

**COOK COUNTY, GEORGIA**  
**Annual Financial Report**  
**For The Fiscal Year Ended**  
**September 30, 2021**

**ECKLER CPA, LLC**  
Certified Public Accountants  
& Advisors



**COOK COUNTY, GEORGIA**  
**Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2021**

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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, 2021, 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 91.2 percent, 58.5 percent, and 90.2 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, 2021, and the respective changes in financial position, and, where applicable,

cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

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

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

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2022, 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.

*ECKLER CPA, LLC*

Fitzgerald, Georgia

June 2, 2022

## **BASIC FINANCIAL STATEMENTS**

**COOK COUNTY, GEORGIA**  
**Statement of Net Position**  
**September 30, 2021**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Adel/Cook Tourism Authority
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 11,757,832	\$ 2,216,854	\$ 13,974,686	\$ 534,317	\$ 52,207
Receivables (Net of Allowance for Uncollectibles)	833,577	141,987	975,564	--	--
Prepaid Items	260,530	32,025	292,555	--	--
Capital Assets Not Being Depreciated	7,466,223	2,261,886	9,728,109	--	--
Capital Assets Net of Accumulated Depreciation	12,832,276	14,148,914	26,981,190	3,600	--
Total Assets	<u>33,150,438</u>	<u>18,801,666</u>	<u>51,952,104</u>	<u>537,917</u>	<u>52,207</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	--	--	--	79,235	--
OPEB	--	--	--	53,242	--
Total Deferred Outflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>132,477</u>	<u>--</u>
<b>LIABILITIES</b>					
Accounts Payable	132,158	15,979	148,137	--	--
Accrued Liabilities	237,278	20,303	257,581	--	--
Intergovernmental Payable	39,136	--	39,136	--	--
Unearned Revenue	1,677,248	--	1,677,248	--	--
Short-Term Notes Payable	--	728,320	728,320	--	--
Internal Balances	58,701	(58,701)	--	--	--
Noncurrent Liabilities					
Due Within One Year	56,857	527,494	584,351	36,484	--
Due in More Than One Year	412,325	5,172,922	5,585,247	463,567	--
Total Liabilities	<u>2,613,703</u>	<u>6,406,317</u>	<u>9,020,020</u>	<u>500,051</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension	--	--	--	1,935	--
OPEB	--	--	--	94,799	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>96,734</u>	<u>--</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets	20,122,011	12,901,389	33,023,400	3,600	--
Restricted For					
Judicial	70,954	--	70,954	--	--
Public Safety	955,276	--	955,276	--	--
Public Works	2,538,210	--	2,538,210	--	--
Tourism	25,838	--	25,838	--	--
Capital Outlay	2,722,247	--	2,722,247	--	--
Prior Year Program Income	--	--	--	119,259	--
Unrestricted	4,102,199	(506,040)	3,596,159	(49,250)	52,207
Total Net Position	<u>\$ 30,536,735</u>	<u>\$ 12,395,349</u>	<u>\$ 42,932,084</u>	<u>\$ 73,609</u>	<u>\$ 52,207</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, 2021**

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES		
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government	\$ 1,778,823	\$ 229,904	\$ 32,229	\$ --
Judicial	1,507,061	3,428,944	73,456	--
Public Safety	6,476,009	736,916	29,189	26,293
Public Works	3,639,457	484,923	--	1,391,325
Health and Welfare	829,429	31,902	319,027	--
Culture and Recreation	132,420	--	--	1,094,724
Housing and Development	588,868	75,491	--	--
Interest on Long-Term Debt	7,939	--	--	--
Total Governmental Activities	<u>14,960,006</u>	<u>4,988,080</u>	<u>453,901</u>	<u>2,512,342</u>
<b>Business-type Activities</b>				
Solid Waste	1,746,098	901,866	--	--
Airport Authority	597,797	181,389	2,000	278,237
Total Business-Type Activities	<u>2,343,895</u>	<u>1,083,255</u>	<u>2,000</u>	<u>278,237</u>
Total Primary Government	<u>\$ 17,303,901</u>	<u>\$ 6,071,335</u>	<u>\$ 455,901</u>	<u>\$ 2,790,579</u>
<b>Component Units</b>				
Board of Health	\$ 528,453	\$ 269,655	\$ 348,797	\$ --
Adel/Cook Tourism Authority	55,633	--	67,270	--
Total Component Units	<u>\$ 584,086</u>	<u>\$ 269,655</u>	<u>\$ 416,067</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  
Gain on Disposition of Capital Assets  
Transfers  
    Total General Revenues and Transfers  
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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
\$ (1,516,690)	\$ --	\$ (1,516,690)		
1,995,339	--	1,995,339		
(5,683,611)	--	(5,683,611)		
(1,763,209)	--	(1,763,209)		
(478,500)	--	(478,500)		
962,304	--	962,304		
(513,377)	--	(513,377)		
(7,939)	--	(7,939)		
<u>(7,005,683)</u>	<u>--</u>	<u>(7,005,683)</u>		
	(844,232)	(844,232)		
	(136,171)	(136,171)		
	<u>(980,403)</u>	<u>(980,403)</u>		
<u>(7,005,683)</u>	<u>(980,403)</u>	<u>(7,986,086)</u>		
			\$ 89,999	\$ --
			--	11,637
			<u>89,999</u>	<u>11,637</u>
5,545,184	--	5,545,184	--	--
1,562	--	1,562	--	--
6,058,059	--	6,058,059	--	--
312,299	--	312,299	--	--
294,237	359,685	653,922	--	--
120,298	--	120,298	--	--
24,296	6,283	30,579	--	10
154,893	134	155,027	--	5
400	--	400	--	--
(610,098)	610,098	--	--	--
<u>11,901,130</u>	<u>976,200</u>	<u>12,877,330</u>	<u>--</u>	<u>15</u>
4,895,447	(4,203)	4,891,244	89,999	11,652
25,641,288	12,399,552	38,040,840	(16,390)	40,555
<u>\$ 30,536,735</u>	<u>\$ 12,395,349</u>	<u>\$ 42,932,084</u>	<u>\$ 73,609</u>	<u>\$ 52,207</u>

