COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2015

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2015

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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, 2015, 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 97.9 percent, 60.2 percent, and 93.5 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, 2015, 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 June 29, 2016, 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
June 29, 2016

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	$ 7,302,576	$ 1,142,194	$ 8,444,770	$ 376,355	$ 8,550
Receivables (Net of Allowance for Uncollectibles)	1,069,064	185,723	1,254,787	23,285	--
Internal Balances	25,324	(25,324)	--	--	--
Prepaid Items	168,707	11,354	180,061	--	--
Restricted Assets					
Cash and Cash Equivalents	736	3,633	4,369	--	--
Capital Assets Not Being Depreciated	1,069,246	1,678,578	2,747,824	--	--
Capital Assets Net of Accumulated Depreciation	13,659,965	11,526,447	25,186,412	395	--
Total Assets	23,295,618	14,522,605	37,818,223	400,035	8,550
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	57,808	--
Total Deferred Outflows of Resources	--	--	--	57,808	--
LIABILITIES					
Accounts Payable	156,806	7,448	164,254	--	--
Accrued Liabilities	85,825	6,687	92,512	--	--
Intergovernmental Payable	173,039	--	173,039	--	--
Accrued Interest Payable	--	3,332	3,332	--	--
Noncurrent Liabilities					
Due Within One Year	23,139	523,365	546,504	16,593	--
Due in More Than One Year	312,223	3,611,854	3,924,077	331,402	--
Total Liabilities	751,032	4,152,686	4,903,718	347,995	--
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	--	--	--	18,750	--
Pension	--	--	--	78,185	--
Total Deferred Inflows of Resources	--	--	--	96,935	--
NET POSITION					
Net Investment in Capital Assets	14,549,211	11,293,994	25,843,205	395	--
Restricted For					
E-911	328,077	--	328,077	--	--
Capital Outlay	2,851,617	--	2,851,617	--	--
Prior Year Program Income	--	--	--	179,901	--
Special Programs	--	--	--	46,487	--
Unrestricted	4,815,681	(924,075)	3,891,606	(213,870)	8,550
Total Net Position	$ 22,544,586	$ 10,369,919	$ 32,914,505	$ 12,913	$ 8,550

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, 2015

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 1,394,142	$ 726,691	$ --	$ --
Judicial	1,123,149	2,279,233	69,724	--
Public Safety	4,380,187	463,335	109,364	204,462
Public Works	2,527,049	28,815	181,629	646,630
Health and Welfare	476,058	--	191,120	67,001
Culture and Recreation	85,501	--	--	--
Housing and Development	1,047,939	67,971	--	838,974
Total Governmental Activities	11,034,025	3,566,045	551,837	1,757,067
Business-type Activities				
Solid Waste	904,022	443,401	--	--
Airport Authority	407,092	70,267	4,000	150,000
Total Business-Type Activities	1,311,114	513,668	4,000	150,000
Total Primary Government	$ 12,345,139	$ 4,079,713	$ 555,837	$ 1,907,067
Component Units				
Board of Health	$ 484,868	$ 179,901	$ 306,833	$ --
Adel/Cook Tourism Authority	25,194	--	33,744	--
Total Component Units	$ 510,062	$ 179,901	$ 340,577	$ --
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 Units	
Governmental Activities	Business-type Activities	Total		Board of Health	Adel/Cook Tourism Authority
$ (667,451)	$ --	$ (667,451)			
1,225,808	--	1,225,808			
(3,603,026)	--	(3,603,026)			
(1,669,975)	--	(1,669,975)			
(217,937)	--	(217,937)			
(85,501)	--	(85,501)			
(140,994)	--	(140,994)			
(5,159,076)	--	(5,159,076)			
--	(460,621)	(460,621)			
--	(182,825)	(182,825)			
--	(643,446)	(643,446)			
(5,159,076)	(643,446)	(5,802,522)			
				$ 1,866	$ --
				--	8,550
				1,866	8,550
4,373,349	--	4,373,349		--	--
1,579	--	1,579		--	--
3,195,737	--	3,195,737		--	--
162,819	--	162,819		--	--
223,635	225,000	448,635		--	--
115,067	--	115,067		--	--
6,145	2,711	8,856		--	--
96,966	1,689	98,655		--	--
70,368	--	70,368		--	--
(1,851,784)	1,851,784	--		--	--
6,393,881	2,081,184	8,475,065		--	--
1,234,805	1,437,738	2,672,543		1,866	8,550
21,309,781	8,932,181	30,241,962		11,047	--
$ 22,544,586	$ 10,369,919	$ 32,914,505		$ 12,913	$ 8,550

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2015

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 3,801,983	$ 2,090,416	$ 1,410,177	$ 7,302,576
Restricted Assets				
Cash and Cash Equivalents	736	--	--	736
Receivables (Net of Allowance for Uncollectibles)	531,625	467,864	69,575	1,069,064
Due from Other Funds	28,659	87,425	37,728	153,812
Total Assets	$ 4,363,003	$ 2,645,705	$ 1,517,480	$ 8,526,188
LIABILITIES				
Accounts Payable	$ 151,413	$ 3,302	$ 2,091	$ 156,806
Accrued Liabilities	77,845	--	7,980	85,825
Intergovernmental Payable	--	30,279	142,760	173,039
Due to Other Funds	128,273	--	215	128,488
Total Liabilities	357,531	33,581	153,046	544,158
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	83,241	--	--	83,241
Total Deferred Inflows of Resources	83,241	--	--	83,241
FUND BALANCES				
Restricted	--	2,612,124	573,452	3,185,576
Assigned	--	--	897,277	897,277
Unassigned	3,922,231	--	(106,295)	3,815,936
Total Fund Balances	3,922,231	2,612,124	1,364,434	7,898,789
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,363,003	$ 2,645,705	$ 1,517,480	
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.				14,729,211
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				83,241
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				168,707
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Notes Payable			(180,000)	
Compensated Absences			$ (155,362)	
Total long-term liabilities				(335,362)
Net Position of Governmental Activities				$ 22,544,586

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, 2015

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 5,737,303	$ 1,771,241	$ 548,505	$ 8,057,049
Licenses and Permits	85,927	--	--	85,927
Intergovernmental	536,001	1,642,477	113,700	2,292,178
Charges for Services	924,174	--	208,447	1,132,621
Fines and Forfeitures	1,889,308	--	415,962	2,305,270
Investment Income	4,250	13,814	1,895	19,959
Contributions and Donations	2,912	--	--	2,912
Miscellaneous	139,193	--	--	139,193
Total Revenues	9,319,068	3,427,532	1,288,509	14,035,109
EXPENDITURES				
Current				
General Government	1,280,196	--	--	1,280,196
Judicial	1,080,380	--	39,137	1,119,517
Public Safety	3,555,954	--	514,007	4,069,961
Public Works	1,728,233	--	--	1,728,233
Health and Welfare	373,555	--	--	373,555
Culture and Recreation	85,577	--	--	85,577
Housing and Development	287,048	166,667	612,230	1,065,945
Capital Outlay	--	852,227	619,561	1,471,788
Intergovernmental	--	352,633	--	352,633
Total Expenditures	8,390,943	1,371,527	1,784,935	11,547,405
Excess (Deficiency) of Revenues Over (Under) Expenditures	928,125	2,056,005	(496,426)	2,487,704
OTHER FINANCING SOURCES (USES)				
Transfers In	75,759	88,132	150,000	313,891
Transfers Out	(237,425)	(465,705)	(75,759)	(778,889)
Proceeds of Capital Asset Dispositions	708	5,000	--	5,708
Notes Payable	180,000	--	--	180,000
Insurance Recoveries	93,772	--	--	93,772
Total Other Financing Sources (Uses)	112,814	(372,573)	74,241	(185,518)
Net Change in Fund Balances	1,040,939	1,683,432	(422,185)	2,302,186
Fund Balances - Beginning	2,881,292	928,692	1,786,619	5,596,603
Fund Balances - Ending	$ 3,922,231	$ 2,612,124	$ 1,364,434	$ 7,898,789

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, 2015

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*	$ 2,302,186
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,553,414
Depreciation Expense	(1,035,923)
	517,491
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	(271,738)
Accumulated Depreciation	134,526
Trade-Ins	108,100
Capital Assets Reassigned to Enterprise Funds	(1,386,786)
	(1,415,898)
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	15,137
	15,137
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*.	
Debt Issued or Incurred	
Issuance of Notes Payable	(180,000)
	(180,000)
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	(14,589)
Prepaid Items	10,478
	(4,111)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,234,805

