,005	94,847	30,877	905,846
Uncollectibles	(7,418)	--	--	--	--	(7,418)
	$ 418,394	$ 5,305	$ 349,005	$ 94,847	$ 30,877	$ 898,428

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	$ 81,151
	$ 81,151

C. Capital Assets

Capital asset activity for the year ended September 30, 2011, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 227,043	$ --	$ --	$ 227,043
Construction in progress	--	218,546	--	218,546
Total capital assets, not being depreciated	227,043	218,546	--	445,589
Capital assets, being depreciated:				
Buildings	12,707,544	19,575	--	12,727,119
Infrastructure	3,082,968	--	--	3,082,968
Improvements other than buildings	4,509,138	769,212	(769,212)	4,509,138
Machinery and equipment	4,422,447	889,339	(701,955)	4,609,831
Total capital assets, being depreciated	24,722,097	1,678,126	(1,471,167)	24,929,056
Less accumulated depreciation for:				
Buildings	(3,846,880)	(398,716)	--	(4,245,596)
Infrastructure	(389,861)	(87,741)	--	(477,602)
Improvements other than buildings	(655,380)	(226,129)	--	(881,509)
Machinery and equipment	(2,299,503)	(419,228)	431,927	(2,286,804)
Total accumulated depreciation	(7,191,624)	(1,131,814)	431,927	(7,891,511)
Total capital assets, being depreciated, net	17,530,473	546,312	(1,039,240)	17,037,545
Governmental activities capital assets, net	$ 17,757,516	$ 764,858	$ (1,039,240)	$ 17,483,134

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in progress	839,172	1,329,825	(839,172)	1,329,825
Idle Assets	--	--	--	--
Total capital assets, not being depreciated	2,517,750	1,329,825	(839,172)	3,008,403
Capital assets, being depreciated:				
Buildings	4,428	--	--	4,428
Improvements other than buildings	3,111,612	1,608,383	--	4,719,995
Machinery and equipment	1,092,784	127,489	(145,031)	1,075,242
Total capital assets, being depreciated	4,208,824	1,735,872	(145,031)	5,799,665
Less accumulated depreciation for:				
Buildings and system	(4,415)	--	--	(4,415)
Improvements other than buildings	(3,110,809)	--	--	(3,110,809)
Machinery and equipment	(704,837)	(141,894)	145,031	(701,700)
Total accumulated depreciation	(3,820,061)	(141,894)	145,031	(3,816,924)
Total capital assets, being depreciated, net	388,763	1,593,978	--	1,982,741
Business-type activities capital assets, net	$ 2,906,513	$ 2,923,803	$ (839,172)	$ 4,991,144

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General Government	$ 100,330
Judicial	333
Public Safety	426,866
Public Works	283,249
Health and Welfare	94,017
Housing and Development	227,019
Total depreciation expense - governmental activities	$ 1,131,814
Business-type activities	
Solid Waste	$ 86,894
Total depreciation expense - business-type activities	$ 86,894

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2011 was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	2005 Sales Tax Capital Projects Fund	$ 294,932
General Fund	Solid Waste Enterprise Fund	9,889
General Fund	Nonmajor Governmental Funds	319,998
Nonmajor Governmental Funds	General Fund	184,438
		$ 809,257

The outstanding balances between funds result mainly from un-reimbursed expenditures accounted for in the payable fund and short-term loans. The amount payable from the 2005 Sales Tax Fund to the General Fund is expected to be paid as tax is received for projects already financed by the General Fund. All balances are expected to be paid to the receivable fund in the subsequent year.

Transfers to/from other funds for the year ending September 30, 2011 are as follows:

Transfer In	Transfer Out	Amount
General Fund	Jail Surcharge Special Revenue Fund	$ 338,975
General Fund	Nonmajor Governmental Funds	554,795
Nonmajor Governmental Funds	General Fund	150,000
Solid Waste Enterprise Fund	General Fund	230,687
Solid Waste Enterprise Fund	2005 Sales Tax Capital Projects Fund	104,343
Nonmajor Enterprise Fund	General Fund	40,130
		$ 1,418,930

The Grant Fund transferred $554,795 to the General Fund to finance project expenditures of the previous year. The General Fund transferred $150,000 to finance E911 operations. The Solid Waste Fund received $230,687 in insurance premium tax proceeds. The Solid Waste Fund received $104,343 from the 2005 Sales Tax Fund to finance special sales tax projects. A Nonmajor Governmental Fund transferred $338,975 to the General Fund to repay prior year jail expenditures. The General Fund transferred $40,130 to the Nonmajor Enterprise Fund for timber sold and rent collected in prior years and deposited in the General Fund. Governmental Funds transferred capital assets of $841,700 to the Solid Waste Fund with a historical cost of $896,700 and accumulated depreciation of $55,000.

E. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Capital assets subject to lease obligations at September 30, 2011 are as follows:

	Governmental Activities
Machinery and Equipment	$ 145,982
Less: Accumulated Depreciation	(24,330)
Total	$ 121,652

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2011, are as follows:

Year Ending September 30	Governmental Activities
2012	$ 39,085
2013	39,085
2014	35,828
Total Minimum Lease Payments	113,998
Less: Amounts Representing Interest	(5,616)
Present Value Of Minimum Lease Payments	$ 108,382

F. Long-Term Debt

Notes Payable

The County has obtained financing with the Georgia Environmental Finance Authority for the construction of the first of seven cells in Phase II of the County's municipal solid waste landfill. The total loan is $2,754,664 and the County has drawn $603,836 as of September 30, 2011. Repayment will begin when the project is complete for six years at 3.31% interest with monthly payments of $42,237.

Debt service requirements to maturity for the note payable as of September 30, 2011 are as follows:

Year Ending	Business-type Activities		
September 30	Principal	Interest	Total
2012	$ --	$ --	$ --
2013	422,024	84,815	506,839
2014	181,812	29,371	211,183
Total	$ 603,836	$ 114,186	$ 718,022

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 136,490	$ 3,408	$ --	$ 139,898	$ --
Capital Leases	143,139	--	(34,757)	108,382	35,957
Installment Sale Agreement	181,758	--	(181,758)	--	--
	$ 461,387	$ 3,408	$ (216,515)	$ 248,280	$ 35,957
Business-type Activities:					
Compensated Absences	$ 9,352	$ --	$ (2,087)	$ 7,265	$ --
Capital Leases	99,424	--	(99,424)	--	--
Notes Payable	--	603,836	--	603,836	--
Closure & Post-Closure Care Costs	2,009,871	--	(23,105)	1,986,766	25,000
	$ 2,118,647	$ 603,836	$ (124,616)	$ 2,597,867	$ 25,000

For governmental activities, claims and judgments, and compensated absences, are generally liquidated by the General Fund.