**COOK COUNTY, GEORGIA**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2021**

	<u>General</u>	<u>ARPA</u>	<u>Adel/Cook Recreation LOST</u>	<u>SPLOST 2016</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 2,220,471	\$ 1,677,248	\$ 854,129	\$ 2,563,392	\$ 4,442,592	\$ 11,757,832
Receivables (Net of Allowance for Uncollectibles)	274,154	--	108,448	264,837	186,138	833,577
Due From Other Funds	38,494	--	--	--	--	38,494
Total Assets	<u>\$ 2,533,119</u>	<u>\$ 1,677,248</u>	<u>\$ 962,577</u>	<u>\$ 2,828,229</u>	<u>\$ 4,628,730</u>	<u>\$ 12,629,903</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 106,005	\$ --	\$ --	\$ 7,446	\$ 18,707	\$ 132,158
Accrued Liabilities	212,792	--	--	--	24,486	237,278
Intergovernmental Payable	--	--	--	39,136	--	39,136
Due To Other Funds	--	--	--	59,400	37,795	97,195
Unearned Revenue	--	1,677,248	--	--	--	1,677,248
Total Liabilities	<u>318,797</u>	<u>1,677,248</u>	<u>--</u>	<u>105,982</u>	<u>80,988</u>	<u>2,183,015</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue						
Property Taxes	115,666	--	--	--	--	115,666
Total Deferred Inflows of Resources	<u>115,666</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>115,666</u>
<b>FUND BALANCES</b>						
Restricted	--	--	--	2,722,247	3,590,328	6,312,575
Assigned	--	--	962,577	--	957,414	1,919,991
Unassigned	2,098,656	--	--	--	--	2,098,656
Total Fund Balances	<u>2,098,656</u>	<u>--</u>	<u>962,577</u>	<u>2,722,247</u>	<u>4,547,742</u>	<u>10,331,222</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,533,119</u>	<u>\$ 1,677,248</u>	<u>\$ 962,577</u>	<u>\$ 2,828,229</u>	<u>\$ 4,628,730</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.	20,298,499
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	115,666
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	260,530
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (176,488)
Compensated Absences	(292,694)
Total long-term liabilities	(469,182)
Net Position of Governmental Activities	<u>\$ 30,536,735</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, 2021**

	<u>General</u>	<u>ARPA</u>	<u>Adel/Cook Recreation LOST</u>	<u>SPLOST 2016</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>						
Taxes	\$ 6,830,634	\$ --	\$ 1,173,175	\$ 2,865,453	\$ 1,540,821	\$ 12,410,083
Licenses and Permits	85,541	--	--	--	--	85,541
Intergovernmental	417,533	--	1,052,424	--	1,373,676	2,843,633
Charges for Services	1,026,296	--	--	--	347,460	1,373,756
Fines and Forfeitures	3,076,659	--	--	--	361,602	3,438,261
Investment Income	11,432	--	4,094	8,798	8,990	33,314
Contributions and Donations	33,760	--	15,000	--	--	48,760
Miscellaneous	242,933	--	--	--	50	242,983
Total Revenues	<u>11,724,788</u>	<u>--</u>	<u>2,244,693</u>	<u>2,874,251</u>	<u>3,632,599</u>	<u>20,476,331</u>
<b>EXPENDITURES</b>						
Current						
General Government	1,666,947	--	--	--	--	1,666,947
Judicial	1,472,003	--	--	--	29,674	1,501,677
Public Safety	5,249,065	--	--	--	772,663	6,021,728
Public Works	2,576,773	--	--	--	--	2,576,773
Health and Welfare	732,943	--	--	--	--	732,943
Culture and Recreation	101,237	--	31,337	--	--	132,574
Housing and Development	393,446	--	--	--	185,086	578,532
Capital Outlay	--	--	2,124,773	1,597,887	632,126	4,354,786
Debt Service	--	--	--	62,910	--	62,910
Intergovernmental	--	--	--	611,031	--	611,031
Total Expenditures	<u>12,192,414</u>	<u>--</u>	<u>2,156,110</u>	<u>2,271,828</u>	<u>1,619,549</u>	<u>18,239,901</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(467,626)</u>	<u>--</u>	<u>88,583</u>	<u>602,423</u>	<u>2,013,050</u>	<u>2,236,430</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	127,000	--	--	71	--	127,071
Transfers Out	--	--	--	(610,098)	(127,071)	(737,169)
Proceeds of Capital Asset Dispositions	400	--	--	--	--	400
Insurance Recoveries	2,432	--	--	--	--	2,432
Total Other Financing Sources (Uses)	<u>129,832</u>	<u>--</u>	<u>--</u>	<u>(610,027)</u>	<u>(127,071)</u>	<u>(607,266)</u>
Net Change in Fund Balances	<u>(337,794)</u>	<u>--</u>	<u>88,583</u>	<u>(7,604)</u>	<u>1,885,979</u>	<u>1,629,164</u>
Fund Balances - Beginning	<u>2,436,450</u>	<u>--</u>	<u>873,994</u>	<u>2,729,851</u>	<u>2,661,763</u>	<u>8,702,058</u>
Fund Balances - Ending	<u>\$ 2,098,656</u>	<u>\$ --</u>	<u>\$ 962,577</u>	<u>\$ 2,722,247</u>	<u>\$ 4,547,742</u>	<u>\$ 10,331,222</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, 2021**

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds* \$ 1,629,164

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	4,582,940
Depreciation Expense	(1,316,455)
	3,266,485

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	(51,735)
Accumulated Depreciation	51,735
Donations	64,832
	64,832

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	(78,444)
	(78,444)

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

Principal Repayments	
Capital Leases	54,971
	54,971

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	(64,748)
Prepaid Items	23,187
	(41,561)

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	\$ 4,895,447
--	--------------

