COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2018

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2018

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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, 2018, 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 91.4 percent, 77.2 percent, and 86.6 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, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

supplemental schedules, and schedule of expenditures of federal awards 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 28, 2019, 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 28, 2019

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	$ 11,473,136	$ 1,066,568	$ 12,539,704	$ 437,750	$ 39,730
Receivables (Net of Allowance for Uncollectibles)	765,745	182,891	948,636	18,553	5,409
Prepaid Items	182,281	42,121	224,402	--	--
Net OPEB Asset	--	--	--	21,052	--
Capital Assets Not Being Depreciated	1,155,736	3,877,548	5,033,284	--	--
Capital Assets Net of Accumulated Depreciation	13,634,248	10,609,601	24,243,849	--	--
Total Assets	27,211,146	15,778,729	42,989,875	477,355	45,139
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	57,043	--
OPEB	--	--	--	1,610	--
Total Deferred Outflows of Resources	--	--	--	58,653	--
LIABILITIES					
Accounts Payable	440,948	288,026	728,974	--	--
Accrued Liabilities	134,059	12,126	146,185	--	--
Accrued Expenses	--	--	--	4,417	--
Intergovernmental Payable	146,860	--	146,860	18,553	--
Internal Balances	19,428	(19,428)	--	--	--
Noncurrent Liabilities					
Due Within One Year	--	577,771	577,771	36,356	--
Due in More Than One Year	188,575	3,323,109	3,511,684	313,617	--
Total Liabilities	929,870	4,181,604	5,111,474	372,943	--
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	7,108	--
OPEB	--	--	--	3,217	--
Total Deferred Inflows of Resources	--	--	--	10,325	--
NET POSITION					
Net Investment in Capital Assets	14,789,984	12,818,565	27,608,549	--	--
Restricted For					
Capital Outlay	4,237,981	--	4,237,981	--	--
Prior Year Program Income	--	--	--	184,335	--
Special Programs	--	--	--	16,240	--
Unrestricted	7,253,311	(1,221,440)	6,031,871	(47,835)	45,139
Total Net Position	$ 26,281,276	$ 11,597,125	$ 37,878,401	$ 152,740	$ 45,139

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, 2018

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 1,659,262	$ 744,202	$ --	$ --
Judicial	1,411,433	2,797,615	107,896	30,277
Public Safety	5,272,852	566,397	147,166	20,800
Public Works	3,703,268	36,931	85,739	1,032,870
Health and Welfare	630,627	19,446	212,817	138,117
Culture and Recreation	554,363	--	--	--
Housing and Development	676,531	75,356	--	352,521
Interest on Long-Term Debt	4,769	--	--	--
Total Governmental Activities	13,913,105	4,239,947	553,618	1,574,585
Business-type Activities				
Solid Waste	938,463	875,827	68,154	--
Airport Authority	541,410	180,893	2,000	91,540
Total Business-Type Activities	1,479,873	1,056,720	70,154	91,540
Total Primary Government	$ 15,392,978	$ 5,296,667	$ 623,772	$ 1,666,125
Component Units				
Board of Health	$ 458,498	$ 184,335	$ 320,028	$ --
Adel/Cook Tourism Authority	55,640	--	78,325	--
Total Component Units	$ 514,138	$ 184,335	$ 398,353	$ --
General Revenues				
Taxes				
Property				
Franchise				
General Sales and Use				
Selective Sales and Use				
Business				
Penalties and Interest on Delinquent Taxes				
Interest Revenue				
Miscellaneous				
Gain on Disposition of Capital Assets				
Insurance Recoveries				
Transfers				
Total General Revenues and Transfers				
Changes in Net Position				
Net Position - Beginning, as Restated				
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
$ (915,060)	$ --	$ (915,060)			
1,524,355	--	1,524,355			
(4,538,489)	--	(4,538,489)			
(2,547,728)	--	(2,547,728)			
(260,247)	--	(260,247)			
(554,363)	--	(554,363)			
(248,654)	--	(248,654)			
(4,769)	--	(4,769)			
(7,544,955)	--	(7,544,955)			
--	5,518	5,518			
--	(266,977)	(266,977)			
--	(261,459)	(261,459)			
(7,544,955)	(261,459)	(7,806,414)			
				$ 45,865	$ --
				--	22,685
				45,865	22,685
4,755,772	--	4,755,772		--	--
2,178	--	2,178		--	--
3,912,496	--	3,912,496		--	--
269,134	--	269,134		--	--
266,632	280,000	546,632		--	--
91,156	--	91,156		--	--
9,567	5,145	14,712		--	--
99,399	--	99,399		--	--
69,989	--	69,989		--	--
26,088	--	26,088		--	--
(565,583)	565,583	--		--	--
8,936,828	850,728	9,787,556		--	--
1,391,873	589,269	1,981,142		45,865	22,685
24,889,403	11,007,856	35,897,259		106,875	22,454
$ 26,281,276	$ 11,597,125	$ 37,878,401		$ 152,740	$ 45,139

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2018

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 6,319,078	$ 2,926,336	$ 1,366,586	$ 861,136	$ 11,473,136
Receivables (Net of Allowance for Uncollectibles)	519,957	--	172,052	73,736	765,745
Due From Other Funds	159,724	--	--	85,933	245,657
Total Assets	$ 6,998,759	$ 2,926,336	$ 1,538,638	$ 1,020,805	$ 12,484,538
LIABILITIES					
Accounts Payable	$ 248,568	$ 27,143	$ 20,720	$ 144,517	$ 440,948
Accrued Liabilities	119,456	--	--	14,603	134,059
Intergovernmental Payable	2,138	--	45,943	98,779	146,860
Due To Other Funds	111,898	--	133,187	20,000	265,085
Total Liabilities	482,060	27,143	199,850	277,899	986,952
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	26,547	--	--	--	26,547
Total Deferred Inflows of Resources	26,547	--	--	--	26,547
FUND BALANCES					
Restricted	--	2,899,193	1,338,788	157,104	4,395,085
Assigned	--	--	--	722,537	722,537
Unassigned	6,490,152	--	--	(136,735)	6,353,417
Total Fund Balances	6,490,152	2,899,193	1,338,788	742,906	11,471,039
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,998,759	$ 2,926,336	$ 1,538,638	$ 1,020,805	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					14,789,984
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					26,547
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					182,281
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Compensated Absences				$ (188,575)	
Total long-term liabilities					(188,575)
Net Position of Governmental Activities					$ 26,281,276

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, 2018

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 6,543,557	$ --	$ 2,190,365	$ 647,908	$ 9,381,830
Licenses and Permits	86,479	--	--	--	86,479
Intergovernmental	1,075,233	--	504,483	456,221	2,035,937
Charges for Services	982,126	--	--	277,998	1,260,124
Fines and Forfeitures	2,337,590	--	--	477,668	2,815,258
Investment Income	7,435	18,906	5,161	2,132	33,634
Contributions and Donations	62,525	--	--	5,674	68,199
Miscellaneous	177,485	--	--	--	177,485
Total Revenues	11,272,430	18,906	2,700,009	1,867,601	15,858,946
EXPENDITURES					
Current					
General Government	1,572,745	--	--	--	1,572,745
Judicial	1,340,938	--	--	89,041	1,429,979
Public Safety	4,285,993	--	--	645,383	4,931,376
Public Works	2,454,427	--	--	--	2,454,427
Health and Welfare	517,636	--	--	--	517,636
Culture and Recreation	89,226	--	--	465,253	554,479
Housing and Development	356,364	166,667	--	168,567	691,598
Capital Outlay	--	137,583	407,453	495,558	1,040,594
Debt Service	137,698	--	--	--	137,698
Intergovernmental	--	--	481,219	--	481,219
Total Expenditures	10,755,027	304,250	888,672	1,863,802	13,811,751
Excess (Deficiency) of Revenues Over (Under) Expenditures	517,403	(285,344)	1,811,337	3,799	2,047,195
OTHER FINANCING SOURCES (USES)					
Transfers In	479,574	391,107	--	150,092	1,020,773
Transfers Out	(541,199)	(47,290)	(484,049)	(479,574)	(1,552,112)
Proceeds of Capital Asset Dispositions	4,200	--	11,500	--	15,700
Insurance Recoveries	26,088	--	--	--	26,088
Total Other Financing Sources (Uses)	(31,337)	343,817	(472,549)	(329,482)	(489,551)
Net Change in Fund Balances	486,066	58,473	1,338,788	(325,683)	1,557,644
Fund Balances - Beginning	6,004,086	2,840,720	--	1,068,589	9,913,395
Fund Balances - Ending	$ 6,490,152	$ 2,899,193	$ 1,338,788	$ 742,906	$ 11,471,039

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, 2018

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*	$ 1,557,644
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	927,449
Depreciation Expense	(1,151,337)
	(223,888)
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	(460,227)
Accumulated Depreciation	258,574
Trade-Ins	255,942
Capital Assets Reassigned to Enterprise Funds	(34,244)
	20,045
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	(84,462)
	(84,462)
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	132,929
	132,929
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	(13,496)
Prepaid Items	3,101
	(10,395)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,391,873

