COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2014

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2014

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INDEPENDENT AUDITOR'S REPORT

To The Board of County Commissioners
Cook County, Georgia

Report on the Financial Statements

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 which represent 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report 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 solely 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Cook County, Georgia, as of September 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, supplemental schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and

supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2015, on our consideration of the 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* in considering Cook County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
March 31, 2015

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Primary Government	Board of Health
ASSETS				
Cash and Cash Equivalents	$ 5,714,275	$ 937,455	$ 6,651,730	$ 407,181
Receivables (Net of Allowance for Uncollectibles)	718,436	473,793	1,192,229	27,950
Internal Balances	45,520	(45,520)	--	--
Prepaid Items	158,229	10,393	168,622	--
Capital Assets Not Being Depreciated	2,135,692	4,307,419	6,443,111	--
Capital Assets Net of Accumulated Depreciation	13,491,926	8,006,244	21,498,170	1,204
Total Assets	22,264,078	13,689,784	35,953,862	436,335
LIABILITIES				
Accounts Payable	636,934	109,329	746,263	--
Accrued Liabilities	44,031	3,101	47,132	--
Intergovernmental Payable	132,559	--	132,559	--
Accrued Interest Payable	--	7,728	7,728	--
Unavailable Revenue	--	--	--	37,003
Noncurrent Liabilities				
Due Within One Year	--	463,968	463,968	17,065
Due in More Than One Year	140,773	4,173,477	4,314,250	11,376
Total Liabilities	954,297	4,757,603	5,711,900	65,444
NET POSITION				
Net Investment in Capital Assets	15,627,618	9,746,589	25,374,207	1,204
Restricted For				
E-911	379,355	--	379,355	--
Capital Outlay	1,760,327	--	1,760,327	--
Prior Year Program Income	--	--	--	165,333
Special Programs	--	--	--	59,285
Unrestricted	3,542,481	(814,408)	2,728,073	145,069
Total Net Position	$ 21,309,781	$ 8,932,181	$ 30,241,962	$ 370,891

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, 2014

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 1,420,892	$ 930,547	$ --	$ --
Judicial	963,634	2,129,358	58,231	--
Public Safety	4,311,903	532,391	138,129	76,500
Public Works	3,281,897	26,721	44,241	743,123
Health and Welfare	478,007	--	201,074	3,309
Culture and Recreation	80,602	--	--	--
Housing and Development	1,192,627	46,173	--	1,362,587
Interest on Long-Term Debt	602	--	--	--
Total Governmental Activities	11,730,164	3,665,190	441,675	2,185,519
Business-type Activities				
Solid Waste	1,038,150	464,179	--	--
Airport Authority	294,366	14,710	--	897,225
Total Business-Type Activities	1,332,516	478,889	--	897,225
Total Primary Government	$ 13,062,680	$ 4,144,079	$ 441,675	$ 3,082,744
Component Units				
Board of Health	$ 436,437	$ 165,333	$ 290,786	$ --
Total Component Units	$ 436,437	$ 165,333	$ 290,786	$ --

General Revenues
- Taxes
  - Property
  - Franchise
  - General Sales and Use
  - Selective Sales and Use
  - Business
  - Penalties and Interest on Delinquent Taxes
- Investment Income
- Miscellaneous
- Gain on Disposition of Capital Assets

Transfers

Total General Revenues and Transfers

Changes in Net Position

Net Position - Beginning

Net Position - Ending

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Board of Health
$ (490,345)	$ --	$ (490,345)	
1,223,955	--	1,223,955	
(3,564,883)	--	(3,564,883)	
(2,467,812)	--	(2,467,812)	
(273,624)	--	(273,624)	
(80,602)	--	(80,602)	
216,133	--	216,133	
(602)	--	(602)	
(5,437,780)	--	(5,437,780)	
--	(573,971)	(573,971)	
--	617,569	617,569	
--	43,598	43,598	
(5,437,780)	43,598	(5,394,182)	
			$ 19,682
			19,682
4,318,389	--	4,318,389	--
2,245	--	2,245	--
3,054,550	--	3,054,550	--
171,098	--	171,098	--
227,067	199,233	426,300	--
126,064	--	126,064	--
5,151	2,635	7,786	--
138,558	--	138,558	--
151,305	--	151,305	--
(799,003)	799,003	--	--
7,395,424	1,000,871	8,396,295	--
1,957,644	1,044,469	3,002,113	19,682
19,352,137	7,887,712	27,239,849	351,209
$ 21,309,781	$ 8,932,181	$ 30,241,962	$ 370,891

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2014

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 2,314,723	$ 1,601,828	$ 1,797,724	$ 5,714,275
Receivables (Net of Allowance for Uncollectibles)	412,852	145,492	160,092	718,436
Due from Other Funds	446,368	--	31,844	478,212
Total Assets	$ 3,173,943	$ 1,747,320	$ 1,989,660	$ 6,910,923
LIABILITIES				
Accounts Payable	$ 152,576	$ 477,219	$ 7,139	$ 636,934
Accrued Liabilities	39,800	--	4,231	44,031
Intergovernmental Payable	--	28,967	103,592	132,559
Due to Other Funds	32,171	312,442	88,079	432,692
Total Liabilities	224,547	818,628	203,041	1,246,216
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	68,104	--	--	68,104
Total Deferred Inflows of Resources	68,104	--	--	68,104
FUND BALANCES				
Restricted	--	928,692	1,211,206	2,139,898
Assigned	--	--	630,694	630,694
Unassigned	2,881,292	--	(55,281)	2,826,011
Total Fund Balances	2,881,292	928,692	1,786,619	5,596,603
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,173,943	$ 1,747,320	$ 1,989,660	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				15,627,618
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				68,104
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				158,229
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Compensated Absences			$ (140,773)	
Total long-term liabilities				(140,773)
Net Position of Governmental Activities				$ 21,309,781

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

COOK COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2014

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 5,663,266	$ 1,727,965	$ 512,073	$ 7,903,304
Licenses and Permits	64,380	--	--	64,380
Intergovernmental	352,472	924,627	1,329,002	2,606,101
Charges for Services	1,197,870	--	273,582	1,471,452
Fines and Forfeitures	1,758,431	--	370,927	2,129,358
Investment Income	3,395	12,172	2,106	17,673
Contributions and Donations	8,571	--	--	8,571
Miscellaneous	138,558	--	--	138,558
Total Revenues	9,186,943	2,664,764	2,487,690	14,339,397
EXPENDITURES				
Current				
General Government	1,345,443	--	--	1,345,443
Judicial	934,890	--	23,565	958,455
Public Safety	3,779,876	--	472,275	4,252,151
Public Works	1,810,293	--	--	1,810,293
Health and Welfare	379,706	--	--	379,706
Culture and Recreation	80,526	--	--	80,526
Housing and Development	240,157	333,333	620,041	1,193,531
Capital Outlay	--	2,004,264	1,196,115	3,200,379
Debt Service	35,828	--	--	35,828
Intergovernmental	--	344,019	--	344,019
Total Expenditures	8,606,719	2,681,616	2,311,996	13,600,331
Excess (Deficiency) of Revenues Over (Under) Expenditures	580,224	(16,852)	175,694	739,066
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	250,861	250,861
Transfers Out	(244,065)	(554,570)	(251,229)	(1,049,864)
Proceeds of Capital Asset Dispositions	21,000	--	--	21,000
Insurance Recoveries	139,150	--	--	139,150
Total Other Financing Sources (Uses)	(83,915)	(554,570)	(368)	(638,853)
Net Change in Fund Balances	496,309	(571,422)	175,326	100,213
Fund Balances - Beginning	2,384,983	1,500,114	1,611,293	5,496,390
Fund Balances - Ending	$ 2,881,292	$ 928,692	$ 1,786,619	$ 5,596,603

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

COOK COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2014

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*	$ 100,213
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	2,813,281
Depreciation Expense	(985,096)
	1,828,185
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(256,273)
Accumulated Depreciation	149,928
Trade-Ins	97,500
	(8,845)
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 position.	
Taxes	(3,891)
	(3,891)
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 position. Also, governmental funds report the effect of 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	35,226
	35,226
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 position.	
Compensated Absences	2,542
Prepaid Items	4,214
	6,756
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,957,644

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2014

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 876,478	$ 60,977	$ 937,455
Receivables (Net of Allowance for Uncollectibles)	37,524	436,269	473,793
Due from Other Funds	327	--	327
Prepaid Items	10,393	--	10,393
Total Current Assets	924,722	497,246	1,421,968
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	2,628,841	4,307,419
Capital Assets Net of Accumulated Depreciation	4,192,767	3,813,477	8,006,244
Total Noncurrent Assets	5,871,345	6,442,318	12,313,663
Total Assets	6,796,067	6,939,564	13,735,631
LIABILITIES			
Current Liabilities			
Accounts Payable	10,399	98,930	109,329
Accrued Liabilities	3,101	--	3,101
Due to Other Funds	--	45,847	45,847
Accrued Interest Payable	--	7,728	7,728
Notes Payable - Current	438,968	--	438,968
Closure and Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	477,468	152,505	629,973
Noncurrent Liabilities			
Compensated Absences	6,654	--	6,654
Notes Payable	1,407,418	720,688	2,128,106
Closure and Post-Closure Care Costs	2,038,717	--	2,038,717
Total Noncurrent Liabilities	3,452,789	720,688	4,173,477
Total Liabilities	3,930,257	873,193	4,803,450
NET POSITION			
Net Investment in Capital Assets	4,024,959	5,721,630	9,746,589
Unrestricted	(1,159,149)	344,741	(814,408)
Total Net Position	$ 2,865,810	$ 6,066,371	$ 8,932,181

