COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2016

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2016

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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, 2016, 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 93.5 percent, 70.1 percent, and 86.9 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, 2016, 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 combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 27, 2017, 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 27, 2017

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	$ 9,028,409	$ 1,166,202	$ 10,194,611	$ 401,117	$ 20,327
Receivables (Net of Allowance for Uncollectibles)	560,289	72,773	633,062	23,157	9,258
Internal Balances	3,847	(3,847)	--	--	--
Prepaid Items	167,724	9,445	177,169	--	--
Restricted Assets	3,680	--	3,680	--	--
Capital Assets Not Being Depreciated	1,548,654	1,678,578	3,227,232	--	--
Capital Assets Net of Accumulated Depreciation	13,907,177	11,130,490	25,037,667	--	--
Total Assets	25,219,780	14,053,641	39,273,421	424,274	29,585
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	58,565	--
Total Deferred Outflows of Resources	--	--	--	58,565	--
LIABILITIES					
Accounts Payable	193,824	3,367	197,191	--	--
Accrued Liabilities	117,585	8,845	126,430	--	--
Intergovernmental Payable	158,186	--	158,186	--	--
Noncurrent Liabilities					
Due Within One Year	23,949	493,968	517,917	17,177	--
Due in More Than One Year	302,984	2,683,966	2,986,950	337,711	--
Total Liabilities	796,528	3,190,146	3,986,674	354,888	--
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	--	--	--	18,750	--
Pension	--	--	--	39,809	--
Total Deferred Inflows of Resources	--	--	--	58,559	--
NET POSITION					
Net Investment in Capital Assets	15,298,953	11,855,371	27,154,324	--	--
Restricted For					
E-911	135,641	--	135,641	--	--
Capital Outlay	2,839,361	--	2,839,361	--	--
Prior Year Program Income	--	--	--	190,088	--
Special Programs	--	--	--	32,392	--
Unrestricted	6,149,297	(991,876)	5,157,421	(153,088)	29,585
Total Net Position	$ 24,423,252	$ 10,863,495	$ 35,286,747	$ 69,392	$ 29,585

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, 2016

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 1,438,375	$ 612,186	$ --	$ --
Judicial	1,231,285	2,255,666	44,097	130,204
Public Safety	4,358,599	545,639	105,378	88,255
Public Works	2,207,691	26,350	--	803,190
Health and Welfare	519,288	--	195,420	2,588
Culture and Recreation	85,012	--	--	--
Housing and Development	1,081,024	76,463	--	--
Interest on Long-Term Debt	6,317	--	--	--
Total Governmental Activities	10,927,591	3,516,304	344,895	1,024,237
Business-type Activities				
Solid Waste	781,027	526,011	--	--
Airport Authority	483,255	94,076	--	298,259
Total Business-Type Activities	1,264,282	620,087	--	298,259
Total Primary Government	$ 12,191,873	$ 4,136,391	$ 344,895	$ 1,322,496
Component Units				
Board of Health	$ 430,552	$ 190,088	$ 296,943	$ --
Adel/Cook Tourism Authority	52,337	--	73,372	--
Total Component Units	$ 482,889	$ 190,088	$ 370,315	$ --

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
- Insurance Recoveries

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
$ (826,189)	$ --	$ (826,189)		
1,198,682	--	1,198,682		
(3,619,327)	--	(3,619,327)		
(1,378,151)	--	(1,378,151)		
(321,280)	--	(321,280)		
(85,012)	--	(85,012)		
(1,004,561)	--	(1,004,561)		
(6,317)	--	(6,317)		
(6,042,155)	--	(6,042,155)		
--	(255,016)	(255,016)		
--	(90,920)	(90,920)		
--	(345,936)	(345,936)		
(6,042,155)	(345,936)	(6,388,091)		
			$ 56,479	$ --
			--	21,035
			56,479	21,035
4,309,857	--	4,309,857	--	--
2,131	--	2,131	--	--
3,373,994	--	3,373,994	--	--
196,712	--	196,712	--	--
238,236	240,243	478,479	--	--
126,606	--	126,606	--	--
8,010	2,526	10,536	--	--
158,022	2,002	160,024	--	--
18,281	22,583	40,864	--	--
61,130	--	61,130	--	--
(572,158)	572,158	--	--	--
7,920,821	839,512	8,760,333	--	--
1,878,666	493,576	2,372,242	56,479	21,035
22,544,586	10,369,919	32,914,505	12,913	8,550
$ 24,423,252	$ 10,863,495	$ 35,286,747	$ 69,392	$ 29,585

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2016

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 5,042,342	$ 2,815,820	$ 1,170,247	$ 9,028,409
Restricted Assets	3,680	--	--	3,680
Receivables (Net of Allowance for Uncollectibles)	330,543	160,221	69,525	560,289
Due from Other Funds	108,713	--	34,011	142,724
Total Assets	$ 5,485,278	$ 2,976,041	$ 1,273,783	$ 9,735,102
LIABILITIES				
Accounts Payable	$ 183,050	$ --	$ 10,774	$ 193,824
Accrued Liabilities	106,280	--	11,305	117,585
Intergovernmental Payable	--	31,896	126,290	158,186
Due to Other Funds	34,011	104,784	82	138,877
Total Liabilities	323,341	136,680	148,451	608,472
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	57,305	--	--	57,305
Total Deferred Inflows of Resources	57,305	--	--	57,305
FUND BALANCES				
Restricted	--	2,839,361	143,995	2,983,356
Assigned	--	--	981,337	981,337
Unassigned	5,104,632	--	--	5,104,632
Total Fund Balances	5,104,632	2,839,361	1,125,332	9,069,325
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,485,278	$ 2,976,041	$ 1,273,783	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				15,455,831
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				57,305
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				167,724
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Notes Payable			$ (156,878)	
Compensated Absences			(170,055)	
Total long-term liabilities				(326,933)
Net Position of Governmental Activities				$ 24,423,252

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, 2016

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 5,831,213	$ 1,888,923	$ 553,336	$ 8,273,472
Licenses and Permits	95,936	--	--	95,936
Intergovernmental	326,176	787,640	103,700	1,217,516
Charges for Services	868,427	--	239,070	1,107,497
Fines and Forfeitures	1,888,752	--	376,639	2,265,391
Investment Income	6,117	15,550	1,893	23,560
Contributions and Donations	136,066	--	--	136,066
Miscellaneous	182,202	18,300	5,000	205,502
Total Revenues	9,334,889	2,710,413	1,279,638	13,324,940
EXPENDITURES				
Current				
General Government	1,551,150	--	--	1,551,150
Judicial	1,154,436	--	71,688	1,226,124
Public Safety	3,379,191	--	550,765	3,929,956
Public Works	1,462,562	--	--	1,462,562
Health and Welfare	416,630	--	--	416,630
Culture and Recreation	85,035	--	--	85,035
Housing and Development	282,214	166,667	456,794	905,675
Capital Outlay	--	1,505,275	166,666	1,671,941
Debt Service	29,439	--	--	29,439
Intergovernmental	--	376,070	--	376,070
Total Expenditures	8,360,657	2,048,012	1,245,913	11,654,582
Excess (Deficiency) of Revenues Over (Under) Expenditures	974,232	662,401	33,725	1,670,358
OTHER FINANCING SOURCES (USES)				
Transfers In	350,000	136,994	150,000	636,994
Transfers Out	(214,167)	(572,158)	(422,827)	(1,209,152)
Proceeds of Capital Asset Dispositions	11,206	--	--	11,206
Insurance Recoveries	61,130	--	--	61,130
Total Other Financing Sources (Uses)	208,169	(435,164)	(272,827)	(499,822)
Net Change in Fund Balances	1,182,401	227,237	(239,102)	1,170,536
Fund Balances - Beginning	3,922,231	2,612,124	1,364,434	7,898,789
Fund Balances - Ending	$ 5,104,632	$ 2,839,361	$ 1,125,332	$ 9,069,325

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, 2016

Amounts reported for governmental activities in the *Statement of Activities* are different because:	
Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,170,536
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	1,790,559
Depreciation Expense	(1,071,014)
	719,545
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	(363,309)
Accumulated Depreciation	260,884
Trade-Ins	109,500
	7,075
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	(25,936)
	(25,936)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Notes Payable	23,122
	23,122
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	(14,693)
Prepaid Items	(983)
	(15,676)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,878,666