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2015

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 1,041,271	$ 100,923	$ 1,142,194
Receivables	35,723	150,000	185,723
Due from Other Funds	3,120	--	3,120
Prepaid Items	11,354	--	11,354
Restricted Assets			
Cash and Cash Equivalents	--	3,633	3,633
Total Current Assets	1,091,468	254,556	1,346,024
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	--	1,678,578
Capital Assets Net of Accumulated Depreciation	4,001,909	7,524,538	11,526,447
Total Noncurrent Assets	5,680,487	7,524,538	13,205,025
Total Assets	6,771,955	7,779,094	14,551,049
LIABILITIES			
Current Liabilities			
Accounts Payable	7,448	--	7,448
Accrued Liabilities	6,408	279	6,687
Due to Other Funds	28,444	--	28,444
Accrued Interest Payable	--	3,332	3,332
Notes Payable	453,720	44,645	498,365
Closure and Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	521,020	48,256	569,276
Noncurrent Liabilities			
Compensated Absences	7,146	--	7,146
Notes Payable	953,697	458,969	1,412,666
Closure and Post-Closure Care Costs	2,192,042	--	2,192,042
Total Noncurrent Liabilities	3,152,885	458,969	3,611,854
Total Liabilities	3,673,905	507,225	4,181,130
NET POSITION			
Net Investment in Capital Assets	4,273,070	7,020,924	11,293,994
Unrestricted	(1,175,020)	250,945	(924,075)
Total Net Position	$ 3,098,050	$ 7,271,869	$ 10,369,919

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, 2015

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 425,901	$ 70,267	$ 496,168
Other	17,500	--	17,500
Total Operating Revenues	443,401	70,267	513,668
OPERATING EXPENSES			
Personal Services and Employee Benefits	286,539	279	286,818
Purchased/Contracted Services	294,130	4,791	298,921
Supplies	77,999	69,950	147,949
Depreciation	190,858	304,567	495,425
Total Operating Expenses	849,526	379,587	1,229,113
Operating Income (Loss)	(406,125)	(309,320)	(715,445)
NONOPERATING REVENUES (EXPENSES)			
Taxes	225,000	--	225,000
Intergovernmental	--	154,000	154,000
Interest Revenue	2,156	555	2,711
Miscellaneous	--	1,689	1,689
Interest	(54,496)	(27,505)	(82,001)
Total Nonoperating Revenues (Expenses)	172,660	128,739	301,399
Income (Loss) Before Contributions and Transfers	(233,465)	(180,581)	(414,046)
Capital Contributions	--	1,386,786	1,386,786
Transfers In	465,705	--	465,705
Transfers Out	--	(707)	(707)
Changes in Net Position	232,240	1,205,498	1,437,738
Net Position - Beginning	2,865,810	6,066,371	8,932,181
Net Position - Ending	$ 3,098,050	$ 7,271,869	$ 10,369,919

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, 2015

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 445,016	$ 74,967	$ 519,983
Payments to Suppliers	(222,716)	(109,163)	(331,879)
Payments to Employees	(285,533)	--	(285,533)
Net Cash Provided (Used) by Operating Activities	(63,233)	(34,196)	(97,429)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	--	4,000	4,000
Taxes	225,000	--	225,000
Transfers to Other Funds	--	(707)	(707)
Due to Other Funds	28,444	--	28,444
Miscellaneous Receipts	--	1,689	1,689
Net Cash Provided (Used) by Noncapital Financing Activities	253,444	4,982	258,426
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	465,705	--	465,705
Proceeds from Capital Debt	--	134,315	134,315
Acquisition and Construction of Capital Assets	--	(110,356)	(110,356)
Principal Paid on Capital Debt	(438,969)	(351,389)	(790,358)
Interest Paid on Capital Debt	(54,496)	(31,901)	(86,397)
Grants	--	431,569	431,569
Net Cash Provided (Used) by Capital and Related Financing Activities	(27,760)	72,238	44,478
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	2,342	555	2,897
Net Cash Provided (Used) by Investing Activities	2,342	555	2,897
Net Increase (Decrease) in Cash and Cash Equivalents	164,793	43,579	208,372
Cash and Cash Equivalents - Beginning of Year	876,478	60,977	937,455
Cash and Cash Equivalents - End of Year	$ 1,041,271	$ 104,556	$ 1,145,827
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (406,125)	$ (309,320)	$ (715,445)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	190,858	304,567	495,425
(Increase) Decrease in Accounts Receivable	1,615	4,700	6,315
(Increase) Decrease in Due from Other Funds	(2,793)	--	(2,793)
(Increase) Decrease in Prepaid Items	(961)	--	(961)
Increase (Decrease) in Accounts Payable	(2,951)	(34,422)	(37,373)
Increase (Decrease) in Accrued Liabilities	3,307	279	3,586
Increase (Decrease) in Compensated Absences Payable	492	--	492
Increase (Decrease) in Closure and Postclosure Care Costs	153,325	--	153,325
Net Cash Provided (Used) by Operating Activities	$ (63,233)	$ (34,196)	$ (97,429)
Total Noncash Investing, Capital and Financing Activities			
Transfer of Capital Assets from Governmental Funds	$ --	$ 1,386,786	$ 1,386,786

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, 2015

	Agency Funds
ASSETS	
Cash	$ 465,426
Total Assets	$ 465,426
LIABILITIES	
Due to Others	$ 465,426
Total Liabilities	$ 465,426

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 Units

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

The Adel/Cook County Tourism Authority (Authority) develops and directs projects which support and promote tourism in the Adel/Cook County area. The Authority board consists of seven members, including two members appointed by the Board of County Commissioners, two members appointed by the Mayor and Council of the City of Adel, and three members appointed by the Board of Directors of the Adel Industrial Development Authority. Separate financial statements are not issued for the Authority.

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 18, 2014, payable December 20, 2014, and attached as an enforceable lien on property as of January 1, 2014. The billings are considered past due after December 20, 2014, 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. 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	$ 240,788	$ 255,973	$ (15,185)
District Attorney	46,493	174,929	(128,436)
Transportation Services	150,263	187,079	(36,816)
Adel/Cook Recreation LOST Special Revenue Fur	419,900	459,065	(39,165)

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2015:

Adel/Cook Recreation LOST Special Revenue Fund	$ 106,295

III. DETAILED NOTES ON ALL ACTIVITIES AND 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, 2015, the County's entire bank balance was insured and collateralized with securities held by the pledging institution's trust department or agent in the County's name.

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	$ --	$ --	$ --	$ 302	$ --	$ 302
Taxes	106,462	--	--	--	--	106,462
Accounts	--	--	54,443	35,421	--	89,864
Intergovernmental	431,470	467,864	15,132	--	150,000	1,064,466
Other	6,062	--	--	--	--	6,062
Gross Receivables	543,994	467,864	69,575	35,723	150,000	1,267,156
Less: Allowance for Uncollectibles	(12,369)	--	--	--	--	(12,369)
	$ 531,625	$ 467,864	$ 69,575	$ 35,723	$ 150,000	$ 1,254,787

C. Capital Assets

Capital asset activity for the year ended September 30, 2015, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 227,043	$ 836,621	$ --	$ 1,063,664
Construction in Progress	1,908,649	280,997	(2,184,064)	5,582
Total Capital Assets, Not Being Depreciated	2,135,692	1,117,618	(2,184,064)	1,069,246
Capital Assets, Being Depreciated:				
Buildings	12,636,163	806,922	--	13,443,085
Infrastructure	4,500,918	--	--	4,500,918
Improvements Other Than Buildings	69,165	--	--	69,165
Machinery and Equipment	5,759,022	534,252	(271,738)	6,021,536
Total Capital Assets, Being Depreciated	22,965,268	1,341,174	(271,738)	24,034,704
Less Accumulated Depreciation For:				
Buildings	(5,355,919)	(415,989)	--	(5,771,908)
Infrastructure	(783,264)	(123,190)	--	(906,454)
Improvements Other Than Buildings	(38,785)	(4,340)	--	(43,125)
Machinery and Equipment	(3,295,374)	(492,404)	134,526	(3,653,252)
Total Accumulated Depreciation	(9,473,342)	(1,035,923)	134,526	(10,374,739)
Total Capital Assets, Being Depreciated, Net	13,491,926	305,251	(137,212)	13,659,965
Governmental Activities Capital Assets, Net	$ 15,627,618	$ 1,422,869	$ (2,321,276)	$ 14,729,211

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in Progress	2,628,841	--	(2,628,841)	--
Total Capital Assets, Not Being Depreciated	4,307,419	--	(2,628,841)	1,678,578
Capital Assets, Being Depreciated:				
Buildings and System	960,206	1,154,951	--	2,115,157
Improvements Other Than Buildings	11,951,215	2,860,677	--	14,811,892
Machinery and Equipment	1,247,648	--	--	1,247,648
Total Capital Assets, Being Depreciated	14,159,069	4,015,628	--	18,174,697
Less Accumulated Depreciation For:				
Buildings and System	(124,129)	(48,623)	--	(172,752)
Improvements Other Than Buildings	(4,986,359)	(396,628)	--	(5,382,987)
Machinery and Equipment	(1,042,337)	(50,174)	--	(1,092,511)
Total Accumulated Depreciation	(6,152,825)	(495,425)	--	(6,648,250)
Total Capital Assets, Being Depreciated, Net	8,006,244	3,520,203	--	11,526,447
Business-Type Activities Capital Assets, Net	$ 12,313,663	$ 3,520,203	$ (2,628,841)	$ 13,205,025