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

COOK COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended September 30, 2014

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 455,149	$ 14,710	$ 469,859
Other	9,030	--	9,030
Total Operating Revenues	464,179	14,710	478,889
OPERATING EXPENSES			
Personal Services and Employee Benefits	239,201	--	239,201
Purchased/Contracted Services	399,902	20,953	420,855
Supplies	101,007	6,805	107,812
Depreciation	229,272	258,880	488,152
Total Operating Expenses	969,382	286,638	1,256,020
Operating Income (Loss)	(505,203)	(271,928)	(777,131)
NONOPERATING REVENUES (EXPENSES)			
Taxes	199,233	--	199,233
Intergovernmental	--	883,504	883,504
Interest Revenue	1,987	648	2,635
Contributions and Donations	--	13,721	13,721
Interest	(68,768)	(7,728)	(76,496)
Total Nonoperating Revenues (Expenses)	132,452	890,145	1,022,597
Income (Loss) Before Contributions and Transfers	(372,751)	618,217	245,466
Transfers In	797,440	1,563	799,003
Changes in Net Position	424,689	619,780	1,044,469
Net Position - Beginning	2,441,121	5,446,591	7,887,712
Net Position - Ending	$ 2,865,810	$ 6,066,371	$ 8,932,181

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, 2014

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 472,413	$ 10,085	$ 482,498
Payments to Suppliers	(403,074)	(27,758)	(430,832)
Payments to Employees	(249,062)	--	(249,062)
Net Cash Provided (Used) by Operating Activities	(179,723)	(17,673)	(197,396)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Taxes	199,233	--	199,233
Net Cash Provided (Used) by Noncapital Financing Activities	199,233	--	199,233
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	797,440	1,563	799,003
Proceeds from Capital Debt	--	720,688	720,688
Contributions	--	13,721	13,721
Acquisition and Construction of Capital Assets	--	(1,251,256)	(1,251,256)
Principal Paid on Capital Debt	(424,695)	--	(424,695)
Interest Paid on Capital Debt	(68,768)	--	(68,768)
Grants	--	451,935	451,935
Net Cash Provided (Used) by Capital and Related Financing Activities	303,977	(63,349)	240,628
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	1,761	648	2,409
Net Cash Provided (Used) by Investing Activities	1,761	648	2,409
Net Increase (Decrease) in Cash and Cash Equivalents	325,248	(80,374)	244,874
Cash and Cash Equivalents - Beginning of Year	551,230	141,351	692,581
Cash and Cash Equivalents - End of Year	$ 876,478	$ 60,977	$ 937,455
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (505,203)	$ (271,928)	$ (777,131)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	229,272	258,880	488,152
(Increase) Decrease in Accounts Receivable	8,234	(4,625)	3,609
(Increase) Decrease in Due from Other Funds	(327)	--	(327)
(Increase) Decrease in Prepaid Items	1,513	--	1,513
Increase (Decrease) in Accounts Payable	(620)	--	(620)
Increase (Decrease) in Accrued Liabilities	820	--	820
Increase (Decrease) in Compensated Absences Payable	(2,840)	--	(2,840)
Increase (Decrease) in Due to Other Funds	(7,514)	--	(7,514)
Increase (Decrease) in Closure and Postclosure Care Costs	96,942	--	96,942
Net Cash Provided (Used) by Operating Activities	$ (179,723)	$ (17,673)	$ (197,396)
Total Noncash Investing, Capital and Financing Activities			
Transfer of Capital Assets to Governmental Funds	$ 28,000	$ --	$ 28,000
Purchase of Capital Assets on Account	--	110,355	110,355

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

COOK COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2014

	Agency Funds
ASSETS	
Cash	$ 528,144
Total Assets	$ 528,144
LIABILITIES	
Due to Others	$ 528,144
Total Liabilities	$ 528,144

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.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is 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 Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. 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. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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.

The *SPLOST 2010 Fund* accounts for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2011 - September 30, 2017.

The County reports the following major proprietary funds:

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

The *Airport Authority Fund* accounts 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.

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.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

The 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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.

2. Investments

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. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column 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 an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after September 30, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government 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 and Equipment	5,000	5-10
Improvements	5,000	10-30
Public Domain Infrastructure	25,000	15-40

5. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as 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.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. The amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are 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.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other

words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on August 19, 2013, payable December 20, 2013, and attached as an enforceable lien on property as of January 1, 2013. The billings are considered past due after December 20, 2013, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. Therefore no liability for such leave is reported.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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 proprietary funds are charges to customers for sales and services. Operating expenses for proprietary 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.

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, and the Sheriff's Drug special revenue fund. 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			
Tax Commissioner	$ 259,113	$ 279,988	$ (20,875)
Board of Tax Equalization	5,830	6,014	(184)
Magistrate Court	166,354	166,431	(77)
Chaserville VFD	5,329	5,358	(29)
Lenox VFD	5,027	5,048	(21)
Sparks VFD	4,006	4,041	(35)
Transportation Services	178,924	195,571	(16,647)
AG Building Maintenance/Plant	13,547	13,638	(91)
Drug Abuse Treatment & Education Special Rever	18,000	23,614	(5,614)
Hotel/Motel Tax Special Revenue Fund	150,000	159,644	(9,644)
Adel/Cook Recreation LOST Special Revenue Fur	380,600	460,397	(79,797)

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2014:

Adel/Cook Recreation LOST Special Revenue Fund	$55,281

III. DETAILED NOTES ON ALL FUNDS

A. Cash Deposits with Financial Institutions

The County does not have a formal policy for interest rate, credit, concentration of credit, or custodial credit risks.

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. As of September 30, 2014, $442,529 of County's bank balance was uninsured and uncollateralized.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	SPLOST 2010	Nonmajor Governmental Funds	Solid Waste	Airport Authority	Total
Interest	$ --	$ --	$ --	$ 488	$ --	$ 488
Taxes	95,406	--	--	--	--	95,406
Accounts	--	--	54,182	37,036	4,700	95,918
Intergovernmental	231,439	145,492	105,910	--	431,569	914,410
Other	97,735	--	--	--	--	97,735
Gross Receivables	424,580	145,492	160,092	37,524	436,269	1,203,957
Less: Allowance for Uncollectibles	(11,728)	--	--	--	--	(11,728)
	$ 412,852	$ 145,492	$ 160,092	$ 37,524	$ 436,269	$ 1,192,229

C. Capital Assets

Capital asset activity for the year ended September 30, 2014, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 227,043	$ --	$ --	$ 227,043
Construction in Progress	190,800	2,255,186	(537,337)	1,908,649
Total Capital Assets, Not Being Depreciated	417,843	2,255,186	(537,337)	2,135,692
Capital Assets, Being Depreciated:				
Buildings	12,617,983	18,180	--	12,636,163
Infrastructure	4,008,954	491,964	--	4,500,918
Improvements Other Than Buildings	69,165	--	--	69,165
Machinery and Equipment	5,304,507	710,788	(256,273)	5,759,022
Total Capital Assets, Being Depreciated	22,000,609	1,220,932	(256,273)	22,965,268
Less Accumulated Depreciation For:				
Buildings	(4,960,217)	(395,702)	--	(5,355,919)
Infrastructure	(669,298)	(113,966)	--	(783,264)
Improvements Other Than Buildings	(34,445)	(4,340)	--	(38,785)
Machinery and Equipment	(2,946,214)	(499,088)	149,928	(3,295,374)
Total Accumulated Depreciation	(8,610,174)	(1,013,096)	149,928	(9,473,342)
Total Capital Assets, Being Depreciated, Net	13,390,435	207,836	(106,345)	13,491,926
Governmental Activities Capital Assets, Net	$ 13,808,278	$ 2,463,022	$ (643,682)	$ 15,627,618

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in Progress	1,268,793	1,360,048	--	2,628,841
Total Capital Assets, Not Being Depreciated	2,947,371	1,360,048	--	4,307,419
Capital Assets, Being Depreciated:				
Buildings and System	958,643	1,562	--	960,205
Improvements Other Than Buildings	11,951,215	--	--	11,951,215
Machinery and Equipment	1,275,648	--	(28,000)	1,247,648
Total Capital Assets, Being Depreciated	14,185,506	1,562	(28,000)	14,159,068
Less Accumulated Depreciation For:				
Buildings and System	(93,669)	(31,992)	--	(125,661)
Improvements Other Than Buildings	(4,617,255)	(367,571)	--	(4,984,826)
Machinery and Equipment	(981,749)	(88,588)	28,000	(1,042,337)
Total Accumulated Depreciation	(5,692,673)	(488,151)	28,000	(6,152,824)
Total Capital Assets, Being Depreciated, Net	8,492,833	(486,589)	--	8,006,244
Business-Type Activities Capital Assets, Net	$ 11,440,204	$ 873,459	$ --	$ 12,313,663

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

Governmental activities	
General Government	$ 89,970
Judicial	1,000
Public Safety	445,738
Public Works	345,506
Health and Welfare	102,882
Total Depreciation Expense	$ 985,096
Business-type activities	
Solid Waste/Landfill	$ 229,272
Airport Authority	258,880
Total Depreciation Expense	$ 488,152

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2014 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST 2005 Capital Projects Fund	$ 228
General Fund	SPLOST 2010 Capital Projects Fund	$ 312,214
General Fund	Nonmajor Governmental Funds	88,079
General Fund	Airport Authority Enterprise Fund	45,847
Nonmajor Governmental Funds	General Fund	31,844
Solid Waste Enterprise Fund	General Fund	327
		$ 478,539

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The SPLOST 2010 Fund owes the General Fund $312,214 in road project costs. The Grant Fund owes the General Fund $88,079 for construction costs. The Airport Authority Fund owes the General Fund $45,847 for the cost of new hangers financed by the General Fund. The General Fund owes the Adel/Cook Recreation LOST Fund $30,884 in Local Option Sales Tax proceeds.