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2016

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 1,000,188	$ 166,014	$ 1,166,202
Receivables	72,773	--	72,773
Prepaid Items	9,426	19	9,445
Total Current Assets	1,082,387	166,033	1,248,420
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	--	1,678,578
Capital Assets Net of Accumulated Depreciation	4,036,746	7,093,744	11,130,490
Total Noncurrent Assets	5,715,324	7,093,744	12,809,068
Total Assets	6,797,711	7,259,777	14,057,488
LIABILITIES			
Current Liabilities			
Accounts Payable	3,367	--	3,367
Accrued Liabilities	8,498	347	8,845
Due to Other Funds	3,847	--	3,847
Notes Payable	468,968	--	468,968
Closure and Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	509,680	347	510,027
Noncurrent Liabilities			
Compensated Absences	7,195	--	7,195
Notes Payable	484,729	--	484,729
Closure and Post-Closure Care Costs	2,192,042	--	2,192,042
Total Noncurrent Liabilities	2,683,966	--	2,683,966
Total Liabilities	3,193,646	347	3,193,993
NET POSITION			
Net Investment in Capital Assets	4,761,627	7,093,744	11,855,371
Unrestricted	(1,157,562)	165,686	(991,876)
Total Net Position	$ 3,604,065	$ 7,259,430	$ 10,863,495

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, 2016

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 508,511	$ 94,076	$ 602,587
Other	17,500	--	17,500
Total Operating Revenues	526,011	94,076	620,087
OPERATING EXPENSES			
Personal Services and Employee Benefits	295,106	7,942	303,048
Purchased/Contracted Services	182,953	2,805	185,758
Supplies	69,304	32,989	102,293
Depreciation	193,921	430,794	624,715
Total Operating Expenses	741,284	474,530	1,215,814
Operating Income (Loss)	(215,273)	(380,454)	(595,727)
NONOPERATING REVENUES (EXPENSES)			
Taxes	240,243	--	240,243
Intergovernmental	--	298,259	298,259
Interest Revenue	1,838	688	2,526
Miscellaneous	--	2,002	2,002
Interest	(39,743)	(8,725)	(48,468)
Gain/Loss on Disposition of Capital Assets	22,583	--	22,583
Total Nonoperating Revenues (Expenses)	224,921	292,224	517,145
Income (Loss) Before Contributions and Transfers	9,648	(88,230)	(78,582)
Transfers In	496,367	75,791	572,158
Changes in Net Position	506,015	(12,439)	493,576
Net Position - Beginning	3,098,050	7,271,869	10,369,919
Net Position - Ending	$ 3,604,065	$ 7,259,430	$ 10,863,495

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, 2016

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 488,921	$ 94,076	$ 582,997
Payments to Suppliers	(254,410)	(35,813)	(290,223)
Payments to Employees	(289,847)	(7,874)	(297,721)
Net Cash Provided (Used) by Operating Activities	(55,336)	50,389	(4,947)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Taxes	240,243	--	240,243
Due to Other Funds	(24,597)	--	(24,597)
Miscellaneous Receipts	--	2,002	2,002
Net Cash Provided (Used) by Noncapital Financing Activities	215,646	2,002	217,648
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	496,367	75,791	572,158
Acquisition and Construction of Capital Assets	(267,700)	--	(267,700)
Principal Paid on Capital Debt	(453,720)	(503,614)	(957,334)
Interest Paid on Capital Debt	(39,743)	(12,057)	(51,800)
Grants	--	448,259	448,259
Proceeds from Sales of Capital Assets	61,525	--	61,525
Net Cash Provided (Used) by Capital and Related Financing Activities	(203,271)	8,379	(194,892)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	1,878	688	2,566
Net Cash Provided (Used) by Investing Activities	1,878	688	2,566
Net Increase (Decrease) in Cash and Cash Equivalents	(41,083)	61,458	20,375
Cash and Cash Equivalents - Beginning of Year	1,041,271	104,556	1,145,827
Cash and Cash Equivalents - End of Year	$ 1,000,188	$ 166,014	$ 1,166,202
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (215,273)	$ (380,454)	$ (595,727)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	193,921	430,794	624,715
(Increase) Decrease in Accounts Receivable	(37,090)	--	(37,090)
(Increase) Decrease in Due from Other Funds	3,120	--	3,120
(Increase) Decrease in Prepaid Items	1,928	(19)	1,909
Increase (Decrease) in Accounts Payable	(4,081)	--	(4,081)
Increase (Decrease) in Accrued Liabilities	2,090	68	2,158
Increase (Decrease) in Compensated Absences Payable	49	--	49
Net Cash Provided (Used) by Operating Activities	$ (55,336)	$ 50,389	$ (4,947)

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, 2016

	Agency Funds
ASSETS	
Cash	$ 378,347
Total Assets	$ 378,347
LIABILITIES	
Due to Others	$ 378,347
Total Liabilities	$ 378,347

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	15-30
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, by board approval, 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 17, 2015, payable December 20, 2015, and attached as an enforceable lien on property as of January 1, 2015. The billings are considered past due after December 20, 2015, 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
Government Buildings	$ 160,155	$ 361,635	$ (201,480)
District Attorney	136,395	142,541	(6,146)

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, 2016, 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	Total
Interest	$ --	$ --	$ --	$ 262	$ 262
Taxes	104,640	--	--	--	104,640
Accounts	--	--	54,847	72,511	127,358
Intergovernmental	220,241	160,221	14,678	--	395,140
Other	17,880	--	--	--	17,880
Gross Receivables	342,761	160,221	69,525	72,773	645,280
Less: Allowance for Uncollectibles	(12,218)	--	--	--	(12,218)
	$ 330,543	$ 160,221	$ 69,525	$ 72,773	$ 633,062

C. Capital Assets

Capital asset activity for the year ended September 30, 2016, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,063,664	$ 3,158	$ --	$ 1,066,822
Construction in Progress	5,582	1,378,491	(902,241)	481,832
Total Capital Assets, Not Being Depreciated	1,069,246	1,381,649	(902,241)	1,548,654
Capital Assets, Being Depreciated				
Buildings	13,443,085	143,292	--	13,586,377
Infrastructure	4,500,918	902,241	--	5,403,159
Improvements Other Than Buildings	69,165	--	--	69,165
Machinery and Equipment	6,021,536	375,118	(363,309)	6,033,345
Total Capital Assets, Being Depreciated	24,034,704	1,420,651	(363,309)	25,092,046
Less Accumulated Depreciation For				
Buildings	(5,771,908)	(416,687)	--	(6,188,595)
Infrastructure	(906,454)	(123,190)	--	(1,029,644)
Improvements Other Than Buildings	(43,125)	(4,340)	--	(47,465)
Machinery and Equipment	(3,653,252)	(526,797)	260,884	(3,919,165)
Total Accumulated Depreciation	(10,374,739)	(1,071,014)	260,884	(11,184,869)
Total Capital Assets, Being Depreciated, Net	13,659,965	349,637	(102,425)	13,907,177
Governmental Activities Capital Assets, Net	$ 14,729,211	$ 1,731,286	$ (1,004,666)	$ 15,455,831

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Total Capital Assets, Not Being Depreciated	1,678,578	--	--	1,678,578
Capital Assets, Being Depreciated				
Buildings and System	2,115,157	46,400	--	2,161,557
Improvements Other Than Buildings	14,811,892	--	--	14,811,892
Machinery and Equipment	1,247,648	221,300	(172,166)	1,296,782
Total Capital Assets, Being Depreciated	18,174,697	267,700	(172,166)	18,270,231
Less Accumulated Depreciation For				
Buildings and System	(172,752)	(61,427)	--	(234,179)
Improvements Other Than Buildings	(5,382,987)	(510,824)	--	(5,893,811)
Machinery and Equipment	(1,092,511)	(52,465)	133,225	(1,011,751)
Total Accumulated Depreciation	(6,648,250)	(624,716)	133,225	(7,139,741)
Total Capital Assets, Being Depreciated, Net	11,526,447	(357,016)	(38,941)	11,130,490
Business-Type Activities Capital Assets, Net	$ 13,205,025	$ (357,016)	$ (38,941)	$ 12,809,068

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

Governmental Activities	
General Government	$ 117,470
Judicial	667
Public Safety	479,848
Public Works	362,254
Health and Welfare	102,882
Housing & Development	7,893
Total Depreciation Expense	$ 1,071,014
Business-type Activities	
Solid Waste/Landfill	$ 193,921
Airport Authority	430,794
Total Depreciation Expense	$ 624,715

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2016 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 82
General Fund	SPLOST 2010 Capital Projects Fund	104,784
General Fund	Solid Waste Enterprise Fund	3,847
Nonmajor Governmental Funds	General Fund	34,011
		$ 142,724

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The SPLOST 2010 Fund owes the General Fund $104,784 used to finance costs of an EMS building project. The General Fund owes the Adel/Cook Recreation LOST Fund $34,011 in Local Option Sales Tax proceeds.