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

Governmental activities	
General Government	$ 113,492
Judicial	1,000
Public Safety	467,864
Public Works	343,226
Health and Welfare	102,882
Housing & Development	7,459
Total Depreciation Expense	$ 1,035,923
Business-type activities	
Solid Waste/Landfill	$ 190,858
Airport Authority	304,567
Total Depreciation Expense	$ 495,425

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2015 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 215
General Fund	Solid Waste Enterprise Fund	28,444
SPLOST 2010 Capital Projects Fund	General Fund	87,425
Nonmajor Governmental Funds	General Fund	37,728
Solid Waste Enterprise Fund	General Fund	3,120
		$ 156,932

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 General Fund owes the SPLOST 2010 Fund $87,425 for a transfer of insurance proceeds paid by the General Fund in the subsequent year. The General Fund owes the Adel/Cook Recreation LOST Fund $32,284 in Local Option Sales Tax proceeds.

Interfund Transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 75,759
SPLOST 2010 Capital Projects Fund	General Fund	87,425
SPLOST 2010 Capital Projects Fund	Airport Authority Enterprise Fund	707
Nonmajor Governmental Funds	General Fund	150,000
Solid Waste Enterprise Fund	SPLOST 2010 Capital Projects Fund	465,705
		$ 779,596

A Nonmajor Special Revenue Fund transferred $75,000 to the General Fund to finance jail operations. The General Fund transferred insurance proceeds of $87,425 to the SPLOST 2010 Fund. The General Fund transferred $150,000 to a Nonmajor Special Revenue Fund to finance E-911 operations. The SPLOST 2010 Fund transferred $465,705 to

the Solid Waste Fund to finance special sales tax projects. Governmental Funds transferred capital assets of $1,386,786 to the Airport Authority Fund.

E. Long-Term Debt

Notes Payable

The County borrowed $180,000 at 3.5% interest from the U.S. Department of Agriculture for the purchase of fire trucks. The loan is payable in annual payments of $29,429 over seven years beginning June 12, 2016. At September 30, 2015, the outstanding balance on this note was $180,000.

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, 2015, the outstanding balance on this note was $1,407,417.

The County has obtained financing with the U.S. Department of Agriculture for construction of hangars at the airport. The revised loan amount is for $855,003 and annual payments of $62,271 will begin March 7, 2016 for thirty years at 3.5% interest per year. On July 23, 2015, the County made a lump sum payment of $362,621 on the note and, at September 30, 2015, the outstanding balance on this note was $503,614.

Debt service requirements to maturity for the note payable as of September 30, 2015 were as follows:

Year Ending	Governmental Activities			Business-type Activities		
September 30	Principal	Interest	Total	Principal	Interest	Total
2016	$ 23,139	$ 6,300	$ 29,439	$ 498,365	$ 57,369	$ 555,734
2017	23,949	5,490	29,439	515,175	40,559	555,734
2018	24,787	4,652	29,439	532,553	23,181	555,734
2019	25,655	3,784	29,439	49,498	12,773	62,271
2020	26,552	2,887	29,439	51,231	11,040	62,271
2021 - 2025	55,918	2,960	58,878	264,209	27,018	291,227
Total	$ 180,000	$ 26,073	$ 206,073	$ 1,911,031	$ 171,940	$ 2,082,971

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 140,773	$ 110,205	$ (95,616)	$ 155,362	$ --
Notes Payable	--	180,000	--	180,000	23,139
	$ 140,773	$ 290,205	$ (95,616)	$ 335,362	$ 23,139
Business-type Activities:					
Compensated Absences	$ 6,654	$ 5,548	$ (5,056)	$ 7,146	$ --
Notes Payable	2,567,074	134,315	(790,358)	1,911,031	498,365
Closure and Post-Closure Care Costs	2,063,717	153,325	--	2,217,042	25,000
	$ 4,637,445	$ 293,188	$ (795,414)	$ 4,135,219	$ 523,365

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

F. 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, 2015 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, 2015 the County did not contribute to the plan and employee deferrals were $30,432.

G. Restricted Assets

The balances of the restricted asset accounts of the governmental and enterprise funds were as follows:

	Governmental Activities	Business-type Activities
USDA Loan Reserve	$ 736	$ 3,633

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, 2015 is $2,217,042. Included in this amount is $1,275,551, which is based on 100% usage of filled sites. The remaining balance of $941,491 represents the cumulative amount reported to date based on the use of 35% 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 $4,164,550 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 46 years and the C&D landfill is 235 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

I. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2015 were as follows:

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Safety	$ --	$ --	$ 333,959	$ 333,959
Capital Outlay	--	2,612,124	239,493	2,851,617
	--	2,612,124	573,452	3,185,576
Assigned				
Public Safety	--	--	887,764	887,764
Housing and Development	--	--	9,513	9,513
	--	--	897,277	897,277
Unassigned, Reported In				
General Fund	3,922,231	--	--	3,922,231
Special Revenue Funds	--	--	(106,295)	(106,295)
	3,922,231	--	(106,295)	3,815,936
Total Fund Balances	$ 3,922,231	$ 2,612,124	$ 1,364,434	$ 7,898,789

J. 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, $35,385,031 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.

K. 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.

L. 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, 2015, the County paid $10,689 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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 5,631,450	$ 5,570,350	$ 5,737,303	$ 166,953
Licenses and Permits	65,100	83,950	85,927	1,977
Intergovernmental	297,000	490,900	536,001	45,101
Charges for Services	1,112,390	911,290	924,174	12,884
Fines and Forfeitures	1,564,000	1,658,000	1,889,308	231,308
Interest Revenue	3,500	3,500	4,250	750
Contributions and Donations	1,400	1,400	2,912	1,512
Miscellaneous	92,000	135,000	139,193	4,193
Total Revenues	8,766,840	8,854,390	9,319,068	464,678
EXPENDITURES				
Governing Body	81,840	92,216	88,647	3,569
Chief Executive	697,995	588,472	522,653	65,819
Elections	121,585	115,346	113,257	2,089
Tax Commissioner	255,900	240,788	255,973	(15,185)
Tax Assessor	229,280	222,005	217,396	4,609
Board of Tax Equalization	6,000	3,795	3,593	202
Government Buildings	120,940	146,208	138,946	7,262
General Administration Fees	15,000	13,220	13,218	2
Superior Court	75,000	39,718	39,205	513
Clerk of Superior Court	248,550	253,440	246,282	7,158
District Attorney	47,750	46,493	174,929	(128,436)
Magistrate Court	173,575	179,231	175,899	3,332
Probate Court	265,640	276,462	269,662	6,800
Juvenile Court	33,945	27,715	27,437	278
Public Defender	158,000	150,496	146,966	3,530
Sheriff	1,531,035	1,603,401	1,569,302	34,099
Jail	1,538,270	1,561,135	1,488,665	72,470
Adult Probation	5,000	4,730	4,286	444
Fire Departments	61,725	21,103	21,100	3
Chaserville VFD	8,475	6,553	6,381	172
Cecil VFD	8,110	9,093	8,705	388
Pine Valley VFD	9,500	17,079	17,058	21
Lenox VFD	8,295	8,668	8,194	474
Sparks VFD	8,295	5,557	5,513	44
Eastside VFD	8,340	66,715	66,692	23
Emergency Medical Services	393,000	388,488	324,248	64,240
Coroner/Medical Examiner	29,880	31,662	28,497	3,165
Emergency Management	15,360	7,600	7,313	287
Public Works Administration	1,192,950	1,367,170	1,286,187	80,983
Fuel Master Gas	750,000	525,113	442,046	83,067
Public Health Administration	84,700	84,595	84,555	40
Cook Service Center	9,000	11,864	11,787	77
Cook Service Center	5,300	3,476	3,424	52
Welfare Administration	5,200	8,583	8,351	232
DFACS Buildings and Plant	2,700	4,723	4,449	274
Community Services	72,900	78,223	73,910	4,313
Transportation Services	205,000	150,263	187,079	(36,816)
Library	83,695	86,400	85,577	823
Agricultural Resources	75,635	69,558	68,240	1,318
AG Building Maintenance/Plant	3,000	3,133	3,028	105
Building/Zoning	75,475	120,265	118,551	1,714
Airport	10,000	24,860	23,742	1,118
Total Expenditures	8,731,840	8,665,615	8,390,943	274,672

