

COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2013

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2013

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Net Position - Proprietary Funds	11
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	12
Statement of Cash Flows - Proprietary Funds	13
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	14
Notes to the Financial Statements	15
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	30
Notes to the Required Supplementary Information	32
COMBINING AND INDIVIDUAL FUND STATEMENTS	
Major Governmental Funds	
General Fund	
Statement of Assets, Liabilities and Fund Balances	35
Statement of Revenues, Expenditures and Changes in Fund Balances	36
SPLOST 2005 Capital Projects Fund	
Statement of Assets, Liabilities and Fund Balances	37
Statement of Revenues, Expenditures and Changes in Fund Balances	38
SPLOST 2010 Capital Projects Fund	
Statement of Assets, Liabilities and Fund Balances	39
Statement of Revenues, Expenditures and Changes in Fund Balances	40
Nonmajor Governmental Funds	
Combining Statement of Assets, Liabilities and Fund Balances	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	44
Jail Surcharge Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	46
Statement of Revenues, Expenditures and Changes in Fund Balances	47
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	48
Sheriff's Drug Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	49
Statement of Revenues, Expenditures and Changes in Fund Balances	50

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2013

TABLE OF CONTENTS

	<u>Page</u>
Drug Abuse Treatment & Education Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	51
Statement of Revenues, Expenditures and Changes in Fund Balances	52
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	53
E-911 Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	54
Statement of Revenues, Expenditures and Changes in Fund Balances	55
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	56
Grant Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	57
Statement of Revenues, Expenditures and Changes in Fund Balances	58
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	59
Hotel/Motel Tax Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	60
Statement of Revenues, Expenditures and Changes in Fund Balances	61
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	62
Adel/Cook Recreation LOST Special Revenue Fund	
Statement of Assets, Liabilities and Fund Balances	63
Statement of Revenues, Expenditures and Changes in Fund Balances	64
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	65
Major Proprietary Funds	
Solid Waste Enterprise Fund	
Statement of Net Position	67
Statement of Revenues, Expenses and Changes in Net Position	68
Statement of Cash Flows	69
Airport Authority Enterprise Fund	
Statement of Net Position	71
Statement of Revenues, Expenses and Changes in Net Position	72
Statement of Cash Flows	73
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	75
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	77
Schedule of Expenditures - General Fund	78
Schedule of Hotel/Motel Taxes Expended	84
Schedule of Nutrition Program for the Elderly	85
Schedule of Projects Constructed with Special Sales Tax Proceeds	86
Schedule of OneGeorgia Grants	87
Schedule of Expenditures of Federal Awards	88

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2013

TABLE OF CONTENTS

	<u>Page</u>
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	90
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by OMB Circular A-133	92
Schedule of Findings and Questioned Costs	94

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INDEPENDENT AUDITOR'S REPORT

To The Board of County Commissioners
Cook County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cook County Board of Health which represent 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cook County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Cook County, Georgia, as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2014, on our consideration of the Cook County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cook County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

MEEKS CPA, LLP

Ocilla, Georgia

March 31, 2014

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Primary Government	Board of Health
ASSETS				
Cash & Cash Equivalents	\$ 5,855,998	\$ 692,581	\$ 6,548,579	\$ 399,570
Receivables (Net of Allowance for Uncollectibles)	528,386	45,607	573,993	18,161
Internal Balances	7,514	(7,514)	--	--
Prepaid Items	154,015	11,906	165,921	--
Capital Assets Not Being Depreciated	417,843	2,947,371	3,365,214	--
Capital Assets Net of Accumulated Depreciation	13,390,435	8,492,833	21,883,268	2,274
Total Assets	<u>20,354,191</u>	<u>12,182,784</u>	<u>32,536,975</u>	<u>420,005</u>
LIABILITIES				
Accounts Payable	668,590	45,441	714,031	--
Accrued Wages, Withholdings & Benefits	31,270	2,281	33,551	--
Intergovernmental Payable	123,653	--	123,653	--
Unavailable Revenue	--	--	--	47,543
Noncurrent Liabilities				
Due Within One Year	35,226	449,695	484,921	12,752
Due in More Than One Year	143,315	3,797,655	3,940,970	8,501
Total Liabilities	<u>1,002,054</u>	<u>4,295,072</u>	<u>5,297,126</u>	<u>68,796</u>
NET POSITION				
Net Investment in Capital Assets	13,773,052	9,169,123	22,942,175	2,274
Restricted For				
E-911	304,417	--	304,417	--
Capital Outlay	2,484,172	--	2,484,172	--
Prior Year Program Income	--	--	--	126,605
Special Programs	--	--	--	76,317
Unrestricted	2,790,496	(1,281,411)	1,509,085	146,013
Total Net Position	<u>\$ 19,352,137</u>	<u>\$ 7,887,712</u>	<u>\$ 27,239,849</u>	<u>\$ 351,209</u>

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, 2013

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	\$ 1,271,396	\$ 942,966	\$ --	\$ --
Judicial	913,252	1,475,425	77,200	--
Public Safety	4,224,192	620,783	123,176	32,669
Public Works	2,952,202	22,148	--	398,784
Health & Welfare	604,796	--	155,978	199,374
Culture & Recreation	87,692	--	--	--
Housing & Development	845,864	--	--	488,700
Interest On Long-Term Debt	1,886	--	--	--
Total Governmental Activities	<u>10,901,280</u>	<u>3,061,322</u>	<u>356,354</u>	<u>1,119,527</u>
Business-Type Activities				
Solid Waste	939,644	437,812	--	--
Airport Authority	241,463	2,248	3,500	1,387,378
Total Business-Type Activities	<u>1,181,107</u>	<u>440,060</u>	<u>3,500</u>	<u>1,387,378</u>
Total Primary Government	<u>\$ 12,082,387</u>	<u>\$ 3,501,382</u>	<u>\$ 359,854</u>	<u>\$ 2,506,905</u>
Component Units				
Board of Health	\$ 411,261	\$ 126,605	\$ 274,978	\$ --
Total Component Units	<u>\$ 411,261</u>	<u>\$ 126,605</u>	<u>\$ 274,978</u>	<u>\$ --</u>

General Revenues
Taxes
Real Property
Personal Property
Real Estate Transfer (Intangible)
Franchise
General Sales & Use
Selective Sales & Use
Business
Penalties & Interest on Delinquent Taxes
Investment Income
Miscellaneous
Gain On Disposition Of Capital Assets
Insurance Recoveries
Transfers
Total General Revenues & 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 Unit	
Governmental Activities	Business-type Activities	Total	Board of Health	
\$ (328,430)	\$ --	\$ (328,430)		
639,373	--	639,373		
(3,447,564)	--	(3,447,564)		
(2,531,270)	--	(2,531,270)		
(249,444)	--	(249,444)		
(87,692)	--	(87,692)		
(357,164)	--	(357,164)		
(1,886)	--	(1,886)		
<u>(6,364,077)</u>	<u>--</u>	<u>(6,364,077)</u>		
--	(501,832)	(501,832)		
--	1,151,663	1,151,663		
<u>--</u>	<u>649,831</u>	<u>649,831</u>		
<u>(6,364,077)</u>	<u>649,831</u>	<u>(5,714,246)</u>		
			<u>\$ (9,678)</u>	
			<u>(9,678)</u>	
3,562,875	--	3,562,875	--	
652,825	--	652,825	--	
62,250	--	62,250	--	
2,827	--	2,827	--	
3,264,594	--	3,264,594	--	
174,951	--	174,951	--	
200,066	214,190	414,256	--	
146,114	--	146,114	--	
6,699	1,536	8,235	--	
99,433	1,550	100,983	--	
118,113	--	118,113	--	
35,335	--	35,335	--	
(5,032,419)	5,032,419	--	--	
<u>3,293,663</u>	<u>5,249,695</u>	<u>8,543,358</u>	<u>--</u>	
(3,070,414)	5,899,526	2,829,112	(9,678)	
22,422,551	1,988,186	24,410,737	360,887	
<u>\$ 19,352,137</u>	<u>\$ 7,887,712</u>	<u>\$ 27,239,849</u>	<u>\$ 351,209</u>	

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2013

	General	SPLOST 2005	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	\$ 2,272,711	\$ 1,094,022	\$ 1,809,434	\$ 679,831	\$ 5,855,998
Receivables (Net of Allowance for Uncollectibles)	314,242	1,523	142,882	69,739	528,386
Due from Other Funds	143,243	228	--	32,461	175,932
Total Assets	<u>\$ 2,730,196</u>	<u>\$ 1,095,773</u>	<u>\$ 1,952,316</u>	<u>\$ 782,031</u>	<u>\$ 6,560,316</u>
LIABILITIES					
Accounts Payable	\$ 212,131	\$ 17,650	\$ 423,754	\$ 15,055	\$ 668,590
Accrued Wages, Withholdings & Benefits	28,398	--	--	2,872	31,270
Intergovernmental Payable	--	--	28,448	95,205	123,653
Due to Other Funds	32,689	94,065	--	41,664	168,418
Total Liabilities	<u>273,218</u>	<u>111,715</u>	<u>452,202</u>	<u>154,796</u>	<u>991,931</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	71,995	--	--	--	71,995
Total Deferred Inflows of Resources	<u>71,995</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>71,995</u>
FUND BALANCES					
Restricted	--	984,058	1,500,114	304,633	2,788,805
Assigned	--	--	--	364,266	364,266
Unassigned	2,384,983	--	--	(41,664)	2,343,319
Total Fund Balances	<u>2,384,983</u>	<u>984,058</u>	<u>1,500,114</u>	<u>627,235</u>	<u>5,496,390</u>
Total Liabilities, Deferred Inflows Of Resources & Fur	<u>\$ 2,730,196</u>	<u>\$ 1,095,773</u>	<u>\$ 1,952,316</u>	<u>\$ 782,031</u>	

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.	13,808,278
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	71,995
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	154,015
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (35,226)
Compensated Absences	(143,315)
Total long-term liabilities	(178,541)
Net Position of Governmental Activities	<u>\$ 19,352,137</u>

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

COOK COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2013

	General	SPLOST 2005	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 5,770,528	\$ --	\$ 1,827,680	\$ 513,751	\$ 8,111,959
Licenses & Permits	74,039	--	--	--	74,039
Intergovernmental	400,793	--	293,077	715,319	1,409,189
Charges for Services	1,292,513	--	--	219,345	1,511,858
Fines & Forfeitures	1,210,127	--	--	265,298	1,475,425
Investment Income	4,233	2,257	12,637	2,466	21,593
Contributions & Donations	23,129	--	--	--	23,129
Miscellaneous	99,433	--	--	--	99,433
Total Revenues	<u>8,874,795</u>	<u>2,257</u>	<u>2,133,394</u>	<u>1,716,179</u>	<u>12,726,625</u>
EXPENDITURES					
Current					
General Government	1,231,241	--	--	--	1,231,241
Judicial	862,912	--	--	29,573	892,485
Public Safety	3,631,182	--	--	474,583	4,105,765
Public Works	1,626,010	--	--	--	1,626,010
Health & Welfare	551,430	--	--	--	551,430
Culture & Recreation	82,984	--	--	--	82,984
Housing & Development	204,323	--	--	628,792	833,115
Capital Outlay	--	68,512	917,599	600,604	1,586,715
Debt Service	39,085	--	--	--	39,085
Intergovernmental	--	--	398,884	--	398,884
Total Expenditures	<u>8,229,167</u>	<u>68,512</u>	<u>1,316,483</u>	<u>1,733,552</u>	<u>11,347,714</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>645,628</u>	<u>(66,255)</u>	<u>816,911</u>	<u>(17,373)</u>	<u>1,378,911</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	69,621	73,313	--	124,000	266,934
Transfers Out	(124,000)	(153,920)	(653,473)	(123,313)	(1,054,706)
Insurance Recoveries	35,335	--	--	--	35,335
Total Other Financing Sources (Uses)	<u>(19,044)</u>	<u>(80,607)</u>	<u>(653,473)</u>	<u>687</u>	<u>(752,437)</u>
Net Change in Fund Balances	626,584	(146,862)	163,438	(16,686)	626,474
Fund Balances - Beginning	1,758,399	1,130,920	1,336,676	643,921	4,869,916
Fund Balances - Ending	<u>\$ 2,384,983</u>	<u>\$ 984,058</u>	<u>\$ 1,500,114</u>	<u>\$ 627,235</u>	<u>\$ 5,496,390</u>

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

COOK COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2013

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* \$ 626,474

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	1,377,853
Depreciation Expense	(977,182)
	400,671

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	(200,580)
Accumulated Depreciation	98,693
Trade-Ins	220,000
Donations	28,669
Capital Assets Reassigned to Enterprise Funds	(4,244,647)
	(4,097,865)

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	(45,457)
	(45,457)

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 issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.