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2018

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 788,054	$ 278,514	$ 1,066,568
Receivables	102,293	80,598	182,891
Due From Other Funds	25,965	--	25,965
Prepaid Items	42,121	--	42,121
Total Current Assets	958,433	359,112	1,317,545
Noncurrent Assets			
Capital Assets Not Being Depreciated	3,877,548	--	3,877,548
Capital Assets Net of Accumulated Depreciation	4,372,187	6,237,414	10,609,601
Total Noncurrent Assets	8,249,735	6,237,414	14,487,149
Total Assets	9,208,168	6,596,526	15,804,694
LIABILITIES			
Current Liabilities			
Accounts Payable	288,026	--	288,026
Accrued Liabilities	12,126	--	12,126
Due To Other Funds	6,537	--	6,537
Notes Payable	552,771	--	552,771
Closure and Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	884,460	--	884,460
Noncurrent Liabilities			
Compensated Absences	15,254	--	15,254
Notes Payable	1,115,813	--	1,115,813
Closure and Post-Closure Care Costs	2,192,042	--	2,192,042
Total Noncurrent Liabilities	3,323,109	--	3,323,109
Total Liabilities	4,207,569	--	4,207,569
NET POSITION			
Net Investment in Capital Assets	6,581,151	6,237,414	12,818,565
Unrestricted	(1,580,552)	359,112	(1,221,440)
Total Net Position	$ 5,000,599	$ 6,596,526	$ 11,597,125

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, 2018

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 606,893	$ 180,893	$ 787,786
Other	268,934	--	268,934
Total Operating Revenues	875,827	180,893	1,056,720
OPERATING EXPENSES			
Personal Services and Employee Benefits	376,441	59	376,500
Purchased/Contracted Services	188,226	2,092	190,318
Supplies	106,868	104,523	211,391
Depreciation	215,899	434,736	650,635
Total Operating Expenses	887,434	541,410	1,428,844
Operating Income (Loss)	(11,607)	(360,517)	(372,124)
NONOPERATING REVENUES (EXPENSES)			
Taxes	280,000	--	280,000
Intergovernmental	68,154	93,540	161,694
Interest Revenue	3,168	1,977	5,145
Interest	(10,119)	--	(10,119)
Fiscal Agent's Fees	(40,910)	--	(40,910)
Total Nonoperating Revenues (Expenses)	300,293	95,517	395,810
Income (Loss) Before Contributions and Transfers	288,686	(265,000)	23,686
Capital Contributions	25,044	9,200	34,244
Transfers In	531,339	--	531,339
Changes in Net Position	845,069	(255,800)	589,269
Net Position - Beginning	4,155,530	6,852,326	11,007,856
Net Position - Ending	$ 5,000,599	$ 6,596,526	$ 11,597,125

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, 2018

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 856,404	$ 180,893	$ 1,037,297
Payments to Suppliers	(346,393)	(106,615)	(453,008)
Payments to Employees	(366,788)	--	(366,788)
Net Cash Provided (Used) by Operating Activities	143,223	74,278	217,501
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	35,576	2,000	37,576
Taxes	280,000	--	280,000
Due From Other Funds	22,959	--	22,959
Due To Other Funds	2,626	(133)	2,493
Net Cash Provided (Used) by Noncapital Financing Activities	341,161	1,867	343,028
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	531,339	--	531,339
Proceeds from Capital Debt	1,668,584	--	1,668,584
Acquisition and Construction of Capital Assets	(2,378,024)	--	(2,378,024)
Principal Paid on Capital Debt	(484,729)	--	(484,729)
Interest Paid on Capital Debt	(10,119)	--	(10,119)
Payments of Fiscal Agent's Fees	(40,910)	--	(40,910)
Grants	--	10,942	10,942
Net Cash Provided (Used) by Capital and Related Financing Activities	(713,859)	10,942	(702,917)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	3,587	1,977	5,564
Net Cash Provided (Used) by Investing Activities	3,587	1,977	5,564
Net Increase (Decrease) in Cash and Cash Equivalents	(225,888)	89,064	(136,824)
Cash and Cash Equivalents - Beginning of Year	1,013,942	189,450	1,203,392
Cash and Cash Equivalents - End of Year	$ 788,054	$ 278,514	$ 1,066,568
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (11,607)	$ (360,517)	$ (372,124)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	215,899	434,736	650,635
(Increase) Decrease in Accounts Receivable	(19,423)	--	(19,423)
(Increase) Decrease in Prepaid Items	(31,856)	59	(31,797)
Increase (Decrease) in Accounts Payable	(19,443)	--	(19,443)
Increase (Decrease) in Accrued Liabilities	3,607	--	3,607
Increase (Decrease) in Compensated Absences Payable	6,046	--	6,046
Net Cash Provided (Used) by Operating Activities	$ 143,223	$ 74,278	$ 217,501
Total Noncash Investing, Capital and Financing Activities			
Transfer of Capital Assets from Governmental Funds	$ 25,044	$ 9,200	$ 34,244
Purchase of Capital Assets on Account	278,951	--	278,951

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, 2018

	Agency Funds
ASSETS	
Cash	$ 742,825
Total Assets	$ 742,825
LIABILITIES	
Due to Others	$ 742,825
Total Liabilities	$ 742,825

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 Units

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.

The Cook County Law Library, established in accordance with the Official Code of Georgia Annotated section 36-15, is managed by a separate board of trustees. All law books, reports, texts, and periodicals purchased by the use of gifts and from the funds of the library are the property of the County and the County is required to furnish necessary space, offices, lights, heat, and water for the maintenance of the library. The library 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 *SPLOST 2016 Fund* accounts for the special one percent sales tax imposed for various capital outlay projects for the six-year period October 1, 2017 - September 30, 2023.

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 21, 2017, payable December 20, 2017, and attached as an enforceable lien on property as of January 1, 2017. The billings are considered past due after December 20, 2017, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Government Buildings	$ 246,245	$ 252,202	$ (5,957)
District Attorney	113,550	135,960	(22,410)
Pine Valley VFD	20,065	21,088	(1,023)
Eastside VFD	15,648	16,073	(425)
Emergency Medical Services	501,570	551,400	(49,830)
Transportation Services	203,105	321,530	(118,425)
Transfers Out	150,000	541,199	(391,199)
Adel/Cook Recreation LOST Special Revenue Fund	461,350	465,253	(3,903)

C. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2018, non-SPLOST revenues were deposited into the SPLOST bank account and proceeds from October 1, 2017 - September 30, 2023 SPLOST were not kept in a separate account from the October 1, 2011 - September 30, 2017 SPLOST.

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, 2018, 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 2016	Nonmajor Governmental Funds	Solid Waste	Airport Authority	Total
Taxes	$ 165,689	$ --	$ --	$ --	$ --	165,689
Accounts	--	--	62,266	69,715	--	131,981
Intergovernmental	262,161	172,052	11,470	32,578	80,598	558,859
Other	108,676	--	--	--	--	108,676
Gross Receivables	536,526	172,052	73,736	102,293	80,598	965,205
Less: Allowance for Uncollectibles	(16,569)	--	--	--	--	(16,569)
	$ 519,957	$ 172,052	$ 73,736	$ 102,293	$ 80,598	$ 948,636

C. Capital Assets

Capital asset activity for the year ended September 30, 2018, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,066,822	$ --	$ (11,500)	$ 1,055,322
Construction in Progress	--	100,414	--	100,414
Total Capital Assets, Not Being Depreciated	1,066,822	100,414	(11,500)	1,155,736
Capital Assets, Being Depreciated				
Buildings	14,277,704	45,913	--	14,323,617
Infrastructure	5,403,159	--	--	5,403,159
Improvements Other Than Buildings	89,781	--	--	89,781
Machinery and Equipment	6,356,056	1,037,064	(505,224)	6,887,896
Total Capital Assets, Being Depreciated	26,126,700	1,082,977	(505,224)	26,704,453
Less Accumulated Depreciation For				
Buildings	(6,581,356)	(437,785)	--	(7,019,141)
Infrastructure	(1,175,389)	(145,746)	--	(1,321,135)
Improvements Other Than Buildings	(51,920)	(5,714)	--	(57,634)
Machinery and Equipment	(4,391,030)	(562,092)	280,827	(4,672,295)
Total Accumulated Depreciation	(12,199,695)	(1,151,337)	280,827	(13,070,205)
Total Capital Assets, Being Depreciated, Net	13,927,005	(68,360)	(224,397)	13,634,248
Governmental Activities Capital Assets, Net	$ 14,993,827	$ 32,054	$ (235,897)	$ 14,789,984

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in Progress	223,058	1,975,912	--	2,198,970
Total Capital Assets, Not Being Depreciated	1,901,636	1,975,912	--	3,877,548
Capital Assets, Being Depreciated				
Buildings and System	2,161,557	--	--	2,161,557
Improvements Other Than Buildings	14,811,892	--	--	14,811,892
Machinery and Equipment	1,326,903	737,560	--	2,064,463
Total Capital Assets, Being Depreciated	18,300,352	737,560	--	19,037,912
Less Accumulated Depreciation For				
Buildings and System	(296,688)	(62,508)	--	(359,196)
Improvements Other Than Buildings	(6,404,635)	(510,824)	--	(6,915,459)
Machinery and Equipment	(1,054,100)	(99,556)	--	(1,153,656)
Total Accumulated Depreciation	(7,755,423)	(672,888)	--	(8,428,311)
Total Capital Assets, Being Depreciated, Net	10,544,929	64,672	--	10,609,601
Business-Type Activities Capital Assets, Net	$ 12,446,565	$ 2,040,584	$ --	$ 14,487,149

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

Governmental Activities	
General Government	$ 134,291
Judicial	2,336
Public Safety	526,216
Public Works	375,300
Health and Welfare	103,640
Housing & Development	9,554
Total Depreciation Expense	$ 1,151,337
Business-type Activities	
Solid Waste/Landfill	$ 215,899
Airport Authority	434,736
Total Depreciation Expense	$ 650,635

Governmental Funds transferred capital assets of $34,244 to Enterprise Funds with a historical cost of $56,497 and accumulated depreciation of $22,253.