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

**COOK COUNTY, GEORGIA**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2021**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Solid Waste</b>	<b>Airport Authority</b>	<b>Total Enterprise Funds</b>
<b>ASSETS</b>			
Current Assets			
Cash and Cash Equivalents	\$ 1,524,943	\$ 691,911	\$ 2,216,854
Receivables	83,765	58,222	141,987
Due From Other Funds	--	59,400	59,400
Prepaid Items	28,586	3,439	32,025
Total Current Assets	<u>1,637,294</u>	<u>812,972</u>	<u>2,450,266</u>
Noncurrent Assets			
Capital Assets Not Being Depreciated	1,678,578	583,308	2,261,886
Capital Assets Net of Accumulated Depreciation	7,168,494	6,980,420	14,148,914
Total Noncurrent Assets	<u>8,847,072</u>	<u>7,563,728</u>	<u>16,410,800</u>
Total Assets	<u>10,484,366</u>	<u>8,376,700</u>	<u>18,861,066</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	8,479	7,500	15,979
Accrued Liabilities	20,303	--	20,303
Due To Other Funds	699	--	699
Short-Term Notes Payable	--	728,320	728,320
Notes Payable	497,494	--	497,494
Closure and Post-Closure Care Costs	30,000	--	30,000
Total Current Liabilities	<u>556,975</u>	<u>735,820</u>	<u>1,292,795</u>
Noncurrent Liabilities			
Compensated Absences	16,876	--	16,876
Notes Payable	2,283,597	--	2,283,597
Closure and Post-Closure Care Costs	2,872,449	--	2,872,449
Total Noncurrent Liabilities	<u>5,172,922</u>	<u>--</u>	<u>5,172,922</u>
Total Liabilities	<u>5,729,897</u>	<u>735,820</u>	<u>6,465,717</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	6,065,981	6,835,408	12,901,389
Unrestricted	(1,311,512)	805,472	(506,040)
Total Net Position	<u>\$ 4,754,469</u>	<u>\$ 7,640,880</u>	<u>\$ 12,395,349</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, 2021**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Solid Waste</b>	<b>Airport Authority</b>	<b>Total Enterprise Funds</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 884,900	\$ 181,389	\$ 1,066,289
Other	16,966	--	16,966
Total Operating Revenues	<u>901,866</u>	<u>181,389</u>	<u>1,083,255</u>
<b>OPERATING EXPENSES</b>			
Personal Services and Employee Benefits	491,156	--	491,156
Purchased/Contracted Services	672,728	36,096	708,824
Supplies	109,632	73,733	183,365
Depreciation	454,105	477,451	931,556
Total Operating Expenses	<u>1,727,621</u>	<u>587,280</u>	<u>2,314,901</u>
Operating Income (Loss)	<u>(825,755)</u>	<u>(405,891)</u>	<u>(1,231,646)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Taxes	359,685	--	359,685
Intergovernmental	--	280,237	280,237
Interest Revenue	4,492	1,791	6,283
Miscellaneous	--	134	134
Interest	(18,477)	(10,517)	(28,994)
Total Nonoperating Revenues (Expenses)	<u>345,700</u>	<u>271,645</u>	<u>617,345</u>
Income (Loss) Before Contributions and Transfers	<u>(480,055)</u>	<u>(134,246)</u>	<u>(614,301)</u>
Transfers In	549,408	60,690	610,098
Changes in Net Position	69,353	(73,556)	(4,203)
Net Position - Beginning	4,685,116	7,714,436	12,399,552
Net Position - Ending	<u>\$ 4,754,469</u>	<u>\$ 7,640,880</u>	<u>\$ 12,395,349</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, 2021**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Solid Waste</b>	<b>Airport Authority</b>	<b>Total Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers and Users	\$ 871,845	\$ 181,389	\$ 1,053,234
Payments to Suppliers	(356,086)	(109,570)	(465,656)
Payments to Employees	(487,836)	--	(487,836)
Net Cash Provided (Used) by Operating Activities	<u>27,923</u>	<u>71,819</u>	<u>99,742</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental	--	45,000	45,000
Taxes	359,685	--	359,685
Miscellaneous Receipts	--	134	134
Net Cash Provided (Used) by Noncapital Financing Activities	<u>359,685</u>	<u>45,134</u>	<u>404,819</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Transfers from Other Funds	549,408	60,690	610,098
Proceeds from Capital Debt	--	728,320	728,320
Acquisition and Construction of Capital Assets	(46,655)	(747,820)	(794,475)
Principal Paid on Capital Debt	(494,382)	(10,517)	(504,899)
Interest Paid on Capital Debt	(18,477)	--	(18,477)
Grants	--	256,515	256,515
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(10,106)</u>	<u>287,188</u>	<u>277,082</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received	4,492	1,791	6,283
Net Cash Provided (Used) by Investing Activities	<u>4,492</u>	<u>1,791</u>	<u>6,283</u>
Net Increase (Decrease) in Cash and Cash Equivalents	381,994	405,932	787,926
Cash and Cash Equivalents - Beginning of Year	1,142,949	285,979	1,428,928
Cash and Cash Equivalents - End of Year	<u>\$ 1,524,943</u>	<u>\$ 691,911</u>	<u>\$ 2,216,854</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ (825,755)	\$ (405,891)	\$ (1,231,646)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation Expense	454,105	477,451	931,556
(Increase) Decrease in Accounts Receivable	(30,021)	--	(30,021)
(Increase) Decrease in Due From Other Funds	14,306	--	14,306
(Increase) Decrease in Prepaid Items	4,625	(3,439)	1,186
Increase (Decrease) in Accounts Payable	(828)	3,698	2,870
Increase (Decrease) in Accrued Liabilities	3,079	--	3,079
Increase (Decrease) in Compensated Absences Payable	241	--	241
Increase (Decrease) in Due To Other Funds	699	--	699
Increase (Decrease) in Closure and Postclosure Care Costs	407,472	--	407,472
Net Cash Provided (Used) by Operating Activities	<u>\$ 27,923</u>	<u>\$ 71,819</u>	<u>\$ 99,742</u>

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, 2021**

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	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash	\$ 902,969
Total Assets	<u>\$ 902,969</u>
<b>LIABILITIES</b>	
Due to Others	\$ 902,969
Total Liabilities	<u>\$ 902,969</u>

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

**COOK COUNTY, GEORGIA**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**September 30, 2021**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Taxes for Other Governments	\$ 10,463,287
Fines and Fees	2,564,901
Total Additions	<u>13,028,188</u>
<b>DEDUCTIONS</b>	
Taxes for Other Governments	10,463,287
Fines and Fees	2,564,901
Total Deductions	<u>13,028,188</u>
Changes In Net Position	--
Net Position - Beginning	--
<b>NET POSITION - ENDING</b>	<u><u>\$ --</u></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.