Interfund Transfers:

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 244,065
Nonmajor Governmental Funds	SPLOST 2010 Capital Projects Fund	6,796
Solid Waste Enterprise Fund	Nonmajor Governmental Funds	251,229
Solid Waste Enterprise Fund	SPLOST 2010 Capital Projects Fund	546,211
Airport Authority Enterprise Fund	SPLOST 2010 Capital Projects Fund	1,563
		$ 1,049,864

The General Fund transferred $150,000 to a Nonmajor Special Revenue Fund to finance E-911 operations. The General Fund transferred $94,065 to the SPLOST 2005 Fund to settle balances due for capital outlay expenditures

which were re-categorized as projects financed by the General Fund. The SPLOST 2005 Fund transferred $251,229 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2010 Fund transferred $546,211 to the Solid Waste Fund to finance special sales tax projects.

The Solid Waste Fund transferred capital assets to the Governmental Funds with a historical cost of $28,000 and accumulated depreciation of $28,000.

E. Lease Obligations

The County entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualified as capital leases for accounting purposes and, therefore, were recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. At September 30, 2014, the County did not have any outstanding lease obligations.

F. Long-Term Debt

Notes Payable

The County borrowed $2,681,968 at 3.31% interest from the Georgia Environmental Finance Authority for the construction of the first seven cells in Phase II of the County's municipal solid waste landfill. The loan is payable in monthly installments of $41,122 over six years beginning October 1, 2012. At September 30, 2014, the outstanding balance on this note was $1,846,386.

The County has obtained financing with the U.S. Department of Agriculture for construction of hangars at the airport. The total loan is for $1,123,000 and annual payments of $62,271 will begin March 7, 2016 for thirty years at 3.5% interest per year. At September 30, 2014 the County had drawn $720,688 on this loan.

Debt service requirements to maturity for the note payable as of September 30, 2014 were as follows:

Year Ending	Business-type Activities		
September 30	Principal	Interest	Total
2015	$ 438,968	$ 79,720	$ 518,688
2016	490,767	64,967	555,734
2017	507,312	48,422	555,734
2018	524,416	31,319	555,735
2019	41,075	21,196	62,271
2020 - 2024	227,970	83,385	311,355
2025 - 2029	270,756	40,599	311,355
2030 - 2034	65,810	2,303	68,113
Total	$ 2,567,074	$ 371,911	$ 2,938,985

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 143,315	$ 74,132	$ (76,674)	$ 140,773	$ --
Capital Leases	35,226	--	(35,226)	--	--
	$ 178,541	$ 74,132	$ (111,900)	$ 140,773	$ --
Business-type Activities:					
Compensated Absences	$ 9,494	$ 1,776	$ (4,616)	$ 6,654	$ --
Notes Payable	2,271,081	720,688	(424,695)	2,567,074	438,968
Closure and Post-Closure Care Costs	1,966,775	187,817	(90,875)	2,063,717	25,000
	$ 4,247,350	$ 910,281	$ (520,186)	$ 4,637,445	$ 463,968

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

G. Pensions

Valic Deferred Compensation Plan

The Valic Deferred Compensation Plan, administered by the County Administrator and County Clerk, is a defined contribution pension plan established under section 457 of the Internal Revenue Code to provide retirement benefits to full-time employees of the County. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employee must agree to defer a minimum periodic amount as specified by the Plan Administrator in accordance with requirements established by County resolution, currently 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 and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2014 the County did not contribute to the plan and there were no employee deferrals.

ACCG 457 Deferred Compensation Plan

The ACCG 457 Deferred Compensation Plan, administered by Gebcorp, is a defined contribution pension plan established under section 457 of the Internal Revenue Code to provide retirement benefits to the County's full-time employees. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employees may elect to defer a minimum percentage of 1% or a flat dollar amount of $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 and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2014 the County did not contribute to the plan and employee deferrals were $14,330.

H. Landfill Closure and Post-Closure Care Cost

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, 2014 is $2,063,717. Included in this amount is $1,196,988, which is based on 100% usage of filled sites. The remaining balance of $866,729 represents the cumulative amount reported to date based on the use of 33% of the estimated capacity of the Household landfill and none of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $4,254,728 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 Household landfill is 53.1 years and the C&D landfill is 237 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations. Additional costs were included to account for a new landfill site opened in the current year.

I. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2014 were as follows:

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Safety	$ --	$ --	$ 379,571	$ 379,571
Capital Outlay	--	928,692	831,635	1,760,327
	--	928,692	1,211,206	2,139,898
Assigned				
Public Safety	--	--	608,034	608,034
Housing and Development	--	--	21,901	21,901
Capital Outlay	--	--	759	759
	--	--	630,694	630,694
Unassigned, Reported In				
General Fund	2,881,292	--	--	2,881,292
Special Revenue Funds	--	--	(55,281)	(55,281)
	2,881,292	--	(55,281)	2,826,011
Total Fund Balances	$ 2,881,292	$ 928,692	$ 1,786,619	$ 5,596,603

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, $32,923,293 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. The contract was for three years and renews every twelve months unless either party notifies the other in writing, ninety days before the renewal date, of intent to terminate the contract. The County will provide quarters to MGA for housing personnel and equipment during the term of the contract. According to the contract, the County will pay MGA $35,000.00 each month, MGA will retain all fees generated during the term of the contract.

C. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2014, the County paid $10,599 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 commissions in Georgia. Regional commission board membership includes the chief elected official of each

county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

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

REQUIRED SUPPLEMENTARY INFORMATION

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 5,314,650	$ 5,377,356	$ 5,663,266	$ 285,910
Licenses and Permits	75,200	75,200	64,380	(10,820)
Intergovernmental	246,000	346,200	352,472	6,272
Charges for Services	1,183,141	1,309,341	1,197,870	(111,471)
Fines and Forfeitures	1,148,000	1,530,850	1,758,431	227,581
Interest Revenue	4,500	4,500	3,395	(1,105)
Contributions and Donations	1,300	8,300	8,571	271
Miscellaneous	99,000	115,900	138,558	22,658
Total Revenues	8,071,791	8,767,647	9,186,943	419,296
EXPENDITURES				
Governing Body	81,176	90,439	88,124	2,315
Chief Executive	783,180	558,120	532,527	25,593
Elections	130,378	107,154	106,520	634
Tax Commissioner	240,290	259,113	279,988	(20,875)
Tax Assessor	214,803	221,075	210,332	10,743
Board of Tax Equalization	5,570	5,830	6,014	(184)
Government Buildings	111,556	191,854	182,621	9,233
General Administration Fees	15,000	12,993	12,993	--
Superior Court	74,533	48,822	43,815	5,007
Clerk of Superior Court	245,874	235,573	234,258	1,315
District Attorney	43,947	43,744	42,717	1,027
Magistrate Court	169,266	166,354	166,431	(77)
Probate Court	237,751	265,630	262,135	3,495
Juvenile Court	38,575	20,140	18,670	1,470
Public Defender	159,150	171,365	166,864	4,501
Sheriff	1,302,791	1,648,022	1,629,530	18,492
Jail	1,580,844	1,533,459	1,514,207	19,252
Adult Probation	6,616	6,699	5,710	989
Fire Departments	59,586	184,819	164,458	20,361
Chaserville VFD	8,723	5,329	5,358	(29)
Cecil VFD	8,360	15,969	15,649	320
Pine Valley VFD	9,358	9,486	9,367	119
Lenox VFD	8,543	5,027	5,048	(21)
Sparks VFD	8,543	4,006	4,041	(35)
Eastside VFD	8,588	5,557	5,282	275
Emergency Medical Services	393,481	389,892	389,524	368
Coroner/Medical Examiner	28,932	24,194	24,055	139
Emergency Management	17,969	7,679	7,647	32
Public Works Administration	1,012,170	1,326,139	1,193,921	132,218
Fuel Master Gas	626,956	763,813	652,200	111,613
Public Health Administration	84,679	84,451	84,450	1
Cook Service Center	6,706	11,870	11,806	64
Cook Service Center	5,352	1,884	1,834	50
Welfare Administration	5,176	3,856	3,221	635
DFACS Buildings and Plant	9,510	4,066	2,031	2,035
Community Services	76,724	83,756	80,793	2,963
Transportation Services	156,477	178,924	195,571	(16,647)
Library	76,554	80,572	80,526	46
Agricultural Resources	70,799	67,090	65,507	1,583
AG Building Maintenance/Plant	2,018	13,547	13,638	(91)
Building/Zoning	68,111	93,809	66,924	26,885
Airport	8,176	21,461	20,412	1,049
Total Expenditures	8,202,791	8,973,582	8,606,719	366,863