G. Closure and Post-closure Care Costs

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The reported liability for closure and post-closure care at September 30, 2011 is $1,986,766. Included in this amount is $620,315, which is based on 100% usage of filled sites. The remaining balance of $1,366,451 represents the cumulative amount reported to date based on the use of 27% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $2,401,907 as the remaining estimated capacity is filled. Financial assurance requirements are expected to be met by providing EPD with financial strength ratios, which exceed established requirements. These amounts are based on what it would cost to perform all closure and post-closure care. The estimated remaining life of the landfill is 31.5 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations. Engineer's estimates were changed during this fiscal year reducing the projected costs.

H. Fund Balances

	General	Jail Surcharge	2005 SPLOST	Other Governmental Funds	Total Governmental Funds
Fund Balances					
Restricted For					
Capital Outlay	$ --	$ --	$ 1,178,654	$ --	$ 1,178,654
	--	--	1,178,654	--	1,178,654
Assigned To					
Public Safety	--	10,520	--	309,205	319,725
Public Works	--	--	--	1	1
Culture & Recreation	--	--	--	173,135	173,135
Housing & Development	--	--	--	22,788	22,788
	--	10,520	--	505,129	515,649
Unassigned, Reported In					
General Fund	2,467,568	--	--	--	2,467,568
	2,467,568	--	--	--	2,467,568
Total Fund Balances	$ 2,467,568	$ 10,520	$ 1,178,654	$ 505,129	$ 4,161,871

IV. OTHER INFORMATION

A. 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; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductible for coverage starts at $1,000 with various limits of liability up to $5,000,000 for liability, $28,180,998 for property, and $100,000,000 for boiler/machinery coverage.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

B. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County’s financial statements.

The County entered into a contract with Mid Georgia Ambulance Service, Inc. (MGA) to provide ambulance service to the citizens of Cook County effective November 1, 2007. Under the contract, the County provides quarters to MGA for housing personnel and equipment and pays MGA $30,083 each month.

C. Pensions

The County provides benefits for all of its full-time employees through the Cook County 457 Deferred Compensation Contribution Plan administered by the County Administrator and County Clerk. Employees are eligible to participate after three years of employment. The plan contains a contribution formula, which requires employees to defer a minimum of 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary, with a County matching contribution of 3%. The County's contribution for each employee, and interest allocated to the employee's account, are fully vested at the time of contribution. All

contributions and other requirements were established by County resolution. The County contributed $150,449 to the plan and employee deferrals were $47,425 for the year ended September 30, 2011.

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the ten-county South Georgia area, is a member of the South Georgia Regional Commission and is required to pay annual dues thereto. During the year ended September 30, 2011, the County paid $10,472 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

South Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

REQUIRED SUPPLEMENTARY INFORMATION

COOK COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 4,833,300	$ 4,801,798	$ 4,837,998	$ 36,200
Licenses & Permits	73,550	73,550	67,019	(6,531)
Intergovernmental	1,364,184	733,984	271,000	(462,984)
Charges For Services	1,105,720	1,229,720	1,156,000	(73,720)
Fines & Forfeitures	1,160,500	1,160,500	937,884	(222,616)
Interest Revenue	6,446	6,446	5,745	(701)
Contributions & Donations	2,300	2,300	1,570	(730)
Miscellaneous	215,500	215,500	323,028	107,528
Total Revenues	8,761,500	8,223,798	7,600,244	(623,554)

COOK COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES				
Governing Body	93,058	93,153	90,104	3,049
Chief Executive	901,578	627,351	603,126	24,225
Elections	137,385	137,075	107,105	29,970
Tax Commissioner	217,925	239,870	238,709	1,161
Tax Assessor	228,405	228,760	218,542	10,218
Board Of Tax Equalization	3,290	3,290	1,967	1,323
Risk Management	11,258	11,363	5,719	5,644
General Government Buildings & Plant	114,885	101,360	90,042	11,318
General Administration Fees	13,000	13,000	12,892	108
Superior Court	101,385	101,877	87,899	13,978
Clerk of Superior Court	213,740	222,250	207,852	14,398
District Attorney	207,163	207,338	54,617	152,721
Magistrate Court	165,613	162,583	156,730	5,853
Probate Court	211,960	213,954	214,861	(907)
Public Defender	158,920	161,280	160,795	485
Sheriff	1,285,244	1,401,954	1,415,135	(13,181)
Jail	1,580,805	1,678,527	1,633,730	44,797
Adult Probation	6,565	6,615	4,679	1,936
Fire Departments	116,418	111,625	110,389	1,236
Emergency Medical Services	369,630	369,490	369,193	297
Coroner/Medical Examiner	28,732	28,602	25,740	2,862
Emergency Management	22,011	22,476	12,261	10,215
Public Works Administration	1,392,012	1,342,744	1,282,117	60,627
Fuel Master	459,440	530,522	502,899	27,623
Public Health Administration	84,325	84,325	84,278	47
Cook Service Center	17,165	17,165	11,763	5,402
Health Department Buildings & Plant	20,040	22,585	22,578	7
Welfare Administration	10,000	10,175	3,824	6,351
DFACS Buildings & Plant	167,110	175,125	189,435	(14,310)
Community Services	65,584	70,750	70,425	325
Transportation Services	297,490	126,583	133,637	(7,054)
Library	74,356	74,356	74,220	136
Agricultural Resources	77,272	76,812	61,789	15,023
AG Building Maintenance/Plant	1,000	4,585	4,578	7
Building/Zoning	157,285	150,300	120,116	30,184
Airport	8,951	8,951	8,718	233
Total Expenditures	9,021,000	8,838,771	8,392,464	446,307
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(259,500)	(614,973)	(792,220)	(177,247)
OTHER FINANCING SOURCES (USES)				
Transfers In	250,000	916,200	893,770	(22,430)
Transfers Out	--	(310,727)	(420,817)	(110,090)
Proceeds Of Capital Asset Dispositions	4,500	4,500	30,729	26,229
Insurance Recoveries	5,000	5,000	63,412	58,412
Total Other Financing Sources (Uses)	259,500	614,973	567,094	(47,879)
Net Change In Fund Balances	--	--	(225,126)	(225,126)
Fund Balances - Beginning	2,692,694	2,692,694	2,692,694	--
FUND BALANCES - ENDING	$ 2,692,694	$ 2,692,694	$ 2,467,568	$ (225,126)

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Fines & Forfeitures	$ 150,000	$ 150,000	$ 133,746	$ (16,254)
Investment Income	--	--	1,298	1,298
Miscellaneous	168,000	168,000	--	(168,000)
Total Revenues	318,000	318,000	135,044	(182,956)
EXPENDITURES				
Current				
Excess (Deficiency) Of Revenues Over (Under) Expenditures	318,000	318,000	135,044	(182,956)
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	(318,000)	(318,000)	(338,975)	(20,975)
Total Other Financing Sources (Uses)	(318,000)	(318,000)	(338,975)	(20,975)
Net Change In Fund Balances	--	--	(203,931)	(203,931)
Fund Balances - Beginning	214,451	214,451	214,451	--
FUND BALANCES - ENDING	$ 214,451	$ 214,451	$ 10,520	$ (203,931)