*Discretely Presented Component Units*

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

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

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

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

**B. Government-Wide Financial Statements**

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

**C. Basis of Presentation – Government-wide Financial Statements**

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

**D. Basis of Presentation – Fund Financial Statements**

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

The County reports the following major governmental funds:

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

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

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

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

The 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:

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

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

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

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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.

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

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**2. Investments**

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

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

**3. Inventories and Prepaid Items**

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

**4. Capital Assets**

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

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

**5. Long-Term Obligations**

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

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

## 6. Deferred Outflows/Inflows of Resources

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

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

## 7. Net Position Flow Assumption

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

## 8. Fund Balance Flow Assumptions

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

## 9. Fund Balance Policies

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

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

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

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

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

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

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

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

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

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**2. Property Taxes**

Property taxes were levied on September 21, 2020, payable December 15, 2020, and attached as an enforceable lien on property as of January 1, 2020. The billings are considered past due after December 15, 2020, 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, 2021**

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**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

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

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

**B. Excess of Expenditures Over Appropriations**

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

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
Traffic Control	\$ 149,715	\$ 149,836	\$ (121)
Fire Departments	172,769	175,297	(2,528)
Lenox VFD	38,328	38,969	(641)

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

**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, 2021, 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	Adel/Cook Recreation LOST	SPLOST 2016	Nonmajor Governmental Funds	Solid Waste	Airport Authority	Total
Taxes	\$ 245,791	\$ --	\$ --	\$ --	\$ --	\$ --	245,791
Accounts	--	--	--	15,612	83,765	--	99,377
Intergovernmental	62,659	108,448	264,837	170,526	--	58,222	664,692
Other	73,832	--	--	--	--	--	73,832
Gross Receivables	382,282	108,448	264,837	186,138	83,765	58,222	1,083,692
Less: Allowance for Uncollectibles	(108,128)	--	--	--	--	--	(108,128)
	<u>\$ 274,154</u>	<u>\$ 108,448</u>	<u>\$ 264,837</u>	<u>\$ 186,138</u>	<u>\$ 83,765</u>	<u>\$ 58,222</u>	<u>\$ 975,564</u>

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

**C. Capital Assets**

Capital asset activity for the year ended September 30, 2021, was as follows:

*Primary Government*

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 1,055,322	\$ 3,000	\$ --	\$ 1,058,322
Construction in Progress	2,612,179	3,809,538	(13,816)	6,407,901
Total Capital Assets, Not Being Depreciated	<u>3,667,501</u>	<u>3,812,538</u>	<u>(13,816)</u>	<u>7,466,223</u>
Capital Assets, Being Depreciated				
Buildings	14,323,617	32,587	--	14,356,204
Infrastructure	5,403,159	391,317	--	5,794,476
Improvements Other Than Buildings	153,638	--	--	153,638
Machinery and Equipment	8,239,703	425,146	(51,735)	8,613,114
Total Capital Assets, Being Depreciated	<u>28,120,117</u>	<u>849,050</u>	<u>(51,735)</u>	<u>28,917,432</u>
Less Accumulated Depreciation For				
Buildings	(7,895,572)	(434,959)	--	(8,330,531)
Infrastructure	(1,613,313)	(145,746)	--	(1,759,059)
Improvements Other Than Buildings	(69,062)	(5,714)	--	(74,776)
Machinery and Equipment	(5,242,489)	(730,036)	51,735	(5,920,790)
Total Accumulated Depreciation	<u>(14,820,436)</u>	<u>(1,316,455)</u>	<u>51,735</u>	<u>(16,085,156)</u>
Total Capital Assets, Being Depreciated, Net	<u>13,299,681</u>	<u>(467,405)</u>	<u>--</u>	<u>12,832,276</u>
Governmental Activities Capital Assets, Net	<u>\$ 16,967,182</u>	<u>\$ 3,345,133</u>	<u>\$ (13,816)</u>	<u>\$ 20,298,499</u>
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-Type Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 1,678,578	\$ --	\$ --	\$ 1,678,578
Construction in Progress	1,902,502	579,524	(1,898,718)	583,308
Total Capital Assets, Not Being Depreciated	<u>3,581,080</u>	<u>579,524</u>	<u>(1,898,718)</u>	<u>2,261,886</u>
Capital Assets, Being Depreciated				
Buildings	2,161,557	--	--	2,161,557
Improvements Other Than Buildings	18,543,868	2,067,014	--	20,610,882
Machinery and Equipment	2,273,705	46,655	(187,080)	2,133,280
Total Capital Assets, Being Depreciated	<u>22,979,130</u>	<u>2,113,669</u>	<u>(187,080)</u>	<u>24,905,719</u>
Less Accumulated Depreciation For				
Buildings and System	(484,227)	(59,831)	--	(544,058)
Improvements Other Than Buildings	(8,051,420)	(682,191)	--	(8,733,611)
Machinery and Equipment	(1,476,682)	(189,534)	187,080	(1,479,136)
Total Accumulated Depreciation	<u>(10,012,329)</u>	<u>(931,556)</u>	<u>187,080</u>	<u>(10,756,805)</u>
Total Capital Assets, Being Depreciated, Net	<u>12,966,801</u>	<u>1,182,113</u>	<u>--</u>	<u>14,148,914</u>
Business-Type Activities Capital Assets, Net	<u>\$ 16,547,881</u>	<u>\$ 1,761,637</u>	<u>\$ (1,898,718)</u>	<u>\$ 16,410,800</u>

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

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

Governmental Activities	
General Government	\$ 120,547
Judicial	4,672
Public Safety	604,889
Public Works	482,793
Health and Welfare	96,928
Housing & Development	6,626
Total Depreciation Expense	<u>\$ 1,316,455</u>
Business-type Activities	
Solid Waste/Landfill	\$ 454,105
Airport Authority	477,451
Total Depreciation Expense	<u>\$ 931,556</u>

**D. Interfund Receivables, Payables and Transfers**

The composition of interfund balances as of September 30, 2021 was as follows:

*Due From / To Other Funds:*

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 37,795
General Fund	Solid Waste Enterprise Fund	699
Airport Authority Enterprise Fund	SPLOST 2016 Capital Projects Fund	59,400
		<u>\$ 97,894</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.