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,000)	(205,935)	580,224	786,159
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Surcharge Special Revenue Fund	250,000	250,000	--	(250,000)
SPLOST 2005 Capital Projects Fund	--	60,000	--	(60,000)
SPLOST 2010 Capital Projects Fund	--	94,000	--	(94,000)
Transfers Out				
SPLOST 2005 Capital Projects Fund	--	--	(94,065)	(94,065)
E-911 Special Revenue Fund	(124,000)	(150,000)	(150,000)	--
Adel/Cook Recreation LOST	--	(94,065)	--	94,065
Proceeds of Capital Asset Dispositions	--	--	21,000	21,000
Insurance Recoveries	5,000	46,000	139,150	93,150
Total Other Financing Sources (Uses)	131,000	205,935	(83,915)	(289,850)
Net Change in Fund Balances	--	--	496,309	496,309
Fund Balances - Beginning	2,384,983	2,384,983	2,384,983	--
Fund Balances - Ending	$ 2,384,983	$ 2,384,983	$ 2,881,292	$ 496,309

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 and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and 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	$ 88,124	$ --	$ 88,124
Chief Executive	532,527	(73,676)	458,851
Elections	106,520	--	106,520
Tax Commissioner	279,988	--	279,988
Tax Assessor	210,332	--	210,332
Board of Tax Equalization	6,014	--	6,014
Government Buildings	182,621	--	182,621
General Administration Fees	12,993	--	12,993
	1,419,119	(73,676)	1,345,443
Judicial	934,890	--	934,890
Public Safety	3,779,876	--	3,779,876
Public Works			
Public Works Administration	1,193,921	(35,828)	1,158,093
Fuel Master Gas	652,200	--	652,200
	1,846,121	(35,828)	1,810,293
Health and Welfare	379,706	--	379,706
Culture and Recreation	80,526	--	80,526
Housing and Development			
Agricultural Resources	65,507	--	65,507
AG Building Maintenance/Plant	13,638	--	13,638
Building/Zoning	66,924	--	66,924
Airport	20,412	--	20,412
Other Housing and Development	--	73,676	73,676
	166,481	73,676	240,157
Debt Service	--	35,828	35,828
Total Expenditures	8,606,719	--	8,606,719
OTHER FINANCING USES			
Transfers Out	244,065	--	244,065
Total	$ 8,850,784	$ --	$ 8,850,784

COMBINING AND INDIVIDUAL FUND STATEMENTS AND 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.

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.

SPLOST 2010 Fund - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2011 - September 30, 2017.

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 2,314,723	$ 2,272,711
Receivables (Net of Allowance for Uncollectibles)		
Taxes	83,678	91,847
Intergovernmental	231,439	206,369
Other	97,735	16,026
Due from Other Funds		
SPLOST 2005 Capital Projects Fund	228	94,065
Grant Special Revenue Fund	88,079	41,664
SPLOST 2010 Capital Projects Fund	312,214	--
Solid Waste Enterprise Fund	--	7,514
Airport Authority Enterprise Fund	45,847	--
Total Assets	$ 3,173,943	$ 2,730,196
LIABILITIES		
Accounts Payable	$ 152,576	$ 212,131
Accrued Liabilities	39,800	28,398
Due to Other Funds		
SPLOST 2005 Capital Projects Fund	--	228
E-911 Special Revenue Fund	960	1,827
Adel/Cook Recreation LOST	30,884	30,634
Solid Waste Enterprise Fund	327	--
Total Liabilities	224,547	273,218
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	68,104	71,995
Total Deferred Inflows of Resources	68,104	71,995
FUND BALANCES		
Unassigned	2,881,292	2,384,983
Total Fund Balances	2,881,292	2,384,983
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,173,943	$ 2,730,196

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 5,663,266	$ 5,770,529
Licenses and Permits	64,380	74,039
Intergovernmental	352,472	400,793
Charges for Services	1,197,870	1,292,513
Fines and Forfeitures	1,758,431	1,210,127
Interest Revenue	3,395	4,233
Contributions and Donations	8,571	23,129
Miscellaneous	138,558	99,433
Total Revenues	9,186,943	8,874,796
EXPENDITURES		
Current		
General Government	1,345,443	1,231,241
Judicial	934,890	862,912
Public Safety	3,779,876	3,631,183
Public Works	1,810,293	1,626,010
Health and Welfare	379,706	551,430
Culture and Recreation	80,526	82,984
Housing and Development	240,157	204,323
Debt Service	35,828	39,085
Total Expenditures	8,606,719	8,229,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	580,224	645,628
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	--	50,000
SPLOST 2005 Capital Projects Fund	--	19,621
Transfers Out		
SPLOST 2005 Capital Projects Fund	(94,065)	--
E-911 Special Revenue Fund	(150,000)	(124,000)
Proceeds of Capital Asset Dispositions	21,000	--
Insurance Recoveries	139,150	35,335
Total Other Financing Sources (Uses)	(83,915)	(19,044)
Net Change in Fund Balances	496,309	626,584
Fund Balances - Beginning	2,384,983	1,758,399
Fund Balances - Ending	$ 2,881,292	$ 2,384,983

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 1,601,828	$ 1,809,434
Receivables		
Intergovernmental	145,492	142,882
Total Assets	$ 1,747,320	$ 1,952,316
LIABILITIES		
Accounts Payable	$ 477,219	$ 423,754
Intergovernmental Payable	28,967	28,448
Due to Other Funds		
General Fund	312,442	--
Total Liabilities	818,628	452,202
FUND BALANCES		
Restricted	928,692	1,500,114
Total Fund Balances	928,692	1,500,114
Total Liabilities and Fund Balances	$ 1,747,320	$ 1,952,316

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 1,727,965	$ 1,827,679
Intergovernmental	924,627	293,077
Interest Revenue	12,172	12,638
Total Revenues	2,664,764	2,133,394
EXPENDITURES		
Current		
Housing and Development	333,333	--
Capital Outlay	2,004,264	917,599
Intergovernmental	344,019	398,884
Total Expenditures	2,681,616	1,316,483
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,852)	816,911
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2005 Capital Projects Fund	(6,796)	--
SPLOST 2010 Capital Projects Fund	(1,563)	--
Solid Waste Enterprise Fund	(546,211)	(653,473)
Total Other Financing Sources (Uses)	(554,570)	(653,473)
Net Change in Fund Balances	(571,422)	163,438
Fund Balances - Beginning	1,500,114	1,336,676
Fund Balances - Ending	$ 928,692	$ 1,500,114

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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.

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.

Sheriff's Drug 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 county residents' telephone bills to fund the emergency services telephone system.

Grant Fund - This fund is used to account for the proceeds of grants.

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.

SPLOST 2005 Fund - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2005 - September 30, 2011.

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2014

	Special Revenue Funds		
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education
ASSETS			
Cash and Cash Equivalents	$ 512,565	$ 21,701	$ 61,983
Receivables	16,884	--	188
Due from Other Funds	--	--	--
Total Assets	$ 529,449	$ 21,701	$ 62,171
LIABILITIES			
Accounts Payable	$ --	$ --	$ 5,287
Accrued Liabilities	--	--	--
Intergovernmental Payable	--	--	--
Due to Other Funds	--	--	--
Total Liabilities	--	--	5,287
FUND BALANCES			
Restricted	--	--	--
Assigned	529,449	21,701	56,884
Unassigned	--	--	--
Total Fund Balances	529,449	21,701	56,884
Total Liabilities and Fund Balances	$ 529,449	$ 21,701	$ 62,171

						Capital Projects Funds		
E-911	Grant	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	SPLOST 2005	Total	Total Nonmajor Governmental Funds
$ 339,588	$ --	$ 12,825	$ 17,427	$ 966,089	$ 831,635	$ 831,635	$ 1,797,724
45,106	88,838	9,076	--	160,092	--	--	160,092
960	--	--	30,884	31,844	--	--	31,844
$ 385,654	$ 88,838	$ 21,901	$ 48,311	$ 1,158,025	$ 831,635	$ 831,635	$ 1,989,660
$ 1,852	$ --	$ --	$ --	$ 7,139	$ --	$ --	$ 7,139
4,231	--	--	--	4,231	--	--	4,231
--	--	--	103,592	103,592	--	--	103,592
--	88,079	--	--	88,079	--	--	88,079
6,083	88,079	--	103,592	203,041	--	--	203,041
379,571	--	--	--	379,571	831,635	831,635	1,211,206
--	759	21,901	--	630,694	--	--	630,694
--	--	--	(55,281)	(55,281)	--	--	(55,281)
379,571	759	21,901	(55,281)	954,984	831,635	831,635	1,786,619
$ 385,654	$ 88,838	$ 21,901	$ 48,311	$ 1,158,025	$ 831,635	$ 831,635	$ 1,989,660

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2014

	Special Revenue Funds		
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education
REVENUES			
Taxes	$ --	$ --	$ --
Intergovernmental	--	--	--
Charges for Services	--	80	--
Fines and Forfeitures	308,073	13,020	49,834
Interest Revenue	402	--	240
Total Revenues	308,475	13,100	50,074
EXPENDITURES			
Current			
Judicial	--	--	23,565
Public Safety	34	11,932	49
Housing and Development	--	--	--
Capital Outlay	10,032	8,350	--
Total Expenditures	10,066	20,282	23,614
Excess (Deficiency) of Revenues Over (Under) Expenditures	298,409	(7,182)	26,460
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change in Fund Balances	298,409	(7,182)	26,460
Fund Balances - Beginning	231,040	28,883	30,424
Fund Balances - Ending	$ 529,449	$ 21,701	$ 56,884