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditure amounts reported in the General Fund *Schedule Of Revenues, Expenditures, & Changes In Fund Balances – Budget & Actual* differs from the *Statement Of Revenues, Expenditures, & Changes In Fund Balance – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Governing Body	$ 90,104	$ --	$ 90,104
Chief Executive	603,126	(73,908)	529,218
Elections	107,105	--	107,105
Tax Commissioner	238,709	--	238,709
Tax Assessor	218,542	--	218,542
Board Of Tax Equalization	1,967	--	1,967
Risk Management	5,719	--	5,719
General Government Buildings & Plant	90,042	--	90,042
General Administration Fees	12,892	--	12,892
	1,368,206	(73,908)	1,294,298
Judicial	882,754	--	882,754
Public Safety	3,571,127	--	3,571,127
Public Works	1,785,016	--	1,785,016
Health & Welfare			
Public Health Administration	84,278	--	84,278
Cook Service Center	11,763	--	11,763
Health Department Buildings & Plant	22,578	--	22,578
Welfare Administration	3,824	--	3,824
DFACS Buildings & Plant	189,435	(182,652)	6,783
Community Services	70,425	--	70,425
Transportation Services	133,637	--	133,637
	515,940	(182,652)	333,288
Culture & Recreation	74,220	--	74,220
Housing & Development	195,201	73,908	269,109
Debt Service	--	182,652	182,652
Total Expenditures	8,392,464	--	8,392,464
Transfers Out	420,817	--	420,817
Total Expenditures & Transfers	$ 8,813,281	$ --	$ 8,813,281

COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

General Fund

The **General Fund** is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Jail Surcharge Fund - This fund is used to account for a 10% addition to certain fines collected for the purpose of jail operations and improvements.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

2005 Sales Tax Fund - This find is used to account for the 2005 special one percent sales tax imposed for a six year period for various capital outlay projects.

COOK COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 2,062,096	$ 1,047,324
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	89,011	73,076
Intergovernmental	213,416	185,773
Other	115,967	14,436
Due From Other Funds		
Jail Surcharge Special Revenue Fund	318,000	--
2005 Sales Tax Capital Projects Fund	294,932	1,641,485
Solid Waste Enterprise Fund	9,889	36,574
E-911 Special Revenue Fund	1,358	48,848
Grant Special Revenue Fund	640	--
TOTAL ASSETS	$ 3,105,309	$ 3,047,516
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 347,199	$ 127,686
Accrued Wages, Withholdings & Benefits	24,953	9,390
Due To Other Funds		
E-911 Special Revenue Fund	150,000	150,000
Adel/Cook Recreation LOST	34,438	32,710
Deferred Revenue		
Property Taxes	81,151	35,036
Total Liabilities	637,741	354,822
Fund Balances		
Unassigned	2,467,568	2,692,694
Total Fund Balances	2,467,568	2,692,694
TOTAL LIABILITIES & FUND BALANCES	$ 3,105,309	$ 3,047,516

COOK COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 4,837,998	$ 4,920,274
Licenses & Permits	67,019	80,145
Intergovernmental	271,000	557,172
Charges For Services	1,156,000	1,253,581
Fines & Forfeitures	937,884	1,058,609
Investment Income	5,745	20,414
Contributions & Donations	1,570	20,471
Miscellaneous	323,028	212,807
Total Revenues	7,600,244	8,123,473
EXPENDITURES		
Current		
General Government	1,294,298	1,305,757
Judicial	882,754	965,169
Public Safety	3,571,127	3,201,820
Public Works	1,785,016	1,637,484
Health & Welfare	333,288	405,681
Culture & Recreation	74,220	71,249
Housing & Development	269,109	263,227
Debt Service	182,652	181,690
Total Expenditures	8,392,464	8,032,077
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(792,220)	91,396
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	338,975	--
Drug Abuse Treatment & Education Special Revenue Fund	--	3,864
Grant Special Revenue Fund	554,795	400,272
Transfers Out		
Solid Waste Enterprise Fund	(230,687)	(233,830)
E-911 Special Revenue Fund	(150,000)	(168,662)
Adel/Cook Recreation LOST	(40,130)	--
Proceeds Of Capital Asset Dispositions	30,729	--
Capital Leases	--	145,982
Insurance Recoveries	63,412	24,524
Total Other Financing Sources (Uses)	567,094	172,150
Net Change In Fund Balances	(225,126)	263,546
Fund Balances - Beginning	2,692,694	2,429,148
FUND BALANCES - ENDING	$ 2,467,568	$ 2,692,694

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 323,215	$ 210,042
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	5,305	4,409
TOTAL ASSETS	$ 328,520	$ 214,451
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ 318,000	$ --
Total Liabilities	318,000	--
Fund Balances		
Assigned	10,520	214,451
Total Fund Balances	10,520	214,451
TOTAL LIABILITIES & FUND BALANCES	$ 328,520	$ 214,451

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 133,746	$ 145,307
Investment Income	1,298	670
Total Revenues	135,044	145,977
Excess (Deficiency) Of Revenues Over (Under) Expenditures	135,044	145,977
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(338,975)	--
Total Other Financing Sources (Uses)	(338,975)	--
Net Change In Fund Balances	(203,931)	145,977
Fund Balances - Beginning	214,451	68,474
FUND BALANCES - ENDING	$ 10,520	$ 214,451

COOK COUNTY, GEORGIA
2005 SPLOST Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 1,165,148	$ 2,918,703
Receivables (Net Of Allowance For Uncollectibles)		
Interest Receivable	1,974	3,913
Intergovernmental	347,031	181,982
TOTAL ASSETS	$ 1,514,153	$ 3,104,598
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 40,567	$ 90,864
Due To Other Funds		
General Fund	294,932	1,641,485
Grant Special Revenue Fund	--	202,663
Total Liabilities	335,499	1,935,012
Fund Balances		
Restricted	1,178,654	1,169,586
Total Fund Balances	1,178,654	1,169,586
TOTAL LIABILITIES & FUND BALANCES	$ 1,514,153	$ 3,104,598

COOK COUNTY, GEORGIA
2005 SPLOST Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 1,861,345	$ 1,837,270
Intergovernmental	307,742	715,242
Investment Income	21,601	32,410
Total Revenues	2,190,688	2,584,922
EXPENDITURES		
Current		
Housing & Development	--	--
Capital Outlay	1,695,133	2,571,569
Intergovernmental	382,144	377,318
Total Expenditures	2,077,277	2,948,887
Excess (Deficiency) Of Revenues Over (Under) Expenditures	113,411	(363,965)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Grant Special Revenue Fund	--	13,874
Transfers Out		
Solid Waste Enterprise Fund	(104,343)	(36,919)
Grant Special Revenue Fund	--	(1,330,376)
Insurance Recoveries	--	844,528
Total Other Financing Sources (Uses)	(104,343)	(508,893)
Net Change In Fund Balances	9,068	(872,858)
Fund Balances - Beginning	1,169,586	2,042,444
FUND BALANCES - ENDING	$ 1,178,654	$ 1,169,586

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Sheriff's Drug Enforcement Fund - This fund is used to account for collection and disbursement of federally forfeited funds which are to be used solely for local drug enforcement.

