COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2020

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2020

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cook County Board of Health which represent 93.6 percent, -67.8 percent, and 89.1 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, 2020, 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 December 27, 2021, 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
December 27, 2021

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	$ 9,617,335	$ 1,428,928	$ 11,046,263	$ 583,680	$ 35,667
Receivables (Net of Allowance for Uncollectibles)	1,050,948	133,244	1,184,192	--	4,888
Prepaid Items	237,343	33,211	270,554	--	--
Capital Assets Not Being Depreciated	3,667,501	3,581,080	7,248,581	--	--
Capital Assets Net of Accumulated Depreciation	13,299,681	12,966,801	26,266,482	4,800	--
Total Assets	27,872,808	18,143,264	46,016,072	588,480	40,555
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	80,088	--
OPEB	--	--	--	60,340	--
Total Deferred Outflows of Resources	--	--	--	140,428	--
LIABILITIES					
Accounts Payable	1,314,639	13,109	1,327,748	--	--
Accrued Liabilities	220,866	17,224	238,090	19	--
Intergovernmental Payable	162,904	--	162,904	121,300	--
Internal Balances	73,706	(73,706)	--	--	--
Noncurrent Liabilities					
Due Within One Year	54,971	524,382	579,353	44,747	--
Due in More Than One Year	404,434	5,262,703	5,667,137	432,989	--
Total Liabilities	2,231,520	5,743,712	7,975,232	599,055	--
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	15,645	--
OPEB	--	--	--	130,598	--
Total Deferred Inflows of Resources	--	--	--	146,243	--
NET POSITION					
Net Investment in Capital Assets	16,735,723	13,272,408	30,008,131	4,800	--
Restricted For					
Public Safety	570,913	--	570,913	--	--
Public Works	902,925	--	902,925	--	--
Capital Outlay	3,163,997	--	3,163,997	--	--
Economic Development	11,756	--	11,756	--	--
Prior Year Program Income	--	--	--	125,477	--
Special Programs	--	--	--	3,625	--
Unrestricted	4,255,974	(872,856)	3,383,118	(150,292)	40,555
Total Net Position	$ 25,641,288	$ 12,399,552	$ 38,040,840	$ (16,390)	$ 40,555

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, 2020

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 1,805,426	$ 602,249	$ --	$ --
Judicial	1,452,499	2,821,887	36,794	14,000
Public Safety	6,138,113	641,764	490,208	27,035
Public Works	3,679,903	70,712	223,171	1,023,459
Health and Welfare	810,237	--	314,855	1,951
Culture and Recreation	323,851	--	--	--
Housing and Development	1,088,141	71,529	--	--
Interest on Long-Term Debt	9,762	--	--	--
Total Governmental Activities	15,307,932	4,208,141	1,065,028	1,066,445
Business-type Activities				
Solid Waste	1,442,921	651,284	34,281	--
Airport Authority	603,410	142,444	--	1,294,874
Total Business-Type Activities	2,046,331	793,728	34,281	1,294,874
Total Primary Government	$ 17,354,263	$ 5,001,869	$ 1,099,309	$ 2,361,319
Component Units				
Board of Health	$ 499,166	$ 174,634	$ 330,915	$ --
Adel/Cook Tourism Authority	62,661	--	61,970	--
Total Component Units	$ 561,827	$ 174,634	$ 392,885	$ --

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

Transfers
- Total General Revenues and Transfers

Changes in Net Position
Net Position - Beginning
Net Position - Ending

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Board of Health	Adel/Cook Tourism Authority
$ (1,203,177)	$ --	$ (1,203,177)		
1,420,182	--	1,420,182		
(4,979,106)	--	(4,979,106)		
(2,362,561)	--	(2,362,561)		
(493,431)	--	(493,431)		
(323,851)	--	(323,851)		
(1,016,612)	--	(1,016,612)		
(9,762)	--	(9,762)		
(8,968,318)	--	(8,968,318)		
--	(757,356)	(757,356)		
--	833,908	833,908		
--	76,552	76,552		
(8,968,318)	76,552	(8,891,766)		
			$ 6,383	$ --
			--	(691)
			6,383	(691)
5,422,159	--	5,422,159	--	--
1,755	--	1,755	--	--
5,630,368	--	5,630,368	--	--
251,461	--	251,461	--	--
226,347	396,990	623,337	--	--
43,424	--	43,424	--	--
14,023	16,212	30,235	--	--
115,519	--	115,519	--	--
166,712	--	166,712	--	--
(473,258)	473,258	--	--	--
11,398,510	886,460	12,284,970	--	--
2,430,192	963,012	3,393,204	6,383	(691)
23,211,096	11,436,540	34,647,636	(22,773)	41,246
$ 25,641,288	$ 12,399,552	$ 38,040,840	$ (16,390)	$ 40,555

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2020

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 2,569,063	$ 263,959	$ 3,487,871	$ 3,296,442	$ 9,617,335
Receivables (Net of Allowance for Uncollectibles)	823,613	--	208,803	18,532	1,050,948
Due From Other Funds	14	--	--	112,958	112,972
Total Assets	$ 3,392,690	$ 263,959	$ 3,696,674	$ 3,427,932	$ 10,781,255
LIABILITIES					
Accounts Payable	$ 438,059	$ --	$ 861,685	$ 14,895	$ 1,314,639
Accrued Liabilities	196,807	--	--	24,059	220,866
Intergovernmental Payable	--	--	45,738	117,166	162,904
Due To Other Funds	127,264	--	59,400	14	186,678
Total Liabilities	762,130	--	966,823	156,134	1,885,087
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	194,110	--	--	--	194,110
Total Deferred Inflows of Resources	194,110	--	--	--	194,110
FUND BALANCES					
Restricted	--	263,959	2,729,851	1,655,781	4,649,591
Assigned	--	--	--	1,616,017	1,616,017
Unassigned	2,436,450	--	--	--	2,436,450
Total Fund Balances	2,436,450	263,959	2,729,851	3,271,798	8,702,058
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,392,690	$ 263,959	$ 3,696,674	$ 3,427,932	
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.					16,967,182
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					194,110
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					237,343
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (231,459)	
Compensated Absences				(227,946)	
Total long-term liabilities					(459,405)
Net Position of Governmental Activities					$ 25,641,288

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, 2020

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 6,355,653	$ --	$ 2,711,053	$ 2,437,539	$ 11,504,245
Licenses and Permits	79,710	--	--	--	79,710
Intergovernmental	1,090,118	--	--	993,222	2,083,340
Charges for Services	855,611	--	--	317,278	1,172,889
Fines and Forfeitures	2,522,762	--	--	306,554	2,829,316
Investment Income	4,840	17,612	15,234	9,182	46,868
Contributions and Donations	15,288	--	--	--	15,288
Miscellaneous	187,514	--	--	--	187,514
Total Revenues	11,111,496	17,612	2,726,287	4,063,775	17,919,170
EXPENDITURES					
Current					
General Government	1,686,223	--	--	--	1,686,223
Judicial	1,423,138	--	--	21,371	1,444,509
Public Safety	5,127,045	--	--	752,415	5,879,460
Public Works	2,112,991	--	--	--	2,112,991
Health and Welfare	713,515	--	--	--	713,515
Culture and Recreation	95,195	--	--	228,728	323,923
Housing and Development	396,337	176,622	353,378	154,926	1,081,263
Capital Outlay	--	1,780,280	1,170,718	399,727	3,350,725
Debt Service	--	--	62,910	--	62,910
Intergovernmental	--	--	593,947	--	593,947
Total Expenditures	11,554,444	1,956,902	2,180,953	1,557,167	17,249,466
Excess (Deficiency) of Revenues Over (Under) Expenditures	(442,948)	(1,939,290)	545,334	2,506,608	669,704
OTHER FINANCING SOURCES (USES)					
Transfers In	196,699	--	304,225	--	500,924
Transfers Out	--	(184,648)	(288,610)	(500,924)	(974,182)
Proceeds of Capital Asset Dispositions	183,873	--	--	--	183,873
Insurance Recoveries	54,231	--	--	--	54,231
Total Other Financing Sources (Uses)	434,803	(184,648)	15,615	(500,924)	(235,154)
Net Change in Fund Balances	(8,145)	(2,123,938)	560,949	2,005,684	434,550
Fund Balances - Beginning	2,444,595	2,387,897	2,168,902	1,266,114	8,267,508
Fund Balances - Ending	$ 2,436,450	$ 263,959	$ 2,729,851	$ 3,271,798	$ 8,702,058

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, 2020

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*	$ 434,550
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	3,266,510
Depreciation Expense	(1,371,274)
	1,895,236
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	(767,355)
Accumulated Depreciation	615,194
Trade-Ins	135,000
	(17,161)
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	71,269
	71,269
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Capital Leases	53,148
	53,148
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	(20,975)
Prepaid Items	14,125
	(6,850)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,430,192