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2018 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST 2016 Capital Projects Fund	$ 133,187
General Fund	Nonmajor Governmental Funds	20,000
General Fund	Solid Waste Enterprise Fund	6,537
Nonmajor Governmental Funds	General Fund	85,933
Solid Waste Enterprise Fund	General Fund	25,965
		$ 271,622

The SPLOST 2016 Fund owes the General Fund $133,187 used to finance costs of road projects. A Nonmajor Governmental Fund owes the General Fund $20,000 used to finance grant administration costs. The General Fund owes the Adel/Cook Recreation LOST Fund $76,899 in Local Option Sales Tax proceeds. Other 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.

Interfund Transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 479,574
SPLOST 2010 Capital Projects Fund	General Fund	391,107
Nonmajor Governmental Funds	General Fund	150,092
Solid Waste Enterprise Fund	SPLOST 2010 Capital Projects Fund	47,290
Solid Waste Enterprise Fund	SPLOST 2016 Capital Projects Fund	484,049
		$ 1,552,112

A Nonmajor Special Revenue Fund transferred $440,000 to the General Fund to finance jail operations. A Nonmajor Special Revenue Fund transferred $39,574 to the General Fund to finance expenditures for the law library. The General Fund transferred $391,107 to the SPLOST 2010 Fund to settle balances due. The General Fund transferred $150,000 to a Nonmajor Special Revenue Fund to finance E-911 operations. The SPLOST 2010 Fund transferred $47,290 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2016 Fund transferred $484,049 to the Solid Waste Fund to finance special sales tax projects.

E. Long-Term Debt

Notes Payable

The County previously borrowed $180,000 at 3.5% interest from the U.S. Department of Agriculture for the purchase of fire trucks and $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. These notes payable were paid off during the current fiscal year.

The County has entered into new agreements with GEFA for two loans of $1,400,000 and $2,691,000 for construction of additional cells at the municipal solid waste landfill. The notes are payable in monthly installments over five years at .67% and .56%, respectively. At September 30, 2018, the County had drawn $1,668,584 on these loans and the balances outstanding were $1,668,584.

Debt service requirements to maturity for the notes payable as of September 30, 2018 were as follows:

Year Ending	Business-type Activities		
September 30	Principal	Interest	Total
2019	$ 552,771	$ 8,791	$ 561,562
2020	556,184	5,379	561,563
2021	490,118	1,977	492,095
2022	69,511	77	69,588
Total	$ 1,668,584	$ 16,224	$ 1,684,808

F. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 175,079	$ 141,746	$ (128,250)	$ 188,575	$ --
Notes Payable	132,929	--	(132,929)	--	--
	$ 308,008	$ 141,746	$ (261,179)	$ 188,575	$ --
Business-type Activities					
Compensated Absences	$ 9,208	$ 18,789	$ (12,743)	$ 15,254	$ --
Notes Payable	484,729	1,668,584	(484,729)	1,668,584	552,771
Closure and Post-Closure Care Costs	2,217,042	--	--	2,217,042	25,000
	$ 2,710,979	$ 1,687,373	$ (497,472)	$ 3,900,880	$ 577,771

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 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, 2018 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 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%. All contributions and other requirements were established by County resolution. For the year ended September 30, 2018 the County contributed $152,083 to the plan and employee deferrals were $75,463.

H. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The reported liability for closure and post-closure care at September 30, 2018 is $2,217,042. Included in this amount is $1,113,786, which is based on 100% usage of filled sites. The remaining balance of $1,103,256 represents the cumulative amount reported to date based on the use of 42% 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 $3,526,748 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 26 years and the C&D landfill is 133 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

I. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2018 were as follows:

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 157,104	$ 157,104
Capital Outlay	--	2,899,193	1,338,788	--	4,237,981
	--	2,899,193	1,338,788	157,104	4,395,085
Assigned					
Public Safety	--	--	--	707,426	707,426
Housing and Development	--	--	--	15,111	15,111
	--	--	--	722,537	722,537
Unassigned, Reported In					
General Fund	6,490,152	--	--	--	6,490,152
Capital Projects Funds	--	--	--	(136,735)	(136,735)
	6,490,152	--	--	(136,735)	6,353,417
Total Fund Balances	$ 6,490,152	$ 2,899,193	$ 1,338,788	$ 742,906	$ 11,471,039

J. Tax Abatements

County property tax revenues were reduced by $72,416 under agreements entered into by the Adel Industrial Development Authority.

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, $36,217,250 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 claim's 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's counsel is not aware of any pending material litigation or claims that would 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 Grady Memorial Hospital Corporation d/b/a/ South Georgia Emergency Medical Center to provide emergency medical services to the citizens of Cook County. The County will pay $25,000 per month commencing May 28, 2018 for one year with automatic renewals for four additional years. Either party may terminate the agreement by giving written notice not less than ninety days prior to the expiration of the initial or renewal term.

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, 2018, the County paid $10,747 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

N. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the Board of Health as follows:

	Board of Health
June 30, 2017 Net Position, as previously reported	$ 98,252
Net other post employment benefits asset	18,305
Deferred inflow of resources	(9,682)
June 30, 2017 Net Position, as restated	$ 106,875

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 5,876,250	$ 6,192,950	$ 6,543,557	$ 350,607
Licenses and Permits	90,600	90,600	86,479	(4,121)
Intergovernmental	305,620	373,920	1,075,233	701,313
Charges for Services	879,550	879,550	982,126	102,576
Fines and Forfeitures	2,047,000	2,047,000	2,337,590	290,590
Interest Revenue	5,000	5,000	7,435	2,435
Contributions and Donations	31,500	31,500	62,525	31,025
Miscellaneous	150,500	150,500	177,485	26,985
Total Revenues	9,386,020	9,771,020	11,272,430	1,501,410
EXPENDITURES				
Governing Body	90,410	86,135	84,714	1,421
Chief Executive	865,000	616,214	607,982	8,232
Elections	154,515	142,935	139,883	3,052
Tax Commissioner	253,321	255,741	250,857	4,884
Tax Assessor	316,211	303,416	294,621	8,795
Board of Tax Equalization	7,181	2,751	2,488	263
Government Buildings	124,145	246,245	252,202	(5,957)
General Administration Fees	15,000	13,490	13,485	5
Superior Court	92,620	48,265	47,152	1,113
Clerk of Superior Court	301,275	294,595	288,496	6,099
District Attorney	124,850	113,550	135,960	(22,410)
Magistrate Court	279,423	270,723	265,207	5,516
Probate Court	354,125	456,977	444,904	12,073
Juvenile Court	33,950	22,750	20,307	2,443
Public Defender	182,260	142,095	138,912	3,183
Sheriff	1,917,270	1,955,860	1,882,262	73,598
Jail	1,794,755	1,632,620	1,596,895	35,725
Traffic Control	44,380	96,080	93,806	2,274
Fire Departments	56,078	178,399	176,170	2,229
Chaserville VFD	8,181	6,558	6,549	9
Cecil VFD	13,472	20,077	18,622	1,455
Pine Valley VFD	8,215	20,065	21,088	(1,023)
Lenox VFD	8,001	10,825	10,411	414
Sparks VFD	8,001	6,951	6,745	206
Eastside VFD	8,046	15,648	16,073	(425)
Emergency Medical Services	680,040	501,570	551,400	(49,830)
Coroner/Medical Examiner	21,085	35,345	31,828	3,517
Emergency Management	17,655	15,760	11,842	3,918
Public Works Administration	1,423,265	2,043,785	1,961,452	82,333
Fuel Master Gas	544,440	517,020	492,975	24,045
Public Health Administration	84,700	84,780	84,772	8
Cook Service Center	20,700	14,950	13,445	1,505
Indigent Medical Care	220,000	250,000	--	250,000
Cook Service Center	4,150	4,710	3,937	773
Welfare Administration	10,200	10,350	9,602	748
DFACS Buildings and Plant	6,800	5,450	4,767	683
Community Services	80,740	82,040	79,583	2,457
Transportation Services	206,400	203,105	321,530	(118,425)
Library	87,200	89,235	89,226	9

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Agricultural Resources	82,733	113,000	107,807	5,193
AG Building Maintenance/Plant	13,530	20,805	18,370	2,435
Building/Zoning	123,342	130,560	123,621	6,939
Airport	12,335	33,570	33,079	491
Total Expenditures	10,700,000	11,115,000	10,755,027	359,973
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,313,980)	(1,343,980)	517,403	1,861,383
OTHER FINANCING SOURCES (USES)				
Transfers In	800,000	800,000	479,574	(320,426)
Transfers Out				
E-911 Special Revenue Fund	(150,000)	(150,000)	(150,000)	--
SPLOST 2010 Capital Projects Fund	--	--	(391,107)	(391,107)
CDBG Capital Projects Fund	--	--	(92)	(92)
Proceeds of Capital Asset Dispositions	--	--	4,200	4,200
Insurance Recoveries	10,000	10,000	26,088	16,088
Total Other Financing Sources (Uses)	660,000	660,000	(31,337)	(691,337)
Net Change in Fund Balances	(653,980)	(683,980)	486,066	1,170,046
Fund Balances - Beginning	6,004,086	6,004,086	6,004,086	--
Fund Balances - Ending	$ 5,350,106	$ 5,320,106	$ 6,490,152	$ 1,170,046