Drug Abuse Treatment & Education Fund - This fund is used to account for the collection and disbursement of the add-on penalty on drug fines, which is used for drug abuse treatment and education programs relating to controlled substances.

E-911 Fund - This fund is used to account for the proceeds of the surcharge on the county residents' telephone bills to fund the emergency services telephone system.

Grant Fund - This is used to account for the proceeds of Federal Emergency Management Agency grants received because of flooded roads in the County.

Hotel/Motel Tax Fund - This fund is used to account for the taxes on charges for rooms, lodging, or accommodations furnished by hotels, motels, inns, tourist camps, and cabins.

Adel/Cook Recreation Lost Fund - This fund is used to account for the portion of Local Option Sales Tax used for recreation purposes.

COOK COUNTY, GEORGIA
Combining Schedule Of Assets, Liabilities, & Fund Balances
Nonmajor Governmental Funds
September 30, 2011

	Special Revenue Funds			
	Sheriff's Drug	Drug Abuse Treatment & Education	E-911	Grant
ASSETS				
Cash & Cash Equivalents	$ 29,585	$ 21,352	$ 62,816	$ 1
Receivables (Net Of Allowance For Uncollectibles)	--	--	49,520	640
Due From Other Funds	--	--	150,000	--
Total Assets	$ 29,585	$ 21,352	$ 262,336	$ 641
LIABILITIES & FUND EQUITY				
Liabilities				
Accounts Payable	$ --	$ --	$ 2,710	$ --
Intergovernmental Payable	--	--	--	--
Due To Other Funds	--	--	1,358	640
Total Liabilities	--	--	4,068	640
Fund Balances				
Assigned	29,585	21,352	258,268	1
Total Fund Balances	29,585	21,352	258,268	1
Total Liabilities & Fund Balances	$ 29,585	$ 21,352	$ 262,336	$ 641

Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Total Nonmajor Governmental Funds
$ 12,339	$ 208,597	$334,690	$ 334,690
10,449	34,238	94,847	94,847
--	34,438	184,438	184,438
$ 22,788	$ 277,273	$613,975	$ 613,975
$ --	$ --	$ 2,710	$ 2,710
--	104,138	104,138	104,138
--	--	1,998	1,998
--	104,138	108,846	108,846
22,788	173,135	505,129	505,129
22,788	173,135	505,129	505,129
$ 22,788	$ 277,273	$613,975	$ 613,975

COOK COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
September 30, 2011

	Special Revenue Funds			
	Sheriff's Drug	Drug Abuse Treatment & Education	E-911	Grant
REVENUES				
Taxes	$ --	$ --	$ --	$ --
Intergovernmental	--	--	113,171	59,205
Charges For Services	--	--	241,809	--
Fines & Forfeitures	9,828	16,383	--	--
Interest Revenue	54	120	435	--
Total Revenues	9,882	16,503	355,415	59,205
EXPENDITURES				
Current				
Judicial	--	--	--	54,205
Public Safety	17,787	--	465,028	--
Public Works	--	--	--	--
Housing & Development	--	--	--	--
Capital Outlay	--	--	1,490	160,636
Debt Service	--	--	--	39,085
Total Expenditures	17,787	--	466,518	253,926
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(7,905)	16,503	(111,103)	(194,721)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	150,000	--
Transfers Out	--	--	--	(554,795)
Total Other Financing Sources (Uses)	--	--	150,000	(554,795)
Net Change In Fund Balances	(7,905)	16,503	38,897	(749,516)
Fund Balances - Beginning	37,490	4,849	219,371	749,517
FUND BALANCES - ENDING	$ 29,585	$ 21,352	$ 258,268	$ 1

Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Total Nonmajor Governmental Funds
$ 99,244	$ 395,114	$ 494,358	$ 494,358
--	--	172,376	172,376
--	--	241,809	241,809
--	--	26,211	26,211
345	2,238	3,192	3,192
99,589	397,352	937,946	937,946
--	--	54,205	54,205
--	--	482,815	482,815
--	--	--	--
86,659	426,060	512,719	512,719
--	--	162,126	162,126
--	--	39,085	39,085
86,659	426,060	1,250,950	1,250,950
12,930	(28,708)	(313,004)	(313,004)
--	--	150,000	150,000
--	--	(554,795)	(554,795)
--	--	(404,795)	(404,795)
12,930	(28,708)	(717,799)	(717,799)
9,858	201,843	1,222,928	1,222,928
$ 22,788	$ 173,135	$ 505,129	$ 505,129

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 29,585	$ 37,490
TOTAL ASSETS	$ 29,585	$ 37,490
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 29,585	$ 37,490
Total Fund Balances	29,585	37,490
TOTAL LIABILITIES & FUND BALANCES	$ 29,585	$ 37,490

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 9,828	$ 39,600
Investment Income	54	64
Miscellaneous	--	5,968
Total Revenues	9,882	45,632
EXPENDITURES		
Current		
Public Safety	17,787	21,170
Total Expenditures	17,787	21,170
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(7,905)	24,462
Net Change In Fund Balances	(7,905)	24,462
Fund Balances - Beginning	37,490	13,028
FUND BALANCES - ENDING	$ 29,585	$ 37,490

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ --	$ 9,828	$ 9,828
Investment Income	--	54	54
Miscellaneous	50,000	--	(50,000)
Total Revenues	50,000	9,882	(40,118)
EXPENDITURES			
Current			
Public Safety	50,000	17,787	32,213
Total Expenditures	50,000	17,787	32,213
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(7,905)	(7,905)
Net Change In Fund Balances	--	(7,905)	(7,905)
Fund Balances - Beginning	37,490	37,490	--
FUND BALANCES - ENDING	$ 37,490	$ 29,585	$ (7,905)

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 21,352	$ 4,849
TOTAL ASSETS	$ 21,352	$ 4,849
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 21,352	$ 4,849
Total Fund Balances	21,352	4,849
TOTAL LIABILITIES & FUND BALANCES	$ 21,352	$ 4,849

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 16,383	$ 8,709
Investment Income	120	127
Total Revenues	16,503	8,836
EXPENDITURES		
Current		
Public Safety	--	10,000
Total Expenditures	--	10,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	16,503	(1,164)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(3,864)
Total Other Financing Sources (Uses)	--	(3,864)
Net Change In Fund Balances	16,503	(5,028)
Fund Balances - Beginning	4,849	9,877
FUND BALANCES - ENDING	$ 21,352	$ 4,849