Interfund Transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 350,000
SPLOST 2010 Capital Projects Fund	General Fund	64,167
SPLOST 2010 Capital Projects Fund	Nonmajor Governmental Funds	72,827
Nonmajor Governmental Funds	General Fund	150,000
Solid Waste Enterprise Fund	SPLOST 2010 Capital Projects Fund	496,367
Airport Authority Enterprise Fund	SPLOST 2010 Capital Projects Fund	75,791
		$ 1,209,152

A Nonmajor Special Revenue Fund transferred $350,000 to the General Fund to finance jail operations. The General Fund transferred $64,167 to the SPLOST 2010 Fund to finance an EMS building project. A Nonmajor Special Revenue Fund transferred equity of $72,827 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 $496,367 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2010 Fund transferred $75,791 to the Airport Authority Fund to finance special sales tax projects.

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, 2016, the outstanding balance on this note was $156,878.

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, 2016, the outstanding balance on this note was $953,697.

Debt service requirements to maturity for the note payable as of September 30, 2016 were as follows:

Year Ending	Governmental Activities			Business-type Activities		
September 30	Principal	Interest	Total	Principal	Interest	Total
2017	$ 23,949	$ 5,490	$ 29,439	$ 468,968	$ 24,495	$ 493,463
2018	24,787	4,652	29,439	484,729	8,734	493,463
2019	25,655	3,784	29,439	--	--	--
2020	26,552	2,887	29,439	--	--	--
2021	27,482	1,957	29,439	--	--	--
2022 - 2026	28,453	986	29,439	--	--	--
Total	$ 156,878	$ 19,756	$ 176,634	$ 953,697	$ 33,229	$ 986,926

F. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 155,362	$ 142,933	$ (128,240)	$ 170,055	$ --
Notes Payable	180,000	--	(23,122)	156,878	23,949
	$ 335,362	$ 142,933	$ (151,362)	$ 326,933	$ 23,949
Business-type Activities					
Compensated Absences	$ 7,146	$ 6,700	$ (6,651)	$ 7,195	$ --
Notes Payable	1,911,031	--	(957,334)	953,697	468,968
Closure and Post-Closure Care Costs	2,217,042	--	--	2,217,042	25,000
	$ 4,135,219	$ 6,700	$ (963,985)	$ 3,177,934	$ 493,968

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

G. Pensions

Valic Deferred Compensation Plan

The Valic Deferred Compensation Plan, administered by the County Administrator and County Clerk, is a defined contribution pension plan established under section 457 of the Internal Revenue Code to provide retirement benefits to full-time employees of the County. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employee must agree to defer a minimum periodic amount as specified by the Plan Administrator in accordance with requirements established by County resolution, currently 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2016 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, 2016 the County did not contribute to the plan and employee deferrals were $32,910.

H. Restricted Assets

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

	Governmental Activities
USDA Loan Reserve	$ 3,680

I. 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, 2016 is $2,217,042. Included in this amount is $1,080,051, which is based on 100% usage of filled sites. The remaining balance of $1,136,991 represents the cumulative amount reported to date based on the use of 37% 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 $3,407,534 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 41 years and the C&D landfill is 208 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

J. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2016 were as follows:

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Safety	$ --	$ --	$ 143,995	$ 143,995
Capital Outlay	--	2,839,361	--	2,839,361
	--	2,839,361	143,995	2,983,356
Assigned				
Public Safety	--	--	981,325	981,325
Housing and Development	--	--	12	12
	--	--	981,337	981,337
Unassigned, Reported In				
General Fund	5,104,632	--	--	5,104,632
	5,104,632	--	--	5,104,632
Total Fund Balances	$ 5,104,632	$ 2,839,361	$ 1,125,332	$ 9,069,325

K. 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.

L. 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 H&CS Services LLC dba Community Ambulance (Community), to provide emergency medical services to the citizens of Cook County commencing August 1, 2015. The contract was for five years with the initial term ending on July 31, 2020 and automatically renewing every 12 months for an additional 12 months unless acted on by either party. Under the terms of the contract, the County was not obligated for any fees associated with the services and Community was authorized to bill and collect all patient fees associated with patient care and transport. On March 9, 2017, the County entered into a new 12 month contract with Community which requires the County to pay Community $55,800 each month beginning June 1, 2017 and Community still retains all fees collected. The agreement automatically renews for an additional 12 months with an annual increase of 3% of the previous year's annual subsidy. Either party may terminate the agreement at any time by giving written notice at least 180 days prior to termination.

M. 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, 2016, the County paid $10,745 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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 5,593,350	$ 5,691,275	$ 5,831,213	$ 139,938
Licenses and Permits	64,200	74,200	95,936	21,736
Intergovernmental	548,334	495,044	326,176	(168,868)
Charges for Services	750,940	659,150	868,427	209,277
Fines and Forfeitures	1,740,000	1,753,800	1,888,752	134,952
Interest Revenue	--	--	6,117	6,117
Contributions and Donations	1,500	2,315	136,066	133,751
Miscellaneous	126,500	139,040	182,202	43,162
Total Revenues	8,824,824	8,814,824	9,334,889	520,065
EXPENDITURES				
Governing Body	82,575	88,730	79,897	8,833
Chief Executive	926,594	622,088	564,437	57,651
Elections	156,000	122,999	119,950	3,049
Tax Commissioner	246,340	257,690	252,439	5,251
Tax Assessor	242,120	235,839	226,731	9,108
Board of Tax Equalization	5,200	6,249	6,252	(3)
Government Buildings	117,828	160,155	361,635	(201,480)
General Administration Fees	15,000	13,299	13,298	1
Superior Court	75,000	63,400	56,447	6,953
Clerk of Superior Court	258,963	256,823	248,903	7,920
District Attorney	48,350	136,395	142,541	(6,146)
Magistrate Court	191,012	216,565	213,834	2,731
Probate Court	288,700	321,695	312,265	9,430
Juvenile Court	33,945	28,635	27,475	1,160
Public Defender	152,650	177,787	152,971	24,816
Sheriff	1,606,822	1,573,046	1,471,061	101,985
Jail	1,622,100	1,611,720	1,494,147	117,573
Traffic Control	32,300	43,457	40,709	2,748
Adult Probation	5,000	--	--	--
Fire Departments	60,753	238,140	236,389	1,751
Chaserville VFD	8,477	22,858	22,522	336
Cecil VFD	8,112	26,277	25,795	482
Pine Valley VFD	9,502	47,417	46,136	1,281
Lenox VFD	8,297	8,548	6,417	2,131
Sparks VFD	8,297	19,931	19,492	439
Eastside VFD	8,342	3,934	3,425	509
Emergency Medical Services	72,170	70,170	68,508	1,662
Coroner/Medical Examiner	30,195	30,676	29,451	1,225
Emergency Management	15,915	16,244	8,743	7,501
Public Works Administration	1,194,115	1,187,475	1,108,448	79,027
Fuel Master Gas	529,040	429,372	354,114	75,258
Public Health Administration	84,700	84,595	84,594	1
Cook Service Center	8,965	13,006	12,045	961
Indigent Medical Care	250,000	250,000	--	250,000
Cook Service Center	5,300	7,139	5,844	1,295
Welfare Administration	10,200	10,086	5,419	4,667
DFACS Buildings and Plant	2,700	7,935	6,606	1,329
Community Services	75,030	85,606	74,757	10,849
Transportation Services	206,370	233,575	227,365	6,210
Library	83,695	85,286	85,035	251
Agricultural Resources	78,450	78,131	72,745	5,386
AG Building Maintenance/Plant	3,000	9,294	8,094	1,200
Building/Zoning	96,860	113,650	106,062	7,588
Code Enforcement	500	500	--	500
Airport	24,340	23,146	21,826	1,320
Total Expenditures	8,989,824	9,039,563	8,424,824	614,739
Excess (Deficiency) of Revenues Over (Under) Expenditures	(165,000)	(224,739)	910,065	1,134,804