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	$ 84,714	$ --	$ 84,714
Chief Executive	607,982	(73,487)	534,495
Elections	139,883	--	139,883
Tax Commissioner	250,857	--	250,857
Tax Assessor	294,621	--	294,621
Board of Tax Equalization	2,488	--	2,488
Government Buildings	252,202	--	252,202
General Administration Fees	13,485	--	13,485
	1,646,232	(73,487)	1,572,745
Judicial	1,340,938	--	1,340,938
Public Safety			
Sheriff	1,882,262	--	1,882,262
Jail	1,596,895	--	1,596,895
Traffic Control	93,806	--	93,806
Fire Departments	176,170	(58,210)	117,960
Chaserville VFD	6,549	(6,549)	--
Cecil VFD	18,622	(18,622)	--
Pine Valley VFD	21,088	(21,088)	--
Lenox VFD	10,411	(10,411)	--
Sparks VFD	6,745	(6,745)	--
Eastside VFD	16,073	(16,073)	--
Emergency Medical Services	551,400	--	551,400
Coroner/Medical Examiner	31,828	--	31,828
Emergency Management	11,842	--	11,842
	4,423,691	(137,698)	4,285,993
Public Works	2,454,427	--	2,454,427
Health and Welfare	517,636	--	517,636
Culture and Recreation	89,226	--	89,226
Housing and Development			
Agricultural Resources	107,807	--	107,807
AG Building Maintenance/Plant	18,370	--	18,370
Building/Zoning	123,621	--	123,621
Airport	33,079	--	33,079
Other Housing and Development	--	73,487	73,487
	282,877	73,487	356,364
Debt Service	--	137,698	137,698
Total Expenditures	10,755,027	--	10,755,027
OTHER FINANCING USES			
Transfers Out	541,199	--	541,199
Total Other Financing Uses	541,199	--	541,199
Total	$ 11,296,226	$ --	$ 11,296,226

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.

SPLOST 2016 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, 2017 - September 30, 2013.

CDBG Fund - This fund is used to account for the proceed of a community development block grant to finance street, flood, and drainage improvements to River Trace Road and Oak Trace Road.

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 6,319,078	$ 5,512,294
Restricted Assets		
Cash and Cash Equivalents	--	6,624
Receivables (Net of Allowance for Uncollectibles)		
Taxes	149,120	120,630
Intergovernmental	262,161	261,461
Other	108,676	57,018
Due From Other Funds		
E-911 Special Revenue Fund	--	48,740
SPLOST 2010 Capital Projects Fund	--	438,989
SPLOST 2016 Capital Projects Fund	133,187	--
CDBG Capital Projects Fund	20,000	--
Solid Waste Enterprise Fund	6,537	3,911
Airport Authority Enterprise Fund	--	133
Total Assets	$ 6,998,759	$ 6,449,800
LIABILITIES		
Accounts Payable	$ 248,568	$ 138,575
Accrued Liabilities	119,456	109,166
Intergovernmental Payable	2,138	--
Due To Other Funds		
E-911 Special Revenue Fund	9,034	--
Adel/Cook Recreation LOST	76,899	38,040
Solid Waste Enterprise Fund	25,965	48,924
Total Liabilities	482,060	334,705
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	26,547	111,009
Total Deferred Inflows of Resources	26,547	111,009
FUND BALANCES		
Unassigned	6,490,152	6,004,086
Total Fund Balances	6,490,152	6,004,086
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,998,759	$ 6,449,800

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 6,543,557	$ 5,946,387
Licenses and Permits	86,479	84,954
Intergovernmental	1,075,233	768,487
Charges for Services	982,126	960,350
Fines and Forfeitures	2,337,590	2,228,158
Interest Revenue	7,435	6,759
Contributions and Donations	62,525	1,735
Miscellaneous	177,485	164,027
Total Revenues	11,272,430	10,160,857
EXPENDITURES		
Current		
General Government	1,572,745	1,536,974
Judicial	1,340,938	1,312,176
Public Safety	4,285,993	3,749,903
Public Works	2,454,427	1,978,665
Health and Welfare	517,636	509,029
Culture and Recreation	89,226	148,477
Housing and Development	356,364	343,613
Debt Service	137,698	29,439
Total Expenditures	10,755,027	9,608,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	517,403	552,581
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	440,000	400,000
Law Library Special Revenue Fund	39,574	50,000
Transfers Out		
E-911 Special Revenue Fund	(150,000)	(150,000)
SPLOST 2010 Capital Projects Fund	(391,107)	--
CDBG Capital Projects Fund	(92)	--
Proceeds of Capital Asset Dispositions	4,200	--
Insurance Recoveries	26,088	46,873
Total Other Financing Sources (Uses)	(31,337)	346,873
Net Change in Fund Balances	486,066	899,454
Fund Balances - Beginning	6,004,086	5,104,632
Fund Balances - Ending	$ 6,490,152	$ 6,004,086

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 2,926,336	$ 3,139,731
Receivables		
Intergovernmental	--	179,203
Total Assets	$ 2,926,336	$ 3,318,934
LIABILITIES		
Accounts Payable	$ 27,143	$ 3,550
Intergovernmental Payable	--	35,675
Due To Other Funds		
General Fund	--	438,989
Total Liabilities	27,143	478,214
FUND BALANCES		
Restricted	2,899,193	2,840,720
Total Fund Balances	2,899,193	2,840,720
Total Liabilities and Fund Balances	$ 2,926,336	$ 3,318,934

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ --	$ 2,051,176
Interest Revenue	18,906	15,353
Miscellaneous	--	8,500
Total Revenues	18,906	2,075,029
EXPENDITURES		
Current		
General Government	--	6,750
Housing and Development	166,667	--
Capital Outlay	137,583	1,122,289
Intergovernmental	--	408,346
Total Expenditures	304,250	1,537,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(285,344)	537,644
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	391,107	--
Transfers Out		
Solid Waste Enterprise Fund	(47,290)	(536,285)
Total Other Financing Sources (Uses)	343,817	(536,285)
Net Change in Fund Balances	58,473	1,359
Fund Balances - Beginning	2,840,720	2,839,361
Fund Balances - Ending	$ 2,899,193	$ 2,840,720

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 1,366,586	$ --
Receivables		
Intergovernmental	172,052	--
Total Assets	$ 1,538,638	$ --
LIABILITIES		
Accounts Payable	$ 20,720	$ --
Intergovernmental Payable	45,943	--
Due To Other Funds		
General Fund	133,187	--
Total Liabilities	199,850	--
FUND BALANCES		
Restricted	1,338,788	--
Total Fund Balances	1,338,788	--
Total Liabilities and Fund Balances	$ 1,538,638	$ --

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 2,190,365	$ --
Intergovernmental	504,483	--
Interest Revenue	5,161	--
Total Revenues	2,700,009	--
EXPENDITURES		
Capital Outlay	407,453	--
Intergovernmental	481,219	--
Total Expenditures	888,672	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,811,337	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
Solid Waste Enterprise Fund	(484,049)	--
Proceeds of Capital Asset Dispositions	11,500	--
Total Other Financing Sources (Uses)	(472,549)	--
Net Change in Fund Balances	1,338,788	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 1,338,788	$ --

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Nonmajor Governmental Funds

Special Revenue Funds

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

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

Law Library Fund - This fund is used to account for the County's law library.

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.

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2018

	Special Revenue Funds			
	Jail Surcharge	Law Library	Sheriff's Drug	Drug Abuse Treatment & Education
ASSETS				
Cash and Cash Equivalents	$ 553,111	$ --	$ 71,587	$ 94,720
Receivables	11,432	--	--	38
Due From Other Funds	--	--	--	--
Total Assets	$ 564,543	$ --	$ 71,587	$ 94,758
LIABILITIES				
Accounts Payable	$ --	$ --	$ --	$ 23,462
Accrued Liabilities	--	--	--	--
Intergovernmental Payable	--	--	--	--
Due To Other Funds	--	--	--	--
Total Liabilities	--	--	--	23,462
FUND BALANCES				
Restricted	--	--	--	--
Assigned	564,543	--	71,587	71,296
Unassigned	--	--	--	--
Total Fund Balances	564,543	--	71,587	71,296
Total Liabilities and Fund Balances	$ 564,543	$ --	$ 71,587	$ 94,758

					Capital Projects Funds		Total Nonmajor Governmental Funds
E-911	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	CDBG	Total	
$ 119,646	$ 13,623	$ 8,357	$ 861,044	$ 92	$ 92	$ 861,136
47,255	15,011	--	73,736	--	--	73,736
9,034	--	76,899	85,933	--	--	85,933
$ 175,935	$ 28,634	$ 85,256	$ 1,020,713	$ 92	$ 92	$ 1,020,805
$ 4,228	$ --	$ --	$ 27,690	$ 116,827	$ 116,827	$ 144,517
14,603	--	--	14,603	--	--	14,603
--	13,523	85,256	98,779	--	--	98,779
--	--	--	--	20,000	20,000	20,000
18,831	13,523	85,256	141,072	136,827	136,827	277,899
157,104	--	--	157,104	--	--	157,104
--	15,111	--	722,537	--	--	722,537
--	--	--	--	(136,735)	(136,735)	(136,735)
157,104	15,111	--	879,641	(136,735)	(136,735)	742,906
$ 175,935	$ 28,634	$ 85,256	$ 1,020,713	$ 92	$ 92	$ 1,020,805