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 7,000	$ 16,383	$ 9,383
Investment Income	--	120	120
Miscellaneous	15,500	--	(15,500)
Total Revenues	22,500	16,503	(5,997)
EXPENDITURES			
Current			
Public Safety	22,500	--	22,500
Total Expenditures	22,500	--	22,500
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	16,503	16,503
Net Change In Fund Balances	--	16,503	16,503
Fund Balances - Beginning	4,849	4,849	--
FUND BALANCES - ENDING	$ 4,849	$ 21,352	$ 16,503

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 62,816	$ 66,790
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	49,520	53,773
Due From Other Funds		
General Fund	150,000	150,000
TOTAL ASSETS	$ 262,336	$ 270,563
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,710	$ 2,344
Due To Other Funds		
General Fund	1,358	48,848
Total Liabilities	4,068	51,192
Fund Balances		
Assigned	258,268	219,371
Total Fund Balances	258,268	219,371
TOTAL LIABILITIES & FUND BALANCES	$ 262,336	$ 270,563

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ 113,171	$ 112,700
Charges For Services	241,809	244,079
Investment Income	435	399
Total Revenues	355,415	357,178
EXPENDITURES		
Current		
Public Safety	465,028	422,255
Capital Outlay	1,490	470
Total Expenditures	466,518	422,725
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(111,103)	(65,547)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	150,000	168,662
Total Other Financing Sources (Uses)	150,000	168,662
Net Change In Fund Balances	38,897	103,115
Fund Balances - Beginning	219,371	116,256
FUND BALANCES - ENDING	$ 258,268	$ 219,371

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 233,000	$ 113,171	$ (119,829)
Charges For Services	200,000	241,809	41,809
Investment Income	--	435	435
Total Revenues	433,000	355,415	(77,585)
EXPENDITURES			
Current			
Public Safety	470,845	465,028	5,817
Capital Outlay	1,655	1,490	165
Total Expenditures	472,500	466,518	5,982
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(39,500)	(111,103)	(71,603)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	150,000	150,000
Total Other Financing Sources (Uses)	--	150,000	150,000
Net Change In Fund Balances	(39,500)	38,897	78,397
Fund Balances - Beginning	219,371	219,371	--
FUND BALANCES - ENDING	$ 179,871	$ 258,268	$ 78,397

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 1	$ 553,073
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	640	--
Due From Other Funds		
2005 Sales Tax Capital Projects Fund	--	202,663
TOTAL ASSETS	$ 641	$ 755,736
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 6,219
Due To Other Funds		
General Fund	640	--
Total Liabilities	640	6,219
Fund Balances		
Assigned	1	749,517
Total Fund Balances	1	749,517
TOTAL LIABILITIES & FUND BALANCES	$ 641	$ 755,736

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ 59,205	$ --
Total Revenues	59,205	--
EXPENDITURES		
Current		
Judicial	54,205	--
Public Works	--	166,713
Capital Outlay	160,636	--
Debt Service	39,085	--
Total Expenditures	253,926	166,713
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(194,721)	(166,713)
OTHER FINANCING SOURCES (USES)		
Transfers In		
2005 Sales Tax Capital Projects Fund	--	1,330,376
Transfers Out		
General Fund	(554,795)	(400,272)
2005 Sales Tax Capital Projects Fund	--	(13,874)
Total Other Financing Sources (Uses)	(554,795)	916,230
Net Change In Fund Balances	(749,516)	749,517
Fund Balances - Beginning	749,517	--
FUND BALANCES - ENDING	$ 1	$ 749,517

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 166,000	$ 59,205	$ (106,795)
Total Revenues	166,000	59,205	(106,795)
EXPENDITURES			
Current			
Judicial	--	54,205	(54,205)
Public Works	50,437	--	50,437
Capital Outlay	885,600	160,636	724,964
Debt Service	--	39,085	(39,085)
Total Expenditures	936,037	253,926	682,111
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(770,037)	(194,721)	575,316
OTHER FINANCING SOURCES (USES)			
Transfers In			
2005 Sales Tax Capital Projects Fund	1,052,000	--	(1,052,000)
Transfers Out			
General Fund	(281,963)	(554,795)	(272,832)
Total Other Financing Sources (Uses)	770,037	(554,795)	(1,324,832)
Net Change In Fund Balances	--	(749,516)	(749,516)
Fund Balances - Beginning	749,517	749,517	--
FUND BALANCES - ENDING	$ 749,517	$ 1	$ (749,516)

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 12,339	$ 15,962
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	10,449	21,128
TOTAL ASSETS	$ 22,788	$ 37,090
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 4,200
Intergovernmental Payable	--	23,032
Total Liabilities	--	27,232
Fund Balances		
Assigned	22,788	9,858
Total Fund Balances	22,788	9,858
TOTAL LIABILITIES & FUND BALANCES	$ 22,788	$ 37,090

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 99,244	$ 121,171
Investment Income	345	855
Total Revenues	99,589	122,026
EXPENDITURES		
Current		
Housing & Development	86,659	113,180
Total Expenditures	86,659	113,180
Excess (Deficiency) Of Revenues Over (Under) Expenditures	12,930	8,846
Net Change In Fund Balances	12,930	8,846
Fund Balances - Beginning	9,858	1,012
FUND BALANCES - ENDING	$ 22,788	$ 9,858

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 110,000	$ 99,244	$ (10,756)
Investment Income	--	345	345
Total Revenues	110,000	99,589	(10,411)
EXPENDITURES			
Current			
Housing & Development	110,000	86,659	23,341
Total Expenditures	110,000	86,659	23,341
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	12,930	12,930
Net Change In Fund Balances	--	12,930	12,930
Fund Balances - Beginning	9,858	9,858	--
FUND BALANCES - ENDING	$ 9,858	$ 22,788	$ 12,930

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
September 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 208,597	$ 196,779
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	34,238	33,505
Due From Other Funds		
General Fund	34,438	32,710
TOTAL ASSETS	$ 277,273	$ 262,994
LIABILITIES & FUND BALANCES		
Liabilities		
Intergovernmental Payable	$ 104,138	$ 61,151
Total Liabilities	104,138	61,151
Fund Balances		
Assigned	173,135	201,843
Total Fund Balances	173,135	201,843
TOTAL LIABILITIES & FUND BALANCES	$ 277,273	$ 262,994

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 395,114	$ 390,003
Investment Income	2,238	3,293
Total Revenues	397,352	393,296
EXPENDITURES		
Current		
Housing & Development	426,060	395,969
Total Expenditures	426,060	395,969
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(28,708)	(2,673)
Net Change In Fund Balances	(28,708)	(2,673)
Fund Balances - Beginning	201,843	204,516
FUND BALANCES - ENDING	$ 173,135	$ 201,843

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended September 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 427,500	$ 395,114	$ (32,386)
Investment Income	2,500	2,238	(262)
Total Revenues	430,000	397,352	(32,648)
EXPENDITURES			
Current			
Housing & Development	430,000	426,060	3,940
Total Expenditures	430,000	426,060	3,940
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(28,708)	(28,708)
Net Change In Fund Balances	--	(28,708)	(28,708)
Fund Balances - Beginning	201,843	201,843	--
FUND BALANCES - ENDING	$ 201,843	$ 173,135	$ (28,708)

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County's Commissioners is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County's Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

Major Enterprise Fund

Solid Waste Fund - This fund is used to account for the activities of the County's landfill operations.