*Interfund Transfers:*

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	\$ 127,000
SPLOST 2016 Capital Projects Fund	Nonmajor Governmental Funds	71
Solid Waste Enterprise Fund	SPLOST 2016 Capital Projects Fund	549,408
Airport Authority Enterprise Fund	SPLOST 2016 Capital Projects Fund	60,690
		<u>\$ 737,169</u>

A Nonmajor Special Revenue Fund transferred \$127,000 to the General Fund to finance public works expenditures. The SPLOST 2016 Fund transferred \$549,408 to the Solid Waste Fund to finance special sales tax projects. The SPLOST 2016 Fund transferred \$60,690 to the Airport Authority Fund to finance special sales tax projects.

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

**E. Short-Term Debt**

On April 26, 2021, the County entered into a note with Cook Community Bank for \$752,855 with an interest rate of 3.5% to finance construction of hangars at the airport. As of September 30, 2021 the County owes \$728,320 on this note. Short-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Business-type Activities				
Notes Payable	\$ --	\$ 752,855	\$ (24,535)	\$ 728,320
	<u>\$ --</u>	<u>\$ 752,855</u>	<u>\$ (24,535)</u>	<u>\$ 728,320</u>

**F. Lease Obligations**

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

Capital assets subject to lease obligations at September 30, 2021 were as follows:

	Governmental Activities
Machinery and Equipment	\$ 284,607
Less: Accumulated Depreciation	(123,330)
Total	<u>\$ 161,277</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

Year Ending September 30	Governmental Activities
2022	\$ 62,910
2023	62,910
2024	62,910
Total Minimum Lease Payments	188,730
Less: Amounts Representing Interest	(12,242)
Present Value Of Minimum Lease Payments	<u>\$ 176,488</u>

**G. Long-Term Debt**

*Notes Payable*

The County has entered into agreements with the Georgia Environmental Finance Authority for two loans of \$1,540,000 and \$1,940,551 for construction of additional cells in Phase II of the County's municipal solid waste landfill. The notes are payable in monthly installments over five years at .67% and ten years at .56%, respectively. At September 30, 2021, the balances outstanding were \$2,781,091.

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

Debt service requirements to maturity for the notes payable as of September 30, 2021 were as follows:

Year Ending September 30	Business-type Activities		
	Principal	Interest	Total
2022	\$ 497,494	\$ 15,364	\$ 512,858
2023	500,627	12,231	512,858
2024	503,779	9,079	512,858
2025	376,275	6,053	382,328
2026	195,029	4,556	199,585
2027 - 2031	707,887	7,291	715,178
Total	<u>\$ 2,781,091</u>	<u>\$ 54,574</u>	<u>\$ 2,835,665</u>

**H. Changes in General Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Compensated Absences	\$ 227,946	\$ 64,748	\$ --	\$ 292,694	\$ --
Capital Leases	231,459	--	(54,971)	176,488	56,857
	<u>\$ 459,405</u>	<u>\$ 64,748</u>	<u>\$ (54,971)</u>	<u>\$ 469,182</u>	<u>\$ 56,857</u>
<b>Business-type Activities</b>					
Compensated Absences	\$ 16,635	\$ 241	\$ --	\$ 16,876	\$ --
Notes Payable	3,275,473	--	(494,382)	2,781,091	497,494
Closure and Post-Closure Care Costs	2,494,977	556,591	(149,119)	2,902,449	30,000
	<u>\$ 5,787,085</u>	<u>\$ 556,832</u>	<u>\$ (643,501)</u>	<u>\$ 5,700,416</u>	<u>\$ 527,494</u>

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

**I. Pensions**

*Valic Deferred Compensation Plan*

The Valic Deferred Compensation Plan, administered by the County Administrator and County Clerk, is a plan established under section 457 of the Internal Revenue Code to provide retirement benefits to full-time employees of the County. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employee must agree to defer a minimum periodic amount as specified by the Plan Administrator in accordance with requirements established by County resolution, currently 1% of compensation or \$20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full-time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2021 the County did not contribute to the plan and there were no employee deferrals.

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

*ACCG 457 Deferred Compensation Plan*

The ACCG 457 Deferred Compensation Plan, administered by Gebcorp, is a plan established under section 457 of the Internal Revenue Code to provide retirement benefits to the County's full-time employees. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employees may elect to defer a minimum percentage of 1% or a flat dollar amount of \$20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full-time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. All contributions and other requirements were established by County resolution. For the year ended September 30, 2021 the County contributed \$223,830 to the plan and employee deferrals were \$93,248.

**J. 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, 2021 is \$2,902,449. The reported liability includes \$1,172,683, based on 100% usage of filled sites. The remaining balance of \$1,729,766 represents the cumulative amount reported to date based on the use of 42% of the estimated capacity of the Household landfill and 28% of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$3,204,527 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care. The estimated remaining life of the Household landfill is 21 years and the C&D landfill is 78 years. Financial assurance requirements are expected to be met by providing EPD with financial strength ratios, which exceed established requirements. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

**K. Fund Balances**

The classifications of fund balances reported in the governmental funds as of September 30, 2021 were as follows:

	General	Adel/Cook Recreation LOST	SPLOST 2016	Other Governmental Funds	Total Governmental Funds
<b>Restricted</b>					
Judicial	\$ --	\$ --	\$ --	\$ 70,954	\$ 70,954
Public Safety	--	--	--	955,276	955,276
Public Works	--	--	--	2,538,210	2,538,210
Tourism	--	--	--	25,838	25,838
Capital Outlay	--	--	2,722,247	50	2,722,297
	--	--	2,722,247	3,590,328	6,312,575
<b>Assigned</b>					
Public Safety	--	--	--	957,414	957,414
Culture and Recreation	--	962,577	--	--	962,577
	--	962,577	--	957,414	1,919,991
<b>Unassigned, Reported In</b>					
General Fund	2,098,656	--	--	--	2,098,656
	2,098,656	--	--	--	2,098,656
<b>Total Fund Balances</b>	<b>\$ 2,098,656</b>	<b>\$ 962,577</b>	<b>\$ 2,722,247</b>	<b>\$ 4,547,742</b>	<b>\$ 10,331,222</b>

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

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**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 \$6,000,000 for liability, \$42,285,083 for property, and \$100,000,000 for boiler/machinery coverage.