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2018

	Special Revenue Funds			
	Jail Surcharge	Law Library	Sheriff's Drug	Drug Abuse Treatment & Education
REVENUES				
Taxes	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--
Charges for Services	--	--	--	--
Fines and Forfeitures	338,022	59,426	17,643	62,577
Interest Revenue	913	14	--	517
Contributions and Donations	--	--	5,674	--
Total Revenues	338,935	59,440	23,317	63,094
EXPENDITURES				
Current				
Judicial	--	23,998	--	65,043
Public Safety	--	--	61,306	--
Culture and Recreation	--	--	--	--
Housing and Development	--	--	--	--
Capital Outlay	--	--	6,210	--
Total Expenditures	--	23,998	67,516	65,043
Excess (Deficiency) of Revenues Over (Under) Expenditures	338,935	35,442	(44,199)	(1,949)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	--
Transfers Out	(440,000)	(39,574)	--	--
Total Other Financing Sources (Uses)	(440,000)	(39,574)	--	--
Net Change in Fund Balances	(101,065)	(4,132)	(44,199)	(1,949)
Fund Balances - Beginning	665,608	4,132	115,786	73,245
Fund Balances - Ending	$ 564,543	$ --	$ 71,587	$ 71,296

E-911	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Capital Projects Funds: CDBG	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ --	$ 182,933	$ 464,975	$ 647,908	$ --	$ --	$ 647,908
103,700	--	--	103,700	352,521	352,521	456,221
277,998	--	--	277,998	--	--	277,998
--	--	--	477,668	--	--	477,668
321	89	278	2,132	--	--	2,132
--	--	--	5,674	--	--	5,674
382,019	183,022	465,253	1,515,080	352,521	352,521	1,867,601
--	--	--	89,041	--	--	89,041
584,077	--	--	645,383	--	--	645,383
--	--	465,253	465,253	--	--	465,253
--	168,567	--	168,567	--	--	168,567
--	--	--	6,210	489,348	489,348	495,558
584,077	168,567	465,253	1,374,454	489,348	489,348	1,863,802
(202,058)	14,455	--	140,626	(136,827)	(136,827)	3,799
150,000	--	--	150,000	92	92	150,092
--	--	--	(479,574)	--	--	(479,574)
150,000	--	--	(329,574)	92	92	(329,482)
(52,058)	14,455	--	(188,948)	(136,735)	(136,735)	(325,683)
209,162	656	--	1,068,589	--	--	1,068,589
$157,104	$ 15,111	$ --	$ 879,641	$ (136,735)	$ (136,735)	$ 742,906

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 553,111	$ 636,475
Receivables		
Intergovernmental	11,432	29,133
Total Assets	$ 564,543	$ 665,608
FUND BALANCES		
Assigned	$ 564,543	$ 665,608
Total Fund Balances	$ 564,543	$ 665,608

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 338,022	$ 359,774
Interest Revenue	913	838
Total Revenues	338,935	360,612
EXPENDITURES		
Capital Outlay	--	37,040
Total Expenditures	--	37,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	338,935	323,572
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(440,000)	(400,000)
Total Other Financing Sources (Uses)	(440,000)	(400,000)
Net Change in Fund Balances	(101,065)	(76,428)
Fund Balances - Beginning	665,608	742,036
Fund Balances - Ending	$ 564,543	$ 665,608

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 440,000	$ 338,022	$ (101,978)
Interest Revenue	--	913	913
Total Revenues	440,000	338,935	(101,065)
Excess (Deficiency) of Revenues Over (Under) Expenditures	440,000	338,935	(101,065)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(440,000)	(440,000)	--
Total Other Financing Sources (Uses)	(440,000)	(440,000)	--
Net Change in Fund Balances	--	(101,065)	(101,065)
Fund Balances - Beginning	665,608	665,608	--
Fund Balances - Ending	$ 665,608	$ 564,543	$ (101,065)

COOK COUNTY, GEORGIA
Law Library Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ --	$ 4,132
Total Assets	$ --	$ 4,132
FUND BALANCES		
Restricted	$ --	$ 4,132
Total Fund Balances	$ --	$ 4,132

COOK COUNTY, GEORGIA
Law Library Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 59,426	$ 61,535
Interest Revenue	14	11
Total Revenues	59,440	61,546
EXPENDITURES		
Current		
Judicial	23,998	3,414
Capital Outlay	--	4,000
Total Expenditures	23,998	7,414
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,442	54,132
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(39,574)	(50,000)
Total Other Financing Sources (Uses)	(39,574)	(50,000)
Net Change in Fund Balances	(4,132)	4,132
Fund Balances - Beginning	4,132	--
Fund Balances - Ending	$ --	$ 4,132

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 71,587	$ 115,786
Total Assets	$ 71,587	$ 115,786
FUND BALANCES		
Assigned	$ 71,587	$ 115,786
Total Fund Balances	$ 71,587	$ 115,786

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 17,643	$ 80,918
Contributions and Donations	5,674	35,000
Total Revenues	23,317	115,918
EXPENDITURES		
Current		
Public Safety	61,306	21,670
Capital Outlay	6,210	--
Total Expenditures	67,516	21,670
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,199)	94,248
Net Change in Fund Balances	(44,199)	94,248
Fund Balances - Beginning	115,786	21,538
Fund Balances - Ending	$ 71,587	$ 115,786

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 85,000	$ 17,643	$ (67,357)
Interest Revenue	100	--	(100)
Contributions and Donations	--	5,674	5,674
Total Revenues	85,100	23,317	(61,783)
EXPENDITURES			
Current			
Public Safety	85,100	61,306	23,794
Capital Outlay	--	6,210	(6,210)
Total Expenditures	85,100	67,516	17,584
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(44,199)	(44,199)
Net Change in Fund Balances	--	(44,199)	(44,199)
Fund Balances - Beginning	115,786	115,786	--
Fund Balances - Ending	$ 115,786	$ 71,587	$ (44,199)

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 94,720	$ 73,048
Receivables		
Intergovernmental	38	197
Total Assets	$ 94,758	$ 73,245
LIABILITIES		
Accounts Payable	$ 23,462	$ --
Total Liabilities	23,462	--
FUND BALANCES		
Assigned	71,296	73,245
Total Fund Balances	71,296	73,245
Total Liabilities and Fund Balances	$ 94,758	$ 73,245

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, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 62,577	$ 60,337
Interest Revenue	517	420
Total Revenues	63,094	60,757
EXPENDITURES		
Current		
Judicial	65,043	55,207
Public Safety	--	56
Total Expenditures	65,043	55,263
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,949)	5,494
Net Change in Fund Balances	(1,949)	5,494
Fund Balances - Beginning	73,245	67,751
Fund Balances - Ending	$ 71,296	$ 73,245

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 68,000	$ 62,577	$ (5,423)
Interest Revenue	425	517	92
Total Revenues	68,425	63,094	(5,331)
EXPENDITURES			
Current			
Judicial	68,425	65,043	3,382
Total Expenditures	68,425	65,043	3,382
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,949)	(1,949)
Net Change in Fund Balances	--	(1,949)	(1,949)
Fund Balances - Beginning	73,245	73,245	--
Fund Balances - Ending	$ 73,245	$ 71,296	$ (1,949)

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 119,646	$ 224,700
Receivables		
Accounts	47,255	45,711
Due From Other Funds		
General Fund	9,034	--
Total Assets	$ 175,935	$ 270,411
LIABILITIES		
Accounts Payable	$ 4,228	$ 1,882
Accrued Liabilities	14,603	10,627
Due To Other Funds		
General Fund	--	48,740
Total Liabilities	18,831	61,249
FUND BALANCES		
Restricted	157,104	209,162
Total Fund Balances	157,104	209,162
Total Liabilities and Fund Balances	$ 175,935	$ 270,411

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	$ 103,700	$ 103,700
Charges for Services	277,998	243,700
Interest Revenue	321	344
Miscellaneous	--	30
Total Revenues	382,019	347,774
EXPENDITURES		
Current		
Public Safety	584,077	582,607
Total Expenditures	584,077	582,607
Excess (Deficiency) of Revenues Over (Under) Expenditures	(202,058)	(234,833)
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	(52,058)	(84,833)
Fund Balances - Beginning	209,162	293,995
Fund Balances - Ending	$ 157,104	$ 209,162

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, 2018

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 253,200	$ 103,700	$ (149,500)
Charges for Services	254,000	277,998	23,998
Interest Revenue	300	321	21
Total Revenues	507,500	382,019	(125,481)
EXPENDITURES			
Current			
Public Safety	612,000	584,077	27,923
Total Expenditures	612,000	584,077	27,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,500)	(202,058)	(97,558)
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	(104,500)	(52,058)	52,442
Fund Balances - Beginning	209,162	209,162	--
Fund Balances - Ending	$ 104,662	$ 157,104	$ 52,442

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 13,623	$ 5
Receivables		
Accounts	15,011	18,420
Total Assets	$ 28,634	$ 18,425
LIABILITIES		
Intergovernmental Payable	$ 13,523	$ 17,769
Total Liabilities	13,523	17,769
FUND BALANCES		
Assigned	15,111	656
Total Fund Balances	15,111	656
Total Liabilities and Fund Balances	$ 28,634	$ 18,425