Nonmajor Enterprise Fund

Airport Authority Fund - This fund is used to account for the operation of the Airport. The Cook County Airport Authority owns and operates the airport for the County and the City of Adel jointly.

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Net Assets
September 30, 2011 & 2010

	2011	2010
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 441,110	$ 560,874
Receivables (Net Of Allowance For Uncollectibles)	30,877	23,264
Prepaid Items	15,190	12,313
Total Current Assets	487,177	596,451
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Construction In Progress	1,329,824	839,172
Capital Assets Net Of Accumulated Depreciation		
Buildings	4,428	4,428
Improvements Other Than Buildings	4,719,995	3,111,612
Machinery & Equipment	1,075,242	1,092,784
Less Accumulated Depreciation	(3,816,923)	(3,820,061)
Total Capital Assets Net Of Accumulated Depreciation	4,991,144	2,906,513
Total Noncurrent Assets	4,991,144	2,906,513
TOTAL ASSETS	5,478,321	3,502,964
LIABILITIES		
Current Liabilities		
Accounts Payable	737,185	5,811
Accrued Wages & Withholdings	1,708	632
Due To Other Funds		
General Fund	9,889	36,574
Capital Leases Payable - Current	--	32,097
Closure & Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	773,782	100,114
Noncurrent Liabilities		
Employer's Share Of Employee Benefits	7,265	9,352
Notes Payable	603,836	--
Capital Leases Payable	--	67,327
Closure & Post-Closure Care Costs	1,961,766	1,984,871
Total Noncurrent Liabilities	2,572,867	2,061,550
TOTAL LIABILITIES	3,346,649	2,161,664
NET ASSETS		
Invested In Capital Assets, Net Of Related Debt	4,387,308	2,807,089
Unrestricted	(2,255,636)	(1,465,789)
TOTAL NET ASSETS	$ 2,131,672	$ 1,341,300

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets
For The Years Ended September 30, 2011 & 2010

	2011	2010
OPERATING REVENUES		
Charges For Sales & Services	$ 322,547	$ 315,982
Total Operating Revenues	322,547	315,982
OPERATING EXPENSES		
Personal Services & Employee Benefits	334,751	349,976
Purchased/Contracted Services	96,769	110,979
Supplies	187,508	137,538
Depreciation	86,894	82,067
Total Operating Expenses	705,922	680,560
Operating Income (Loss)	(383,375)	(364,578)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenues	1,935	3,591
Interest on Long-term Debt	(4,918)	(6,307)
Gain (Loss) on Disposition of Capital Assets	--	41,735
Total Nonoperating Revenues (Expenses)	(2,983)	39,019
Income (Loss) Before Contributions & Transfers	(386,358)	(325,559)
Capital Contributions	841,700	315,012
Transfers In		
General Fund	230,687	233,830
2005 Sales Tax Capital Projects Fund	104,343	36,919
Changes In Net Assets	790,372	260,202
Net Assets - Beginning Of Year	1,341,300	1,081,098
NET ASSETS - END OF YEAR	$ 2,131,672	$ 1,341,300

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Cash Flows
For The Years Ended September 30, 2011 & 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 314,306	$ 326,637
Payments To Suppliers	(304,873)	(244,249)
Payments To Employees	(335,762)	(348,974)
Net Cash Provided (Used) By Operating Activities	(326,329)	(266,586)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers In		
General Fund	230,687	233,830
Loans From Other Funds	(26,685)	33,985
Loan To Other Funnds	--	250,701
Net Cash Provided (Used) By Noncapital Financing Activities	204,002	518,516
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Transfers In		
2005 Sales Tax Capital Projects Fund	104,343	36,919
Proceeds From Capital Debt	603,836	--
Acquisition & Construction Of Capital Assets	(603,837)	--
Principal Paid On Capital Debt	(99,424)	(30,613)
Interest Paid On Capital Debt	(4,918)	(6,307)
Net Cash Provided (Used) By Capital & Related Financing Activities	--	(1)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	2,563	2,516
Net Cash Provided (Used) By Investing Activities	2,563	2,516
Net Increase (Decrease) In Cash & Cash Equivalents	(119,764)	254,445
Cash & Cash Equivalents - Beginning Of Year	560,874	306,429
CASH & CASH EQUIVALENTS - END OF YEAR	$ 441,110	$ 560,874

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Cash Flows
For The Years Ended September 30, 2011 & 2010

	2011	2010
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (383,375)	$ (364,578)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	86,894	82,067
(Increase) Decrease In Accounts Receivable	(8,241)	10,655
(Increase) Decrease In Prepaid Items	(2,877)	286
Increase (Decrease) In Accounts Payable	5,386	3,982
Increase (Decrease) In Accrued Wages & Withholdings	1,076	632
Increase (Decrease) In Compensated Absences Payable	(2,087)	370
Increase (Decrease) In Closure & Postclosure	(23,105)	--
Net Cash Provided (Used) By Operating Activities	$ (326,329)	$ (266,586)
NONCASH INVESTING, CAPITAL & FINANCING ACTIVITIES		
Contributions Of Capital Assets From Governmental Funds	$ 841,700	$ 315,012
Purchase Of Capital Assets On Account	725,988	--
Capital Asset Trade-Ins	--	41,735

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Schedule Of Net Assets
September 30, 2011 & 2010

	2011	2010
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 48,341	$ --
Total Current Assets	48,341	--
TOTAL ASSETS	48,341	--
NET ASSETS		
Unrestricted	48,341	--
TOTAL NET ASSETS	$ 48,341	$ --

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets
For The Years Ended September 30, 2011 & 2010

	2011	2010
OPERATING REVENUES		
Charges For Sales & Services	$ 5,887	$ --
Total Operating Revenues	5,887	--
Operating Income (Loss)	5,887	--
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	2,000	--
Interest Revenues	324	--
Total Nonoperating Revenues (Expenses)	2,324	--
Income (Loss) Before Contributions & Transfers	8,211	--
Transfers In		
General Fund	40,130	--
Changes In Net Assets	48,341	--
Net Assets - Beginning Of Year	--	--
NET ASSETS - END OF YEAR	$ 48,341	$ --

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Schedule Of Cash Flows
For The Years Ended September 30, 2011 & 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 5,887	$ --
Net Cash Provided (Used) By Operating Activities	5,887	--
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	2,000	--
Transfers In		
General Fund	40,130	--
Net Cash Provided (Used) By Noncapital Financing Activities	42,130	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	324	--
Net Cash Provided (Used) By Investing Activities	324	--
Net Increase (Decrease) In Cash & Cash Equivalents	48,341	--
CASH & CASH EQUIVALENTS - END OF YEAR	$ 48,341	$ --
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 5,887	$ --
Net Cash Provided (Used) By Operating Activities	$ 5,887	$ --

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk Of Court Fund – This fund is used to account for the collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund – This fund is used to account for the collection of various fees to be disbursed to other parties.

