

COOK COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
September 30, 2017

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

COOK COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended September 30, 2017

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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, 2017, 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 95.3 percent, 81.4 percent, and 88.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cook County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Cook County, Georgia, as of September 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules 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 June 01, 2018, on our consideration of the Cook County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cook County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
June 01, 2018

BASIC FINANCIAL STATEMENTS

COOK COUNTY, GEORGIA
Statement of Net Position
September 30, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
ASSETS					
Cash and Cash Equivalents	\$ 9,714,478	\$ 1,203,392	\$ 10,917,870	\$ 404,617	\$ 22,454
Receivables (Net of Allowance for Uncollectibles)	711,773	50,711	762,484	52,199	--
Prepaid Items	179,180	10,324	189,504	--	--
Restricted Assets	6,624	--	6,624	--	--
Capital Assets Not Being Depreciated	1,066,822	1,901,636	2,968,458	--	--
Capital Assets Net of Accumulated Depreciation	13,927,005	10,544,929	24,471,934	--	--
Total Assets	<u>25,605,882</u>	<u>13,710,992</u>	<u>39,316,874</u>	<u>456,816</u>	<u>22,454</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	91,070	--
Total Deferred Outflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>91,070</u>	<u>--</u>
LIABILITIES					
Accounts Payable	144,007	28,518	172,525	--	--
Accrued Liabilities	119,793	8,519	128,312	--	--
Intergovernmental Payable	99,791	--	99,791	19,967	--
Internal Balances	44,880	(44,880)	--	--	--
Noncurrent Liabilities					
Due Within One Year	24,787	509,729	534,516	40,021	--
Due in More Than One Year	283,221	2,201,250	2,484,471	372,368	--
Total Liabilities	<u>716,479</u>	<u>2,703,136</u>	<u>3,419,615</u>	<u>432,356</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	17,278	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>17,278</u>	<u>--</u>
NET POSITION					
Net Investment in Capital Assets	14,860,898	11,961,836	26,822,734	--	--
Restricted For					
Law Library	4,132	--	4,132	--	--
E-911	202,854	--	202,854	--	--
Capital Outlay	2,840,720	--	2,840,720	--	--
Prior Year Program Income	--	--	--	159,295	--
Special Programs	--	--	--	26,103	--
Unrestricted	6,980,799	(953,980)	6,026,819	(87,146)	22,454
Total Net Position	<u>\$ 24,889,403</u>	<u>\$ 11,007,856</u>	<u>\$ 35,897,259</u>	<u>\$ 98,252</u>	<u>\$ 22,454</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, 2017

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	\$ 1,677,359	\$ 656,268	\$ --	\$ --
Judicial	1,369,688	2,709,804	39,093	--
Public Safety	4,709,954	659,233	144,364	24,061
Public Works	3,426,753	34,068	370,744	15,353
Health and Welfare	570,302	19,374	209,920	120,740
Culture and Recreation	584,252	--	--	--
Housing and Development	512,696	73,191	--	--
Interest on Long-Term Debt	5,490	--	--	--
Total Governmental Activities	<u>12,856,494</u>	<u>4,151,938</u>	<u>764,121</u>	<u>160,154</u>
Business-type Activities				
Solid Waste	824,340	574,241	--	--
Airport Authority	547,096	135,069	4,000	--
Total Business-Type Activities	<u>1,371,436</u>	<u>709,310</u>	<u>4,000</u>	<u>--</u>
Total Primary Government	<u>\$ 14,227,930</u>	<u>\$ 4,861,248</u>	<u>\$ 768,121</u>	<u>\$ 160,154</u>
Component Units				
Board of Health	\$ 443,235	\$ 159,295	\$ 312,800	\$ --
Adel/Cook Tourism Authority	70,901	--	63,770	--
Total Component Units	<u>\$ 514,136</u>	<u>\$ 159,295</u>	<u>\$ 376,570</u>	<u>\$ --</u>
		General Revenues		
		Taxes		
		Property		
		Franchise		
		General Sales and Use		
		Selective Sales and Use		
		Business		
		Penalties and Interest on Delinquent Taxes		
		Interest Revenue		
		Miscellaneous		
		Insurance Recoveries		
		Transfers		
		Total General Revenues and Transfers		
		Changes in Net Position		
		Net Position - Beginning		
		Net Position - Ending		

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Board of Health	Adel/Cook Tourism Authority
\$ (1,021,091)	\$ --	\$ (1,021,091)		
1,379,209	--	1,379,209		
(3,882,296)	--	(3,882,296)		
(3,006,588)	--	(3,006,588)		
(220,268)	--	(220,268)		
(584,252)	--	(584,252)		
(439,505)	--	(439,505)		
(5,490)	--	(5,490)		
<u>(7,780,281)</u>	<u>--</u>	<u>(7,780,281)</u>		
--	(250,099)	(250,099)		
--	(408,027)	(408,027)		
--	(658,126)	(658,126)		
<u>(7,780,281)</u>	<u>(658,126)</u>	<u>(8,438,407)</u>		
			\$ 28,860	\$ --
			--	(7,131)
			<u>28,860</u>	<u>(7,131)</u>
4,420,600	--	4,420,600	--	--
2,084	--	2,084	--	--
3,663,809	--	3,663,809	--	--
267,094	--	267,094	--	--
243,768	268,132	511,900	--	--
64,153	--	64,153	--	--
8,821	3,219	12,040	--	--
100,345	--	100,345	--	--
6,894	--	6,894	--	--
(531,136)	531,136	--	--	--
<u>8,246,432</u>	<u>802,487</u>	<u>9,048,919</u>	<u>--</u>	<u>--</u>
466,151	144,361	610,512	28,860	(7,131)
24,423,252	10,863,495	35,286,747	69,392	29,585
<u>\$ 24,889,403</u>	<u>\$ 11,007,856</u>	<u>\$ 35,897,259</u>	<u>\$ 98,252</u>	<u>\$ 22,454</u>

COOK COUNTY, GEORGIA
Balance Sheet
Governmental Funds
September 30, 2017

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 5,512,294	\$ 3,139,731	\$ 1,062,453	\$ 9,714,478
Restricted Assets	6,624	--	--	6,624
Receivables (Net of Allowance for Uncollectibles)	439,109	179,203	93,461	711,773
Due from Other Funds	491,773	--	38,040	529,813
Total Assets	<u>\$ 6,449,800</u>	<u>\$ 3,318,934</u>	<u>\$ 1,193,954</u>	<u>\$ 10,962,688</u>
LIABILITIES				
Accounts Payable	\$ 138,575	\$ 3,550	\$ 1,882	\$ 144,007
Accrued Liabilities	109,166	--	10,627	119,793
Intergovernmental Payable	--	35,675	64,116	99,791
Due to Other Funds	86,964	438,989	48,740	574,693
Total Liabilities	<u>334,705</u>	<u>478,214</u>	<u>125,365</u>	<u>938,284</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	111,009	--	--	111,009
Total Deferred Inflows of Resources	<u>111,009</u>	<u>--</u>	<u>--</u>	<u>111,009</u>
FUND BALANCES				
Restricted	--	2,840,720	213,294	3,054,014
Assigned	--	--	855,295	855,295
Unassigned	6,004,086	--	--	6,004,086
Total Fund Balances	<u>6,004,086</u>	<u>2,840,720</u>	<u>1,068,589</u>	<u>9,913,395</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,449,800</u>	<u>\$ 3,318,934</u>	<u>\$ 1,193,954</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.	14,993,827
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	111,009
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	179,180
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Notes Payable	\$ (132,929)
Compensated Absences	(175,079)
Total long-term liabilities	(308,008)
Net Position of Governmental Activities	<u>\$ 24,889,403</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, 2017

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 5,946,387	\$ 2,051,176	\$ 610,241	\$ 8,607,804
Licenses and Permits	84,954	--	--	84,954
Intergovernmental	768,487	--	103,700	872,187
Charges for Services	960,350	--	243,700	1,204,050
Fines and Forfeitures	2,228,158	--	562,564	2,790,722
Investment Income	6,759	15,353	2,062	24,174
Contributions and Donations	1,735	--	35,000	36,735
Miscellaneous	164,027	8,500	30	172,557
Total Revenues	<u>10,160,857</u>	<u>2,075,029</u>	<u>1,557,297</u>	<u>13,793,183</u>
EXPENDITURES				
Current				
General Government	1,536,974	6,750	95	1,543,819
Judicial	1,312,176	--	58,621	1,370,797
Public Safety	3,749,903	--	604,333	4,354,236
Public Works	1,978,665	--	--	1,978,665
Health and Welfare	509,029	--	--	509,029
Culture and Recreation	148,477	--	435,781	584,258
Housing and Development	343,613	--	174,170	517,783
Capital Outlay	--	1,122,289	41,040	1,163,329
Debt Service	29,439	--	--	29,439
Intergovernmental	--	408,346	--	408,346
Total Expenditures	<u>9,608,276</u>	<u>1,537,385</u>	<u>1,314,040</u>	<u>12,459,701</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>552,581</u>	<u>537,644</u>	<u>243,257</u>	<u>1,333,482</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	450,000	--	150,000	600,000
Transfers Out	(150,000)	(536,285)	(450,000)	(1,136,285)
Insurance Recoveries	46,873	--	--	46,873
Total Other Financing Sources (Uses)	<u>346,873</u>	<u>(536,285)</u>	<u>(300,000)</u>	<u>(489,412)</u>
Net Change in Fund Balances	899,454	1,359	(56,743)	844,070
Fund Balances - Beginning	5,104,632	2,839,361	1,125,332	9,069,325
Fund Balances - Ending	<u>\$ 6,004,086</u>	<u>\$ 2,840,720</u>	<u>\$ 1,068,589</u>	<u>\$ 9,913,395</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, 2017

Amounts reported for governmental activities in the *Statement of Activities* are different because:

Net change in fund balances - total governmental funds reported in the <i>Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds</i>	\$ 844,070
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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	699,109
Depreciation Expense	<u>(1,120,646)</u>
	<u>(421,537)</u>

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	(151,436)
Accumulated Depreciation	105,820
Capital Assets Reassigned from Enterprise Funds	<u>5,149</u>
	<u>(40,467)</u>

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	<u>53,704</u>
	<u>53,704</u>

The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.

