COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2019

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2019

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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, 2019, 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 92.2 percent, -123.3 percent, and 88.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cook County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Cook County, Georgia, as of September 30, 2019, 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 August 20, 2020, 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
August 20, 2020

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	$ 8,461,382	$ 1,175,673	$ 9,637,055	$ 399,322	$ 35,212
Receivables (Net of Allowance for Uncollectibles)	974,801	341,354	1,316,155	83,707	6,034
Prepaid Items	223,218	38,520	261,738	--	--
Capital Assets Not Being Depreciated	1,272,186	2,144,196	3,416,382	--	--
Capital Assets Net of Accumulated Depreciation	13,816,921	13,439,597	27,256,518	6,000	--
Total Assets	24,748,508	17,139,340	41,887,848	489,029	41,246
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	100,200	--
OPEB	--	--	--	105,174	--
Total Deferred Outflows of Resources	--	--	--	205,374	--
LIABILITIES					
Accounts Payable	493,247	399,494	892,741	--	--
Accrued Liabilities	10,928	--	10,928	--	--
Intergovernmental Payable	518,638	--	518,638	23,726	--
Internal Balances	23,021	(23,021)	--	--	--
Noncurrent Liabilities					
Due Within One Year	--	236,478	236,478	41,303	--
Due in More Than One Year	491,578	5,089,849	5,581,427	544,419	--
Total Liabilities	1,537,412	5,702,800	7,240,212	609,448	--
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	9,289	--
OPEB	--	--	--	98,439	--
Total Deferred Inflows of Resources	--	--	--	107,728	--
NET POSITION					
Net Investment in Capital Assets	14,804,500	12,598,915	27,403,415	6,000	--
Restricted For					
Public Safety	266,009	--	266,009	--	--
Public Works	423,795	--	423,795	--	--
Capital Outlay	4,556,884	--	4,556,884	--	--
Prior Year Program Income	--	--	--	214,624	--
Special Programs	--	--	--	8,283	--
Unrestricted	3,159,908	(1,162,375)	1,997,533	(251,680)	41,246
Total Net Position	$ 23,211,096	$ 11,436,540	$ 34,647,636	$ (22,773)	$ 41,246

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, 2019

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 1,797,787	$ 774,159	$ --	$ --
Judicial	1,478,037	2,995,230	41,607	--
Public Safety	5,693,296	691,304	36,082	8,841
Public Works	8,178,882	25,667	--	693,733
Health and Welfare	553,013	19,446	251,767	--
Culture and Recreation	1,006,889	--	--	--
Housing and Development	561,719	65,484	--	--
Total Governmental Activities	19,269,623	4,571,290	329,456	702,574
Business-type Activities				
Solid Waste	1,170,230	612,279	--	--
Airport Authority	650,649	158,888	2,000	278,637
Total Business-Type Activities	1,820,879	771,167	2,000	278,637
Total Primary Government	$ 21,090,502	$ 5,342,457	$ 331,456	$ 981,211
Component Units				
Board of Health	$ 515,018	$ 214,624	$ 361,446	$ --
Adel/Cook Tourism Authority	78,638	--	74,745	--
Total Component Units	$ 593,656	$ 214,624	$ 436,191	$ --

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
$ (1,023,628)	$ --	$ (1,023,628)		
1,558,800	--	1,558,800		
(4,957,069)	--	(4,957,069)		
(7,459,482)	--	(7,459,482)		
(281,800)	--	(281,800)		
(1,006,889)	--	(1,006,889)		
(496,235)	--	(496,235)		
(13,666,303)	--	(13,666,303)		
--	(557,951)	(557,951)		
--	(211,124)	(211,124)		
--	(769,075)	(769,075)		
(13,666,303)	(769,075)	(14,435,378)		
			$ 61,052	$ --
			--	(3,893)
			61,052	(3,893)
5,062,570	--	5,062,570	--	--
2,116	--	2,116	--	--
5,006,191	--	5,006,191	--	--
276,217	--	276,217	--	--
305,700	279,736	585,436	--	--
77,530	--	77,530	--	--
8,837	26,223	35,060	--	--
117,558	--	117,558	--	--
14,742	14,000	28,742	--	--
13,193	--	13,193	--	--
(288,531)	288,531	--	--	--
10,596,123	608,490	11,204,613	--	--
(3,070,180)	(160,585)	(3,230,765)	61,052	(3,893)
26,281,276	11,597,125	37,878,401	(83,825)	45,139
$ 23,211,096	$ 11,436,540	$ 34,647,636	$ (22,773)	$ 41,246

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2019

	General	Adel/Cook Recreation LOST	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 2,070,862	$ 296,702	$ 2,387,897	$ 2,318,229	$ 1,387,692	$ 8,461,382
Receivables (Net of Allowance for Uncollectibles)	481,220	--	--	208,915	284,666	974,801
Due From Other Funds	561,129	167,919	--	--	107,833	836,881
Total Assets	$ 3,113,211	$ 464,621	$ 2,387,897	$ 2,527,144	$ 1,780,191	$ 10,273,064
LIABILITIES						
Accounts Payable	$ 229,170	$ --	$ --	$ --	$ 264,077	$ 493,247
Accrued Liabilities	10,928	--	--	--	--	10,928
Intergovernmental Payable	--	464,621	--	54,017	--	518,638
Due To Other Funds	305,677	--	--	304,225	250,000	859,902
Total Liabilities	545,775	464,621	--	358,242	514,077	1,882,715
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue						
Property Taxes	122,841	--	--	--	--	122,841
Total Deferred Inflows of Resources	122,841	--	--	--	--	122,841
FUND BALANCES						
Restricted	--	--	2,387,897	2,168,902	689,889	5,246,688
Assigned	--	--	--	--	576,225	576,225
Unassigned	2,444,595	--	--	--	--	2,444,595
Total Fund Balances	2,444,595	--	2,387,897	2,168,902	1,266,114	8,267,508
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,113,211	$ 464,621	$ 2,387,897	$ 2,527,144	$ 1,780,191	
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						15,089,107
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.						122,841
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.						223,218
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:						
Capital Leases					$ (284,607)	
Compensated Absences					(206,971)	
Total long-term liabilities						(491,578)
Net Position of Governmental Activities						$ 23,211,096

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, 2019

	General	Adel/Cook Recreation LOST	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 6,138,614	$ 911,100	$ --	$ 2,439,742	$ 1,144,574	$ 10,634,030
Licenses and Permits	76,585	--	--	--	--	76,585
Intergovernmental	308,035	--	--	--	677,494	985,529
Charges for Services	1,092,067	--	--	--	248,487	1,340,554
Fines and Forfeitures	2,656,396	--	--	--	406,114	3,062,510
Investment Income	5,917	940	40,619	3,910	1,981	53,367
Contributions and Donations	1,971	--	--	--	--	1,971
Miscellaneous	208,999	--	--	--	200	209,199
Total Revenues	10,488,584	912,040	40,619	2,443,652	2,478,850	16,363,745
EXPENDITURES						
Current						
General Government	1,677,433	--	--	--	--	1,677,433
Judicial	1,441,702	--	--	--	37,737	1,479,439
Public Safety	4,925,356	--	--	--	738,109	5,663,465
Public Works	6,323,254	--	--	--	--	6,323,254
Health and Welfare	465,535	--	--	--	--	465,535
Culture and Recreation	95,125	912,040	--	--	--	1,007,165
Housing and Development	363,536	--	--	--	186,862	550,398
Capital Outlay	--	--	450,765	891,736	542,934	1,885,435
Intergovernmental	--	--	--	534,421	--	534,421
Total Expenditures	15,291,941	912,040	450,765	1,426,157	1,505,642	19,586,545
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,803,357)	--	(410,146)	1,017,495	973,208	(3,222,800)
OTHER FINANCING SOURCES (USES)						
Transfers In	450,000	--	--	3,733	92	453,825
Transfers Out	--	--	(101,150)	(191,114)	(450,092)	(742,356)
Proceeds of Capital Asset Dispositions	10,000	--	--	--	--	10,000
Capital Leases	284,607	--	--	--	--	284,607
Insurance Recoveries	13,193	--	--	--	--	13,193
Total Other Financing Sources (Uses)	757,800	--	(101,150)	(187,381)	(450,000)	19,269
Net Change in Fund Balances	(4,045,557)	--	(511,296)	830,114	523,208	(3,203,531)
Fund Balances - Beginning	6,490,152	--	2,899,193	1,338,788	742,906	11,471,039
Fund Balances - Ending	$ 2,444,595	$ --	$ 2,387,897	$ 2,168,902	$ 1,266,114	$ 8,267,508

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, 2019

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*	$ (3,203,531)
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,538,893
Depreciation Expense	(1,244,512)
	294,381
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	(336,987)
Accumulated Depreciation	215,429
Trade-Ins	126,300
Capital Assets Reassigned to Enterprise Funds	--
	4,742
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	96,294
	96,294
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Capital Lease Financing	(284,607)
	(284,607)
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	(18,396)
Prepaid Items	40,937
	22,541
Change in net position of governmental activities reported in the *Statement of Activities*	$ (3,070,180)