Sheriff Fund – This fund is used to account for the collection of various fees to be disbursed to other parties.

Tax Commissioner Fund – This fund is used to account for the collection of property taxes, motor vehicle tax and title fees, fees for recording of intangibles, etc. which are disbursed to various taxing authorities.

Magistrate Court Fund – This fund is used to account for the collection of various warrants to be disbursed to other parties.

COOK COUNTY, GEORGIA
Combining Schedule Of Fiduciary Assets & Liabilities
Fiduciary Funds
September 30, 2011

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash And Cash Equivalents	$ 237,198	$ 30,141	$ 37,568	$ 51,305	$ 10,871	$ 367,083
Total Assets	$ 237,198	$ 30,141	$ 37,568	$ 51,305	$ 10,871	$ 367,083
LIABILITIES						
Due To Others	$ 237,198	$ 30,141	$ 37,568	$ 51,305	$ 10,871	$ 367,083
Total Liabilities	$ 237,198	$ 30,141	$ 37,568	$ 51,305	$ 10,871	$ 367,083

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended September 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes		
Real Property	$ 2,886,971	$ 2,895,907
Personal Property	327,608	403,340
Real Estate Transfer (Intangible)	40,194	45,627
Franchise	2,970	3,086
General Sales & Use	1,068,272	1,054,454
Selective Sales & Use	12,569	13,366
Business		
Insurance Premium	360,110	370,266
Financial Institution	18,325	18,628
Penalties & Interest On Delinquent Taxes	120,979	115,600
	4,837,998	4,920,274
Licenses & Permits		
Business	6,800	8,025
Non-Business	5,035	5,010
Regulatory	55,184	67,110
	67,019	80,145
Intergovernmental	271,000	557,172
Charges For Services		
General Government	800,223	696,138
Special Police Services	72,476	67,477
Detention & Correction Services	264,220	473,851
Other Public Safety Fees	--	200
Street & Public Improvements	15,475	15,887
Sale Of Recycled Materials	3,606	28
	1,156,000	1,253,581
Fines & Forfeitures	937,884	1,058,609
Interest Revenue	5,745	20,414
Contributions & Donations	1,570	20,471
Miscellaneous	323,028	212,807
Total Revenues	$ 7,600,244	$ 8,123,473

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services & Employee Benefits	$ 70,424	$ 76,126
Purchased/Contracted Services	19,556	20,027
Supplies	124	--
Total Governing Body	90,104	96,153
Chief Executive		
Personal Services & Employee Benefits	362,346	376,684
Purchased/Contracted Services	149,854	140,018
Supplies	15,492	16,626
Capital Outlay	878	11,936
Other Costs	648	954
Total Chief Executive	529,218	546,218
Elections		
Personal Services & Employee Benefits	63,030	57,492
Purchased/Contracted Services	40,832	48,555
Supplies	2,303	2,967
Capital Outlay	940	6,598
Total Elections	107,105	115,612
Tax Commissioner		
Personal Services & Employee Benefits	168,811	171,319
Purchased/Contracted Services	59,075	43,282
Supplies	3,103	2,611
Capital Outlay	7,720	--
Total Tax Commissioner	238,709	217,212
Tax Assessor		
Personal Services & Employee Benefits	152,248	159,163
Purchased/Contracted Services	55,774	43,754
Supplies	9,376	5,341
Capital Outlay	1,144	--
Total Tax Assessor	218,542	208,258
Board Of Tax Equalization		
Personal Services & Employee Benefits	1,544	2,389
Purchased/Contracted Services	423	294
Total Board Of Tax Equalization	1,967	2,683

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Risk Management		
Personal Services & Employee Benefits	5,559	3,088
Purchased/Contracted Services	160	271
Supplies	--	89
Total Risk Management	5,719	3,448
General Government Buildings & Plant		
Purchased/Contracted Services	45,213	53,440
Supplies	44,829	49,807
Total General Government Buildings & Plant	90,042	103,247
General Administration Fees		
Purchased/Contracted Services	12,892	12,926
Total General Administration Fees	12,892	12,926
Total General Government	1,294,298	1,305,757

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Judicial		
Superior Court		
Personal Services & Employee Benefits	681	447
Purchased/Contracted Services	86,719	89,517
Supplies	38	98
Capital Outlay	461	--
Total Superior Court	87,899	90,062
Clerk of Superior Court		
Personal Services & Employee Benefits	158,124	148,922
Purchased/Contracted Services	44,562	34,243
Supplies	3,476	5,125
Capital Outlay	1,690	4,418
Total Clerk of Superior Court	207,852	192,708
District Attorney		
Purchased/Contracted Services	50,924	49,457
Supplies	3,693	4,384
Capital Outlay	--	98,306
Total District Attorney	54,617	152,147
Magistrate Court		
Personal Services & Employee Benefits	140,922	143,298
Purchased/Contracted Services	12,706	13,094
Supplies	2,162	1,554
Capital Outlay	940	3,603
Total Magistrate Court	156,730	161,549
Probate Court		
Personal Services & Employee Benefits	135,365	137,987
Purchased/Contracted Services	67,824	55,242
Supplies	8,966	9,062
Capital Outlay	2,706	7,833
Total Probate Court	214,861	210,124
Public Defender		
Purchased/Contracted Services	143,942	145,389
Supplies	16,703	12,755
Capital Outlay	150	435
Total Public Defender	160,795	158,579
Total Judicial	882,754	965,169

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Public Safety		
Sheriff		
Personal Services & Employee Benefits	905,856	909,908
Purchased/Contracted Services	175,640	164,969
Supplies	163,864	132,360
Capital Outlay	159,243	49,774
Other Costs	10,532	14,042
Total Sheriff	1,415,135	1,271,053
Jail		
Personal Services & Employee Benefits	842,753	777,469
Purchased/Contracted Services	391,130	270,416
Supplies	347,201	348,018
Capital Outlay	52,646	4,559
Total Jail	1,633,730	1,400,462
Adult Probation		
Purchased/Contracted Services	115	62
Other Costs	4,564	4,362
Total Adult Probation	4,679	4,424
Fire Departments		
Personal Services & Employee Benefits	11,429	4,818
Purchased/Contracted Services	25,703	24,575
Supplies	20,380	68,127
Capital Outlay	52,877	9,875
Total Fire Departments	110,389	107,395
Emergency Medical Services		
Purchased/Contracted Services	369,193	368,369
Total Emergency Medical Services	369,193	368,369
Coroner/Medical Examiner		
Personal Services & Employee Benefits	18,770	20,777
Purchased/Contracted Services	6,883	8,337
Supplies	87	709
Total Coroner/Medical Examiner	25,740	29,823
E-911		
Personal Services & Employee Benefits	--	410
Purchased/Contracted Services	--	9,487
Total E-911	--	9,897
Emergency Management		
Personal Services & Employee Benefits	6,382	5,408
Purchased/Contracted Services	4,209	4,121
Supplies	1,171	868
Capital Outlay	499	--
Total Emergency Management	12,261	10,397
Total Public Safety	3,571,127	3,201,820