Principal Repayments	
Notes Payable	<u>23,949</u>
	<u>23,949</u>

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	(5,024)
Prepaid Items	<u>11,456</u>
	<u>6,432</u>

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	<u>\$ 466,151</u>
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The notes to the financial statements are an integral part of this statement.

COOK COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
September 30, 2017

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 1,013,942	\$ 189,450	\$ 1,203,392
Receivables	50,711	--	50,711
Due from Other Funds	48,924	--	48,924
Prepaid Items	10,265	59	10,324
Total Current Assets	<u>1,123,842</u>	<u>189,509</u>	<u>1,313,351</u>
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,901,636	--	1,901,636
Capital Assets Net of Accumulated Depreciation	3,881,979	6,662,950	10,544,929
Total Noncurrent Assets	<u>5,783,615</u>	<u>6,662,950</u>	<u>12,446,565</u>
Total Assets	<u>6,907,457</u>	<u>6,852,459</u>	<u>13,759,916</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	28,518	--	28,518
Accrued Liabilities	8,519	--	8,519
Due to Other Funds	3,911	133	4,044
Notes Payable	484,729	--	484,729
Closure and Post-Closure Care Costs	25,000	--	25,000
Total Current Liabilities	<u>550,677</u>	<u>133</u>	<u>550,810</u>
Noncurrent Liabilities			
Compensated Absences	9,208	--	9,208
Closure and Post-Closure Care Costs	2,192,042	--	2,192,042
Total Noncurrent Liabilities	<u>2,201,250</u>	<u>--</u>	<u>2,201,250</u>
Total Liabilities	<u>2,751,927</u>	<u>133</u>	<u>2,752,060</u>
NET POSITION			
Net Investment in Capital Assets	5,298,886	6,662,950	11,961,836
Unrestricted	(1,143,356)	189,376	(953,980)
Total Net Position	<u>\$ 4,155,530</u>	<u>\$ 6,852,326</u>	<u>\$ 11,007,856</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, 2017

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
OPERATING REVENUES			
Charges for Services	\$ 516,086	\$ 135,069	\$ 651,155
Other	58,155	--	58,155
Total Operating Revenues	<u>574,241</u>	<u>135,069</u>	<u>709,310</u>
OPERATING EXPENSES			
Personal Services and Employee Benefits	298,357	1,843	300,200
Purchased/Contracted Services	229,420	26,667	256,087
Supplies	71,733	87,792	159,525
Depreciation	200,335	430,794	631,129
Total Operating Expenses	<u>799,845</u>	<u>547,096</u>	<u>1,346,941</u>
Operating Income (Loss)	<u>(225,604)</u>	<u>(412,027)</u>	<u>(637,631)</u>
NONOPERATING REVENUES (EXPENSES)			
Taxes	268,132	--	268,132
Intergovernmental	--	4,000	4,000
Interest Revenue	2,296	923	3,219
Interest	(24,495)	--	(24,495)
Total Nonoperating Revenues (Expenses)	<u>245,933</u>	<u>4,923</u>	<u>250,856</u>
Income (Loss) Before Contributions and Transfers	<u>20,329</u>	<u>(407,104)</u>	<u>(386,775)</u>
Transfers In	536,285	--	536,285
Transfers Out	(5,149)	--	(5,149)
Changes in Net Position	<u>551,465</u>	<u>(407,104)</u>	<u>144,361</u>
Net Position - Beginning	3,604,065	7,259,430	10,863,495
Net Position - Ending	<u>\$ 4,155,530</u>	<u>\$ 6,852,326</u>	<u>\$ 11,007,856</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, 2017

	Business-type Activities - Enterprise Funds		
	Solid Waste	Airport Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	\$ 596,460	\$ 135,069	\$ 731,529
Payments to Suppliers	(276,841)	(114,499)	(391,340)
Payments to Employees	(296,323)	(2,190)	(298,513)
Net Cash Provided (Used) by Operating Activities	<u>23,296</u>	<u>18,380</u>	<u>41,676</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	--	4,000	4,000
Taxes	268,132	--	268,132
Due from Other Funds	(48,924)	--	(48,924)
Due to Other Funds	64	133	197
Net Cash Provided (Used) by Noncapital Financing Activities	<u>219,272</u>	<u>4,133</u>	<u>223,405</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from Other Funds	536,285	--	536,285
Acquisition and Construction of Capital Assets	(273,775)	--	(273,775)
Principal Paid on Capital Debt	(468,968)	--	(468,968)
Interest Paid on Capital Debt	(24,495)	--	(24,495)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(230,953)</u>	<u>--</u>	<u>(230,953)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	2,139	923	3,062
Net Cash Provided (Used) by Investing Activities	<u>2,139</u>	<u>923</u>	<u>3,062</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,754	23,436	37,190
Cash and Cash Equivalents - Beginning of Year	1,000,188	166,014	1,166,202
Cash and Cash Equivalents - End of Year	<u>\$ 1,013,942</u>	<u>\$ 189,450</u>	<u>\$ 1,203,392</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (225,604)	\$ (412,027)	\$ (637,631)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	200,335	430,794	631,129
(Increase) Decrease in Accounts Receivable	22,219	--	22,219
(Increase) Decrease in Prepaid Items	(839)	(40)	(879)
Increase (Decrease) in Accounts Payable	25,151	--	25,151
Increase (Decrease) in Accrued Liabilities	21	(347)	(326)
Increase (Decrease) in Compensated Absences Payable	2,013	--	2,013
Net Cash Provided (Used) by Operating Activities	<u>\$ 23,296</u>	<u>\$ 18,380</u>	<u>\$ 41,676</u>
Total Noncash Investing, Capital and Financing Activities			
Transfer of Capital Assets to Governmental Funds	\$ 5,149	\$ --	\$ 5,149

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, 2017

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 435,032
Total Assets	<u>\$ 435,032</u>
LIABILITIES	
Due to Others	\$ 435,032
Total Liabilities	<u>\$ 435,032</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.

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

Blended Component Units

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

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

Discretely Presented Component Units

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

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

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

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

B. Government-Wide Financial Statements

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

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

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

C. Basis of Presentation – Government-wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

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

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

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers

between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

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

3. Inventories and Prepaid Items

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

4. Capital Assets

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

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

5. Long-Term Obligations

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

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

6. Deferred Outflows/Inflows of Resources

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

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

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

7. Net Position Flow Assumption

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

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

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

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

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

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

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes were levied on August 17, 2016, payable December 20, 2016, and attached as an enforceable lien on property as of January 1, 2016. The billings are considered past due after December 20, 2016, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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, 2017, the annual budgets for the Hotel/Motel Tax Fund and the Adel/Cook Recreation Lost Fund were not balanced as required by section 36-81-3(b).

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			
Chief Executive	\$ 667,812	\$ 730,196	\$ (62,384)
District Attorney	125,105	131,077	(5,972)
Welfare Administration	7,600	8,669	(1,069)
Transportation Services	187,940	272,841	(84,901)
Sheriff's Drug Special Revenue	16,100	21,670	(5,570)

C. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2017, non-SPLOST revenues were deposited into and expended from a SPLOST bank account in the 2010 SPLOST Fund.

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

The County does not have a formal policy for interest rate, credit, concentration of credit, or custodial credit risks.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2017, the County's entire bank balance was insured and collateralized with securities held by the pledging institution's trust department or agent in the County's name.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	SPLOST 2010	Nonmajor Governmental Funds	Solid Waste	Total
Interest	\$ --	\$ --	\$ --	\$ 419	\$ 419
Taxes	138,094	--	--	--	138,094
Accounts	--	--	64,131	50,292	114,423
Intergovernmental	261,461	179,203	29,330	--	469,994
Other	57,018	--	--	--	57,018
Gross Receivables	456,573	179,203	93,461	50,711	779,948
Less: Allowance for Uncollectibles	(17,464)	--	--	--	(17,464)
	<u>\$ 439,109</u>	<u>\$ 179,203</u>	<u>\$ 93,461</u>	<u>\$ 50,711</u>	<u>\$ 762,484</u>

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

C. Capital Assets

Capital asset activity for the year ended September 30, 2017, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 1,066,822	\$ --	\$ --	\$ 1,066,822
Construction in Progress	481,832	179,079	(660,911)	--
Total Capital Assets, Not Being Depreciated	<u>1,548,654</u>	<u>179,079</u>	<u>(660,911)</u>	<u>1,066,822</u>
Capital Assets, Being Depreciated				
Buildings	13,586,377	724,960	(33,633)	14,277,704
Infrastructure	5,403,159	--	--	5,403,159
Improvements Other Than Buildings	69,165	20,616	--	89,781
Machinery and Equipment	6,033,345	440,514	(117,803)	6,356,056
Total Capital Assets, Being Depreciated	<u>25,092,046</u>	<u>1,186,090</u>	<u>(151,436)</u>	<u>26,126,700</u>
Less Accumulated Depreciation For				
Buildings	(6,188,595)	(423,872)	31,111	(6,581,356)
Infrastructure	(1,029,644)	(145,745)	--	(1,175,389)
Improvements Other Than Buildings	(47,465)	(4,455)	--	(51,920)
Machinery and Equipment	(3,919,165)	(546,574)	74,709	(4,391,030)
Total Accumulated Depreciation	<u>(11,184,869)</u>	<u>(1,120,646)</u>	<u>105,820</u>	<u>(12,199,695)</u>
Total Capital Assets, Being Depreciated, Net	<u>13,907,177</u>	<u>65,444</u>	<u>(45,616)</u>	<u>13,927,005</u>
Governmental Activities Capital Assets, Net	<u>\$ 15,455,831</u>	<u>\$ 244,523</u>	<u>\$ (706,527)</u>	<u>\$ 14,993,827</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	--	223,058	--	223,058
Total Capital Assets, Not Being Depreciated	<u>1,678,578</u>	<u>223,058</u>	<u>--</u>	<u>1,901,636</u>
Capital Assets, Being Depreciated				
Buildings and System	2,161,557	--	--	2,161,557
Improvements Other Than Buildings	14,811,892	--	--	14,811,892
Machinery and Equipment	1,296,782	50,717	(20,596)	1,326,903
Total Capital Assets, Being Depreciated	<u>18,270,231</u>	<u>50,717</u>	<u>(20,596)</u>	<u>18,300,352</u>
Less Accumulated Depreciation For				
Buildings and System	(234,179)	(62,509)	--	(296,688)
Improvements Other Than Buildings	(5,893,811)	(510,824)	--	(6,404,635)
Machinery and Equipment	(1,011,751)	(57,796)	15,447	(1,054,100)
Total Accumulated Depreciation	<u>(7,139,741)</u>	<u>(631,129)</u>	<u>15,447</u>	<u>(7,755,423)</u>
Total Capital Assets, Being Depreciated, Net	<u>11,130,490</u>	<u>(580,412)</u>	<u>(5,149)</u>	<u>10,544,929</u>
Business-Type Activities Capital Assets, Net	<u>\$ 12,809,068</u>	<u>\$ (357,354)</u>	<u>\$ (5,149)</u>	<u>\$ 12,446,565</u>

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

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

Governmental Activities	
General Government	\$ 132,135
Public Safety	489,360
Public Works	382,504
Health and Welfare	103,982
Housing & Development	12,665
Total Depreciation Expense	<u>\$ 1,120,646</u>
Business-type Activities	
Solid Waste/Landfill	\$ 200,335
Airport Authority	430,794
Total Depreciation Expense	<u>\$ 631,129</u>

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2017 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 48,740
General Fund	SPLOST 2010 Capital Projects Fund	438,989
General Fund	Solid Waste Enterprise Fund	3,911
General Fund	Airport Authority Enterprise Fund	133
Nonmajor Governmental Funds	General Fund	38,040
Solid Waste Enterprise Fund	General Fund	48,924
		<u>\$ 578,737</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 2010 Fund owes the General Fund \$163,989 used to finance costs of an EMS building project. The SPLOST 2010 Fund owes the General Fund \$275,000 used to finance costs of road projects. The General Fund owes the Adel/Cook Recreation LOST Fund \$38,040 in Local Option Sales Tax proceeds.

Interfund Transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	\$ 450,000
Nonmajor Governmental Funds	General Fund	150,000
Solid Waste Enterprise Fund	SPLOST 2010 Capital Projects Fund	536,285
		<u>\$ 1,136,285</u>

A Nonmajor Special Revenue Fund transferred \$400,000 to the General Fund to finance jail operations. A Nonmajor Special Revenue Fund transferred \$50,000 to the General Fund to finance expenditures for the law library. The General Fund transferred \$150,000 to a Nonmajor Special Revenue Fund to finance E-911 operations. The SPLOST 2010 Fund transferred \$536,285 to the Solid Waste Fund to finance special sales tax projects. The Solid Waste Fund transferred capital assets of \$5,149 to Governmental Funds.

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

E. Long-Term Debt

Notes Payable

The County borrowed \$180,000 at 3.5% interest from the U.S. Department of Agriculture for the purchase of fire trucks. The loan is payable in annual payments of \$29,429 over seven years beginning June 12, 2016. At September 30, 2017, the outstanding balance on this note was \$132,929.

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, 2017, the outstanding balance on this note was \$484,729.

Debt service requirements to maturity for the note payable as of September 30, 2017 were as follows:

Year Ending September 30	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 24,787	\$ 4,652	\$ 29,439	\$ 484,729	\$ 8,734	\$ 493,463
2019	25,655	3,784	29,439	--	--	--
2020	26,552	2,887	29,439	--	--	--
2021	27,482	1,957	29,439	--	--	--
2022	28,453	986	29,439	--	--	--
Total	<u>\$ 132,929</u>	<u>\$ 14,266</u>	<u>\$ 147,195</u>	<u>\$ 484,729</u>	<u>\$ 8,734</u>	<u>\$ 493,463</u>

F. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 170,055	\$ 233,953	\$ (228,929)	\$ 175,079	\$ --
Notes Payable	156,878	--	(23,949)	132,929	24,787
	<u>\$ 326,933</u>	<u>\$ 233,953</u>	<u>\$ (252,878)</u>	<u>\$ 308,008</u>	<u>\$ 24,787</u>
Business-type Activities					
Compensated Absences	\$ 7,195	\$ 9,798	\$ (7,785)	\$ 9,208	\$ --
Notes Payable	953,697	--	(468,968)	484,729	484,729
Closure and Post-Closure Care Costs	2,217,042	--	--	2,217,042	25,000
	<u>\$ 3,177,934</u>	<u>\$ 9,798</u>	<u>\$ (476,753)</u>	<u>\$ 2,710,979</u>	<u>\$ 509,729</u>

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

G. Pensions

Valic Deferred Compensation Plan

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

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

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, 2017 the County did not contribute to the plan and there were no employee deferrals.

ACCG 457 Deferred Compensation Plan

The ACCG 457 Deferred Compensation Plan, administered by Gebcorp, is a plan established under section 457 of the Internal Revenue Code to provide retirement benefits to the County's full-time employees. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employees may elect to defer a minimum percentage of 1% or a flat dollar amount of \$20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. 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, 2017 the County did not contribute to the plan and employee deferrals were \$17,219.

H. Restricted Assets

The balances of the restricted asset accounts of the governmental and enterprise funds were as follows:

	Governmental Activities
USDA Loan Reserve	\$ 6,624

I. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The reported liability for closure and post-closure care at September 30, 2017 is \$2,217,042. Included in this amount is \$1,094,092, which is based on 100% usage of filled sites. The remaining balance of \$1,122,950 represents the cumulative amount reported to date based on the use of 39% of the estimated capacity of the Household landfill and none of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$3,480,654 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 30 years and the C&D landfill is 151 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

COOK COUNTY, GEORGIA
Notes to the Financial Statements
September 30, 2017

J. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2017 were as follows:

	General	SPLOST 2010	Other Governmental Funds	Total Governmental Funds
Restricted				
Judicial	\$ --	\$ --	\$ 4,132	\$ 4,132
Public Safety	--	--	209,162	209,162
Capital Outlay	--	2,840,720	--	2,840,720
	<u>--</u>	<u>2,840,720</u>	<u>213,294</u>	<u>3,054,014</u>
Assigned				
Public Safety	--	--	854,639	854,639
Housing and Development	--	--	656	656
	<u>--</u>	<u>--</u>	<u>855,295</u>	<u>855,295</u>
Unassigned, Reported In General Fund	6,004,086	--	--	6,004,086
	<u>6,004,086</u>	<u>--</u>	<u>--</u>	<u>6,004,086</u>
Total Fund Balances	<u>\$ 6,004,086</u>	<u>\$ 2,840,720</u>	<u>\$ 1,068,589</u>	<u>\$ 9,913,395</u>

K. Tax Abatements

County property tax revenues were reduced by \$190,710 under agreements entered into by the Adel Industrial Development Authority.

L. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability, and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductible for coverage starts at \$1,000 with various limits of liability up to \$5,000,000 for liability, \$36,211,094 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.

M. 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 H&CS Services LLC dba Community Ambulance (Community), to provide emergency medical services to the citizens of Cook County commencing August 1, 2015. The contract was for five years with the initial term ending on July 31, 2020 and automatically renewing every 12 months for an additional 12 months unless acted on by either party. Under the terms of the contract, the County was not obligated for any fees associated with the services and Community was authorized to bill and collect all patient fees associated with patient care and transport. On March 9, 2017, the County entered into a new 12 month contract with Community which requires the County to pay Community \$55,800 each month beginning June 1, 2017 and Community still retains all fees collected. The agreement automatically renews for an additional 12 months with an annual increase of 3% of the previous year's annual subsidy. Either party may terminate the agreement at any time by giving written notice at least 180 days prior to termination.

N. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2017, the County paid \$10,709 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commissions in Georgia. Regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

COOK COUNTY, GEORGIA

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 5,838,000	\$ 6,098,600	\$ 5,946,387	\$ (152,213)
Licenses and Permits	67,350	75,150	84,954	9,804
Intergovernmental	290,000	365,857	768,487	402,630
Charges for Services	763,800	818,743	960,350	141,607
Fines and Forfeitures	1,890,000	1,862,500	2,228,158	365,658
Interest Revenue	4,000	4,000	6,759	2,759
Contributions and Donations	2,000	1,500	1,735	235
Miscellaneous	144,250	150,250	164,027	13,777
Total Revenues	<u>8,999,400</u>	<u>9,376,600</u>	<u>10,160,857</u>	<u>784,257</u>
EXPENDITURES				
Governing Body	93,995	87,461	85,180	2,281
Chief Executive	778,135	667,812	730,196	(62,384)
Elections	153,460	147,510	135,557	11,953
Tax Commissioner	254,775	260,066	244,871	15,195
Tax Assessor	265,231	260,301	242,621	17,680
Board of Tax Equalization	7,180	5,870	5,629	241
Government Buildings	121,590	159,127	153,093	6,034
General Administration Fees	15,000	13,330	13,314	16
Superior Court	85,510	83,235	78,090	5,145
Clerk of Superior Court	277,525	282,185	272,915	9,270
District Attorney	49,850	125,105	131,077	(5,972)
Magistrate Court	278,035	299,078	291,758	7,320
Probate Court	334,695	387,540	373,264	14,276
Juvenile Court	33,945	26,555	26,171	384
Public Defender	176,150	162,435	138,901	23,534
Sheriff	1,798,478	1,815,993	1,745,999	69,994
Jail	1,779,283	1,771,233	1,633,592	137,641
Traffic Control	43,040	59,065	56,940	2,125
Fire Departments	55,000	37,168	35,172	1,996
Chaserville VFD	8,181	3,976	3,775	201
Cecil VFD	7,816	10,800	10,491	309
Pine Valley VFD	9,206	12,508	12,352	156
Lenox VFD	8,001	10,996	3,264	7,732
Sparks VFD	8,001	4,141	3,881	260
Eastside VFD	8,046	7,551	7,074	477
Emergency Medical Services	10,440	228,570	228,115	455
Coroner/Medical Examiner	28,225	29,965	28,579	1,386
Emergency Management	15,815	11,905	10,108	1,797
Public Works Administration	1,370,425	1,627,427	1,572,075	55,352
Fuel Master Gas	514,040	505,182	406,590	98,592
Public Health Administration	84,700	84,715	84,603	112
Cook Service Center	8,965	44,403	44,038	365
Indigent Medical Care	250,000	--	--	--
Cook Service Center	5,300	2,750	2,077	673
Welfare Administration	10,200	7,600	8,669	(1,069)
DFACS Buildings and Plant	5,635	10,265	10,220	45
Community Services	77,485	90,518	86,581	3,937
Transportation Services	206,370	187,940	272,841	(84,901)
Library	84,300	148,830	148,477	353
Agricultural Resources	77,775	109,510	107,880	1,630
AG Building Maintenance/Plant	8,840	12,955	11,721	1,234
Building/Zoning	117,617	134,607	127,990	6,617
Code Enforcement	500	--	--	--
Airport	26,040	23,817	22,535	1,282
Total Expenditures	<u>9,552,800</u>	<u>9,962,000</u>	<u>9,608,276</u>	<u>353,724</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(553,400)</u>	<u>(585,400)</u>	<u>552,581</u>	<u>1,137,981</u>