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 182,933	$ 174,830
Interest Revenue	89	79
Total Revenues	183,022	174,909
EXPENDITURES		
Current		
General Government	--	95
Housing and Development	168,567	174,170
Total Expenditures	168,567	174,265
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,455	644
Net Change in Fund Balances	14,455	644
Fund Balances - Beginning	656	12
Fund Balances - Ending	$ 15,111	$ 656

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, 2018

	Budget	Actual	Variance
REVENUES			
Taxes	$ 175,000	$ 182,933	$ 7,933
Interest Revenue	--	89	89
Total Revenues	175,000	183,022	8,022
EXPENDITURES			
Current			
Housing and Development	175,000	168,567	6,433
Total Expenditures	175,000	168,567	6,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	14,455	14,455
Net Change in Fund Balances	--	14,455	14,455
Fund Balances - Beginning	656	656	--
Fund Balances - Ending	$ 656	$ 15,111	$ 14,455

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 8,357	$ 8,307
Due From Other Funds		
General Fund	76,899	38,040
Total Assets	$ 85,256	$ 46,347
LIABILITIES		
Intergovernmental Payable	$ 85,256	$ 46,347
Total Liabilities	85,256	46,347
FUND BALANCES		
Total Fund Balances	--	--
Total Liabilities and Fund Balances	$ 85,256	$ 46,347

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 464,975	$ 435,411
Interest Revenue	278	370
Total Revenues	465,253	435,781
EXPENDITURES		
Current		
Culture and Recreation	465,253	435,781
Total Expenditures	465,253	435,781
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

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, 2018

	Budget	Actual	Variance
REVENUES			
Taxes	$ 461,000	$ 464,975	$ 3,975
Interest Revenue	350	278	(72)
Total Revenues	461,350	465,253	3,903
EXPENDITURES			
Current			
Culture and Recreation	461,350	465,253	(3,903)
Total Expenditures	461,350	465,253	(3,903)
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ --	$ --

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.

SPLOST 2016 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, 2017 - September 30, 2013.

CDBG Fund - This fund is used to account for the proceed of a community development block grant to finance street, flood, and drainage improvements to River Trace Road and Oak Trace Road.

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
September 30, 2018 and 2017

	2018	2017
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 788,054	$ 1,013,942
Receivables		
Interest	--	419
Accounts	69,715	50,292
Intergovernmental	32,578	--
Due From Other Funds		
General Fund	25,965	48,924
Prepaid Items	42,121	10,265
Total Current Assets	958,433	1,123,842
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Construction in Progress	2,198,970	223,058
Capital Assets Net of Accumulated Depreciation		
Buildings and System	50,828	50,828
Improvements Other Than Buildings	7,502,482	7,502,482
Machinery and Equipment	1,909,491	1,199,531
Accumulated Depreciation	(5,090,614)	(4,870,862)
Total Capital Assets Net of Accumulated Depreciation	8,249,735	5,783,615
Total Noncurrent Assets	8,249,735	5,783,615
Total Assets	9,208,168	6,907,457
LIABILITIES		
Current Liabilities		
Accounts Payable	288,026	28,518
Accrued Liabilities	12,126	8,519
Due To Other Funds		
General Fund	6,537	3,911
Notes Payable	552,771	484,729
Closure and Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	884,460	550,677
Noncurrent Liabilities		
Compensated Absences	15,254	9,208
Notes Payable	1,115,813	--
Closure and Post-Closure Care Costs	2,192,042	2,192,042
Total Noncurrent Liabilities	3,323,109	2,201,250
Total Liabilities	4,207,569	2,751,927
NET POSITION		
Net Investment in Capital Assets	6,581,151	5,298,886
Unrestricted	(1,580,552)	(1,143,356)
Total Net Position	$ 5,000,599	$ 4,155,530

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services	$ 606,893	$ 516,086
Other	268,934	58,155
Total Operating Revenues	875,827	574,241
OPERATING EXPENSES		
Personal Services and Employee Benefits	376,441	298,357
Purchased/Contracted Services	188,226	229,420
Supplies	106,868	71,733
Depreciation	215,899	200,335
Total Operating Expenses	887,434	799,845
Operating Income (Loss)	(11,607)	(225,604)
NONOPERATING REVENUES (EXPENSES)		
Taxes	280,000	268,132
Intergovernmental	68,154	--
Interest Revenue	3,168	2,296
Interest	(10,119)	(24,495)
Fiscal Agent's Fees	(40,910)	--
Total Nonoperating Revenues (Expenses)	300,293	245,933
Income (Loss) Before Contributions and Transfers	288,686	20,329
Capital Contributions	25,044	--
Transfers In		
SPLOST 2010 Capital Projects Fund	47,290	536,285
SPLOST 2016 Capital Projects Fund	484,049	--
Transfers Out		
General Fund	--	(5,149)
Changes in Net Position	845,069	551,465
Net Position - Beginning	4,155,530	3,604,065
Net Position - Ending	$ 5,000,599	$ 4,155,530

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 856,404	$ 596,460
Payments to Suppliers	(346,393)	(276,841)
Payments to Employees	(366,788)	(296,323)
Net Cash Provided (Used) by Operating Activities	143,223	23,296
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	35,576	--
Taxes	280,000	268,132
Due From Other Funds	22,959	(48,924)
Due To Other Funds	2,626	64
Net Cash Provided (Used) by Noncapital Financing Activities	341,161	219,272
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	47,290	536,285
SPLOST 2016 Capital Projects Fund	484,049	--
Proceeds from Capital Debt	1,668,584	--
Acquisition and Construction of Capital Assets	(2,378,024)	(273,775)
Principal Paid on Capital Debt	(484,729)	(468,968)
Interest Paid on Capital Debt	(10,119)	(24,495)
Payments of Fiscal Agent's Fees	(40,910)	--
Net Cash Provided (Used) by Capital and Related Financing Activities	(713,859)	(230,953)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	3,587	2,139
Net Cash Provided (Used) by Investing Activities	3,587	2,139
Net Increase (Decrease) in Cash and Cash Equivalents	(225,888)	13,754
Cash and Cash Equivalents - Beginning of Year	1,013,942	1,000,188
Cash and Cash Equivalents - End of Year	$ 788,054	$ 1,013,942
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (11,607)	$ (225,604)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	215,899	200,335
(Increase) Decrease in Accounts Receivable	(19,423)	22,219
(Increase) Decrease in Prepaid Items	(31,856)	(839)
Increase (Decrease) in Accounts Payable	(19,443)	25,151
Increase (Decrease) in Accrued Liabilities	3,607	21
Increase (Decrease) in Compensated Absences Payable	6,046	2,013
Net Cash Provided (Used) by Operating Activities	$ 143,223	$ 23,296
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ 25,044	$ --
Transfer of Capital Assets to Governmental Funds	--	5,149
Purchase of Capital Assets on Account	278,951	--

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2018 and 2017

	2018	2017
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 278,514	$ 189,450
Receivables		
Intergovernmental	80,598	--
Prepaid Items	--	59
Total Current Assets	359,112	189,509
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	154,972	127,372
Accumulated Depreciation	(3,337,697)	(2,884,561)
Total Capital Assets Net of Accumulated Depreciation	6,237,414	6,662,950
Total Noncurrent Assets	6,237,414	6,662,950
Total Assets	6,596,526	6,852,459
LIABILITIES		
Current Liabilities		
Due To Other Funds		
General Fund	--	133
Total Current Liabilities	--	133
Total Liabilities	--	133
NET POSITION		
Investment In Capital Assets	6,237,414	6,662,950
Unrestricted	359,112	189,376
Total Net Position	$ 6,596,526	$ 6,852,326

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services	$ 180,893	$ 135,069
Total Operating Revenues	180,893	135,069
OPERATING EXPENSES		
Personal Services and Employee Benefits	59	1,843
Purchased/Contracted Services	2,092	26,667
Supplies	104,523	87,792
Depreciation	434,736	430,794
Total Operating Expenses	541,410	547,096
Operating Income (Loss)	(360,517)	(412,027)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	93,540	4,000
Interest Revenue	1,977	923
Total Nonoperating Revenues (Expenses)	95,517	4,923
Income (Loss) Before Contributions and Transfers	(265,000)	(407,104)
Capital Contributions	9,200	--
Changes in Net Position	(255,800)	(407,104)
Net Position - Beginning	6,852,326	7,259,430
Net Position - Ending	$ 6,596,526	$ 6,852,326

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 180,893	$ 135,069
Payments to Suppliers	(106,615)	(114,499)
Payments to Employees	--	(2,190)
Net Cash Provided (Used) by Operating Activities	74,278	18,380
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	2,000	4,000
Due To Other Funds	(133)	133
Net Cash Provided (Used) by Noncapital Financing Activities	1,867	4,133
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Grants	10,942	--
Net Cash Provided (Used) by Capital and Related Financing Activities	10,942	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,977	923
Net Cash Provided (Used) by Investing Activities	1,977	923
Net Increase (Decrease) in Cash and Cash Equivalents	89,064	23,436
Cash and Cash Equivalents - Beginning of Year	189,450	166,014
Cash and Cash Equivalents - End of Year	$ 278,514	$ 189,450
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (360,517)	$ (412,027)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	434,736	430,794
(Increase) Decrease in Prepaid Items	59	(40)
Increase (Decrease) in Accrued Liabilities	--	(347)
Net Cash Provided (Used) by Operating Activities	$ 74,278	$ 18,380
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ 9,200	$ --