					Capital Projects Funds		
E-911	Grant	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	SPLOST 2005	Total	Total Nonmajor Governmental Funds
$ --	$ --	$ 146,805	$ 365,268	$ 512,073	$ --	$ --	$ 512,073
116,200	1,212,802	--	--	1,329,002	--	--	1,329,002
273,502	--	--	--	273,582	--	--	273,582
--	--	--	--	370,927	--	--	370,927
446	--	211	458	1,757	349	349	2,106
390,148	1,212,802	147,016	365,726	2,487,341	349	349	2,487,690
--	--	--	--	23,565	--	--	23,565
460,260	--	--	--	472,275	--	--	472,275
--	--	159,644	460,397	620,041	--	--	620,041
4,950	1,170,379	--	--	1,193,711	2,404	2,404	1,196,115
465,210	1,170,379	159,644	460,397	2,309,592	2,404	2,404	2,311,996
(75,062)	42,423	(12,628)	(94,671)	177,749	(2,055)	(2,055)	175,694
150,000	--	--	--	150,000	100,861	100,861	250,861
--	--	--	--	--	(251,229)	(251,229)	(251,229)
150,000	--	--	--	150,000	(150,368)	(150,368)	(368)
74,938	42,423	(12,628)	(94,671)	327,749	(152,423)	(152,423)	175,326
304,633	(41,664)	34,529	39,390	627,235	984,058	984,058	1,611,293
$ 379,571	$ 759	$ 21,901	$ (55,281)	$ 954,984	$ 831,635	$ 831,635	$ 1,786,619

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 512,565	$ 216,748
Receivables		
Intergovernmental	16,884	14,292
Total Assets	$ 529,449	$ 231,040
FUND BALANCES		
Assigned	$ 529,449	$ 231,040
Total Fund Balances	$ 529,449	$ 231,040

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Fines and Forfeitures	$ 308,073	$ 189,050
Interest Revenue	402	365
Total Revenues	308,475	189,415
EXPENDITURES		
Current		
Public Safety	34	--
Capital Outlay	10,032	--
Total Expenditures	10,066	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	298,409	189,415
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(50,000)
Total Other Financing Sources (Uses)	--	(50,000)
Net Change in Fund Balances	298,409	139,415
Fund Balances - Beginning	231,040	91,625
Fund Balances - Ending	$ 529,449	$ 231,040

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 250,000	$ 308,073	$ 58,073
Interest Revenue	--	402	402
Total Revenues	250,000	308,475	58,475
EXPENDITURES			
Current			
Public Safety	250,000	34	249,966
Capital Outlay	--	10,032	(10,032)
Total Expenditures	250,000	10,066	239,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	298,409	298,409
Net Change in Fund Balances	--	298,409	298,409
Fund Balances - Beginning	231,040	231,040	--
Fund Balances - Ending	$ 231,040	$ 529,449	$ 298,409

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 21,701	$ 28,883
Total Assets	$ 21,701	$ 28,883
FUND BALANCES		
Assigned	$ 21,701	$ 28,883
Total Fund Balances	$ 21,701	$ 28,883

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Charges for Services	$ 80	$ --
Fines and Forfeitures	13,020	50,194
Interest Revenue	--	2
Total Revenues	13,100	50,196
EXPENDITURES		
Current		
Public Safety	11,932	28,479
Capital Outlay	8,350	15,980
Total Expenditures	20,282	44,459
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,182)	5,737
Net Change in Fund Balances	(7,182)	5,737
Fund Balances - Beginning	28,883	23,146
Fund Balances - Ending	$ 21,701	$ 28,883

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 80	$ 80
Fines and Forfeitures	50,000	13,020	(36,980)
Total Revenues	50,000	13,100	(36,900)
EXPENDITURES			
Current			
Public Safety	50,000	11,932	38,068
Capital Outlay	--	8,350	(8,350)
Total Expenditures	50,000	20,282	29,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(7,182)	(7,182)
Net Change in Fund Balances	--	(7,182)	(7,182)
Fund Balances - Beginning	28,883	28,883	--
Fund Balances - Ending	$ 28,883	$ 21,701	$ (7,182)

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 61,983	$ 35,104
Receivables		
Intergovernmental	188	--
Total Assets	$ 62,171	$ 35,104
LIABILITIES		
Accounts Payable	$ 5,287	$ 4,680
Total Liabilities	5,287	4,680
FUND BALANCES		
Assigned	56,884	30,424
Total Fund Balances	56,884	30,424
Total Liabilities and Fund Balances	$ 62,171	$ 35,104

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Fines and Forfeitures	$ 49,834	$ 26,054
Interest Revenue	240	157
Total Revenues	50,074	26,211
EXPENDITURES		
Current		
Judicial	23,565	29,573
Public Safety	49	--
Total Expenditures	23,614	29,573
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,460	(3,362)
Net Change in Fund Balances	26,460	(3,362)
Fund Balances - Beginning	30,424	33,786
Fund Balances - Ending	$ 56,884	$ 30,424

COOK COUNTY, GEORGIA

Drug Abuse Treatment & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 18,000	$ 49,834	$ 31,834
Interest Revenue	--	240	240
Total Revenues	18,000	50,074	32,074
EXPENDITURES			
Current			
Judicial	18,000	23,565	(5,565)
Public Safety	--	49	(49)
Total Expenditures	18,000	23,614	(5,614)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	26,460	26,460
Net Change in Fund Balances	--	26,460	26,460
Fund Balances - Beginning	30,424	30,424	--
Fund Balances - Ending	$ 30,424	$ 56,884	$ 26,460

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 339,588	$ 263,782
Receivables		
Accounts	45,106	46,271
Due from Other Funds		
General Fund	960	1,827
Total Assets	$ 385,654	$ 311,880
LIABILITIES		
Accounts Payable	$ 1,852	$ 4,375
Accrued Liabilities	4,231	2,872
Total Liabilities	6,083	7,247
FUND BALANCES		
Restricted	379,571	304,633
Total Fund Balances	379,571	304,633
Total Liabilities and Fund Balances	$ 385,654	$ 311,880

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	$ 116,200	$ 116,012
Charges for Services	273,502	219,345
Interest Revenue	446	871
Total Revenues	390,148	336,228
EXPENDITURES		
Current		
Public Safety	460,260	446,104
Capital Outlay	4,950	16,966
Total Expenditures	465,210	463,070
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,062)	(126,842)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	150,000	124,000
Total Other Financing Sources (Uses)	150,000	124,000
Net Change in Fund Balances	74,938	(2,842)
Fund Balances - Beginning	304,633	307,475
Fund Balances - Ending	$ 379,571	$ 304,633

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 204,400	$ 116,200	$ (88,200)
Charges for Services	265,600	273,502	7,902
Interest Revenue	--	446	446
Total Revenues	470,000	390,148	(79,852)
EXPENDITURES			
Current			
Public Safety	464,850	460,260	4,590
Capital Outlay	5,150	4,950	200
Total Expenditures	470,000	465,210	4,790
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(75,062)	(75,062)
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	--	74,938	74,938
Fund Balances - Beginning	304,633	304,633	--
Fund Balances - Ending	$ 304,633	$ 379,571	$ 74,938

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Receivables		
Intergovernmental	$ 88,838	$ --
Total Assets	$ 88,838	$ --
LIABILITIES		
Due to Other Funds		
General Fund	$ 88,079	$ 41,664
Total Liabilities	88,079	41,664
FUND BALANCES		
Assigned	759	--
Unassigned	--	(41,664)
Total Fund Balances	759	(41,664)
Total Liabilities and Fund Balances	$ 88,838	$ --

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	$ 1,212,802	$ 599,307
Total Revenues	1,212,802	599,307
EXPENDITURES		
Capital Outlay	1,170,379	567,658
Total Expenditures	1,170,379	567,658
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,423	31,649
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2005 Capital Projects Fund	--	(73,313)
Total Other Financing Sources (Uses)	--	(73,313)
Net Change in Fund Balances	42,423	(41,664)
Fund Balances - Beginning	(41,664)	--
Fund Balances - Ending	$ 759	$ (41,664)

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 1,253,020	$ 1,212,802	$ (40,218)
Total Revenues	1,253,020	1,212,802	(40,218)
EXPENDITURES			
Current			
General Government	103,050	--	103,050
Capital Outlay	1,149,970	1,170,379	(20,409)
Total Expenditures	1,253,020	1,170,379	82,641
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	42,423	42,423
Transfers In			
SPLOST 2005 Capital Projects Fund	825	--	(825)
Transfers Out			
General Fund	(825)	--	825
Net Change in Fund Balances	--	42,423	42,423
Fund Balances - Beginning	(41,664)	(41,664)	--
Fund Balances - Ending	$ (41,664)	$ 759	$ 42,423

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 12,825	$ 51,799
Receivables		
Accounts	9,076	9,176
Total Assets	$ 21,901	$ 60,975
LIABILITIES		
Accounts Payable	$ --	$ 6,000
Intergovernmental Payable	--	20,446
Total Liabilities	--	26,446
FUND BALANCES		
Assigned	21,901	34,529
Total Fund Balances	21,901	34,529
Total Liabilities and Fund Balances	$ 21,901	$ 60,975

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 146,805	$ 156,114
Interest Revenue	211	216
Total Revenues	147,016	156,330
EXPENDITURES		
Current		
Housing and Development	159,644	174,970
Total Expenditures	159,644	174,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,628)	(18,640)
Net Change in Fund Balances	(12,628)	(18,640)
Fund Balances - Beginning	34,529	53,169
Fund Balances - Ending	$ 21,901	$ 34,529

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Taxes	$ 150,000	$ 146,805	$ (3,195)
Interest Revenue	--	211	211
Total Revenues	150,000	147,016	(2,984)
EXPENDITURES			
Current			
Housing and Development	150,000	159,644	(9,644)
Total Expenditures	150,000	159,644	(9,644)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(12,628)	(12,628)
Net Change in Fund Balances	--	(12,628)	(12,628)
Fund Balances - Beginning	34,529	34,529	--
Fund Balances - Ending	$ 34,529	$ 21,901	$ (12,628)