COOK COUNTY, GEORGIA**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers In	743,400	743,400	450,000	(293,400)
Transfers Out				
E-911 Special Revenue Fund	(125,000)	(150,000)	(150,000)	--
Adel/Cook Recreation LOST	(75,000)	(18,000)	--	18,000
Insurance Recoveries	10,000	10,000	46,873	36,873
Total Other Financing Sources (Uses)	<u>553,400</u>	<u>585,400</u>	<u>346,873</u>	<u>(238,527)</u>
Net Change in Fund Balances	--	--	899,454	899,454
Fund Balances - Beginning	5,104,632	5,104,632	5,104,632	--
Fund Balances - Ending	<u>\$ 5,104,632</u>	<u>\$ 5,104,632</u>	<u>\$ 6,004,086</u>	<u>\$ 899,454</u>

COOK COUNTY, GEORGIA
Notes to the Required Supplementary Information
September 30, 2017

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	\$ 85,180	\$ --	\$ 85,180
Chief Executive	730,196	(73,487)	656,709
Elections	135,557	--	135,557
Tax Commissioner	244,871	--	244,871
Tax Assessor	242,621	--	242,621
Board of Tax Equalization	5,629	--	5,629
Government Buildings	153,093	--	153,093
General Administration Fees	13,314	--	13,314
	<u>1,610,461</u>	<u>(73,487)</u>	<u>1,536,974</u>
Judicial	1,312,176	--	1,312,176
Public Safety			
Sheriff	1,745,999	--	1,745,999
Jail	1,633,592	--	1,633,592
Traffic Control	56,940	--	56,940
Fire Departments	35,172	11,398	46,570
Chaserville VFD	3,775	(3,775)	--
Cecil VFD	10,491	(10,491)	--
Pine Valley VFD	12,352	(12,352)	--
Lenox VFD	3,264	(3,264)	--
Sparks VFD	3,881	(3,881)	--
Eastside VFD	7,074	(7,074)	--
Emergency Medical Services	228,115	--	228,115
Coroner/Medical Examiner	28,579	--	28,579
Emergency Management	10,108	--	10,108
	<u>3,779,342</u>	<u>(29,439)</u>	<u>3,749,903</u>
Public Works	1,978,665	--	1,978,665
Health and Welfare	509,029	--	509,029
Culture and Recreation	148,477	--	148,477
Housing and Development			
Agricultural Resources	107,880	--	107,880
AG Building Maintenance/Plant	11,721	--	11,721
Building/Zoning	127,990	--	127,990
Airport	22,535	--	22,535
Other Housing and Development	--	73,487	73,487
	<u>270,126</u>	<u>73,487</u>	<u>343,613</u>
Debt Service	--	29,439	29,439
Total Expenditures	<u>9,608,276</u>	<u>--</u>	<u>9,608,276</u>
OTHER FINANCING USES			
Transfers Out			
E-911 Special Revenue Fund	150,000	--	150,000
Total Other Financing Uses	<u>150,000</u>	<u>--</u>	<u>150,000</u>
Total	<u>\$ 9,758,276</u>	<u>\$ --</u>	<u>\$ 9,758,276</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Major Governmental Funds

General Fund

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

Capital Projects Funds

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

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

COOK COUNTY, GEORGIA
General Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 5,512,294	\$ 5,042,342
Restricted Assets		
Cash and Cash Equivalents	6,624	3,680
Receivables (Net of Allowance for Uncollectibles)		
Taxes	120,630	92,422
Intergovernmental	261,461	220,241
Other	57,018	17,880
Due from Other Funds		
E-911 Special Revenue Fund	48,740	82
SPLOST 2010 Capital Projects Fund	438,989	104,784
Solid Waste Enterprise Fund	3,911	3,847
Airport Authority Enterprise Fund	133	--
Total Assets	<u>\$ 6,449,800</u>	<u>\$ 5,485,278</u>
LIABILITIES		
Accounts Payable	\$ 138,575	\$ 183,050
Accrued Liabilities	109,166	106,280
Due to Other Funds		
Adel/Cook Recreation LOST	38,040	34,011
Solid Waste Enterprise Fund	48,924	--
Total Liabilities	<u>334,705</u>	<u>323,341</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	111,009	57,305
Total Deferred Inflows of Resources	<u>111,009</u>	<u>57,305</u>
FUND BALANCES		
Unassigned	6,004,086	5,104,632
Total Fund Balances	<u>6,004,086</u>	<u>5,104,632</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,449,800</u>	<u>\$ 5,485,278</u>

COOK COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 5,946,387	\$ 5,831,213
Licenses and Permits	84,954	95,936
Intergovernmental	768,487	326,176
Charges for Services	960,350	868,427
Fines and Forfeitures	2,228,158	1,888,752
Interest Revenue	6,759	6,117
Contributions and Donations	1,735	136,066
Miscellaneous	164,027	182,202
Total Revenues	<u>10,160,857</u>	<u>9,334,889</u>
EXPENDITURES		
Current		
General Government	1,536,974	1,551,150
Judicial	1,312,176	1,154,436
Public Safety	3,749,903	3,379,191
Public Works	1,978,665	1,462,562
Health and Welfare	509,029	416,630
Culture and Recreation	148,477	85,035
Housing and Development	343,613	282,214
Debt Service	29,439	29,439
Total Expenditures	<u>9,608,276</u>	<u>8,360,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>552,581</u>	<u>974,232</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Surcharge Special Revenue Fund	400,000	350,000
Law Library Special Revenue Fund	50,000	--
Transfers Out		
E-911 Special Revenue Fund	(150,000)	(150,000)
SPLOST 2010 Capital Projects Fund	--	(64,167)
Proceeds of Capital Asset Dispositions	--	11,206
Insurance Recoveries	46,873	61,130
Total Other Financing Sources (Uses)	<u>346,873</u>	<u>208,169</u>
Net Change in Fund Balances	899,454	1,182,401
Fund Balances - Beginning	5,104,632	3,922,231
Fund Balances - Ending	<u>\$ 6,004,086</u>	<u>\$ 5,104,632</u>

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 3,139,731	\$ 2,815,820
Receivables		
Intergovernmental	179,203	160,221
Total Assets	<u>\$ 3,318,934</u>	<u>\$ 2,976,041</u>
LIABILITIES		
Accounts Payable	\$ 3,550	\$ --
Intergovernmental Payable	35,675	31,896
Due to Other Funds		
General Fund	438,989	104,784
Total Liabilities	<u>478,214</u>	<u>136,680</u>
FUND BALANCES		
Restricted	2,840,720	2,839,361
Total Fund Balances	<u>2,840,720</u>	<u>2,839,361</u>
Total Liabilities and Fund Balances	<u>\$ 3,318,934</u>	<u>\$ 2,976,041</u>

COOK COUNTY, GEORGIA
SPLOST 2010 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 2,051,176	\$ 1,888,923
Intergovernmental	--	787,640
Interest Revenue	15,353	15,550
Miscellaneous	8,500	18,300
Total Revenues	<u>2,075,029</u>	<u>2,710,413</u>
EXPENDITURES		
Current		
General Government	6,750	--
Housing and Development	--	166,667
Capital Outlay	1,122,289	1,505,275
Intergovernmental	408,346	376,070
Total Expenditures	<u>1,537,385</u>	<u>2,048,012</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>537,644</u>	<u>662,401</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	64,167
SPLOST 2005 Capital Projects Fund	--	72,827
Transfers Out		
Solid Waste Enterprise Fund	(536,285)	(496,367)
Airport Authority Enterprise Fund	--	(75,791)
Total Other Financing Sources (Uses)	<u>(536,285)</u>	<u>(435,164)</u>
Net Change in Fund Balances	1,359	227,237
Fund Balances - Beginning	2,839,361	2,612,124
Fund Balances - Ending	<u>\$ 2,840,720</u>	<u>\$ 2,839,361</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.