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, 2018

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 208,536	$ 232,925	$ 97,854	$ 191,387	$ 12,123	$ 742,825
Total Assets	$ 208,536	$ 232,925	$ 97,854	$ 191,387	$ 12,123	$ 742,825
LIABILITIES						
Due to Others	$ 208,536	$ 232,925	$ 97,854	$ 191,387	$ 12,123	$ 742,825
Total Liabilities	$ 208,536	$ 232,925	$ 97,854	$ 191,387	$ 12,123	$ 742,825

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes		
Real Property	$ 4,035,309	$ 3,632,230
Personal Property	757,778	683,979
Real Estate Transfer (Intangible)	47,147	50,687
Franchise	2,178	2,084
General Sales and Use	1,257,156	1,177,222
Selective Sales and Use	86,201	92,264
Business		
Insurance Premium	238,651	216,320
Financial Institution	27,981	27,448
Penalties and Interest on Delinquent Taxes	91,156	64,153
	6,543,557	5,946,387
Licenses and Permits		
Business	8,005	8,515
Non-Business	3,118	3,248
Regulatory	75,356	73,191
	86,479	84,954
Intergovernmental	1,075,233	768,487
Charges for Services		
General Government	732,669	644,189
Public Safety		
Special Police Services	71,820	149,717
Detention and Correction Services	113,074	125,470
Other Public Safety Fees	20,000	--
Street and Public Improvements	36,931	34,068
Other Charges for Services	7,632	6,906
	982,126	960,350
Fines and Forfeitures	2,337,590	2,228,158
Interest Revenue	7,435	6,759
Contributions and Donations	62,525	1,735
Miscellaneous	177,485	164,027
Total Revenues	$ 11,272,430	$ 10,160,857

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	2018	2017
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 60,924	$ 61,226
Purchased/Contracted Services	23,790	23,954
Total Governing Body	84,714	85,180
Chief Executive		
Personal Services and Employee Benefits	356,928	388,112
Purchased/Contracted Services	154,785	148,775
Supplies	18,012	18,572
Capital Outlay	3,520	--
Other Costs	1,250	101,250
Total Chief Executive	534,495	656,709
Elections		
Personal Services and Employee Benefits	96,457	90,244
Purchased/Contracted Services	40,674	41,146
Supplies	2,752	4,167
Total Elections	139,883	135,557
Tax Commissioner		
Personal Services and Employee Benefits	179,082	183,596
Purchased/Contracted Services	60,383	56,512
Supplies	11,392	4,763
Total Tax Commissioner	250,857	244,871
Tax Assessor		
Personal Services and Employee Benefits	219,476	197,842
Purchased/Contracted Services	71,931	41,618
Supplies	3,214	3,161
Total Tax Assessor	294,621	242,621
Board of Tax Equalization		
Personal Services and Employee Benefits	1,768	3,186
Purchased/Contracted Services	720	2,443
Total Board of Tax Equalization	2,488	5,629
Government Buildings		
Personal Services and Employee Benefits	39,589	35,068
Purchased/Contracted Services	112,392	65,611
Supplies	52,944	52,414
Capital Outlay	47,277	--
Total Government Buildings	252,202	153,093
General Administration Fees		
Purchased/Contracted Services	13,485	13,314
Total General Administration Fees	13,485	13,314
Total General Government	1,572,745	1,536,974

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	2018	2017
Judicial		
Superior Court		
Personal Services and Employee Benefits	73	386
Purchased/Contracted Services	46,799	77,317
Supplies	280	387
Total Superior Court	47,152	78,090
Clerk of Superior Court		
Personal Services and Employee Benefits	232,598	232,783
Purchased/Contracted Services	46,850	35,190
Supplies	9,048	4,942
Total Clerk of Superior Court	288,496	272,915
District Attorney		
Purchased/Contracted Services	45,959	39,848
Supplies	4,522	5,977
Other Costs	85,479	85,252
Total District Attorney	135,960	131,077
Magistrate Court		
Personal Services and Employee Benefits	238,591	267,537
Purchased/Contracted Services	20,176	19,511
Supplies	6,440	4,710
Total Magistrate Court	265,207	291,758
Probate Court		
Personal Services and Employee Benefits	249,620	243,199
Purchased/Contracted Services	148,368	105,455
Supplies	19,808	24,610
Capital Outlay	27,108	--
Total Probate Court	444,904	373,264
Juvenile Court		
Purchased/Contracted Services	20,307	14,973
Other Costs	--	11,198
Total Juvenile Court	20,307	26,171
Public Defender		
Purchased/Contracted Services	124,969	126,462
Supplies	13,943	12,439
Total Public Defender	138,912	138,901
Total Judicial	1,340,938	1,312,176

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	2018	2017
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,310,160	1,256,554
Purchased/Contracted Services	299,716	251,078
Supplies	212,289	164,401
Capital Outlay	60,097	73,966
Total Sheriff	1,882,262	1,745,999
Jail		
Personal Services and Employee Benefits	919,652	1,006,311
Purchased/Contracted Services	329,808	301,658
Supplies	347,435	318,193
Capital Outlay	--	7,430
Total Jail	1,596,895	1,633,592
Traffic Control		
Personal Services and Employee Benefits	93,806	56,940
Total Traffic Control	93,806	56,940
Fire Departments		
Personal Services and Employee Benefits	15,200	4,979
Purchased/Contracted Services	60,504	22,666
Supplies	35,756	18,925
Capital Outlay	6,500	--
Other Costs	--	--
Total Fire Departments	117,960	46,570
Emergency Medical Services		
Purchased/Contracted Services	551,400	228,115
Total Emergency Medical Services	551,400	228,115
Coroner/Medical Examiner		
Personal Services and Employee Benefits	19,513	19,525
Purchased/Contracted Services	11,296	9,054
Supplies	1,019	--
Total Coroner/Medical Examiner	31,828	28,579
Emergency Management		
Personal Services and Employee Benefits	10,642	8,730
Purchased/Contracted Services	947	1,209
Supplies	253	169
Total Emergency Management	11,842	10,108
Total Public Safety	4,285,993	3,749,903

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	2018	2017
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	823,753	797,487
Purchased/Contracted Services	336,374	320,585
Supplies	351,775	281,606
Capital Outlay	449,550	172,397
Total Public Works Administration	1,961,452	1,572,075
Fuel Master Gas		
Purchased/Contracted Services	12,439	19,726
Supplies	480,536	386,864
Total Fuel Master Gas	492,975	406,590
Total Public Works	2,454,427	1,978,665
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	1,572	1,403
Other Costs	83,200	83,200
Total Public Health Administration	84,772	84,603
Cook Service Center		
Purchased/Contracted Services	6,796	3,664
Supplies	6,649	7,374
Capital Outlay	--	33,000
Total Cook Service Center	13,445	44,038
Cook Service Center		
Purchased/Contracted Services	3,937	2,077
Total Cook Service Center	3,937	2,077
Welfare Administration		
Purchased/Contracted Services	96	86
Other Costs	9,506	8,583
Total Welfare Administration	9,602	8,669
DFACS Buildings and Plant		
Purchased/Contracted Services	4,767	5,965
Supplies	--	4,255
Total DFACS Buildings and Plant	4,767	10,220
Community Services		
Personal Services and Employee Benefits	45,023	45,142
Purchased/Contracted Services	22,826	23,814
Supplies	11,734	13,125
Capital Outlay	--	4,500
Total Community Services	79,583	86,581

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2018 and 2017

	2018	2017
Transportation Services		
Purchased/Contracted Services	7,511	19,483
Supplies	--	2,805
Capital Outlay	140,193	134,010
Other Costs	173,826	116,543
Total Transportation Services	321,530	272,841
Total Health and Welfare	517,636	509,029
Culture and Recreation		
Library		
Purchased/Contracted Services	8,726	7,424
Other Costs	80,500	141,053
Total Library	89,226	148,477
Total Culture and Recreation	89,226	148,477
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	54,770	54,684
Purchased/Contracted Services	11,984	12,815
Supplies	11,599	11,428
Capital Outlay	29,454	28,953
Total Agricultural Resources	107,807	107,880
AG Building Maintenance/Plant		
Purchased/Contracted Services	12,517	5,815
Supplies	5,853	5,906
Total AG Building Maintenance/Plant	18,370	11,721
Building/Zoning		
Personal Services and Employee Benefits	93,648	100,649
Purchased/Contracted Services	22,479	21,522
Supplies	7,494	5,819
Total Building/Zoning	123,621	127,990
Airport		
Purchased/Contracted Services	27,934	17,426
Supplies	5,145	5,109
Total Airport	33,079	22,535
Other Housing and Development		
Other Costs	73,487	73,487
Total Other Housing and Development	73,487	73,487
Total Housing and Development	356,364	343,613
Debt Service	137,698	29,439
Total Expenditures	$ 10,755,027	$ 9,608,276

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2018

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 168,567
	168,567
Taxes Collected	
Tax Collections @ 3%	109,760
Tax Collections Greater Than 3%	73,173
	182,933
Percentage of Current Year Taxes Expended	92%

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2018

	Older Americans Act		Community Based	
7/1/2017 - 6/30/2018 Contract AAA-2018-24	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	Total
October-2017	$ 5,337	$ 1,805	$ --	$ 7,142
November-2017	5,532	1,857	--	7,389
December-2017	3,813	1,939	--	5,752
January-2018	--	936	--	936
February-2018	--	2,165	--	2,165
March-2018	--	--	--	--
April-2018	--	--	--	--
May-2018	--	--	--	--
June-2018	--	--	--	--
	14,682	8,702	--	23,384
7/1/2018 - 6/30/2019 Contract AAA-2019-24				
July-2018	4,722	2,066	--	6,788
August-2018	349	186	--	535
September-2018	272	194	--	466
	5,343	2,446	--	7,789
Total	$ 20,025	$ 11,148	$ --	$ 31,173