Principal Repayments	
Capital Leases	37,199
	37,199

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	771
Prepaid Items	7,793
	8,564

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	\$ (3,070,414)
--	----------------

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

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2013

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 551,230	\$ 141,351	\$ 692,581
Receivables (Net of Allowance for Uncollectibles)	45,532	75	45,607
Prepaid Items	11,906	--	11,906
Total Current Assets	<u>608,668</u>	<u>141,426</u>	<u>750,094</u>
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	1,268,793	2,947,371
Capital Assets Net of Accumulated Depreciation	4,422,039	4,070,794	8,492,833
Total Noncurrent Assets	<u>6,100,617</u>	<u>5,339,587</u>	<u>11,440,204</u>
Total Assets	<u>6,709,285</u>	<u>5,481,013</u>	<u>12,190,298</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	11,019	34,422	45,441
Accrued Wages, Withholdings & Benefits	2,281	--	2,281
Due to Other Funds	7,514	--	7,514
Notes Payable - Current	424,695	--	424,695
Closure & Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	<u>470,509</u>	<u>34,422</u>	<u>504,931</u>
Noncurrent Liabilities			
Compensated Absences	9,494	--	9,494
Notes Payable	1,846,386	--	1,846,386
Closure & Post-Closure Care Costs	1,941,775	--	1,941,775
Total Noncurrent Liabilities	<u>3,797,655</u>	<u>--</u>	<u>3,797,655</u>
Total Liabilities	<u>4,268,164</u>	<u>34,422</u>	<u>4,302,586</u>
NET POSITION			
Net Investment in Capital Assets	3,829,536	5,339,587	9,169,123
Unrestricted	(1,388,415)	107,004	(1,281,411)
Total Net Position	<u>\$ 2,441,121</u>	<u>\$ 5,446,591</u>	<u>\$ 7,887,712</u>

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, 2013

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	\$ 428,782	\$ 2,248	\$ 431,030
Other	9,030	--	9,030
Total Operating Revenues	<u>437,812</u>	<u>2,248</u>	<u>440,060</u>
OPERATING EXPENSES			
Personal Services & Employee Benefits	267,303	--	267,303
Purchased/Contracted Services	238,701	10,042	248,743
Supplies	114,697	781	115,478
Depreciation	236,366	230,640	467,006
Total Operating Expenses	<u>857,067</u>	<u>241,463</u>	<u>1,098,530</u>
Operating Income (Loss)	<u>(419,255)</u>	<u>(239,215)</u>	<u>(658,470)</u>
NONOPERATING REVENUES (EXPENSES)			
Taxes	214,190	--	214,190
Intergovernmental	--	1,340,878	1,340,878
Interest Revenue	921	615	1,536
Contributions & Donations	--	50,000	50,000
Miscellaneous	--	1,550	1,550
Interest	(82,577)	--	(82,577)
Total Nonoperating Revenues (Expenses)	<u>132,534</u>	<u>1,393,043</u>	<u>1,525,577</u>
Income (Loss) Before Contributions & Transfers	<u>(286,721)</u>	<u>1,153,828</u>	<u>867,107</u>
Capital Contributions	--	4,244,647	4,244,647
Transfers In	<u>787,772</u>	<u>--</u>	<u>787,772</u>
Changes in Net Position	501,051	5,398,475	5,899,526
Net Position - Beginning	1,940,070	48,116	1,988,186
Net Position - Ending	<u>\$ 2,441,121</u>	<u>\$ 5,446,591</u>	<u>\$ 7,887,712</u>

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, 2013

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers & Users	\$ 420,539	\$ 2,173	\$ 422,712
Payments to Suppliers	(427,190)	(10,573)	(437,763)
Payments to Employees	(263,173)	--	(263,173)
Net Cash Provided (Used) By Operating Activities	<u>(269,824)</u>	<u>(8,400)</u>	<u>(278,224)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	--	53,500	53,500
Taxes	214,190	--	214,190
Miscellaneous Receipts	--	1,550	1,550
Net Cash Provided (Used) By Noncapital Financing Activities	<u>214,190</u>	<u>55,050</u>	<u>269,240</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	787,772	--	787,772
Acquisition & Construction of Capital Assets	--	(1,291,408)	(1,291,408)
Principal Paid on Capital Debt	(410,887)	--	(410,887)
Interest Paid on Capital Debt	(82,577)	--	(82,577)
Grants	--	1,337,378	1,337,378
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>294,308</u>	<u>45,970</u>	<u>340,278</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	920	615	1,535
Net Cash Provided (Used) By Investing Activities	<u>920</u>	<u>615</u>	<u>1,535</u>
Net Increase (Decrease) in Cash & Cash Equivalents	239,594	93,235	332,829
Cash & Cash Equivalents - Beginning of Year	311,636	48,116	359,752
Cash & Cash Equivalents - End of Year	<u>\$ 551,230</u>	<u>\$ 141,351</u>	<u>\$ 692,581</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (419,255)	\$ (239,215)	\$ (658,470)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities			
Depreciation Expense	236,366	230,640	467,006
(Increase) Decrease in Accounts Receivable	(17,273)	(75)	(17,348)
(Increase) Decrease in Prepaid Items	1,777	--	1,777
Increase (Decrease) in Accounts Payable	(7,398)	250	(7,148)
Increase (Decrease) in Accrued Wages & Withholdings	599	--	599
Increase (Decrease) in Compensated Absences Payable	1,001	--	1,001
Increase (Decrease) in Due to Other Funds	2,530	--	2,530
Increase (Decrease) in Closure & Postclosure Care Costs	(68,171)	--	(68,171)
Net Cash Provided (Used) By Operating Activities	<u>\$ (269,824)</u>	<u>\$ (8,400)</u>	<u>\$ (278,224)</u>
Total Noncash Investing, Capital & Financing Activities			
Transfer of Capital Assets from Governmental Funds	\$ --	\$ 4,244,647	\$ 4,244,647
Purchase of Capital Assets on Account	--	34,172	34,172

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, 2013

	<u>Agency Funds</u>
ASSETS	
Cash & Cash Equivalents	\$ 340,784
Total Assets	<u>\$ 340,784</u>
LIABILITIES	
Due to Others	\$ 340,784
Total Liabilities	<u>\$ 340,784</u>

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.

As required by generally accepted accounting principles, these financial statements present the government, Cook County, Georgia, and its component unit. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

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

Discretely Presented Component Unit. 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

B. Government-Wide and Fund 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 non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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.

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.

Property 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

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

The *SPLOST 2005 Fund* accounts for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2005 - September 30, 2011.

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

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

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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 the enterprise funds are charges to

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

customers for sales and services. Operating expenses for the enterprise 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.

D. Assets, Liabilities and Equity

1. Deposits and Investments

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.

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

Investments for the County are reported at fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on July 24, 2012, payable December 20, 2012, and attached as an enforceable lien on property as of January 1, 2012.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. The costs of inventories at year end, if any, are not considered material to the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements and as expenditures in the fund financial statements.

4. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns 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 has an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after September 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

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

5. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. 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 bond premiums and discounts, as well as bond 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.

7. 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 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 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, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Fund Balance and Net Position

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified 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 Board of County Commissioners can establish, modify, or rescind a fund balance commitment by board approval and is the County's highest level of decision making authority.

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

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied in calculating the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements.

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

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, and the Sheriff's Drug special revenue fund. All annual appropriations lapse at fiscal year- end.

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

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

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, 2013, the County did not adopt an annual budget for the Sheriff's Drug 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	\$ 81,354	\$ 82,111	\$ (757)
Tax Commissioner	215,744	218,327	(2,583)
Tax Assessor	194,847	201,486	(6,639)
Superior Court	49,108	49,411	(303)
Public Defender	152,170	152,494	(324)
Sheriff	1,561,100	1,582,236	(21,136)
Cecil VFD	17,295	24,682	(7,387)
Sparks VFD	7,198	7,382	(184)
Emergency Medical Services	391,837	392,179	(342)
Coroner/Medical Examiner	30,979	31,149	(170)
Public Works Administration	1,018,596	1,042,883	(24,287)
Fuel Master Gas	619,691	622,212	(2,521)
Cook Service Center	4,707	4,720	(13)
DFACS Buildings & Plant	1,755	3,754	(1,999)
Community Services	75,304	76,503	(1,199)
Transportation Services	195,017	364,619	(169,602)
Building/Zoning	59,627	60,216	(589)
Hotel/Motel Tax Special Revenue Fund	159,700	174,970	(15,270)
Adel/Cook Recreation LOST Special Revenue Fur	430,000	453,822	(23,822)

C. Deficit Fund Equity

The Grant Special Revenue Fund had a deficit fund balance of \$41,664 at September 30, 2013.

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

III. DETAILED NOTES ON ALL FUNDS

A. Deposits & Investments

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, 2013, \$191,120 of County's bank balance was uninsured and uncollateralized.