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

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

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

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

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

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

COOK COUNTY, GEORGIA
Combining Statement of Assets, Liabilities and Fund Balances
Nonmajor Governmental Funds
September 30, 2017

	Special Revenue Funds			
	Jail Surcharge	Law Library	Sheriff's Drug	Drug Abuse Treatment & Education
ASSETS				
Cash and Cash Equivalents	\$ 636,475	\$4,132	\$115,786	\$ 73,048
Receivables	29,133	--	--	197
Due from Other Funds	--	--	--	--
Total Assets	\$ 665,608	\$4,132	\$115,786	\$ 73,245
LIABILITIES				
Accounts Payable	\$ --	\$ --	\$ --	\$ --
Accrued Liabilities	--	--	--	--
Intergovernmental Payable	--	--	--	--
Due to Other Funds	--	--	--	--
Total Liabilities	--	--	--	--
FUND BALANCES				
Restricted	--	4,132	--	--
Assigned	665,608	--	115,786	73,245
Total Fund Balances	665,608	4,132	115,786	73,245
Total Liabilities and Fund Balances	\$ 665,608	\$4,132	\$115,786	\$ 73,245

E-911	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Total Nonmajor Governmental Funds
\$224,700	\$ 5	\$ 8,307	\$ 1,062,453	\$ 1,062,453
45,711	18,420	--	93,461	93,461
--	--	38,040	38,040	38,040
<u>\$270,411</u>	<u>\$ 18,425</u>	<u>\$ 46,347</u>	<u>\$ 1,193,954</u>	<u>\$ 1,193,954</u>
\$ 1,882	\$ --	\$ --	\$ 1,882	\$ 1,882
10,627	--	--	10,627	10,627
--	17,769	46,347	64,116	64,116
48,740	--	--	48,740	48,740
<u>61,249</u>	<u>17,769</u>	<u>46,347</u>	<u>125,365</u>	<u>125,365</u>
209,162	--	--	213,294	213,294
--	656	--	855,295	855,295
<u>209,162</u>	<u>656</u>	<u>--</u>	<u>1,068,589</u>	<u>1,068,589</u>
<u>\$270,411</u>	<u>\$ 18,425</u>	<u>\$ 46,347</u>	<u>\$ 1,193,954</u>	<u>\$ 1,193,954</u>

COOK COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances
Nonmajor Governmental Funds
September 30, 2017

	Special Revenue Funds			
	Jail Surcharge	Law Library	Sheriff's Drug	Drug Abuse Treatment & Education
REVENUES				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--
Charges for Services	--	--	--	--
Fines and Forfeitures	359,774	61,535	80,918	60,337
Interest Revenue	838	11	--	420
Contributions and Donations	--	--	35,000	--
Miscellaneous	--	--	--	--
Total Revenues	<u>360,612</u>	<u>61,546</u>	<u>115,918</u>	<u>60,757</u>
EXPENDITURES				
Current				
General Government	--	--	--	--
Judicial	--	3,414	--	55,207
Public Safety	--	--	21,670	56
Culture and Recreation	--	--	--	--
Housing and Development	--	--	--	--
Capital Outlay	37,040	4,000	--	--
Total Expenditures	<u>37,040</u>	<u>7,414</u>	<u>21,670</u>	<u>55,263</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>323,572</u>	<u>54,132</u>	<u>94,248</u>	<u>5,494</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	--
Transfers Out	(400,000)	(50,000)	--	--
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(50,000)</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(76,428)</u>	<u>4,132</u>	<u>94,248</u>	<u>5,494</u>
Fund Balances - Beginning	742,036	--	21,538	67,751
Fund Balances - Ending	<u>\$ 665,608</u>	<u>\$ 4,132</u>	<u>\$115,786</u>	<u>\$ 73,245</u>

E-911	Hotel/Motel Tax	Adel/Cook Recreation LOST	Total	Total Nonmajor Governmental Funds
\$ --	\$ 174,830	\$ 435,411	\$ 610,241	\$ 610,241
103,700	--	--	103,700	103,700
243,700	--	--	243,700	243,700
--	--	--	562,564	562,564
344	79	370	2,062	2,062
--	--	--	35,000	35,000
30	--	--	30	30
<u>347,774</u>	<u>174,909</u>	<u>435,781</u>	<u>1,557,297</u>	<u>1,557,297</u>
--	95	--	95	95
--	--	--	58,621	58,621
582,607	--	--	604,333	604,333
--	--	435,781	435,781	435,781
--	174,170	--	174,170	174,170
--	--	--	41,040	41,040
<u>582,607</u>	<u>174,265</u>	<u>435,781</u>	<u>1,314,040</u>	<u>1,314,040</u>
<u>(234,833)</u>	<u>644</u>	<u>--</u>	<u>243,257</u>	<u>243,257</u>
150,000	--	--	150,000	150,000
--	--	--	(450,000)	(450,000)
<u>150,000</u>	<u>--</u>	<u>--</u>	<u>(300,000)</u>	<u>(300,000)</u>
(84,833)	644	--	(56,743)	(56,743)
293,995	12	--	1,125,332	1,125,332
<u>\$209,162</u>	<u>\$ 656</u>	<u>\$ --</u>	<u>\$ 1,068,589</u>	<u>\$ 1,068,589</u>

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 636,475	\$ 728,151
Receivables		
Intergovernmental	29,133	13,885
Total Assets	<u>\$ 665,608</u>	<u>\$ 742,036</u>
FUND BALANCES		
Assigned	\$ 665,608	\$ 742,036
Total Fund Balances	<u>\$ 665,608</u>	<u>\$ 742,036</u>

COOK COUNTY, GEORGIA
Jail Surcharge Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Fines and Forfeitures	\$ 359,774	\$ 307,252
Interest Revenue	838	893
Total Revenues	<u>360,612</u>	<u>308,145</u>
EXPENDITURES		
Capital Outlay	37,040	--
Total Expenditures	<u>37,040</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>323,572</u>	<u>308,145</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(400,000)	(350,000)
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(350,000)</u>
Net Change in Fund Balances	(76,428)	(41,855)
Fund Balances - Beginning	742,036	783,891
Fund Balances - Ending	<u>\$ 665,608</u>	<u>\$ 742,036</u>

COOK COUNTY, GEORGIA

Jail Surcharge Special Revenue Fund

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

For the Year Ended September 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 393,035	\$ 359,774	\$ (33,261)
Interest Revenue	700	838	138
Total Revenues	<u>393,735</u>	<u>360,612</u>	<u>(33,123)</u>
EXPENDITURES			
Current			
Public Safety	95,865	--	95,865
Capital Outlay	8,800	37,040	(28,240)
Total Expenditures	<u>104,665</u>	<u>37,040</u>	<u>67,625</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>289,070</u>	<u>323,572</u>	<u>34,502</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(431,200)	(400,000)	31,200
Total Other Financing Sources (Uses)	<u>(431,200)</u>	<u>(400,000)</u>	<u>31,200</u>
Net Change in Fund Balances	<u>(142,130)</u>	<u>(76,428)</u>	<u>65,702</u>
Fund Balances - Beginning	742,036	742,036	--
Fund Balances - Ending	<u>\$ 599,906</u>	<u>\$ 665,608</u>	<u>\$ 65,702</u>

COOK COUNTY, GEORGIA
Law Library Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 4,132	\$ --
Total Assets	<u>\$ 4,132</u>	<u>\$ --</u>
FUND BALANCES		
Restricted	4,132	--
Total Fund Balances	<u>\$ 4,132</u>	<u>\$ --</u>

COOK COUNTY, GEORGIA
Law Library Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Fines and Forfeitures	\$ 61,535	\$ --
Interest Revenue	11	--
Total Revenues	<u>61,546</u>	<u>--</u>
EXPENDITURES		
Current		
Judicial	3,414	--
Capital Outlay	4,000	--
Total Expenditures	<u>7,414</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>54,132</u>	<u>--</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(50,000)	--
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>--</u>
Net Change in Fund Balances	4,132	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 4,132</u>	<u>\$ --</u>

COOK COUNTY, GEORGIA**Law Library Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 61,535	\$ 61,535	\$ --
Interest Revenue	11	11	--
Total Revenues	<u>61,546</u>	<u>61,546</u>	<u>--</u>
EXPENDITURES			
Current			
Judicial	3,414	3,414	--
Capital Outlay	4,000	4,000	--
Total Expenditures	<u>7,414</u>	<u>7,414</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>54,132</u>	<u>54,132</u>	<u>--</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(50,000)	(50,000)	--
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>--</u>
Net Change in Fund Balances	4,132	4,132	--
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	<u>\$ 4,132</u>	<u>\$ 4,132</u>	<u>\$ --</u>

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 115,786	\$ 21,538
Total Assets	<u>\$ 115,786</u>	<u>\$ 21,538</u>
FUND BALANCES		
Assigned	\$ 115,786	\$ 21,538
Total Fund Balances	<u>\$ 115,786</u>	<u>\$ 21,538</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Fines and Forfeitures	\$ 80,918	\$ 9,725
Contributions and Donations	35,000	--
Miscellaneous	--	5,000
Total Revenues	<u>115,918</u>	<u>14,725</u>
EXPENDITURES		
Current		
Public Safety	21,670	17,710
Total Expenditures	<u>21,670</u>	<u>17,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>94,248</u>	<u>(2,985)</u>
Net Change in Fund Balances	94,248	(2,985)
Fund Balances - Beginning	21,538	24,523
Fund Balances - Ending	<u>\$ 115,786</u>	<u>\$ 21,538</u>

COOK COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ --	\$ 80,918	\$ 80,918
Interest Revenue	100	--	(100)
Contributions and Donations	--	35,000	35,000
Total Revenues	<u>100</u>	<u>115,918</u>	<u>115,818</u>
EXPENDITURES			
Current			
Public Safety	16,100	21,670	(5,570)
Total Expenditures	<u>16,100</u>	<u>21,670</u>	<u>(5,570)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	(16,000)	94,248	110,248
Net Change in Fund Balances	(16,000)	94,248	110,248
Fund Balances - Beginning	21,538	21,538	--
Fund Balances - Ending	<u>\$ 5,538</u>	<u>\$ 115,786</u>	<u>\$ 110,248</u>

COOK COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 73,048	\$ 75,956
Receivables		
Intergovernmental	197	793
Total Assets	<u>\$ 73,245</u>	<u>\$ 76,749</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 8,998
Total Liabilities	<u>--</u>	<u>8,998</u>
FUND BALANCES		
Assigned	73,245	67,751
Total Fund Balances	<u>73,245</u>	<u>67,751</u>
Total Liabilities and Fund Balances	<u>\$ 73,245</u>	<u>\$ 76,749</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Fines and Forfeitures	\$ 60,337	\$ 59,662
Interest Revenue	420	427
Total Revenues	<u>60,757</u>	<u>60,089</u>
EXPENDITURES		
Current		
Judicial	55,207	71,688
Public Safety	56	--
Total Expenditures	<u>55,263</u>	<u>71,688</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,494</u>	<u>(11,599)</u>
Net Change in Fund Balances	5,494	(11,599)
Fund Balances - Beginning	67,751	79,350
Fund Balances - Ending	<u>\$ 73,245</u>	<u>\$ 67,751</u>

COOK COUNTY, GEORGIA**Drug Abuse Treatment & Education Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 67,500	\$ 60,337	\$ (7,163)
Interest Revenue	425	420	(5)
Total Revenues	<u>67,925</u>	<u>60,757</u>	<u>(7,168)</u>
EXPENDITURES			
Current			
Judicial	67,865	55,207	12,658
Public Safety	60	56	4
Total Expenditures	<u>67,925</u>	<u>55,263</u>	<u>12,662</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	5,494	5,494
Net Change in Fund Balances	--	5,494	5,494
Fund Balances - Beginning	67,751	67,751	--
Fund Balances - Ending	<u>\$ 67,751</u>	<u>\$ 73,245</u>	<u>\$ 5,494</u>

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 224,700	\$ 261,962
Receivables		
Accounts	45,711	45,196
Total Assets	<u>\$ 270,411</u>	<u>\$ 307,158</u>
LIABILITIES		
Accounts Payable	\$ 1,882	\$ 1,776
Accrued Liabilities	10,627	11,305
Due to Other Funds		
General Fund	48,740	82
Total Liabilities	<u>61,249</u>	<u>13,163</u>
FUND BALANCES		
Restricted	209,162	143,995
Assigned	--	150,000
Total Fund Balances	<u>209,162</u>	<u>293,995</u>
Total Liabilities and Fund Balances	<u>\$ 270,411</u>	<u>\$ 307,158</u>

COOK COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Intergovernmental	\$ 103,700	\$ 103,700
Charges for Services	243,700	239,070
Interest Revenue	344	321
Miscellaneous	30	--
Total Revenues	<u>347,774</u>	<u>343,091</u>
EXPENDITURES		
Current		
Public Safety	582,607	533,055
Total Expenditures	<u>582,607</u>	<u>533,055</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(234,833)</u>	<u>(189,964)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	150,000	150,000
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>
Net Change in Fund Balances	(84,833)	(39,964)
Fund Balances - Beginning	293,995	333,959
Fund Balances - Ending	<u>\$ 209,162</u>	<u>\$ 293,995</u>

COOK COUNTY, GEORGIA

E-911 Special Revenue Fund

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

For the Year Ended September 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 250,000	\$ 103,700	\$ (146,300)
Charges for Services	295,000	243,700	(51,300)
Interest Revenue	--	344	344
Miscellaneous	--	30	30
Total Revenues	<u>545,000</u>	<u>347,774</u>	<u>(197,226)</u>
EXPENDITURES			
Current			
Public Safety	612,800	582,607	30,193
Total Expenditures	<u>612,800</u>	<u>582,607</u>	<u>30,193</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(67,800)</u>	<u>(234,833)</u>	<u>(167,033)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	150,000	150,000
Total Other Financing Sources (Uses)	<u>--</u>	<u>150,000</u>	<u>150,000</u>
Net Change in Fund Balances	<u>(67,800)</u>	<u>(84,833)</u>	<u>(17,033)</u>
Fund Balances - Beginning	293,995	293,995	--
Fund Balances - Ending	<u>\$ 226,195</u>	<u>\$ 209,162</u>	<u>\$ (17,033)</u>

COOK COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 5	\$ 13,505
Receivables		
Accounts	18,420	9,651
Total Assets	<u>\$ 18,425</u>	<u>\$ 23,156</u>
LIABILITIES		
Intergovernmental Payable	\$ 17,769	\$ 23,144
Total Liabilities	<u>17,769</u>	<u>23,144</u>
FUND BALANCES		
Assigned	656	12
Total Fund Balances	<u>656</u>	<u>12</u>
Total Liabilities and Fund Balances	<u>\$ 18,425</u>	<u>\$ 23,156</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 174,830	\$ 152,367
Interest Revenue	79	64
Total Revenues	<u>174,909</u>	<u>152,431</u>
EXPENDITURES		
Current		
General Government	95	--
Housing and Development	174,170	161,932
Total Expenditures	<u>174,265</u>	<u>161,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>644</u>	<u>(9,501)</u>
Net Change in Fund Balances	644	(9,501)
Fund Balances - Beginning	12	9,513
Fund Balances - Ending	<u>\$ 656</u>	<u>\$ 12</u>

COOK COUNTY, GEORGIA**Hotel/Motel Tax Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended September 30, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 168,500	\$ 174,830	\$ 6,330
Interest Revenue	--	79	79
Total Revenues	<u>168,500</u>	<u>174,909</u>	<u>6,409</u>
EXPENDITURES			
Current			
General Government	100	95	5
Housing and Development	181,900	174,170	7,730
Total Expenditures	<u>182,000</u>	<u>174,265</u>	<u>7,735</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>(13,500)</u>	<u>644</u>	<u>14,144</u>
Net Change in Fund Balances	<u>(13,500)</u>	<u>644</u>	<u>14,144</u>
Fund Balances - Beginning	12	12	--
Fund Balances - Ending	<u>\$ (13,488)</u>	<u>\$ 656</u>	<u>\$ 14,144</u>

COOK COUNTY, GEORGIA
Adel/Cook Recreation LOST Special Revenue Fund
Statement of Assets, Liabilities and Fund Balances
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Cash Equivalents	\$ 8,307	\$ 69,135
Due from Other Funds		
General Fund	38,040	34,011
Total Assets	<u>\$ 46,347</u>	<u>\$ 103,146</u>
LIABILITIES		
Intergovernmental Payable	\$ 46,347	\$ 103,146
Total Liabilities	<u>46,347</u>	<u>103,146</u>
FUND BALANCES		
Total Fund Balances	--	--
Total Liabilities and Fund Balances	<u>\$ 46,347</u>	<u>\$ 103,146</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 435,411	\$ 400,969
Interest Revenue	370	188
Total Revenues	<u>435,781</u>	<u>401,157</u>
EXPENDITURES		
Current		
Culture and Recreation	435,781	294,862
Total Expenditures	<u>435,781</u>	<u>294,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u>106,295</u>
Net Change in Fund Balances	<u> --</u>	<u>106,295</u>
Fund Balances - Beginning	<u> --</u>	<u>(106,295)</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>

COOK COUNTY, GEORGIA

Adel/Cook Recreation LOST Special Revenue Fund

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

For the Year Ended September 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 435,000	\$ 435,411	\$ 411
Interest Revenue	--	370	370
Total Revenues	<u>435,000</u>	<u>435,781</u>	<u>781</u>
EXPENDITURES			
Current			
Culture and Recreation	495,000	435,781	59,219
Total Expenditures	<u>495,000</u>	<u>435,781</u>	<u>59,219</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	(60,000)	--	60,000
Net Change in Fund Balances	<u>(60,000)</u>	<u>--</u>	<u>60,000</u>
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	<u>\$ (60,000)</u>	<u>\$ --</u>	<u>\$ 60,000</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 1,013,942	\$ 1,000,188
Receivables		
Interest	419	262
Accounts	50,292	72,511
Due from Other Funds		
General Fund	48,924	--
Prepaid Items	10,265	9,426
Total Current Assets	<u>1,123,842</u>	<u>1,082,387</u>
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Construction in Progress	223,058	--
Capital Assets Net of Accumulated Depreciation		
Buildings and System	50,828	50,828
Improvements Other Than Buildings	7,502,482	7,502,482
Machinery and Equipment	1,199,531	1,169,410
Accumulated Depreciation	(4,870,862)	(4,685,974)
Total Capital Assets Net of Accumulated Depreciation	<u>5,783,615</u>	<u>5,715,324</u>
Total Noncurrent Assets	<u>5,783,615</u>	<u>5,715,324</u>
Total Assets	<u>6,907,457</u>	<u>6,797,711</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	28,518	3,367
Accrued Liabilities	8,519	8,498
Due to Other Funds		
General Fund	3,911	3,847
Notes Payable	484,729	468,968
Closure and Post-Closure Care Costs	25,000	25,000
Total Current Liabilities	<u>550,677</u>	<u>509,680</u>
Noncurrent Liabilities		
Compensated Absences	9,208	7,195
Notes Payable	--	484,729
Closure and Post-Closure Care Costs	2,192,042	2,192,042
Total Noncurrent Liabilities	<u>2,201,250</u>	<u>2,683,966</u>
Total Liabilities	<u>2,751,927</u>	<u>3,193,646</u>
NET POSITION		
Net Investment in Capital Assets	5,298,886	4,761,627
Unrestricted	(1,143,356)	(1,157,562)
Total Net Position	<u>\$ 4,155,530</u>	<u>\$ 3,604,065</u>

COOK COUNTY, GEORGIA**Solid Waste Enterprise Fund****Statement of Revenues, Expenses and Changes in Net Position**

For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Charges for Services	\$ 516,086	\$ 508,511
Other	58,155	17,500
Total Operating Revenues	<u>574,241</u>	<u>526,011</u>
OPERATING EXPENSES		
Personal Services and Employee Benefits	298,357	295,106
Purchased/Contracted Services	229,420	182,953
Supplies	71,733	69,304
Depreciation	200,335	193,921
Total Operating Expenses	<u>799,845</u>	<u>741,284</u>
Operating Income (Loss)	<u>(225,604)</u>	<u>(215,273)</u>
NONOPERATING REVENUES (EXPENSES)		
Taxes	268,132	240,243
Interest Revenue	2,296	1,838
Interest	(24,495)	(39,743)
Gain/Loss on Disposition of Capital Assets	--	22,583
Total Nonoperating Revenues (Expenses)	<u>245,933</u>	<u>224,921</u>
Income (Loss) Before Contributions and Transfers	<u>20,329</u>	<u>9,648</u>
Transfers In		
SPLOST 2010 Capital Projects Fund	536,285	496,367
Transfers Out		
General Fund	(5,149)	--
Changes in Net Position	<u>551,465</u>	<u>506,015</u>
Net Position - Beginning	3,604,065	3,098,050
Net Position - Ending	<u>\$ 4,155,530</u>	<u>\$ 3,604,065</u>