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,000	188,775	928,125	739,350
OTHER FINANCING SOURCES (USES)				
Transfers In	80,000	80,000	75,759	(4,241)
Transfers Out				
E-911 Special Revenue Fund	(125,000)	(150,000)	(150,000)	--
Adel/Cook Recreation LOST	--	(128,775)	--	128,775
SPLOST 2010 Capital Projects Fund	--	--	(87,425)	(87,425)
Proceeds of Capital Asset Dispositions	--	--	708	708
Notes Payable	--	--	180,000	180,000
Insurance Recoveries	10,000	10,000	93,772	83,772
Total Other Financing Sources (Uses)	(35,000)	(188,775)	112,814	301,589
Net Change in Fund Balances	--	--	1,040,939	1,040,939
Fund Balances - Beginning	2,881,292	2,881,292	2,881,292	--
Fund Balances - Ending	$ 2,881,292	$ 2,881,292	$ 3,922,231	$ 1,040,939

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	$ 88,647	$ --	$ 88,647
Chief Executive	522,653	(73,487)	449,166
Elections	113,257	--	113,257
Tax Commissioner	255,973	--	255,973
Tax Assessor	217,396	--	217,396
Board of Tax Equalization	3,593	--	3,593
Government Buildings	138,946	--	138,946
General Administration Fees	13,218	--	13,218
	1,353,683	(73,487)	1,280,196
Judicial	1,080,380	--	1,080,380
Public Safety	3,555,954	--	3,555,954
Public Works			
Public Works Administration	1,286,187	--	1,286,187
Fuel Master Gas	442,046	--	442,046
	1,728,233	--	1,728,233
Health and Welfare	373,555	--	373,555
Culture and Recreation	85,577	--	85,577
Housing and Development			
Agricultural Resources	68,240	--	68,240
AG Building Maintenance/Plant	3,028	--	3,028
Building/Zoning	118,551	--	118,551
Airport	23,742	--	23,742
Other Housing and Development	--	73,487	73,487
	213,561	73,487	287,048
Total Expenditures	8,390,943	--	8,390,943
OTHER FINANCING USES			
Transfers Out	237,425	--	237,425
Total	$ 8,628,368	$ --	$ 8,628,368

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, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 3,801,983	$ 2,314,723
Restricted Assets		
Cash and Cash Equivalents	736	--
Receivables (Net of Allowance for Uncollectibles)		
Taxes	94,093	83,678
Intergovernmental	431,470	231,439
Other	6,062	97,735
Due from Other Funds		
SPLOST 2005 Capital Projects Fund	--	228
E-911 Special Revenue Fund	215	--
Grant Special Revenue Fund	--	88,079
SPLOST 2010 Capital Projects Fund	--	312,214
Solid Waste Enterprise Fund	28,444	--
Airport Authority Enterprise Fund	--	45,847
Total Assets	$ 4,363,003	$ 3,173,943
LIABILITIES		
Accounts Payable	$ 151,413	$ 152,576
Accrued Liabilities	77,845	39,800
Due to Other Funds		
E-911 Special Revenue Fund	5,444	960
Adel/Cook Recreation LOST	32,284	30,884
SPLOST 2010 Capital Projects Fund	87,425	--
Solid Waste Enterprise Fund	3,120	327
Total Liabilities	357,531	224,547
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	83,241	68,104
Total Deferred Inflows of Resources	83,241	68,104
FUND BALANCES		
Unassigned	3,922,231	2,881,292
Total Fund Balances	3,922,231	2,881,292
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,363,003	$ 3,173,943

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 5,737,303	$ 5,663,266
Licenses and Permits	85,927	64,380
Intergovernmental	536,001	352,472
Charges for Services	924,174	1,197,870
Fines and Forfeitures	1,889,308	1,758,431
Interest Revenue	4,250	3,395
Contributions and Donations	2,912	8,571
Miscellaneous	139,193	138,558
Total Revenues	9,319,068	9,186,943
EXPENDITURES		
Current		
General Government	1,280,196	1,345,443
Judicial	1,080,380	934,890
Public Safety	3,555,954	3,779,876
Public Works	1,728,233	1,810,293
Health and Welfare	373,555	379,706
Culture and Recreation	85,577	80,526
Housing and Development	287,048	240,157
Debt Service	--	35,828
Total Expenditures	8,390,943	8,606,719
Excess (Deficiency) of Revenues Over (Under) Expenditures	928,125	580,224
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	75,000	--
Grant Special Revenue Fund	759	--
Transfers Out		
SPLOST 2005 Capital Projects Fund	--	(94,065)
E-911 Special Revenue Fund	(150,000)	(150,000)
SPLOST 2010 Capital Projects Fund	(87,425)	--
Proceeds of Capital Asset Dispositions	708	21,000
Notes Payable	180,000	--
Insurance Recoveries	93,772	139,150
Total Other Financing Sources (Uses)	112,814	(83,915)
Net Change in Fund Balances	1,040,939	496,309
Fund Balances - Beginning	2,881,292	2,384,983
Fund Balances - Ending	$ 3,922,231	$ 2,881,292

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 2,090,416	$ 1,601,828
Receivables		
Intergovernmental	467,864	145,492
Due from Other Funds		
General Fund	87,425	--
Total Assets	$ 2,645,705	$ 1,747,320
LIABILITIES		
Accounts Payable	$ 3,302	$ 477,219
Intergovernmental Payable	30,279	28,967
Due to Other Funds		
General Fund	--	312,442
Total Liabilities	33,581	818,628
FUND BALANCES		
Restricted	2,612,124	928,692
Total Fund Balances	2,612,124	928,692
Total Liabilities and Fund Balances	$ 2,645,705	$ 1,747,320

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 1,771,241	$ 1,727,965
Intergovernmental	1,642,477	924,627
Interest Revenue	13,814	12,172
Total Revenues	3,427,532	2,664,764
EXPENDITURES		
Current		
Housing and Development	166,667	333,333
Capital Outlay	852,227	2,004,264
Intergovernmental	352,633	344,019
Total Expenditures	1,371,527	2,681,616
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,056,005	(16,852)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	87,425	--
Airport Authority Enterprise Fund	707	--
Transfers Out		
SPLOST 2005 Capital Projects Fund	--	(6,796)
Solid Waste Enterprise Fund	(465,705)	(546,211)
Airport Authority Enterprise Fund	--	(1,563)
Proceeds of Capital Asset Dispositions	5,000	--
Total Other Financing Sources (Uses)	(372,573)	(554,570)
Net Change in Fund Balances	1,683,432	(571,422)
Fund Balances - Beginning	928,692	1,500,114
Fund Balances - Ending	$ 2,612,124	$ 928,692

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, 2015

	Special Revenue Funds			
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education	E-911
ASSETS				
Cash and Cash Equivalents	$ 769,663	$ 24,523	$ 78,446	$ 293,863
Receivables	14,228	--	904	44,938
Due from Other Funds	--	--	--	5,444
Total Assets	$ 783,891	$ 24,523	$ 79,350	$ 344,245
LIABILITIES				
Accounts Payable	$ --	$ --	$ --	$ 2,091
Accrued Liabilities	--	--	--	7,980
Intergovernmental Payable	--	--	--	--
Due to Other Funds	--	--	--	215
Total Liabilities	--	--	--	10,286
FUND BALANCES				
Restricted	--	--	--	333,959
Assigned	783,891	24,523	79,350	--
Unassigned	--	--	--	--
Total Fund Balances	783,891	24,523	79,350	333,959
Total Liabilities and Fund Balances	$ 783,891	$ 24,523	$ 79,350	$ 344,245

					Capital Projects Funds		
Grant	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	SPLOST 2005	Total	Total Nonmajor Governmental Funds
$ --	$ 8	$ 4,181	$ 1,170,684	$ 239,493	$ 239,493	$ 1,410,177
--	9,505	--	69,575	--	--	69,575
--	--	32,284	37,728	--	--	37,728
$ --	$ 9,513	$ 36,465	$ 1,277,987	$ 239,493	$ 239,493	$ 1,517,480
$ --	$ --	$ --	$ 2,091	$ --	$ --	$ 2,091
--	--	--	7,980	--	--	7,980
--	--	142,760	142,760	--	--	142,760
--	--	--	215	--	--	215
--	--	142,760	153,046	--	--	153,046
--	--	--	333,959	239,493	239,493	573,452
--	9,513	--	897,277	--	--	897,277
--	--	(106,295)	(106,295)	--	--	(106,295)
--	9,513	(106,295)	1,124,941	239,493	239,493	1,364,434
$ --	$ 9,513	$ 36,465	$ 1,277,987	$ 239,493	$ 239,493	$ 1,517,480