B. Receivables

Receivables at year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, were as follows:

	General	SPLOST 2005	SPLOST 2010	Nonmajor Governmental Funds	Solid Waste	Airport Authority	Total
Interest	\$ --	\$ 1,523	\$ --	\$ --	\$ 262	\$ --	\$ 1,785
Taxes	103,343	--	--	--	--	--	103,343
Accounts	--	--	--	55,447	45,270	75	100,792
Intergovernmental	206,369	--	142,882	14,292	--	--	363,543
Other	16,026	--	--	--	--	--	16,026
Gross Receivables	325,738	1,523	142,882	69,739	45,532	75	585,489
Less: Allowance for Uncollectibles	(11,496)	--	--	--	--	--	(11,496)
	<u>\$ 314,242</u>	<u>\$ 1,523</u>	<u>\$ 142,882</u>	<u>\$ 69,739</u>	<u>\$ 45,532</u>	<u>\$ 75</u>	<u>\$ 573,993</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>
Property Taxes (General Fund)	<u>\$ 71,995</u>
	<u>\$ 71,995</u>

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

C. Capital Assets

Capital asset activity for the year ended September 30, 2013, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 227,043	\$ --	\$ --	\$ 227,043
Construction in progress	1,188,512	782,115	(1,779,827)	190,800
Total capital assets, not being depreciated	<u>1,415,555</u>	<u>782,115</u>	<u>(1,779,827)</u>	<u>417,843</u>
Capital assets, being depreciated:				
Buildings	12,727,119	--	(109,136)	12,617,983
Infrastructure	3,082,968	934,747	(8,761)	4,008,954
Improvements other than buildings	4,509,138	--	(4,439,973)	69,165
Machinery & equipment	4,759,264	844,407	(299,164)	5,304,507
Total capital assets, being depreciated	<u>25,078,489</u>	<u>1,779,154</u>	<u>(4,857,034)</u>	<u>22,000,609</u>
Less accumulated depreciation for:				
Buildings	(4,644,529)	(395,362)	79,674	(4,960,217)
Infrastructure	(565,343)	(105,049)	1,094	(669,298)
Improvements other than buildings	(1,107,590)	(4,388)	1,077,533	(34,445)
Machinery & equipment	(2,671,110)	(472,383)	197,279	(2,946,214)
Total accumulated depreciation	<u>(8,988,572)</u>	<u>(977,182)</u>	<u>1,355,580</u>	<u>(8,610,174)</u>
Total capital assets, being depreciated, net	<u>16,089,917</u>	<u>801,972</u>	<u>(3,501,454)</u>	<u>13,390,435</u>
Governmental activities capital assets, net	<u>\$ 17,505,472</u>	<u>\$ 1,584,087</u>	<u>\$ (5,281,281)</u>	<u>\$ 13,808,278</u>
	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,678,578	\$ --	\$ --	\$ 1,678,578
Construction in progress	--	1,268,793	--	1,268,793
Total capital assets, not being depreciated	<u>1,678,578</u>	<u>1,268,793</u>	<u>--</u>	<u>2,947,371</u>
Capital assets, being depreciated:				
Buildings & system	4,428	954,215	--	958,643
Improvements other than buildings	7,502,482	4,448,733	--	11,951,215
Machinery & equipment	1,120,276	155,372	--	1,275,648
Total capital assets, being depreciated	<u>8,627,186</u>	<u>5,558,320</u>	<u>--</u>	<u>14,185,506</u>
Less accumulated depreciation for:				
Buildings & system	(4,415)	(89,254)	--	(93,669)
Improvements other than buildings	(3,172,151)	(1,445,104)	--	(4,617,255)
Machinery & equipment	(792,215)	(189,534)	--	(981,749)
Total accumulated depreciation	<u>(3,968,781)</u>	<u>(1,723,892)</u>	<u>--</u>	<u>(5,692,673)</u>
Total capital assets, being depreciated, net	<u>4,658,405</u>	<u>3,834,428</u>	<u>--</u>	<u>8,492,833</u>
Business-type activities capital assets, net	<u>\$ 6,336,983</u>	<u>\$ 5,103,221</u>	<u>\$ --</u>	<u>\$ 11,440,204</u>

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

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

Governmental activities	
General Government	\$ 93,078
Judicial	1,000
Public Safety	447,293
Public Works	337,442
Health and Welfare	95,676
Housing & Development	2,693
Total depreciation expense - governmental activities	<u>\$ 977,182</u>
Business-type activities	
Solid Waste/Landfill	\$ 236,366
Airport Authority	230,640
Total depreciation expense - business-type activities	<u>\$ 467,006</u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of September 30, 2013 was as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST 2005 Capital Projects Fund	\$ 94,065
General Fund	Nonmajor Governmental Funds	41,664
General Fund	Solid Waste Enterprise Fund	7,514
SPLOST 2005 Capital Projects Fund	General Fund	228
Nonmajor Governmental Funds	General Fund	32,461
		<u>\$ 175,932</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The SPLOST 2005 Fund owes the General Fund \$94,065 for prior year road projects financed by the General Fund which were subsequently reclassified as SPLOST 2005 Fund road projects. The General Fund owes the SPLOST 2005 Fund for reimbursements of \$228 made in error.

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	\$ 50,000
General Fund	SPLOST 2005 Capital Projects Fund	19,621
SPLOST 2005 Capital Projects Fund	Nonmajor Governmental Funds	73,313
Nonmajor Governmental Funds	General Fund	124,000
Solid Waste Enterprise Fund	SPLOST 2005 Capital Projects Fund	134,299
Solid Waste Enterprise Fund	SPLOST 2010 Capital Projects Fund	653,473
Airport Authority Enterprise Fund	Governmental Funds	--
		<u>\$ 1,054,706</u>

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

A Nonmajor Governmental Fund transferred \$50,000 to the General Fund to repay prior year jail expenditures. The SPLOST 2005 Fund transferred \$19,621 to the General Fund for a road project originally financed by the General Fund. The Grant Fund transferred \$73,313 to the SPLOST 2005 Fund for expenditures originally financed by the SPLOST 2005 Fund. The General Fund transferred \$124,000 to a Nonmajor Governmental Fund to finance E911 operations. The SPLOST 2005 Fund transferred \$134,299 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2010 Fund transferred \$653,473 to the Solid Waste Fund to finance special sales tax projects.

Governmental Funds transferred capital assets to the Solid Waste Fund with a historical cost of \$28,000 and accumulated depreciation of \$28,000. Governmental Funds transferred capital assets of \$4,244,647 to the Airport Authority Fund with a historical cost of \$5,501,534 and accumulated depreciation of \$1,256,887.

E. Leases

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

Capital assets subject to lease obligations at September 30, 2013 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 145,982
Less: Accumulated Depreciation	(66,039)
Total	<u>\$ 79,943</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2013, were as follows:

Year Ending September 30	Governmental Activities
2014	<u>\$ 35,828</u>
Total Minimum Lease Payments	35,828
Less: Amounts Representing Interest	(602)
Present Value Of Minimum Lease Payments	<u>\$ 35,226</u>

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

F. Long-Term Debt

Notes Payable

The County borrowed \$2,681,968 at 3.31% interest from the Georgia Environmental Finance Authority for the construction of the first seven cells in Phase II of the County's municipal solid waste landfill. The loan is payable in monthly installments of \$41,122 over six years beginning October 1, 2012. At September 30, 2013, the outstanding balance on this note was \$2,271,081.

Debt service requirements to maturity for the note payable as of September 30, 2013 were as follows:

Year Ending September 30	Business-type Activities		
	Principal	Interest	Total
2014	\$ 424,695	\$ 68,768	\$ 493,463
2015	438,968	54,496	493,464
2016	453,720	39,743	493,463
2017	468,969	24,495	493,464
2018	484,729	8,735	493,464
Total	<u>\$ 2,271,081</u>	<u>\$ 196,237</u>	<u>\$ 2,467,318</u>

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 144,086	\$ --	\$ (771)	\$ 143,315	\$ --
Capital Leases	72,425	--	(37,199)	35,226	35,226
	<u>\$ 216,511</u>	<u>\$ --</u>	<u>\$ (37,970)</u>	<u>\$ 178,541</u>	<u>\$ 35,226</u>
Business-type Activities:					
Compensated Absences	\$ 8,493	\$ 1,001	\$ --	\$ 9,494	\$ --
Notes Payable	2,681,968	--	(410,887)	2,271,081	424,695
Closure & Post-Closure Care Costs	2,034,946	66,128	(134,299)	1,966,775	25,000
	<u>\$ 4,725,407</u>	<u>\$ 67,129</u>	<u>\$ (545,186)</u>	<u>\$ 4,247,350</u>	<u>\$ 449,695</u>

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

G. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The reported liability for closure and post-closure care at September 30, 2013 is \$1,966,775. Included in this amount is \$1,165,233, which is based on 100% usage of filled sites. The remaining balance of \$801,542 represents the cumulative amount reported to date based on the use of 31% of the estimated capacity of the Household landfill and none of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

closure and post-closure care of \$4,288,995 as the remaining estimated capacity is filled. Financial assurance requirements are expected to be met by providing EPD with financial strength ratios, which exceed established requirements. These amounts are based on what it would cost to perform all closure and post-closure care. The estimated remaining life of the Household landfill is 17.1 years and the C&D landfill is 218 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations. Additional costs were included to account for a new landfill site opened in the current year.

H. Fund Balances

The classifications of fund balances of governmental funds at September 30, 2013 were as follows:

	General	SPLOST 2005	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	\$ --	\$ --	\$ --	\$ 304,633	\$ 304,633
Capital Outlay	--	984,058	1,500,114	--	2,484,172
	--	984,058	1,500,114	304,633	2,788,805
Assigned					
Public Safety	--	--	--	290,347	290,347
Culture & Recreation	--	--	--	39,390	39,390
Housing & Development	--	--	--	34,529	34,529
	--	--	--	364,266	364,266
Unassigned, Reported In					
General Fund	2,384,983	--	--	--	2,384,983
Special Revenue Funds	--	--	--	(41,664)	(41,664)
	2,384,983	--	--	(41,664)	2,343,319
Total Fund Balances	\$ 2,384,983	\$ 984,058	\$ 1,500,114	\$ 627,235	\$ 5,496,390

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability, and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductible for coverage starts at \$1,000 with various limits of liability up to \$5,000,000 for liability, \$28,949,926 for property, and \$100,000,000 for boiler/machinery coverage.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

B. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

The County entered into a contract with Mid Georgia Ambulance Service, Inc., (MGA) to provide ambulance service to the citizens of Cook County effective November 1, 2007. The contract was for three years and renews every twelve months unless either party notifies the other in writing, ninety days before the renewal date, of intent to terminate the contract. The County will provide quarters to MGA for housing personnel and equipment during the term of the contract. According to the contract, the County will pay MGA \$35,000.00 each month, MGA will retain all fees generated during the term of the contract, and MGA agrees to give back to the County \$200 for each call over 115 calls per month on a monthly basis.

C. Pensions

Valic Deferred Compensation Plan

The Valic Deferred Compensation Plan, administered by the County Administrator and County Clerk, is a defined contribution pension plan established under section 457 of the Internal Revenue Code to provide retirement benefits

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2013

to full-time employees of the County. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employee must agree to defer a minimum periodic amount as specified by the Plan Administrator in accordance with requirements established by County resolution, currently 1% of compensation or \$20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2013 the County did not contribute to the plan and employee deferrals were \$933.

ACCG 457 Deferred Compensation Plan

The ACCG 457 Deferred Compensation Plan, administered by Gebcorp, is a defined contribution pension plan established under section 457 of the Internal Revenue Code to provide retirement benefits to the County's full-time employees. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employees may elect to defer a minimum percentage of 1% or a flat dollar amount of \$20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2013 the County did not contribute to the plan and employee deferrals were \$22,615.