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Public Works		
Public Works Administration		
Personal Services & Employee Benefits	639,262	557,939
Purchased/Contracted Services	145,421	114,895
Supplies	381,948	269,756
Capital Outlay	115,486	280,444
Total Public Works Administration	1,282,117	1,223,034
Fuel Master		
Purchased/Contracted Services	8,564	9,813
Supplies	494,335	404,637
Total Fuel Master	502,899	414,450
Total Public Works	1,785,016	1,637,484

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Health & Welfare		
Public Health Administration		
Purchased/Contracted Services	1,478	1,524
Other Costs	82,800	82,800
Total Public Health Administration	84,278	84,324
Cook Service Center		
Purchased/Contracted Services	3,520	2,209
Supplies	8,243	10,650
Total Cook Service Center	11,763	12,859
Health Department Buildings & Plant		
Purchased/Contracted Services	3,003	1,379
Capital Outlay	19,575	--
Total Health Department Buildings & Plant	22,578	1,379
Welfare Administration		
Purchased/Contracted Services	175	184
Other Costs	3,649	3,834
Total Welfare Administration	3,824	4,018
DFACS Buildings & Plant		
Purchased/Contracted Services	6,783	7,071
Total DFACS Buildings & Plant	6,783	7,071
Community Services		
Personal Services & Employee Benefits	32,977	33,443
Purchased/Contracted Services	22,560	20,264
Supplies	14,695	13,027
Capital Outlay	193	--
Total Community Services	70,425	66,734
Transportation Services		
Purchased/Contracted Services	1,591	70,196
Capital Outlay	38,924	159,100
Other Costs	93,122	--
Total Transportation Services	133,637	229,296
Total Health & Welfare	333,288	405,681

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Culture & Recreation		
Library		
Purchased/Contracted Services	1,684	2,249
Other Costs	72,536	69,000
Total Library	74,220	71,249
Total Culture & Recreation	74,220	71,249

COOK COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended September 30, 2011 & 2010

	2011	2010
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	39,112	34,867
Purchased/Contracted Services	13,391	12,169
Supplies	7,586	7,544
Capital Outlay	1,700	--
Total Agricultural Resources	61,789	54,580
AG Building Maintenance/Plant		
Purchased/Contracted Services	4,578	5,017
Total AG Building Maintenance/Plant	4,578	5,017
Building/Zoning		
Personal Services & Employee Benefits	68,179	103,245
Purchased/Contracted Services	28,151	19,457
Supplies	4,916	3,792
Capital Outlay	18,870	--
Total Building/Zoning	120,116	126,494
Airport		
Purchased/Contracted Services	5,997	6,179
Supplies	1,900	2,000
Capital Outlay	821	--
Total Airport	8,718	8,179
Other Housing & Development		
Other Costs	73,908	68,957
Total Other Housing & Development	73,908	68,957
Total Housing & Development	269,109	263,227
Debt Service	182,652	181,690
Total Expenditures	$ 8,392,464	$ 8,032,077

COOK COUNTY, GEORGIA
Schedule Of Hotel/Motel Taxes Expended
For The Year Ended September 30, 2011

Total Expenditures		
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$	86,659
		86,659
Taxes Collected		
Tax Collections @ 3%		59,547
Tax Collections Greater Than 3%		39,697
		99,244
Percentage Of Current Year Taxes Expended		87%

COOK COUNTY, GEORGIA
Schedule Of Nutrition Program For The Elderly
For The Year Ended September 30, 2011

	Older Americans Act		Community	
	Title III-C-1	Title III-C-2	Based	
7/1/2010 - 6/30/2011 Contract AAA-2011-24	Congregate Meals	Home Delivered Meals	Home Delivered Meals	Total
October 2010	$ 4,477	$ 564	$ 923	$ 5,964
November 2010	3,963	512	988	5,463
December 2010	3,621	517	932	5,070
January 2011	1,441	447	411	2,299
February 2011	--	1,494	--	1,494
March 2011	--	360	--	360
April 2011	--	156	--	156
May 2011	--	--	--	--
June 2011	--	--	--	--
Total	$ 13,502	$ 4,050	$ 3,254	$ 20,806
7/1/2011 - 6/30/2012 Contract AAA-2012-24				
July 2011	$ 1,666	$ --	$ 1,596	$ 3,262
August 2011	1,666	--	1,979	3,645
September 2011	1,666	500	1,317	3,483
Total	$ 4,998	$ 500	$ 4,892	$ 10,390

COOK COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended September 30, 2011

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2005 1% Special Purpose Sales Tax						
County Projects						
County Buildings	$ 2,160,000	$ 2,714,260	$ 2,714,260	$ --	$ 2,714,260	100%
Solid Waste	1,500,000	2,042,269	1,138,032	904,237	2,042,269	100%
E-911 Equipment	535,000	624,414	536,842	87,572	624,414	100%
Recreation Facilities	550,000	36,000	36,000	--	36,000	100%
Economic Development	550,000	451,741	400,000	51,741	451,741	100%
Airport	550,000	541,300	378,874	162,426	541,300	100%
Roads	2,238,332	3,365,554	2,772,055	593,500	3,365,555	100%
Road Building	500,000	294,292	294,292	--	294,292	100%
City of Adel	1,431,823	1,533,571	1,286,731	246,840	1,533,571	100%
Town of Cecil	71,497	76,583	64,257	12,326	76,583	100%
Town of Lenox	239,851	256,922	215,573	41,349	256,922	100%
Town of Sparks	473,497	507,151	425,522	81,629	507,151	100%
	$10,800,000	$12,444,057	$10,262,438	$2,181,620	$12,444,058	
2005 SPLOST Capital Projects Fund						
Total Expenditures				$2,077,277		
Transfers Out						
Solid Waste Enterprise Fund				104,343		
				$2,181,620		

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March 31, 2012

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 County Commissioners
Cook County, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia, as of and for the year ended September 30, 2011, which collectively comprise Cook County, Georgia's basic financial statements and have issued our report thereon dated March 31, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Cook County Board of Health, as described in our report on Cook 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cook County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cook County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2008-1, 2008-2, and 2008-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cook 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*.

We noted certain matters that we reported to management of Cook County, Georgia, in a separate letter dated March 31, 2012.

Cook County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Cook County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Meeks, Roberts, Ashley, Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

2008-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with nonroutine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2008-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and of risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identifies those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking actions as necessary.

2008-3

Condition

County personnel do not have the skills or capacity to properly prepare the financial statements and to prevent, detect, and correct misstatements.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.