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

**M. Commitments and Contingencies**

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

The County and the Tift County Hospital Authority (Hospital Authority) entered into a contract whereas the County will provide financial support to the Hospital Authority for the planning, development, construction, equipping and operation of a new facility consisting of an acute care hospital, long-term care beds, and a rural health clinic. Under the agreement, (1) the County shall pay to the Hospital Authority 360 equal monthly installments that, when discounted by a discount rate equal to the higher of (a) 3.376% or (b) the interest rate of any USDA Loan obtained by the Hospital Authority for the facility, equals the net contribution for \$5,000,000. In connection with the restructuring of the Hospital Authority, the Hospital Authority executed an agreement assigning the contract to Tift Regional Health System, Inc. The payments are \$21,951 per month and the total commitment outstanding at September 30, 2021 was \$7,375,440.

The County entered into a contract with Grady Memorial Hospital Corporation d/b/a/ South Georgia Emergency Medical Center to provide emergency medical services to the citizens of Cook County commencing May 28, 2018 for one year with automatic renewals for four additional years. The contract, as amended, requires the County to pay an annual fee of \$350,000 each year for the term of the agreement due on the 1s day of each month beginning on May 28, 2021. Either party may terminate the agreement by giving written notice not less than ninety days prior to the expiration of the initial or renewal term.

**COOK COUNTY, GEORGIA**  
**Notes to the Financial Statements**  
**September 30, 2021**

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**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, 2021, the County paid \$10,794 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commissions in Georgia. Regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

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

**O. Reclassifications**

The LMIG Fund is used to account for Local Maintenance & Improvement Grant proceeds. In prior years, the LMIG Fund was accounted for as a capital projects fund. For fiscal year 2021, the LMIG Fund was reclassified and accounted for as a special revenue fund.

**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, 2021**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 6,285,500	\$ 6,664,500	\$ 6,830,634	\$ 166,134
Licenses and Permits	106,750	110,750	85,541	(25,209)
Intergovernmental	1,017,450	1,017,450	417,533	(599,917)
Charges for Services	850,100	942,100	1,026,296	84,196
Fines and Forfeitures	2,618,000	2,643,000	3,076,659	433,659
Interest Revenue	5,000	5,000	11,432	6,432
Contributions and Donations	2,500	27,500	33,760	6,260
Miscellaneous	159,700	169,700	242,933	73,233
Total Revenues	<u>11,045,000</u>	<u>11,580,000</u>	<u>11,724,788</u>	<u>144,788</u>
<b>EXPENDITURES</b>				
Governing Body	97,135	89,135	83,230	5,905
Chief Executive	981,945	791,543	695,812	95,731
Elections	160,995	165,045	158,253	6,792
Tax Commissioner	287,585	298,072	293,078	4,994
Tax Assessor	375,060	299,451	267,472	31,979
Board of Tax Equalization	4,670	2,535	2,121	414
Government Buildings	211,795	268,297	260,189	8,108
General Administration Fees	13,500	13,690	13,682	8
Superior Court	66,470	53,675	50,514	3,161
Clerk of Superior Court	337,545	333,138	324,247	8,891
District Attorney	131,075	171,175	169,278	1,897
Magistrate Court	290,205	285,990	280,107	5,883
Probate Court	473,505	493,830	479,390	14,440
Juvenile Court	34,725	32,475	30,058	2,417
Public Defender	180,855	150,155	138,409	11,746
Sheriff	2,262,920	2,402,090	2,366,459	35,631
Jail	1,965,965	2,105,770	2,023,265	82,505
Traffic Control	192,785	149,715	149,836	(121)
Fire Departments	165,315	172,769	175,297	(2,528)
Chaserville VFD	15,000	15,479	15,354	125
Cecil VFD	16,550	16,521	16,351	170
Pine Valley VFD	19,250	23,546	22,507	1,039
Lenox VFD	16,450	38,328	38,969	(641)
Sparks VFD	11,250	15,135	14,819	316
Eastside VFD	15,200	31,984	31,863	121
Emergency Medical Services	310,585	351,396	325,831	25,565
Coroner/Medical Examiner	34,060	47,333	47,021	312
Emergency Management	18,975	21,759	21,493	266
Public Works Administration	1,754,575	2,153,001	2,149,579	3,422
Fuel Master Gas	556,320	430,780	427,194	3,586
Public Health Administration	85,580	85,805	85,802	3
Cook Service Center	25,365	4,485	3,611	874
Indigent Medical Care	285,000	263,410	263,409	1
Cook Service Center	11,720	10,280	9,459	821
Welfare Administration	10,130	8,160	8,156	4
Vendor Welfare	1,100	--	--	--
DFACS Buildings and Plant	6,235	14,455	13,103	1,352
Community Services	92,535	72,736	69,984	2,752
Transportation Services	250,915	408,729	279,419	129,310

**COOK COUNTY, GEORGIA**

**General Fund**

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

**For the Year Ended September 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Library	99,860	101,730	101,237	493
Agricultural Resources	93,785	96,610	93,527	3,083
AG Building Maintenance/Plant	12,900	20,915	18,516	2,399
Building/Zoning	153,140	139,152	128,529	10,623
Airport	34,470	49,721	45,984	3,737
Total Expenditures	12,165,000	12,700,000	12,192,414	507,586
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,120,000)	(1,120,000)	(467,626)	652,374
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,110,000	1,110,000	127,000	(983,000)
Proceeds of Capital Asset Dispositions	--	--	400	400
Insurance Recoveries	10,000	10,000	2,432	(7,568)
Total Other Financing Sources (Uses)	1,120,000	1,120,000	129,832	(990,168)
Net Change in Fund Balances	--	--	(337,794)	(337,794)
Fund Balances - Beginning	2,436,450	2,436,450	2,436,450	--
Fund Balances - Ending	\$ 2,436,450	\$ 2,436,450	\$ 2,098,656	\$ (337,794)