D. 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, 2013, the County paid \$10,671 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

**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 5,309,185	\$ 5,414,194	\$ 5,770,528	\$ 356,334
Licenses & Permits	74,900	62,835	74,039	11,204
Intergovernmental	246,000	283,200	400,793	117,593
Charges for Services	1,124,855	1,232,775	1,292,513	59,738
Fines & Forfeitures	808,000	1,017,935	1,210,127	192,192
Interest Revenue	4,500	4,000	4,233	233
Contributions & Donations	1,300	6,800	23,129	16,329
Miscellaneous	95,750	87,750	99,433	11,683
Total Revenues	<u>7,664,490</u>	<u>8,109,489</u>	<u>8,874,795</u>	<u>765,306</u>
EXPENDITURES				
Governing Body	87,098	81,354	82,111	(757)
Chief Executive	771,472	595,212	583,575	11,637
Elections	122,335	102,084	97,236	4,848
Tax Commissioner	209,619	215,744	218,327	(2,583)
Tax Assessor	215,083	194,847	201,486	(6,639)
Board of Tax Equalization	5,552	5,810	3,119	2,691
Risk Management	5,930	2,370	2,285	85
Government Buildings	106,915	116,665	103,875	12,790
General Administration Fees	15,000	13,100	13,092	8
Superior Court	74,515	49,108	49,411	(303)
Clerk of Superior Court	197,641	196,767	196,075	692
District Attorney	40,340	59,680	39,603	20,077
Magistrate Court	164,858	160,869	159,417	1,452
Probate Court	203,490	249,671	244,584	5,087
Juvenile Court	42,175	21,555	21,328	227
Public Defender	154,630	152,170	152,494	(324)
Sheriff	1,147,820	1,561,100	1,582,236	(21,136)
Jail	1,407,200	1,491,165	1,485,301	5,864
Adult Probation	6,616	6,616	5,545	1,071
Fire Departments	61,863	17,876	17,761	115
Chaserville VFD	8,605	9,029	8,113	916
Cecil VFD	8,190	17,295	24,682	(7,387)
Pine Valley VFD	9,770	23,948	22,877	1,071
Lenox VFD	8,375	12,178	11,739	439
Sparks VFD	8,375	7,198	7,382	(184)
Eastside VFD	8,420	16,306	15,507	799
Emergency Medical Services	369,481	391,837	392,179	(342)
Coroner/Medical Examiner	28,383	30,979	31,149	(170)
Emergency Management	18,713	26,825	26,711	114
Public Works Administration	1,050,055	1,018,596	1,042,883	(24,287)
Fuel Master Gas	600,556	619,691	622,212	(2,521)
Public Health Administration	84,279	84,319	84,318	1
Cook Service Center	6,706	12,856	12,701	155
Cook Service Center	5,352	4,707	4,720	(13)
Welfare Administration	5,176	5,386	4,815	571

COOK COUNTY, GEORGIA

General Fund

**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
DFACS Buildings & Plant	9,510	1,755	3,754	(1,999)
Community Services	64,630	75,304	76,503	(1,199)
Transportation Services	156,477	195,017	364,619	(169,602)
Library	68,304	83,024	82,984	40
Agricultural Resources	71,600	55,328	55,186	142
AG Building Maintenance/Plant	2,018	1,807	1,390	417
Building/Zoning	67,782	59,627	60,216	(589)
Airport	7,776	16,724	13,666	3,058
Total Expenditures	<u>7,708,685</u>	<u>8,063,499</u>	<u>8,229,167</u>	<u>(165,668)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,195)	45,990	645,628	599,638
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Surcharge Special Revenue Fund	50,000	50,000	50,000	--
SPLOST 2005 Capital Projects Fund	58,010	23,010	19,621	(3,389)
E-911 Special Revenue Fund	(124,000)	(124,000)	(124,000)	--
Insurance Recoveries	5,000	5,000	35,335	30,335
Total Other Financing Sources (Uses)	<u>(10,990)</u>	<u>(45,990)</u>	<u>(19,044)</u>	<u>26,946</u>
Net Change in Fund Balances	(55,185)	--	626,584	626,584
Fund Balances - Beginning	1,758,399	1,758,399	1,758,399	--
Fund Balances - Ending	<u>\$ 1,703,214</u>	<u>\$ 1,758,399</u>	<u>\$ 2,384,983</u>	<u>\$ 626,584</u>

COOK COUNTY, GEORGIA
Notes to the Required Supplementary Information
September 30, 2013

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditure amounts reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Governing Body	\$ 82,111	\$ --	\$ 82,111
Chief Executive	583,575	(73,865)	509,710
Elections	97,236	--	97,236
Tax Commissioner	218,327	--	218,327
Tax Assessor	201,486	--	201,486
Board of Tax Equalization	3,119	--	3,119
Risk Management	2,285	--	2,285
Government Buildings	103,875	--	103,875
General Administration Fees	13,092	--	13,092
	<u>1,305,106</u>	<u>(73,865)</u>	<u>1,231,241</u>
Judicial	862,912	--	862,912
Public Safety	3,631,182	--	3,631,182
Public Works			
Public Works Administration	1,042,883	(39,085)	1,003,798
Fuel Master Gas	622,212	--	622,212
	<u>1,665,095</u>	<u>(39,085)</u>	<u>1,626,010</u>
Health & Welfare	551,430	--	551,430
Culture & Recreation	82,984	--	82,984
Housing & Development			
Agricultural Resources	55,186	--	55,186
AG Building Maintenance/Plant	1,390	--	1,390
Building/Zoning	60,216	--	60,216
Airport	13,666	--	13,666
Other Housing & Development	--	73,865	73,865
	<u>130,458</u>	<u>73,865</u>	<u>204,323</u>
Debt Service	--	39,085	39,085
Total Expenditures	<u>8,229,167</u>	<u>--</u>	<u>8,229,167</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	124,000	--	124,000
Total	<u>\$ 8,353,167</u>	<u>\$ --</u>	<u>\$ 8,353,167</u>

**COMBINING AND INDIVIDUAL FUND
SCHEDULES**

Major Governmental Funds

General Fund

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

Capital Projects Funds

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

SPLOST 2005 Fund - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2005 - September 30, 2011.

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

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 2,272,711	\$ 1,398,681
Receivables (Net of Allowance for Uncollectibles)		
Taxes	91,847	123,242
Intergovernmental	206,369	313,831
Other	16,026	20,894
Due from Other Funds		
SPLOST 2005 Capital Projects Fund	94,065	167,377
Solid Waste Enterprise Fund	7,514	4,984
Grant Special Revenue Fund	41,664	--
Total Assets	<u>\$ 2,730,196</u>	<u>\$ 2,029,009</u>
LIABILITIES		
Accounts Payable	\$ 212,131	\$ 135,249
Accrued Wages, Withholdings & Benefits	28,398	16,324
Due to Other Funds		
SPLOST 2005 Capital Projects Fund	228	--
E-911 Special Revenue Fund	1,827	1,585
Adel/Cook Recreation LOST	30,634	--
Total Liabilities	<u>273,218</u>	<u>153,158</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	71,995	117,452
Total Deferred Inflows of Resources	<u>71,995</u>	<u>117,452</u>
FUND BALANCES		
Unassigned	2,384,983	1,758,399
Total Fund Balances	<u>2,384,983</u>	<u>1,758,399</u>
Total Liabilities, Deferred Inflows Of Resources & Fund Balances	<u>\$ 2,730,196</u>	<u>\$ 2,029,009</u>

COOK COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012**

	2013	2012
REVENUES		
Taxes	\$ 5,770,528	\$ 4,509,143
Licenses & Permits	74,039	67,241
Intergovernmental	400,793	339,152
Charges for Services	1,292,513	1,243,557
Fines & Forfeitures	1,210,127	842,778
Interest Revenue	4,233	4,889
Contributions & Donations	23,129	8,302
Miscellaneous	99,433	119,408
Total Revenues	<u>8,874,795</u>	<u>7,134,470</u>
EXPENDITURES		
Current		
General Government	1,231,241	1,276,308
Judicial	862,912	977,269
Public Safety	3,631,182	3,286,767
Public Works	1,626,010	1,701,879
Health & Welfare	551,430	295,071
Culture & Recreation	82,984	76,122
Housing & Development	204,323	227,806
Debt Service	39,085	39,085
Total Expenditures	<u>8,229,167</u>	<u>7,880,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>645,628</u>	<u>(745,837)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	50,000	50,000
SPLOST 2005 Capital Projects Fund	19,621	--
Solid Waste Enterprise Fund	--	9,000
Grant Special Revenue Fund	--	92,034
Transfers Out		
E-911 Special Revenue Fund	(124,000)	(150,000)
Proceeds of Capital Asset Dispositions	--	12,962
Insurance Recoveries	35,335	22,672
Total Other Financing Sources (Uses)	<u>(19,044)</u>	<u>36,668</u>
Net Change in Fund Balances	626,584	(709,169)
Fund Balances - Beginning	1,758,399	2,467,568
Fund Balances - Ending	<u>\$ 2,384,983</u>	<u>\$ 1,758,399</u>

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 1,094,022	\$ 1,309,410
Receivables		
Interest	1,523	887
Due from Other Funds		
General Fund	228	--
Total Assets	<u>\$ 1,095,773</u>	<u>\$ 1,310,297</u>
LIABILITIES		
Accounts Payable	\$ 17,650	\$ 12,000
Due to Other Funds		
General Fund	94,065	167,377
Total Liabilities	<u>111,715</u>	<u>179,377</u>
FUND BALANCES		
Restricted	984,058	1,130,920
Total Fund Balances	<u>984,058</u>	<u>1,130,920</u>
Total Liabilities & Fund Balances	<u>\$ 1,095,773</u>	<u>\$ 1,310,297</u>

COOK COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	\$ --	\$ 476,434
Intergovernmental	--	236,642
Interest Revenue	2,257	5,355
Total Revenues	<u>2,257</u>	<u>718,431</u>
EXPENDITURES		
Capital Outlay	68,512	571,058
Intergovernmental	--	97,801
Total Expenditures	<u>68,512</u>	<u>668,859</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(66,255)</u>	<u>49,572</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Grant Special Revenue Fund	73,313	--
Transfers Out		
General Fund	(19,621)	--
Solid Waste Enterprise Fund	(134,299)	--
SPLOST 2010 Capital Projects Fund	--	(97,306)
Total Other Financing Sources (Uses)	<u>(80,607)</u>	<u>(97,306)</u>
Net Change in Fund Balances	<u>(146,862)</u>	<u>(47,734)</u>
Fund Balances - Beginning	1,130,920	1,178,654
Fund Balances - Ending	<u>\$ 984,058</u>	<u>\$ 1,130,920</u>

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 1,809,434	\$ 897,644
Receivables		
Intergovernmental	142,882	554,539
Due from Other Funds		
General Fund	--	100
Total Assets	<u>\$ 1,952,316</u>	<u>\$ 1,452,283</u>
LIABILITIES		
Accounts Payable	\$ 423,754	\$ 115,607
Intergovernmental Payable	28,448	--
Total Liabilities	<u>452,202</u>	<u>115,607</u>
FUND BALANCES		
Restricted	<u>1,500,114</u>	<u>1,336,676</u>
Total Fund Balances	<u>1,500,114</u>	<u>1,336,676</u>
Total Liabilities & Fund Balances	<u>\$ 1,952,316</u>	<u>\$ 1,452,283</u>

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	\$ 1,827,680	\$ 1,444,359
Intergovernmental	293,077	397,185
Interest Revenue	12,637	6,097
Miscellaneous	--	1,620
Total Revenues	<u>2,133,394</u>	<u>1,849,261</u>
EXPENDITURES		
Capital Outlay	917,599	352,101
Intergovernmental	398,884	287,571
Total Expenditures	<u>1,316,483</u>	<u>639,672</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>816,911</u>	<u>1,209,589</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2005 Capital Projects Fund	--	97,306
Transfers Out		
Solid Waste Enterprise Fund	(653,473)	(70,219)
Insurance Recoveries	--	100,000
Total Other Financing Sources (Uses)	<u>(653,473)</u>	<u>127,087</u>
Net Change in Fund Balances	163,438	1,336,676
Fund Balances - Beginning	1,336,676	--
Fund Balances - Ending	<u>\$ 1,500,114</u>	<u>\$ 1,336,676</u>

Nonmajor Governmental Funds

Special Revenue Funds

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

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

Sheriff's Drug Fund - This fund is used to account for collection and disbursement of federally forfeited funds which are to be used solely for local drug enforcement.