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2015

	Special Revenue Funds			
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education	E-911
REVENUES				
Taxes	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	103,700
Charges for Services	--	--	--	208,447
Fines and Forfeitures	328,669	26,037	61,256	--
Interest Revenue	773	--	347	452
Total Revenues	329,442	26,037	61,603	312,599
EXPENDITURES				
Current				
Judicial	--	--	39,137	--
Public Safety	--	11,706	--	502,301
Housing and Development	--	--	--	--
Capital Outlay	--	11,509	--	5,910
Total Expenditures	--	23,215	39,137	508,211
Excess (Deficiency) of Revenues Over (Under) Expenditures	329,442	2,822	22,466	(195,612)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	150,000
Transfers Out	(75,000)	--	--	--
Total Other Financing Sources (Uses)	(75,000)	--	--	150,000
Net Change in Fund Balances	254,442	2,822	22,466	(45,612)
Fund Balances - Beginning	529,449	21,701	56,884	379,571
Fund Balances - Ending	$ 783,891	$ 24,523	$ 79,350	$ 333,959

					Capital Projects Funds		
Grant	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	SPLOST 2005	Total	Total Nonmajor Governmental Funds
$ --	$ 140,698	$ 407,807	$ 548,505	$ --	$ --	$ 548,505
10,000	--	--	113,700	--	--	113,700
--	--	--	208,447	--	--	208,447
--	--	--	415,962	--	--	415,962
--	79	244	1,895	--	--	1,895
10,000	140,777	408,051	1,288,509	--	--	1,288,509
--	--	--	39,137	--	--	39,137
--	--	--	514,007	--	--	514,007
--	153,165	459,065	612,230	--	--	612,230
10,000	--	--	27,419	592,142	592,142	619,561
10,000	153,165	459,065	1,192,793	592,142	592,142	1,784,935
--	(12,388)	(51,014)	95,716	(592,142)	(592,142)	(496,426)
--	--	--	150,000	--	--	150,000
(759)	--	--	(75,759)	--	--	(75,759)
(759)	--	--	74,241	--	--	74,241
(759)	(12,388)	(51,014)	169,957	(592,142)	(592,142)	(422,185)
759	21,901	(55,281)	954,984	831,635	831,635	1,786,619
$ --	$ 9,513	$ (106,295)	$ 1,124,941	$ 239,493	$ 239,493	$ 1,364,434

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 769,663	$ 512,565
Receivables		
Intergovernmental	14,228	16,884
Total Assets	$ 783,891	$ 529,449
FUND BALANCES		
Assigned	$ 783,891	$ 529,449
Total Fund Balances	$ 783,891	$ 529,449

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 328,669	$ 308,073
Interest Revenue	773	402
Total Revenues	329,442	308,475
EXPENDITURES		
Current		
Public Safety	--	34
Capital Outlay	--	10,032
Total Expenditures	--	10,066
Excess (Deficiency) of Revenues Over (Under) Expenditures	329,442	298,409
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(75,000)	--
Total Other Financing Sources (Uses)	(75,000)	--
Net Change in Fund Balances	254,442	298,409
Fund Balances - Beginning	529,449	231,040
Fund Balances - Ending	$ 783,891	$ 529,449

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 250,000	$ 328,669	$ 78,669
Interest Revenue	--	773	773
Total Revenues	250,000	329,442	79,442
Excess (Deficiency) of Revenues Over (Under) Expenditures	250,000	329,442	79,442
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(250,000)	(75,000)	175,000
Total Other Financing Sources (Uses)	(250,000)	(75,000)	175,000
Net Change in Fund Balances	--	254,442	254,442
Fund Balances - Beginning	529,449	529,449	--
Fund Balances - Ending	$ 529,449	$ 783,891	$ 254,442

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 24,523	$ 21,701
Total Assets	$ 24,523	$ 21,701
FUND BALANCES		
Assigned	$ 24,523	$ 21,701
Total Fund Balances	$ 24,523	$ 21,701

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Charges for Services	$ --	$ 80
Fines and Forfeitures	26,037	13,020
Total Revenues	26,037	13,100
EXPENDITURES		
Current		
Public Safety	11,706	11,932
Capital Outlay	11,509	8,350
Total Expenditures	23,215	20,282
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,822	(7,182)
Net Change in Fund Balances	2,822	(7,182)
Fund Balances - Beginning	21,701	28,883
Fund Balances - Ending	$ 24,523	$ 21,701

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 26,037	$ 26,037
Miscellaneous	45,000	--	(45,000)
Total Revenues	45,000	26,037	(18,963)
EXPENDITURES			
Current			
Public Safety	45,000	11,706	33,294
Capital Outlay	--	11,509	(11,509)
Total Expenditures	45,000	23,215	21,785
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	2,822	2,822
Net Change in Fund Balances	--	2,822	2,822
Fund Balances - Beginning	21,701	21,701	--
Fund Balances - Ending	$ 21,701	$ 24,523	$ 2,822

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 78,446	$ 61,983
Receivables		
Intergovernmental	904	188
Total Assets	$ 79,350	$ 62,171
LIABILITIES		
Accounts Payable	$ --	$ 5,287
Total Liabilities	--	5,287
FUND BALANCES		
Assigned	79,350	56,884
Total Fund Balances	79,350	56,884
Total Liabilities and Fund Balances	$ 79,350	$ 62,171

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, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 61,256	$ 49,834
Interest Revenue	347	240
Total Revenues	61,603	50,074
EXPENDITURES		
Current		
Judicial	39,137	23,565
Public Safety	--	49
Total Expenditures	39,137	23,614
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,466	26,460
Net Change in Fund Balances	22,466	26,460
Fund Balances - Beginning	56,884	30,424
Fund Balances - Ending	$ 79,350	$ 56,884

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 75,000	$ 61,256	$ (13,744)
Interest Revenue	200	347	147
Total Revenues	75,200	61,603	(13,597)
EXPENDITURES			
Current			
Judicial	75,200	39,137	36,063
Total Expenditures	75,200	39,137	36,063
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	22,466	22,466
Net Change in Fund Balances	--	22,466	22,466
Fund Balances - Beginning	56,884	56,884	--
Fund Balances - Ending	$ 56,884	$ 79,350	$ 22,466

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 293,863	$ 339,588
Receivables		
Accounts	44,938	45,106
Due from Other Funds		
General Fund	5,444	960
Total Assets	$ 344,245	$ 385,654
LIABILITIES		
Accounts Payable	$ 2,091	$ 1,852
Accrued Liabilities	7,980	4,231
Due to Other Funds		
General Fund	215	--
Total Liabilities	10,286	6,083
FUND BALANCES		
Restricted	333,959	379,571
Total Fund Balances	333,959	379,571
Total Liabilities and Fund Balances	$ 344,245	$ 385,654

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ 103,700	$ 116,200
Charges for Services	208,447	273,502
Interest Revenue	452	446
Total Revenues	312,599	390,148
EXPENDITURES		
Current		
Public Safety	502,301	460,260
Capital Outlay	5,910	4,950
Total Expenditures	508,211	465,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	(195,612)	(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	(45,612)	74,938
Fund Balances - Beginning	379,571	304,633
Fund Balances - Ending	$ 333,959	$ 379,571

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, 2015

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 250,400	$ 103,700	$ (146,700)
Charges for Services	250,600	208,447	(42,153)
Interest Revenue	--	452	452
Miscellaneous	26,000	--	(26,000)
Total Revenues	527,000	312,599	(214,401)
EXPENDITURES			
Current			
Public Safety	520,740	502,301	18,439
Capital Outlay	6,260	5,910	350
Total Expenditures	527,000	508,211	18,789
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(195,612)	(195,612)
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	--	(45,612)	(45,612)
Fund Balances - Beginning	379,571	379,571	--
Fund Balances - Ending	$ 379,571	$ 333,959	$ (45,612)

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Receivables		
Intergovernmental	$ --	$ 88,838
Total Assets	$ --	$ 88,838
LIABILITIES		
Due to Other Funds		
General Fund	$ --	$ 88,079
Total Liabilities	--	88,079
FUND BALANCES		
Assigned	--	759
Total Fund Balances	--	759
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, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ 10,000	$ 1,212,802
Total Revenues	10,000	1,212,802
EXPENDITURES		
Capital Outlay	10,000	1,170,379
Total Expenditures	10,000	1,170,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	42,423
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(759)	--
Total Other Financing Sources (Uses)	(759)	--
Net Change in Fund Balances	(759)	42,423
Fund Balances - Beginning	759	(41,664)
Fund Balances - Ending	$ --	$ 759