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2019

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 839,971	$ 335,702	$ 1,175,673
Receivables	62,717	278,637	341,354
Due From Other Funds	29,925	--	29,925
Prepaid Items	38,520	--	38,520
Total Current Assets	971,133	614,339	1,585,472
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	465,618	2,144,196
Capital Assets Net of Accumulated Depreciation	7,635,284	5,804,313	13,439,597
Total Noncurrent Assets	9,313,862	6,269,931	15,583,793
Total Assets	10,284,995	6,884,270	17,169,265
LIABILITIES			
Current Liabilities			
Accounts Payable	17,230	382,264	399,494
Due To Other Funds	6,904	--	6,904
Notes Payable	206,478	--	206,478
Closure and Post-Closure Care Costs	30,000	--	30,000
Total Current Liabilities	260,612	382,264	642,876
Noncurrent Liabilities			
Compensated Absences	14,104	--	14,104
Notes Payable	2,778,400	--	2,778,400
Closure and Post-Closure Care Costs	2,297,345	--	2,297,345
Total Noncurrent Liabilities	5,089,849	--	5,089,849
Total Liabilities	5,350,461	382,264	5,732,725
NET POSITION			
Net Investment in Capital Assets	6,328,984	6,269,931	12,598,915
Unrestricted	(1,394,450)	232,075	(1,162,375)
Total Net Position	$ 4,934,534	$ 6,502,006	$ 11,436,540

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, 2019

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 594,779	$ 158,888	$ 753,667
Other	17,500	--	17,500
Total Operating Revenues	612,279	158,888	771,167
OPERATING EXPENSES			
Personal Services and Employee Benefits	447,242	--	447,242
Purchased/Contracted Services	297,726	103,769	401,495
Supplies	104,816	113,779	218,595
Depreciation	305,532	433,101	738,633
Total Operating Expenses	1,155,316	650,649	1,805,965
Operating Income (Loss)	(543,037)	(491,761)	(1,034,798)
NONOPERATING REVENUES (EXPENSES)			
Taxes	279,736	--	279,736
Intergovernmental	--	280,637	280,637
Interest Revenue	7,036	19,187	26,223
Interest	(14,914)	--	(14,914)
Gain/Loss on Disposition of Capital Assets	14,000	--	14,000
Total Nonoperating Revenues (Expenses)	285,858	299,824	585,682
Income (Loss) Before Contributions and Transfers	(257,179)	(191,937)	(449,116)
Transfers In	191,114	97,417	288,531
Changes in Net Position	(66,065)	(94,520)	(160,585)
Net Position - Beginning	5,000,599	6,596,526	11,597,125
Net Position - Ending	$ 4,934,534	$ 6,502,006	$ 11,436,540

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, 2019

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 619,277	$ 158,888	$ 778,165
Payments to Suppliers	(280,483)	(217,548)	(498,031)
Payments to Employees	(460,518)	--	(460,518)
Net Cash Provided (Used) by Operating Activities	(121,724)	(58,660)	(180,384)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	32,578	2,000	34,578
Taxes	279,736	--	279,736
Due From Other Funds	(3,960)	--	(3,960)
Due To Other Funds	367	--	367
Net Cash Provided (Used) by Noncapital Financing Activities	308,721	2,000	310,721
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	191,114	97,417	288,531
Proceeds from Capital Debt	1,316,294	--	1,316,294
Acquisition and Construction of Capital Assets	(1,648,610)	(83,354)	(1,731,964)
Interest Paid on Capital Debt	(14,914)	--	(14,914)
Grants	--	80,598	80,598
Proceeds from Sales of Capital Assets	14,000	--	14,000
Net Cash Provided (Used) by Capital and Related Financing Activities	(142,116)	94,661	(47,455)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	7,036	19,187	26,223
Net Cash Provided (Used) by Investing Activities	7,036	19,187	26,223
Net Increase (Decrease) in Cash and Cash Equivalents	51,917	57,188	109,105
Cash and Cash Equivalents - Beginning of Year	788,054	278,514	1,066,568
Cash and Cash Equivalents - End of Year	$ 839,971	$ 335,702	$ 1,175,673
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (543,037)	$ (491,761)	$ (1,034,798)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	305,532	433,101	738,633
(Increase) Decrease in Accounts Receivable	6,998	--	6,998
(Increase) Decrease in Prepaid Items	3,601	--	3,601
Increase (Decrease) in Accounts Payable	8,155	--	8,155
Increase (Decrease) in Accrued Liabilities	(12,126)	--	(12,126)
Increase (Decrease) in Compensated Absences Payable	(1,150)	--	(1,150)
Increase (Decrease) in Closure and Postclosure Care Costs	110,303	--	110,303
Net Cash Provided (Used) by Operating Activities	$ (121,724)	$ (58,660)	$ (180,384)
Total Noncash Investing, Capital and Financing Activities			
Purchase of Capital Assets on Account	$ --	$ 382,264	$ 382,264

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, 2019

	Agency Funds
ASSETS	
Cash	$ 771,793
Total Assets	$ 771,793
LIABILITIES	
Due to Others	$ 771,793
Total Liabilities	$ 771,793

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.

Adel/Cook Recreation Lost Fund accounts for the portion of Local Option Sales Tax used for recreation purposes.

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 20, 2018, payable December 15, 2018, and attached as an enforceable lien on property as of January 1, 2018. The billings are considered past due after December 15, 2018, 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
Adel/Cook Recreation LOST Special Revenue Fund	$ 461,350	$ 912,040	$ (450,690)

C. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-121 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, 2019, proceeds from non-SPLOST revenues were not kept in an account separate from the October 1, 2017 - September 30, 2023 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, 2019, 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	$ 179,252	$ --	$ --	$ --	$ --	179,252
Accounts	--	--	13,347	62,717	--	76,064
Intergovernmental	258,075	208,915	271,319	--	278,637	1,016,946
Other	61,818	--	--	--	--	61,818
Gross Receivables	499,145	208,915	284,666	62,717	278,637	1,334,080
Less: Allowance for Uncollectibles	(17,925)	--	--	--	--	(17,925)
	$ 481,220	$ 208,915	$ 284,666	$ 62,717	$ 278,637	$ 1,316,155

C. Capital Assets

Capital asset activity for the year ended September 30, 2019, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,055,322	$ --	$ --	$ 1,055,322
Construction in Progress	100,414	116,450	--	216,864
Total Capital Assets, Not Being Depreciated	1,155,736	116,450	--	1,272,186
Capital Assets, Being Depreciated				
Buildings	14,323,617	--	--	14,323,617
Infrastructure	5,403,159	--	--	5,403,159
Improvements Other Than Buildings	89,781	63,857	--	153,638
Machinery and Equipment	6,887,896	1,484,886	(336,987)	8,035,795
Total Capital Assets, Being Depreciated	26,704,453	1,548,743	(336,987)	27,916,209
Less Accumulated Depreciation For				
Buildings	(7,019,141)	(439,392)	--	(7,458,533)
Infrastructure	(1,321,135)	(145,746)	--	(1,466,881)
Improvements Other Than Buildings	(57,634)	(5,714)	--	(63,348)
Machinery and Equipment	(4,672,295)	(653,660)	215,429	(5,110,526)
Total Accumulated Depreciation	(13,070,205)	(1,244,512)	215,429	(14,099,288)
Total Capital Assets, Being Depreciated, Net	13,634,248	304,231	(121,558)	13,816,921
Governmental Activities Capital Assets, Net	$ 14,789,984	$ 420,681	$ (121,558)	$ 15,089,107

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in Progress	2,198,970	1,680,277	(3,413,629)	465,618
Total Capital Assets, Not Being Depreciated	3,877,548	1,680,277	(3,413,629)	2,144,196
Capital Assets, Being Depreciated				
Buildings	2,161,557	--	--	2,161,557
Improvements Other Than Buildings	14,811,892	3,413,629	--	18,225,521
Machinery and Equipment	2,064,463	155,000	(33,975)	2,185,488
Total Capital Assets, Being Depreciated	19,037,912	3,568,629	(33,975)	22,572,566
Less Accumulated Depreciation For				
Buildings and System	(359,196)	(62,509)	--	(421,705)
Improvements Other Than Buildings	(6,915,459)	(509,188)	--	(7,424,647)
Machinery and Equipment	(1,153,656)	(166,936)	33,975	(1,286,617)
Total Accumulated Depreciation	(8,428,311)	(738,633)	33,975	(9,132,969)
Total Capital Assets, Being Depreciated, Net	10,609,601	2,829,996	--	13,439,597
Business-Type Activities Capital Assets, Net	$ 14,487,149	$ 4,510,273	$ (3,413,629)	$ 15,583,793

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

Governmental Activities	
General Government	$ 132,438
Judicial	4,672
Public Safety	558,725
Public Works	439,963
Health and Welfare	96,887
Housing & Development	11,827
Total Depreciation Expense	$ 1,244,512
Business-type Activities	
Solid Waste/Landfill	$ 305,532
Airport Authority	433,101
Total Depreciation Expense	$ 738,633

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2019 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST 2016 Capital Projects Fund	$ 304,225
General Fund	Nonmajor Governmental Funds	250,000
General Fund	Solid Waste Enterprise Fund	6,904
Adel/Cook Recreation LOST Special Revenue Fund	General Fund	167,919
Nonmajor Governmental Funds	General Fund	107,833
Solid Waste Enterprise Fund	General Fund	29,925
		$ 866,806

The SPLOST 2016 Fund owes the General Fund $304,225 used to finance costs of road projects. A Nonmajor Governmental Fund owes the General Fund $250,000 used to finance costs of road projects. The General Fund owes the Adel/Cook Recreation LOST Fund $167,919 in Local Option Sales Tax proceeds. The General Fund owes a Nonmajor Governmental Fund $107,833 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	$ 450,000
SPLOST 2016 Capital Projects Fund	SPLOST 2010 Capital Projects Fund	3,733
Nonmajor Governmental Funds	Nonmajor Governmental Funds	92
Solid Waste Enterprise Fund	SPLOST 2016 Capital Projects Fund	191,114
Airport Authority Enterprise Fund	SPLOST 2010 Capital Projects Fund	97,417
		$ 742,356

A Nonmajor Special Revenue Fund transferred $450,000 to the General Fund to finance jail operations. The SPLOST 2010 Fund transferred $3,733 in excess proceeds to the SPLOST 2016 Fund to finance project expenditures. The SPLOST 2016 Fund transferred $191,114 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2016 Fund transferred $97,417 to the Airport Authority Fund to finance special sales tax projects.