Drug Abuse Treatment & Education Fund - This fund is used to account for the collection and disbursement of the add-on penalty on drug fines, which is used for drug abuse treatment and education programs relating to controlled substances.

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

Grant Fund - This fund is used to account for the proceeds of grants.

Hotel/Motel Tax Fund - This fund is used to account for the taxes on charges for rooms, lodging, or accommodations furnished by hotels, motels, inns, tourist camps, and cabins.

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

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2013

	Special Revenue Funds		
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education
ASSETS			
Cash & Cash Equivalents	\$ 216,748	\$ 28,883	\$ 35,104
Receivables	14,292	--	--
Due from Other Funds	--	--	--
Total Assets	<u>\$ 231,040</u>	<u>\$ 28,883</u>	<u>\$ 35,104</u>
LIABILITIES			
Accounts Payable	\$ --	\$ --	\$ 4,680
Accrued Wages, Withholdings & Benefits	--	--	--
Intergovernmental Payable	--	--	--
Due to Other Funds	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>4,680</u>
FUND BALANCES			
Restricted	--	--	--
Assigned	231,040	28,883	30,424
Unassigned	--	--	--
Total Fund Balances	<u>231,040</u>	<u>28,883</u>	<u>30,424</u>
Total Liabilities & Fund Balances	<u>\$ 231,040</u>	<u>\$ 28,883</u>	<u>\$ 35,104</u>

E-911	Grant	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Total Nonmajor Governmental Funds
\$ 263,782	\$ --	\$ 51,799	\$ 83,515	\$ 679,831	\$ 679,831
46,271	--	9,176	--	69,739	69,739
1,827	--	--	30,634	32,461	32,461
<u>\$ 311,880</u>	<u>\$ --</u>	<u>\$ 60,975</u>	<u>\$ 114,149</u>	<u>\$ 782,031</u>	<u>\$ 782,031</u>
\$ 4,375	\$ --	\$ 6,000	\$ --	\$ 15,055	\$ 15,055
2,872	--	--	--	2,872	2,872
--	--	20,446	74,759	95,205	95,205
--	41,664	--	--	41,664	41,664
<u>7,247</u>	<u>41,664</u>	<u>26,446</u>	<u>74,759</u>	<u>154,796</u>	<u>154,796</u>
304,633	--	--	--	304,633	304,633
--	--	34,529	39,390	364,266	364,266
--	(41,664)	--	--	(41,664)	(41,664)
<u>304,633</u>	<u>(41,664)</u>	<u>34,529</u>	<u>39,390</u>	<u>627,235</u>	<u>627,235</u>
<u>\$ 311,880</u>	<u>\$ --</u>	<u>\$ 60,975</u>	<u>\$ 114,149</u>	<u>\$ 782,031</u>	<u>\$ 782,031</u>

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances
Nonmajor Governmental Funds
September 30, 2013

	Special Revenue Funds		
	Jail Surcharge	Sheriff's Drug	Drug Abuse Treatment & Education
REVENUES			
Taxes	\$ --	\$ --	\$ --
Intergovernmental	--	--	--
Charges for Services	--	--	--
Fines & Forfeitures	189,050	50,194	26,054
Interest Revenue	365	2	157
Total Revenues	<u>189,415</u>	<u>50,196</u>	<u>26,211</u>
EXPENDITURES			
Current			
Judicial	--	--	29,573
Public Safety	--	28,479	--
Housing & Development	--	--	--
Capital Outlay	--	15,980	--
Total Expenditures	<u>--</u>	<u>44,459</u>	<u>29,573</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>189,415</u>	<u>5,737</u>	<u>(3,362)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	(50,000)	--	--
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	139,415	5,737	(3,362)
Fund Balances - Beginning	91,625	23,146	33,786
Fund Balances - Ending	<u>\$ 231,040</u>	<u>\$ 28,883</u>	<u>\$ 30,424</u>

E-911	Grant	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ 156,114	\$ 357,637	\$ 513,751	\$ 513,751
116,012	599,307	--	--	715,319	715,319
219,345	--	--	--	219,345	219,345
--	--	--	--	265,298	265,298
871	--	216	855	2,466	2,466
<u>336,228</u>	<u>599,307</u>	<u>156,330</u>	<u>358,492</u>	<u>1,716,179</u>	<u>1,716,179</u>
--	--	--	--	29,573	29,573
446,104	--	--	--	474,583	474,583
--	--	174,970	453,822	628,792	628,792
16,966	567,658	--	--	600,604	600,604
<u>463,070</u>	<u>567,658</u>	<u>174,970</u>	<u>453,822</u>	<u>1,733,552</u>	<u>1,733,552</u>
(126,842)	31,649	(18,640)	(95,330)	(17,373)	(17,373)
124,000	--	--	--	124,000	124,000
--	(73,313)	--	--	(123,313)	(123,313)
<u>124,000</u>	<u>(73,313)</u>	<u>--</u>	<u>--</u>	<u>687</u>	<u>687</u>
(2,842)	(41,664)	(18,640)	(95,330)	(16,686)	(16,686)
307,475	--	53,169	134,720	643,921	643,921
<u>\$ 304,633</u>	<u>\$ (41,664)</u>	<u>\$ 34,529</u>	<u>\$ 39,390</u>	<u>\$ 627,235</u>	<u>\$ 627,235</u>

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 216,748	\$ 82,632
Receivables		
Intergovernmental	14,292	8,993
Total Assets	<u>\$ 231,040</u>	<u>\$ 91,625</u>
FUND BALANCES		
Assigned	<u>\$ 231,040</u>	<u>\$ 91,625</u>
Total Fund Balances	<u>\$ 231,040</u>	<u>\$ 91,625</u>

COOK COUNTY, GEORGIA

Jail Surcharge Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines & Forfeitures	\$ 189,050	\$ 151,556
Interest Revenue	365	299
Total Revenues	<u>189,415</u>	<u>151,855</u>
EXPENDITURES		
Capital Outlay	--	20,750
Total Expenditures	<u>--</u>	<u>20,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>189,415</u>	<u>131,105</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	<u>(50,000)</u>	<u>(50,000)</u>
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>
Net Change in Fund Balances	139,415	81,105
Fund Balances - Beginning	91,625	10,520
Fund Balances - Ending	<u>\$ 231,040</u>	<u>\$ 91,625</u>

COOK COUNTY, GEORGIA

Jail Surcharge Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	\$ 140,000	\$ 189,050	\$ 49,050
Interest Revenue	--	365	365
Total Revenues	<u>140,000</u>	<u>189,415</u>	<u>49,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>140,000</u>	<u>189,415</u>	<u>49,415</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(140,000)	(50,000)	90,000
Total Other Financing Sources (Uses)	<u>(140,000)</u>	<u>(50,000)</u>	<u>90,000</u>
Net Change in Fund Balances	--	139,415	139,415
Fund Balances - Beginning	91,625	91,625	--
Fund Balances - Ending	<u>\$ 91,625</u>	<u>\$ 231,040</u>	<u>\$ 139,415</u>

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 28,883	\$ 23,146
Total Assets	<u>\$ 28,883</u>	<u>\$ 23,146</u>
FUND BALANCES		
Assigned	\$ 28,883	\$ 23,146
Total Fund Balances	<u>28,883</u>	<u>23,146</u>
Total Fund Balances	<u>\$ 28,883</u>	<u>\$ 23,146</u>

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines & Forfeitures	\$ 50,194	\$ 4,281
Interest Revenue	2	28
Total Revenues	<u>50,196</u>	<u>4,309</u>
EXPENDITURES		
Current		
Public Safety	28,479	10,748
Capital Outlay	15,980	--
Total Expenditures	<u>44,459</u>	<u>10,748</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,737</u>	<u>(6,439)</u>
Net Change in Fund Balances	5,737	(6,439)
Fund Balances - Beginning	23,146	29,585
Fund Balances - Ending	<u>\$ 28,883</u>	<u>\$ 23,146</u>

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 35,104	\$ 33,786
Total Assets	<u>\$ 35,104</u>	<u>\$ 33,786</u>
LIABILITIES		
Accounts Payable	\$ 4,680	\$ --
Total Liabilities	<u>4,680</u>	<u>--</u>
FUND BALANCES		
Assigned	30,424	33,786
Total Liabilities & Fund Balances	<u>\$ 35,104</u>	<u>\$ 33,786</u>

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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines & Forfeitures	\$ 26,054	\$ 12,238
Interest Revenue	157	196
Total Revenues	<u>26,211</u>	<u>12,434</u>
EXPENDITURES		
Current		
Judicial	29,573	--
Total Expenditures	<u>29,573</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,362)</u>	<u>12,434</u>
Net Change in Fund Balances	(3,362)	12,434
Fund Balances - Beginning	33,786	21,352
Fund Balances - Ending	<u>\$ 30,424</u>	<u>\$ 33,786</u>

COOK COUNTY, GEORGIA

Drug Abuse Treatment & Education Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 12,000	\$ 26,054	\$ 14,054
Interest Revenue	190	157	(33)
Miscellaneous	27,600	--	(27,600)
Total Revenues	<u>39,790</u>	<u>26,211</u>	<u>(13,579)</u>
EXPENDITURES			
Current			
Judicial	39,790	29,573	10,217
Total Expenditures	<u>39,790</u>	<u>29,573</u>	<u>10,217</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(3,362)	(3,362)
Net Change in Fund Balances	--	(3,362)	(3,362)
Fund Balances - Beginning	33,786	33,786	--
Fund Balances - Ending	<u>\$ 33,786</u>	<u>\$ 30,424</u>	<u>\$ (3,362)</u>

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 263,782	\$ 250,413
Receivables		
Accounts	46,271	47,724
Intergovernmental	--	12,230
Due from Other Funds		
General Fund	1,827	1,585
Total Assets	<u>\$ 311,880</u>	<u>\$ 311,952</u>
LIABILITIES		
Accounts Payable	\$ 4,375	\$ 2,751
Accrued Wages, Withholdings & Benefits	2,872	1,726
Total Liabilities	<u>7,247</u>	<u>4,477</u>
FUND BALANCES		
Restricted	304,633	307,475
Total Fund Balances	<u>304,633</u>	<u>307,475</u>
Total Liabilities & Fund Balances	<u>\$ 311,880</u>	<u>\$ 311,952</u>

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Intergovernmental	\$ 116,012	\$ 117,426
Charges for Services	219,345	239,765
Interest Revenue	871	1,166
Miscellaneous	--	800
Total Revenues	<u>336,228</u>	<u>359,157</u>
EXPENDITURES		
Current		
Public Safety	446,104	456,841
Capital Outlay	16,966	3,109
Total Expenditures	<u>463,070</u>	<u>459,950</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(126,842)</u>	<u>(100,793)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	124,000	150,000
Total Other Financing Sources (Uses)	<u>124,000</u>	<u>150,000</u>
Net Change in Fund Balances	(2,842)	49,207
Fund Balances - Beginning	307,475	258,268
Fund Balances - Ending	<u>\$ 304,633</u>	<u>\$ 307,475</u>