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 17,427	$ 83,515
Due from Other Funds		
General Fund	30,884	30,634
Total Assets	$ 48,311	$ 114,149
LIABILITIES		
Intergovernmental Payable	$ 103,592	$ 74,759
Total Liabilities	103,592	74,759
FUND BALANCES		
Assigned	--	39,390
Unassigned	(55,281)	--
Total Fund Balances	(55,281)	39,390
Total Liabilities and Fund Balances	$ 48,311	$ 114,149

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 365,268	$ 357,637
Interest Revenue	458	855
Total Revenues	365,726	358,492
EXPENDITURES		
Current		
Housing and Development	460,397	453,822
Total Expenditures	460,397	453,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,671)	(95,330)
Net Change in Fund Balances	(94,671)	(95,330)
Fund Balances - Beginning	39,390	134,720
Fund Balances - Ending	$ (55,281)	$ 39,390

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2014

	Budget	Actual	Variance
REVENUES			
Taxes	$ 380,600	$ 365,268	$ (15,332)
Interest Revenue	--	458	458
Total Revenues	380,600	365,726	(14,874)
EXPENDITURES			
Current			
Housing and Development	380,600	460,397	(79,797)
Total Expenditures	380,600	460,397	(79,797)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(94,671)	(94,671)
Net Change in Fund Balances	--	(94,671)	(94,671)
Fund Balances - Beginning	39,390	39,390	--
Fund Balances - Ending	$ 39,390	$ (55,281)	$ (94,671)

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 831,635	$ 1,094,022
Receivables		
Interest	--	1,523
Due from Other Funds		
General Fund	--	228
Total Assets	$ 831,635	$ 1,095,773
LIABILITIES		
Accounts Payable	$ --	$ 17,650
Due to Other Funds		
General Fund	--	94,065
Total Liabilities	--	111,715
FUND BALANCES		
Restricted	831,635	984,058
Total Fund Balances	831,635	984,058
Total Liabilities and Fund Balances	$ 831,635	$ 1,095,773

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Interest Revenue	$ 349	$ 2,257
Total Revenues	349	2,257
EXPENDITURES		
Capital Outlay	2,404	68,512
Total Expenditures	2,404	68,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,055)	(66,255)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	94,065	--
Grant Special Revenue Fund	--	73,313
SPLOST 2010 Capital Projects Fund	6,796	--
Transfers Out		
General Fund	--	(19,621)
Solid Waste Enterprise Fund	(251,229)	(134,299)
Total Other Financing Sources (Uses)	(150,368)	(80,607)
Net Change in Fund Balances	(152,423)	(146,862)
Fund Balances - Beginning	984,058	1,130,920
Fund Balances - Ending	$ 831,635	$ 984,058

Major Proprietary Funds

Major Enterprise Fund

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 Commission 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 Commission has decided that periodic determination of net income is appropriate for accountability purposes.

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

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
Statement of Net Position
September 30, 2014 and 2013

	2014	2013
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 876,478	$ 551,230
Receivables (Net of Allowance for Uncollectibles)		
Interest	488	262
Accounts	37,036	45,270
Due from Other Funds		
General Fund	327	--
Prepaid Items	10,393	11,906
Total Current Assets	924,722	608,668
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Capital Assets Net of Accumulated Depreciation		
Buildings and System	4,428	4,428
Improvements Other Than Buildings	7,502,482	7,502,482
Machinery and Equipment	1,120,276	1,148,276
Accumulated Depreciation	(4,434,419)	(4,233,147)
Total Capital Assets Net of Accumulated Depreciation	5,871,345	6,100,617
Total Noncurrent Assets	5,871,345	6,100,617
Total Assets	6,796,067	6,709,285
LIABILITIES		
Current Liabilities		
Accounts Payable	10,399	11,019
Accrued Liabilities	3,101	2,281
Due to Other Funds		
General Fund	--	7,514
Notes Payable - Current	438,968	424,695
Closure and Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	477,468	470,509
Noncurrent Liabilities		
Compensated Absences	6,654	9,494
Notes Payable	1,407,418	1,846,386
Closure and Post-Closure Care Costs	2,038,717	1,941,775
Total Noncurrent Liabilities	3,452,789	3,797,655
Total Liabilities	3,930,257	4,268,164
NET POSITION		
Net Investment in Capital Assets	4,024,959	3,829,536
Unrestricted	(1,159,149)	(1,388,415)
Total Net Position	$ 2,865,810	$ 2,441,121

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2014 and 2013

	2014	2013
OPERATING REVENUES		
Charges for Services	$ 455,149	$ 428,782
Other	9,030	9,030
Total Operating Revenues	464,179	437,812
OPERATING EXPENSES		
Personal Services and Employee Benefits	239,201	267,303
Purchased/Contracted Services	399,902	238,701
Supplies	101,007	114,697
Depreciation	229,272	236,366
Total Operating Expenses	969,382	857,067
Operating Income (Loss)	(505,203)	(419,255)
NONOPERATING REVENUES (EXPENSES)		
Taxes	199,233	214,190
Interest Revenue	1,987	921
Interest	(68,768)	(82,577)
Total Nonoperating Revenues (Expenses)	132,452	132,534
Income (Loss) Before Contributions and Transfers	(372,751)	(286,721)
Transfers In		
SPLOST 2005 Capital Projects Fund	251,229	134,299
SPLOST 2010 Capital Projects Fund	546,211	653,473
Changes in Net Position	424,689	501,051
Net Position - Beginning	2,441,121	1,940,070
Net Position - Ending	$ 2,865,810	$ 2,441,121

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 472,413	$ 420,539
Payments to Suppliers	(403,074)	(427,190)
Payments to Employees	(249,062)	(263,173)
Net Cash Provided (Used) by Operating Activities	(179,723)	(269,824)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Taxes	199,233	214,190
Net Cash Provided (Used) by Noncapital Financing Activities	199,233	214,190
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2005 Capital Projects Fund	251,229	134,299
SPLOST 2010 Capital Projects Fund	546,211	653,473
Principal Paid on Capital Debt	(424,695)	(410,887)
Interest Paid on Capital Debt	(68,768)	(82,577)
Net Cash Provided (Used) by Capital and Related Financing Activities	303,977	294,308
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,761	920
Net Cash Provided (Used) by Investing Activities	1,761	920
Net Increase (Decrease) in Cash and Cash Equivalents	325,248	239,594
Cash and Cash Equivalents - Beginning of Year	551,230	311,636
Cash and Cash Equivalents - End of Year	$ 876,478	$ 551,230
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (505,203)	$ (419,255)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	229,272	236,366
(Increase) Decrease in Accounts Receivable	8,234	(17,273)
(Increase) Decrease in Due from Other Funds	(327)	--
(Increase) Decrease in Prepaid Items	1,513	1,777
Increase (Decrease) in Accounts Payable	(620)	(7,398)
Increase (Decrease) in Accrued Liabilities	820	599
Increase (Decrease) in Compensated Absences Payable	(2,840)	1,001
Increase (Decrease) in Due to Other Funds	(7,514)	2,530
Increase (Decrease) in Closure and Postclosure Care Costs	96,942	(68,171)
Net Cash Provided (Used) by Operating Activities	$ (179,723)	$ (269,824)
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets to Governmental Funds	28,000	--

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2014 and 2013

	2014	2013
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 60,977	$ 141,351
Receivables (Net of Allowance for Uncollectibles)		
Accounts	4,700	75
Intergovernmental	431,569	--
Total Current Assets	497,246	141,426
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	2,628,841	1,268,793
Capital Assets Net of Accumulated Depreciation		
Buildings and System	955,778	954,215
Improvements Other Than Buildings	4,448,733	4,448,733
Machinery and Equipment	127,372	127,372
Accumulated Depreciation	(1,718,406)	(1,459,526)
Total Capital Assets Net of Accumulated Depreciation	6,442,318	5,339,587
Total Noncurrent Assets	6,442,318	5,339,587
Total Assets	6,939,564	5,481,013
LIABILITIES		
Current Liabilities		
Accounts Payable	98,930	34,422
Due to Other Funds		
General Fund	45,847	--
Accrued Interest Payable	7,728	--
Total Current Liabilities	152,505	34,422
Noncurrent Liabilities		
Notes Payable	720,688	--
Total Noncurrent Liabilities	720,688	--
Total Liabilities	873,193	34,422
NET POSITION		
Net Investment in Capital Assets	5,721,630	5,339,587
Unrestricted	344,741	107,004
Total Net Position	$ 6,066,371	$ 5,446,591

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2014 and 2013

	2014	2013
OPERATING REVENUES		
Charges for Services	$ 14,710	$ 2,248
Total Operating Revenues	14,710	2,248
OPERATING EXPENSES		
Purchased/Contracted Services	20,953	10,042
Supplies	6,805	781
Depreciation	258,880	230,640
Total Operating Expenses	286,638	241,463
Operating Income (Loss)	(271,928)	(239,215)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	883,504	1,340,878
Interest Revenue	648	615
Contributions and Donations	13,721	50,000
Miscellaneous	--	1,550
Interest	(7,728)	--
Total Nonoperating Revenues (Expenses)	890,145	1,393,043
Income (Loss) Before Contributions and Transfers	618,217	1,153,828
Capital Contributions	--	4,244,647
Transfers In		
SPLOST 2010 Capital Projects Fund	1,563	--
Changes in Net Position	619,780	5,398,475
Net Position - Beginning	5,446,591	48,116
Net Position - Ending	$ 6,066,371	$ 5,446,591