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2020

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 1,142,949	$ 285,979	$ 1,428,928
Receivables	53,744	79,500	133,244
Due From Other Funds	14,306	59,400	73,706
Prepaid Items	33,211	--	33,211
Total Current Assets	1,244,210	424,879	1,669,089
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	1,902,502	3,581,080
Capital Assets Net of Accumulated Depreciation	7,575,944	5,390,857	12,966,801
Total Noncurrent Assets	9,254,522	7,293,359	16,547,881
Total Assets	10,498,732	7,718,238	18,216,970
LIABILITIES			
Current Liabilities			
Accounts Payable	9,307	3,802	13,109
Accrued Liabilities	17,224	--	17,224
Notes Payable	494,382	--	494,382
Closure and Post-Closure Care Costs	30,000	--	30,000
Total Current Liabilities	550,913	3,802	554,715
Noncurrent Liabilities			
Compensated Absences	16,635	--	16,635
Notes Payable	2,781,091	--	2,781,091
Closure and Post-Closure Care Costs	2,464,977	--	2,464,977
Total Noncurrent Liabilities	5,262,703	--	5,262,703
Total Liabilities	5,813,616	3,802	5,817,418
NET POSITION			
Net Investment in Capital Assets	5,979,049	7,293,359	13,272,408
Unrestricted	(1,293,933)	421,077	(872,856)
Total Net Position	$ 4,685,116	$ 7,714,436	$ 12,399,552

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, 2020

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 634,318	$ 142,444	$ 776,762
Other	16,966	--	16,966
Total Operating Revenues	651,284	142,444	793,728
OPERATING EXPENSES			
Personal Services and Employee Benefits	478,660	--	478,660
Purchased/Contracted Services	391,463	112,544	504,007
Supplies	102,810	60,835	163,645
Depreciation	449,329	430,031	879,360
Total Operating Expenses	1,422,262	603,410	2,025,672
Operating Income (Loss)	(770,978)	(460,966)	(1,231,944)
NONOPERATING REVENUES (EXPENSES)			
Taxes	396,990	--	396,990
Intergovernmental	34,281	1,294,874	1,329,155
Interest Revenue	11,168	5,044	16,212
Interest	(19,259)	--	(19,259)
Fiscal Agent's Fees	(1,400)	--	(1,400)
Total Nonoperating Revenues (Expenses)	421,780	1,299,918	1,721,698
Income (Loss) Before Contributions and Transfers	(349,198)	838,952	489,754
Transfers In	99,780	373,478	473,258
Changes in Net Position	(249,418)	1,212,430	963,012
Net Position - Beginning	4,934,534	6,502,006	11,436,540
Net Position - Ending	$ 4,685,116	$ 7,714,436	$ 12,399,552

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, 2020

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 660,257	$ 142,444	$ 802,701
Payments to Suppliers	(329,255)	(169,577)	(498,832)
Payments to Employees	(458,905)	--	(458,905)
Net Cash Provided (Used) by Operating Activities	(127,903)	(27,133)	(155,036)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	34,281	102,692	136,973
Taxes	396,990	--	396,990
Due From Other Funds	15,619	--	15,619
Due To Other Funds	(6,904)	--	(6,904)
Net Cash Provided (Used) by Noncapital Financing Activities	439,986	102,692	542,678
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	99,780	373,478	473,258
Proceeds from Capital Debt	495,673	--	495,673
Acquisition and Construction of Capital Assets	(389,989)	(1,835,723)	(2,225,712)
Principal Paid on Capital Debt	(205,078)	--	(205,078)
Interest Paid on Capital Debt	(19,259)	--	(19,259)
Payments of Fiscal Agent's Fees	(1,400)	--	(1,400)
Grants	--	1,331,919	1,331,919
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,273)	(130,326)	(150,599)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	11,168	5,044	16,212
Net Cash Provided (Used) by Investing Activities	11,168	5,044	16,212
Net Increase (Decrease) in Cash and Cash Equivalents	302,978	(49,723)	253,255
Cash and Cash Equivalents - Beginning of Year	839,971	335,702	1,175,673
Cash and Cash Equivalents - End of Year	$ 1,142,949	$ 285,979	$ 1,428,928
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (770,978)	$ (460,966)	$ (1,231,944)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	449,329	430,031	879,360
(Increase) Decrease in Accounts Receivable	8,973	--	8,973
(Increase) Decrease in Prepaid Items	5,309	--	5,309
Increase (Decrease) in Accounts Payable	(7,923)	3,802	(4,121)
Increase (Decrease) in Accrued Liabilities	17,224	--	17,224
Increase (Decrease) in Compensated Absences Payable	2,531	--	2,531
Increase (Decrease) in Closure and Postclosure Care Costs	167,632	--	167,632
Net Cash Provided (Used) by Operating Activities	$ (127,903)	$ (27,133)	$ (155,036)

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, 2020

	Agency Funds
ASSETS	
Cash	$ 579,358
Total Assets	$ 579,358
LIABILITIES	
Due to Others	$ 579,358
Total Liabilities	$ 579,358

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Cook County, Georgia was established on July 30, 1918, and operates under a five-member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The Board elects its own chairman.

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

Blended Component Units

The Airport Authority of Cook County is a blended component unit. The component unit is a legally separate organization for which the County is financially accountable. The data from this unit is combined with data of the primary government and reported as an enterprise fund. The Airport Authority of Cook County does not issue separate financial statements.

The Cook County Law Library, established in accordance with the Official Code of Georgia Annotated section 36-15, is managed by a separate board of trustees. All law books, reports, texts, and periodicals purchased by the use of gifts and from the funds of the library are the property of the County and the County is required to furnish necessary space, offices, lights, heat, and water for the maintenance of the library. The library does not issue separate financial statements.

Discretely Presented Component Units

The Cook County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30.

Complete financial statements for the Cook County Board of Health may be obtained at the entity's offices.

Cook County Board of Health
205 North Parrish Avenue
Adel, Georgia 31620

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

B. Government-Wide Financial Statements

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

primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The *SPLOST 2016 Fund* accounts for the special one percent sales tax imposed for various capital outlay projects for the six-year period October 1, 2017 - September 30, 2023.

The County reports the following major proprietary funds:

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

The *Airport Authority Fund* accounts for the operation of the airport. The Cook County Airport Authority owns and operates the airport for the County and the City of Adel jointly.

Additionally, the County reports the following fund types:

Agency Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

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

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

E. Measurement Focus and Basis of Accounting

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

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

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

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

3. Inventories and Prepaid Items

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

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after September 30, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-60
Machinery and Equipment	5,000	5-10
Improvements	5,000	15-30
Public Domain Infrastructure	25,000	15-40

5. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Deferred Outflows/Inflows of Resources

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

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

7. Net Position Flow Assumption

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

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may, by board approval, assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on August 19, 2019, payable December 15, 2019, and attached as an enforceable lien on property as of January 1, 2019. The billings are considered past due after December 15, 2019, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Sheriff	$ 2,266,246	$ 2,290,200	$ (23,954)
Traffic Control	123,212	128,730	(5,518)
Fire Departments	214,986	215,404	(418)
Public Works Administration	1,752,546	1,786,884	(34,338)
Transportation Services	255,515	259,988	(4,473)

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, 2020, 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	$ 252,945	$ --	$ --	$ --	$ --	252,945
Accounts	--	--	11,756	53,744	--	65,500
Intergovernmental	573,896	208,803	6,776	--	79,500	868,975
Other	22,067	--	--	--	--	22,067
Gross Receivables	848,908	208,803	18,532	53,744	79,500	1,209,487
Less: Allowance for Uncollectibles	(25,295)	--	--	--	--	(25,295)
	$ 823,613	$ 208,803	$ 18,532	$ 53,744	$ 79,500	$ 1,184,192

C. Capital Assets

Capital asset activity for the year ended September 30, 2020, 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	216,864	2,395,315	--	2,612,179
Total Capital Assets, Not Being Depreciated	1,272,186	2,395,315	--	3,667,501
Capital Assets, Being Depreciated				
Buildings	14,323,617	--	--	14,323,617
Infrastructure	5,403,159	--	--	5,403,159
Improvements Other Than Buildings	153,638	--	--	153,638
Machinery and Equipment	8,035,795	1,006,195	(802,287)	8,239,703
Total Capital Assets, Being Depreciated	27,916,209	1,006,195	(802,287)	28,120,117
Less Accumulated Depreciation For				
Buildings	(7,458,533)	(437,039)	--	(7,895,572)
Infrastructure	(1,466,881)	(146,432)	--	(1,613,313)
Improvements Other Than Buildings	(63,348)	(5,714)	--	(69,062)
Machinery and Equipment	(5,110,526)	(782,089)	650,126	(5,242,489)
Total Accumulated Depreciation	(14,099,288)	(1,371,274)	650,126	(14,820,436)
Total Capital Assets, Being Depreciated, Net	13,816,921	(365,079)	(152,161)	13,299,681
Governmental Activities Capital Assets, Net	$ 15,089,107	$ 2,030,236	$ (152,161)	$ 16,967,182

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in Progress	465,618	1,436,884	--	1,902,502
Total Capital Assets, Not Being Depreciated	2,144,196	1,436,884	--	3,581,080
Capital Assets, Being Depreciated				
Buildings	2,161,557	--	--	2,161,557
Improvements Other Than Buildings	18,225,521	318,347	--	18,543,868
Machinery and Equipment	2,185,488	88,217	--	2,273,705
Total Capital Assets, Being Depreciated	22,572,566	406,564	--	22,979,130
Less Accumulated Depreciation For				
Buildings and System	(421,705)	(62,522)	--	(484,227)
Improvements Other Than Buildings	(7,424,647)	(626,773)	--	(8,051,420)
Machinery and Equipment	(1,286,617)	(190,065)	--	(1,476,682)
Total Accumulated Depreciation	(9,132,969)	(879,360)	--	(10,012,329)
Total Capital Assets, Being Depreciated, Net	13,439,597	(472,796)	--	12,966,801
Business-Type Activities Capital Assets, Net	$ 15,583,793	$ 964,088	$ --	$ 16,547,881

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

Governmental Activities	
General Government	$ 123,573
Judicial	4,672
Public Safety	638,917
Public Works	500,124
Health and Welfare	96,928
Housing & Development	7,060
Total Depreciation Expense	$ 1,371,274
Business-type Activities	
Solid Waste/Landfill	$ 449,329
Airport Authority	430,031
Total Depreciation Expense	$ 879,360

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2020 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 14
Nonmajor Governmental Funds	General Fund	112,958
Solid Waste Enterprise Fund	General Fund	14,306
Airport Authority Enterprise Fund	SPLOST 2016 Capital Projects Fund	59,400
		$ 186,678

The General Fund owes a Nonmajor Governmental Fund $85,508 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	$ 196,699
SPLOST 2016 Capital Projects Fund	Nonmajor Governmental Funds	304,225
Solid Waste Enterprise Fund	SPLOST 2016 Capital Projects Fund	99,780
Airport Authority Enterprise Fund	SPLOST 2010 Capital Projects Fund	184,648
Airport Authority Enterprise Fund	SPLOST 2016 Capital Projects Fund	188,830
		$ 974,182

A Nonmajor Special Revenue Fund transferred $196,685 to the General Fund to finance public works projects. A Nonmajor Special Revenue Fund transferred $304,225 to the SPLOST 2016 Fund to finance special sales tax projects. The SPLOST 2010 Fund transferred $184,648 to the Airport Authority Fund to finance special sales tax projects. The SPLOST 2016 Fund transferred $99,780 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2016 Fund transferred $188,830 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, 2020 were as follows:

	Governmental Activities
Machinery and Equipment	$ 284,607
Less: Accumulated Depreciation	(66,408)
Total	$ 218,199

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2020, were as follows:

Year Ending September 30	Governmental Activities
2021	$ 62,910
2022	62,910
2023	62,910
2024	62,910
Total Minimum Lease Payments	251,640
Less: Amounts Representing Interest	(20,181)
Present Value Of Minimum Lease Payments	$ 231,459

F. Long-Term Debt

Notes Payable

The County has entered into agreements with the Georgia Environmental Finance Authority for two loans of $1,540,000 and $1,940,551 for construction of additional cells in Phase II of the County's 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, 2020, the balances outstanding were $3,275,473.

Debt service requirements to maturity for the notes payable as of September 30, 2020 were as follows:

Year Ending	Business-type Activities		
September 30	Principal	Interest	Total
2021	$ 494,382	$ 18,477	$ 512,859
2022	497,494	15,364	512,858
2023	500,627	12,231	512,858
2024	503,779	9,079	512,858
2025	376,275	6,053	382,328
2026 - 2030	902,916	11,847	914,763
Total	$ 3,275,473	$ 73,051	$ 3,348,524

G. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 206,971	$ 148,654	$ (127,679)	$ 227,946	$ --
Capital Leases	284,607	--	(53,148)	231,459	54,971
	$ 491,578	$ 148,654	$ (180,827)	$ 459,405	$ 54,971
Business-type Activities					
Compensated Absences	$ 14,104	$ 11,592	$ (9,061)	$ 16,635	$ --
Notes Payable	2,984,878	495,673	(205,078)	3,275,473	494,382
Closure and Post-Closure Care Costs	2,327,345	167,632	--	2,494,977	30,000
	$ 5,326,327	$ 674,897	$ (214,139)	$ 5,787,085	$ 524,382

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, 2020 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, 2020 the County contributed $189,837 to the plan and employee deferrals were $94,548.

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, 2020 is $2,494,977. Included in this amount is $1,193,053, which is based on 100% usage of filled sites. The remaining balance of $1,301,924 represents the cumulative amount reported to date based on the use of 44% of the estimated capacity of the Household landfill and 3% of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $3,573,859 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 21 years and the C&D landfill is 78 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, 2020 were as follows:

	General	SPLOST 2010	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 570,913	$ 570,913
Public Works	--	--	--	902,925	902,925
Economic Development	--	--	--	11,756	11,756
Capital Outlay	--	263,959	2,729,851	170,187	3,163,997
	--	263,959	2,729,851	1,655,781	4,649,591
Assigned					
Public Safety	--	--	--	742,023	742,023
Culture and Recreation	--	--	--	873,994	873,994
	--	--	--	1,616,017	1,616,017
Unassigned, Reported In					
General Fund	2,436,450	--	--	--	2,436,450
	2,436,450	--	--	--	2,436,450
Total Fund Balances	$ 2,436,450	$ 263,959	$ 2,729,851	$ 3,271,798	$ 8,702,058

K. Tax Abatements

County property tax revenues were reduced by $47,611 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, $39,583,313 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 and the Tift County Hospital Authority (Hospital Authority) entered into a contract whereas the County will provide financial support to the Hospital Authority for the planning, development, construction, equipping and operation of a new facility consisting of an acute care hospital, long-term care beds, and a rural health clinic. Under the agreement, (1) the County shall pay to the Hospital Authority 360 equal monthly installments that, when discounted by a discount rate equal to the higher of (a) 3.376% or (b) the interest rate of any USDA Loan obtained by the Hospital Authority for the facility, equals the net contribution for $5,000,000. In connection with the restructuring of the Hospital Authority, the Hospital Authority executed an agreement assigning the contract to Tift Regional Health System, Inc. The payments are $21,951 per month and the total commitment outstanding at September 30, 2020 was $7,853,366.

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, 2020, the County paid $10,743 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commissions in Georgia. Regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

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

REQUIRED SUPPLEMENTARY INFORMATION

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 6,215,400	$ 6,215,400	$ 6,355,653	$ 140,253
Licenses and Permits	69,660	69,660	79,710	10,050
Intergovernmental	1,011,970	1,011,970	1,090,118	78,148
Charges for Services	1,021,470	1,021,470	855,611	(165,859)
Fines and Forfeitures	2,603,000	2,603,000	2,522,762	(80,238)
Interest Revenue	5,000	5,000	4,840	(160)
Contributions and Donations	2,500	2,500	15,288	12,788
Miscellaneous	181,000	181,000	187,514	6,514
Total Revenues	11,110,000	11,110,000	11,111,496	1,496
EXPENDITURES				
Governing Body	98,660	85,997	81,274	4,723
Chief Executive	1,012,382	736,864	718,229	18,635
Elections	187,370	179,571	177,726	1,845
Tax Commissioner	280,740	277,945	268,311	9,634
Tax Assessor	365,005	316,490	310,317	6,173
Board of Tax Equalization	4,400	3,500	2,547	953
Government Buildings	195,588	255,613	225,074	30,539
General Administration Fees	13,500	13,570	13,561	9
Superior Court	78,390	42,554	38,961	3,593
Clerk of Superior Court	342,650	298,728	292,972	5,756
District Attorney	133,610	153,885	149,671	4,214
Magistrate Court	284,975	277,276	273,828	3,448
Probate Court	456,541	500,874	498,090	2,784
Juvenile Court	34,600	31,550	24,049	7,501
Public Defender	183,880	156,380	145,567	10,813
Sheriff	2,162,190	2,266,246	2,290,200	(23,954)
Jail	1,867,595	2,010,616	2,005,298	5,318
Traffic Control	195,790	123,212	128,730	(5,518)
Fire Departments	85,260	214,986	215,404	(418)
Chaserville VFD	19,550	20,370	19,543	827
Cecil VFD	21,902	27,182	26,380	802
Pine Valley VFD	16,800	28,059	27,224	835
Lenox VFD	15,500	17,193	16,834	359
Sparks VFD	15,000	18,593	16,333	2,260
Eastside VFD	17,200	22,819	21,405	1,414
Emergency Medical Services	310,100	310,585	309,206	1,379
Coroner/Medical Examiner	33,272	39,971	36,158	3,813
Emergency Management	17,035	17,951	14,330	3,621
Public Works Administration	1,811,555	1,752,546	1,786,884	(34,338)
Fuel Master Gas	646,800	653,287	326,107	327,180
Public Health Administration	85,300	85,580	85,577	3
Cook Service Center	25,360	26,175	17,066	9,109
Indigent Medical Care	285,000	285,000	263,409	21,591
Cook Service Center	11,885	11,885	6,872	5,013
Welfare Administration	10,200	10,200	9,150	1,050
Vendor Welfare	1,100	1,100	275	825
DFACS Buildings and Plant	6,200	6,235	4,934	1,301
Community Services	89,785	91,746	66,244	25,502
Transportation Services	231,470	255,515	259,988	(4,473)