COOK COUNTY, GEORGIA

E-911 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 204,400	\$ 116,012	\$ (88,388)
Charges for Services	230,000	219,345	(10,655)
Interest Revenue	--	871	871
Total Revenues	<u>434,400</u>	<u>336,228</u>	<u>(98,172)</u>
EXPENDITURES			
Current			
Public Safety	451,150	446,104	5,046
Capital Outlay	18,850	16,966	1,884
Total Expenditures	<u>470,000</u>	<u>463,070</u>	<u>6,930</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,600)</u>	<u>(126,842)</u>	<u>(91,242)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	124,000	124,000
Total Other Financing Sources (Uses)	<u>--</u>	<u>124,000</u>	<u>124,000</u>
Net Change in Fund Balances	<u>(35,600)</u>	<u>(2,842)</u>	<u>32,758</u>
Fund Balances - Beginning	307,475	307,475	--
Fund Balances - Ending	<u>\$ 271,875</u>	<u>\$ 304,633</u>	<u>\$ 32,758</u>

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
LIABILITIES		
Due to Other Funds		
General Fund	\$ 41,664	\$ --
Total Liabilities	<u>41,664</u>	<u>--</u>
FUND BALANCES		
Unassigned	<u>(41,664)</u>	<u>--</u>
Total Fund Balances	<u>(41,664)</u>	<u>--</u>
Total Liabilities & Fund Balances	<u>\$ --</u>	<u>\$ --</u>

COOK COUNTY, GEORGIA
Grant Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	\$ 599,307	\$ 479,218
Total Revenues	<u>599,307</u>	<u>479,218</u>
EXPENDITURES		
Capital Outlay	567,658	387,185
Total Expenditures	<u>567,658</u>	<u>387,185</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>31,649</u>	<u>92,033</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(92,034)
SPLOST 2005 Capital Projects Fund	<u>(73,313)</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>(73,313)</u>	<u>(92,034)</u>
Net Change in Fund Balances	(41,664)	(1)
Fund Balances - Beginning	--	1
Fund Balances - Ending	<u>\$ (41,664)</u>	<u>\$ --</u>

COOK COUNTY, GEORGIA

Grant Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 2,861,025	\$ 599,307	\$ (2,261,718)
Total Revenues	<u>2,861,025</u>	<u>599,307</u>	<u>(2,261,718)</u>
EXPENDITURES			
Capital Outlay	2,861,025	567,658	2,293,367
Total Expenditures	<u>2,861,025</u>	<u>567,658</u>	<u>2,293,367</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 31,649</u>	<u> 31,649</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
SPLOST 2005 Capital Projects Fund	--	(73,313)	(73,313)
Total Other Financing Sources (Uses)	<u> --</u>	<u> (73,313)</u>	<u> (73,313)</u>
Net Change in Fund Balances	<u> --</u>	<u> (41,664)</u>	<u> (41,664)</u>
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (41,664)</u>	<u>\$ (41,664)</u>

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 51,799	\$ 36,572
Receivables (Net of Allowance for Uncollectibles)		
Accounts	9,176	24,119
Total Assets	<u>\$ 60,975</u>	<u>\$ 60,691</u>
LIABILITIES		
Accounts Payable	\$ 6,000	\$ 1,940
Intergovernmental Payable	20,446	5,582
Total Liabilities	<u>26,446</u>	<u>7,522</u>
FUND BALANCES		
Assigned	34,529	53,169
Total Fund Balances	<u>34,529</u>	<u>53,169</u>
Total Liabilities & Fund Balances	<u>\$ 60,975</u>	<u>\$ 60,691</u>

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Taxes	\$ 156,114	\$ 170,601
Interest Revenue	216	262
Total Revenues	<u>156,330</u>	<u>170,863</u>
EXPENDITURES		
Current		
Housing & Development	174,970	140,482
Total Expenditures	<u>174,970</u>	<u>140,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18,640)</u>	<u>30,381</u>
Net Change in Fund Balances	(18,640)	30,381
Fund Balances - Beginning	53,169	22,788
Fund Balances - Ending	<u>\$ 34,529</u>	<u>\$ 53,169</u>

COOK COUNTY, GEORGIA

Hotel/Motel Tax Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 150,000	\$ 156,114	\$ 6,114
Interest Revenue	200	216	16
Miscellaneous	9,500	--	(9,500)
Total Revenues	<u>159,700</u>	<u>156,330</u>	<u>(3,370)</u>
EXPENDITURES			
Current			
Housing & Development	159,700	174,970	(15,270)
Total Expenditures	<u>159,700</u>	<u>174,970</u>	<u>(15,270)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(18,640)	(18,640)
Net Change in Fund Balances	--	(18,640)	(18,640)
Fund Balances - Beginning	53,169	53,169	--
Fund Balances - Ending	<u>\$ 53,169</u>	<u>\$ 34,529</u>	<u>\$ (18,640)</u>

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 83,515	\$ 182,576
Receivables (Net of Allowance for Uncollectibles)		
Intergovernmental	--	33,403
Due from Other Funds		
General Fund	30,634	--
Total Assets	<u>\$ 114,149</u>	<u>\$ 215,979</u>
LIABILITIES		
Intergovernmental Payable	<u>\$ 74,759</u>	<u>\$ 81,259</u>
Total Liabilities	<u>74,759</u>	<u>81,259</u>
FUND BALANCES		
Assigned	<u>39,390</u>	<u>134,720</u>
Total Fund Balances	<u>39,390</u>	<u>134,720</u>
Total Liabilities & Fund Balances	<u>\$ 114,149</u>	<u>\$ 215,979</u>

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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Taxes	\$ 357,637	\$ 407,746
Interest Revenue	855	1,655
Total Revenues	<u>358,492</u>	<u>409,401</u>
EXPENDITURES		
Current		
Housing & Development	453,822	447,816
Total Expenditures	<u>453,822</u>	<u>447,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(95,330)</u>	<u>(38,415)</u>
Net Change in Fund Balances	(95,330)	(38,415)
Fund Balances - Beginning	134,720	173,135
Fund Balances - Ending	<u>\$ 39,390</u>	<u>\$ 134,720</u>

COOK COUNTY, GEORGIA

Adel/Cook Recreation LOST Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended September 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 430,000	\$ 357,637	\$ (72,363)
Interest Revenue	--	855	855
Total Revenues	<u>430,000</u>	<u>358,492</u>	<u>(71,508)</u>
EXPENDITURES			
Current			
Housing & Development	430,000	453,822	(23,822)
Total Expenditures	<u>430,000</u>	<u>453,822</u>	<u>(23,822)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(95,330)	(95,330)
Net Change in Fund Balances	--	(95,330)	(95,330)
Fund Balances - Beginning	134,720	134,720	--
Fund Balances - Ending	<u>\$ 134,720</u>	<u>\$ 39,390</u>	<u>\$ (95,330)</u>

Major Proprietary Funds

Major Enterprise Fund

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

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

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

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 551,230	\$ 311,636
Receivables (Net of Allowance for Uncollectibles)		
Interest	262	261
Accounts	45,270	27,997
Prepaid Items	11,906	13,683
Total Current Assets	<u>608,668</u>	<u>353,577</u>
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Capital Assets Net of Accumulated Depreciation		
Buildings & System	4,428	4,428
Improvements Other Than Buildings	7,502,482	7,502,482
Machinery & Equipment	1,148,276	1,120,276
Accumulated Depreciation	<u>(4,233,147)</u>	<u>(3,968,781)</u>
Total Capital Assets Net of Accumulated Depreciation	<u>6,100,617</u>	<u>6,336,983</u>
Total Noncurrent Assets	<u>6,100,617</u>	<u>6,336,983</u>
Total Assets	<u>6,709,285</u>	<u>6,690,560</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	11,019	18,417
Accrued Wages, Withholdings & Benefits	2,281	1,682
Due to Other Funds		
General Fund	7,514	4,984
Notes Payable - Current	424,695	410,887
Closure & Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	<u>470,509</u>	<u>460,970</u>
Noncurrent Liabilities		
Compensated Absences	9,494	8,493
Notes Payable	1,846,386	2,271,081
Closure & Post-Closure Care Costs	1,941,775	2,009,946
Total Noncurrent Liabilities	<u>3,797,655</u>	<u>4,289,520</u>
Total Liabilities	<u>4,268,164</u>	<u>4,750,490</u>
NET POSITION		
Net Investment in Capital Assets	3,829,536	3,655,015
Unrestricted	<u>(1,388,415)</u>	<u>(1,714,945)</u>
Total Net Position	<u>\$ 2,441,121</u>	<u>\$ 1,940,070</u>

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Charges for Services	\$ 428,782	\$ 306,512
Other	9,030	9,030
Total Operating Revenues	<u>437,812</u>	<u>315,542</u>
OPERATING EXPENSES		
Personal Services & Employee Benefits	267,303	325,425
Purchased/Contracted Services	238,701	292,512
Supplies	114,697	140,967
Depreciation	236,366	152,097
Total Operating Expenses	<u>857,067</u>	<u>911,001</u>
Operating Income (Loss)	<u>(419,255)</u>	<u>(595,459)</u>
NONOPERATING REVENUES (EXPENSES)		
Taxes	214,190	280,000
Interest Revenue	921	1,044
Interest	(82,577)	--
Gain/Loss on Disposition of Capital Assets	--	9,000
Total Nonoperating Revenues (Expenses)	<u>132,534</u>	<u>290,044</u>
Income (Loss) Before Contributions & Transfers	<u>(286,721)</u>	<u>(305,415)</u>
Capital Contributions	--	83,483
Transfers In		
SPLOST 2005 Capital Projects Fund	134,299	--
SPLOST 2010 Capital Projects Fund	653,473	70,219
Transfers Out		
General Fund	--	(39,889)
Changes in Net Position	<u>501,051</u>	<u>(191,602)</u>
Net Position - Beginning	1,940,070	2,131,672
Net Position - Ending	<u>\$ 2,441,121</u>	<u>\$ 1,940,070</u>

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers & Users	\$ 420,539	\$ 317,867
Payments to Suppliers	(427,190)	(381,477)
Payments to Employees	(263,173)	(324,223)
Net Cash Provided (Used) By Operating Activities	<u>(269,824)</u>	<u>(387,833)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Taxes	214,190	280,000
Transfers to Other Funds		
General Fund	--	(9,000)
Net Cash Provided (Used) By Noncapital Financing Activities	<u>214,190</u>	<u>271,000</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2005 Capital Projects Fund	134,299	--
SPLOST 2005 Capital Projects Fund	653,473	70,219
Proceeds from Capital Debt	--	2,078,131
Acquisition & Construction of Capital Assets	--	(2,106,614)
Principal Paid on Capital Debt	(410,887)	--
Interest Paid on Capital Debt	(82,577)	(64,715)
Proceeds from Sales of Capital Assets	--	9,000
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>294,308</u>	<u>(13,979)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	920	1,338
Net Cash Provided (Used) By Investing Activities	<u>920</u>	<u>1,338</u>
Net Increase (Decrease) in Cash & Cash Equivalents	239,594	(129,474)
Cash & Cash Equivalents - Beginning of Year	311,636	441,110
Cash & Cash Equivalents - End of Year	<u>\$ 551,230</u>	<u>\$ 311,636</u>