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 10,085	$ 2,173
Payments to Suppliers	(27,758)	(10,573)
Net Cash Provided (Used) by Operating Activities	(17,673)	(8,400)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	--	53,500
Miscellaneous Receipts	--	1,550
Net Cash Provided (Used) by Noncapital Financing Activities	--	55,050
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	1,563	--
Proceeds from Capital Debt	720,688	--
Contributions	13,721	--
Acquisition and Construction of Capital Assets	(1,251,256)	(1,291,408)
Grants	451,935	1,337,378
Net Cash Provided (Used) by Capital and Related Financing Activities	(63,349)	45,970
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	648	615
Net Cash Provided (Used) by Investing Activities	648	615
Net Increase (Decrease) in Cash and Cash Equivalents	(80,374)	93,235
Cash and Cash Equivalents - Beginning of Year	141,351	48,116
Cash and Cash Equivalents - End of Year	$ 60,977	$ 141,351
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (271,928)	$ (239,215)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	258,880	230,640
(Increase) Decrease in Accounts Receivable	(4,625)	(75)
Increase (Decrease) in Accounts Payable	--	250
Net Cash Provided (Used) by Operating Activities	$ (17,673)	$ (8,400)
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ --	$ 4,244,647
Purchase of Capital Assets on Account	110,355	34,172

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 Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2014

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 128,121	$ 269,012	$ 57,960	$ 59,999	$ 13,052	$ 528,144
Total Assets	$ 128,121	$ 269,012	$ 57,960	$ 59,999	$ 13,052	$ 528,144
LIABILITIES						
Due to Others	$ 128,121	$ 269,012	$ 57,960	$ 59,999	$ 13,052	$ 528,144
Total Liabilities	$ 128,121	$ 269,012	$ 57,960	$ 59,999	$ 13,052	$ 528,144

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes		
Real Property	$ 3,550,033	$ 3,608,333
Personal Property	720,145	652,825
Real Estate Transfer (Intangible)	52,102	62,250
Franchise	2,245	2,827
General Sales and Use	961,317	1,079,277
Selective Sales and Use	24,293	18,837
Business		
Insurance Premium	203,279	177,187
Financial Institution	23,788	22,879
Penalties and Interest on Delinquent Taxes	126,064	146,114
	5,663,266	5,770,529
Licenses and Permits		
Business	7,755	7,710
Non-Business	10,452	12,928
Regulatory	46,173	53,401
	64,380	74,039
Intergovernmental	352,472	400,793
Charges for Services		
General Government	912,219	857,545
Public Safety		
Special Police Services	97,684	67,613
Detention and Correction Services	149,247	331,625
Other Public Safety Fees	1,600	2,200
Street and Public Improvements	26,721	22,148
Other Charges for Services	10,399	11,382
	1,197,870	1,292,513
Fines and Forfeitures	1,758,431	1,210,127
Interest Revenue	3,395	4,233
Contributions and Donations	8,571	23,129
Miscellaneous	138,558	99,433
Total Revenues	$ 9,186,943	$ 8,874,796

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	2014	2013
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 63,897	$ 63,771
Purchased/Contracted Services	20,982	18,034
Supplies	19	306
Capital Outlay	3,226	--
Total Governing Body	88,124	82,111
Chief Executive		
Personal Services and Employee Benefits	276,482	311,293
Purchased/Contracted Services	159,436	134,163
Supplies	15,401	12,970
Capital Outlay	6,207	49,461
Other Costs	1,325	1,823
Total Chief Executive	458,851	509,710
Elections		
Personal Services and Employee Benefits	61,770	58,707
Purchased/Contracted Services	39,985	33,643
Supplies	4,407	4,818
Capital Outlay	358	68
Total Elections	106,520	97,236
Tax Commissioner		
Personal Services and Employee Benefits	198,389	161,858
Purchased/Contracted Services	78,607	52,941
Supplies	2,992	3,528
Total Tax Commissioner	279,988	218,327
Tax Assessor		
Personal Services and Employee Benefits	145,678	140,009
Purchased/Contracted Services	57,593	51,106
Supplies	3,580	3,459
Capital Outlay	3,481	6,912
Total Tax Assessor	210,332	201,486
Board of Tax Equalization		
Personal Services and Employee Benefits	2,657	2,622
Purchased/Contracted Services	3,357	497
Total Board of Tax Equalization	6,014	3,119
Risk Management		
Personal Services and Employee Benefits	--	1,927
Purchased/Contracted Services	--	107
Supplies	--	251
Total Risk Management	--	2,285

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	2014	2013
Government Buildings		
Personal Services and Employee Benefits	19,724	--
Purchased/Contracted Services	88,134	59,370
Supplies	47,092	44,153
Capital Outlay	27,671	352
Total Government Buildings	182,621	103,875
General Administration Fees		
Purchased/Contracted Services	12,993	13,092
Total General Administration Fees	12,993	13,092
Total General Government	1,345,443	1,231,241
Judicial		
Superior Court		
Personal Services and Employee Benefits	1,543	323
Purchased/Contracted Services	42,098	48,842
Supplies	174	246
Total Superior Court	43,815	49,411
Clerk of Superior Court		
Personal Services and Employee Benefits	185,520	150,212
Purchased/Contracted Services	42,338	40,794
Supplies	6,400	4,372
Capital Outlay	--	697
Total Clerk of Superior Court	234,258	196,075
District Attorney		
Purchased/Contracted Services	38,132	36,133
Supplies	3,606	3,470
Capital Outlay	979	--
Total District Attorney	42,717	39,603
Magistrate Court		
Personal Services and Employee Benefits	148,087	143,189
Purchased/Contracted Services	14,397	14,217
Supplies	3,102	2,011
Capital Outlay	845	--
Total Magistrate Court	166,431	159,417
Probate Court		
Personal Services and Employee Benefits	146,118	139,037
Purchased/Contracted Services	104,974	88,029
Supplies	10,898	12,722
Capital Outlay	145	4,796
Total Probate Court	262,135	244,584
Juvenile Court		
Purchased/Contracted Services	18,647	21,328
Capital Outlay	23	--
Total Juvenile Court	18,670	21,328

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	2014	2013
Public Defender		
Purchased/Contracted Services	149,782	134,063
Supplies	16,393	16,654
Capital Outlay	689	1,777
Total Public Defender	166,864	152,494
Total Judicial	934,890	862,912
Public Safety		
Sheriff		
Personal Services and Employee Benefits	921,716	817,714
Purchased/Contracted Services	187,829	191,899
Supplies	165,639	166,941
Capital Outlay	322,985	405,682
Total Sheriff	1,598,169	1,582,236
Jail		
Personal Services and Employee Benefits	897,203	868,033
Purchased/Contracted Services	282,813	249,121
Supplies	325,516	349,500
Capital Outlay	8,675	18,647
Total Jail	1,514,207	1,485,301
Traffic Control		
Personal Services and Employee Benefits	31,239	--
Purchased/Contracted Services	123	--
Total Traffic Control	31,362	--
Adult Probation		
Other Costs	5,710	5,545
Total Adult Probation	5,710	5,545
Fire Departments		
Personal Services and Employee Benefits	9,761	14,081
Purchased/Contracted Services	43,711	34,188
Supplies	17,413	42,289
Capital Outlay	138,317	17,502
Other Costs	--	2
Total Fire Departments	209,202	108,062
Emergency Medical Services		
Purchased/Contracted Services	389,524	392,179
Total Emergency Medical Services	389,524	392,179
Coroner/Medical Examiner		
Personal Services and Employee Benefits	17,616	18,415
Purchased/Contracted Services	6,233	12,109
Supplies	206	625
Total Coroner/Medical Examiner	24,055	31,149

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	2014	2013
Emergency Management		
Personal Services and Employee Benefits	5,981	5,457
Purchased/Contracted Services	1,591	20,455
Supplies	75	457
Capital Outlay	--	342
Total Emergency Management	7,647	26,711
Total Public Safety	3,779,876	3,631,183
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	610,748	480,113
Purchased/Contracted Services	198,512	146,152
Supplies	309,142	305,926
Capital Outlay	39,691	71,607
Total Public Works Administration	1,158,093	1,003,798
Fuel Master Gas		
Purchased/Contracted Services	16,957	11,551
Supplies	635,243	588,241
Capital Outlay	--	22,420
Total Fuel Master Gas	652,200	622,212
Total Public Works	1,810,293	1,626,010
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	1,250	1,518
Other Costs	83,200	82,800
Total Public Health Administration	84,450	84,318
Cook Service Center		
Purchased/Contracted Services	1,294	4,021
Supplies	10,062	8,680
Capital Outlay	450	--
Total Cook Service Center	11,806	12,701
Cook Service Center		
Purchased/Contracted Services	1,834	4,720
Total Cook Service Center	1,834	4,720
Welfare Administration		
Purchased/Contracted Services	76	93
Other Costs	3,145	4,722
Total Welfare Administration	3,221	4,815
DFACS Buildings and Plant		
Purchased/Contracted Services	2,031	3,754
Total DFACS Buildings and Plant	2,031	3,754