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Library	102,780	100,710	95,195	5,515
Agricultural Resources	89,445	95,348	89,621	5,727
AG Building Maintenance/Plant	15,430	12,555	11,277	1,278
Building/Zoning	137,275	161,111	156,862	4,249
Airport	30,930	32,413	27,761	4,652
Other	--	14	--	14
Total Expenditures	12,030,000	12,030,000	11,554,444	475,556
Excess (Deficiency) of Revenues Over (Under) Expenditures	(920,000)	(920,000)	(442,948)	477,052
OTHER FINANCING SOURCES (USES)				
Transfers In	920,000	920,000	196,699	(723,301)
Transfers Out				
Proceeds of Capital Asset Dispositions	--	--	183,873	183,873
Insurance Recoveries	--	--	54,231	54,231
Total Other Financing Sources (Uses)	920,000	920,000	434,803	(485,197)
Net Change in Fund Balances	--	--	(8,145)	(8,145)
Fund Balances - Beginning	2,444,595	2,444,595	2,444,595	--
Fund Balances - Ending	$ 2,444,595	$ 2,444,595	$ 2,436,450	$ (8,145)

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	$ 81,274	$ --	$ 81,274
Chief Executive	718,229	(110,816)	607,413
Elections	177,726	--	177,726
Tax Commissioner	268,311	--	268,311
Tax Assessor	310,317	--	310,317
Board of Tax Equalization	2,547	--	2,547
Government Buildings	225,074	--	225,074
General Administration Fees	13,561	--	13,561
	1,797,039	(110,816)	1,686,223
Judicial	1,423,138	--	1,423,138
Public Safety			
Sheriff	2,290,200	--	2,290,200
Jail	2,005,298	--	2,005,298
Traffic Control	128,730	--	128,730
Fire Departments	215,404	127,719	343,123
Chaserville VFD	19,543	(19,543)	--
Cecil VFD	26,380	(26,380)	--
Pine Valley VFD	27,224	(27,224)	--
Lenox VFD	16,834	(16,834)	--
Sparks VFD	16,333	(16,333)	--
Eastside VFD	21,405	(21,405)	--
Emergency Medical Services	309,206	--	309,206
Coroner/Medical Examiner	36,158	--	36,158
Emergency Management	14,330	--	14,330
	5,127,045	--	5,127,045
Public Works	2,112,991	--	2,112,991
Health and Welfare	713,515	--	713,515
Culture and Recreation	95,195	--	95,195
Housing and Development			
Agricultural Resources	89,621	--	89,621
AG Building Maintenance/Plant	11,277	--	11,277
Building/Zoning	156,862	--	156,862
Airport	27,761	--	27,761
Other Housing and Development	--	110,816	110,816
	285,521	110,816	396,337
Total Expenditures	$ 11,554,444	$ --	$ 11,554,444

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

The General Fund is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

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

SPLOST 2016 Fund - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2017 - September 30, 2023.

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 2,569,063	$ 2,070,862
Receivables (Net of Allowance for Uncollectibles)		
Taxes	227,650	161,327
Intergovernmental	573,896	258,075
Other	22,067	61,818
Due From Other Funds		
Jail Surcharge Special Revenue Fund	14	--
SPLOST 2016 Capital Projects Fund	--	304,225
LMIG Capital Projects Fund	--	250,000
Solid Waste Enterprise Fund	--	6,904
Total Assets	$ 3,392,690	$ 3,113,211
LIABILITIES		
Accounts Payable	$ 438,059	$ 229,170
Accrued Liabilities	196,807	10,928
Due To Other Funds		
E-911 Special Revenue Fund	27,450	107,833
Adel/Cook Recreation LOST Special Revenue Fund	85,508	167,919
Solid Waste Enterprise Fund	14,306	29,925
Total Liabilities	762,130	545,775
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	194,110	122,841
Total Deferred Inflows of Resources	194,110	122,841
FUND BALANCES		
Unassigned	2,436,450	2,444,595
Total Fund Balances	2,436,450	2,444,595
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,392,690	$ 3,113,211

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 6,355,653	$ 6,138,614
Licenses and Permits	79,710	76,585
Intergovernmental	1,090,118	308,035
Charges for Services	855,611	1,092,067
Fines and Forfeitures	2,522,762	2,656,396
Interest Revenue	4,840	5,917
Contributions and Donations	15,288	1,971
Miscellaneous	187,514	208,999
Total Revenues	11,111,496	10,488,584
EXPENDITURES		
Current		
General Government	1,686,223	1,677,433
Judicial	1,423,138	1,441,702
Public Safety	5,127,045	4,925,356
Public Works	2,112,991	6,323,254
Health and Welfare	713,515	465,535
Culture and Recreation	95,195	95,125
Housing and Development	396,337	363,536
Total Expenditures	11,554,444	15,291,941
Excess (Deficiency) of Revenues Over (Under) Expenditures	(442,948)	(4,803,357)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	14	450,000
LMIG Capital Projects Fund	196,685	--
Proceeds of Capital Asset Dispositions	183,873	10,000
Capital Leases	--	284,607
Insurance Recoveries	54,231	13,193
Total Other Financing Sources (Uses)	434,803	757,800
Net Change in Fund Balances	(8,145)	(4,045,557)
Fund Balances - Beginning	2,444,595	6,490,152
Fund Balances - Ending	$ 2,436,450	$ 2,444,595

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 263,959	$ 2,387,897
Total Assets	$ 263,959	$ 2,387,897
FUND BALANCES		
Restricted	$ 263,959	$ 2,387,897
Total Fund Balances	$ 263,959	$ 2,387,897

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Interest Revenue	$ 17,612	$ 40,619
Total Revenues	17,612	40,619
EXPENDITURES		
Current		
Housing and Development	176,622	--
Capital Outlay	1,780,280	450,765
Total Expenditures	1,956,902	450,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,939,290)	(410,146)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2016 Capital Projects Fund	--	(3,733)
Airport Authority Enterprise Fund	(184,648)	(97,417)
Total Other Financing Sources (Uses)	(184,648)	(101,150)
Net Change in Fund Balances	(2,123,938)	(511,296)
Fund Balances - Beginning	2,387,897	2,899,193
Fund Balances - Ending	$ 263,959	$ 2,387,897

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 3,487,871	$ 2,318,229
Receivables		
Intergovernmental	208,803	208,915
Total Assets	$ 3,696,674	$ 2,527,144
LIABILITIES		
Accounts Payable	$ 861,685	$ --
Intergovernmental Payable	45,738	54,017
Due To Other Funds		
General Fund	--	304,225
Airport Authority Enterprise Fund	59,400	--
Total Liabilities	966,823	358,242
FUND BALANCES		
Restricted	2,729,851	2,168,902
Total Fund Balances	2,729,851	2,168,902
Total Liabilities and Fund Balances	$ 3,696,674	$ 2,527,144

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 2,711,053	$ 2,439,742
Interest Revenue	15,234	3,910
Total Revenues	2,726,287	2,443,652
EXPENDITURES		
Current		
Housing and Development	353,378	--
Capital Outlay	1,170,718	891,736
Debt Service	62,910	--
Intergovernmental	593,947	534,421
Total Expenditures	2,180,953	1,426,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	545,334	1,017,495
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2010 Capital Projects Fund	--	3,733
LMIG Capital Projects Fund	304,225	--
Transfers Out		
Solid Waste Enterprise Fund	(99,780)	(191,114)
Airport Authority Enterprise Fund	(188,830)	--
Total Other Financing Sources (Uses)	15,615	(187,381)
Net Change in Fund Balances	560,949	830,114
Fund Balances - Beginning	2,168,902	1,338,788
Fund Balances - Ending	$ 2,729,851	$ 2,168,902

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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.

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.

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.

CDBG Roberts Rd Fund - This fund is used to account for street, flood, and drainage improvements for Roberts Road.

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2020

	Special Revenue Funds				
	Jail Surcharge	Sheriff's Drug	Abuse Treatment &	E-911	TSPLOST
ASSETS					
Cash and Cash Equivalents	$ 580,593	$ 84,297	$ 70,371	$ 570,197	$ 902,925
Receivables	6,365	--	411	--	--
Due From Other Funds	--	--	--	27,450	--
Total Assets	$ 586,958	$ 84,297	$ 70,782	$ 597,647	$ 902,925
LIABILITIES					
Accounts Payable	$ --	$ --	$ --	$ 2,675	$ --
Accrued Liabilities	--	--	--	24,059	--
Intergovernmental Payable	--	--	--	--	--
Due To Other Funds	14	--	--	--	--
Total Liabilities	14	--	--	26,734	--
FUND BALANCES					
Restricted	--	--	--	570,913	902,925
Assigned	586,944	84,297	70,782	--	--
Total Fund Balances	586,944	84,297	70,782	570,913	902,925
Total Liabilities and Fund Balances	$ 586,958	$ 84,297	$ 70,782	$ 597,647	$ 902,925

Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Capital Projects Funds: LMIG	Capital Projects Funds: CDBG 2017	Capital Projects Funds: CDBG Roberts Rd	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ 12,220	$ 905,652	$ 3,126,255	$ 170,145	$ 42	$ --	$ 170,187	$ 3,296,442
11,756	--	18,532	--	--	--	--	18,532
--	85,508	112,958	--	--	--	--	112,958
$ 23,976	$ 991,160	$ 3,257,745	$ 170,145	$ 42	$ --	$ 170,187	$ 3,427,932
$ 12,220	$ --	$ 14,895	$ --	$ --	$ --	$ --	$ 14,895
--	--	24,059	--	--	--	--	24,059
--	117,166	117,166	--	--	--	--	117,166
--	--	14	--	--	--	--	14
12,220	117,166	156,134	--	--	--	--	156,134
11,756	--	1,485,594	170,145	42	--	170,187	1,655,781
--	873,994	1,616,017	--	--	--	--	1,616,017
11,756	873,994	3,101,611	170,145	42	--	170,187	3,271,798
$ 23,976	$ 991,160	$ 3,257,745	$ 170,145	$ 42	$ --	$ 170,187	$ 3,427,932

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2020

	Special Revenue Funds				
	Jail Surcharge	Sheriff's Drug	Abuse Treatment &	E-911	TSPLOST
REVENUES					
Taxes	$ --	$ --	$ --	$ 708,085	$ 477,482
Intergovernmental	--	--	--	2,608	--
Charges for Services	--	--	--	317,278	--
Fines and Forfeitures	276,914	7,429	22,211	--	--
Interest Revenue	1,562	--	638	1,254	1,648
Total Revenues	278,476	7,429	22,849	1,029,225	479,130
EXPENDITURES					
Current					
Judicial	--	--	21,371	--	--
Public Safety	--	28,094	--	724,321	--
Culture and Recreation	--	--	--	--	--
Housing and Development	--	--	--	--	--
Capital Outlay	80,125	--	--	--	--
Total Expenditures	80,125	28,094	21,371	724,321	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	198,351	(20,665)	1,478	304,904	479,130
OTHER FINANCING SOURCES (USES)					
Transfers Out	(14)	--	--	--	--
Total Other Financing Sources (Uses)	(14)	--	--	--	--
Net Change in Fund Balances	198,337	(20,665)	1,478	304,904	479,130
Fund Balances - Beginning	388,607	104,962	69,304	266,009	423,795
Fund Balances - Ending	$ 586,944	$ 84,297	$ 70,782	$ 570,913	$ 902,925

			Capital Projects Funds				
Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	LMIG	CDBG 2017	CDBG Roberts Rd	Total	Total Nonmajor Governmental Funds
$ 153,220	$ 1,098,752	$ 2,437,539	$ --	$ --	$ --	$ --	$ 2,437,539
--	--	2,608	671,055	314,559	5,000	990,614	993,222
--	--	317,278	--	--	--	--	317,278
--	--	306,554	--	--	--	--	306,554
110	3,970	9,182	--	--	--	--	9,182
153,330	1,102,722	3,073,161	671,055	314,559	5,000	990,614	4,063,775
--	--	21,371	--	--	--	--	21,371
--	--	752,415	--	--	--	--	752,415
--	228,728	228,728	--	--	--	--	228,728
154,926	--	154,926	--	--	--	--	154,926
--	--	80,125	--	314,602	5,000	319,602	399,727
154,926	228,728	1,237,565	--	314,602	5,000	319,602	1,557,167
(1,596)	873,994	1,835,596	671,055	(43)	--	671,012	2,506,608
--	--	(14)	(500,910)	--	--	(500,910)	(500,924)
--	--	(14)	(500,910)	--	--	(500,910)	(500,924)
(1,596)	873,994	1,835,582	170,145	(43)	--	170,102	2,005,684
13,352	--	1,266,029	--	85	--	85	1,266,114
$ 11,756	$ 873,994	$ 3,101,611	$ 170,145	$ 42	$ --	$ 170,187	$ 3,271,798

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 580,593	$ 379,851
Receivables		
Intergovernmental	6,365	8,756
Total Assets	$ 586,958	$ 388,607
LIABILITIES		
Due To Other Funds		
General Fund	$ 14	$ --
Total Liabilities	14	--
FUND BALANCES		
Assigned	586,944	388,607
Total Liabilities and Fund Balances	$ 586,958	$ 388,607

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 276,914	$ 304,035
Interest Revenue	1,562	625
Total Revenues	278,476	304,660
EXPENDITURES		
Current		
Public Safety	--	45
Capital Outlay	80,125	30,551
Total Expenditures	80,125	30,596
Excess (Deficiency) of Revenues Over (Under) Expenditures	198,351	274,064
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(14)	(450,000)
Total Other Financing Sources (Uses)	(14)	(450,000)
Net Change in Fund Balances	198,337	(175,936)
Fund Balances - Beginning	388,607	564,543
Fund Balances - Ending	$ 586,944	$ 388,607

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 480,000	$ 276,914	$ (203,086)
Interest Revenue	--	1,562	1,562
Total Revenues	480,000	278,476	(201,524)
EXPENDITURES			
Capital Outlay	480,000	80,125	399,875
Total Expenditures	480,000	80,125	399,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	198,351	198,351
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(480,000)	(14)	479,986
Total Other Financing Sources (Uses)	(480,000)	(14)	479,986
Net Change in Fund Balances	(480,000)	198,337	678,337
Fund Balances - Beginning	388,607	388,607	--
Fund Balances - Ending	$ (91,393)	$ 586,944	$ 678,337

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 84,297	$ 104,962
Total Assets	$ 84,297	$ 104,962
FUND BALANCES		
Assigned	$ 84,297	$ 104,962
Total Fund Balances	$ 84,297	$ 104,962

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 7,429	$ 67,280
Miscellaneous	--	200
Total Revenues	7,429	67,480
EXPENDITURES		
Current		
Public Safety	28,094	34,105
Total Expenditures	28,094	34,105
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,665)	33,375
Net Change in Fund Balances	(20,665)	33,375
Fund Balances - Beginning	104,962	71,587
Fund Balances - Ending	$ 84,297	$ 104,962

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 7,429	$ 7,429
Miscellaneous	80,000	--	(80,000)
Total Revenues	80,000	7,429	(72,571)
EXPENDITURES			
Current			
Public Safety	80,000	28,094	51,906
Total Expenditures	80,000	28,094	51,906
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(20,665)	(20,665)
Net Change in Fund Balances	--	(20,665)	(20,665)
Fund Balances - Beginning	104,962	104,962	--
Fund Balances - Ending	$ 104,962	$ 84,297	$ (20,665)

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 70,371	$ 69,117
Receivables		
Intergovernmental	411	187
Total Assets	$ 70,782	$ 69,304
FUND BALANCES		
Assigned	$ 70,782	$ 69,304
Total Fund Balances	$ 70,782	$ 69,304

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, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 22,211	$ 34,799
Interest Revenue	638	946
Total Revenues	22,849	35,745
EXPENDITURES		
Current		
Judicial	21,371	37,737
Total Expenditures	21,371	37,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,478	(1,992)
Net Change in Fund Balances	1,478	(1,992)
Fund Balances - Beginning	69,304	71,296
Fund Balances - Ending	$ 70,782	$ 69,304

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 68,000	$ 22,211	$ (45,789)
Interest Revenue	425	638	213
Total Revenues	68,425	22,849	(45,576)
EXPENDITURES			
Current			
Judicial	68,425	21,371	47,054
Total Expenditures	68,425	21,371	47,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,478	1,478
Net Change in Fund Balances	--	1,478	1,478
Fund Balances - Beginning	69,304	69,304	--
Fund Balances - Ending	$ 69,304	$ 70,782	$ 1,478

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 570,197	$ 159,877
Due From Other Funds		
General Fund	27,450	107,833
Total Assets	$ 597,647	$ 267,710
LIABILITIES		
Accounts Payable	$ 2,675	$ 1,701
Accrued Liabilities	24,059	--
Total Liabilities	26,734	1,701
FUND BALANCES		
Restricted	570,913	266,009
Total Fund Balances	570,913	266,009
Total Liabilities and Fund Balances	$ 597,647	$ 267,710

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 708,085	$ 535,829
Intergovernmental	2,608	28,291
Charges for Services	317,278	248,487
Interest Revenue	1,254	257
Total Revenues	1,029,225	812,864
EXPENDITURES		
Current		
Public Safety	724,321	703,959
Total Expenditures	724,321	703,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	304,904	108,905
Net Change in Fund Balances	304,904	108,905
Fund Balances - Beginning	266,009	157,104
Fund Balances - Ending	$ 570,913	$ 266,009

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, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 521,000	$ 708,085	$ 187,085
Intergovernmental	2,500	2,608	108
Charges for Services	295,000	317,278	22,278
Interest Revenue	--	1,254	1,254
Total Revenues	818,500	1,029,225	210,725
EXPENDITURES			
Current			
Public Safety	815,200	724,321	90,879
Capital Outlay	3,300	--	3,300
Total Expenditures	818,500	724,321	94,179
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	304,904	304,904
Net Change in Fund Balances	--	304,904	304,904
Fund Balances - Beginning	266,009	266,009	--
Fund Balances - Ending	$ 266,009	$ 570,913	$ 304,904

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 902,925	$ 423,795
Total Assets	$ 902,925	$ 423,795
FUND BALANCES		
Restricted	$ 902,925	$ 423,795
Total Fund Balances	$ 902,925	$ 423,795

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 477,482	$ 423,795
Interest Revenue	1,648	--
Total Revenues	479,130	423,795
Excess (Deficiency) of Revenues Over (Under) Expenditures	479,130	423,795
Net Change in Fund Balances	479,130	423,795
Fund Balances - Beginning	423,795	--
Fund Balances - Ending	$ 902,925	$ 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, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 455,000	$ 477,482	$ 22,482
Interest Revenue	--	1,648	1,648
Total Revenues	455,000	479,130	24,130
EXPENDITURES			
Capital Outlay	455,000	--	455,000
Total Expenditures	455,000	--	455,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	479,130	479,130
Net Change in Fund Balances	--	479,130	479,130
Fund Balances - Beginning	423,795	423,795	--
Fund Balances - Ending	$ 423,795	$ 902,925	$ 479,130

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 12,220	$ 5
Receivables		
Accounts	11,756	13,347
Total Assets	$ 23,976	$ 13,352
LIABILITIES		
Accounts Payable	$ 12,220	$ --
Total Liabilities	12,220	--
FUND BALANCES		
Restricted	11,756	13,352
Total Fund Balances	11,756	13,352
Total Liabilities and Fund Balances	$ 23,976	$ 13,352

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 153,220	$ 184,950
Interest Revenue	110	153
Total Revenues	153,330	185,103
EXPENDITURES		
Current		
Housing and Development	154,926	186,862
Total Expenditures	154,926	186,862
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,596)	(1,759)
Net Change in Fund Balances	(1,596)	(1,759)
Fund Balances - Beginning	13,352	15,111
Fund Balances - Ending	$ 11,756	$ 13,352

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, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 200,000	$ 153,220	$ (46,780)
Interest Revenue	--	110	110
Total Revenues	200,000	153,330	(46,670)
EXPENDITURES			
Current			
Housing and Development	200,000	154,926	45,074
Total Expenditures	200,000	154,926	45,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,596)	(1,596)
Net Change in Fund Balances	--	(1,596)	(1,596)
Fund Balances - Beginning	13,352	13,352	--
Fund Balances - Ending	$ 13,352	$ 11,756	$ (1,596)

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 905,652	$ 296,702
Due From Other Funds		
General Fund	85,508	167,919
Total Assets	$ 991,160	$ 464,621
LIABILITIES		
Intergovernmental Payable	$ 117,166	$ 464,621
Total Liabilities	117,166	464,621
FUND BALANCES		
Assigned	873,994	--
Total Liabilities and Fund Balances	$ 991,160	$ 464,621

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, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 1,098,752	$ 911,100
Interest Revenue	3,970	940
Total Revenues	1,102,722	912,040
EXPENDITURES		
Current		
Culture and Recreation	228,728	912,040
Total Expenditures	228,728	912,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	873,994	--
Net Change in Fund Balances	873,994	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 873,994	$ --

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, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 576,185	$ 1,098,752	$ 522,567
Interest Revenue	--	3,970	3,970
Total Revenues	576,185	1,102,722	526,537
EXPENDITURES			
Current			
Culture and Recreation	576,185	228,728	347,457
Total Expenditures	576,185	228,728	347,457
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	873,994	873,994
Net Change in Fund Balances	--	873,994	873,994
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ 873,994	$ 873,994

COOK COUNTY, GEORGIA
LMIG Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 170,145	$ 250,000
Total Assets	$ 170,145	$ 250,000
LIABILITIES		
Due To Other Funds		
General Fund	$ --	$ 250,000
Total Liabilities	--	250,000
FUND BALANCES		
Restricted	170,145	--
Total Fund Balances	170,145	--
Total Liabilities and Fund Balances	$ 170,145	$ 250,000

COOK COUNTY, GEORGIA
LMIG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 671,055	$ 250,000
Total Revenues	671,055	250,000
EXPENDITURES		
Capital Outlay	--	250,000
Total Expenditures	--	250,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	671,055	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(196,685)	--
SPLOST 2016 Capital Projects Fund	(304,225)	--
Total Other Financing Sources (Uses)	(500,910)	--
Net Change in Fund Balances	170,145	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 170,145	$ --

COOK COUNTY, GEORGIA
CDBG 2017 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 42	$ 85
Receivables		
Intergovernmental	--	262,376
Total Assets	$ 42	$ 262,461
LIABILITIES		
Accounts Payable	$ --	$ 262,376
Total Liabilities	--	262,376
FUND BALANCES		
Restricted	42	85
Total Fund Balances	42	85
Total Liabilities and Fund Balances	$ 42	$ 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, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 314,559	$ 262,376
Total Revenues	314,559	262,376
EXPENDITURES		
Capital Outlay	314,602	262,383
Total Expenditures	314,602	262,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43)	(7)
OTHER FINANCING SOURCES (USES)		
Transfers In		
CDBG Capital Projects Fund	--	92
Total Other Financing Sources (Uses)	--	92
Net Change in Fund Balances	(43)	85
Fund Balances - Beginning	85	--
Fund Balances - Ending	$ 42	$ 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, 2020

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 576,935	$ 262,376	$ 314,559	$ 576,935
Total Revenues	576,935	262,376	314,559	576,935
EXPENDITURES				
Capital Outlay	576,935	262,383	314,602	576,985
Total Expenditures	576,935	262,383	314,602	576,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(7)	(43)	(50)
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	(43)	$ 42
Fund Balances - Beginning			85	
Fund Balances - Ending			$ 42	

COOK COUNTY, GEORGIA
CDBG Roberts Rd Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 5,000	$ --
Total Revenues	5,000	--
EXPENDITURES		
Capital Outlay	5,000	--
Total Expenditures	5,000	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

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, 2020 and 2019

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 1,142,949	$ 839,971
Receivables		
Accounts	53,744	62,717
Due From Other Funds		
General Fund	14,306	29,925
Prepaid Items	33,211	38,520
Total Current Assets	1,244,210	971,133
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Capital Assets Net of Accumulated Depreciation		
Buildings and System	50,828	50,828
Improvements Other Than Buildings	11,234,458	10,916,111
Machinery and Equipment	2,126,802	2,055,160
Accumulated Depreciation	(5,836,144)	(5,386,815)
Total Capital Assets Net of Accumulated Depreciation	9,254,522	9,313,862
Total Noncurrent Assets	9,254,522	9,313,862
Total Assets	10,498,732	10,284,995
LIABILITIES		
Current Liabilities		
Accounts Payable	9,307	17,230
Accrued Liabilities	17,224	--
Due To Other Funds		
General Fund	--	6,904
Notes Payable	494,382	206,478
Closure and Post-Closure Care Costs	30,000	30,000
Total Current Liabilities	550,913	260,612
Noncurrent Liabilities		
Compensated Absences	16,635	14,104
Notes Payable	2,781,091	2,778,400
Closure and Post-Closure Care Costs	2,464,977	2,297,345
Total Noncurrent Liabilities	5,262,703	5,089,849
Total Liabilities	5,813,616	5,350,461
NET POSITION		
Net Investment in Capital Assets	5,979,049	6,328,984
Unrestricted	(1,293,933)	(1,394,450)
Total Net Position	$ 4,685,116	$ 4,934,534

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services	$ 634,318	$ 594,779
Other	16,966	17,500
Total Operating Revenues	651,284	612,279
OPERATING EXPENSES		
Personal Services and Employee Benefits	478,660	447,242
Purchased/Contracted Services	391,463	297,726
Supplies	102,810	104,816
Depreciation	449,329	305,532
Total Operating Expenses	1,422,262	1,155,316
Operating Income (Loss)	(770,978)	(543,037)
NONOPERATING REVENUES (EXPENSES)		
Taxes	396,990	279,736
Intergovernmental	34,281	--
Interest Revenue	11,168	7,036
Interest	(19,259)	(14,914)
Fiscal Agent's Fees	(1,400)	--
Gain/Loss on Disposition of Capital Assets	--	14,000
Total Nonoperating Revenues (Expenses)	421,780	285,858
Income (Loss) Before Contributions and Transfers	(349,198)	(257,179)
Transfers In		
SPLOST 2016 Capital Projects Fund	99,780	191,114
Changes in Net Position	(249,418)	(66,065)
Net Position - Beginning	4,934,534	5,000,599
Net Position - Ending	$ 4,685,116	$ 4,934,534

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 660,257	$ 619,277
Payments to Suppliers	(329,255)	(280,483)
Payments to Employees	(458,905)	(460,518)
Net Cash Provided (Used) by Operating Activities	(127,903)	(121,724)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	34,281	32,578
Taxes	396,990	279,736
Due From Other Funds	15,619	(3,960)
Due To Other Funds	(6,904)	367
Net Cash Provided (Used) by Noncapital Financing Activities	439,986	308,721
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2016 Capital Projects Fund	99,780	191,114
Proceeds from Capital Debt	495,673	1,316,294
Acquisition and Construction of Capital Assets	(389,989)	(1,648,610)
Principal Paid on Capital Debt	(205,078)	--
Interest Paid on Capital Debt	(19,259)	(14,914)
Payments of Fiscal Agent's Fees	(1,400)	--
Proceeds from Sales of Capital Assets	--	14,000
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,273)	(142,116)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	11,168	7,036
Net Cash Provided (Used) by Investing Activities	11,168	7,036
Net Increase (Decrease) in Cash and Cash Equivalents	302,978	51,917
Cash and Cash Equivalents - Beginning of Year	839,971	788,054
Cash and Cash Equivalents - End of Year	$ 1,142,949	$ 839,971
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (770,978)	$ (543,037)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	449,329	305,532
(Increase) Decrease in Accounts Receivable	8,973	6,998
(Increase) Decrease in Prepaid Items	5,309	3,601
Increase (Decrease) in Accounts Payable	(7,923)	8,155
Increase (Decrease) in Accrued Liabilities	17,224	(12,126)
Increase (Decrease) in Compensated Absences Payable	2,531	(1,150)
Increase (Decrease) in Closure and Postclosure Care Costs	167,632	110,303
Net Cash Provided (Used) by Operating Activities	$ (127,903)	$ (121,724)

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2020 and 2019

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 285,979	$ 335,702
Receivables		
Intergovernmental	79,500	278,637
Due From Other Funds		
SPLOST 2016 Capital Projects Fund	59,400	--
Total Current Assets	424,879	614,339
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	1,902,502	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	146,903	130,328
Accumulated Depreciation	(4,176,185)	(3,746,154)
Total Capital Assets Net of Accumulated Depreciation	7,293,359	6,269,931
Total Noncurrent Assets	7,293,359	6,269,931
Total Assets	7,718,238	6,884,270
LIABILITIES		
Current Liabilities		
Accounts Payable	3,802	382,264
Total Current Liabilities	3,802	382,264
Total Liabilities	3,802	382,264
NET POSITION		
Investment In Capital Assets	7,293,359	6,269,931
Unrestricted	421,077	232,075
Total Net Position	$ 7,714,436	$ 6,502,006

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services	$ 142,444	$ 158,888
Total Operating Revenues	142,444	158,888
OPERATING EXPENSES		
Purchased/Contracted Services	112,544	103,769
Supplies	60,835	113,779
Depreciation	430,031	433,101
Total Operating Expenses	603,410	650,649
Operating Income (Loss)	(460,966)	(491,761)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	1,294,874	280,637
Interest Revenue	5,044	19,187
Total Nonoperating Revenues (Expenses)	1,299,918	299,824
Income (Loss) Before Contributions and Transfers	838,952	(191,937)
Transfers In		
SPLOST 2010 Capital Projects Fund	184,648	97,417
SPLOST 2016 Capital Projects Fund	188,830	--
Changes in Net Position	1,212,430	(94,520)
Net Position - Beginning	6,502,006	6,596,526
Net Position - Ending	$ 7,714,436	$ 6,502,006

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 142,444	$ 158,888
Payments to Suppliers	(169,577)	(217,548)
Net Cash Provided (Used) by Operating Activities	(27,133)	(58,660)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	102,692	2,000
Net Cash Provided (Used) by Noncapital Financing Activities	102,692	2,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	184,648	--
SPLOST 2016 Capital Projects Fund	188,830	97,417
Acquisition and Construction of Capital Assets	(1,835,723)	(83,354)
Grants	1,331,919	80,598
Net Cash Provided (Used) by Capital and Related Financing Activities	(130,326)	94,661
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	5,044	19,187
Net Cash Provided (Used) by Investing Activities	5,044	19,187
Net Increase (Decrease) in Cash and Cash Equivalents	(49,723)	57,188
Cash and Cash Equivalents - Beginning of Year	335,702	278,514
Cash and Cash Equivalents - End of Year	$ 285,979	$ 335,702
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (460,966)	$ (491,761)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	430,031	433,101
Increase (Decrease) in Accounts Payable	3,802	--
Net Cash Provided (Used) by Operating Activities	$ (27,133)	$ (58,660)
Total Noncash Investing, Capital and Financing Activities		
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, 2020

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 186,983	$ 197,310	$ 87,467	$ 100,236	$ 7,362	$ 579,358
Total Assets	$ 186,983	$ 197,310	$ 87,467	$ 100,236	$ 7,362	$ 579,358
LIABILITIES						
Due to Others	$ 186,983	$ 197,310	$ 87,467	$ 100,236	$ 7,362	$ 579,358
Total Liabilities	$ 186,983	$ 197,310	$ 87,467	$ 100,236	$ 7,362	$ 579,358

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes		
Real Property	$ 4,353,750	$ 4,087,879
Personal Property	914,147	821,094
Real Estate Transfer (Intangible)	82,993	57,303
Franchise	1,755	2,116
General Sales and Use	634,996	695,725
Selective Sales and Use	98,241	91,267
Business		
Insurance Premium	202,572	279,574
Financial Institution	23,775	26,126
Penalties and Interest on Delinquent Taxes	43,424	77,530
	6,355,653	6,138,614
Licenses and Permits		
Business	6,085	8,196
Non-Business	2,862	2,905
Regulatory	70,763	65,484
	79,710	76,585
Intergovernmental	1,090,118	308,035
Charges for Services		
General Government	592,742	762,557
Public Safety		
Special Police Services	146,468	169,509
Detention and Correction Services	68,488	126,367
Street and Public Improvements	34,360	25,667
Other Charges for Services	13,553	7,967
	855,611	1,092,067
Fines and Forfeitures	2,522,762	2,656,396
Interest Revenue	4,840	5,917
Contributions and Donations	15,288	1,971
Miscellaneous	187,514	208,999
Total Revenues	$ 11,111,496	$ 10,488,584

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2020 and 2019

	2020	2019
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 70,896	$ 66,966
Purchased/Contracted Services	10,343	20,531
Other Costs	35	--
Total Governing Body	81,274	87,497
Chief Executive		
Personal Services and Employee Benefits	416,969	402,804
Purchased/Contracted Services	160,803	148,895
Supplies	17,667	23,103
Capital Outlay	--	11,050
Other Costs	11,974	11,430
Total Chief Executive	607,413	597,282
Elections		
Personal Services and Employee Benefits	102,251	96,626
Purchased/Contracted Services	42,200	43,921
Supplies	16,984	3,519
Capital Outlay	16,291	--
Total Elections	177,726	144,066
Tax Commissioner		
Personal Services and Employee Benefits	207,190	187,556
Purchased/Contracted Services	57,761	67,278
Supplies	3,360	3,921
Total Tax Commissioner	268,311	258,755
Tax Assessor		
Personal Services and Employee Benefits	241,732	234,769
Purchased/Contracted Services	66,888	100,375
Supplies	1,697	4,497
Total Tax Assessor	310,317	339,641
Board of Tax Equalization		
Personal Services and Employee Benefits	1,501	985
Purchased/Contracted Services	1,046	559
Total Board of Tax Equalization	2,547	1,544
Government Buildings		
Personal Services and Employee Benefits	40,875	38,857
Purchased/Contracted Services	112,356	140,232
Supplies	55,260	56,008
Capital Outlay	16,583	--
Total Government Buildings	225,074	235,097
General Administration Fees		
Purchased/Contracted Services	13,561	13,551
Total General Administration Fees	13,561	13,551
Total General Government	1,686,223	1,677,433

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2020 and 2019

	2020	2019
Judicial		
Superior Court		
Personal Services and Employee Benefits	35	42
Purchased/Contracted Services	38,758	59,206
Supplies	168	666
Total Superior Court	38,961	59,914
Clerk of Superior Court		
Personal Services and Employee Benefits	244,159	255,614
Purchased/Contracted Services	40,415	45,909
Supplies	8,398	6,736
Total Clerk of Superior Court	292,972	308,259
District Attorney		
Purchased/Contracted Services	51,246	51,545
Supplies	7,578	6,592
Other Costs	90,847	107,922
Total District Attorney	149,671	166,059
Magistrate Court		
Personal Services and Employee Benefits	249,916	244,272
Purchased/Contracted Services	18,602	19,601
Supplies	5,310	6,266
Total Magistrate Court	273,828	270,139
Probate Court		
Personal Services and Employee Benefits	268,026	251,770
Purchased/Contracted Services	206,382	181,525
Supplies	23,682	19,005
Total Probate Court	498,090	452,300
Juvenile Court		
Purchased/Contracted Services	21,304	23,055
Other Costs	2,745	2,164
Total Juvenile Court	24,049	25,219
Public Defender		
Purchased/Contracted Services	131,965	141,583
Supplies	13,602	18,229
Total Public Defender	145,567	159,812
Total Judicial	1,423,138	1,441,702

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2020 and 2019

	2020	2019
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,610,227	1,462,013
Purchased/Contracted Services	189,263	182,655
Supplies	184,450	220,082
Capital Outlay	306,260	360,670
Total Sheriff	2,290,200	2,225,420
Jail		
Personal Services and Employee Benefits	1,252,018	1,075,788
Purchased/Contracted Services	376,212	326,464
Supplies	328,020	332,953
Capital Outlay	49,048	2,968
Total Jail	2,005,298	1,738,173
Traffic Control		
Personal Services and Employee Benefits	128,632	218,803
Purchased/Contracted Services	98	--
Total Traffic Control	128,730	218,803
Fire Departments		
Personal Services and Employee Benefits	129,389	64,314
Purchased/Contracted Services	71,001	77,570
Supplies	79,308	64,131
Capital Outlay	63,425	175,373
Total Fire Departments	343,123	381,388
Emergency Medical Services		
Purchased/Contracted Services	309,206	309,729
Total Emergency Medical Services	309,206	309,729
Coroner/Medical Examiner		
Personal Services and Employee Benefits	21,001	21,864
Purchased/Contracted Services	5,884	7,816
Supplies	457	542
Capital Outlay	8,816	--
Total Coroner/Medical Examiner	36,158	30,222
Emergency Management		
Personal Services and Employee Benefits	9,827	11,891
Purchased/Contracted Services	1,017	2,966
Supplies	3,486	1,044
Capital Outlay	--	5,720
Total Emergency Management	14,330	21,621
Total Public Safety	5,127,045	4,925,356

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2020 and 2019

	2020	2019
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	1,013,627	928,917
Purchased/Contracted Services	356,666	442,765
Supplies	289,591	338,366
Capital Outlay	127,000	4,134,517
Total Public Works Administration	1,786,884	5,844,565
Fuel Master Gas		
Purchased/Contracted Services	15,413	14,614
Supplies	310,694	464,075
Total Fuel Master Gas	326,107	478,689
Total Public Works	2,112,991	6,323,254
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	2,077	1,771
Other Costs	83,500	83,500
Total Public Health Administration	85,577	85,271
Cook Service Center		
Purchased/Contracted Services	14,532	6,945
Supplies	2,534	5,501
Capital Outlay	--	7,400
Total Cook Service Center	17,066	19,846
Cook Service Center		
Purchased/Contracted Services	6,872	8,200
Other Costs	263,409	--
Total Cook Service Center	270,281	8,200
Welfare Administration		
Purchased/Contracted Services	127	108
Other Costs	9,023	7,173
Total Welfare Administration	9,150	7,281
Vendor Welfare		
Purchased/Contracted Services	275	295
Total Vendor Welfare	275	295
DFACS Buildings and Plant		
Purchased/Contracted Services	4,934	6,265
Total DFACS Buildings and Plant	4,934	6,265
Community Services		
Personal Services and Employee Benefits	36,671	45,532
Purchased/Contracted Services	23,522	24,433
Supplies	6,051	11,670
Total Community Services	66,244	81,635

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2020 and 2019

	2020	2019
Transportation Services		
Purchased/Contracted Services	259,988	253,466
Supplies	--	3,276
Total Transportation Services	259,988	256,742
Total Health and Welfare	713,515	465,535
Culture and Recreation		
Library		
Purchased/Contracted Services	6,295	14,625
Other Costs	88,900	80,500
Total Library	95,195	95,125
Total Culture and Recreation	95,195	95,125
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	62,280	59,054
Purchased/Contracted Services	16,657	12,312
Supplies	10,684	11,901
Total Agricultural Resources	89,621	83,267
AG Building Maintenance/Plant		
Purchased/Contracted Services	5,322	6,349
Supplies	5,955	5,914
Total AG Building Maintenance/Plant	11,277	12,263
Building/Zoning		
Personal Services and Employee Benefits	120,798	102,267
Purchased/Contracted Services	21,949	18,241
Supplies	14,115	5,706
Total Building/Zoning	156,862	126,214
Airport		
Purchased/Contracted Services	23,222	27,432
Supplies	4,539	5,507
Total Airport	27,761	32,939
Other Housing and Development		
Other Costs	110,816	108,853
Total Other Housing and Development	110,816	108,853
Total Housing and Development	396,337	363,536
Total Expenditures	$ 11,554,444	$ 15,291,941

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2020

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 154,926
	154,926
Taxes Collected	
Tax Collections @ 3%	91,932
Tax Collections Greater Than 3%	61,288
	153,220
Percentage of Current Year Taxes Expended	101%

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2020

7/1/2019 - 6/30/2020 Contract AAA-2020-24	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	Total
October-2019	$ 5,134	$ 2,563	$ --	$ 7,697
November-2019	3,589	2,183	--	5,772
December-2019	4,157	2,599	--	6,756
January-2020	3,837	2,471	--	6,308
February-2020	--	1,762	--	1,762
March-2020	--	--	--	--
April-2020	--	--	--	--
May-2020	--	--	2,291	2,291
June-2020	--	--	2,350	2,350
	16,717	11,578	4,641	32,936
7/1/2020 - 6/30/2021 Contract AAA-2021-24				
July-2020	8,718	2,719	--	11,437
August-2020	7,242	2,026	--	9,268
September-2020	9,502	2,506	--	12,008
	25,462	7,251	--	32,713
Total	$ 42,179	$ 18,829	$ 4,641	$ 65,649

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2020

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	326,141	--	326,141	100%
Recreation Facilities	2,500,000	2,500,000	566,950	1,780,280	2,347,230	94%
Economic Development	1,000,000	1,000,000	833,334	176,622	1,009,956	101%
Airport	500,000	507,671	323,023	184,648	507,671	100%
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	$ 11,524,637	$ 9,140,273	$ 2,141,550	$ 11,281,823	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				$ 1,956,902		
Transfers Out						
Airport Authority Enterprise Fund				184,648		
				$ 2,141,550		
SPLOST 2010 - 10/1/2017 - 9/30/2023						
County Projects						
Solid Waste	$ 3,850,000	$ 3,850,000	$ 675,163	$ 99,780	$ 774,943	20%
E-911 Equipment	250,000	250,000	30,774	24,627	55,401	22%
Recreation Facilities	2,500,000	2,500,000	--	601,219	601,219	24%
Economic Development	1,000,000	1,000,000	--	353,378	353,378	35%
Airport	250,000	250,000	--	188,830	188,830	76%
Roads and Public Facilities	1,989,865	1,989,865	1,258,613	607,782	1,866,395	94%
City of Adel	1,935,135	1,935,135	711,092	416,408	1,127,500	58%
Town of Cecil	82,500	82,500	30,455	17,754	48,209	58%
Town of Lenox	247,500	247,500	91,365	53,262	144,627	58%
Town of Sparks	495,000	495,000	182,728	106,523	289,251	58%
	$ 12,600,000	$ 12,600,000	$ 2,980,190	$ 2,469,563	$ 5,449,753	
SPLOST 2016 Capital Projects Fund						
Total Expenditures				$ 2,180,953		
Transfers Out						
Solid Waste Enterprise Fund				99,780		
Airport Authority Enterprise Fund				188,830		
				$ 2,469,563		

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, 2020

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	$ 379,782	$ --	$ 379,782	$ 379,782	$ --
Flood & Drainage Facilities	P-03K-02	163,253	155,040	--	155,040	155,040	--
Administration	A-21A-00	42,113	42,113	--	42,113	42,113	--
Contingencies	C-022-00	59,979	--	--	--	--	--
		$ 701,884	$ 576,935	$ --	$ 576,935	$ 576,935	$ --

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, 2020

I.	Total Fiscal Year 2017 CDBG Funds Awarded to Recipient:	$	576,935
II.	Total Amount Drawdown by Recipient from DCA:	$	576,935
III.	Less: CDBG Funds Expended by Recipient:	$	576,935
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, 2020

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	17p-y-037-1-5991	314,559
Community Development Block Grant	14.228	19p-y-037-1-6058	5,000
Development			319,559
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO19-90-ER-23(075)	212,546
Airport Improvement Program	20.106	APO20-9041-24(075)	96,863
			309,409
Federal Transit Administration			
Transit Operating Grant	20.509	T006239	1,951
Transit Operating Grant	20.509	T006330	183,378
COVID-19 Transit Operating Grant	20.509	T006330-CARES20	64,540
			249,869
Total U.S. Department of Transportation			559,278
U.S. Department of the Treasury			
Coronavirus Relief Fund	21.019	14585-CRF	460,031
Total U.S. Department of the Treasury			460,031
U.S. Environmental Protection Agency			
Clean Water State Revolving Fund	66.458	CW2017010	354,823
Total U.S. Environmental Protection Agency			354,823
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-2020-24	32,713
Programs for the Aging-Nutrition Services	93.045	AAA-2021-24	32,936
Total U.S. Department of Health and Human Services			65,649

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Grant	97.036	4338-DR-GA	38,320
Emergency Grant	97.036	4297-DR-GA	151,375
			189,695
Emergency Performance Grant	97.042	OEM19-039	7,791
			7,791
Total U.S. Department of Homeland Security			197,486
Total Expenditures of Federal Awards			$ 1,956,826

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, 2020 was $1,861,846.

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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, 2020, 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 December 27, 2021. Our report includes a reference to other auditors who audited the financial statements of the Cook County Board of Health as described in our report on Cook County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cook County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cook County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control.

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
December 27, 2021

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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, 2020. 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, 2020.

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
December 27, 2021

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant
20.106	Airport Improvement Program
20.509	Section 5311 Transit Grant

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

Section II - Financial Statement Findings

None Reported

Section III - Federal Award Findings and Questioned Costs

None Reported