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (419,255)	\$ (595,459)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	236,366	152,097
(Increase) Decrease in Accounts Receivable	(17,273)	2,325
(Increase) Decrease in Prepaid Items	1,777	1,507
Increase (Decrease) in Accounts Payable	(7,398)	7,220
Increase (Decrease) in Accrued Wages & Withholdings	599	(26)
Increase (Decrease) in Compensated Absences Payable	1,001	1,228
Increase (Decrease) in Due to Other Funds	2,530	(4,905)
Increase (Decrease) in Closure & Postclosure Care Costs	(68,171)	48,180
Net Cash Provided (Used) By Operating Activities	<u>\$ (269,824)</u>	<u>\$ (387,833)</u>
Total Noncash Investing, Capital & Financing Activities		
Transfer of Capital Assets from Governmental Funds	\$ --	\$ 83,483
Transfer of Capital Assets to Governmental Funds	--	30,889

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 141,351	\$ 48,116
Receivables (Net of Allowance for Uncollectibles)		
Accounts	75	--
Total Current Assets	<u>141,426</u>	<u>48,116</u>
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	1,268,793	--
Capital Assets Net of Accumulated Depreciation		
Buildings & System	954,215	--
Improvements Other Than Buildings	4,448,733	--
Machinery & Equipment	127,372	--
Accumulated Depreciation	(1,459,526)	--
Total Capital Assets Net of Accumulated Depreciation	<u>5,339,587</u>	<u>--</u>
Total Noncurrent Assets	<u>5,339,587</u>	<u>--</u>
Total Assets	<u>5,481,013</u>	<u>48,116</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	34,422	--
Total Current Liabilities	<u>34,422</u>	<u>--</u>
Total Liabilities	<u>34,422</u>	<u>--</u>
NET POSITION		
Net Investment in Capital Assets	5,339,587	--
Unrestricted	107,004	48,116
Total Net Position	<u>\$ 5,446,591</u>	<u>\$ 48,116</u>

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Charges for Services	\$ 2,248	\$ --
Total Operating Revenues	<u>2,248</u>	<u>--</u>
OPERATING EXPENSES		
Purchased/Contracted Services	10,042	963
Supplies	781	1,628
Depreciation	230,640	--
Total Operating Expenses	<u>241,463</u>	<u>2,591</u>
Operating Income (Loss)	<u>(239,215)</u>	<u>(2,591)</u>
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	1,340,878	2,000
Interest Revenue	615	366
Contributions & Donations	50,000	--
Miscellaneous	1,550	--
Total Nonoperating Revenues (Expenses)	<u>1,393,043</u>	<u>2,366</u>
Income (Loss) Before Contributions & Transfers	<u>1,153,828</u>	<u>(225)</u>
Capital Contributions	4,244,647	--
Changes in Net Position	<u>5,398,475</u>	<u>(225)</u>
Net Position - Beginning	48,116	48,341
Net Position - Ending	<u>\$ 5,446,591</u>	<u>\$ 48,116</u>

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2013 and 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers & Users	\$ 2,173	\$ --
Payments to Suppliers	(10,573)	(2,591)
Net Cash Provided (Used) By Operating Activities	<u>(8,400)</u>	<u>(2,591)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	53,500	2,000
Miscellaneous Receipts	1,550	--
Net Cash Provided (Used) By Noncapital Financing Activities	<u>55,050</u>	<u>2,000</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition & Construction of Capital Assets	(1,291,408)	--
Grants	1,337,378	--
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>45,970</u>	<u>--</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	615	366
Net Cash Provided (Used) By Investing Activities	<u>615</u>	<u>366</u>
Net Increase (Decrease) in Cash & Cash Equivalents	93,235	(225)
Cash & Cash Equivalents - Beginning of Year	48,116	48,341
Cash & Cash Equivalents - End of Year	<u>\$ 141,351</u>	<u>\$ 48,116</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (239,215)	\$ (2,591)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	230,640	--
(Increase) Decrease in Accounts Receivable	(75)	--
Increase (Decrease) in Accounts Payable	250	--
Net Cash Provided (Used) By Operating Activities	<u>\$ (8,400)</u>	<u>\$ (2,591)</u>
Total Noncash Investing, Capital & Financing Activities		
Transfer of Capital Assets from Governmental Funds	\$ 4,244,647	\$ --
Purchase of Capital Assets on Account	34,172	--

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk Of Court Fund – This fund is used to account for the collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund – This fund is used to account for the collection of various fees to be disbursed to other parties.

Sheriff Fund – This fund is used to account for the collection of various fees to be disbursed to other parties.

Tax Commissioner Fund – This fund is used to account for the collection of property taxes, motor vehicle tax and title fees, fees for recording of intangibles, etc. which are disbursed to various taxing authorities.

Magistrate Court Fund – This fund is used to account for the collection of various warrants to be disbursed to other parties.

COOK COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2013

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash & Cash Equivalents	\$ 196,789	\$ 52,454	\$ 43,224	\$ 36,154	\$ 12,163	\$ 340,784
Total Assets	<u>\$ 196,789</u>	<u>\$ 52,454</u>	<u>\$ 43,224</u>	<u>\$ 36,154</u>	<u>\$ 12,163</u>	<u>\$ 340,784</u>
LIABILITIES						
Due to Others	\$ 196,789	\$ 52,454	\$ 43,224	\$ 36,154	\$ 12,163	\$ 340,784
Total Liabilities	<u>\$ 196,789</u>	<u>\$ 52,454</u>	<u>\$ 43,224</u>	<u>\$ 36,154</u>	<u>\$ 12,163</u>	<u>\$ 340,784</u>

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Taxes		
Real Property	\$ 3,608,332	\$ 2,700,701
Personal Property	652,825	440,411
Real Estate Transfer (Intangible)	62,250	50,233
Franchise	2,827	3,007
General Sales & Use	1,079,277	1,102,426
Selective Sales & Use	18,837	13,127
Business		
Insurance Premium	177,187	82,511
Financial Institution	22,879	17,901
Penalties & Interest on Delinquent Taxes	146,114	98,826
	<u>5,770,528</u>	<u>4,509,143</u>
Licenses & Permits		
Business	7,710	7,275
Non-Business	12,928	5,630
Regulatory	53,401	54,336
	<u>74,039</u>	<u>67,241</u>
Intergovernmental	<u>400,793</u>	<u>339,152</u>
Charges for Services		
General Government	857,545	867,576
Public Safety		
Special Police Services	67,613	72,285
Detention & Correction Services	331,625	280,367
Other Public Safety Fees	2,200	--
Street & Public Improvements	22,148	12,745
Public Works	--	8,237
Other Charges for Services	11,382	2,347
	<u>1,292,513</u>	<u>1,243,557</u>
Fines & Forfeitures	<u>1,210,127</u>	<u>842,778</u>
Interest Revenue	<u>4,233</u>	<u>4,889</u>
Contributions & Donations	<u>23,129</u>	<u>8,302</u>
Miscellaneous	<u>99,433</u>	<u>119,408</u>
Total Revenues	<u>\$ 8,874,795</u>	<u>\$ 7,134,470</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services & Employee Benefits	\$ 63,771	\$ 70,135
Purchased/Contracted Services	18,034	15,306
Supplies	306	--
Total Governing Body	<u>82,111</u>	<u>85,441</u>
Chief Executive		
Personal Services & Employee Benefits	311,293	324,478
Purchased/Contracted Services	134,163	122,452
Supplies	12,970	20,177
Capital Outlay	49,461	7,984
Other Costs	1,823	32,848
Total Chief Executive	<u>509,710</u>	<u>507,939</u>
Elections		
Personal Services & Employee Benefits	58,707	57,757
Purchased/Contracted Services	33,643	56,015
Supplies	4,818	4,037
Capital Outlay	68	1,990
Total Elections	<u>97,236</u>	<u>119,799</u>
Tax Commissioner		
Personal Services & Employee Benefits	161,858	174,334
Purchased/Contracted Services	52,941	45,434
Supplies	3,528	2,281
Total Tax Commissioner	<u>218,327</u>	<u>222,049</u>
Tax Assessor		
Personal Services & Employee Benefits	140,009	163,873
Purchased/Contracted Services	51,106	47,551
Supplies	3,459	9,104
Capital Outlay	6,912	--
Total Tax Assessor	<u>201,486</u>	<u>220,528</u>
Board of Tax Equalization		
Personal Services & Employee Benefits	2,622	2,144
Purchased/Contracted Services	497	434
Total Board of Tax Equalization	<u>3,119</u>	<u>2,578</u>
Risk Management		
Personal Services & Employee Benefits	1,927	5,353
Purchased/Contracted Services	107	107
Supplies	251	--
Total Risk Management	<u>2,285</u>	<u>5,460</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Government Buildings		
Purchased/Contracted Services	59,370	55,405
Supplies	44,153	43,945
Capital Outlay	352	--
Total Government Buildings	<u>103,875</u>	<u>99,350</u>
General Administration Fees		
Purchased/Contracted Services	13,092	13,164
Total General Administration Fees	<u>13,092</u>	<u>13,164</u>
Total General Government	<u>1,231,241</u>	<u>1,276,308</u>
Judicial		
Superior Court		
Personal Services & Employee Benefits	323	590
Purchased/Contracted Services	48,842	60,453
Supplies	246	322
Total Superior Court	<u>49,411</u>	<u>61,365</u>
Clerk of Superior Court		
Personal Services & Employee Benefits	150,212	155,214
Purchased/Contracted Services	40,794	37,700
Supplies	4,372	5,342
Capital Outlay	697	1,739
Total Clerk of Superior Court	<u>196,075</u>	<u>199,995</u>
District Attorney		
Purchased/Contracted Services	36,133	108,692
Supplies	3,470	2,679
Total District Attorney	<u>39,603</u>	<u>111,371</u>
Magistrate Court		
Personal Services & Employee Benefits	143,189	146,008
Purchased/Contracted Services	14,217	13,083
Supplies	2,011	1,995
Capital Outlay	--	855
Total Magistrate Court	<u>159,417</u>	<u>161,941</u>
Probate Court		
Personal Services & Employee Benefits	139,037	140,730
Purchased/Contracted Services	88,029	85,028
Supplies	12,722	7,751
Capital Outlay	4,796	1,399
Total Probate Court	<u>244,584</u>	<u>234,908</u>
Juvenile Court		
Purchased/Contracted Services	21,328	36,749
Total Juvenile Court	<u>21,328</u>	<u>36,749</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Public Defender		
Purchased/Contracted Services	134,063	152,514
Supplies	16,654	18,426
Capital Outlay	1,777	--
Total Public Defender	<u>152,494</u>	<u>170,940</u>
Total Judicial	<u>862,912</u>	<u>977,269</u>
Public Safety		
Sheriff		
Personal Services & Employee Benefits	817,714	919,688
Purchased/Contracted Services	191,899	169,295
Supplies	166,941	155,113
Capital Outlay	405,682	17,997
Other Costs	--	10,532
Total Sheriff	<u>1,582,236</u>	<u>1,272,625</u>
Jail		
Personal Services & Employee Benefits	868,033	876,648
Purchased/Contracted Services	249,121	293,855
Supplies	349,500	334,951
Capital Outlay	18,647	21,655
Total Jail	<u>1,485,301</u>	<u>1,527,109</u>
Adult Probation		
Other Costs	5,545	5,940
Total Adult Probation	<u>5,545</u>	<u>5,940</u>
Fire Departments		
Personal Services & Employee Benefits	14,081	13,387
Purchased/Contracted Services	34,114	16,655
Supplies	42,362	21,670
Capital Outlay	17,502	20,808
Other Costs	2	--
Total Fire Departments	<u>108,061</u>	<u>72,520</u>
Emergency Medical Services		
Purchased/Contracted Services	392,179	367,987
Total Emergency Medical Services	<u>392,179</u>	<u>367,987</u>
Coroner/Medical Examiner		
Personal Services & Employee Benefits	18,415	22,914
Purchased/Contracted Services	12,109	7,174
Supplies	625	845
Total Coroner/Medical Examiner	<u>31,149</u>	<u>30,933</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Emergency Management		
Personal Services & Employee Benefits	5,457	5,894
Purchased/Contracted Services	20,455	3,012
Supplies	457	651
Capital Outlay	342	96
Total Emergency Management	<u>26,711</u>	<u>9,653</u>
Total Public Safety	<u>3,631,182</u>	<u>3,286,767</u>
Public Works		
Public Works Administration		
Personal Services & Employee Benefits	480,113	552,596
Purchased/Contracted Services	146,152	177,114
Supplies	305,926	309,890
Capital Outlay	71,607	65,125
Total Public Works Administration	<u>1,003,798</u>	<u>1,104,725</u>
Fuel Master Gas		
Purchased/Contracted Services	11,551	7,844
Supplies	588,241	589,310
Capital Outlay	22,420	--
Total Fuel Master Gas	<u>622,212</u>	<u>597,154</u>
Total Public Works	<u>1,626,010</u>	<u>1,701,879</u>
Health & Welfare		
Public Health Administration		
Purchased/Contracted Services	1,518	1,374
Other Costs	82,800	82,800
Total Public Health Administration	<u>84,318</u>	<u>84,174</u>
Cook Service Center		
Purchased/Contracted Services	4,021	2,333
Supplies	8,680	5,249
Total Cook Service Center	<u>12,701</u>	<u>7,582</u>
Cook Service Center		
Purchased/Contracted Services	4,720	4,672
Total Cook Service Center	<u>4,720</u>	<u>4,672</u>
Welfare Administration		
Purchased/Contracted Services	93	84
Other Costs	4,722	6,789
Total Welfare Administration	<u>4,815</u>	<u>6,873</u>
DFACS Buildings & Plant		
Purchased/Contracted Services	3,754	2,798
Total DFACS Buildings & Plant	<u>3,754</u>	<u>2,798</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Community Services		
Personal Services & Employee Benefits	35,593	32,233
Purchased/Contracted Services	26,712	21,259
Supplies	12,336	12,309
Capital Outlay	1,862	198
Total Community Services	<u>76,503</u>	<u>65,999</u>
Transportation Services		
Purchased/Contracted Services	589	262
Supplies	1,058	--
Capital Outlay	198,582	--
Other Costs	164,390	122,711
Total Transportation Services	<u>364,619</u>	<u>122,973</u>
Total Health & Welfare	<u>551,430</u>	<u>295,071</u>
Culture & Recreation		
Library		
Purchased/Contracted Services	8,734	3,586
Other Costs	74,250	72,536
Total Library	<u>82,984</u>	<u>76,122</u>
Total Culture & Recreation	<u>82,984</u>	<u>76,122</u>
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	37,308	49,946
Purchased/Contracted Services	11,660	12,913
Supplies	6,073	7,520
Capital Outlay	145	681
Total Agricultural Resources	<u>55,186</u>	<u>71,060</u>
AG Building Maintenance/Plant		
Purchased/Contracted Services	1,390	2,355
Total AG Building Maintenance/Plant	<u>1,390</u>	<u>2,355</u>
Building/Zoning		
Personal Services & Employee Benefits	44,386	44,062
Purchased/Contracted Services	11,567	13,896
Supplies	3,048	3,870
Capital Outlay	1,215	975
Total Building/Zoning	<u>60,216</u>	<u>62,803</u>
Airport		
Purchased/Contracted Services	8,943	5,853
Supplies	4,291	1,779
Capital Outlay	432	--
Total Airport	<u>13,666</u>	<u>7,632</u>
Other Housing & Development		
Other Costs	73,865	83,956
Total Other Housing & Development	<u>73,865</u>	<u>83,956</u>
Total Housing & Development	<u>204,323</u>	<u>227,806</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Debt Service	<u>39,085</u>	<u>39,085</u>
Total Expenditures	<u>\$ 8,229,167</u>	<u>\$ 7,880,307</u>