COOK COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 596,460	\$ 488,921
Payments to Suppliers	(276,841)	(254,410)
Payments to Employees	(296,323)	(289,847)
Net Cash Provided (Used) by Operating Activities	<u>23,296</u>	<u>(55,336)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Taxes	268,132	240,243
Due from Other Funds	(48,924)	--
Due to Other Funds	64	(24,597)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>219,272</u>	<u>215,646</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	536,285	496,367
Acquisition and Construction of Capital Assets	(273,775)	(267,700)
Principal Paid on Capital Debt	(468,968)	(453,720)
Interest Paid on Capital Debt	(24,495)	(39,743)
Proceeds from Sales of Capital Assets	--	61,525
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(230,953)</u>	<u>(203,271)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	2,139	1,878
Net Cash Provided (Used) by Investing Activities	<u>2,139</u>	<u>1,878</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,754	(41,083)
Cash and Cash Equivalents - Beginning of Year	1,000,188	1,041,271
Cash and Cash Equivalents - End of Year	<u>\$ 1,013,942</u>	<u>\$ 1,000,188</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (225,604)	\$ (215,273)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	200,335	193,921
(Increase) Decrease in Accounts Receivable	22,219	(37,090)
(Increase) Decrease in Due from Other Funds	--	3,120
(Increase) Decrease in Prepaid Items	(839)	1,928
Increase (Decrease) in Accounts Payable	25,151	(4,081)
Increase (Decrease) in Accrued Liabilities	21	2,090
Increase (Decrease) in Compensated Absences Payable	2,013	49
Net Cash Provided (Used) by Operating Activities	<u>\$ 23,296</u>	<u>\$ (55,336)</u>
Total Noncash Investing, Capital and Financing Activities		
Transfer of Capital Assets to Governmental Funds	5,149	--

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Net Position
September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 189,450	\$ 166,014
Prepaid Items	59	19
Total Current Assets	<u>189,509</u>	<u>166,033</u>
Noncurrent Assets		
Capital Assets Net of Accumulated Depreciation		
Buildings and System	2,110,729	2,110,729
Improvements Other Than Buildings	7,309,410	7,309,410
Machinery and Equipment	127,372	127,372
Accumulated Depreciation	<u>(2,884,561)</u>	<u>(2,453,767)</u>
Total Capital Assets Net of Accumulated Depreciation	<u>6,662,950</u>	<u>7,093,744</u>
Total Noncurrent Assets	<u>6,662,950</u>	<u>7,093,744</u>
Total Assets	<u>6,852,459</u>	<u>7,259,777</u>
LIABILITIES		
Current Liabilities		
Accrued Liabilities	--	347
Due to Other Funds		
General Fund	133	--
Total Current Liabilities	<u>133</u>	<u>347</u>
Total Liabilities	<u>133</u>	<u>347</u>
NET POSITION		
Net Investment in Capital Assets	6,662,950	7,093,744
Unrestricted	189,376	165,686
Total Net Position	<u>\$ 6,852,326</u>	<u>\$ 7,259,430</u>

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Charges for Services	\$ 135,069	\$ 94,076
Total Operating Revenues	<u>135,069</u>	<u>94,076</u>
OPERATING EXPENSES		
Personal Services and Employee Benefits	1,843	7,942
Purchased/Contracted Services	26,667	2,805
Supplies	87,792	32,989
Depreciation	430,794	430,794
Total Operating Expenses	<u>547,096</u>	<u>474,530</u>
Operating Income (Loss)	<u>(412,027)</u>	<u>(380,454)</u>
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	4,000	298,259
Interest Revenue	923	688
Miscellaneous	--	2,002
Interest	--	(8,725)
Total Nonoperating Revenues (Expenses)	<u>4,923</u>	<u>292,224</u>
Income (Loss) Before Contributions and Transfers	<u>(407,104)</u>	<u>(88,230)</u>
Transfers In		
SPLOST 2010 Capital Projects Fund	--	75,791
Changes in Net Position	<u>(407,104)</u>	<u>(12,439)</u>
Net Position - Beginning	7,259,430	7,271,869
Net Position - Ending	<u>\$ 6,852,326</u>	<u>\$ 7,259,430</u>

COOK COUNTY, GEORGIA
Airport Authority Enterprise Fund
Statement of Cash Flows
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 135,069	\$ 94,076
Payments to Suppliers	(114,499)	(35,813)
Payments to Employees	(2,190)	(7,874)
Net Cash Provided (Used) by Operating Activities	<u>18,380</u>	<u>50,389</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	4,000	--
Due to Other Funds	133	--
Miscellaneous Receipts	--	2,002
Net Cash Provided (Used) by Noncapital Financing Activities	<u>4,133</u>	<u>2,002</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	--	75,791
Principal Paid on Capital Debt	--	(503,614)
Interest Paid on Capital Debt	--	(12,057)
Grants	--	448,259
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>8,379</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	923	688
Net Cash Provided (Used) by Investing Activities	<u>923</u>	<u>688</u>
Net Increase (Decrease) in Cash and Cash Equivalents	23,436	61,458
Cash and Cash Equivalents - Beginning of Year	166,014	104,556
Cash and Cash Equivalents - End of Year	<u>\$ 189,450</u>	<u>\$ 166,014</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (412,027)	\$ (380,454)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	430,794	430,794
(Increase) Decrease in Prepaid Items	(40)	(19)
Increase (Decrease) in Accrued Liabilities	(347)	68
Net Cash Provided (Used) by Operating Activities	<u>\$ 18,380</u>	<u>\$ 50,389</u>

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, 2017

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	\$ 62,329	\$ 186,363	\$ 83,794	\$ 90,609	\$ 11,937	\$ 435,032
Total Assets	<u>\$ 62,329</u>	<u>\$ 186,363</u>	<u>\$ 83,794</u>	<u>\$ 90,609</u>	<u>\$ 11,937</u>	<u>\$ 435,032</u>
LIABILITIES						
Due to Others	\$ 62,329	\$ 186,363	\$ 83,794	\$ 90,609	\$ 11,937	\$ 435,032
Total Liabilities	<u>\$ 62,329</u>	<u>\$ 186,363</u>	<u>\$ 83,794</u>	<u>\$ 90,609</u>	<u>\$ 11,937</u>	<u>\$ 435,032</u>