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers In	355,000	355,000	350,000	(5,000)
Transfers Out				
E-911 Special Revenue Fund	(125,000)	(150,261)	(150,000)	261
Adel/Cook Recreation LOST	(75,000)	--	--	--
Proceeds of Capital Asset Dispositions	--	10,000	11,206	1,206
Insurance Recoveries	10,000	10,000	61,130	51,130
Total Other Financing Sources (Uses)	165,000	224,739	272,336	47,597
Net Change in Fund Balances	--	--	1,182,401	1,182,401
Fund Balances - Beginning	3,922,231	3,922,231	3,922,231	--
Fund Balances - Ending	$ 3,922,231	$ 3,922,231	$ 5,104,632	$ 1,182,401

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	$ 79,897	$ --	$ 79,897
Chief Executive	564,437	(73,489)	490,948
Elections	119,950	--	119,950
Tax Commissioner	252,439	--	252,439
Tax Assessor	226,731	--	226,731
Board of Tax Equalization	6,252	--	6,252
Government Buildings	361,635	--	361,635
General Administration Fees	13,298	--	13,298
	1,624,639	(73,489)	1,551,150
Judicial	1,154,436	--	1,154,436
Public Safety			
Sheriff	1,471,061	--	1,471,061
Jail	1,494,147	--	1,494,147
Traffic Control	40,709	--	40,709
Fire Departments	236,389	94,350	330,739
Chaserville VFD	22,522	(22,522)	--
Cecil VFD	25,795	(25,795)	--
Pine Valley VFD	46,136	(46,136)	--
Lenox VFD	6,417	(6,417)	--
Sparks VFD	19,492	(19,492)	--
Eastside VFD	3,425	(3,425)	--
Emergency Medical Services	68,508	(64,167)	4,341
Coroner/Medical Examiner	29,451	--	29,451
Emergency Management	8,743	--	8,743
	3,472,795	(93,604)	3,379,191
Public Works	1,462,562	--	1,462,562
Health and Welfare	416,630	--	416,630
Culture and Recreation	85,035	--	85,035
Housing and Development			
Agricultural Resources	72,745	--	72,745
AG Building Maintenance/Plant	8,094	--	8,094
Building/Zoning	106,062	--	106,062
Airport	21,826	--	21,826
Other Housing and Development	--	73,487	73,487
	208,727	73,487	282,214
Debt Service	--	29,439	29,439
Total Expenditures	8,424,824	(64,167)	8,360,657
OTHER FINANCING USES			
Transfers Out			
E-911 Special Revenue Fund	150,000	--	150,000
SPLOST 2010 Capital Projects Fund	--	64,167	64,167
Total Other Financing Uses	150,000	64,167	214,167
Total	$ 8,574,824	$ --	$ 8,574,824

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, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 5,042,342	$ 3,801,983
Restricted Assets		
Cash and Cash Equivalents	3,680	736
Receivables (Net of Allowance for Uncollectibles)		
Taxes	92,422	94,093
Intergovernmental	220,241	431,470
Other	17,880	6,062
Due from Other Funds		
E-911 Special Revenue Fund	82	215
SPLOST 2010 Capital Projects Fund	104,784	--
Solid Waste Enterprise Fund	3,847	28,444
Total Assets	$ 5,485,278	$ 4,363,003
LIABILITIES		
Accounts Payable	$ 183,050	$ 151,413
Accrued Liabilities	106,280	77,845
Due to Other Funds		
E-911 Special Revenue Fund	--	5,444
Adel/Cook Recreation LOST	34,011	32,284
SPLOST 2010 Capital Projects Fund	--	87,425
Solid Waste Enterprise Fund	--	3,120
Total Liabilities	323,341	357,531
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	57,305	83,241
Total Deferred Inflows of Resources	57,305	83,241
FUND BALANCES		
Unassigned	5,104,632	3,922,231
Total Fund Balances	5,104,632	3,922,231
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,485,278	$ 4,363,003

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 5,831,213	$ 5,737,303
Licenses and Permits	95,936	85,927
Intergovernmental	326,176	536,001
Charges for Services	868,427	924,174
Fines and Forfeitures	1,888,752	1,889,308
Interest Revenue	6,117	4,250
Contributions and Donations	136,066	2,912
Miscellaneous	182,202	139,193
Total Revenues	9,334,889	9,319,068
EXPENDITURES		
Current		
General Government	1,551,150	1,280,196
Judicial	1,154,436	1,080,380
Public Safety	3,379,191	3,555,954
Public Works	1,462,562	1,728,233
Health and Welfare	416,630	373,555
Culture and Recreation	85,035	85,577
Housing and Development	282,214	287,048
Debt Service	29,439	--
Total Expenditures	8,360,657	8,390,943
Excess (Deficiency) of Revenues Over (Under) Expenditures	974,232	928,125
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	350,000	75,000
Grant Special Revenue Fund	--	759
Transfers Out		
E-911 Special Revenue Fund	(150,000)	(150,000)
SPLOST 2010 Capital Projects Fund	(64,167)	(87,425)
Proceeds of Capital Asset Dispositions	11,206	708
Notes Payable	--	180,000
Insurance Recoveries	61,130	93,772
Total Other Financing Sources (Uses)	208,169	112,814
Net Change in Fund Balances	1,182,401	1,040,939
Fund Balances - Beginning	3,922,231	2,881,292
Fund Balances - Ending	$ 5,104,632	$ 3,922,231

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 2,815,820	$ 2,090,416
Receivables		
Intergovernmental	160,221	467,864
Due from Other Funds		
General Fund	--	87,425
Total Assets	$ 2,976,041	$ 2,645,705
LIABILITIES		
Accounts Payable	$ --	$ 3,302
Intergovernmental Payable	31,896	30,279
Due to Other Funds		
General Fund	104,784	--
Total Liabilities	136,680	33,581
FUND BALANCES		
Restricted	2,839,361	2,612,124
Total Fund Balances	2,839,361	2,612,124
Total Liabilities and Fund Balances	$ 2,976,041	$ 2,645,705

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 1,888,923	$ 1,771,241
Intergovernmental	787,640	1,642,477
Interest Revenue	15,550	13,814
Miscellaneous	18,300	--
Total Revenues	2,710,413	3,427,532
EXPENDITURES		
Current		
Housing and Development	166,667	166,667
Capital Outlay	1,505,275	852,227
Intergovernmental	376,070	352,633
Total Expenditures	2,048,012	1,371,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	662,401	2,056,005
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	64,167	87,425
SPLOST 2005 Capital Projects Fund	72,827	--
Airport Authority Enterprise Fund	--	707
Transfers Out		
Solid Waste Enterprise Fund	(496,367)	(465,705)
Airport Authority Enterprise Fund	(75,791)	--
Proceeds of Capital Asset Dispositions	--	5,000
Total Other Financing Sources (Uses)	(435,164)	(372,573)
Net Change in Fund Balances	227,237	1,683,432
Fund Balances - Beginning	2,612,124	928,692
Fund Balances - Ending	$ 2,839,361	$ 2,612,124

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.

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, 2016

	Special Revenue Funds			
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education	E-911
ASSETS				
Cash and Cash Equivalents	$ 728,151	$ 21,538	$ 75,956	$ 261,962
Receivables	13,885	--	793	45,196
Due from Other Funds	--	--	--	--
Total Assets	$ 742,036	$ 21,538	$ 76,749	$ 307,158
LIABILITIES				
Accounts Payable	$ --	$ --	$ 8,998	$ 1,776
Accrued Liabilities	--	--	--	11,305
Intergovernmental Payable	--	--	--	--
Due to Other Funds	--	--	--	82
Total Liabilities	--	--	8,998	13,163
FUND BALANCES				
Restricted	--	--	--	143,995
Assigned	742,036	21,538	67,751	150,000
Total Fund Balances	742,036	21,538	67,751	293,995
Total Liabilities and Fund Balances	$ 742,036	$ 21,538	$ 76,749	$ 307,158

Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Capital Projects Funds: SPLOST 2005	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ 13,505	$ 69,135	$ 1,170,247	$ --	$ --	$ 1,170,247
9,651	--	69,525	--	--	69,525
--	34,011	34,011	--	--	34,011
$ 23,156	$ 103,146	$ 1,273,783	$ --	$ --	$ 1,273,783
$ --	$ --	$ 10,774	$ --	$ --	$ 10,774
--	--	11,305	--	--	11,305
23,144	103,146	126,290	--	--	126,290
--	--	82	--	--	82
23,144	103,146	148,451	--	--	148,451
--	--	143,995	--	--	143,995
12	--	981,337	--	--	981,337
12	--	1,125,332	--	--	1,125,332
$ 23,156	$ 103,146	$ 1,273,783	$ --	$ --	$ 1,273,783

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2016

	Special Revenue Funds			
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education	E-911
REVENUES				
Taxes	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	103,700
Charges for Services	--	--	--	239,070
Fines and Forfeitures	307,252	9,725	59,662	--
Interest Revenue	893	--	427	321
Miscellaneous	--	5,000	--	--
Total Revenues	308,145	14,725	60,089	343,091
EXPENDITURES				
Current				
Judicial	--	--	71,688	--
Public Safety	--	17,710	--	533,055
Housing and Development	--	--	--	--
Capital Outlay	--	--	--	--
Total Expenditures	--	17,710	71,688	533,055
Excess (Deficiency) of Revenues Over (Under) Expenditures	308,145	(2,985)	(11,599)	(189,964)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	150,000
Transfers Out	(350,000)	--	--	--
Total Other Financing Sources (Uses)	(350,000)	--	--	150,000
Net Change in Fund Balances	(41,855)	(2,985)	(11,599)	(39,964)
Fund Balances - Beginning	783,891	24,523	79,350	333,959
Fund Balances - Ending	$ 742,036	$ 21,538	$ 67,751	$ 293,995

Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Capital Projects Funds: SPLOST 2005	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ 152,367	$ 400,969	$ 553,336	$ --	$ --	$ 553,336
--	--	103,700	--	--	103,700
--	--	239,070	--	--	239,070
--	--	376,639	--	--	376,639
64	188	1,893	--	--	1,893
--	--	5,000	--	--	5,000
152,431	401,157	1,279,638	--	--	1,279,638
--	--	71,688	--	--	71,688
--	--	550,765	--	--	550,765
161,932	294,862	456,794	--	--	456,794
--	--	--	166,666	166,666	166,666
161,932	294,862	1,079,247	166,666	166,666	1,245,913
(9,501)	106,295	200,391	(166,666)	(166,666)	33,725
--	--	150,000	--	--	150,000
--	--	(350,000)	(72,827)	(72,827)	(422,827)
--	--	(200,000)	(72,827)	(72,827)	(272,827)
(9,501)	106,295	391	(239,493)	(239,493)	(239,102)
9,513	(106,295)	1,124,941	239,493	239,493	1,364,434
$ 12	$ --	$ 1,125,332	$ --	$ --	$ 1,125,332

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 728,151	$ 769,663
Receivables		
Intergovernmental	13,885	14,228
Total Assets	$ 742,036	$ 783,891
FUND BALANCES		
Assigned	$ 742,036	$ 783,891
Total Fund Balances	$ 742,036	$ 783,891

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 307,252	$ 328,669
Interest Revenue	893	773
Total Revenues	308,145	329,442
Excess (Deficiency) of Revenues Over (Under) Expenditures	308,145	329,442
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(350,000)	(75,000)
Total Other Financing Sources (Uses)	(350,000)	(75,000)
Net Change in Fund Balances	(41,855)	254,442
Fund Balances - Beginning	783,891	529,449
Fund Balances - Ending	$ 742,036	$ 783,891

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 250,000	$ 307,252	$ 57,252
Interest Revenue	--	893	893
Total Revenues	250,000	308,145	58,145
Excess (Deficiency) of Revenues Over (Under) Expenditures	250,000	308,145	58,145
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(350,000)	(350,000)	--
Total Other Financing Sources (Uses)	(350,000)	(350,000)	--
Net Change in Fund Balances	(100,000)	(41,855)	58,145
Fund Balances - Beginning	783,891	783,891	--
Fund Balances - Ending	$ 683,891	$ 742,036	$ 58,145

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 21,538	$ 24,523
Total Assets	$ 21,538	$ 24,523
FUND BALANCES		
Assigned	$ 21,538	$ 24,523
Total Fund Balances	$ 21,538	$ 24,523

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 9,725	$ 26,037
Miscellaneous	5,000	--
Total Revenues	14,725	26,037
EXPENDITURES		
Current		
Public Safety	17,710	11,706
Capital Outlay	--	11,509
Total Expenditures	17,710	23,215
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,985)	2,822
Net Change in Fund Balances	(2,985)	2,822
Fund Balances - Beginning	24,523	21,701
Fund Balances - Ending	$ 21,538	$ 24,523

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 9,725	$ 9,725
Miscellaneous	50,000	5,000	(45,000)
Total Revenues	50,000	14,725	(35,275)
EXPENDITURES			
Current			
Public Safety	50,000	17,710	32,290
Total Expenditures	50,000	17,710	32,290
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(2,985)	(2,985)
Net Change in Fund Balances	--	(2,985)	(2,985)
Fund Balances - Beginning	24,523	24,523	--
Fund Balances - Ending	$ 24,523	$ 21,538	$ (2,985)

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 75,956	$ 78,446
Receivables		
Intergovernmental	793	904
Total Assets	$ 76,749	$ 79,350
LIABILITIES		
Accounts Payable	$ 8,998	$ --
Total Liabilities	8,998	--
FUND BALANCES		
Assigned	67,751	79,350
Total Fund Balances	67,751	79,350
Total Liabilities and Fund Balances	$ 76,749	$ 79,350

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, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 59,662	$ 61,256
Interest Revenue	427	347
Total Revenues	60,089	61,603
EXPENDITURES		
Current		
Judicial	71,688	39,137
Total Expenditures	71,688	39,137
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,599)	22,466
Net Change in Fund Balances	(11,599)	22,466
Fund Balances - Beginning	79,350	56,884
Fund Balances - Ending	$ 67,751	$ 79,350

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 50,000	$ 59,662	$ 9,662
Interest Revenue	200	427	227
Total Revenues	50,200	60,089	9,889
EXPENDITURES			
Current			
Judicial	75,200	71,688	3,512
Total Expenditures	75,200	71,688	3,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(11,599)	13,401
Net Change in Fund Balances	(25,000)	(11,599)	13,401
Fund Balances - Beginning	79,350	79,350	--
Fund Balances - Ending	$ 54,350	$ 67,751	$ 13,401

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 261,962	$ 293,863
Receivables		
Accounts	45,196	44,938
Due from Other Funds		
General Fund	--	5,444
Total Assets	$ 307,158	$ 344,245
LIABILITIES		
Accounts Payable	$ 1,776	$ 2,091
Accrued Liabilities	11,305	7,980
Due to Other Funds		
General Fund	82	215
Total Liabilities	13,163	10,286
FUND BALANCES		
Restricted	143,995	333,959
Assigned	150,000	--
Total Fund Balances	293,995	333,959
Total Liabilities and Fund Balances	$ 307,158	$ 344,245