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	2014	2013
Community Services		
Personal Services and Employee Benefits	38,888	35,593
Purchased/Contracted Services	28,941	26,712
Supplies	12,964	12,336
Capital Outlay	--	1,862
Total Community Services	80,793	76,503
Transportation Services		
Purchased/Contracted Services	7,205	589
Supplies	--	1,058
Capital Outlay	11,135	198,582
Other Costs	177,231	164,390
Total Transportation Services	195,571	364,619
Total Health and Welfare	379,706	551,430
Culture and Recreation		
Library		
Purchased/Contracted Services	6,276	8,734
Other Costs	74,250	74,250
Total Library	80,526	82,984
Total Culture and Recreation	80,526	82,984
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	48,009	37,308
Purchased/Contracted Services	11,537	11,660
Supplies	5,961	6,073
Capital Outlay	--	145
Total Agricultural Resources	65,507	55,186
AG Building Maintenance/Plant		
Purchased/Contracted Services	13,638	1,390
Total AG Building Maintenance/Plant	13,638	1,390
Building/Zoning		
Personal Services and Employee Benefits	49,539	44,386
Purchased/Contracted Services	12,382	11,567
Supplies	4,836	3,048
Capital Outlay	167	1,215
Total Building/Zoning	66,924	60,216
Airport		
Purchased/Contracted Services	14,889	8,943
Supplies	5,523	4,291
Capital Outlay	--	432
Total Airport	20,412	13,666

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2014 and 2013

	2014	2013
Other Housing and Development		
Other Costs	73,676	73,865
Total Other Housing and Development	73,676	73,865
Total Housing and Development	240,157	204,323
Debt Service	35,828	39,085
Total Expenditures	$ 8,606,719	$ 8,229,168

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2014

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 159,644
	159,644
Taxes Collected	
Tax Collections @ 3%	88,083
Tax Collections Greater Than 3%	58,722
	146,805
Percentage of Current Year Taxes Expended	109%

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2014

	Older Americans Act		Community Based	
7/1/2013 - 6/30/2014 Contract AAA-2014-24	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	Total
October-2013	$ 3,617	$ 2,202	$ --	$ 5,819
November-2013	2,996	1,845	--	4,841
December-2013	2,440	1,353	--	3,793
January-2014	1,989	--	--	1,989
February-2014	1,960	--	--	1,960
March-2014	--	--	--	--
April-2014	--	--	--	--
May-2014	--	--	--	--
June-2014	--	--	--	--
	13,002	5,400	--	18,402
7/1/2014 - 6/30/2015 Contract AAA-2015-24				
July-2014	1,499	--	1,819	3,318
August-2014	1,499	--	1,659	3,158
September-2014	1,499	450	945	2,894
	4,497	450	4,423	9,370
Total	$ 17,499	$ 5,850	$ 4,423	$ 27,772

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2014

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2005 - 10/1/2005 - 9/30/2011						
County Projects						
County Buildings	$ 2,160,000	$ 2,714,260	$ 2,714,260	$ --	$ 2,714,260	100%
Solid Waste	1,500,000	2,481,439	2,230,210	251,229	2,481,439	100%
E-911 Equipment	535,000	681,409	681,409	--	681,409	100%
Recreation Facilities	550,000	36,000	36,000	--	36,000	100%
Economic Development	550,000	451,741	451,741	--	451,741	100%
Airport	550,000	617,478	615,074	2,404	617,478	100%
Roads	2,238,332	3,840,335	3,239,708	--	3,239,708	84%
Road Building	500,000	294,292	294,292	--	294,292	100%
City of Adel	1,431,823	1,596,744	1,596,744	--	1,596,744	100%
Town of Cecil	71,497	79,738	79,738	--	79,738	100%
Town of Lenox	239,851	267,504	267,504	--	267,504	100%
Town of Sparks	473,497	528,042	528,042	--	528,042	100%
	$ 10,800,000	$ 13,588,982	$ 12,734,722	$ 253,633	$ 12,988,355	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				$ 2,404		
Transfers Out						
Solid Waste Enterprise Fund				251,229		
				$ 253,633		
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	$ 2,850,000	$ 2,850,000	$ 730,692	$ 546,211	$ 1,276,903	45%
E-911 Equipment	300,000	300,000	15,847	--	15,847	5%
Recreation Facilities	2,500,000	2,500,000	--	--	--	0%
Economic Development	1,000,000	1,000,000	--	333,333	333,333	33%
Airport	500,000	500,000	174,045	508,033	682,078	136%
Roads and Public Facilities	1,400,000	1,400,000	382,547	573,168	955,715	68%
Boys and Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,400,000	424,202	224,012	648,214	46%
Town of Cecil	75,000	75,000	22,726	12,000	34,726	46%
Town of Lenox	225,000	225,000	68,176	36,002	104,178	46%
Town of Sparks	450,000	450,000	171,351	72,004	243,355	54%
	$ 10,800,000	$ 10,800,000	$ 1,989,586	$ 2,304,763	$ 4,294,349	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				$ 2,681,616		
Revenues						
Intergovernmental				(924,627)		
Transfers Out						
Solid Waste Enterprise Fund				546,211		
SPLOST 2010 Capital Projects Fund				1,563		
				$ 2,304,763		

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2014

The amounts reported as prior years expenditures have been restated to reflect the following adjustments:

	Prior Years Expenditures Previously Reported	Adjustments: Amounts Financed By Intergovernmental Revenue	Adjustments: Prior Year Projects Re-categorized	Prior Years Expenditures Restated
SPLOST 2005 - 10/1/2005 - 9/30/2011				
County Projects				
County Buildings	$ 2,714,260	$ --	$ --	$ 2,714,260
Solid Waste	2,230,210	--	--	2,230,210
E-911 Equipment	681,409	--	--	681,409
Recreation Facilities	36,000	--	--	36,000
Economic Development	451,741	--	--	451,741
Airport	615,074	--	--	615,074
Roads	3,840,335	(506,562)	(94,065)	3,239,708
Road Building	294,292	--	--	294,292
City of Adel	1,596,744	--	--	1,596,744
Town of Cecil	79,738	--	--	79,738
Town of Lenox	267,504	--		267,504
Town of Sparks	528,042	--	--	528,042
	$ 13,335,349	$ (506,562)	$ (94,065)	$ 12,734,722
SPLOST 2010 - 10/1/2011 - 9/30/2017				
County Projects				
Solid Waste	$ 730,692	$ --	$ --	$ 730,692
E-911 Equipment	15,847	--	--	15,847
Recreation Facilities	--	--	--	--
Economic Development	--	--	--	--
Airport	174,045	--	--	174,045
Roads and Public Facilities	1,072,808	(690,261)	--	382,547
Boys and Girls Club Building	--	--	--	--
City of Adel	424,202	--	--	424,202
Town of Cecil	22,726	--	--	22,726
Town of Lenox	68,176	--	--	68,176
Town of Sparks	171,351	--	--	171,351
	$ 2,679,847	$ (690,261)	$ --	$ 1,989,586

COOK COUNTY, GEORGIA
Schedule of OneGeorgia Grants
From Inception and for the Year Ended September 30, 2014

Grant # 13-gq-037-1-4717	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
OneGeorgia Authority Grant	$ 308,037	$ --	$ 308,037	$ 308,037
Total Revenues	308,037	--	308,037	308,037
EXPENDITURES				
Airport Terminal	308,037	--	308,037	308,037
Total Expenditures	308,037	--	308,037	308,037
Excess	$ --	$ --	$ --	$ --

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2014

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Grant	10.766	10-037-586000808	$ 71,500
Community Facilities Loan	10.766	10-037-586000808	720,688
			792,188
Rural Business Enterprise Grant	10.769	10-037-586000808	47,571
Total U.S. Department of Agriculture			839,759
U.S. Department of Housing and Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	11p-y-037-1-5396	$ 414,765
Community Development Block Grant	14.228	12q-y-037-1-5525	490,000
Development			904,765
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO13-9021-17-(075)	1,103,666
Airport Improvement Program	20.106	APO14-9017-18-(075)	241,274
			1,344,940
Federal Transit Administration			
Transit Operating Grant	20.509	T004742	141,552
Transit Operating Grant	20.509	T004903	3,309
			144,861
Total U.S. Department of Transportation			1,489,801
U.S. Department of Health and Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Programs for the Aging-Nutrition Services	93.045	AAA-2014-24	17,102
Programs for the Aging-Nutrition Services	93.045	AAA-2015-24	4,947
Total U.S. Department of Health and Human Services			22,049

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2014

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Services	83.516	1833-DR-GA	44,241
			44,241
Hazard Mitigation	97.042	HGMP-1858-0053	14,793
Emergency Performance Grant	97.042	OEM13-039S01	5,164
Total U.S. Department of Homeland Security			64,198
Total Expenditures of Federal Awards			$ 3,320,572

Basis Of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Cook County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

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

To the Board of County Commissioners
Cook County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2014, and the related notes to the financial statements, which collectively comprise Cook County, Georgia's basic financial statements and have issued our report thereon dated March 31, 2015. Our report includes a reference to other auditors who 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 of the financial statements, we considered Cook County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cook County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cook County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and

accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
March 31, 2015

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To The Board of County Commissioners
Cook County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Cook County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Cook County, Georgia's major federal programs for the year ended September 30, 2014. Cook County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Cook County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cook County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cook County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Cook County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of Cook County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cook County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular

A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
March 31, 2015

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	__x__ no
Significant deficiency(ies) identified?	____ yes	__x__ none reported
Noncompliance material to financial statements noted?	____ yes	__x__ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	__x__ no
Significant deficiency(ies) identified?	____ yes	__x__ none reported
Type of auditor's report issued on compliance for major programs:	unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	____ yes	__x__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
20.106	Department of Transportation - Airport Improvement Program
20.509	Department of Transportation - Transit Operating Grant

Dollar threshold used to distinguish between type A and type B programs:	$ 300,000	
Auditee qualified as low-risk auditee?	____ yes	__x__ no

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported