COOK COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
September 30, 2023

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2023

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ECKLER CPA, LLC
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INDEPENDENT AUDITOR'S REPORT

To The Board of County Commissioners
Cook County, Georgia

Report on the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, 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, 2023, 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.

We did not audit the financial statements of the Cook County Board of Health which represent 86.6 percent, 48.2 percent, and 86.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cook County Board of Health is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cook County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cook County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cook County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cook County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis and budgetary comparisons* be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 and schedule of expenditures of federal awards,* as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *combining and individual fund financial statements and schedules and supplemental schedules 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 October 7, 2024 on our consideration of 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 solely 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 the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

ECKLER CPA, LLC

Fitzgerald, Georgia
October 7, 2024

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	$ 9,503,434	$ 2,398,053	$ 11,901,487	$ 530,620	$ 61,393
Receivables (Net of Allowance for Uncollectibles)	2,929,298	497,870	3,427,168	--	27,051
Internal Balances	92,580	(92,580)	--	--	--
Prepaid Items	391,433	28,131	419,564	--	--
Other Current Assets	28,035	--	28,035	--	--
Net OPEB Asset	--	--	--	36,068	--
Capital Assets Not Being Depreciated	1,564,145	1,743,848	3,307,993	--	--
Capital Assets Net of Accumulated Depreciation	18,898,873	13,779,601	32,678,474	5,087	--
Total Assets	33,407,798	18,354,923	51,762,721	571,775	88,444
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	281,790	--
OPEB	--	--	--	59,469	--
Total Deferred Outflows of Resources	--	--	--	341,259	--
LIABILITIES					
Accounts Payable	1,982,094	6,605	1,988,699	--	--
Accrued Liabilities	96,250	6,663	102,913	--	--
Intergovernmental Payable	665,074	--	665,074	--	--
Unearned Revenue	317,248	--	317,248	--	--
Short-Term Notes Payable	--	621,834	621,834	--	--
Noncurrent Liabilities					
Due Within One Year	121,648	30,000	151,648	67,611	--
Due in More Than One Year	794,284	3,191,462	3,985,746	703,023	--
Total Liabilities	3,976,598	3,856,564	7,833,162	770,634	--
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	5,814	--
OPEB	--	--	--	54,263	--
Total Deferred Inflows of Resources	--	--	--	60,077	--
NET POSITION					
Net Investment in Capital Assets	19,917,439	14,901,615	34,819,054	5,087	--
Restricted For					
Judicial	73,123	--	73,123	--	--
Public Safety	122,293	--	122,293	--	--
E-911	1,457,089	--	1,457,089	--	--
Roads and Streets	21,978	--	21,978	--	--
Transportation Projects	523,437	--	523,437	--	--
Health and Welfare	29,926	--	29,926	--	--
Capital Outlay	2,935,744	--	2,935,744	--	--
Prior Year Program Income	--	--	--	125,059	--
Unrestricted	4,350,171	(403,256)	3,946,915	(47,823)	88,444
Total Net Position	$ 29,431,200	$ 14,498,359	$ 43,929,559	$ 82,323	$ 88,444

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, 2023

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,131,482	$ 765,973	$ 432,238	$ --
Judicial	1,711,735	2,338,973	424,428	--
Public Safety	7,756,054	794,885	1,552,054	--
Public Works	5,899,516	608,180	514,541	1,457,781
Health and Welfare	315,643	--	76,319	--
Culture and Recreation	941,310	--	2,000	--
Housing and Development	2,426,480	77,961	59,995	1,736,558
Interest on Long-Term Debt	4,103	--	--	--
Total Governmental Activities	21,186,323	4,585,972	3,061,575	3,194,339
Business-type Activities				
Solid Waste	1,755,841	1,224,256	49,035	--
Airport	841,022	441,166	--	125,786
Total Business-Type Activities	2,596,863	1,665,422	49,035	125,786
Total Primary Government	$ 23,783,186	$ 6,251,394	$ 3,110,610	$ 3,320,125
Component Units				
Board of Health	$ 669,397	$ 182,388	$ 420,402	$ --
Adel/Cook Tourism Authority	77,243	--	94,394	--
Total Component Units	$ 746,640	$ 182,388	$ 514,796	$ --

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
$ (933,271)	$ --	$ (933,271)			
1,051,666	--	1,051,666			
(5,409,115)	--	(5,409,115)			
(3,319,014)	--	(3,319,014)			
(239,324)	--	(239,324)			
(939,310)	--	(939,310)			
(551,966)	--	(551,966)			
(4,103)	--	(4,103)			
(10,344,437)	--	(10,344,437)			
--	(482,550)	(482,550)			
--	(274,070)	(274,070)			
--	(756,620)	(756,620)			
(10,344,437)	(756,620)	(11,101,057)			
				$ (66,607)	$ --
				--	17,151
				(66,607)	17,151
6,196,717	--	6,196,717		--	--
1,743	--	1,743		--	--
6,798,420	--	6,798,420		--	--
266,696	--	266,696		--	--
291,012	378,851	669,863		--	--
99,537	--	99,537		--	--
31,662	12,293	43,955		--	--
234,027	18,497	252,524		--	--
35,860	795	36,655		--	--
(826,310)	826,310	--		--	--
13,129,364	1,236,746	14,366,110		--	--
2,784,927	480,126	3,265,053		(66,607)	17,151
26,646,273	14,018,233	40,664,506		148,930	71,293
$ 29,431,200	$ 14,498,359	$ 43,929,559		$ 82,323	$ 88,444

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2023

	General	E-911	ARPA
ASSETS			
Cash and Cash Equivalents	$ 1,290,572	$ 1,611,209	$ 317,700
Receivables (Net of Allowance for Uncollectibles)	498,244	27,041	1,736,558
Due From Other Funds	312,737	--	--
Other Current Assets	28,035	--	--
Total Assets	$ 2,129,588	$ 1,638,250	$ 2,054,258
LIABILITIES			
Accounts Payable	$ 194,055	$ 1,178	$ 1,736,558
Accrued Liabilities	85,219	11,031	--
Intergovernmental Payable	--	--	--
Due To Other Funds	29,926	168,952	--
Unearned Revenue	--	--	317,248
Total Liabilities	309,200	181,161	2,053,806
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	152,463	--	--
Total Deferred Inflows of Resources	152,463	--	--
FUND BALANCES			
Restricted	--	1,457,089	452
Assigned	--	--	--
Unassigned	1,667,925	--	--
Total Fund Balances	1,667,925	1,457,089	452
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,129,588	$ 1,638,250	$ 2,054,258

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.
- Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.
- Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.
- Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:
  - Leases
  - Notes Payable
  - Compensated Absences
    - Total long-term liabilities
- Net Position of Governmental Activities

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

Adel/Cook Recreation LOST	SPLOST 2016	CDBG Siska - Harrell Rd	Other Governmental Funds	Total Governmental Funds
$ 1,930,582	$ 2,773,185	$ 25	$ 1,580,161	$ 9,503,434
--	283,396	220,679	163,380	2,929,298
--	40,000	--	207,857	560,594
--	--	--	--	28,035
$ 1,930,582	$ 3,096,581	$ 220,704	$ 1,951,398	$ 13,021,361
$ --	$ 7,555	$ 42,748	$ --	$ 1,982,094
--	--	--	--	96,250
565,005	62,077	--	37,992	665,074
--	91,205	177,931	--	468,014
--	--	--	--	317,248
565,005	160,837	220,679	37,992	3,528,680
--	--	220,678	81,798	454,939
--	--	220,678	81,798	454,939
1,365,577	2,935,744	--	770,305	6,529,167
--	--	--	1,061,303	1,061,303
--	--	(220,653)	--	1,447,272
1,365,577	2,935,744	(220,653)	1,831,608	9,037,742
$ 1,930,582	$ 3,096,581	$ 220,704	$ 1,951,398	
				20,463,018
				454,939
				391,433
			$ (484,755)	
			(60,824)	
			(370,353)	
				(915,932)
				$ 29,431,200

COOK COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2023

	General	E-911	ARPA
REVENUES			
Taxes	$ 8,125,103	$ 565,109	$ --
Licenses and Permits	90,411	--	--
Intergovernmental	177,390	2,624	4,590,794
Charges for Services	1,651,882	323,288	--
Fines and Forfeitures	1,959,442	--	--
Interest Revenue	10,550	7,855	452
Contributions and Donations	15,688	--	--
Miscellaneous	281,989	--	--
Total Revenues	12,312,455	898,876	4,591,246
EXPENDITURES			
Current			
General Government	2,053,281	--	--
Judicial	1,735,292	--	--
Public Safety	6,694,240	897,745	--
Public Works	3,308,741	--	--
Health and Welfare	236,565	--	--
Culture and Recreation	103,599	--	--
Housing and Development	485,282	--	1,736,558
Capital Outlay	--	41,000	--
Debt Service	--	--	--
Intergovernmental	--	--	--
Total Expenditures	14,617,000	938,745	1,736,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,304,545)	(39,869)	2,854,688
OTHER FINANCING SOURCES (USES)			
Transfers In	2,854,236	--	--
Transfers Out	(50)	--	(2,854,236)
Proceeds of Capital Asset Dispositions	15,000	--	--
Leases	484,755	--	--
Insurance Recoveries	48,151	--	--
Total Other Financing Sources (Uses)	3,402,092	--	(2,854,236)
Net Change in Fund Balances	1,097,547	(39,869)	452
Fund Balances - Beginning	570,378	1,496,958	--
Fund Balances - Ending	$ 1,667,925	$ 1,457,089	$ 452

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

Adel/Cook Recreation LOST	SPLOST 2016	CDBG Siska - Harrell Rd	Other Governmental Funds	Total Governmental Funds
$ 876,459	$ 3,228,789	$ --	$ 846,978	$ 13,642,438
--	--	--	--	90,411
2,000	--	221,797	1,007,291	6,001,896
--	--	--	--	1,975,170
--	--	--	388,704	2,348,146
6,948	8,015	--	5,857	39,677
--	--	--	--	15,688
--	--	--	--	281,989
885,407	3,236,804	221,797	2,248,830	24,395,415
--	--	--	--	2,053,281
--	--	--	17,563	1,752,855
--	--	--	7,854	7,599,839
--	--	--	5	3,308,746
--	--	--	--	236,565
567,120	--	--	--	670,719
--	--	--	235,986	2,457,826
--	516,406	442,475	1,531,793	2,531,674
--	62,910	--	--	62,910
--	707,194	--	--	707,194
567,120	1,286,510	442,475	1,793,201	21,381,609
318,287	1,950,294	(220,678)	455,629	3,013,806
--	--	25	25	2,854,286
--	(806,924)	--	--	(3,661,210)
--	--	--	--	15,000
--	--	--	--	484,755
--	--	--	--	48,151
--	(806,924)	25	25	(259,018)
318,287	1,143,370	(220,653)	455,654	2,754,788
1,047,290	1,792,374	--	1,375,954	6,282,954
$ 1,365,577	$ 2,935,744	$ (220,653)	$ 1,831,608	$ 9,037,742

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, 2023

Amounts reported for governmental activities in the *Statement of Activities* are different because:	
Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 2,754,788
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,745,019
Depreciation Expense	(1,651,053)
	93,966
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	(181,249)
Accumulated Depreciation	169,763
Capital Assets Reassigned to Enterprise Funds	(19,386)
	(30,872)
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	11,687
Intergovernmental	230,315
Charges for Services	16,524
Fines	81,798
Reimbursement for Damaged Property	10,156
	350,480
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Lease Financing	(484,755)
Principal Repayments	
Notes Payable	58,807
	(425,948)
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	(52,850)
Prepaid Items	95,363
	42,513
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,784,927

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2023

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 1,715,700	$ 682,353	$ 2,398,053
Receivables	374,884	122,986	497,870
Due From Other Funds	--	53,215	53,215
Prepaid Items	24,019	4,112	28,131
Total Current Assets	2,114,603	862,666	2,977,269
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	65,270	1,743,848
Capital Assets Net of Accumulated Depreciation	7,017,934	6,761,667	13,779,601
Total Noncurrent Assets	8,696,512	6,826,937	15,523,449
Total Assets	10,811,115	7,689,603	18,500,718
LIABILITIES			
Current Liabilities			
Accounts Payable	2,827	3,778	6,605
Accrued Liabilities	6,663	--	6,663
Due To Other Funds	144,354	1,441	145,795
Short-Term Notes Payable	--	621,834	621,834
Closure and Post-Closure Care Costs	30,000	--	30,000
Total Current Liabilities	183,844	627,053	810,897
Noncurrent Liabilities			
Compensated Absences	19,131	--	19,131
Closure and Post-Closure Care Costs	3,172,331	--	3,172,331
Total Noncurrent Liabilities	3,191,462	--	3,191,462
Total Liabilities	3,375,306	627,053	4,002,359
NET POSITION			
Net Investment in Capital Assets	8,696,512	6,205,103	14,901,615
Unrestricted	(1,260,703)	857,447	(403,256)
Total Net Position	$ 7,435,809	$ 7,062,550	$ 14,498,359

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, 2023

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	$ 1,207,290	$ 441,166	$ 1,648,456
Other	16,966	--	16,966
Total Operating Revenues	1,224,256	441,166	1,665,422
OPERATING EXPENSES			
Personal Services and Employee Benefits	529,362	--	529,362
Purchased/Contracted Services	640,535	31,771	672,306
Supplies	147,581	288,319	435,900
Depreciation	437,286	488,024	925,310
Total Operating Expenses	1,754,764	808,114	2,562,878
Operating Income (Loss)	(530,508)	(366,948)	(897,456)
NONOPERATING REVENUES (EXPENSES)			
Taxes	378,851	--	378,851
Intergovernmental	49,035	125,786	174,821
Interest Revenue	9,399	2,894	12,293
Miscellaneous	--	18,497	18,497
Interest	(1,077)	(32,908)	(33,985)
Gain/Loss on Disposition of Capital Assets	795	--	795
Total Nonoperating Revenues (Expenses)	437,003	114,269	551,272
Income (Loss) Before Contributions and Transfers	(93,505)	(252,679)	(346,184)
Capital Contributions	19,386	--	19,386
Transfers In	803,182	3,742	806,924
Changes in Net Position	729,063	(248,937)	480,126
Net Position - Beginning	6,706,746	7,311,487	14,018,233
Net Position - Ending	$ 7,435,809	$ 7,062,550	$ 14,498,359

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, 2023

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 1,177,565	$ 441,166	$ 1,618,731
Payments to Suppliers	(645,128)	(316,990)	(962,118)
Payments to Employees	(524,102)	--	(524,102)
Net Cash Provided (Used) by Operating Activities	8,335	124,176	132,511
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Taxes	378,851	--	378,851
Due From Other Funds	--	6,185	6,185
Due To Other Funds	44,376	1,441	45,817
Miscellaneous Receipts	--	18,497	18,497
Net Cash Provided (Used) by Noncapital Financing Activities	423,227	26,123	449,350
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	803,182	3,742	806,924
Acquisition and Construction of Capital Assets	(916,691)	(27,670)	(944,361)
Principal Paid on Capital Debt	(802,105)	(51,655)	(853,760)
Interest Paid on Capital Debt	(1,077)	(32,908)	(33,985)
Grants	--	4,210	4,210
Net Cash Provided (Used) by Capital and Related Financing Activities	(916,691)	(104,281)	(1,020,972)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	9,399	2,894	12,293
Net Cash Provided (Used) by Investing Activities	9,399	2,894	12,293
Net Increase (Decrease) in Cash and Cash Equivalents	(475,730)	48,912	(426,818)
Cash and Cash Equivalents - Beginning of Year	2,191,430	633,441	2,824,871
Cash and Cash Equivalents - End of Year	$ 1,715,700	$ 682,353	$ 2,398,053
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ (530,508)	$ (366,948)	$ (897,456)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	437,286	488,024	925,310
(Increase) Decrease in Accounts Receivable	(46,691)	--	(46,691)
(Increase) Decrease in Prepaid Items	(666)	(678)	(1,344)
Increase (Decrease) in Accounts Payable	(9,505)	3,778	(5,727)
Increase (Decrease) in Accrued Liabilities	(298)	--	(298)
Increase (Decrease) in Compensated Absences Payable	5,558	--	5,558
Increase (Decrease) in Closure and Postclosure Care Costs	153,159	--	153,159
Net Cash Provided (Used) by Operating Activities	$ 8,335	$ 124,176	$ 132,511
Total Noncash Investing, Capital and Financing Activities			
Transfer of Capital Assets from Governmental Funds	$ 19,386	$ --	$ 19,386

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, 2023

	Custodial Funds
ASSETS	
Cash	$ 1,017,486
Total Assets	$ 1,017,486
LIABILITIES	
Due to Others	$ 1,017,486
Total Liabilities	$ 1,017,486

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

COOK COUNTY, GEORGIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
September 30, 2023

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 10,609,346
Fines and Fees	2,169,934
Total Additions	12,779,280
DEDUCTIONS	
Taxes for Other Governments	10,609,346
Fines and Fees	2,169,934
Total Deductions	12,779,280
Changes In Net Position	--
Net Position - Beginning	--
NET POSITION - ENDING	$ --

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.

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 E-911 Fund accounts for the proceeds of the surcharge on county residents' telephone bills to fund the emergency services telephone system.

The *ARPA Fund* accounts for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

The *Adel/Cook Recreation LOST Fund* accounts for the Local Option Sales Tax used for recreation purposes.

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 *CDBG Siska – Harrell Rd Fund* accounts for street, flood, and drainage improvements for Siska Lane, Hawk Land, Bobwhite Land, and Harrell Road.

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 operates the airport for the County and the City of Adel jointly.

Additionally, the County reports the following fund types:

Custodial Funds account for resources held by the County in a purely custodial capacity for individuals, private organizations, and other governments.

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 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.

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	$ 20,000	25-60
Machinery and Equipment	10,000	5-10
Improvements	10,000	15-40
Public Domain Infrastructure	35,000	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. Unavailable revenues are deferred and recognized as an inflow of resources in the period that the amounts become 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. 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). 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 1, 2022, payable December 15, 2022, and attached as an enforceable lien on property as of January 1, 2022. The billings are considered past due after December 15, 2022, 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 Manager 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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2023, the County did not adopt an annual budget for the Opioid special revenue fund.

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			
Governing Body	$ 160,175	$ 168,309	$ (8,134)
Government Buildings	278,915	286,507	(7,592)
General Administration Fees	13,500	17,274	(3,774)
District Attorney	131,000	140,161	(9,161)
Magistrate Court	360,632	360,798	(166)
Probate Court	547,090	611,534	(64,444)
Jail	2,140,832	2,597,680	(456,848)
Fire Departments	317,474	393,418	(75,944)
Emergency Medical Services	360,600	365,279	(4,679)
Emergency Management	19,530	25,888	(6,358)
Public Works Administration	2,035,438	2,627,324	(591,886)
Public Health Administration	85,580	87,216	(1,636)
Cook Service Center	7,500	7,674	(174)
Welfare Administration	10,130	12,734	(2,604)
Community Services	91,124	102,172	(11,048)
Library	102,000	103,599	(1,599)
Airport	42,577	49,362	(6,785)
Transfers Out	--	50	(50)
ARPA Special Revenue Fund			
Total Expenditures	--	1,736,558	(1,736,558)
Transfers Out	1,677,248	2,854,236	(1,176,988)
Jail Surcharge Special Revenue Fund			
Total Expenditures	--	68,900	(68,900)
Sheriff's Drug Special Revenue Fund	50,000	52,872	(2,872)
Hotel/Motel Tax Special Revenue Fund	230,000	235,986	(5,986)
LMIG Special Revenue Fund	400,000	987,005	(587,005)

C. Deficit Fund Equity

The following funds had deficit fund equity at September 30, 2023:

CDBG Siska - Harrell Rd Capital Projects Fund	$ 220,653

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, 2023, 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	E-911	ARPA	SPLOST 2016	CDBG Siska - Harrell Rd	Nonmajor Governmental Funds	Total Governmental Funds
Taxes	$ 186,192	$ --	$ --	$ --	$ --	$ --	$ 186,192
Accounts	50,216	40	--	--	--	93,607	143,863
Intergovernmental	309,332	27,001	1,736,558	283,396	220,679	69,773	2,646,739
Other	16,000	--	--	--	--	--	16,000
Gross Receivables	561,740	27,041	1,736,558	283,396	220,679	163,380	2,992,794
Less: Allowance for Uncollectibles	(63,496)	--	--	--	--	--	(63,496)
	$ 498,244	$ 27,041	$ 1,736,558	$ 283,396	$ 220,679	$ 163,380	$ 2,929,298

	Solid Waste	Airport	Total Enterprise Funds
Taxes	$ --	--	--
Accounts	325,849	--	325,849
Intergovernmental	49,035	122,986	172,021
Other	--	--	--
Gross Receivables	374,884	122,986	497,870
Less: Allowance for Uncollectibles	--	--	--
	$ 374,884	$ 122,986	$ 497,870

C. Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,073,322	$ --	$ --	$ 1,073,322
Construction in Progress	113,383	495,369	(117,929)	490,823
Total Capital Assets, Not Being Depreciated	1,186,705	495,369	(117,929)	1,564,145
Capital Assets, Being Depreciated				
Buildings	19,523,220	130,429	(1,957)	19,651,692
Infrastructure	5,794,476	50,697	--	5,845,173
Improvements Other Than Buildings	1,776,888	8,113	--	1,785,001
Machinery and Equipment	8,787,113	693,585	(267,946)	9,212,752
Total Capital Assets, Being Depreciated	35,881,697	882,824	(269,903)	36,494,618
Less Accumulated Depreciation For				
Buildings	(8,707,249)	(560,899)	791	(9,267,357)
Infrastructure	(1,914,588)	(157,852)	--	(2,072,440)
Improvements Other Than Buildings	(111,258)	(86,626)	--	(197,884)
Machinery and Equipment	(5,935,383)	(845,676)	238,240	(6,542,819)
Total Accumulated Depreciation	(16,668,478)	(1,651,053)	239,031	(18,080,500)
Total Capital Assets, Being Depreciated, Net	19,213,219	(768,229)	(30,872)	18,414,118
Lease Assets Being Amortized				
Machinery and Equipment	--	484,755	--	484,755
Total Lease Assets Being Amortized	--	484,755	--	484,755
Less Accumulated Amortization For				
Machinery and Equipment	--	--	--	--
Total Accumulated Amortization	--	--	--	--
Total Lease Assets Being Amortized, Net	--	484,755	--	484,755
Governmental Activities Capital Assets, Net	$ 20,399,924	$ 211,895	$ (148,801)	$ 20,463,018

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 1,678,578	$ --	$ --	$ 1,678,578
Construction in Progress	37,600	27,670	--	65,270
Total Capital Assets, Not Being Depreciated	1,716,178	27,670	--	1,743,848
Capital Assets, Being Depreciated				
Buildings and System	2,889,993	--	--	2,889,993
Improvements Other Than Buildings	20,633,206	--	--	20,633,206
Machinery and Equipment	1,809,467	1,005,344	(663,762)	2,151,049
Total Capital Assets, Being Depreciated	25,332,666	1,005,344	(663,762)	25,674,248
Less Accumulated Depreciation For				
Buildings and System	(614,861)	(77,195)	--	(692,056)
Improvements Other Than Buildings	(9,408,868)	(676,347)	--	(10,085,215)
Machinery and Equipment	(1,342,555)	(241,035)	466,214	(1,117,376)
Total Accumulated Depreciation	(11,366,284)	(994,577)	466,214	(11,894,647)
Total Capital Assets, Being Depreciated, Net	13,966,382	10,767	(197,548)	13,779,601
Business-Type Activities Capital Assets, Net	$ 15,682,560	$ 38,437	$ (197,548)	$ 15,523,449

Capital assets with a historical cost of $88,654 and accumulated depreciation of $69,268 were reassigned from Governmental Activities to the Solid Waste Fund.

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

Governmental Activities	
General Government	$ 110,513
Judicial	4,299
Public Safety	603,036
Public Works	562,706
Health and Welfare	85,809
Culture and Recreation	271,261
Housing & Development	13,429
Total Depreciation Expense	$ 1,651,053
Business-type Activities	
Solid Waste/Landfill	$ 437,286
Airport Authority	488,024
Total Depreciation Expense	$ 925,310

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2023 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	E-911 Special Revenue Fund	$ 128,952
General Fund	SPLOST 2016 Capital Projects Fund	37,990
General Fund	Solid Waste Enterprise Fund	144,354
General Fund	Airport Authority Enterprise Fund	1,441
SPLOST 2016 Capital Projects Fund	E-911 Special Revenue Fund	40,000
Nonmajor Governmental Funds	General Fund	29,926
Nonmajor Governmental Funds	CDBG Siska - Harrell Rd Capital Projects Fund	177,931
Airport Enterprise Fund	SPLOST 2016 Capital Projects Fund	53,215
		$ 613,809

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The E-911 Fund owes the SPLOST 2016 $40,000 deposited in the E-911 Fund in error. The CDBG Siska - Harrell Rd Fund owes $177,931 for project expenditures paid by a Nonmajor Governmental Fund subsequently financed by grant proceeds.

Interfund Transfers:

Transfer In	Transfer Out	Amount
General Fund	ARPA Special Revenue Fund	$ 2,854,236
CDBG Siska - Harrell Rd Capital Projects Fund	General Fund	25
Nonmajor Governmental Funds	General Fund	25
Solid Waste Enterprise Fund	SPLOST 2016 Capital Projects Fund	803,182
Airport Enterprise Fund	SPLOST 2016 Capital Projects Fund	3,742
		$ 3,661,210

A Nonmajor Special Revenue Fund transferred $0 to the General Fund to finance jail expenditures. The ARPA Special Revenue Fund transferred $2,854,236 to the General to finance expenditures. The SPLOST 2016 Fund transferred $803,182 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2016 Fund transferred $3,742 to the Airport Authority Fund to finance special sales tax projects.

E. Short-Term Debt

The County entered into a note with Cook Community Bank for $653,275 with an interest rate of 6% to finance construction of hangars at the airport. As of September 30, 2023 the County owes $621,834 on this note. Short-term liability activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Business-type Activities				
Notes Payable	$ 673,489	$ 653,275	$ (704,930)	$ 621,834
	$ 673,489	$ 653,275	$ (704,930)	$ 621,834

F. Leases

The County, as lessee, entered into lease agreements for machinery and equipment. Amortization for the period is included in depreciation. Lease assets at September 30, 2023 were as follows:

	Activities
Machinery and Equipment	$ 484,755
Less: Accumulated Amortization	--
Total	$ 484,755

The future lease payments under the lease agreements as of September 30, 2023 were as follows:

Year Ending	Governmental Activities		
September 30	Principal	Interest	Total
2024	$ 107,746	$ 26,092	$ 133,838
2025	104,330	21,930	126,260
2026	111,615	14,645	126,260
2027	115,213	6,846	122,059
2028	45,851	1,398	47,249
Total	$ 484,755	$ 70,911	$ 555,666

G. Long-Term Debt

Notes Payable

The County has entered into a lease purchase agreement for an excavator. The lease transfers ownership by the end of the contract and does not contain termination options, therefore it is reported as a note payable. The agreement is payable in annual installments of $62,910 over five years at 3.43%. At September 30, 2023, the balance outstanding was $60,824.

Debt service requirements to maturity for the notes payable as of September 30, 2023 were as follows:

Year Ending	Governmental Activities		
September 30	Principal	Interest	Total
2024	$ 60,824	$ 2,086	$ 62,910
Total	$ 60,824	$ 2,086	$ 62,910

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 317,503	$ 52,850	$ --	$ 370,353	$ --
Leases	--	484,755	--	484,755	60,824
Notes Payable	119,631	--	(58,807)	60,824	60,824
	$ 437,134	$ 537,605	$ (58,807)	$ 915,932	$ 121,648
Business-type Activities					
Compensated Absences	$ 13,573	$ 5,558	$ --	$ 19,131	$ --
Notes Payable	802,105	--	(802,105)	--	--
Closure and Post-Closure Care Costs	3,049,172	153,159	--	3,202,331	30,000
	$ 3,864,850	$ 158,717	$ (802,105)	$ 3,221,462	$ 30,000

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

I. Unavailable Revenue

Unavailable revenue reported in the governmental funds balance sheet as of September 30, 2023, was as follows:

Property Taxes	$ 100,870
Intergovernmental	245,591
Fines	81,798
Charges for Services	16,524
Reimbursement for Damanged Property	10,156
	$ 454,939

J. Pensions

Deferred Compensation Plan

The County sponsors a Deferred Compensation Plan, administered by GEBCorp, under section 457 of the Internal Revenue Code. All employees are eligible to participate. Employees may elect to defer a minimum percentage of 1% or a flat dollar amount of $20. For employees with three years of full-time employment, the plan contains a contribution formula, which requires the County to contribute a specified contribution to the plan based on a percentage of compensation. Employees with 3 years of continuous, full-time employment shall become eligible to receive a County paid contribution equal to 3% of compensation (12% of compensation for employees hired before March 5, 2001) and matching contributions equal to 100% of the first 3% up to 3% of compensation. The County's contribution for each employee (and interest allocated to the employee's account) are fully vested at the time of contribution. All contributions and other requirements were established by County resolution. For the year ended September 30, 2023 the County contributed $259,639 to the plan and employee deferrals were $113,521.

K. 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 as of September 30, 2023 was $3,202,331. The reported liability includes $1,185,651, based on 100% usage of filled sites. The remaining balance of $2,016,680 represents the cumulative amount reported to date based on the use of 45% of the estimated capacity of the Household landfill and 28% of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $3,479,481 as the remaining estimated capacity is filled. 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 24 years, and the C&D landfill is 111 years. Financial assurance requirements are expected to be met by providing EPD with financial strength ratios, which exceed established requirements. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

L. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2023 were as follows:

	General	E-911	ARPA	Adel/Cook Recreation LOST	SPLOST 2016	CDBG Siska - Harrell Rd	Other Governmental Funds
Restricted							
Judicial	$ --	$ --	$ --	$ --	$ --	$ --	$ 73,123
Public Safety	--	--	452	--	--	--	121,841
E-911	--	1,457,089	--	--	--	--	--
Roads and Streets	--	--	--	--	--	--	21,978
Transportation Projects	--	--	--	--	--	--	523,437
Health and Welfare	--	--	--	--	--	--	29,926
Recreation	--	--	--	1,365,577	--	--	--
Capital Outlay	--	--	--	--	2,935,744	--	--
	--	1,457,089	452	1,365,577	2,935,744	--	770,305
Assigned							
Public Safety	--	--	--	--	--	--	1,061,278
Capital Outlay	--	--	--	--	--	--	25
	--	--	--	--	--	--	1,061,303
Unassigned, Reported In							
General Fund	1,667,925	--	--	--	--	--	--
Capital Projects Funds	--	--	--	--	--	(220,653)	--
	1,667,925	--	--	--	--	(220,653)	--
Total Fund Balances	$ 1,667,925	$ 1,457,089	$ 452	$ 1,365,577	$ 2,935,744	$ (220,653)	$ 1,831,608

M. Tax Abatements

Property tax revenues were reduced by $165,249 under agreements entered into by the Adel Industrial Development Authority.

N. 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 from its members 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 $5,000 with various limits of liability up to $6,000,000 for liability, $45,152,723 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.

O. Commitments and Contingencies

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, 2023 was $6,848,623.

P. 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, 2023, the County paid $10,793 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, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 7,967,500	$ 7,968,500	$ 8,125,103	$ 156,603
Licenses and Permits	73,150	73,150	90,411	17,261
Intergovernmental	1,071,000	71,000	177,390	106,390
Charges for Services	1,735,910	1,735,910	1,651,882	(84,028)
Fines and Forfeitures	2,209,000	2,214,200	1,959,442	(254,758)
Interest Revenue	3,500	4,915	10,550	5,635
Contributions and Donations	7,000	7,000	15,688	8,688
Miscellaneous	150,940	148,325	281,989	133,664
Total Revenues	13,218,000	12,223,000	12,312,455	89,455
EXPENDITURES				
Governing Body	160,175	160,175	168,309	(8,134)
Chief Executive	1,230,992	1,159,134	854,213	304,921
Elections	216,260	215,785	206,822	8,963
Tax Commissioner	338,571	338,571	313,878	24,693
Tax Assessor	407,550	407,550	312,481	95,069
Board of Tax Equalization	4,980	4,980	2,650	2,330
Government Buildings	278,915	278,915	286,507	(7,592)
General Administration Fees	13,500	13,500	17,274	(3,774)
Superior Court	82,905	82,905	77,445	5,460
Clerk of Superior Court	409,515	409,515	371,957	37,558
District Attorney	131,000	131,000	140,161	(9,161)
Magistrate Court	361,775	360,632	360,798	(166)
Probate Court	548,810	547,090	611,534	(64,444)
Juvenile Court	34,700	34,700	23,696	11,004
Public Defender	192,400	192,400	149,701	42,699
Sheriff	4,112,655	4,084,805	3,121,735	963,070
Jail	2,113,990	2,140,832	2,597,680	(456,848)
Traffic Control	234,490	234,490	153,374	81,116
Fire Departments	292,735	317,474	393,418	(75,944)
Emergency Medical Services	360,600	360,600	365,279	(4,679)
Coroner/Medical Examiner	38,690	37,683	36,866	817
Emergency Management	20,200	19,530	25,888	(6,358)
Public Works Administration	2,037,060	2,035,438	2,627,324	(591,886)
Fuel Master Gas	855,000	855,000	681,417	173,583
Public Health Administration	85,580	85,580	87,216	(1,636)
Cook Service Center	18,500	18,500	4,572	13,928
Indigent Medical Care	285,000	285,000	--	285,000
Cook Service Center	7,500	7,500	7,674	(174)
Welfare Administration	10,130	10,130	12,734	(2,604)
Vendor Welfare	1,100	1,100	--	1,100
DFACS Buildings and Plant	93,450	93,450	4,642	88,808
Community Services	92,037	91,124	102,172	(11,048)
Transportation Services	35,050	35,050	17,555	17,495
Library	102,000	102,000	103,599	(1,599)
Agricultural Resources	141,400	141,400	108,772	32,628
AG Building Maintenance/Plant	16,900	16,900	15,227	1,673
Building/Zoning	156,915	211,585	203,068	8,517

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2023
(continued)

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Code Enforcement	400	400	--	400
Airport	41,570	42,577	49,362	(6,785)
Total Expenditures	15,565,000	15,565,000	14,617,000	948,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,347,000)	(3,342,000)	(2,304,545)	1,037,455
OTHER FINANCING SOURCES (USES)				
Transfers In	2,337,000	3,317,000	2,854,236	(462,764)
Transfers Out	--	--	(50)	(50)
Proceeds of Capital Asset Dispositions	--	15,000	15,000	--
Leases	--	--	484,755	484,755
Insurance Recoveries	10,000	10,000	48,151	38,151
Total Other Financing Sources (Uses)	2,347,000	3,342,000	3,402,092	60,092
Net Change in Fund Balances	--	--	1,097,547	1,097,547
Fund Balances - Beginning	570,378	570,378	570,378	--
Fund Balances - Ending	$ 570,378	$ 570,378	$ 1,667,925	$ 1,097,547

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2023
(continued)

Notes to Schedule

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The presentation of expenditures 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 Balances – 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	$ 168,309	$ --	$ 168,309
Chief Executive	854,213	(108,853)	745,360
Elections	206,822	--	206,822
Tax Commissioner	313,878	--	313,878
Tax Assessor	312,481	--	312,481
Board of Tax Equalization	2,650	--	2,650
Government Buildings	286,507	--	286,507
General Administration Fees	17,274	--	17,274
	2,162,134	(108,853)	2,053,281
Judicial	1,735,292	--	1,735,292
Public Safety	6,694,240	--	6,694,240
Public Works	3,308,741	--	3,308,741
Health and Welfare	236,565	--	236,565
Culture and Recreation	103,599	--	103,599
Housing and Development			
Agricultural Resources	108,772	--	108,772
AG Building Maintenance/Plant	15,227	--	15,227
Building/Zoning	203,068	--	203,068
Airport	49,362	--	49,362
Other Housing and Development	--	108,853	108,853
	376,429	108,853	485,282
Total Expenditures	14,617,000	--	14,617,000
OTHER FINANCING USES			
Transfers Out	50	--	50
Total Other Financing Uses	50	--	50
Total	$ 14,617,050	$ --	$ 14,617,050

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, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 758,000	$ 758,000	$ 565,109	$ (192,891)
Intergovernmental	2,500	2,500	2,624	124
Charges for Services	318,500	318,500	323,288	4,788
Interest Revenue	1,000	1,000	7,855	6,855
Total Revenues	1,080,000	1,080,000	898,876	(181,124)
EXPENDITURES				
Current				
Public Safety	984,700	984,700	897,745	86,955
Capital Outlay	95,300	95,300	41,000	54,300
Total Expenditures	1,080,000	1,080,000	938,745	141,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(39,869)	(39,869)
Net Change in Fund Balances	--	--	(39,869)	(39,869)
Fund Balances - Beginning	1,496,958	1,496,958	1,496,958	--
Fund Balances - Ending	$ 1,496,958	$ 1,496,958	$ 1,457,089	$ (39,869)

COOK COUNTY, GEORGIA
ARPA Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	1,677,248	1,677,248	4,590,794	2,913,546
Interest Revenue	--	--	452	452
Total Revenues	1,677,248	1,677,248	4,591,246	2,913,998
EXPENDITURES				
Current				
Housing and Development	--	--	1,736,558	(1,736,558)
Total Expenditures	--	--	1,736,558	(1,736,558)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,677,248	1,677,248	2,854,688	1,177,440
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	(1,677,248)	(1,677,248)	(2,854,236)	(1,176,988)
Total Other Financing Sources (Uses)	(1,677,248)	(1,677,248)	(2,854,236)	(1,176,988)
Net Change in Fund Balances	--	--	452	452
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	$ --	$ --	$ 452	$ 452

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, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 1,010,000	$ 1,010,000	$ 876,459	$ (133,541)
Intergovernmental	--	--	2,000	2,000
Interest Revenue	--	--	6,948	6,948
Total Revenues	1,010,000	1,010,000	885,407	(124,593)
EXPENDITURES				
Current				
Culture and Recreation	1,010,000	1,010,000	567,120	442,880
Total Expenditures	1,010,000	1,010,000	567,120	442,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	318,287	318,287
Net Change in Fund Balances	--	--	318,287	318,287
Fund Balances - Beginning	1,047,290	1,047,290	1,047,290	--
Fund Balances - Ending	$ 1,047,290	$ 1,047,290	$ 1,365,577	$ 318,287

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

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

Special Revenue Funds

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

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.

ARPA Fund - This fund is used to account for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

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

Capital Projects Funds

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

SPLOST 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.

CDBG 2021 Siska - Harrell Fund - This fund is used to account for street, flood, and drainage improvements for Siska Lane and Harrell Road.

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 1,290,572	$ 439,809
Receivables (Net of Allowance for Uncollectibles)		
Taxes	122,696	120,609
Accounts	50,216	39,489
Intergovernmental	309,332	92,067
Other	16,000	21,782
Due From Other Funds		
E-911 Special Revenue Fund	128,952	95,769
SPLOST 2016 Capital Projects Fund	37,990	--
Solid Waste Enterprise Fund	144,354	99,978
Airport Authority Enterprise Fund	1,441	--
Other Current Assets	28,035	28,035
Total Assets	$ 2,129,588	$ 937,538
LIABILITIES		
Accounts Payable	$ 194,055	$ 185,967
Accrued Liabilities	85,219	76,734
Due To Other Funds		
Opioid Special Revenue Fund	29,926	--
Total Liabilities	309,200	262,701
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	100,870	89,183
Intergovernmental	24,913	15,276
Charges for Services	16,524	--
Reimbursement for Damanged Property	10,156	--
Total Deferred Inflows of Resources	152,463	104,459
FUND BALANCES		
Unassigned	1,667,925	570,378
Total Fund Balances	1,667,925	570,378
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,129,588	$ 937,538

COOK COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 8,125,103	$ 7,117,200
Licenses and Permits	90,411	81,514
Intergovernmental	177,390	239,952
Charges for Services	1,651,882	1,816,028
Fines and Forfeitures	1,959,442	1,810,397
Interest Revenue	10,550	3,533
Contributions and Donations	15,688	11,567
Miscellaneous	281,989	199,095
Total Revenues	12,312,455	11,279,286
EXPENDITURES		
Current		
General Government	2,053,281	2,061,299
Judicial	1,735,292	1,610,573
Public Safety	6,694,240	5,757,485
Public Works	3,308,741	2,569,453
Health and Welfare	236,565	811,285
Culture and Recreation	103,599	98,949
Housing and Development	485,282	426,342
Total Expenditures	14,617,000	13,335,386
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,304,545)	(2,056,100)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	--	350,000
ARPA Special Revenue Fund	2,854,236	153,869
Transfers Out		
Opioid Special Revenue Fund	(25)	--
CDBG Roberts Rd Capital Projects Fund	(25)	--
Proceeds of Capital Asset Dispositions	15,000	5,000
Leases	484,755	--
Insurance Recoveries	48,151	18,953
Total Other Financing Sources (Uses)	3,402,092	527,822
Net Change in Fund Balances	1,097,547	(1,528,278)
Fund Balances - Beginning	570,378	2,098,656
Fund Balances - Ending	$ 1,667,925	$ 570,378

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 1,611,209	$ 1,508,399
Receivables		
Accounts	40	60
Intergovernmental	27,001	99,100
Total Assets	$ 1,638,250	$ 1,607,559
LIABILITIES		
Accounts Payable	$ 1,178	$ 4,726
Accrued Liabilities	11,031	10,106
Due To Other Funds		
General Fund	128,952	95,769
SPLOST 2016 Capital Projects Fund	40,000	--
Total Liabilities	181,161	110,601
FUND BALANCES		
Restricted	1,457,089	1,496,958
Total Fund Balances	1,457,089	1,496,958
Total Liabilities and Fund Balances	$ 1,638,250	$ 1,607,559

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 565,109	$ 965,858
Intergovernmental	2,624	13,219
Charges for Services	323,288	331,253
Interest Revenue	7,855	2,157
Total Revenues	898,876	1,312,487
EXPENDITURES		
Current		
Public Safety	897,745	783,627
Capital Outlay	41,000	--
Total Expenditures	938,745	783,627
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,869)	528,860
OTHER FINANCING SOURCES (USES)		
Transfers In		
ARPA Special Revenue Fund	--	12,822
Total Other Financing Sources (Uses)	--	12,822
Net Change in Fund Balances	(39,869)	541,682
Fund Balances - Beginning	1,496,958	955,276
Fund Balances - Ending	$ 1,457,089	$ 1,496,958

COOK COUNTY, GEORGIA
ARPA Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 317,700	$ 3,171,484
Total Assets	$ 317,700	$ 3,171,484
LIABILITIES		
Unearned Revenue	$ 317,248	$ 3,171,484
Total Liabilities	317,248	3,171,484
FUND BALANCES		
Restricted	452	--
Total Fund Balances	452	--
Total Liabilities and Fund Balances	$ 317,700	$ 3,171,484

COOK COUNTY, GEORGIA
ARPA Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 4,590,794	$ 183,010
Interest Revenue	452	--
Total Revenues	4,591,246	183,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,591,246	183,010
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(2,854,236)	(153,869)
E-911 Special Revenue Fund	--	(12,822)
Solid Waste Enterprise Fund	--	(16,319)
Total Other Financing Sources (Uses)	(2,854,236)	(183,010)
Net Change in Fund Balances	1,737,010	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 1,737,010	$ --

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 1,930,582	$ 1,621,327
Receivables		
Intergovernmental	--	110,927
Total Assets	$ 1,930,582	$ 1,732,254
LIABILITIES		
Intergovernmental Payable	$ 565,005	$ 684,964
Total Liabilities	565,005	684,964
FUND BALANCES		
Restricted	1,365,577	1,047,290
Total Fund Balances	1,365,577	1,047,290
Total Liabilities and Fund Balances	$ 1,930,582	$ 1,732,254

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, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 876,459	$ 1,498,370
Intergovernmental	2,000	--
Interest Revenue	6,948	2,171
Total Revenues	885,407	1,500,541
EXPENDITURES		
Current		
Culture and Recreation	567,120	1,074,197
Capital Outlay	--	341,631
Total Expenditures	567,120	1,415,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	318,287	84,713
Net Change in Fund Balances	318,287	84,713
Fund Balances - Beginning	1,047,290	962,577
Fund Balances - Ending	$ 1,365,577	$ 1,047,290

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 2,773,185	$ 1,892,807
Receivables		
Intergovernmental	283,396	270,423
Due From Other Funds		
E-911 Special Revenue Fund	40,000	--
Total Assets	$ 3,096,581	$ 2,163,230
LIABILITIES		
Accounts Payable	$ 7,555	$ 252,221
Intergovernmental Payable	62,077	59,235
Due To Other Funds		
General Fund	37,990	--
Airport Authority Enterprise Fund	53,215	59,400
Total Liabilities	160,837	370,856
FUND BALANCES		
Restricted	2,935,744	1,792,374
Total Fund Balances	2,935,744	1,792,374
Total Liabilities and Fund Balances	$ 3,096,581	$ 2,163,230

COOK COUNTY, GEORGIA
SPLOST 2016 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 3,228,789	$ 3,662,802
Interest Revenue	8,015	3,433
Total Revenues	3,236,804	3,666,235
EXPENDITURES		
Current		
Housing and Development	--	628,169
Capital Outlay	516,406	1,053,359
Debt Service	62,910	62,911
Intergovernmental	707,194	819,014
Total Expenditures	1,286,510	2,563,453
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,950,294	1,102,782
OTHER FINANCING SOURCES (USES)		
Transfers Out		
Solid Waste Enterprise Fund	(803,182)	(1,989,922)
Airport Authority Enterprise Fund	(3,742)	(42,733)
Total Other Financing Sources (Uses)	(806,924)	(2,032,655)
Net Change in Fund Balances	1,143,370	(929,873)
Fund Balances - Beginning	1,792,374	2,722,247
Fund Balances - Ending	$ 2,935,744	$ 1,792,374

COOK COUNTY, GEORGIA
CDBG Siska - Harrell Rd Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 25	$ --
Receivables		
Intergovernmental	220,679	--
Total Assets	$ 220,704	$ --
LIABILITIES		
Accounts Payable	$ 42,748	$ --
Due To Other Funds		
SPLOST 2016 Capital Projects Fund	177,931	--
Total Liabilities	220,679	--
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	220,678	--
Total Deferred Inflows of Resources	220,678	--
FUND BALANCES		
Unassigned	(220,653)	--
Total Fund Balances	(220,653)	--
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 220,704	$ --

COOK COUNTY, GEORGIA
CDBG Siska - Harrell Rd Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 221,797	$ --
Total Revenues	221,797	--
EXPENDITURES		
Capital Outlay	442,475	--
Total Expenditures	442,475	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,678)	--
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	25	--
Total Other Financing Sources (Uses)	25	--
Net Change in Fund Balances	(220,653)	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ (220,653)	$ --

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.

Opioid Fund - This fund is used to account for all opioid settlement payment funds received.

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.

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

Capital Projects Funds

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

CDBG Stephen Williams Ln Fund - This fund is used to account for street, flood, and drainage improvements for Stephen Williams Lane.

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds				
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education	Opioid	TSPLOST
ASSETS					
Cash and Cash Equivalents	$ 1,052,758	$ 121,841	$ 72,976	$ --	$ 293,545
Receivables	17,665	--	147	72,653	51,961
Due From Other Funds	--	--	--	29,926	177,931
Total Assets	$ 1,070,423	$ 121,841	$ 73,123	$ 102,579	$ 523,437
LIABILITIES					
Intergovernmental Payable	--	--	--	--	--
Total Liabilities	--	--	--	--	--
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Fines	9,145	--	--	72,653	--
Total Deferred Inflows of Resources	9,145	--	--	72,653	--
FUND BALANCES					
Restricted	--	121,841	73,123	29,926	523,437
Assigned	1,061,278	--	--	--	--
Total Fund Balances	1,061,278	121,841	73,123	29,926	523,437
Total Liabilities, Deferred Inflows of Res	$ 1,070,423	$ 121,841	$ 73,123	$ 102,579	$ 523,437

			Capital Projects Funds		
Hotel/Motel Tax	LMIG	Total	CDBG Stephen Williams Ln	Total	Total Nonmajor Governmental Funds
$ 17,038	$ 21,978	$ 1,580,136	$ 25	$ 25	$ 1,580,161
20,954	--	163,380	--	--	163,380
--	--	207,857	--	--	207,857
$ 37,992	$ 21,978	$ 1,951,373	$ 25	$ 25	$ 1,951,398
37,992	--	37,992	--	--	37,992
37,992	--	37,992	--	--	37,992
--	--	81,798	--	--	81,798
--	--	81,798	--	--	81,798
--	21,978	770,305	--	--	770,305
--	--	1,061,278	25	25	1,061,303
--	21,978	1,831,583	25	25	1,831,608
$ 37,992	$ 21,978	$ 1,951,373	$ 25	$ 25	$ 1,951,398

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds				
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education	Opioid	TSPLOST
REVENUES					
Taxes	$ --	$ --	$ --	$ --	$ 626,920
Intergovernmental	--	--	--	--	--
Fines and Forfeitures	313,116	24,529	21,133	29,926	--
Interest Revenue	3,877	424	326	--	1,109
Total Revenues	316,993	24,953	21,459	29,926	628,029
EXPENDITURES					
Current					
Judicial	--	--	17,563	--	--
Public Safety	--	7,776	78	--	--
Public Works	--	--	--	--	--
Housing and Development	--	--	--	--	--
Capital Outlay	68,900	45,096	--	--	430,797
Total Expenditures	68,900	52,872	17,641	--	430,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	248,093	(27,919)	3,818	29,926	197,232
OTHER FINANCING SOURCES (USES)					
Transfers In	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	--
Net Change in Fund Balances	248,093	(27,919)	3,818	29,926	197,232
Fund Balances - Beginning	813,185	149,760	69,305	--	326,205
Fund Balances - Ending	$ 1,061,278	$ 121,841	$ 73,123	$ 29,926	$ 523,437

			Capital Projects Funds		
Hotel/Motel Tax	LMIG	Total	CDBG Stephen Williams Ln	Total	Total Nonmajor Governmental Funds
$ 220,058	$ --	$ 846,978	$ --	$ --	$ 846,978
--	1,007,291	1,007,291	--	--	1,007,291
--	--	388,704	--	--	388,704
121	--	5,857	--	--	5,857
220,179	1,007,291	2,248,830	--	--	2,248,830
--	--	17,563	--	--	17,563
--	--	7,854	--	--	7,854
--	5	5	--	--	5
235,986	--	235,986	--	--	235,986
--	987,000	1,531,793	--	--	1,531,793
235,986	987,005	1,793,201	--	--	1,793,201
(15,807)	20,286	455,629	--	--	455,629
--	--	--	25	25	25
--	--	--	25	25	25
(15,807)	20,286	455,629	25	25	455,654
15,807	1,692	1,375,954	--	--	1,375,954
$ --	$ 21,978	$ 1,831,583	$ 25	$ 25	$ 1,831,608

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 1,052,758	$ 786,111
Receivables		
Intergovernmental	17,665	27,074
Total Assets	$ 1,070,423	$ 813,185
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Fines	$ 9,145	$ --
Total Deferred Inflows of Resources	9,145	--
FUND BALANCES		
Assigned	1,061,278	813,185
Total Deferred Inflows of Resources and Fund Balances	$ 1,070,423	$ 813,185

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	$ 313,116	$ 334,381
Interest Revenue	3,877	1,665
Total Revenues	316,993	336,046
EXPENDITURES		
Current		
Public Safety	--	45,956
Capital Outlay	68,900	6,045
Total Expenditures	68,900	52,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	248,093	284,045
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(350,000)
Total Other Financing Sources (Uses)	--	(350,000)
Net Change in Fund Balances	248,093	(65,955)
Fund Balances - Beginning	813,185	879,140
Fund Balances - Ending	$ 1,061,278	$ 813,185

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, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 400,000	$ 313,116	$ (86,884)
Interest Revenue	--	3,877	3,877
Total Revenues	400,000	316,993	(83,007)
EXPENDITURES			
Capital Outlay	--	68,900	(68,900)
Total Expenditures	--	68,900	(68,900)
Excess (Deficiency) of Revenues Over (Under) Expenditures	400,000	248,093	(151,907)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(1,400,000)	--	1,400,000
Total Other Financing Sources (Uses)	(1,400,000)	--	1,400,000
Net Change in Fund Balances	(1,000,000)	248,093	1,248,093
Fund Balances - Beginning	813,185	813,185	--
Fund Balances - Ending	$ (186,815)	$ 1,061,278	$ 1,248,093

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 121,841	$ 149,760
Total Assets	$ 121,841	$ 149,760
FUND BALANCES		
Restricted	$ 121,841	$ 149,760
Total Fund Balances	$ 121,841	$ 149,760

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	$ 24,529	$ 90,971
Interest Revenue	424	80
Total Revenues	24,953	91,051
EXPENDITURES		
Current		
Public Safety	7,776	10,548
Capital Outlay	45,096	9,017
Total Expenditures	52,872	19,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,919)	71,486
Net Change in Fund Balances	(27,919)	71,486
Fund Balances - Beginning	149,760	78,274
Fund Balances - Ending	$ 121,841	$ 149,760

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, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 24,529	$ 24,529
Interest Revenue	--	424	424
Miscellaneous	50,000	--	(50,000)
Total Revenues	50,000	24,953	(25,047)
EXPENDITURES			
Current			
Public Safety	50,000	7,776	42,224
Capital Outlay	--	45,096	(45,096)
Total Expenditures	50,000	52,872	(2,872)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(27,919)	(27,919)
Net Change in Fund Balances	--	(27,919)	(27,919)
Fund Balances - Beginning	149,760	149,760	--
Fund Balances - Ending	$ 149,760	$ 121,841	$ (27,919)

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 72,976	$ 74,992
Receivables		
Intergovernmental	147	369
Total Assets	$ 73,123	$ 75,361
LIABILITIES		
Accounts Payable	$ --	$ 6,056
Total Liabilities	--	6,056
FUND BALANCES		
Restricted	73,123	69,305
Total Fund Balances	73,123	69,305
Total Liabilities and Fund Balances	$ 73,123	$ 75,361

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, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	$ 21,133	$ 24,258
Interest Revenue	326	141
Total Revenues	21,459	24,399
EXPENDITURES		
Current		
Judicial	17,563	26,048
Public Safety	78	--
Total Expenditures	17,641	26,048
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,818	(1,649)
Net Change in Fund Balances	3,818	(1,649)
Fund Balances - Beginning	69,305	70,954
Fund Balances - Ending	$ 73,123	$ 69,305

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, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 69,000	$ 21,133	$ (47,867)
Interest Revenue	--	326	326
Total Revenues	69,000	21,459	(47,541)
EXPENDITURES			
Current			
Judicial	69,000	17,563	51,437
Public Safety	--	78	(78)
Total Expenditures	69,000	17,641	51,359
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3,818	3,818
Net Change in Fund Balances	--	3,818	3,818
Fund Balances - Beginning	69,305	69,305	--
Fund Balances - Ending	$ 69,305	$ 73,123	$ 3,818

COOK COUNTY, GEORGIA
Opioid Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Receivables		
Accounts	$ 72,653	$ --
Due From Other Funds		
General Fund	29,926	--
Total Assets	$ 102,579	$ --
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Fines	$ 72,653	$ --
Total Deferred Inflows of Resources	72,653	--
FUND BALANCES		
Restricted	29,926	--
Total Fund Balances	29,926	--
Total Deferred Inflows of Resources and Fund Balances	$ 102,579	$ --

COOK COUNTY, GEORGIA
Opioid Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	$ 29,926	$ --
Total Revenues	29,926	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,926	--
Net Change in Fund Balances	29,926	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 29,926	$ --

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 293,545	$ 275,916
Receivables		
Intergovernmental	51,961	50,289
Due From Other Funds		
CDBG Siska - Harrell Rd Capital Projects Fund	177,931	--
Total Assets	$ 523,437	$ 326,205
FUND BALANCES		
Restricted	$ 523,437	$ 326,205
Total Fund Balances	$ 523,437	$ 326,205

COOK COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 626,920	$ 592,165
Interest Revenue	1,109	1,167
Total Revenues	628,029	593,332
EXPENDITURES		
Capital Outlay	430,797	1,570,664
Total Expenditures	430,797	1,570,664
Excess (Deficiency) of Revenues Over (Under) Expenditures	197,232	(977,332)
Net Change in Fund Balances	197,232	(977,332)
Fund Balances - Beginning	326,205	1,303,537
Fund Balances - Ending	$ 523,437	$ 326,205

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, 2023

	Budget	Actual	Variance
REVENUES			
Taxes	$ 550,000	$ 626,920	$ 76,920
Interest Revenue	--	1,109	1,109
Total Revenues	550,000	628,029	78,029
EXPENDITURES			
Capital Outlay	550,000	430,797	119,203
Total Expenditures	550,000	430,797	119,203
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	197,232	197,232
Net Change in Fund Balances	--	197,232	197,232
Fund Balances - Beginning	326,205	326,205	--
Fund Balances - Ending	$ 326,205	$ 523,437	$ 197,232

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 17,038	$ 33,927
Receivables		
Accounts	20,954	15,791
Total Assets	$ 37,992	$ 49,718
LIABILITIES		
Intergovernmental Payable	$ 37,992	$ 33,911
Total Liabilities	37,992	33,911
FUND BALANCES		
Restricted	--	15,807
Total Fund Balances	--	15,807
Total Liabilities and Fund Balances	$ 37,992	$ 49,718

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 220,058	$ 229,376
Interest Revenue	121	56
Total Revenues	220,179	229,432
EXPENDITURES		
Current		
Housing and Development	235,986	239,463
Total Expenditures	235,986	239,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,807)	(10,031)
Net Change in Fund Balances	(15,807)	(10,031)
Fund Balances - Beginning	15,807	25,838
Fund Balances - Ending	$ --	$ 15,807

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, 2023

	Budget	Actual	Variance
REVENUES			
Taxes	$ 230,000	$ 220,058	$ (9,942)
Interest Revenue	--	121	121
Total Revenues	230,000	220,179	(9,821)
EXPENDITURES			
Current			
Housing and Development	230,000	235,986	(5,986)
Total Expenditures	230,000	235,986	(5,986)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(15,807)	(15,807)
Net Change in Fund Balances	--	(15,807)	(15,807)
Fund Balances - Beginning	15,807	15,807	--
Fund Balances - Ending	$ 15,807	$ --	$ (15,807)

COOK COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 21,978	$ 1,692
Total Assets	$ 21,978	$ 1,692
FUND BALANCES		
Restricted	$ 21,978	$ 1,692
Total Fund Balances	$ 21,978	$ 1,692

COOK COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 1,007,291	$ --
Total Revenues	1,007,291	--
EXPENDITURES		
Current		
Public Works	5	64
Capital Outlay	987,000	1,232,917
Total Expenditures	987,005	1,232,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,286	(1,232,981)
Net Change in Fund Balances	20,286	(1,232,981)
Fund Balances - Beginning	1,692	1,234,673
Fund Balances - Ending	$ 21,978	$ 1,692

COOK COUNTY, GEORGIA
LMIG Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2023

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 400,000	$ 1,007,291	$ 607,291
Total Revenues	400,000	1,007,291	607,291
EXPENDITURES			
Current			
Public Works	--	5	(5)
Capital Outlay	400,000	987,000	(587,000)
Total Expenditures	400,000	987,005	(587,005)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	20,286	20,286
Net Change in Fund Balances	--	20,286	20,286
Fund Balances - Beginning	1,692	1,692	--
Fund Balances - Ending	$ 1,692	$ 21,978	$ 20,286

COOK COUNTY, GEORGIA
CDBG Stephen Williams Ln Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 25	$ --
Total Assets	$ 25	$ --
FUND BALANCES		
Assigned	$ 25	$ --
Total Fund Balances	$ 25	$ --

COOK COUNTY, GEORGIA
CDBG Stephen Williams Ln Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2023 and 2022

	2023	2022
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	$ 25	$ --
Total Other Financing Sources (Uses)	25	--
Net Change in Fund Balances	25	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 25	$ --

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 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, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 1,715,700	$ 2,191,430
Receivables		
Accounts	325,849	80,815
Intergovernmental	49,035	--
Prepaid Items	24,019	23,353
Total Current Assets	2,114,603	2,295,598
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Capital Assets Net of Accumulated Depreciation		
Buildings and System	49,000	49,000
Improvements Other Than Buildings	11,234,458	11,234,458
Machinery and Equipment	2,004,146	1,662,564
Accumulated Depreciation	(6,269,670)	(6,229,331)
Total Capital Assets Net of Accumulated Depreciation	8,696,512	8,395,269
Total Noncurrent Assets	8,696,512	8,395,269
Total Assets	10,811,115	10,690,867
LIABILITIES		
Current Liabilities		
Accounts Payable	2,827	12,332
Accrued Liabilities	6,663	6,961
Due To Other Funds		
General Fund	144,354	99,978
Notes Payable	--	308,847
Closure and Post-Closure Care Costs	30,000	30,000
Total Current Liabilities	183,844	458,118
Noncurrent Liabilities		
Compensated Absences	19,131	13,573
Notes Payable	--	493,258
Closure and Post-Closure Care Costs	3,172,331	3,019,172
Total Noncurrent Liabilities	3,191,462	3,526,003
Total Liabilities	3,375,306	3,984,121
NET POSITION		
Net Investment in Capital Assets	8,696,512	7,593,164
Unrestricted	(1,260,703)	(886,418)
Total Net Position	$ 7,435,809	$ 6,706,746

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Services	$ 1,207,290	$ 1,033,933
Other	16,966	166,966
Total Operating Revenues	1,224,256	1,200,899
OPERATING EXPENSES		
Personal Services and Employee Benefits	529,362	511,012
Purchased/Contracted Services	640,535	490,747
Supplies	147,581	136,121
Depreciation	437,286	449,070
Total Operating Expenses	1,754,764	1,586,950
Operating Income (Loss)	(530,508)	(386,051)
NONOPERATING REVENUES (EXPENSES)		
Taxes	378,851	342,594
Intergovernmental	49,035	--
Interest Revenue	9,399	3,162
Interest	(1,077)	(10,936)
Gain/Loss on Disposition of Capital Assets	795	(2,733)
Total Nonoperating Revenues (Expenses)	437,003	332,087
Income (Loss) Before Contributions and Transfers	(93,505)	(53,964)
Capital Contributions	19,386	--
Transfers In		
ARPA Special Revenue Fund	--	16,319
SPLOST 2016 Capital Projects Fund	803,182	1,989,922
Changes in Net Position	729,063	1,952,277
Net Position - Beginning	6,706,746	4,754,469
Net Position - Ending	$ 7,435,809	$ 6,706,746

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 1,177,565	$ 1,203,849
Payments to Suppliers	(645,128)	(471,059)
Payments to Employees	(524,102)	(527,657)
Net Cash Provided (Used) by Operating Activities	8,335	205,133
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Taxes	378,851	342,594
Transfers from Other Funds	--	16,319
Due To Other Funds	44,376	99,279
Net Cash Provided (Used) by Noncapital Financing Activities	423,227	458,192
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2016 Capital Projects Fund	803,182	1,989,922
Acquisition and Construction of Capital Assets	(916,691)	--
Principal Paid on Capital Debt	(802,105)	(1,978,986)
Interest Paid on Capital Debt	(1,077)	(10,936)
Net Cash Provided (Used) by Capital and Related Financing Activities	(916,691)	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	9,399	3,162
Net Cash Provided (Used) by Investing Activities	9,399	3,162
Net Increase (Decrease) in Cash and Cash Equivalents	(475,730)	666,487
Cash and Cash Equivalents - Beginning of Year	2,191,430	1,524,943
Cash and Cash Equivalents - End of Year	$ 1,715,700	$ 2,191,430
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (530,508)	$ (386,051)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	437,286	449,070
(Increase) Decrease in Accounts Receivable	(46,691)	2,950
(Increase) Decrease in Prepaid Items	(666)	5,233
Increase (Decrease) in Accounts Payable	(9,505)	3,853
Increase (Decrease) in Accrued Liabilities	(298)	(13,342)
Increase (Decrease) in Compensated Absences Payable	5,558	(3,303)
Increase (Decrease) in Closure and Postclosure Care Costs	153,159	146,723
Net Cash Provided (Used) by Operating Activities	$ 8,335	$ 205,133
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets from Governmental Funds	$ 19,386	$ --

COOK COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Net Position
September 30, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 682,353	$ 633,441
Receivables		
Intergovernmental	122,986	1,410
Due From Other Funds		
SPLOST 2016 Capital Projects Fund	53,215	59,400
Prepaid Items	4,112	3,434
Total Current Assets	862,666	697,685
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	65,270	37,600
Capital Assets Net of Accumulated Depreciation		
Buildings and System	2,840,993	2,840,993
Improvements Other Than Buildings	9,398,748	9,398,748
Machinery and Equipment	146,903	146,903
Accumulated Depreciation	(5,624,977)	(5,136,953)
Total Capital Assets Net of Accumulated Depreciation	6,826,937	7,287,291
Total Noncurrent Assets	6,826,937	7,287,291
Total Assets	7,689,603	7,984,976
LIABILITIES		
Current Liabilities		
Accounts Payable	3,778	--
Due To Other Funds		
General Fund	1,441	--
Short-Term Notes Payable	621,834	673,489
Total Current Liabilities	627,053	673,489
Total Liabilities	627,053	673,489
NET POSITION		
Net Investment in Capital Assets	6,205,103	6,613,802
Unrestricted	857,447	697,685
Total Net Position	$ 7,062,550	$ 7,311,487

COOK COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Services	$ 441,166	$ 384,677
Total Operating Revenues	441,166	384,677
OPERATING EXPENSES		
Purchased/Contracted Services	31,771	40,012
Supplies	288,319	242,691
Depreciation	488,024	486,401
Total Operating Expenses	808,114	769,104
Operating Income (Loss)	(366,948)	(384,427)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	125,786	40,310
Interest Revenue	2,894	1,036
Contributions and Donations	--	100
Miscellaneous	18,497	--
Interest	(32,908)	(23,469)
Gain/Loss on Disposition of Capital Assets	--	(5,676)
Total Nonoperating Revenues (Expenses)	114,269	12,301
Income (Loss) Before Contributions and Transfers	(252,679)	(372,126)
Transfers In		
SPLOST 2016 Capital Projects Fund	3,742	42,733
Changes in Net Position	(248,937)	(329,393)
Net Position - Beginning	7,311,487	7,640,880
Net Position - Ending	$ 7,062,550	$ 7,311,487

COOK COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 441,166	$ 384,677
Payments to Suppliers	(316,990)	(290,198)
Net Cash Provided (Used) by Operating Activities	124,176	94,479
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	--	32,000
Due From Other Funds	6,185	--
Due To Other Funds	1,441	--
Contributions	--	2,000
Miscellaneous Receipts	18,497	100
Net Cash Provided (Used) by Noncapital Financing Activities	26,123	34,100
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2016 Capital Projects Fund	3,742	42,733
Acquisition and Construction of Capital Assets	(27,670)	(215,640)
Principal Paid on Capital Debt	(51,655)	(54,831)
Interest Paid on Capital Debt	(32,908)	(23,469)
Grants	4,210	63,122
Net Cash Provided (Used) by Capital and Related Financing Activities	(104,281)	(188,085)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	2,894	1,036
Net Cash Provided (Used) by Investing Activities	2,894	1,036
Net Increase (Decrease) in Cash and Cash Equivalents	48,912	(58,470)
Cash and Cash Equivalents - Beginning of Year	633,441	691,911
Cash and Cash Equivalents - End of Year	$ 682,353	$ 633,441
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (366,948)	$ (384,427)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	488,024	486,401
(Increase) Decrease in Prepaid Items	(678)	5
Increase (Decrease) in Accounts Payable	3,778	(7,500)
Net Cash Provided (Used) by Operating Activities	$ 124,176	$ 94,479

Fiduciary Funds

Custodial Funds

Custodial 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, 2023

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 194,878	$ 376,076	$ 155,256	$ 283,812	$ 7,464	$ 1,017,486
Total Assets	$ 194,878	$ 376,076	$ 155,256	$ 283,812	$ 7,464	$ 1,017,486
LIABILITIES						
Due to Others	$ 194,878	$ 376,076	$ 155,256	$ 283,812	$ 7,464	$ 1,017,486
Total Liabilities	$ 194,878	$ 376,076	$ 155,256	$ 283,812	$ 7,464	$ 1,017,486

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes		
Real Property	$ 5,011,809	$ 4,568,748
Personal Property	1,105,593	1,059,313
Real Estate Transfer (Intangible)	67,628	124,918
Franchise	1,743	1,582
General Sales and Use	1,501,423	865,725
Selective Sales and Use	46,358	70,076
Business		
Insurance Premium	274,831	318,929
Financial Institution	16,181	17,005
Penalties and Interest on Delinquent Taxes	99,537	90,904
	8,125,103	7,117,200
Licenses and Permits		
Business	7,200	6,570
Non-Business	5,250	1,434
Regulatory	77,961	73,510
	90,411	81,514
Intergovernmental	177,390	239,952
Charges for Services		
General Government	1,274,171	1,439,895
Public Safety		
Special Police Services	231,843	211,487
Detention and Correction Services	83,009	79,650
Street and Public Improvements	59,529	78,671
Other Charges for Services	3,330	6,325
	1,651,882	1,816,028
Fines and Forfeitures	1,959,442	1,810,397
Interest Revenue	10,550	3,533
Contributions and Donations	15,688	11,567
Miscellaneous	281,989	199,095
Total Revenues	$ 12,312,455	$ 11,279,286

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2023 and 2022

	2023	2022
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	$ 147,176	$ 100,424
Purchased/Contracted Services	20,826	19,028
Supplies	307	277
Total Governing Body	168,309	119,729
Chief Executive		
Personal Services and Employee Benefits	477,674	457,989
Purchased/Contracted Services	224,242	243,437
Supplies	23,919	33,283
Capital Outlay	18,775	--
Other Costs	750	150,750
Total Chief Executive	745,360	885,459
Elections		
Personal Services and Employee Benefits	132,958	119,794
Purchased/Contracted Services	67,295	64,661
Supplies	6,569	10,792
Total Elections	206,822	195,247
Tax Commissioner		
Personal Services and Employee Benefits	241,064	225,773
Purchased/Contracted Services	65,255	60,893
Supplies	7,559	4,473
Total Tax Commissioner	313,878	291,139
Tax Assessor		
Personal Services and Employee Benefits	237,982	211,896
Purchased/Contracted Services	69,556	99,969
Supplies	4,943	4,255
Total Tax Assessor	312,481	316,120
Board of Tax Equalization		
Personal Services and Employee Benefits	1,447	1,717
Purchased/Contracted Services	1,203	1,576
Total Board of Tax Equalization	2,650	3,293
Government Buildings		
Personal Services and Employee Benefits	51,297	51,619
Purchased/Contracted Services	163,099	150,919
Supplies	72,111	33,843
Total Government Buildings	286,507	236,381
General Administration Fees		
Purchased/Contracted Services	17,274	13,931
Total General Administration Fees	17,274	13,931
Total General Government	2,053,281	2,061,299

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2023 and 2022
(continued)

	2023	2022
Judicial		
Superior Court		
Personal Services and Employee Benefits	29,173	25,105
Purchased/Contracted Services	47,395	60,347
Supplies	877	1,694
Total Superior Court	77,445	87,146
Clerk of Superior Court		
Personal Services and Employee Benefits	317,841	293,985
Purchased/Contracted Services	47,174	50,170
Supplies	6,942	7,908
Total Clerk of Superior Court	371,957	352,063
District Attorney		
Purchased/Contracted Services	49,611	48,963
Supplies	5,144	8,875
Other Costs	85,406	75,548
Total District Attorney	140,161	133,386
Magistrate Court		
Personal Services and Employee Benefits	327,652	275,142
Purchased/Contracted Services	26,061	23,416
Supplies	7,085	7,783
Total Magistrate Court	360,798	306,341
Probate Court		
Personal Services and Employee Benefits	348,185	313,024
Purchased/Contracted Services	202,164	207,008
Supplies	21,907	21,072
Capital Outlay	39,278	--
Total Probate Court	611,534	541,104
Juvenile Court		
Purchased/Contracted Services	23,696	27,199
Total Juvenile Court	23,696	27,199
Public Defender		
Purchased/Contracted Services	135,295	152,516
Supplies	14,406	10,818
Total Public Defender	149,701	163,334
Total Judicial	1,735,292	1,610,573

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2023 and 2022
(continued)

	2023	2022
Public Safety		
Sheriff		
Personal Services and Employee Benefits	2,202,480	1,882,282
Purchased/Contracted Services	263,582	215,922
Supplies	215,062	255,103
Capital Outlay	440,611	349,037
Total Sheriff	3,121,735	2,702,344
Jail		
Personal Services and Employee Benefits	1,472,692	1,282,989
Purchased/Contracted Services	690,708	518,278
Supplies	414,171	331,019
Capital Outlay	20,109	8,612
Total Jail	2,597,680	2,140,898
Traffic Control		
Personal Services and Employee Benefits	153,155	139,600
Purchased/Contracted Services	219	--
Total Traffic Control	153,374	139,600
Fire Departments		
Personal Services and Employee Benefits	134,460	160,056
Purchased/Contracted Services	116,527	67,226
Supplies	133,302	70,869
Capital Outlay	9,129	53,155
Total Fire Departments	393,418	351,306
Emergency Medical Services		
Purchased/Contracted Services	365,279	366,834
Total Emergency Medical Services	365,279	366,834
Coroner/Medical Examiner		
Personal Services and Employee Benefits	26,591	27,021
Purchased/Contracted Services	10,213	9,274
Supplies	62	676
Total Coroner/Medical Examiner	36,866	36,971
Emergency Management		
Personal Services and Employee Benefits	13,689	12,431
Purchased/Contracted Services	11,813	5,904
Supplies	386	1,197
Total Emergency Management	25,888	19,532
Total Public Safety	6,694,240	5,757,485

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2023 and 2022
(continued)

	2023	2022
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	1,026,107	1,068,490
Purchased/Contracted Services	615,144	384,703
Supplies	370,715	424,034
Capital Outlay	615,358	5,977
Total Public Works Administration	2,627,324	1,883,204
Fuel Master Gas		
Purchased/Contracted Services	27,399	21,738
Supplies	654,018	664,511
Total Fuel Master Gas	681,417	686,249
Total Public Works	3,308,741	2,569,453
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	3,716	2,705
Other Costs	83,500	83,500
Total Public Health Administration	87,216	86,205
Cook Service Center		
Purchased/Contracted Services	4,572	4,042
Total Cook Service Center	4,572	4,042
Cook Service Center		
Purchased/Contracted Services	7,674	7,912
Other Costs	--	526,817
Total Cook Service Center	7,674	534,729
Welfare Administration		
Purchased/Contracted Services	227	165
Other Costs	12,507	4,555
Total Welfare Administration	12,734	4,720
DFACS Buildings and Plant		
Purchased/Contracted Services	4,642	10,470
Capital Outlay	--	63,371
Total DFACS Buildings and Plant	4,642	73,841
Community Services		
Personal Services and Employee Benefits	50,205	46,819
Purchased/Contracted Services	40,532	36,728
Supplies	11,435	11,380
Total Community Services	102,172	94,927
Transportation Services		
Purchased/Contracted Services	17,555	12,821
Total Transportation Services	17,555	12,821
Total Health and Welfare	236,565	811,285

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2023 and 2022
(continued)

	2023	2022
Culture and Recreation		
Library		
Purchased/Contracted Services	14,699	10,049
Other Costs	88,900	88,900
Total Library	103,599	98,949
Total Culture and Recreation	103,599	98,949
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	74,489	65,958
Purchased/Contracted Services	21,469	19,636
Supplies	12,814	11,740
Capital Outlay	--	31,509
Total Agricultural Resources	108,772	128,843
AG Building Maintenance/Plant		
Purchased/Contracted Services	8,106	9,940
Supplies	7,121	3,646
Total AG Building Maintenance/Plant	15,227	13,586
Building/Zoning		
Personal Services and Employee Benefits	110,347	86,301
Purchased/Contracted Services	26,533	17,122
Supplies	7,668	6,447
Capital Outlay	58,520	24,790
Total Building/Zoning	203,068	134,660
Airport		
Personal Services and Employee Benefits	3,070	--
Purchased/Contracted Services	32,471	27,231
Supplies	13,821	5,316
Total Airport	49,362	32,547
Other Housing and Development		
Other Costs	108,853	116,706
Total Other Housing and Development	108,853	116,706
Total Housing and Development	485,282	426,342
Total Expenditures	$ 14,617,000	$ 13,335,386

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2023

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 94,394
Other Purposes	141,592
	235,986
Taxes Collected	
Tax Collections @ 3%	128,937
Tax Collections Greater Than 3%	85,958
	214,895
Percentage of Current Year Taxes Expended	110%

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2023

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2016 - 10/1/2017 - 9/30/2023						
County Projects						
Solid Waste	$ 3,850,000	$ 4,117,455	$ 3,314,273	$ 803,182	$ 4,117,455	100%
E-911 Equipment	250,000	259,361	159,300	100,061	259,361	100%
Recreation Facilities	2,500,000	2,500,000	2,434,590	8,113	2,442,703	98%
Economic Development	1,000,000	1,000,000	981,547	--	981,547	98%
Airport	250,000	299,040	292,253	6,787	299,040	100%
Roads and Public Facilities	1,989,865	3,174,288	2,706,192	468,097	3,174,289	100%
City of Adel	1,935,135	2,625,890	2,130,086	495,804	2,625,890	100%
Town of Cecil	82,500	112,093	90,955	21,139	112,094	100%
Town of Lenox	247,500	336,280	272,864	63,417	336,281	100%
Town of Sparks	495,000	672,560	545,727	126,834	672,561	100%
	$ 12,600,000	$ 15,096,967	$ 12,927,787	$ 2,093,434	$ 15,021,221	
SPLOST 2016 Capital Projects Fund						
Total Expenditures				$ 1,286,510		
Transfers Out						
Solid Waste Enterprise Fund				803,182		
Airport Authority Enterprise Fund				3,742		
				$ 2,093,434		

COOK COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 21p-y-037-1-6182
From Inception and for the Year Ended September 30, 2023

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	$ 403,661	$ 403,661	$ --	$ 155,410	$ 155,410	$ --
Flood & Drainage Facilities	P-03K-02	210,453	210,453	--	51,387	51,387	--
Administration	A-21A-00	39,198	39,198	--	15,000	15,000	--
Contingencies		--	--	--	--	--	--
		$ 653,312	$ 653,312	$ --	$ 221,797	$ 221,797	$ --

COOK COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 21p-y-037-1-6182
From Inception and for the Year Ended September 30, 2023

I.	Total Fiscal Year 2021 CDBG Funds Awarded to Recipient:	$	653,312
II.	Total Amount Drawdown by Recipient from DCA:	$	221,797
III.	Less: CDBG Funds Expended by Recipient:	$	221,797
IV.	Amount of Fiscal Year 2021 CDBG Funds held by Recipient:	$	--

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Georgia Dept of Community Affairs			
Community Development Block Grants/State's Program	14.228	21p-y-037-1-6182	$ 442,476
Total U.S. Department of Housing and Urban Development			442,476
U.S. Department of Transportation			
Georgia Dept of Transportation			
Airport Improvement Program	20.106	T007709	2,800
Airport Improvement Program	20.106	T007927	116,513
Total U.S. Department of Transportation			119,313
U.S. Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027		2,854,236
Georgia Governor's Office of Planning & Budget			
Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0010812	1,736,558
			4,590,794
Total U.S. Department of Treasury			4,590,794
U.S. Department of Health and Human Services			
Aging Cluster			
Southeast Georgia Regional Development Center			
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act, CARES Act for Nutrition Services Under Title III-C of the Older	93.045	AAA-2023-24	30,677
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act, CARES Act for Nutrition Services Under Title III-C of the Older	93.045	AAA-2024-24	23,528
			54,205
Total U.S. Department of Health and Human Services			54,205
Total Expenditures of Federal Awards			$ 5,206,788

Notes to Schedule

Basis of Presentation & Significant Accounting Policies
This schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Cook County, Georgia under programs of the federal government for the year ended September 30, 2023. 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 operations 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. Expenditures reported on the Schedule are presented on the modified accrual basis of accounting.

Indirect Cost Rate
Cook County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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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, 2023, 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 October 7, 2024. Our report includes a reference to other auditors who audited the financial statements of the Cook County Board of Health as described in our report on Cook County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cook County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2023-001.

Cook County, Georgia's Response to Findings

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

Purpose of this Report

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

ECKLER CPA, LLC

Fitzgerald, Georgia
October 7, 2024

ECKLER CPA, LLC
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of County Commissioners
Cook County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cook County, Georgia's compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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.

In our opinion Cook County, Georgia complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cook County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cook County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Cook County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cook County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood

that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cook County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cook County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cook County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Cook County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

ECKLER CPA, LLC

Fitzgerald, Georgia
October 7, 2024

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	x no
Significant deficiency(ies) identified?	____ 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
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

2023-001

Criteria: The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund.

Condition: For the year ended September 30, 2023, the County did not adopt an annual budget for the Opioid special revenue fund.

Recommendation: The County should adopt an annual balanced budget for the fund.

Views of Responsible Officials and Planned Corrective Action: County officials agree with the finding and intend to adopt an annual balanced budget for all funds required by Georgia law.

Section III - Federal Award Findings and Questioned Costs

None Reported