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2013

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	\$ 174,970
	<u>174,970</u>
Taxes Collected	
Tax Collections @ 3%	93,668
Tax Collections Greater Than 3%	62,446
	<u>156,114</u>
Percentage Of Current Year Taxes Expended	<u>112%</u>

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2013

	Older Americans Act		Community Based	Total
	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Home Delivered Meals	
<u>7/1/2012-6/30/2013 Contract AAA-2013-24</u>				
October-2012	\$ 4,054	\$ 867	\$ 1,688	\$ 6,609
November-2012	3,592	2,180	--	5,772
December-2012	3,490	1,853	--	5,343
January-2013	1,866	--	--	1,866
February-2013	--	--	--	--
March-2013	3,470	647	--	4,117
April-2013	--	342	--	342
May-2013	--	--	--	--
June-2013	--	--	--	--
	<u>16,472</u>	<u>5,889</u>	<u>1,688</u>	<u>24,049</u>
<u>7/1/2013-6/30/2014 Contract AAA-2014-24</u>				
July-2013	1,666	--	2,042	3,708
August-2013	1,666	--	2,169	3,835
September-2013	1,666	--	1,989	3,655
	<u>4,998</u>	<u>--</u>	<u>6,200</u>	<u>11,198</u>
Total	<u>\$ 21,470</u>	<u>\$ 5,889</u>	<u>\$ 7,888</u>	<u>\$ 35,247</u>

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2013

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2005 - 10/1/2005 - 9/30/2011						
County Projects						
County Buildings	\$ 2,160,000	\$ 2,714,260	\$ 2,714,260	\$ --	\$ 2,714,260	100%
Solid Waste	1,500,000	2,230,210	2,090,946	139,264	2,230,210	100%
E-911 Equipment	535,000	681,409	681,409	--	681,409	100%
Recreation Facilities	550,000	36,000	36,000	--	36,000	100%
Economic Development	550,000	451,741	451,741	--	451,741	100%
Airport	550,000	615,074	613,118	1,956	615,074	100%
Roads	2,238,332	3,840,335	3,759,123	81,212	3,840,335	100%
Road Building	500,000	294,292	294,292	--	294,292	100%
City of Adel	1,431,823	1,596,744	1,596,744	--	1,596,744	100%
Town of Cecil	71,497	79,738	79,738	--	79,738	100%
Town of Lenox	239,851	267,504	267,504	--	267,504	100%
Town of Sparks	473,497	528,042	528,042	--	528,042	100%
	<u>\$ 10,800,000</u>	<u>\$ 13,335,349</u>	<u>\$ 13,112,917</u>	<u>\$ 222,432</u>	<u>\$ 13,335,349</u>	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				\$ 68,512		
Transfers Out						
General Fund				19,621		
Solid Waste Enterprise Fund				134,299		
				<u>\$ 222,432</u>		
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	\$ 2,850,000	\$ 2,850,000	\$ 74,719	\$ 655,973	\$ 730,692	26%
E-911 Equipment	300,000	300,000	--	15,847	15,847	5%
Recreation Facilities	2,500,000	2,500,000	--	--	--	0%
Economic Development	1,000,000	1,000,000	--	--	--	0%
Airport	500,000	500,000	--	174,045	174,045	35%
Roads & Public Facilities	1,400,000	1,400,000	347,601	725,207	1,072,808	77%
Boys & Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,400,000	187,255	236,947	424,202	30%
Town of Cecil	75,000	75,000	10,032	12,694	22,726	30%
Town of Lenox	225,000	225,000	30,095	38,081	68,176	30%
Town of Sparks	450,000	450,000	60,189	111,162	171,351	38%
	<u>\$ 10,800,000</u>	<u>\$ 10,800,000</u>	<u>\$ 709,891</u>	<u>\$ 1,969,956</u>	<u>\$ 2,679,847</u>	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				\$ 1,316,483		
Transfers Out						
Solid Waste Enterprise Fund				653,473		
				<u>\$ 1,969,956</u>		

COOK COUNTY, GEORGIA
Schedule of OneGeorgia Grants
From Inception and for the Year Ended September 30, 2013

Grant # 11-gq-037-1-4626	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
OneGeorgia Authority Grant	\$ 488,700	\$ --	\$ 488,700	\$ 488,700
Total Revenues	488,700	--	488,700	488,700
EXPENDITURES				
Airport Terminal	488,700	--	488,700	488,700
Total Expenditures	488,700	--	488,700	488,700
Excess	\$ --	\$ --	\$ --	\$ --

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2013

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing & Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	10p-y-037-1-5292	\$ 83,313
Community Development Block Grant	14.228	11p-y-037-1-5396	7,500
			<u>90,813</u>
Total U.S. Department of Housing & Urban Development			<u>90,813</u>
U.S. Department of Justice			
Pass-through Program From			
Georgia Council of Juvenile Court Judges			
Juvenile Offenders Program	16.523	JB-09ST-004	1,558
			<u>1,558</u>
Pass-through Program From			
Criminal Justice Georgia Coordinating Council			
ARRA-Justice Assistance Grant	16.803	2009-SU-B9-0003	19,794
			<u>19,794</u>
Total U.S. Department of Justice			<u>21,352</u>
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO12-9019-16(075)	1,306,400
			<u>1,306,400</u>
Federal Transit Administration			
Transit Program	20.509	T004314	105,573
Transit Program	20.509	T004742	13,530
Transit Program	20.509	T004572	161,856
Transit Program	20.509	T002857	35,120
			<u>316,079</u>
Total U.S. Department of Transportation			<u>1,622,479</u>
U.S. Department of Health & Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Programs for the Aging-Nutrition Services	93.045	AAA-2013-24	22,361
Programs for the Aging-Nutrition Services	93.045	AAA-2014-24	4,998
Total U.S. Department of Health & Human Services			<u>27,359</u>

COOK COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security Pass-through Program From Georgia Emergency Management Agency Emergency Performance Grant	97.042	OEM13-39S01	5,164
Total U.S. Department of Homeland Security			<u>5,164</u>
Total Expenditures of Federal Awards			<u>\$ 1,767,167</u>

Basis Of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Cook County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

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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, 2013, 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 March 31, 2014. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2008-1, 2008-2, and 2008-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cook County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain

provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-1.

Cook County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

MEEKS CPA, LLP

Ocilla, Georgia

March 31, 2014

MEEKS CPA, LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To The Board of County Commissioners
Cook County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Cook County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2013. Cook County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Cook County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cook County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Cook County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

Report on Internal Control Over Compliance

Management of Cook County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cook County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular

A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

MEEKS CPA, LLP

MEEKS CPA, LLP

Ocilla, Georgia

March 31, 2014

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2013

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Department of Transportation
20.509	Department of Transportation

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2013

Section II - Financial Statement Findings

2008-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with non-routine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2008-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and of risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identify those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking action as necessary.

COOK COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2013

2008-3

Condition

County personnel do not have the skills or capacity to properly prepare the financial statements and to prevent, detect, and correct misstatements.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.

2013-1

Condition

An annual budget was not adopted for the Sheriff's Drug Special Revenue Fund as required by the Official Code of Georgia Annotated section 36-81-3.

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

The County intends to adopt an annual balanced budget for all funds required by Georgia law.

Section III - Federal Award Findings and Questioned Costs

None