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, 2015

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 98,838	$ 10,000	$ (88,838)
Total Revenues	98,838	10,000	(88,838)
EXPENDITURES			
Capital Outlay	10,000	10,000	--
Total Expenditures	10,000	10,000	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,838	--	(88,838)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(759)	(759)
Total Other Financing Sources (Uses)	--	(759)	(759)
Net Change in Fund Balances	88,838	(759)	(89,597)
Fund Balances - Beginning	759	759	--
Fund Balances - Ending	$ 89,597	$ --	$ (89,597)

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 8	$ 12,825
Receivables		
Accounts	9,505	9,076
Total Assets	$ 9,513	$ 21,901
FUND BALANCES		
Assigned	$ 9,513	$ 21,901
Total Fund Balances	$ 9,513	$ 21,901

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 140,698	$ 146,805
Interest Revenue	79	211
Total Revenues	140,777	147,016
EXPENDITURES		
Current		
Housing and Development	153,165	159,644
Total Expenditures	153,165	159,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,388)	(12,628)
Net Change in Fund Balances	(12,388)	(12,628)
Fund Balances - Beginning	21,901	34,529
Fund Balances - Ending	$ 9,513	$ 21,901

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, 2015

	Budget	Actual	Variance
REVENUES			
Taxes	$ 140,500	$ 140,698	$ 198
Interest Revenue	75	79	4
Total Revenues	140,575	140,777	202
EXPENDITURES			
Current			
Housing and Development	153,400	153,165	235
Total Expenditures	153,400	153,165	235
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,825)	(12,388)	437
Net Change in Fund Balances	(12,825)	(12,388)	437
Fund Balances - Beginning	21,901	21,901	--
Fund Balances - Ending	$ 9,076	$ 9,513	$ 437

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 4,181	$ 17,427
Due from Other Funds		
General Fund	32,284	30,884
Total Assets	$ 36,465	$ 48,311
LIABILITIES		
Intergovernmental Payable	$ 142,760	$ 103,592
Total Liabilities	142,760	103,592
FUND BALANCES		
Unassigned	(106,295)	(55,281)
Total Fund Balances	(106,295)	(55,281)
Total Liabilities and Fund Balances	$ 36,465	$ 48,311

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, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 407,807	$ 365,268
Interest Revenue	244	458
Total Revenues	408,051	365,726
EXPENDITURES		
Current		
Housing and Development	459,065	460,397
Total Expenditures	459,065	460,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,014)	(94,671)
Net Change in Fund Balances	(51,014)	(94,671)
Fund Balances - Beginning	(55,281)	39,390
Fund Balances - Ending	$ (106,295)	$ (55,281)

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, 2015

	Budget	Actual	Variance
REVENUES			
Taxes	$ 406,400	$ 407,807	$ 1,407
Interest Revenue	215	244	29
Miscellaneous	44,160	--	(44,160)
Total Revenues	450,775	408,051	(42,724)
EXPENDITURES			
Current			
Housing and Development	419,900	459,065	(39,165)
Total Expenditures	419,900	459,065	(39,165)
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,875	(51,014)	(81,889)
Net Change in Fund Balances	30,875	(51,014)	(81,889)
Fund Balances - Beginning	(55,281)	(55,281)	--
Fund Balances - Ending	$ (24,406)	$ (106,295)	$ (81,889)

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 239,493	$ 831,635
Total Assets	$ 239,493	$ 831,635
FUND BALANCES		
Restricted	$ 239,493	$ 831,635
Total Fund Balances	$ 239,493	$ 831,635

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Interest Revenue	$ --	$ 349
Total Revenues	--	349
EXPENDITURES		
Capital Outlay	592,142	2,404
Total Expenditures	592,142	2,404
Excess (Deficiency) of Revenues Over (Under) Expenditures	(592,142)	(2,055)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	94,065
SPLOST 2010 Capital Projects Fund	--	6,796
Transfers Out		
Solid Waste Enterprise Fund	--	(251,229)
Total Other Financing Sources (Uses)	--	(150,368)
Net Change in Fund Balances	(592,142)	(152,423)
Fund Balances - Beginning	831,635	984,058
Fund Balances - Ending	$ 239,493	$ 831,635

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, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 1,041,271	$ 876,478
Receivables		
Interest	302	488
Accounts	35,421	37,036
Due from Other Funds		
General Fund	3,120	327
Prepaid Items	11,354	10,393
Total Current Assets	1,091,468	924,722
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	1,120,276
Accumulated Depreciation	(4,625,277)	(4,434,419)
Total Capital Assets Net of Accumulated Depreciation	5,680,487	5,871,345
Total Noncurrent Assets	5,680,487	5,871,345
Total Assets	6,771,955	6,796,067
LIABILITIES		
Current Liabilities		
Accounts Payable	7,448	10,399
Accrued Liabilities	6,408	3,101
Due to Other Funds		
General Fund	28,444	--
Notes Payable	453,720	438,968
Closure and Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	521,020	477,468
Noncurrent Liabilities		
Compensated Absences	7,146	6,654
Notes Payable	953,697	1,407,418
Closure and Post-Closure Care Costs	2,192,042	2,038,717
Total Noncurrent Liabilities	3,152,885	3,452,789
Total Liabilities	3,673,905	3,930,257
NET POSITION		
Net Investment in Capital Assets	4,273,070	4,024,959
Unrestricted	(1,175,020)	(1,159,149)
Total Net Position	$ 3,098,050	$ 2,865,810

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	$ 425,901	$ 455,149
Other	17,500	9,030
Total Operating Revenues	443,401	464,179
OPERATING EXPENSES		
Personal Services and Employee Benefits	286,539	239,201
Purchased/Contracted Services	294,130	399,902
Supplies	77,999	101,007
Depreciation	190,858	229,272
Total Operating Expenses	849,526	969,382
Operating Income (Loss)	(406,125)	(505,203)
NONOPERATING REVENUES (EXPENSES)		
Taxes	225,000	199,233
Interest Revenue	2,156	1,987
Interest	(54,496)	(68,768)
Total Nonoperating Revenues (Expenses)	172,660	132,452
Income (Loss) Before Contributions and Transfers	(233,465)	(372,751)
Transfers In		
SPLOST 2005 Capital Projects Fund	--	251,229
SPLOST 2010 Capital Projects Fund	465,705	546,211
Changes in Net Position	232,240	424,689
Net Position - Beginning	2,865,810	2,441,121
Net Position - Ending	$ 3,098,050	$ 2,865,810

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 445,016	$ 472,413
Payments to Suppliers	(222,716)	(403,074)
Payments to Employees	(285,533)	(249,062)
Net Cash Provided (Used) by Operating Activities	(63,233)	(179,723)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Taxes	225,000	199,233
Due to Other Funds	28,444	--
Net Cash Provided (Used) by Noncapital Financing Activities	253,444	199,233
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2005 Capital Projects Fund	--	251,229
SPLOST 2010 Capital Projects Fund	465,705	546,211
Principal Paid on Capital Debt	(438,969)	(424,695)
Interest Paid on Capital Debt	(54,496)	(68,768)
Net Cash Provided (Used) by Capital and Related Financing Activities	(27,760)	303,977
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	2,342	1,761
Net Cash Provided (Used) by Investing Activities	2,342	1,761
Net Increase (Decrease) in Cash and Cash Equivalents	164,793	325,248
Cash and Cash Equivalents - Beginning of Year	876,478	551,230
Cash and Cash Equivalents - End of Year	$ 1,041,271	$ 876,478
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (406,125)	$ (505,203)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	190,858	229,272
(Increase) Decrease in Accounts Receivable	1,615	8,234
(Increase) Decrease in Due from Other Funds	(2,793)	(327)
(Increase) Decrease in Prepaid Items	(961)	1,513
Increase (Decrease) in Accounts Payable	(2,951)	(620)
Increase (Decrease) in Accrued Liabilities	3,307	820
Increase (Decrease) in Compensated Absences Payable	492	(2,840)
Increase (Decrease) in Due to Other Funds	--	(7,514)
Increase (Decrease) in Closure and Postclosure Care Costs	153,325	96,942
Net Cash Provided (Used) by Operating Activities	$ (63,233)	$ (179,723)

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 100,923	$ 60,977
Receivables		
Accounts	--	4,700
Intergovernmental	150,000	431,569
Restricted Assets		
Cash and Cash Equivalents	3,633	--
Total Current Assets	254,556	497,246
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	--	2,628,841
Capital Assets Net of Accumulated Depreciation		
Buildings and System	2,110,729	955,778
Improvements Other Than Buildings	7,309,410	4,448,733
Machinery and Equipment	127,372	127,372
Accumulated Depreciation	(2,022,973)	(1,718,406)
Total Capital Assets Net of Accumulated Depreciation	7,524,538	6,442,318
Total Noncurrent Assets	7,524,538	6,442,318
Total Assets	7,779,094	6,939,564
LIABILITIES		
Current Liabilities		
Accounts Payable	--	98,930
Accrued Liabilities	279	--
Due to Other Funds		
General Fund	--	45,847
Accrued Interest Payable	3,332	7,728
Notes Payable	44,645	--
Total Current Liabilities	48,256	152,505
Noncurrent Liabilities		
Notes Payable	458,969	720,688
Total Noncurrent Liabilities	458,969	720,688
Total Liabilities	507,225	873,193
NET POSITION		
Net Investment in Capital Assets	7,020,924	5,721,630
Unrestricted	250,945	344,741
Total Net Position	$ 7,271,869	$ 6,066,371