SUPPLEMENTAL SCHEDULES

COOK COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes		
Real Property	\$ 3,632,230	\$ 3,621,751
Personal Property	683,979	659,927
Real Estate Transfer (Intangible)	50,687	54,115
Franchise	2,084	2,131
General Sales and Use	1,177,222	1,084,102
Selective Sales and Use	92,264	44,345
Business		
Insurance Premium	216,320	215,000
Financial Institution	27,448	23,236
Penalties and Interest on Delinquent Taxes	64,153	126,606
	<u>5,946,387</u>	<u>5,831,213</u>
Licenses and Permits		
Business	8,515	8,615
Non-Business	3,248	10,858
Regulatory	73,191	76,463
	<u>84,954</u>	<u>95,936</u>
Intergovernmental	<u>768,487</u>	<u>326,176</u>
Charges for Services		
General Government	644,189	592,362
Public Safety		
Special Police Services	149,717	144,700
Detention and Correction Services	125,470	93,030
Street and Public Improvements	34,068	26,350
Other Charges for Services	6,906	11,985
	<u>960,350</u>	<u>868,427</u>
Fines and Forfeitures	<u>2,228,158</u>	<u>1,888,752</u>
Interest Revenue	<u>6,759</u>	<u>6,117</u>
Contributions and Donations	<u>1,735</u>	<u>136,066</u>
Miscellaneous	<u>164,027</u>	<u>182,202</u>
Total Revenues	<u><u>\$ 10,160,857</u></u>	<u><u>\$ 9,334,889</u></u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
EXPENDITURES		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 61,226	\$ 60,079
Purchased/Contracted Services	23,954	19,818
Total Governing Body	<u>85,180</u>	<u>79,897</u>
Chief Executive		
Personal Services and Employee Benefits	388,112	306,115
Purchased/Contracted Services	148,775	131,736
Supplies	18,572	26,354
Capital Outlay	--	25,993
Other Costs	101,250	750
Total Chief Executive	<u>656,709</u>	<u>490,948</u>
Elections		
Personal Services and Employee Benefits	90,244	71,859
Purchased/Contracted Services	41,146	43,449
Supplies	4,167	4,642
Total Elections	<u>135,557</u>	<u>119,950</u>
Tax Commissioner		
Personal Services and Employee Benefits	183,596	184,980
Purchased/Contracted Services	56,512	57,055
Supplies	4,763	9,679
Capital Outlay	--	725
Total Tax Commissioner	<u>244,871</u>	<u>252,439</u>
Tax Assessor		
Personal Services and Employee Benefits	197,842	170,398
Purchased/Contracted Services	41,618	52,230
Supplies	3,161	4,103
Total Tax Assessor	<u>242,621</u>	<u>226,731</u>
Board of Tax Equalization		
Personal Services and Employee Benefits	3,186	2,529
Purchased/Contracted Services	2,443	3,723
Total Board of Tax Equalization	<u>5,629</u>	<u>6,252</u>
Government Buildings		
Personal Services and Employee Benefits	35,068	31,697
Purchased/Contracted Services	65,611	64,229
Supplies	52,414	55,622
Capital Outlay	--	210,087
Total Government Buildings	<u>153,093</u>	<u>361,635</u>
General Administration Fees		
Purchased/Contracted Services	13,314	13,298
Total General Administration Fees	<u>13,314</u>	<u>13,298</u>
Total General Government	<u>1,536,974</u>	<u>1,551,150</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	386	107
Purchased/Contracted Services	77,317	56,210
Supplies	387	40
Capital Outlay	--	90
Total Superior Court	<u>78,090</u>	<u>56,447</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	232,783	203,683
Purchased/Contracted Services	35,190	40,530
Supplies	4,942	4,690
Total Clerk of Superior Court	<u>272,915</u>	<u>248,903</u>
District Attorney		
Purchased/Contracted Services	39,848	41,926
Supplies	5,977	5,381
Capital Outlay	--	967
Other Costs	85,252	94,267
Total District Attorney	<u>131,077</u>	<u>142,541</u>
Magistrate Court		
Personal Services and Employee Benefits	267,537	191,511
Purchased/Contracted Services	19,511	16,464
Supplies	4,710	3,980
Capital Outlay	--	1,879
Total Magistrate Court	<u>291,758</u>	<u>213,834</u>
Probate Court		
Personal Services and Employee Benefits	243,199	182,830
Purchased/Contracted Services	105,455	114,870
Supplies	24,610	14,257
Capital Outlay	--	308
Total Probate Court	<u>373,264</u>	<u>312,265</u>
Juvenile Court		
Purchased/Contracted Services	14,973	17,562
Other Costs	11,198	9,913
Total Juvenile Court	<u>26,171</u>	<u>27,475</u>
Public Defender		
Purchased/Contracted Services	126,462	139,024
Supplies	12,439	13,947
Total Public Defender	<u>138,901</u>	<u>152,971</u>
Total Judicial	<u>1,312,176</u>	<u>1,154,436</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,256,554	1,117,572
Purchased/Contracted Services	251,078	162,212
Supplies	164,401	122,932
Capital Outlay	73,966	68,345
Total Sheriff	<u>1,745,999</u>	<u>1,471,061</u>
Jail		
Personal Services and Employee Benefits	1,006,311	900,884
Purchased/Contracted Services	301,658	281,605
Supplies	318,193	302,686
Capital Outlay	7,430	8,972
Total Jail	<u>1,633,592</u>	<u>1,494,147</u>
Traffic Control		
Personal Services and Employee Benefits	56,940	40,709
Total Traffic Control	<u>56,940</u>	<u>40,709</u>
Fire Departments		
Personal Services and Employee Benefits	4,979	12,632
Purchased/Contracted Services	22,666	23,308
Supplies	18,925	99,161
Capital Outlay	--	195,638
Total Fire Departments	<u>46,570</u>	<u>330,739</u>
Emergency Medical Services		
Purchased/Contracted Services	228,115	4,341
Total Emergency Medical Services	<u>228,115</u>	<u>4,341</u>
Coroner/Medical Examiner		
Personal Services and Employee Benefits	19,525	19,248
Purchased/Contracted Services	9,054	9,876
Supplies	--	327
Total Coroner/Medical Examiner	<u>28,579</u>	<u>29,451</u>
Emergency Management		
Personal Services and Employee Benefits	8,730	7,918
Purchased/Contracted Services	1,209	759
Supplies	169	66
Total Emergency Management	<u>10,108</u>	<u>8,743</u>
Total Public Safety	<u>3,749,903</u>	<u>3,379,191</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	797,487	650,687
Purchased/Contracted Services	320,585	165,463
Supplies	281,606	200,498
Capital Outlay	172,397	91,800
Total Public Works Administration	<u>1,572,075</u>	<u>1,108,448</u>
Fuel Master Gas		
Purchased/Contracted Services	19,726	12,692
Supplies	386,864	341,422
Total Fuel Master Gas	<u>406,590</u>	<u>354,114</u>
Total Public Works	<u>1,978,665</u>	<u>1,462,562</u>
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	1,403	1,394
Other Costs	83,200	83,200
Total Public Health Administration	<u>84,603</u>	<u>84,594</u>
Cook Service Center		
Purchased/Contracted Services	3,664	4,951
Supplies	7,374	7,094
Capital Outlay	33,000	--
Total Cook Service Center	<u>44,038</u>	<u>12,045</u>
Cook Service Center		
Purchased/Contracted Services	2,077	4,144
Supplies	--	1,700
Total Cook Service Center	<u>2,077</u>	<u>5,844</u>
Welfare Administration		
Purchased/Contracted Services	86	85
Other Costs	8,583	5,334
Total Welfare Administration	<u>8,669</u>	<u>5,419</u>
DFACS Buildings and Plant		
Purchased/Contracted Services	5,965	6,606
Supplies	4,255	--
Total DFACS Buildings and Plant	<u>10,220</u>	<u>6,606</u>
Community Services		
Personal Services and Employee Benefits	45,142	42,537
Purchased/Contracted Services	23,814	19,855
Supplies	13,125	12,365
Capital Outlay	4,500	--
Total Community Services	<u>86,581</u>	<u>74,757</u>

COOK COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended September 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Transportation Services		
Purchased/Contracted Services	19,483	6,585
Supplies	2,805	2,875
Capital Outlay	134,010	13,501
Other Costs	116,543	204,404
Total Transportation Services	<u>272,841</u>	<u>227,365</u>
Total Health and Welfare	<u>509,029</u>	<u>416,630</u>
Culture and Recreation		
Library		
Purchased/Contracted Services	7,424	4,535
Other Costs	141,053	80,500
Total Library	<u>148,477</u>	<u>85,035</u>
Total Culture and Recreation	<u>148,477</u>	<u>85,035</u>
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	54,684	52,946
Purchased/Contracted Services	12,815	12,332
Supplies	11,428	6,967
Capital Outlay	28,953	500
Total Agricultural Resources	<u>107,880</u>	<u>72,745</u>
AG Building Maintenance/Plant		
Purchased/Contracted Services	5,815	3,957
Supplies	5,906	4,137
Total AG Building Maintenance/Plant	<u>11,721</u>	<u>8,094</u>
Building/Zoning		
Personal Services and Employee Benefits	100,649	89,096
Purchased/Contracted Services	21,522	11,590
Supplies	5,819	5,376
Total Building/Zoning	<u>127,990</u>	<u>106,062</u>
Airport		
Purchased/Contracted Services	17,426	16,024
Supplies	5,109	5,802
Total Airport	<u>22,535</u>	<u>21,826</u>
Other Housing and Development		
Other Costs	73,487	73,487
Total Other Housing and Development	<u>73,487</u>	<u>73,487</u>
Total Housing and Development	<u>343,613</u>	<u>282,214</u>
Debt Service	<u>29,439</u>	<u>29,439</u>
Total Expenditures	<u>\$ 9,608,276</u>	<u>\$ 8,360,657</u>

COOK COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended September 30, 2017

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	\$ 174,265
	<u>174,265</u>
Taxes Collected	
Tax Collections @ 3%	104,898
Tax Collections Greater Than 3%	69,932
	<u>174,830</u>
Percentage of Current Year Taxes Expended	<u>100%</u>

COOK COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended September 30, 2017

	Older Americans Act		Community	Total
	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	Based Home Delivered Meals	
<u>7/1/2016 - 6/30/2017 Contract AAA-2017-24</u>				
October-2016	\$ 5,761	\$ 1,790	\$ --	\$ 7,551
November-2016	6,172	1,777	--	7,949
December-2016	2,750	483	--	3,233
January-2017	--	--	1,845	1,845
February-2017	--	--	1,928	1,928
March-2017	--	--	2,244	2,244
April-2017	--	--	2,145	2,145
May-2017	--	--	1,505	1,505
June-2017	--	--	--	--
	<u>14,683</u>	<u>4,050</u>	<u>9,667</u>	<u>28,400</u>
<u>7/1/2017 - 6/30/2018 Contract AAA-2018-24</u>				
July-2017	1,631	966	--	2,597
August-2017	1,631	966	--	2,597
September-2017	1,631	966	--	2,597
	<u>4,893</u>	<u>2,898</u>	<u>--</u>	<u>7,791</u>
Total	<u>\$ 19,576</u>	<u>\$ 6,948</u>	<u>\$ 9,667</u>	<u>\$ 36,191</u>

COOK COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended September 30, 2017

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	\$ 2,850,000	\$ 2,850,000	\$ 2,238,975	\$ 536,285	\$ 2,775,260	97%
E-911 Equipment	300,000	300,000	19,186	28,897	48,083	16%
Recreation Facilities	2,500,000	2,500,000	279,479	6,750	286,229	11%
Economic Development	1,000,000	1,000,000	666,667	--	666,667	67%
Airport	500,000	500,000	205,253	16,433	221,686	44%
Roads and Public Facilities	1,400,000	1,400,000	1,033,147	1,076,959	2,110,106	151%
Boys and Girls Club Building	100,000	100,000	--	--	--	0%
City of Adel	1,400,000	1,400,000	1,122,719	265,899	1,388,618	99%
Town of Cecil	75,000	75,000	60,146	14,245	74,391	99%
Town of Lenox	225,000	225,000	180,437	42,734	223,171	99%
Town of Sparks	450,000	450,000	360,874	85,468	446,342	99%
	<u>\$ 10,800,000</u>	<u>\$ 10,800,000</u>	<u>\$ 6,166,883</u>	<u>\$ 2,073,670</u>	<u>\$ 8,240,553</u>	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				\$ 1,537,385		
Transfers Out						
Solid Waste Enterprise Fund				536,285		
				<u>\$ 2,073,670</u>		

MEEKS CPA, LLP

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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, 2017, and the related notes to the financial statements, which collectively comprise Cook County, Georgia's basic financial statements and have issued our report thereon dated June 01, 2018. Our report includes a reference to other auditors who audited the financial statements of the Cook County Board of Health as described in our report on Cook County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2017-1 and 2017-2.

Cook County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
June 01, 2018

COOK COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended September 30, 2017

2017-1

Condition

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2017, non-SPLOST revenues were deposited into and expended from a SPLOST bank account in the 2010 SPLOST Fund.

Recommendation

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

Views of Responsible Officials And Planned Corrective Action

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

2017-2

Condition

An annual budgets for the Hotel/Motel Tax Fund and the Adel/Cook Recreation Lost Fund were not balanced as required by the Official Code of Georgia Annotated section 36-81-3.

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

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