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2018

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	$ 2,850,000	$ 2,850,000	$ 2,775,260	$ 47,290	$ 2,822,550	99%
E-911 Equipment	300,000	300,000	48,083	7,600	55,683	19%
Recreation Facilities	2,500,000	2,500,000	286,229	100,414	386,643	15%
Economic Development	1,000,000	1,000,000	666,667	166,667	833,334	83%
Airport	500,000	500,000	221,686	3,920	225,606	45%
Roads and Public Facilities	1,400,000	2,135,755	2,110,106	25,649	2,135,755	100%
Boys and Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,400,000	1,388,618	--	1,388,618	99%
Town of Cecil	75,000	75,000	74,391	--	74,391	99%
Town of Lenox	225,000	225,000	223,171	--	223,171	99%
Town of Sparks	450,000	450,000	446,342	--	446,342	99%
	$ 10,800,000	$ 11,535,755	$ 8,240,553	$ 351,540	$ 8,592,093	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				$ 304,250		
Transfers Out				47,290		
				$ 351,540		
SPLOST 2010 - 10/1/2017 - 9/30/2023						
County Projects						
Solid Waste	$ 3,850,000	$ 3,850,000	$ --	$ 484,049	$ 484,049	13%
E-911 Equipment	250,000	250,000	--	--	--	0%
Recreation Facilities	2,500,000	2,500,000	--	--	--	0%
Economic Development	1,000,000	1,000,000	--	--	--	0%
Airport	250,000	250,000	--	--	--	0%
Roads and Public Facilities	1,989,865	1,989,865	--	397,651	397,651	20%
City of Adel	1,935,135	1,935,135	--	336,417	336,417	17%
Town of Cecil	82,500	82,500	--	14,480	14,480	18%
Town of Lenox	247,500	247,500	--	43,441	43,441	18%
Town of Sparks	495,000	495,000	--	86,881	86,881	18%
	$ 12,600,000	$ 12,600,000	$ --	$ 1,362,919	$ 1,362,919	
SPLOST 2016 Capital Projects Fund						
Total Expenditures				$ 888,672		
Transfers Out				484,049		
Local Maintenance & Improvement Grant				(9,802)		
				$ 1,362,919		

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2018

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Grant	10.766	10-037-586000808	$ 22,500
Community Facilities Loan	10.766	10-037-586000808	20,800
Community Facilities Loan	10.766	10-037-586000808	25,000
Total U.S. Department of Agriculture			68,300
U.S. Department of Housing and Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	15p-y-037-1-5844	352,521
Development			352,521
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO18-9031-22-(075)	54,328
			54,328
Federal Transit Administration			
Transit Operating Grant	20.509	T006148	120,897
Transit Capital Improvment Grant	20.509	T006148	122,771
Transit Operating Grant	20.509	T006239	58,500
			302,168
Total U.S. Department of Transportation			356,496
U.S. Environmental Protection Agency			
Clean Water State Revolving Fund	66.458	CW2017010	754,836
Total U.S. Environmental Protection Agency			754,836
U.S. Department of Health and Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Programs for the Aging-Nutrition Services	93.045	AAA-2018-24	21,653
Programs for the Aging-Nutrition Services	93.045	AAA-2019-24	7,356
Total U.S. Department of Health and Human Services			29,009

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2018

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Services	97.036	1833-DR-GA	110,120
			110,120
Emergency Performance Grant	97.042	OEM16-039S01	7,791
			7,791
Total U.S. Department of Homeland Security			117,911
Total Expenditures of Federal Awards			$ 1,679,073

Notes to Schedule

This schedule of expenditures of federal awards includes the federal grant activity of Cook County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operation of Cook County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Cook County, Georgia. Cook County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. GEFA loan draws are included in the federal expenditures presented in the Schedule. The balance of GEFA loans (Federal portion) outstanding at September 30, 2018 was $754,836.

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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, 2018, 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 28, 2019. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-001.

Cook County, Georgia's Response to Findings

Cook County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cook County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 28, 2019

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Cook County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Cook County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cook County, Georgia's major federal programs for the year ended September 30, 2018. Cook County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Cook County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cook County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Cook County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-002 through 2018-005. Our opinion on each major federal program is not modified with respect to these matters.

Cook County, Georgia's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cook County, Georgia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Cook County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cook County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2018-002 through 2018-005 that we consider to be significant deficiencies.

Cook County, Georgia's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cook County, Georgia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

MEEKS CPA, LLP

Ocilla, Georgia
June 28, 2019

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	___ yes	_x_ no
Significant deficiency(ies) identified?	_x_ yes	___ none reported
Type of auditor's report issued on compliance for major programs:	unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	_x_ yes	___ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
66.458	Environmental Protection Agency - Clean Water State Revolving Fund

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	___ yes	_x_ no

Section II - Financial Statement Findings

2018-001 **Condition:**

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2018, non-SPLOST revenues were deposited into the SPLOST bank account and proceeds from October 1, 2017 - September 30, 2023 SPLOST were not kept in a separate account from the October 1, 2011 - September 30, 2017 SPLOST.

Recommendation:

The County should establish and utilize separate bank accounts for non-SPLOST sources of funding and for each SPLOST authorized and prohibit commingling of SPLOST funds.

Views of Responsible Officials and Planned Corrective Action:

The County will keep the proceeds from each SPLOST authorized in accounts separate other County resources and will not commingle SPLOST with non-SPLOST funds prior to expenditure.

Section III - Federal Award Findings and Questioned Costs

2018-002

CFDA Number:	66.458
Title:	Clean Water State Revolving Fund
Agency:	U.S. Environmental Protection Agency
Federal Award Number(s) and Year(s):	CW2017010
Category of Finding:	Cash Management

Criteria:
2 CFR section 200.302(b)(6) states:

"(b)The financial management system of each non-Federal entity must provide for the following:
[…]
(6) Written procedures to implement the requirements of 200.305 *Payment*.
[…]"

Condition and Context:
During our review, we noted that the County did not have written procedures to implement the requirements of 2 CFR section 200.305 *Payment* during fiscal year 2018.

Cause:
The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:
Failure to have written procedures to ensure the compliance with the 2 CFR section 200.305 *Payment* may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:
There are no questioned costs.

Recommendation:
We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written procedures where required.

Views of Responsible Officials and Planned Corrective Action:
The County has identified federal grants subject to the Uniform Guidance and will develop written procedures to implement the requirements of 2 CFR section 200.305 *Payment*.

2018-003

CFDA Number:	66.458
Title:	Clean Water State Revolving Fund
Agency:	U.S. Environmental Protection Agency
Federal Award Number(s) and Year(s):	CW2017010
Category of Finding:	Allowable Costs and Costs Principles

Criteria:

2 CFR section 200.302(b)(7) states:

> "(b) The financial management system of each non-Federal entity must provide for the following:
> […]
> (7) Written procedures for determining the allowability of costs in accordance with Subpart E – Cost Principles of this part and the terms and conditions of the Federal award.

Condition and Context:

During our review of compliance with the uniform guidance requirements, we noted that the County did not have written procedures for determining the allowability of costs and the terms and conditions of the Federal award in fiscal year 2018.

Cause:

The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:

Failure to have written procedures for determining allowability of costs and the terms and conditions of the Federal award may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:

There are no questioned costs.

Recommendation:

We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written procedures where required.

Views of Responsible Officials and Planned Corrective Action:

The County has identified federal grants subject to the Uniform Guidance and will develop written procedures for determining the allowability of costs in accordance with 2 CFR 200, Subpart E—Cost Principles and the terms and conditions of the Federal award.

2018-004

CFDA Number:	66.458
Title:	Clean Water State Revolving Fund
Agency:	U.S. Environmental Protection Agency
Federal Award Number(s) and Year(s):	CW2017010
Category of Finding:	Procurement

Criteria:

2 CFR section 200.318(c)(1) states:

> "(c)(1) The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. […]"

Condition and Context:

During our review of compliance with the uniform guidance requirements, we noted that the County did not have written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts in fiscal year 2018.

Cause:

The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:

Failure to have written standards of conduct may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:

There are no questioned costs.

Recommendation:

We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written standards of conduct.

Views of Responsible Officials and Planned Corrective Action:

The County has identified federal grants subject to the Uniform Guidance and will develop written standards of conduct in accordance with the requirements of 2 CFR section 200.318(c)(1).

2018-005

CFDA Number:	66.458
Title:	Clean Water State Revolving Fund
Agency:	U.S. Environmental Protection Agency
Federal Award Number(s) and Year(s):	CW2017010
Category of Finding:	Procurement

Criteria:
2 CFR section 200.319(c) states:
"(c) The non-Federal entity must have written procedures for procurement transactions. […]"

Condition and Context:
During our review of compliance with the uniform guidance requirements, we noted that the County's written procedures did not include each relevant provision required by §§ 200.318 General procurement standards through 200.326 Contract provisions.

Cause:
The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:
Failure to have adequate written procedures for procurement transactions may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:
There are no questioned costs.

Recommendation:
We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop adequate written policies and procedures for procurement transactions.

Views of Responsible Officials and Planned Corrective Action:
The County has identified federal grants subject to the Uniform Guidance and will develop written policies and procedures which include the relevant provisions required by §§ 200.318 through 200.326 Contract provisions.