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	$ 70,267	$ 14,710
Total Operating Revenues	70,267	14,710
OPERATING EXPENSES		
Personal Services and Employee Benefits	279	--
Purchased/Contracted Services	4,791	20,953
Supplies	69,950	6,805
Depreciation	304,567	258,880
Total Operating Expenses	379,587	286,638
Operating Income (Loss)	(309,320)	(271,928)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	154,000	883,504
Interest Revenue	555	648
Contributions and Donations	--	13,721
Miscellaneous	1,689	--
Interest	(27,505)	(7,728)
Total Nonoperating Revenues (Expenses)	128,739	890,145
Income (Loss) Before Contributions and Transfers	(180,581)	618,217
Capital Contributions	1,386,786	--
Transfers In		
SPLOST 2010 Capital Projects Fund	--	1,563
Transfers Out		
SPLOST 2010 Capital Projects Fund	(707)	--
Changes in Net Position	1,205,498	619,780
Net Position - Beginning	6,066,371	5,446,591
Net Position - Ending	$ 7,271,869	$ 6,066,371

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 74,967	$ 10,085
Payments to Suppliers	(109,163)	(27,758)
Net Cash Provided (Used) by Operating Activities	(34,196)	(17,673)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	4,000	--
Transfers to Other Funds		
SPLOST 2010 Capital Projects Fund	(707)	--
Miscellaneous Receipts	1,689	--
Net Cash Provided (Used) by Noncapital Financing Activities	4,982	--
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	--	1,563
Proceeds from Capital Debt	134,315	720,688
Contributions	--	13,721
Acquisition and Construction of Capital Assets	(110,356)	(1,251,256)
Principal Paid on Capital Debt	(351,389)	--
Interest Paid on Capital Debt	(31,901)	--
Grants	431,569	451,935
Net Cash Provided (Used) by Capital and Related Financing Activities	72,238	(63,349)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	555	648
Net Cash Provided (Used) by Investing Activities	555	648
Net Increase (Decrease) in Cash and Cash Equivalents	43,579	(80,374)
Cash and Cash Equivalents - Beginning of Year	60,977	141,351
Cash and Cash Equivalents - End of Year	$ 104,556	$ 60,977
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (309,320)	$ (271,928)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	304,567	258,880
(Increase) Decrease in Accounts Receivable	4,700	(4,625)
Increase (Decrease) in Accounts Payable	(34,422)	--
Increase (Decrease) in Accrued Liabilities	279	--
Net Cash Provided (Used) by Operating Activities	$ (34,196)	$ (17,673)
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ 1,386,786	$ --
Purchase of Capital Assets on Account	--	110,355

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, 2015

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 180,095	$ 126,515	$ 44,899	$ 87,477	$ 26,440	$ 465,426
Total Assets	$ 180,095	$ 126,515	$ 44,899	$ 87,477	$ 26,440	$ 465,426
LIABILITIES						
Due to Others	$ 180,095	$ 126,515	$ 44,899	$ 87,477	$ 26,440	$ 465,426
Total Liabilities	$ 180,095	$ 126,515	$ 44,899	$ 87,477	$ 26,440	$ 465,426

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes		
Real Property	$ 3,568,217	$ 3,550,033
Personal Property	720,938	720,145
Real Estate Transfer (Intangible)	69,057	52,102
Franchise	1,579	2,245
General Sales and Use	1,016,689	961,317
Selective Sales and Use	22,121	24,293
Business		
Insurance Premium	200,126	203,279
Financial Institution	23,509	23,788
Penalties and Interest on Delinquent Taxes	115,067	126,064
	5,737,303	5,663,266
Licenses and Permits		
Business	7,645	7,755
Non-Business	10,311	10,452
Regulatory	67,971	46,173
	85,927	64,380
Intergovernmental	536,001	352,472
Charges for Services		
General Government	708,466	912,219
Public Safety		
Special Police Services	103,071	97,684
Detention and Correction Services	73,955	149,247
Other Public Safety Fees	400	1,600
Street and Public Improvements	28,815	26,721
Other Charges for Services	9,467	10,399
	924,174	1,197,870
Fines and Forfeitures	1,889,308	1,758,431
Interest Revenue	4,250	3,395
Contributions and Donations	2,912	8,571
Miscellaneous	139,193	138,558
Total Revenues	$ 9,319,068	$ 9,186,943

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2015 and 2014

	2015	2014
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 62,878	$ 63,897
Purchased/Contracted Services	25,635	20,982
Supplies	134	19
Capital Outlay	--	3,226
Total Governing Body	88,647	88,124
Chief Executive		
Personal Services and Employee Benefits	293,612	276,482
Purchased/Contracted Services	126,082	159,436
Supplies	10,886	15,401
Capital Outlay	3,567	6,207
Other Costs	15,019	1,325
Total Chief Executive	449,166	458,851
Elections		
Personal Services and Employee Benefits	71,732	61,770
Purchased/Contracted Services	37,812	39,985
Supplies	2,751	4,407
Capital Outlay	962	358
Total Elections	113,257	106,520
Tax Commissioner		
Personal Services and Employee Benefits	173,805	198,389
Purchased/Contracted Services	77,708	78,607
Supplies	3,510	2,992
Capital Outlay	950	--
Total Tax Commissioner	255,973	279,988
Tax Assessor		
Personal Services and Employee Benefits	162,068	145,678
Purchased/Contracted Services	50,781	57,593
Supplies	2,815	3,580
Capital Outlay	1,732	3,481
Total Tax Assessor	217,396	210,332
Board of Tax Equalization		
Personal Services and Employee Benefits	2,026	2,657
Purchased/Contracted Services	1,567	3,357
Total Board of Tax Equalization	3,593	6,014

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2015 and 2014

	2015	2014
Government Buildings		
Personal Services and Employee Benefits	21,819	19,724
Purchased/Contracted Services	65,241	88,134
Supplies	46,993	47,092
Capital Outlay	4,893	27,671
Total Government Buildings	138,946	182,621
General Administration Fees		
Purchased/Contracted Services	13,218	12,993
Total General Administration Fees	13,218	12,993
Total General Government	1,280,196	1,345,443
Judicial		
Superior Court		
Personal Services and Employee Benefits	77	1,543
Purchased/Contracted Services	38,739	42,098
Supplies	389	174
Total Superior Court	39,205	43,815
Clerk of Superior Court		
Personal Services and Employee Benefits	191,616	185,520
Purchased/Contracted Services	49,040	42,338
Supplies	4,893	6,400
Capital Outlay	733	--
Total Clerk of Superior Court	246,282	234,258
District Attorney		
Purchased/Contracted Services	41,524	38,132
Supplies	4,631	3,606
Capital Outlay	--	979
Other Costs	128,774	--
Total District Attorney	174,929	42,717
Magistrate Court		
Personal Services and Employee Benefits	157,833	148,087
Purchased/Contracted Services	16,047	14,397
Supplies	2,019	3,102
Capital Outlay	--	845
Total Magistrate Court	175,899	166,431
Probate Court		
Personal Services and Employee Benefits	159,262	146,118
Purchased/Contracted Services	99,732	104,974
Supplies	8,501	10,898
Capital Outlay	2,167	145
Total Probate Court	269,662	262,135
Juvenile Court		
Purchased/Contracted Services	18,250	18,647
Capital Outlay	--	23
Other Costs	9,187	--
Total Juvenile Court	27,437	18,670

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2015 and 2014

	2015	2014
Public Defender		
Purchased/Contracted Services	130,209	149,782
Supplies	16,757	16,393
Capital Outlay	--	689
Total Public Defender	146,966	166,864
Total Judicial	1,080,380	934,890
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,071,850	921,716
Purchased/Contracted Services	154,809	187,829
Supplies	162,015	165,639
Capital Outlay	149,788	322,985
Total Sheriff	1,538,462	1,598,169
Jail		
Personal Services and Employee Benefits	902,840	897,203
Purchased/Contracted Services	281,722	282,813
Supplies	298,691	325,516
Capital Outlay	5,412	8,675
Total Jail	1,488,665	1,514,207
Traffic Control		
Personal Services and Employee Benefits	30,840	31,239
Purchased/Contracted Services	--	123
Total Traffic Control	30,840	31,362
Adult Probation		
Other Costs	4,286	5,710
Total Adult Probation	4,286	5,710
Fire Departments		
Personal Services and Employee Benefits	9,837	9,761
Purchased/Contracted Services	37,952	43,711
Supplies	12,658	17,413
Capital Outlay	73,196	138,317
Total Fire Departments	133,643	209,202
Emergency Medical Services		
Purchased/Contracted Services	324,248	389,524
Total Emergency Medical Services	324,248	389,524
Coroner/Medical Examiner		
Personal Services and Employee Benefits	19,075	17,616
Purchased/Contracted Services	9,117	6,233
Supplies	305	206
Total Coroner/Medical Examiner	28,497	24,055