E. Lease Obligations

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

Capital assets subject to lease obligations at September 30, 2019 were as follows:

	Governmental Activities
Machinery and Equipment	$ 284,607
Less: Accumulated Depreciation	(9,487)
Total	$ 275,120

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2019, were as follows:

Year Ending September 30	Governmental Activities
2020	$ 62,910
2021	62,910
2022	62,910
2023	62,910
2024	62,910
Total Minimum Lease Payments	314,550
Less: Amounts Representing Interest	(29,943)
Present Value Of Minimum Lease Payments	$ 284,607

F. Long-Term Debt

Notes Payable

The County has entered into agreements with GEFA for two loans of $1,540,000 and $1,940,551 for construction of additional cells at the municipal solid waste landfill. The notes are payable in monthly installments over five years at .67% and ten years at .56%, respectively. At September 30, 2019, the County had drawn $2,984,878 on these loans and the balances outstanding were $2,984,878.

Debt service requirements to maturity for the notes payable as of September 30, 2019 were as follows:

Year Ending	Business-type Activities		
September 30	Principal	Interest	Total
2020	$ 206,478	$ 19,259	$ 225,737
2021	494,382	18,477	512,859
2022	497,495	15,364	512,859
2023	500,627	12,231	512,858
2024	503,779	9,079	512,858
2025 - 2029	782,117	16,023	798,140
Total	$ 2,984,878	$ 90,433	$ 3,075,311

G. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 188,575	$ 225,663	$ (207,267)	$ 206,971	$ --
Capital Leases	--	284,607	--	284,607	--
	$ 188,575	$ 510,270	$ (207,267)	$ 491,578	$ --
Business-type Activities					
Compensated Absences	$ 15,254	$ 14,815	$ (15,965)	$ 14,104	$ --
Notes Payable	1,668,584	1,316,294	--	2,984,878	206,478
Closure and Post-Closure Care Costs	2,217,042	110,303	--	2,327,345	30,000
	$ 3,900,880	$ 1,441,412	$ (15,965)	$ 5,326,327	$ 236,478

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

H. 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, 2019 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, 2019 the County contributed $190,454 to the plan and employee deferrals were $88,919.

I. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The reported liability for closure and post-closure care at September 30, 2019 is $2,327,345. Included in this amount is $1,138,289, which is based on 100% usage of filled sites. The remaining balance of $1,078,753 represents the cumulative amount reported to date based on the use of 44% 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 $3,600,515 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 137 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

J. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2019 were as follows:

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 266,009	$ 266,009
Public Works	--	--	--	423,795	423,795
Capital Outlay	--	2,387,897	2,168,902	85	4,556,884
	--	2,387,897	2,168,902	689,889	5,246,688
Assigned					
Public Safety	--	--	--	562,873	562,873
Housing and Development	--	--	--	13,352	13,352
	--	--	--	576,225	576,225
Unassigned, Reported In					
General Fund	2,444,595	--	--	--	2,444,595
	2,444,595	--	--	--	2,444,595
Total Fund Balances	$ 2,444,595	$ 2,387,897	$ 2,168,902	$ 1,266,114	$ 8,267,508

K. Tax Abatements

County property tax revenues were reduced by $43,409 under agreements entered into by the Adel Industrial Development Authority.

L. 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, $39,214,339 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.

M. 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.

N. 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, 2019, the County paid $10,780 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

O. 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 recognizing OPEB Liabilities not recorded previously. This restatement affected the beginning net position of the Board of Health as follows:

	Board of Health
June 30, 2018 Net Position, as previously reported	$ 152,740
Deferred outflow of resources	52,812
Net other post employment benefits liability	(269,835)
Deferred inflow of resources	(19,542)
June 30, 2018 Net Position, as restated	$ (83,825)

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, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 6,474,900	$ 6,474,900	$ 6,138,614	$ (336,286)
Licenses and Permits	81,800	81,800	76,585	(5,215)
Intergovernmental	250,500	250,500	308,035	57,535
Charges for Services	841,300	841,300	1,092,067	250,767
Fines and Forfeitures	2,341,000	2,341,000	2,656,396	315,396
Interest Revenue	5,000	5,000	5,917	917
Contributions and Donations	2,500	2,500	1,971	(529)
Miscellaneous	153,000	153,000	208,999	55,999
Total Revenues	10,150,000	10,150,000	10,488,584	338,584
EXPENDITURES				
Governing Body	87,870	87,870	87,497	373
Chief Executive	1,198,735	706,135	706,135	--
Elections	152,880	152,880	144,066	8,814
Tax Commissioner	270,686	270,686	258,755	11,931
Tax Assessor	367,911	367,911	339,641	28,270
Board of Tax Equalization	7,181	7,181	1,544	5,637
Government Buildings	163,755	235,097	235,097	--
General Administration Fees	15,000	15,000	13,551	1,449
Superior Court	86,240	86,240	59,914	26,326
Clerk of Superior Court	314,365	314,365	308,259	6,106
District Attorney	129,850	166,059	166,059	--
Magistrate Court	293,670	293,670	270,139	23,531
Probate Court	392,230	452,300	452,300	--
Juvenile Court	33,950	33,950	25,219	8,731
Public Defender	178,260	178,260	159,812	18,448
Sheriff	2,121,320	2,225,420	2,225,420	--
Jail	1,706,175	1,738,173	1,738,173	--
Traffic Control	165,485	218,803	218,803	--
Fire Departments	62,950	97,523	97,523	--
Chaserville VFD	7,188	21,303	21,303	--
Cecil VFD	6,823	15,953	15,953	--
Pine Valley VFD	8,215	89,158	89,158	--
Lenox VFD	7,008	74,074	74,074	--
Sparks VFD	6,713	9,365	9,365	--
Eastside VFD	7,053	74,012	74,012	--
Emergency Medical Services	310,340	310,340	309,729	611
Coroner/Medical Examiner	21,435	30,222	30,222	--
Emergency Management	18,815	21,621	21,621	--
Public Works Administration	1,866,780	5,844,565	5,844,565	--
Fuel Master Gas	554,400	554,400	478,689	75,711
Public Health Administration	85,000	85,271	85,271	--
Cook Service Center	20,700	20,700	19,846	854
Indigent Medical Care	285,000	--	--	--
Cook Service Center	4,150	8,200	8,200	--
Welfare Administration	10,200	10,200	7,281	2,919
Vendor Welfare	1,100	1,100	295	805
DFACS Buildings and Plant	6,800	6,800	6,265	535
Community Services	83,445	83,445	81,635	1,810
Transportation Services	206,400	256,742	256,742	--

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Library	87,200	95,125	95,125	--
Agricultural Resources	89,595	89,595	83,267	6,328
AG Building Maintenance/Plant	13,530	13,530	12,263	1,267
Building/Zoning	136,032	136,032	126,214	9,818
Airport	35,565	35,565	32,939	2,626
Total Expenditures	11,628,000	15,534,841	15,291,941	242,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,478,000)	(5,384,841)	(4,803,357)	581,484
OTHER FINANCING SOURCES (USES)				
Transfers In	1,850,000	1,850,000	450,000	(1,400,000)
Transfers Out				
E-911 Special Revenue Fund	(372,000)	--	--	--
Proceeds of Capital Asset Dispositions	--	--	10,000	10,000
Capital Leases	--	--	284,607	284,607
Insurance Recoveries	--	--	13,193	13,193
Total Other Financing Sources (Uses)	1,478,000	1,850,000	757,800	(1,092,200)
Net Change in Fund Balances	--	(3,534,841)	(4,045,557)	(510,716)
Fund Balances - Beginning	6,490,152	6,490,152	6,490,152	--
Fund Balances - Ending	$ 6,490,152	$ 2,955,311	$ 2,444,595	$ (510,716)

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, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 461,000	$ 533,000	$ 911,100	$ 450,100
Investment Income	350	350	940	590
Total Revenues	461,350	533,350	912,040	450,690
EXPENDITURES				
Current				
Culture and Recreation	461,350	533,350	912,040	(450,690)
Total Expenditures	461,350	533,350	912,040	(450,690)
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	$ --	$ --	$ --	$ --

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	$ 87,497	$ --	$ 87,497
Chief Executive	706,135	(108,853)	597,282
Elections	144,066	--	144,066
Tax Commissioner	258,755	--	258,755
Tax Assessor	339,641	--	339,641
Board of Tax Equalization	1,544	--	1,544
Government Buildings	235,097	--	235,097
General Administration Fees	13,551	--	13,551
	1,786,286	(108,853)	1,677,433
Judicial	1,441,702	--	1,441,702
Public Safety			
Sheriff	2,225,420	--	2,225,420
Jail	1,738,173	--	1,738,173
Traffic Control	218,803	--	218,803
Fire Departments	97,523	283,865	381,388
Chaserville VFD	21,303	(21,303)	--
Cecil VFD	15,953	(15,953)	--
Pine Valley VFD	89,158	(89,158)	--
Lenox VFD	74,074	(74,074)	--
Sparks VFD	9,365	(9,365)	--
Eastside VFD	74,012	(74,012)	--
Emergency Medical Services	309,729	--	309,729
Coroner/Medical Examiner	30,222	--	30,222
Emergency Management	21,621	--	21,621
	4,925,356	--	4,925,356
Public Works	6,323,254	--	6,323,254
Health and Welfare	465,535	--	465,535
Culture and Recreation	95,125	--	95,125
Housing and Development			
Agricultural Resources	83,267	--	83,267
AG Building Maintenance/Plant	12,263	--	12,263
Building/Zoning	126,214	--	126,214
Airport	32,939	--	32,939
Other Housing and Development	--	108,853	108,853
	254,683	108,853	363,536
Total Expenditures	$ 15,291,941	$ --	$ 15,291,941

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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.

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.

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

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.

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 2,070,862	$ 6,319,078
Receivables (Net of Allowance for Uncollectibles)		
Taxes	161,327	149,120
Intergovernmental	258,075	262,161
Other	61,818	108,676
Due From Other Funds		
SPLOST 2016 Capital Projects Fund	304,225	133,187
CDBG Capital Projects Fund	--	20,000
LMIG Capital Projects Fund	250,000	--
Solid Waste Enterprise Fund	6,904	6,537
Total Assets	$ 3,113,211	$ 6,998,759
LIABILITIES		
Accounts Payable	$ 229,170	$ 248,568
Accrued Liabilities	10,928	119,456
Intergovernmental Payable	--	2,138
Due To Other Funds		
E-911 Special Revenue Fund	107,833	9,034
Adel/Cook Recreation LOST Special Revenue Fund	167,919	76,899
Solid Waste Enterprise Fund	29,925	25,965
Total Liabilities	545,775	482,060
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	122,841	26,547
Total Deferred Inflows of Resources	122,841	26,547
FUND BALANCES		
Unassigned	2,444,595	6,490,152
Total Fund Balances	2,444,595	6,490,152
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,113,211	$ 6,998,759

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 6,138,614	$ 6,543,557
Licenses and Permits	76,585	86,479
Intergovernmental	308,035	1,075,233
Charges for Services	1,092,067	982,126
Fines and Forfeitures	2,656,396	2,337,590
Interest Revenue	5,917	7,435
Contributions and Donations	1,971	62,525
Miscellaneous	208,999	177,485
Total Revenues	10,488,584	11,272,430
EXPENDITURES		
Current		
General Government	1,677,433	1,572,745
Judicial	1,441,702	1,340,938
Public Safety	4,925,356	4,285,993
Public Works	6,323,254	2,454,427
Health and Welfare	465,535	517,636
Culture and Recreation	95,125	89,226
Housing and Development	363,536	356,364
Debt Service	--	137,698
Total Expenditures	15,291,941	10,755,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,803,357)	517,403
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	450,000	440,000
Law Library Special Revenue Fund	--	39,574
Transfers Out		
E-911 Special Revenue Fund	--	(150,000)
SPLOST 2010 Capital Projects Fund	--	(391,107)
CDBG Capital Projects Fund	--	(92)
Proceeds of Capital Asset Dispositions	10,000	4,200
Capital Leases	284,607	--
Insurance Recoveries	13,193	26,088
Total Other Financing Sources (Uses)	757,800	(31,337)
Net Change in Fund Balances	(4,045,557)	486,066
Fund Balances - Beginning	6,490,152	6,004,086
Fund Balances - Ending	$ 2,444,595	$ 6,490,152

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 296,702	$ 8,357
Due From Other Funds		
General Fund	167,919	76,899
Total Assets	$ 464,621	$ 85,256
LIABILITIES		
Intergovernmental Payable	$ 464,621	$ 85,256
Total Liabilities	464,621	85,256
FUND BALANCES		
Total Fund Balances	--	--
Total Liabilities and Fund Balances	$ 464,621	$ 85,256

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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 911,100	$ 464,975
Interest Revenue	940	278
Total Revenues	912,040	465,253
EXPENDITURES		
Current		
Culture and Recreation	912,040	465,253
Total Expenditures	912,040	465,253
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 2,387,897	$ 2,926,336
Total Assets	$ 2,387,897	$ 2,926,336
LIABILITIES		
Accounts Payable	$ --	$ 27,143
Total Liabilities	--	27,143
FUND BALANCES		
Restricted	2,387,897	2,899,193
Total Fund Balances	2,387,897	2,899,193
Total Liabilities and Fund Balances	$ 2,387,897	$ 2,926,336

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Interest Revenue	$ 40,619	$ 18,906
Total Revenues	40,619	18,906
EXPENDITURES		
Current		
Housing and Development	--	166,667
Capital Outlay	450,765	137,583
Total Expenditures	450,765	304,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(410,146)	(285,344)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	391,107
Transfers Out		
SPLOST 2016 Capital Projects Fund	(3,733)	--
Solid Waste Enterprise Fund	--	(47,290)
Airport Authority Enterprise Fund	(97,417)	--
Total Other Financing Sources (Uses)	(101,150)	343,817
Net Change in Fund Balances	(511,296)	58,473
Fund Balances - Beginning	2,899,193	2,840,720
Fund Balances - Ending	$ 2,387,897	$ 2,899,193

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 2,318,229	$ 1,366,585
Receivables		
Intergovernmental	208,915	172,053
Total Assets	$ 2,527,144	$ 1,538,638
LIABILITIES		
Accounts Payable	$ --	$ 20,720
Intergovernmental Payable	54,017	45,943
Due To Other Funds		
General Fund	304,225	133,187
Total Liabilities	358,242	199,850
FUND BALANCES		
Restricted	2,168,902	1,338,788
Total Fund Balances	2,168,902	1,338,788
Total Liabilities and Fund Balances	$ 2,527,144	$ 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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 2,439,742	$ 2,190,365
Intergovernmental	--	504,483
Interest Revenue	3,910	5,161
Total Revenues	2,443,652	2,700,009
EXPENDITURES		
Capital Outlay	891,736	407,453
Intergovernmental	534,421	481,219
Total Expenditures	1,426,157	888,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,017,495	1,811,337
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2010 Capital Projects Fund	3,733	--
Transfers Out		
Solid Waste Enterprise Fund	(191,114)	(484,049)
Proceeds of Capital Asset Dispositions	--	11,500
Total Other Financing Sources (Uses)	(187,381)	(472,549)
Net Change in Fund Balances	830,114	1,338,788
Fund Balances - Beginning	1,338,788	--
Fund Balances - Ending	$ 2,168,902	$ 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.

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.

TSPLOST Fund - This fund is used to account for the collection of the discretionary portion of the Transportation special district local option sales and use tax proceeds and expenditures for transportation projects that are not capital projects.

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.

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.

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

LMIG Fund - This fund is used to account for the proceeds of the Local Maintenance & Improvement Grant grant.

CDBG 2017 Fund - This fund is used to account for the proceeds of a community development block grant to finance street, flood, and drainage improvements to Chaserville Road.

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2019

	Special Revenue Funds			
	Jail Surcharge	Sheriff's Drug	Abuse Treatment &	E-911
ASSETS				
Cash and Cash Equivalents	$ 379,851	$ 104,962	$ 69,117	$ 159,877
Receivables	8,756	--	187	--
Due From Other Funds	--	--	--	107,833
Total Assets	$ 388,607	$ 104,962	$ 69,304	$ 267,710
LIABILITIES				
Accounts Payable	$ --	$ --	$ --	$ 1,701
Due To Other Funds	--	--	--	--
Total Liabilities	--	--	--	1,701
FUND BALANCES				
Restricted	--	--	--	266,009
Assigned	388,607	104,962	69,304	--
Total Fund Balances	388,607	104,962	69,304	266,009
Total Liabilities and Fund Balances	$ 388,607	$ 104,962	$ 69,304	$ 267,710

			Capital Projects Funds				
TSPLOST	Hotel/Motel Tax	Total	CDBG	LMIG	CDBG 2017	Total	Total Nonmajor Governmental Funds
$ 423,795	$ 5	$ 1,137,607	$ --	$ 250,000	$ 85	$ 250,085	$ 1,387,692
--	13,347	22,290	--	--	262,376	262,376	284,666
--	--	107,833	--	--	--	--	107,833
$ 423,795	$ 13,352	$ 1,267,730	$ --	$ 250,000	$ 262,461	$ 512,461	$ 1,780,191
$ --	$ --	$ 1,701	$ --	$ --	$ 262,376	$ 262,376	$ 264,077
--	--	--	--	250,000	--	250,000	250,000
--	--	1,701	--	250,000	262,376	512,376	514,077
423,795	--	689,804	--	--	85	85	689,889
--	13,352	576,225	--	--	--	--	576,225
423,795	13,352	1,266,029	--	--	85	85	1,266,114
$ 423,795	$ 13,352	$ 1,267,730	$ --	$ 250,000	$ 262,461	$ 512,461	$ 1,780,191

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2019

	Special Revenue Funds			
	Jail Surcharge	Sheriff's Drug	Abuse Treatment &	E-911
REVENUES				
Taxes	$ --	$ --	$ --	$ 535,829
Intergovernmental	--	--	--	28,291
Charges for Services	--	--	--	248,487
Fines and Forfeitures	304,035	67,280	34,799	--
Interest Revenue	625	--	946	257
Miscellaneous	--	200	--	--
Total Revenues	304,660	67,480	35,745	812,864
EXPENDITURES				
Current				
Judicial	--	--	37,737	--
Public Safety	45	34,105	--	703,959
Housing and Development	--	--	--	--
Capital Outlay	30,551	--	--	--
Total Expenditures	30,596	34,105	37,737	703,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	274,064	33,375	(1,992)	108,905
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	--
Transfers Out	(450,000)	--	--	--
Total Other Financing Sources (Uses)	(450,000)	--	--	--
Net Change in Fund Balances	(175,936)	33,375	(1,992)	108,905
Fund Balances - Beginning	564,543	71,587	71,296	157,104
Fund Balances - Ending	$ 388,607	$ 104,962	$ 69,304	$ 266,009

			Capital Projects Funds				
TSPLOST	Hotel/Motel Tax	Total	CDBG	LMIG	CDBG 2017	Total	Total Nonmajor Governmental Funds
$ 423,795	$ 184,950	$ 1,144,574	$ --	$ --	$ --	$ --	$ 1,144,574
--	--	28,291	136,827	250,000	262,376	649,203	677,494
--	--	248,487	--	--	--	--	248,487
--	--	406,114	--	--	--	--	406,114
--	153	1,981	--	--	--	--	1,981
--	--	200	--	--	--	--	200
423,795	185,103	1,829,647	136,827	250,000	262,376	649,203	2,478,850
--	--	37,737	--	--	--	--	37,737
--	--	738,109	--	--	--	--	738,109
--	186,862	186,862	--	--	--	--	186,862
--	--	30,551	--	250,000	262,383	512,383	542,934
--	186,862	993,259	--	250,000	262,383	512,383	1,505,642
423,795	(1,759)	836,388	136,827	--	(7)	136,820	973,208
--	--	--	--	--	92	92	92
--	--	(450,000)	(92)	--	--	(92)	(450,092)
--	--	(450,000)	(92)	--	92	--	(450,000)
423,795	(1,759)	386,388	136,735	--	85	136,820	523,208
--	15,111	879,641	(136,735)	--	--	(136,735)	742,906
$ 423,795	$ 13,352	$ 1,266,029	$ --	$ --	$ 85	$ 85	$ 1,266,114

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 379,851	$ 553,111
Receivables		
Intergovernmental	8,756	11,432
Total Assets	$ 388,607	$ 564,543
FUND BALANCES		
Assigned	$ 388,607	$ 564,543
Total Fund Balances	$ 388,607	$ 564,543

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 304,035	$ 338,022
Interest Revenue	625	913
Total Revenues	304,660	338,935
EXPENDITURES		
Current		
Public Safety	45	--
Capital Outlay	30,551	--
Total Expenditures	30,596	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	274,064	338,935
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(450,000)	(440,000)
Total Other Financing Sources (Uses)	(450,000)	(440,000)
Net Change in Fund Balances	(175,936)	(101,065)
Fund Balances - Beginning	564,543	665,608
Fund Balances - Ending	$ 388,607	$ 564,543

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, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 350,000	$ 304,035	$ (45,965)
Interest Revenue	50	625	575
Total Revenues	350,050	304,660	(45,390)
EXPENDITURES			
Current			
Public Safety	50	45	5
Capital Outlay	31,000	30,551	449
Total Expenditures	31,050	30,596	454
Excess (Deficiency) of Revenues Over (Under) Expenditures	319,000	274,064	(44,936)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(450,000)	(450,000)	--
Total Other Financing Sources (Uses)	(450,000)	(450,000)	--
Net Change in Fund Balances	(131,000)	(175,936)	(44,936)
Fund Balances - Beginning	564,543	564,543	--
Fund Balances - Ending	$ 433,543	$ 388,607	$ (44,936)

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 104,962	$ 71,587
Total Assets	$ 104,962	$ 71,587
FUND BALANCES		
Assigned	$ 104,962	$ 71,587
Total Fund Balances	$ 104,962	$ 71,587

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 67,280	$ 17,643
Contributions and Donations	--	5,674
Miscellaneous	200	--
Total Revenues	67,480	23,317
EXPENDITURES		
Current		
Public Safety	34,105	61,306
Capital Outlay	--	6,210
Total Expenditures	34,105	67,516
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,375	(44,199)
Net Change in Fund Balances	33,375	(44,199)
Fund Balances - Beginning	71,587	115,786
Fund Balances - Ending	$ 104,962	$ 71,587

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, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 67,280	$ 67,280
Miscellaneous	85,000	200	(84,800)
Total Revenues	85,000	67,480	(17,520)
EXPENDITURES			
Current			
Public Safety	85,000	34,105	50,895
Total Expenditures	85,000	34,105	50,895
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	33,375	33,375
Net Change in Fund Balances	--	33,375	33,375
Fund Balances - Beginning	71,587	71,587	--
Fund Balances - Ending	$ 71,587	$ 104,962	$ 33,375

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 69,117	$ 94,720
Receivables		
Intergovernmental	187	38
Total Assets	$ 69,304	$ 94,758
LIABILITIES		
Accounts Payable	$ --	$ 23,462
Total Liabilities	--	23,462
FUND BALANCES		
Assigned	69,304	71,296
Total Fund Balances	69,304	71,296
Total Liabilities and Fund Balances	$ 69,304	$ 94,758

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, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 34,799	$ 62,577
Interest Revenue	946	517
Total Revenues	35,745	63,094
EXPENDITURES		
Current		
Judicial	37,737	65,043
Total Expenditures	37,737	65,043
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,992)	(1,949)
Net Change in Fund Balances	(1,992)	(1,949)
Fund Balances - Beginning	71,296	73,245
Fund Balances - Ending	$ 69,304	$ 71,296

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, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 43,975	$ 34,799	$ (9,176)
Interest Revenue	425	946	521
Total Revenues	44,400	35,745	(8,655)
EXPENDITURES			
Current			
Judicial	68,425	37,737	30,688
Total Expenditures	68,425	37,737	30,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,025)	(1,992)	22,033
Net Change in Fund Balances	(24,025)	(1,992)	22,033
Fund Balances - Beginning	71,296	71,296	--
Fund Balances - Ending	$ 47,271	$ 69,304	$ 22,033

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 159,877	$ 119,646
Receivables		
Accounts	--	47,255
Due From Other Funds		
General Fund	107,833	9,034
Total Assets	$ 267,710	$ 175,935
LIABILITIES		
Accounts Payable	$ 1,701	$ 4,228
Accrued Liabilities	--	14,603
Total Liabilities	1,701	18,831
FUND BALANCES		
Restricted	266,009	157,104
Total Fund Balances	266,009	157,104
Total Liabilities and Fund Balances	$ 267,710	$ 175,935

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 535,829	$ --
Intergovernmental	28,291	103,700
Charges for Services	248,487	277,998
Interest Revenue	257	321
Total Revenues	812,864	382,019
EXPENDITURES		
Current		
Public Safety	703,959	584,077
Total Expenditures	703,959	584,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,905	(202,058)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	150,000
Total Other Financing Sources (Uses)	--	150,000
Net Change in Fund Balances	108,905	(52,058)
Fund Balances - Beginning	157,104	209,162
Fund Balances - Ending	$ 266,009	$ 157,104

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, 2019

	Budget	Actual	Variance
REVENUES			
Taxes	$ 400,500	$ 535,829	$ 135,329
Intergovernmental	103,700	28,291	(75,409)
Charges for Services	260,000	248,487	(11,513)
Interest Revenue	300	257	(43)
Total Revenues	764,500	812,864	48,364
EXPENDITURES			
Current			
Public Safety	764,500	703,959	60,541
Total Expenditures	764,500	703,959	60,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	108,905	108,905
Net Change in Fund Balances	--	108,905	108,905
Fund Balances - Beginning	157,104	157,104	--
Fund Balances - Ending	$ 157,104	$ 266,009	$ 108,905

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 423,795	$ --
Total Assets	$ 423,795	$ --
FUND BALANCES		
Restricted	$ 423,795	$ --
Total Fund Balances	$ 423,795	$ --

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 423,795	$ --
Total Revenues	423,795	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	423,795	--
Net Change in Fund Balances	423,795	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 423,795	$ --

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2019

	Budget	Actual	Variance
REVENUES			
Taxes	$ 423,800	$ 423,795	$ (5)
Total Revenues	423,800	423,795	(5)
EXPENDITURES			
Capital Outlay	423,800	--	423,800
Total Expenditures	423,800	--	423,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	423,795	423,795
Net Change in Fund Balances	--	423,795	423,795
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ 423,795	$ 423,795

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 5	$ 13,623
Receivables		
Accounts	13,347	15,011
Total Assets	$ 13,352	$ 28,634
LIABILITIES		
Intergovernmental Payable	$ --	$ 13,523
Total Liabilities	--	13,523
FUND BALANCES		
Assigned	13,352	15,111
Total Fund Balances	13,352	15,111
Total Liabilities and Fund Balances	$ 13,352	$ 28,634

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 184,950	$ 182,933
Interest Revenue	153	89
Total Revenues	185,103	183,022
EXPENDITURES		
Current		
Housing and Development	186,862	168,567
Total Expenditures	186,862	168,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,759)	14,455
Net Change in Fund Balances	(1,759)	14,455
Fund Balances - Beginning	15,111	656
Fund Balances - Ending	$ 13,352	$ 15,111

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, 2019

	Budget	Actual	Variance
REVENUES			
Taxes	$ 200,400	$ 184,950	$ (15,450)
Interest Revenue	100	153	53
Total Revenues	200,500	185,103	(15,397)
EXPENDITURES			
Current			
Housing and Development	200,500	186,862	13,638
Total Expenditures	200,500	186,862	13,638
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,759)	(1,759)
Net Change in Fund Balances	--	(1,759)	(1,759)
Fund Balances - Beginning	15,111	15,111	--
Fund Balances - Ending	$ 15,111	$ 13,352	$ (1,759)

COOK COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ --	$ 92
Total Assets	$ --	$ 92
LIABILITIES		
Accounts Payable	$ --	$ 116,827
Due To Other Funds		
General Fund	--	20,000
Total Liabilities	--	136,827
FUND BALANCES		
Unassigned	--	(136,735)
Total Fund Balances	--	(136,735)
Total Liabilities and Fund Balances	$ --	$ 92