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ 103,700	$ 103,700
Charges for Services	239,070	208,447
Interest Revenue	321	452
Total Revenues	343,091	312,599
EXPENDITURES		
Current		
Public Safety	533,055	502,301
Capital Outlay	--	5,910
Total Expenditures	533,055	508,211
Excess (Deficiency) of Revenues Over (Under) Expenditures	(189,964)	(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	(39,964)	(45,612)
Fund Balances - Beginning	333,959	379,571
Fund Balances - Ending	$ 293,995	$ 333,959

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, 2016

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 250,400	$ 103,700	$ (146,700)
Charges for Services	265,600	239,070	(26,530)
Interest Revenue	--	321	321
Miscellaneous	38,906	--	(38,906)
Total Revenues	554,906	343,091	(211,815)
EXPENDITURES			
Current			
Public Safety	554,906	533,055	21,851
Total Expenditures	554,906	533,055	21,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(189,964)	(189,964)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	150,000	150,000
Total Other Financing Sources (Uses)	--	150,000	150,000
Net Change in Fund Balances	--	(39,964)	(39,964)
Fund Balances - Beginning	333,959	333,959	--
Fund Balances - Ending	$ 333,959	$ 293,995	$ (39,964)

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 13,505	$ 8
Receivables		
Accounts	9,651	9,505
Total Assets	$ 23,156	$ 9,513
LIABILITIES		
Intergovernmental Payable	$ 23,144	$ --
Total Liabilities	23,144	--
FUND BALANCES		
Assigned	12	9,513
Total Fund Balances	12	9,513
Total Liabilities and Fund Balances	$ 23,156	$ 9,513

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 152,367	$ 140,698
Interest Revenue	64	79
Total Revenues	152,431	140,777
EXPENDITURES		
Current		
Housing and Development	161,932	153,165
Total Expenditures	161,932	153,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,501)	(12,388)
Net Change in Fund Balances	(9,501)	(12,388)
Fund Balances - Beginning	9,513	21,901
Fund Balances - Ending	$ 12	$ 9,513

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, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ 167,640	$ 152,367	$ (15,273)
Interest Revenue	--	64	64
Total Revenues	167,640	152,431	(15,209)
EXPENDITURES			
Current			
Housing and Development	167,640	161,932	5,708
Total Expenditures	167,640	161,932	5,708
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(9,501)	(9,501)
Net Change in Fund Balances	--	(9,501)	(9,501)
Fund Balances - Beginning	9,513	9,513	--
Fund Balances - Ending	$ 9,513	$ 12	$ (9,501)

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 69,135	$ 4,181
Due from Other Funds		
General Fund	34,011	32,284
Total Assets	$ 103,146	$ 36,465
LIABILITIES		
Intergovernmental Payable	$ 103,146	$ 142,760
Total Liabilities	103,146	142,760
FUND BALANCES		
Unassigned	--	(106,295)
Total Fund Balances	--	(106,295)
Total Liabilities and Fund Balances	$ 103,146	$ 36,465

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 400,969	$ 407,807
Interest Revenue	188	244
Total Revenues	401,157	408,051
EXPENDITURES		
Current		
Housing and Development	294,862	459,065
Total Expenditures	294,862	459,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	106,295	(51,014)
Net Change in Fund Balances	106,295	(51,014)
Fund Balances - Beginning	(106,295)	(55,281)
Fund Balances - Ending	$ --	$ (106,295)

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, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ 380,600	$ 400,969	$ 20,369
Interest Revenue	--	188	188
Total Revenues	380,600	401,157	20,557
EXPENDITURES			
Current			
Housing and Development	380,600	294,862	85,738
Total Expenditures	380,600	294,862	85,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	106,295	106,295
Net Change in Fund Balances	--	106,295	106,295
Fund Balances - Beginning	(106,295)	(106,295)	--
Fund Balances - Ending	$ (106,295)	$ --	$ 106,295

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ --	$ 239,493
Total Assets	$ --	$ 239,493
FUND BALANCES		
Restricted	$ --	$ 239,493
Total Fund Balances	$ --	$ 239,493

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2016 and 2015

	2016	2015
EXPENDITURES		
Capital Outlay	$ 166,666	$ 592,142
Total Expenditures	166,666	592,142
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,666)	(592,142)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2010 Capital Projects Fund	(72,827)	--
Total Other Financing Sources (Uses)	(72,827)	--
Net Change in Fund Balances	(239,493)	(592,142)
Fund Balances - Beginning	239,493	831,635
Fund Balances - Ending	$ --	$ 239,493

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, 2016 and 2015

	2016	2015
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 1,000,188	$ 1,041,271
Receivables		
Interest	262	302
Accounts	72,511	35,421
Due from Other Funds		
General Fund	--	3,120
Prepaid Items	9,426	11,354
Total Current Assets	1,082,387	1,091,468
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Capital Assets Net of Accumulated Depreciation		
Buildings and System	50,828	4,428
Improvements Other Than Buildings	7,502,482	7,502,482
Machinery and Equipment	1,169,410	1,120,276
Accumulated Depreciation	(4,685,974)	(4,625,277)
Total Capital Assets Net of Accumulated Depreciation	5,715,324	5,680,487
Total Noncurrent Assets	5,715,324	5,680,487
Total Assets	6,797,711	6,771,955
LIABILITIES		
Current Liabilities		
Accounts Payable	3,367	7,448
Accrued Liabilities	8,498	6,408
Due to Other Funds		
General Fund	3,847	28,444
Notes Payable	468,968	453,720
Closure and Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	509,680	521,020
Noncurrent Liabilities		
Compensated Absences	7,195	7,146
Notes Payable	484,729	953,697
Closure and Post-Closure Care Costs	2,192,042	2,192,042
Total Noncurrent Liabilities	2,683,966	3,152,885
Total Liabilities	3,193,646	3,673,905
NET POSITION		
Net Investment in Capital Assets	4,761,627	4,273,070
Unrestricted	(1,157,562)	(1,175,020)
Total Net Position	$ 3,604,065	$ 3,098,050

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services	$ 508,511	$ 425,901
Other	17,500	17,500
Total Operating Revenues	526,011	443,401
OPERATING EXPENSES		
Personal Services and Employee Benefits	295,106	286,539
Purchased/Contracted Services	182,953	294,130
Supplies	69,304	77,999
Depreciation	193,921	190,858
Total Operating Expenses	741,284	849,526
Operating Income (Loss)	(215,273)	(406,125)
NONOPERATING REVENUES (EXPENSES)		
Taxes	240,243	225,000
Interest Revenue	1,838	2,156
Interest	(39,743)	(54,496)
Gain/Loss on Disposition of Capital Assets	22,583	--
Total Nonoperating Revenues (Expenses)	224,921	172,660
Income (Loss) Before Contributions and Transfers	9,648	(233,465)
Transfers In		
SPLOST 2010 Capital Projects Fund	496,367	465,705
Changes in Net Position	506,015	232,240
Net Position - Beginning	3,098,050	2,865,810
Net Position - Ending	$ 3,604,065	$ 3,098,050

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 488,921	$ 445,016
Payments to Suppliers	(254,410)	(222,716)
Payments to Employees	(289,847)	(285,533)
Net Cash Provided (Used) by Operating Activities	(55,336)	(63,233)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Taxes	240,243	225,000
Due to Other Funds	(24,597)	28,444
Net Cash Provided (Used) by Noncapital Financing Activities	215,646	253,444
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	496,367	465,705
Acquisition and Construction of Capital Assets	(267,700)	--
Principal Paid on Capital Debt	(453,720)	(438,969)
Interest Paid on Capital Debt	(39,743)	(54,496)
Proceeds from Sales of Capital Assets	61,525	--
Net Cash Provided (Used) by Capital and Related Financing Activities	(203,271)	(27,760)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,878	2,342
Net Cash Provided (Used) by Investing Activities	1,878	2,342
Net Increase (Decrease) in Cash and Cash Equivalents	(41,083)	164,793
Cash and Cash Equivalents - Beginning of Year	1,041,271	876,478
Cash and Cash Equivalents - End of Year	$ 1,000,188	$ 1,041,271
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (215,273)	$ (406,125)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	193,921	190,858
(Increase) Decrease in Accounts Receivable	(37,090)	1,615
(Increase) Decrease in Due from Other Funds	3,120	(2,793)
(Increase) Decrease in Prepaid Items	1,928	(961)
Increase (Decrease) in Accounts Payable	(4,081)	(2,951)
Increase (Decrease) in Accrued Liabilities	2,090	3,307
Increase (Decrease) in Compensated Absences Payable	49	492
Increase (Decrease) in Closure and Postclosure Care Costs	--	153,325
Net Cash Provided (Used) by Operating Activities	$ (55,336)	$ (63,233)

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2016 and 2015

	2016	2015
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 166,014	$ 100,923
Receivables		
Intergovernmental	--	150,000
Prepaid Items	19	--
Restricted Assets		
Cash and Cash Equivalents	--	3,633
Total Current Assets	166,033	254,556
Noncurrent Assets		
Capital Assets Net of Accumulated Depreciation		
Buildings and System	2,110,729	2,110,729
Improvements Other Than Buildings	7,309,410	7,309,410
Machinery and Equipment	127,372	127,372
Accumulated Depreciation	(2,453,767)	(2,022,973)
Total Capital Assets Net of Accumulated Depreciation	7,093,744	7,524,538
Total Noncurrent Assets	7,093,744	7,524,538
Total Assets	7,259,777	7,779,094
LIABILITIES		
Current Liabilities		
Accrued Liabilities	347	279
Accrued Interest Payable	--	3,332
Notes Payable	--	44,645
Total Current Liabilities	347	48,256
Noncurrent Liabilities		
Notes Payable	--	458,969
Total Noncurrent Liabilities	--	458,969
Total Liabilities	347	507,225
NET POSITION		
Net Investment in Capital Assets	7,093,744	7,020,924
Unrestricted	165,686	250,945
Total Net Position	$ 7,259,430	$ 7,271,869

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services	$ 94,076	$ 70,267
Total Operating Revenues	94,076	70,267
OPERATING EXPENSES		
Personal Services and Employee Benefits	7,942	279
Purchased/Contracted Services	2,805	4,791
Supplies	32,989	69,950
Depreciation	430,794	304,567
Total Operating Expenses	474,530	379,587
Operating Income (Loss)	(380,454)	(309,320)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	298,259	154,000
Interest Revenue	688	555
Miscellaneous	2,002	1,689
Interest	(8,725)	(27,505)
Total Nonoperating Revenues (Expenses)	292,224	128,739
Income (Loss) Before Contributions and Transfers	(88,230)	(180,581)
Capital Contributions	--	1,386,786
Transfers In		
SPLOST 2010 Capital Projects Fund	75,791	--
Transfers Out		
SPLOST 2010 Capital Projects Fund	--	(707)
Changes in Net Position	(12,439)	1,205,498
Net Position - Beginning	7,271,869	6,066,371
Net Position - Ending	$ 7,259,430	$ 7,271,869

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 94,076	$ 74,967
Payments to Suppliers	(35,813)	(109,163)
Payments to Employees	(7,874)	--
Net Cash Provided (Used) by Operating Activities	50,389	(34,196)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	--	4,000
Transfers to Other Funds		
SPLOST 2010 Capital Projects Fund	--	(707)
Miscellaneous Receipts	2,002	1,689
Net Cash Provided (Used) by Noncapital Financing Activities	2,002	4,982
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	75,791	--
Proceeds from Capital Debt	--	134,315
Acquisition and Construction of Capital Assets	--	(110,356)
Principal Paid on Capital Debt	(503,614)	(351,389)
Interest Paid on Capital Debt	(12,057)	(31,901)
Grants	448,259	431,569
Net Cash Provided (Used) by Capital and Related Financing Activities	8,379	72,238
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	688	555
Net Cash Provided (Used) by Investing Activities	688	555
Net Increase (Decrease) in Cash and Cash Equivalents	61,458	43,579
Cash and Cash Equivalents - Beginning of Year	104,556	60,977
Cash and Cash Equivalents - End of Year	$ 166,014	$ 104,556
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (380,454)	$ (309,320)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	430,794	304,567
(Increase) Decrease in Accounts Receivable	--	4,700
(Increase) Decrease in Prepaid Items	(19)	--
Increase (Decrease) in Accounts Payable	--	(34,422)
Increase (Decrease) in Accrued Liabilities	68	279
Net Cash Provided (Used) by Operating Activities	$ 50,389	$ (34,196)
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ --	$ 1,386,786

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, 2016

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 49,002	$ 147,924	$ 75,867	$ 90,113	$ 15,441	$ 378,347
Total Assets	$ 49,002	$ 147,924	$ 75,867	$ 90,113	$ 15,441	$ 378,347
LIABILITIES						
Due to Others	$ 49,002	$ 147,924	$ 75,867	$ 90,113	$ 15,441	$ 378,347
Total Liabilities	$ 49,002	$ 147,924	$ 75,867	$ 90,113	$ 15,441	$ 378,347

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes		
Real Property	$ 3,621,751	$ 3,568,217
Personal Property	659,927	720,938
Real Estate Transfer (Intangible)	54,115	69,057
Franchise	2,131	1,579
General Sales and Use	1,084,102	1,016,689
Selective Sales and Use	44,345	22,121
Business		
Insurance Premium	215,000	200,126
Financial Institution	23,236	23,509
Penalties and Interest on Delinquent Taxes	126,606	115,067
	5,831,213	5,737,303
Licenses and Permits		
Business	8,615	7,645
Non-Business	10,858	10,311
Regulatory	76,463	67,971
	95,936	85,927
Intergovernmental	326,176	536,001
Charges for Services		
General Government	592,362	708,466
Public Safety		
Special Police Services	144,700	103,071
Detention and Correction Services	93,030	73,955
Other Public Safety Fees	--	400
Street and Public Improvements	26,350	28,815
Other Charges for Services	11,985	9,467
	868,427	924,174
Fines and Forfeitures	1,888,752	1,889,308
Interest Revenue	6,117	4,250
Contributions and Donations	136,066	2,912
Miscellaneous	182,202	139,193
Total Revenues	$ 9,334,889	$ 9,319,068

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2016 and 2015

	2016	2015
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 60,079	$ 62,878
Purchased/Contracted Services	19,818	25,635
Supplies	--	134
Total Governing Body	79,897	88,647
Chief Executive		
Personal Services and Employee Benefits	306,115	293,612
Purchased/Contracted Services	131,736	126,082
Supplies	26,354	10,886
Capital Outlay	25,993	3,567
Other Costs	750	15,019
Total Chief Executive	490,948	449,166
Elections		
Personal Services and Employee Benefits	71,859	71,732
Purchased/Contracted Services	43,449	37,812
Supplies	4,642	2,751
Capital Outlay	--	962
Total Elections	119,950	113,257
Tax Commissioner		
Personal Services and Employee Benefits	184,980	173,805
Purchased/Contracted Services	57,055	77,708
Supplies	9,679	3,510
Capital Outlay	725	950
Total Tax Commissioner	252,439	255,973
Tax Assessor		
Personal Services and Employee Benefits	170,398	162,068
Purchased/Contracted Services	52,230	50,781
Supplies	4,103	2,815
Capital Outlay	--	1,732
Total Tax Assessor	226,731	217,396
Board of Tax Equalization		
Personal Services and Employee Benefits	2,529	2,026
Purchased/Contracted Services	3,723	1,567
Total Board of Tax Equalization	6,252	3,593

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2016 and 2015

	2016	2015
Government Buildings		
Personal Services and Employee Benefits	31,697	21,819
Purchased/Contracted Services	64,229	65,241
Supplies	55,622	46,993
Capital Outlay	210,087	4,893
Total Government Buildings	361,635	138,946
General Administration Fees		
Purchased/Contracted Services	13,298	13,218
Total General Administration Fees	13,298	13,218
Total General Government	1,551,150	1,280,196
Judicial		
Superior Court		
Personal Services and Employee Benefits	107	77
Purchased/Contracted Services	56,210	38,739
Supplies	40	389
Capital Outlay	90	--
Total Superior Court	56,447	39,205
Clerk of Superior Court		
Personal Services and Employee Benefits	203,683	191,616
Purchased/Contracted Services	40,530	49,040
Supplies	4,690	4,893
Capital Outlay	--	733
Total Clerk of Superior Court	248,903	246,282
District Attorney		
Purchased/Contracted Services	41,926	41,524
Supplies	5,381	4,631
Capital Outlay	967	--
Other Costs	94,267	128,774
Total District Attorney	142,541	174,929
Magistrate Court		
Personal Services and Employee Benefits	191,511	157,833
Purchased/Contracted Services	16,464	16,047
Supplies	3,980	2,019
Capital Outlay	1,879	--
Total Magistrate Court	213,834	175,899
Probate Court		
Personal Services and Employee Benefits	182,830	159,262
Purchased/Contracted Services	114,870	99,732
Supplies	14,257	8,501
Capital Outlay	308	2,167
Total Probate Court	312,265	269,662