**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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance With Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 490,000	\$ 1,150,000	\$ 1,173,175	\$ 683,175
Intergovernmental	--	1,067,000	1,052,424	1,052,424
Investment Income	--	4,000	4,094	4,094
Contributions and Donations	--	--	15,000	15,000
<b>Total Revenues</b>	<b>490,000</b>	<b>2,221,000</b>	<b>2,244,693</b>	<b>1,754,693</b>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	490,000	150,000	31,337	458,663
Capital Outlay	--	2,125,000	2,124,773	(2,124,773)
<b>Total Expenditures</b>	<b>490,000</b>	<b>2,275,000</b>	<b>2,156,110</b>	<b>(1,666,110)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(54,000)	88,583	88,583
<b>Net Change in Fund Balances</b>	<b>--</b>	<b>(54,000)</b>	<b>88,583</b>	<b>88,583</b>
Fund Balances - Beginning	873,994	873,994	873,994	--
Fund Balances - Ending	<b>\$ 873,994</b>	<b>\$ 819,994</b>	<b>\$ 962,577</b>	<b>\$ 88,583</b>

**COOK COUNTY, GEORGIA**  
**Notes to the Required Supplementary Information**  
**September 30, 2021**

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**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
<b>EXPENDITURES</b>			
Current			
General Government			
Governing Body	\$ 83,230	\$ --	\$ 83,230
Chief Executive	695,812	(106,890)	588,922
Elections	158,253	--	158,253
Tax Commissioner	293,078	--	293,078
Tax Assessor	267,472	--	267,472
Board of Tax Equalization	2,121	--	2,121
Government Buildings	260,189	--	260,189
General Administration Fees	13,682	--	13,682
	<u>1,773,837</u>	<u>(106,890)</u>	<u>1,666,947</u>
Judicial	1,472,003	--	1,472,003
Public Safety	5,249,065	--	5,249,065
Public Works	2,576,773	--	2,576,773
Health and Welfare	732,943	--	732,943
Culture and Recreation	101,237	--	101,237
Housing and Development			
Agricultural Resources	93,527	--	93,527
AG Building Maintenance/Plant	18,516	--	18,516
Building/Zoning	128,529	--	128,529
Airport	45,984	--	45,984
Other Housing and Development	--	106,890	106,890
	<u>286,556</u>	<u>106,890</u>	<u>393,446</u>
Total Expenditures	<u>\$ 12,192,414</u>	<u>\$ --</u>	<u>\$ 12,192,414</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.

## 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.

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

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

## Capital Projects Funds

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

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

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

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

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,220,471	\$ 2,569,063
Receivables (Net of Allowance for Uncollectibles)		
Taxes	137,663	227,650
Intergovernmental	62,659	573,896
Other	73,832	22,067
Due From Other Funds		
Jail Surcharge Special Revenue Fund	--	14
E-911 Special Revenue Fund	37,795	--
Solid Waste Enterprise Fund	699	--
Total Assets	<u>\$ 2,533,119</u>	<u>\$ 3,392,690</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 106,005	\$ 438,059
Accrued Liabilities	212,792	196,807
Due To Other Funds		
E-911 Special Revenue Fund	--	27,450
Adel/Cook Recreation LOST Special Revenue Fund	--	85,508
Solid Waste Enterprise Fund	--	14,306
Total Liabilities	<u>318,797</u>	<u>762,130</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue		
Property Taxes	115,666	194,110
Total Deferred Inflows of Resources	<u>115,666</u>	<u>194,110</u>
<b>FUND BALANCES</b>		
Unassigned	2,098,656	2,436,450
Total Fund Balances	<u>2,098,656</u>	<u>2,436,450</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,533,119</u>	<u>\$ 3,392,690</u>

**COOK COUNTY, GEORGIA****General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 6,830,634	\$ 6,355,651
Licenses and Permits	85,541	79,710
Intergovernmental	417,533	1,090,118
Charges for Services	1,026,296	855,611
Fines and Forfeitures	3,076,659	2,522,762
Interest Revenue	11,432	4,843
Contributions and Donations	33,760	15,288
Miscellaneous	242,933	187,514
Total Revenues	<u>11,724,788</u>	<u>11,111,497</u>
<b>EXPENDITURES</b>		
Current		
General Government	1,666,947	1,686,223
Judicial	1,472,003	1,423,138
Public Safety	5,249,065	5,127,046
Public Works	2,576,773	2,112,991
Health and Welfare	732,943	713,515
Culture and Recreation	101,237	95,195
Housing and Development	393,446	396,337
Total Expenditures	<u>12,192,414</u>	<u>11,554,445</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(467,626)</u>	<u>(442,948)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
Jail Surcharge Special Revenue Fund	--	14
TSPLOST Special Revenue Fund	127,000	--
LMIG Special Revenue Fund	--	196,685
Proceeds of Capital Asset Dispositions	400	183,873
Insurance Recoveries	2,432	54,231
Total Other Financing Sources (Uses)	<u>129,832</u>	<u>434,803</u>
Net Change in Fund Balances	<u>(337,794)</u>	<u>(8,145)</u>
Fund Balances - Beginning	2,436,450	2,444,595
Fund Balances - Ending	<u>\$ 2,098,656</u>	<u>\$ 2,436,450</u>

**COOK COUNTY, GEORGIA**  
**ARPA Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,677,248	\$ --
Total Assets	<u>\$ 1,677,248</u>	<u>\$ --</u>
<b>LIABILITIES</b>		
Unearned Revenue	\$ 1,677,248	\$ --
Total Liabilities	<u>1,677,248</u>	<u>--</u>
<b>FUND BALANCES</b>		
Total Fund Balances	<u>--</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ 1,677,248</u>	<u>\$ --</u>

**COOK COUNTY, GEORGIA**  
**Adel/Cook Recreation LOST Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 854,129	\$ 905,652
Receivables		
Intergovernmental	108,448	--
Due From Other Funds		
General Fund	--	85,508
Total Assets	<u>\$ 962,577</u>	<u>\$ 991,160</u>
<b>LIABILITIES</b>		
Intergovernmental Payable	<u>\$ --</u>	<u>\$ 117,166</u>
Total Liabilities	<u>--</u>	<u>117,166</u>
<b>FUND BALANCES</b>		
Restricted	<u>--</u>	<u>--</u>
Total Fund Balances	<u>--</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ 117,166</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, 2021 and 2020**

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	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 1,173,175	\$ 1,098,752
Intergovernmental	1,052,424	--
Interest Revenue	4,094	3,970
Contributions and Donations	15,000	--
Total Revenues	<u>2,244,693</u>	<u>1,102,722</u>
<b>EXPENDITURES</b>		
Current		
Culture and Recreation	31,337	228,728
Capital Outlay	2,124,773	--
Total Expenditures	<u>2,156,110</u>	<u>228,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>88,583</u>	<u>873,994</u>
Net Change in Fund Balances	88,583	873,994
Fund Balances - Beginning	873,994	--
Fund Balances - Ending	<u>\$ 962,577</u>	<u>\$ 873,994</u>