COOK COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ 136,827	$ 352,521
Total Revenues	136,827	352,521
EXPENDITURES		
Capital Outlay	--	489,348
Total Expenditures	--	489,348
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,827	(136,827)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	92
Transfers Out		
CDBG 2017 Capital Projects Fund	(92)	--
Total Other Financing Sources (Uses)	(92)	92
Net Change in Fund Balances	136,735	(136,735)
Fund Balances - Beginning	(136,735)	--
Fund Balances - Ending	$ --	$ (136,735)

COOK COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2019

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 489,348	$ 352,521	$ 136,827	$ 489,348
Total Revenues	489,348	352,521	136,827	489,348
EXPENDITURES				
Capital Outlay	489,348	489,348	--	489,348
Total Expenditures	489,348	489,348	--	489,348
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(136,827)	136,827	--
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	--	92	--	92
Transfers Out				
CDBG 2017 Capital Projects Fund	--	--	(92)	(92)
Total Other Financing Sources (Uses)	--	92	(92)	--
Net Change in Fund Balances	$ --	$ (136,735)	136,735	$ --
Fund Balances - Beginning			(136,735)	
Fund Balances - Ending			$ --	

COOK COUNTY, GEORGIA
LMIG Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 250,000	$ --
Total Assets	$ 250,000	$ --
LIABILITIES		
Due To Other Funds		
General Fund	$ 250,000	$ --
Total Liabilities	250,000	--
FUND BALANCES		
Total Fund Balances	--	--
Total Liabilities and Fund Balances	$ 250,000	$ --

COOK COUNTY, GEORGIA
LMIG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ 250,000	$ --
Total Revenues	250,000	--
EXPENDITURES		
Capital Outlay	250,000	--
Total Expenditures	250,000	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

COOK COUNTY, GEORGIA
LMIG Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2019

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 250,000	$ --	$ 250,000	$ 250,000
Total Revenues	250,000	--	250,000	250,000
EXPENDITURES				
Capital Outlay	250,000	--	250,000	250,000
Total Expenditures	250,000	--	250,000	250,000
Net Change in Fund Balances	$ --	$ --	--	$ --
Fund Balances - Beginning			--	
Fund Balances - Ending			$ --	

COOK COUNTY, GEORGIA
CDBG 2017 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 85	$ --
Receivables		
Intergovernmental	262,376	--
Total Assets	$ 262,461	$ --
LIABILITIES		
Accounts Payable	$ 262,376	$ --
Total Liabilities	262,376	--
FUND BALANCES		
Restricted	85	--
Total Fund Balances	85	--
Total Liabilities and Fund Balances	$ 262,461	$ --

COOK COUNTY, GEORGIA
CDBG 2017 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ 262,376	$ --
Total Revenues	262,376	--
EXPENDITURES		
Capital Outlay	262,383	--
Total Expenditures	262,383	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7)	--
OTHER FINANCING SOURCES (USES)		
Transfers In		
CDBG Capital Projects Fund	92	--
Total Other Financing Sources (Uses)	92	--
Net Change in Fund Balances	85	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 85	$ --

COOK COUNTY, GEORGIA
CDBG 2017 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2019

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 701,884	$ --	$ 262,376	$ 262,376
Total Revenues	701,884	--	262,376	262,376
EXPENDITURES				
Capital Outlay	701,884	--	262,383	262,383
Total Expenditures	701,884	--	262,383	262,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(7)	(7)
OTHER FINANCING SOURCES (USES)				
Transfers In				
CDBG Capital Projects Fund	--	--	92	92
Total Other Financing Sources (Uses)	--	--	92	92
Net Change in Fund Balances	$ --	$ --	85	$ 85
Fund Balances - Beginning			--	
Fund Balances - Ending			$ 85	

Major Proprietary Funds

Major Enterprise Fund

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

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

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

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
September 30, 2019 and 2018

	2019	2018
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 839,971	$ 788,054
Receivables		
Accounts	62,717	69,715
Intergovernmental	--	32,578
Due From Other Funds		
General Fund	29,925	25,965
Prepaid Items	38,520	42,121
Total Current Assets	971,133	958,433
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Construction in Progress	--	2,198,970
Capital Assets Net of Accumulated Depreciation		
Buildings and System	50,828	50,828
Improvements Other Than Buildings	10,916,111	7,502,482
Machinery and Equipment	2,055,160	1,909,491
Accumulated Depreciation	(5,386,815)	(5,090,614)
Total Capital Assets Net of Accumulated Depreciation	9,313,862	8,249,735
Total Noncurrent Assets	9,313,862	8,249,735
Total Assets	10,284,995	9,208,168
LIABILITIES		
Current Liabilities		
Accounts Payable	17,230	288,026
Accrued Liabilities	--	12,126
Due To Other Funds		
General Fund	6,904	6,537
Notes Payable	206,478	552,771
Closure and Post-Closure Care Costs	30,000	25,000
Total Current Liabilities	260,612	884,460
Noncurrent Liabilities		
Compensated Absences	14,104	15,254
Notes Payable	2,778,400	1,115,813
Closure and Post-Closure Care Costs	2,297,345	2,192,042
Total Noncurrent Liabilities	5,089,849	3,323,109
Total Liabilities	5,350,461	4,207,569
NET POSITION		
Net Investment in Capital Assets	6,328,984	6,581,151
Unrestricted	(1,394,450)	(1,580,552)
Total Net Position	$ 4,934,534	$ 5,000,599

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2019 and 2018

	2019	2018
OPERATING REVENUES		
Charges for Services	$ 594,779	$ 606,893
Other	17,500	268,934
Total Operating Revenues	612,279	875,827
OPERATING EXPENSES		
Personal Services and Employee Benefits	447,242	376,441
Purchased/Contracted Services	297,726	188,226
Supplies	104,816	106,868
Depreciation	305,532	215,899
Total Operating Expenses	1,155,316	887,434
Operating Income (Loss)	(543,037)	(11,607)
NONOPERATING REVENUES (EXPENSES)		
Taxes	279,736	280,000
Intergovernmental	--	68,154
Interest Revenue	7,036	3,168
Interest	(14,914)	(10,119)
Fiscal Agent's Fees	--	(40,910)
Gain/Loss on Disposition of Capital Assets	14,000	--
Total Nonoperating Revenues (Expenses)	285,858	300,293
Income (Loss) Before Contributions and Transfers	(257,179)	288,686
Capital Contributions	--	25,044
Transfers In		
SPLOST 2010 Capital Projects Fund	--	47,290
SPLOST 2016 Capital Projects Fund	191,114	484,049
Changes in Net Position	(66,065)	845,069
Net Position - Beginning	5,000,599	4,155,530
Net Position - Ending	$ 4,934,534	$ 5,000,599

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 619,277	$ 856,404
Payments to Suppliers	(280,483)	(346,393)
Payments to Employees	(460,518)	(366,788)
Net Cash Provided (Used) by Operating Activities	(121,724)	143,223
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	32,578	35,576
Taxes	279,736	280,000
Due From Other Funds	(3,960)	22,959
Due To Other Funds	367	2,626
Net Cash Provided (Used) by Noncapital Financing Activities	308,721	341,161
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	--	47,290
SPLOST 2016 Capital Projects Fund	191,114	484,049
Proceeds from Capital Debt	1,316,294	1,668,584
Acquisition and Construction of Capital Assets	(1,648,610)	(2,378,024)
Principal Paid on Capital Debt	--	(484,729)
Interest Paid on Capital Debt	(14,914)	(10,119)
Payments of Fiscal Agent's Fees	--	(40,910)
Proceeds from Sales of Capital Assets	14,000	--
Net Cash Provided (Used) by Capital and Related Financing Activities	(142,116)	(713,859)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	7,036	3,587
Net Cash Provided (Used) by Investing Activities	7,036	3,587
Net Increase (Decrease) in Cash and Cash Equivalents	51,917	(225,888)
Cash and Cash Equivalents - Beginning of Year	788,054	1,013,942
Cash and Cash Equivalents - End of Year	$ 839,971	$ 788,054
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (543,037)	$ (11,607)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	305,532	215,899
(Increase) Decrease in Accounts Receivable	6,998	(19,423)
(Increase) Decrease in Prepaid Items	3,601	(31,856)
Increase (Decrease) in Accounts Payable	8,155	(19,443)
Increase (Decrease) in Accrued Liabilities	(12,126)	3,607
Increase (Decrease) in Compensated Absences Payable	(1,150)	6,046
Increase (Decrease) in Closure and Postclosure Care Costs	110,303	--
Net Cash Provided (Used) by Operating Activities	$ (121,724)	$ 143,223
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ --	$ 25,044
Purchase of Capital Assets on Account	--	278,951

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2019 and 2018

	2019	2018
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 335,702	$ 278,514
Receivables		
Intergovernmental	278,637	80,598
Total Current Assets	614,339	359,112
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	465,618	--
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	130,328	154,972
Accumulated Depreciation	(3,746,154)	(3,337,697)
Total Capital Assets Net of Accumulated Depreciation	6,269,931	6,237,414
Total Noncurrent Assets	6,269,931	6,237,414
Total Assets	6,884,270	6,596,526
LIABILITIES		
Current Liabilities		
Accounts Payable	382,264	--
Total Current Liabilities	382,264	--
Total Liabilities	382,264	--
NET POSITION		
Investment In Capital Assets	6,269,931	6,237,414
Unrestricted	232,075	359,112
Total Net Position	$ 6,502,006	$ 6,596,526