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2016 and 2015

	2016	2015
Juvenile Court		
Purchased/Contracted Services	17,562	18,250
Other Costs	9,913	9,187
Total Juvenile Court	27,475	27,437
Public Defender		
Purchased/Contracted Services	139,024	130,209
Supplies	13,947	16,757
Total Public Defender	152,971	146,966
Total Judicial	1,154,436	1,080,380
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,117,572	1,071,850
Purchased/Contracted Services	162,212	154,809
Supplies	122,932	162,015
Capital Outlay	68,345	149,788
Total Sheriff	1,471,061	1,538,462
Jail		
Personal Services and Employee Benefits	900,884	902,840
Purchased/Contracted Services	281,605	281,722
Supplies	302,686	298,691
Capital Outlay	8,972	5,412
Total Jail	1,494,147	1,488,665
Traffic Control		
Personal Services and Employee Benefits	40,709	30,840
Total Traffic Control	40,709	30,840
Adult Probation		
Other Costs	--	4,286
Total Adult Probation	--	4,286
Fire Departments		
Personal Services and Employee Benefits	12,632	9,837
Purchased/Contracted Services	23,308	37,906
Supplies	99,161	12,704
Capital Outlay	195,638	73,196
Total Fire Departments	330,739	133,643
Emergency Medical Services		
Purchased/Contracted Services	4,341	324,248
Total Emergency Medical Services	4,341	324,248
Coroner/Medical Examiner		
Personal Services and Employee Benefits	19,248	19,075
Purchased/Contracted Services	9,876	9,117
Supplies	327	305
Total Coroner/Medical Examiner	29,451	28,497

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2016 and 2015

	2016	2015
Emergency Management		
Personal Services and Employee Benefits	7,918	6,491
Purchased/Contracted Services	759	719
Supplies	66	103
Total Emergency Management	8,743	7,313
Total Public Safety	3,379,191	3,555,954
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	650,687	669,495
Purchased/Contracted Services	165,463	257,943
Supplies	200,498	260,096
Capital Outlay	91,800	98,653
Total Public Works Administration	1,108,448	1,286,187
Fuel Master Gas		
Purchased/Contracted Services	12,692	12,735
Supplies	341,422	429,311
Total Fuel Master Gas	354,114	442,046
Total Public Works	1,462,562	1,728,233
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	1,394	1,355
Other Costs	83,200	83,200
Total Public Health Administration	84,594	84,555
Cook Service Center		
Purchased/Contracted Services	4,951	3,177
Supplies	7,094	8,610
Total Cook Service Center	12,045	11,787
Cook Service Center		
Purchased/Contracted Services	4,144	3,424
Supplies	1,700	--
Total Cook Service Center	5,844	3,424
Welfare Administration		
Purchased/Contracted Services	85	83
Other Costs	5,334	8,268
Total Welfare Administration	5,419	8,351
DFACS Buildings and Plant		
Purchased/Contracted Services	6,606	4,449
Total DFACS Buildings and Plant	6,606	4,449

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2016 and 2015

	2016	2015
Community Services		
Personal Services and Employee Benefits	42,537	40,914
Purchased/Contracted Services	19,855	21,272
Supplies	12,365	11,469
Capital Outlay	--	255
Total Community Services	74,757	73,910
Transportation Services		
Purchased/Contracted Services	6,585	8,268
Supplies	2,875	--
Capital Outlay	13,501	67,001
Other Costs	204,404	111,810
Total Transportation Services	227,365	187,079
Total Health and Welfare	416,630	373,555
Culture and Recreation		
Library		
Purchased/Contracted Services	4,535	5,077
Other Costs	80,500	80,500
Total Library	85,035	85,577
Total Culture and Recreation	85,035	85,577
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	52,946	49,349
Purchased/Contracted Services	12,332	11,593
Supplies	6,967	7,298
Capital Outlay	500	--
Total Agricultural Resources	72,745	68,240
AG Building Maintenance/Plant		
Purchased/Contracted Services	3,957	3,028
Supplies	4,137	--
Total AG Building Maintenance/Plant	8,094	3,028
Building/Zoning		
Personal Services and Employee Benefits	89,096	62,986
Purchased/Contracted Services	11,590	22,230
Supplies	5,376	4,767
Capital Outlay	--	28,568
Total Building/Zoning	106,062	118,551
Airport		
Purchased/Contracted Services	16,024	18,435
Supplies	5,802	5,307
Total Airport	21,826	23,742

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2016 and 2015

	2016	2015
Other Housing and Development		
Other Costs	73,487	73,487
Total Other Housing and Development	73,487	73,487
Total Housing and Development	282,214	287,048
Debt Service	29,439	--
Total Expenditures	$ 8,360,657	$ 8,390,943

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2016

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 161,932
	161,932
Taxes Collected	
Tax Collections @ 3%	91,420
Tax Collections Greater Than 3%	60,947
	152,367
Percentage of Current Year Taxes Expended	106%

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2016

	Older Americans Act		Community Based	
7/1/2015 - 6/30/2016 Contract AAA-2016-24	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	Total
October-2015	$ 5,360	$ 848	$ 896	$ 7,104
November-2015	4,844	722	778	6,344
December-2015	3,299	740	815	4,854
January-2016	--	168	92	260
February-2016	--	621	937	1,558
March-2016	--	951	74	1,025
April-2016	--	--	--	--
May-2016	--	--	--	--
June-2016	--	--	--	--
	13,503	4,050	3,592	21,145
7/1/2016 - 6/30/2017 Contract AAA-2017-24				
July-2016	1,631	450	--	2,081
August-2016	1,631	450	--	2,081
September-2016	1,631	450	--	2,081
	4,893	1,350	--	6,243
Total	$ 18,396	$ 5,400	$ 3,592	$ 27,388

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2016

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	628,142	--	628,142	100%
Economic Development	550,000	618,407	451,741	166,666	618,407	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	$ 13,747,163	$ 13,580,497	$ 166,666	$ 13,747,163	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				$ 166,666		
				$ 166,666		
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	$ 2,850,000	$ 2,850,000	$ 1,742,608	$ 496,367	$ 2,238,975	79%
E-911 Equipment	300,000	300,000	15,847	3,339	19,186	6%
Recreation Facilities	2,500,000	2,500,000	279,479	--	279,479	11%
Economic Development	1,000,000	1,000,000	500,000	166,667	666,667	67%
Airport	500,000	500,000	129,462	75,791	205,253	41%
Roads and Public Facilities	1,400,000	1,400,000	473,601	559,546	1,033,147	74%
Boys and Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,400,000	877,836	244,883	1,122,719	80%
Town of Cecil	75,000	75,000	47,027	13,119	60,146	80%
Town of Lenox	225,000	225,000	141,081	39,356	180,437	80%
Town of Sparks	450,000	450,000	282,162	78,712	360,874	80%
	$ 10,800,000	$ 10,800,000	$ 4,489,103	$ 1,677,780	$ 6,166,883	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				$ 2,048,012		
Transfers Out						
Solid Waste Enterprise Fund				496,367		
Airport Authority Enterprise Fund				75,791		
Financed by Intergovernmental Revenue				(787,640)		
Financed by Miscellaneous Revenue				(3,158)		
Financed by Transfers From General Fund				(151,592)		
				$ 1,677,780		

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

To the Board of County Commissioners
Cook County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia, as of and for the year ended September 30, 2016, 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 27, 2017. 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 27, 2017