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2015 and 2014

	2015	2014
Emergency Management		
Personal Services and Employee Benefits	6,491	5,981
Purchased/Contracted Services	719	1,591
Supplies	103	75
Total Emergency Management	7,313	7,647
Total Public Safety	3,555,954	3,779,876
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	669,495	610,748
Purchased/Contracted Services	257,943	198,512
Supplies	260,096	309,142
Capital Outlay	98,653	39,691
Total Public Works Administration	1,286,187	1,158,093
Fuel Master Gas		
Purchased/Contracted Services	12,735	16,957
Supplies	429,311	635,243
Total Fuel Master Gas	442,046	652,200
Total Public Works	1,728,233	1,810,293
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	1,355	1,250
Other Costs	83,200	83,200
Total Public Health Administration	84,555	84,450
Cook Service Center		
Purchased/Contracted Services	3,177	1,294
Supplies	8,610	10,062
Capital Outlay	--	450
Total Cook Service Center	11,787	11,806
Cook Service Center		
Purchased/Contracted Services	3,424	1,834
Total Cook Service Center	3,424	1,834
Welfare Administration		
Purchased/Contracted Services	83	76
Other Costs	8,268	3,145
Total Welfare Administration	8,351	3,221
DFACS Buildings and Plant		
Purchased/Contracted Services	4,449	2,031
Total DFACS Buildings and Plant	4,449	2,031

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2015 and 2014

	2015	2014
Community Services		
Personal Services and Employee Benefits	40,914	38,888
Purchased/Contracted Services	21,272	28,941
Supplies	11,469	12,964
Capital Outlay	255	--
Total Community Services	73,910	80,793
Transportation Services		
Purchased/Contracted Services	8,268	7,205
Capital Outlay	67,001	11,135
Other Costs	111,810	177,231
Total Transportation Services	187,079	195,571
Total Health and Welfare	373,555	379,706
Culture and Recreation		
Library		
Purchased/Contracted Services	5,077	6,276
Other Costs	80,500	74,250
Total Library	85,577	80,526
Total Culture and Recreation	85,577	80,526
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	49,349	48,009
Purchased/Contracted Services	11,593	11,537
Supplies	7,298	5,961
Total Agricultural Resources	68,240	65,507
AG Building Maintenance/Plant		
Purchased/Contracted Services	3,028	13,638
Total AG Building Maintenance/Plant	3,028	13,638
Building/Zoning		
Personal Services and Employee Benefits	62,986	49,539
Purchased/Contracted Services	22,230	12,382
Supplies	4,767	4,836
Capital Outlay	28,568	167
Total Building/Zoning	118,551	66,924
Airport		
Purchased/Contracted Services	18,435	14,889
Supplies	5,307	5,523
Total Airport	23,742	20,412

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2015 and 2014

	2015	2014
Other Housing and Development		
Other Costs	73,487	73,676
Total Other Housing and Development	73,487	73,676
Total Housing and Development	287,048	240,157
Debt Service	--	35,828
Total Expenditures	$ 8,390,943	$ 8,606,719

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2015

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 153,165
	153,165
Taxes Collected	
Tax Collections @ 3%	84,419
Tax Collections Greater Than 3%	56,279
	140,698
Percentage of Current Year Taxes Expended	109%

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2015

	Older Americans Act		Community Based	
7/1/2014 - 6/30/2015 Contract AAA-2015-24	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	Total
October-2014	$ 4,157	$ 643	$ 1,090	$ 5,890
November-2014	3,428	778	687	4,893
December-2014	4,126	1,689	--	5,815
January-2015	1,792	1,481	--	3,273
February-2015	--	359	--	359
March-2015	--	--	--	--
April-2015	4,512	--	--	4,512
May-2015	3,588	--	--	3,588
June-2015	--	--	--	--
	21,603	4,950	1,777	28,330
7/1/2015 - 6/30/2016 Contract AAA-2016-24				
July-2015	1,499	450	893	2,842
August-2015	1,499	450	856	2,805
September-2015	1,499	450	859	2,808
	4,497	1,350	2,608	8,455
Total	$ 26,100	$ 6,300	$ 4,385	$ 36,785

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2015

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	2,481,439	--	2,481,439	100%
E-911 Equipment	535,000	681,409	681,409	--	681,409	100%
Recreation Facilities	550,000	628,142	36,000	592,142	628,142	100%
Economic Development	550,000	451,741	451,741	--	451,741	100%
Airport	550,000	617,478	617,478	--	617,478	100%
Roads	2,238,332	3,239,708	3,239,708	--	3,239,708	100%
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	$ 13,580,497	$ 12,988,355	$ 592,142	$ 13,580,497	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				$ 592,142		
				$ 592,142		
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	$ 2,850,000	$ 2,850,000	$ 1,276,903	$ 465,705	$ 1,742,608	61%
E-911 Equipment	300,000	300,000	15,847	--	15,847	5%
Recreation Facilities	2,500,000	2,500,000	35,000	244,479	279,479	11%
Economic Development	1,000,000	1,000,000	333,333	166,667	500,000	50%
Airport	500,000	500,000	--	129,462	129,462	26%
Roads and Public Facilities	1,400,000	1,400,000	229,696	243,905	473,601	34%
Boys and Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,400,000	648,214	229,622	877,836	63%
Town of Cecil	75,000	75,000	34,726	12,301	47,027	63%
Town of Lenox	225,000	225,000	104,178	36,903	141,081	63%
Town of Sparks	450,000	450,000	208,355	73,807	282,162	63%
	$ 10,800,000	$ 10,800,000	$ 2,886,252	$ 1,602,851	$ 4,489,103	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				$ 1,371,527		
Financed by Intergovernmental Revenue				(234,381)		
Transfers Out						
Solid Waste Enterprise Fund				465,705		
				$ 1,602,851		

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2015

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 2010 - 10/1/2011 - 9/30/2017				
County Projects				
Solid Waste	$ 1,276,903	$ --	$ --	$ 1,276,903
E-911 Equipment	15,847	--	--	15,847
Recreation Facilities	--	--	35,000	35,000
Economic Development	333,333	--	--	333,333
Airport	682,078	(682,078)	--	--
Roads and Public Facilities	955,715	(726,019)	--	229,696
Boys and Girls Club Building	--	--	--	--
City of Adel	648,214	--	--	648,214
Town of Cecil	34,726	--	--	34,726
Town of Lenox	104,178	--	--	104,178
Town of Sparks	243,355	--	(35,000)	208,355
	$ 4,294,349	$ (1,408,097)	$ --	$ 2,886,252

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2015

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	$ 25,000
Community Facilities Loan	10.766	10-037-586000808	134,315
Community Facilities Loan	10.766	10-037-586000808	180,000
Total U.S. Department of Agriculture			339,315
U.S. Department of Housing and Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	12q-y-037-1-5525	$ 10,000
Development			10,000
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)	381,813
Airport Improvement Program	20.106	APO14-9017-19-(075)	425,007
Airport Improvement Program	20.106	APO14-9017-20-(075)	150,000
			956,820
Federal Transit Administration			
Transit Operating Grant	20.509	T005175	111,810
Transit Operating Grant	20.509	T005533	40,556
Transit Operating Grant	20.509	T004903	67,001
			219,367
Total U.S. Department of Transportation			1,176,187
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-2015-24	26,553
Programs for the Aging-Nutrition Services	93.045	AAA-2016-24	5,847
Total U.S. Department of Health and Human Services			32,400

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2015

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	97.036	1833-DR-GA	181,629
			181,629
Emergency Performance Grant	97.042	OEM14-039S01	500
Emergency Performance Grant	97.042	OEM15-039S01	5,164
			5,664
Assistance to Firefighters	97.044	EMW-2014-FO05961	179,462
			179,462
Total U.S. Department of Homeland Security			366,755
Total Expenditures of Federal Awards			$ 1,924,657

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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American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants

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

To the Board of 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, 2015, 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 June 29, 2016. 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
June 29, 2016

MEEKS CPA, LLP
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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, 2015. 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, 2015.

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
June 29, 2016

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2015

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
10.766	Department of Agriculture - Community Facilities Loans and Grants
20.106	Department of Transportation - Airport Improvement Program

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