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2019 and 2018

	2019	2018
OPERATING REVENUES		
Charges for Services	$ 158,888	$ 180,893
Total Operating Revenues	158,888	180,893
OPERATING EXPENSES		
Personal Services and Employee Benefits	--	59
Purchased/Contracted Services	103,769	2,092
Supplies	113,779	104,523
Depreciation	433,101	434,736
Total Operating Expenses	650,649	541,410
Operating Income (Loss)	(491,761)	(360,517)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	280,637	93,540
Interest Revenue	19,187	1,977
Total Nonoperating Revenues (Expenses)	299,824	95,517
Income (Loss) Before Contributions and Transfers	(191,937)	(265,000)
Capital Contributions	--	9,200
Transfers In		
SPLOST 2010 Capital Projects Fund	97,417	--
Changes in Net Position	(94,520)	(255,800)
Net Position - Beginning	6,596,526	6,852,326
Net Position - Ending	$ 6,502,006	$ 6,596,526

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 158,888	$ 180,893
Payments to Suppliers	(217,548)	(106,615)
Net Cash Provided (Used) by Operating Activities	(58,660)	74,278
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	2,000	2,000
Due To Other Funds	--	(133)
Net Cash Provided (Used) by Noncapital Financing Activities	2,000	1,867
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2016 Capital Projects Fund	97,417	--
Acquisition and Construction of Capital Assets	(83,354)	--
Grants	80,598	10,942
Net Cash Provided (Used) by Capital and Related Financing Activities	94,661	10,942
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	19,187	1,977
Net Cash Provided (Used) by Investing Activities	19,187	1,977
Net Increase (Decrease) in Cash and Cash Equivalents	57,188	89,064
Cash and Cash Equivalents - Beginning of Year	278,514	189,450
Cash and Cash Equivalents - End of Year	$ 335,702	$ 278,514
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (491,761)	$ (360,517)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	433,101	434,736
(Increase) Decrease in Prepaid Items	--	59
Net Cash Provided (Used) by Operating Activities	$ (58,660)	$ 74,278
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ --	$ 9,200
Purchase of Capital Assets on Account	382,264	--

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, 2019

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 177,368	$ 218,165	$ 112,993	$ 253,303	$ 9,964	$ 771,793
Total Assets	$ 177,368	$ 218,165	$ 112,993	$ 253,303	$ 9,964	$ 771,793
LIABILITIES						
Due to Others	$ 177,368	$ 218,165	$ 112,993	$ 253,303	$ 9,964	$ 771,793
Total Liabilities	$ 177,368	$ 218,165	$ 112,993	$ 253,303	$ 9,964	$ 771,793

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes		
Real Property	$ 4,087,879	$ 4,035,309
Personal Property	821,094	757,778
Real Estate Transfer (Intangible)	57,303	47,147
Franchise	2,116	2,178
General Sales and Use	695,725	1,257,156
Selective Sales and Use	91,267	86,201
Business		
Insurance Premium	279,574	238,651
Financial Institution	26,126	27,981
Penalties and Interest on Delinquent Taxes	77,530	91,156
	6,138,614	6,543,557
Licenses and Permits		
Business	8,196	8,005
Non-Business	2,905	3,118
Regulatory	65,484	75,356
	76,585	86,479
Intergovernmental	308,035	1,075,233
Charges for Services		
General Government	762,557	732,669
Public Safety		
Special Police Services	169,509	71,820
Detention and Correction Services	126,367	113,074
Other Public Safety Fees	--	20,000
Street and Public Improvements	25,667	36,931
Other Charges for Services	7,967	7,632
	1,092,067	982,126
Fines and Forfeitures	2,656,396	2,337,590
Interest Revenue	5,917	7,435
Contributions and Donations	1,971	62,525
Miscellaneous	208,999	177,485
Total Revenues	$ 10,488,584	$ 11,272,430

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2019 and 2018

	2019	2018
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 66,966	$ 60,924
Purchased/Contracted Services	20,531	23,790
Total Governing Body	87,497	84,714
Chief Executive		
Personal Services and Employee Benefits	402,804	356,928
Purchased/Contracted Services	148,895	154,785
Supplies	23,103	18,012
Capital Outlay	11,050	3,520
Other Costs	11,430	1,250
Total Chief Executive	597,282	534,495
Elections		
Personal Services and Employee Benefits	96,626	96,457
Purchased/Contracted Services	43,921	40,674
Supplies	3,519	2,752
Total Elections	144,066	139,883
Tax Commissioner		
Personal Services and Employee Benefits	187,556	179,082
Purchased/Contracted Services	67,278	60,383
Supplies	3,921	11,392
Total Tax Commissioner	258,755	250,857
Tax Assessor		
Personal Services and Employee Benefits	234,769	219,476
Purchased/Contracted Services	100,375	71,931
Supplies	4,497	3,214
Total Tax Assessor	339,641	294,621
Board of Tax Equalization		
Personal Services and Employee Benefits	985	1,768
Purchased/Contracted Services	559	720
Total Board of Tax Equalization	1,544	2,488
Government Buildings		
Personal Services and Employee Benefits	38,857	39,589
Purchased/Contracted Services	140,232	112,392
Supplies	56,008	52,944
Capital Outlay	--	47,277
Total Government Buildings	235,097	252,202
General Administration Fees		
Purchased/Contracted Services	13,551	13,485
Total General Administration Fees	13,551	13,485
Total General Government	1,677,433	1,572,745

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2019 and 2018

	2019	2018
Judicial		
Superior Court		
Personal Services and Employee Benefits	42	73
Purchased/Contracted Services	59,206	46,799
Supplies	666	280
Total Superior Court	59,914	47,152
Clerk of Superior Court		
Personal Services and Employee Benefits	255,614	232,598
Purchased/Contracted Services	45,909	46,850
Supplies	6,736	9,048
Total Clerk of Superior Court	308,259	288,496
District Attorney		
Purchased/Contracted Services	51,545	45,959
Supplies	6,592	4,522
Other Costs	107,922	85,479
Total District Attorney	166,059	135,960
Magistrate Court		
Personal Services and Employee Benefits	244,272	238,591
Purchased/Contracted Services	19,601	20,176
Supplies	6,266	6,440
Total Magistrate Court	270,139	265,207
Probate Court		
Personal Services and Employee Benefits	251,770	249,620
Purchased/Contracted Services	181,525	148,368
Supplies	19,005	19,808
Capital Outlay	--	27,108
Total Probate Court	452,300	444,904
Juvenile Court		
Purchased/Contracted Services	23,055	20,307
Other Costs	2,164	--
Total Juvenile Court	25,219	20,307
Public Defender		
Purchased/Contracted Services	141,583	124,969
Supplies	18,229	13,943
Total Public Defender	159,812	138,912
Total Judicial	1,441,702	1,340,938

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2019 and 2018

	2019	2018
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,462,013	1,310,160
Purchased/Contracted Services	182,655	299,716
Supplies	220,082	212,289
Capital Outlay	360,670	60,097
Total Sheriff	2,225,420	1,882,262
Jail		
Personal Services and Employee Benefits	1,075,788	919,652
Purchased/Contracted Services	326,464	329,808
Supplies	332,953	347,435
Capital Outlay	2,968	--
Total Jail	1,738,173	1,596,895
Traffic Control		
Personal Services and Employee Benefits	218,803	93,806
Total Traffic Control	218,803	93,806
Fire Departments		
Personal Services and Employee Benefits	64,314	15,200
Purchased/Contracted Services	77,570	60,504
Supplies	64,131	35,756
Capital Outlay	175,373	6,500
Total Fire Departments	381,388	117,960
Emergency Medical Services		
Purchased/Contracted Services	309,729	551,400
Total Emergency Medical Services	309,729	551,400
Coroner/Medical Examiner		
Personal Services and Employee Benefits	21,864	19,513
Purchased/Contracted Services	7,816	11,296
Supplies	542	1,019
Total Coroner/Medical Examiner	30,222	31,828
Emergency Management		
Personal Services and Employee Benefits	11,891	10,642
Purchased/Contracted Services	2,966	947
Supplies	1,044	253
Capital Outlay	5,720	--
Total Emergency Management	21,621	11,842
Total Public Safety	4,925,356	4,285,993

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2019 and 2018

	2019	2018
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	928,917	823,753
Purchased/Contracted Services	442,765	336,374
Supplies	338,366	351,775
Capital Outlay	4,134,517	449,550
Total Public Works Administration	5,844,565	1,961,452
Fuel Master Gas		
Purchased/Contracted Services	14,614	12,439
Supplies	464,075	480,536
Total Fuel Master Gas	478,689	492,975
Total Public Works	6,323,254	2,454,427
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	1,771	1,572
Other Costs	83,500	83,200
Total Public Health Administration	85,271	84,772
Cook Service Center		
Purchased/Contracted Services	6,945	6,796
Supplies	5,501	6,649
Capital Outlay	7,400	--
Total Cook Service Center	19,846	13,445
Cook Service Center		
Purchased/Contracted Services	8,200	3,937
Total Cook Service Center	8,200	3,937
Welfare Administration		
Purchased/Contracted Services	108	96
Other Costs	7,173	9,506
Total Welfare Administration	7,281	9,602
Vendor Welfare		
Purchased/Contracted Services	295	--
Total Vendor Welfare	295	--
DFACS Buildings and Plant		
Purchased/Contracted Services	6,265	4,767
Total DFACS Buildings and Plant	6,265	4,767
Community Services		
Personal Services and Employee Benefits	45,532	45,023
Purchased/Contracted Services	24,433	22,826
Supplies	11,670	11,734
Total Community Services	81,635	79,583

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2019 and 2018

	2019	2018
Transportation Services		
Purchased/Contracted Services	253,466	7,511
Supplies	3,276	--
Capital Outlay	--	140,193
Other Costs	--	173,826
Total Transportation Services	256,742	321,530
Total Health and Welfare	465,535	517,636
Culture and Recreation		
Library		
Purchased/Contracted Services	14,625	8,726
Other Costs	80,500	80,500
Total Library	95,125	89,226
Total Culture and Recreation	95,125	89,226
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	59,054	54,770
Purchased/Contracted Services	12,312	11,984
Supplies	11,901	11,599
Capital Outlay	--	29,454
Total Agricultural Resources	83,267	107,807
AG Building Maintenance/Plant		
Purchased/Contracted Services	6,349	12,517
Supplies	5,914	5,853
Total AG Building Maintenance/Plant	12,263	18,370
Building/Zoning		
Personal Services and Employee Benefits	102,267	93,648
Purchased/Contracted Services	18,241	22,479
Supplies	5,706	7,494
Total Building/Zoning	126,214	123,621
Airport		
Purchased/Contracted Services	27,432	27,934
Supplies	5,507	5,145
Total Airport	32,939	33,079
Other Housing and Development		
Other Costs	108,853	73,487
Total Other Housing and Development	108,853	73,487
Total Housing and Development	363,536	356,364
Debt Service	--	137,698
Total Expenditures	$ 15,291,941	$ 10,755,027

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2019

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 186,862
	186,862
Taxes Collected	
Tax Collections @ 3%	110,970
Tax Collections Greater Than 3%	73,980
	184,950
Percentage of Current Year Taxes Expended	101%

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2019

	Older Americans Act		Community Based	
7/1/2018 - 6/30/2019 Contract AAA-2019-24	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	Total
October-2018	$ 5,622	$ 2,536	$ --	$ 8,158
November-2018	4,215	2,314	--	6,529
December-2018	3,730	2,437	--	6,167
January-2019	4,870	2,520	--	7,390
February-2019	4,915	2,232	--	7,147
March-2019	1,339	2,374	--	3,713
April-2019	--	2,810	--	2,810
May-2019	--	--	--	--
June-2019	--	--	--	--
	24,691	17,223	--	41,914
7/1/2019 - 6/30/2020 Contract AAA-2020-24				
July-2019	4,332	2,741	--	7,073
August-2019	4,882	2,638	--	7,520
September-2019	4,020	2,713	--	6,733
	13,234	8,092	--	21,326
Total	$ 37,925	$ 25,315	$ --	$ 63,240

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2019

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	$ 2,822,550	$ 2,822,550	$ --	$ 2,822,550	100%
E-911 Equipment	300,000	326,141	55,683	270,458	326,141	100%
Recreation Facilities	2,500,000	2,500,000	386,643	180,307	566,950	23%
Economic Development	1,000,000	1,000,000	833,334	--	833,334	83%
Airport	500,000	500,000	225,606	97,417	323,023	65%
Roads and Public Facilities	1,400,000	2,135,755	2,135,755	--	2,135,755	100%
Boys and Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,388,618	1,388,618	--	1,388,618	100%
Town of Cecil	75,000	74,390	74,390	--	74,390	100%
Town of Lenox	225,000	223,171	223,171	--	223,171	100%
Town of Sparks	450,000	446,341	446,341	--	446,341	100%
	$ 10,800,000	$ 11,516,966	$ 8,592,091	$ 548,182	$ 9,140,273	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				$ 450,765		
Transfers Out						
Airport Authority Enterprise Fund				97,417		
				$ 548,182		
SPLOST 2010 - 10/1/2017 - 9/30/2023						
County Projects						
Solid Waste	$ 3,850,000	$ 3,850,000	$ 484,049	$ 191,114	$ 675,163	18%
E-911 Equipment	250,000	250,000	--	30,774	30,774	12%
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	860,962	1,258,613	63%
City of Adel	1,935,135	1,935,135	336,417	374,675	711,092	37%
Town of Cecil	82,500	82,500	14,480	15,975	30,455	37%
Town of Lenox	247,500	247,500	43,441	47,924	91,365	37%
Town of Sparks	495,000	495,000	86,881	95,847	182,728	37%
	$ 12,600,000	$ 12,600,000	$ 1,362,919	$ 1,617,271	$ 2,980,190	
SPLOST 2016 Capital Projects Fund						
Total Expenditures				$ 1,426,157		
Transfers Out						
Solid Waste Enterprise Fund				191,114		
				$ 1,617,271		

COOK COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 15p-y-037-1-5844
From Inception and for the Year Ended September 30, 2019

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Years	Current Year	Total To Date	Questioned Costs (If Applicable)
Street Improvements	P-03K-01	$ 346,497	$ 378,820	$ 278,136	$ 100,684	$ 378,820	$ --
Flood & Drainage Facilities	P-03K-02	80,528	80,528	64,385	16,143	80,528	--
Administration	A-21A-00	30,000	30,000	10,000	20,000	30,000	--
Contingencies	C-022-00	42,975	--	--	--	--	--
		$ 500,000	$ 489,348	$ 352,521	$ 136,827	$ 489,348	$ --

COOK COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 15p-y-037-1-5844
From Inception and for the Year Ended September 30, 2019

I.	Total Fiscal Year 2015 CDBG Funds Awarded to Recipient:	$	489,348
II.	Total Amount Drawdown by Recipient from DCA:	$	489,348
III.	Less: CDBG Funds Expended by Recipient:	$	489,348
IV.	Amount of Fiscal Year 2015 CDBG Funds held by Recipient:	$	--

COOK COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 17p-y-037-1-5991
From Inception and for the Year Ended September 30, 2019

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Years	Current Year	Total To Date	Questioned Costs (If Applicable)
Street Improvements	P-03K-01	$ 436,539	$ 436,539	$ --	$ --	$ --	$ --
Flood & Drainage Facilities	P-03K-02	163,253	163,253	--	--	--	--
Administration	A-21A-00	42,113	42,113	--	--	--	--
Contingencies	C-022-00	59,979	59,979	--	--	--	--
		$ 701,884	$ 701,884	$ --	$ --	$ --	$ --

COOK COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 17p-y-037-1-5991
From Inception and for the Year Ended September 30, 2019

I.	Total Fiscal Year 2017 CDBG Funds Awarded to Recipient:	$ 701,884
II.	Total Amount Drawdown by Recipient from DCA:	$ --
III.	Less: CDBG Funds Expended by Recipient:	$ --
IV.	Amount of Fiscal Year 2017 CDBG Funds held by Recipient:	$ --

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
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	136,827
Community Development Block Grant	14.228	17p-y-037-1-5991	262,376
Development			399,203
U.S. Department of Transportation			
Georgia Department of Transportation			
Federal Transit Administration			
Transit Operating Grant	20.509	T006239	126,500
Transit Operating Grant	20.509	T006330	60,055
			186,555
Total U.S. Department of Transportation			186,555
U.S. Environmental Protection Agency			
Clean Water State Revolving Fund	66.458	CW2017010	830,893
Total U.S. Environmental Protection Agency			830,893
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-2019-24	41,914
Programs for the Aging-Nutrition Services	93.045	AAA-2020-24	21,326
Total U.S. Department of Health and Human Services			63,240
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Performance Grant	97.042	OEM18-039S01	7,791
			7,791
Total U.S. Department of Homeland Security			7,791
Total Expenditures of Federal Awards			$ 1,487,682

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, 2019 was $1,585,729.

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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, 2019, 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 August 20, 2020. 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 and therefore material weakness or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be material weaknesses.

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 2019-003.

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
August 20, 2020

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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, 2019. 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, 2019.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Meeks CPA, LLP

Ocilla, Georgia
August 20, 2020

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2019

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?	x yes	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?	yes	x none reported
Type of auditor's report issued on compliance for major programs:	unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	yes	x 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

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2019

Section II - Financial Statement Findings

2019-001 Trial Balances

Condition:
The trial balances used in the financial statement preparation process were not in balance.
Recommendation:
The County should have a process in place to ensure that the trial balances used in the financial statement preparation process are final and contain all necessary journal entries.
Views of Responsible Officials and Planned Corrective Action:
The County will review the general ledger on a monthly basis to determine that they are in balance.

2019-002 Fund Equity

Condition:
Beginning equity balances did not agree with the prior year ending balances.
Recommendation:
An equity rollforward should be properly performed and unusual or reconciling items should be investigated and resolved in a timely manner. Management should periodically review equity accounts to ensure amounts are valid and in compliance with the County's policies and procedures.
Views of Responsible Officials and Planned Corrective Action:
The County will review the general ledger equity accounts on a monthly basis to determine that they are properly balanced.

2019-003 Special Purpose Local Option Sales Tax

Condition:
The Official Code of Georgia Annotated section 48-8-121 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, 2019, proceeds from non-SPLOST revenues were not kept in an account separate from the October 1, 2017 - September 30, 2023 SPLOST.
Recommendation:
The County should establish and utilize separate bank accounts for non-SPLOST sources of funding 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 from other County resources and will not commingle SPLOST with non-SPLOST funds prior to expenditure.

Section III - Federal Award Findings and Questioned Costs

None Reported

COOK COUNTY, GEORGIA
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2019

2018-002 Cash Management

Condition:
This finding was that the County did not have written procedures to implement the requirements of 2 CFR 200 concerning payment.
Recommendation:
The auditors recommend that the County develop written procedures where required.
Current Status:
The County has developed written procedures.

2018-003 Allowable Costs and Costs Principles

Condition:
This finding was that the County did not have written procedures for determining allowability of costs and the terms and conditions of the Federal award.
Recommendation:
The auditors recommended that the County develop written procedures where required.
Current Status:
The County has developed written procedures.

2018-004 Procurement

Condition:
This finding was that the County did not have written standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award, and administration of contracts.
Recommendation:
The auditors recommended 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.
Current Status:
The County has developed written standards of conduct.

2018-005 Procurement

Condition:
This finding was that the County did not have written procedures required by the Uniform Guidance for procurement standards.
Recommendation:
The auditors recommend that the County develop written procedures where required.
Current Status:
The County has developed written procedures.