**COOK COUNTY, GEORGIA**  
**SPLOST 2016 Capital Projects Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,563,392	\$ 3,487,871
Receivables		
Intergovernmental	264,837	208,803
Total Assets	<u>\$ 2,828,229</u>	<u>\$ 3,696,674</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 7,446	\$ 861,685
Intergovernmental Payable	39,136	45,738
Due To Other Funds		
Airport Authority Enterprise Fund	59,400	59,400
Total Liabilities	<u>105,982</u>	<u>966,823</u>
<b>FUND BALANCES</b>		
Restricted	2,722,247	2,729,851
Total Fund Balances	<u>2,722,247</u>	<u>2,729,851</u>
Total Liabilities and Fund Balances	<u>\$ 2,828,229</u>	<u>\$ 3,696,674</u>

**COOK COUNTY, GEORGIA**  
**SPLOST 2016 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 2,865,453	\$ 2,711,053
Interest Revenue	8,798	15,234
Total Revenues	<u>2,874,251</u>	<u>2,726,287</u>
<b>EXPENDITURES</b>		
Current		
Housing and Development	--	353,378
Capital Outlay	1,597,887	1,170,718
Debt Service	62,910	62,910
Intergovernmental	611,031	593,947
Total Expenditures	<u>2,271,828</u>	<u>2,180,953</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>602,423</u>	<u>545,334</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In		
LMIG Special Revenue Fund	--	304,225
SPLOST 2010 Capital Projects Fund	71	--
Transfers Out		
Solid Waste Enterprise Fund	(549,408)	(99,780)
Airport Authority Enterprise Fund	(60,690)	(188,830)
Total Other Financing Sources (Uses)	<u>(610,027)</u>	<u>15,615</u>
Net Change in Fund Balances	(7,604)	560,949
Fund Balances - Beginning	<u>2,729,851</u>	<u>2,168,902</u>
Fund Balances - Ending	<u>\$ 2,722,247</u>	<u>\$ 2,729,851</u>

# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

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

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

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

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

## Capital Projects Funds

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

**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.

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

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

**COOK COUNTY, GEORGIA**  
**Combining Statement of Assets, Liabilities and Fund Balances**  
**Nonmajor Governmental Funds**  
**September 30, 2021**

	<b>Special Revenue Funds</b>				
	<b>Jail Surcharge</b>	<b>Sheriff's Drug</b>	<b>Drug Abuse Treatment &amp; Education</b>	<b>E-911</b>	<b>TSPLOST</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 868,406	\$ 78,274	\$ 70,163	\$ 922,789	\$ 1,258,011
Receivables	10,734	--	791	96,266	45,526
Total Assets	<u>\$ 879,140</u>	<u>\$ 78,274</u>	<u>\$ 70,954</u>	<u>\$ 1,019,055</u>	<u>\$ 1,303,537</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ --	\$ --	\$ --	\$ 1,498	\$ --
Accrued Liabilities	--	--	--	24,486	--
Due To Other Funds	--	--	--	37,795	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>63,779</u>	<u>--</u>
<b>FUND BALANCES</b>					
Restricted	--	--	70,954	955,276	1,303,537
Assigned	879,140	78,274	--	--	--
Total Fund Balances	<u>879,140</u>	<u>78,274</u>	<u>70,954</u>	<u>955,276</u>	<u>1,303,537</u>
Total Liabilities and Fund Balances	<u>\$ 879,140</u>	<u>\$ 78,274</u>	<u>\$ 70,954</u>	<u>\$ 1,019,055</u>	<u>\$ 1,303,537</u>

Hotel/Motel Tax	LMIG	Total	Capital Projects Funds				Total Nonmajor Governmental Funds
			SPLOST 2010	CDBG 2017	CDBG Roberts Rd	Total	
\$ 10,226	\$ 1,234,673	\$ 4,442,542	\$ --	\$ --	\$ 50	\$ 50	\$ 4,442,592
15,612	--	168,929	--	--	17,209	17,209	186,138
<u>\$ 25,838</u>	<u>\$ 1,234,673</u>	<u>\$ 4,611,471</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 17,259</u>	<u>\$ 17,259</u>	<u>\$ 4,628,730</u>
\$ --	\$ --	\$ 1,498	\$ --	\$ --	\$ 17,209	\$ 17,209	\$ 18,707
--	--	24,486	--	--	--	--	24,486
--	--	37,795	--	--	--	--	37,795
<u>--</u>	<u>--</u>	<u>63,779</u>	<u>--</u>	<u>--</u>	<u>17,209</u>	<u>17,209</u>	<u>80,988</u>
25,838	1,234,673	3,590,278	--	--	50	50	3,590,328
--	--	957,414	--	--	--	--	957,414
<u>25,838</u>	<u>1,234,673</u>	<u>4,547,692</u>	<u>--</u>	<u>--</u>	<u>50</u>	<u>50</u>	<u>4,547,742</u>
<u>\$ 25,838</u>	<u>\$ 1,234,673</u>	<u>\$ 4,611,471</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 17,259</u>	<u>\$ 17,259</u>	<u>\$ 4,628,730</u>

**COOK COUNTY, GEORGIA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**September 30, 2021**

	<b>Special Revenue Funds</b>				
	<b>Jail Surcharge</b>	<b>Sheriff's Drug</b>	<b>Drug Abuse Treatment &amp; Education</b>	<b>E-911</b>	<b>TSPLOST</b>
<b>REVENUES</b>					
Taxes	\$ --	\$ --	\$ --	\$ 756,191	\$ 585,550
Intergovernmental	--	--	--	2,608	--
Charges for Services	--	--	--	347,460	--
Fines and Forfeitures	322,713	9,317	29,572	--	--
Interest Revenue	2,384	22	274	2,504	3,499
Miscellaneous	--	--	--	--	--
Total Revenues	<u>325,097</u>	<u>9,339</u>	<u>29,846</u>	<u>1,108,763</u>	<u>589,049</u>
<b>EXPENDITURES</b>					
Current					
Judicial	--	--	29,674	--	--
Public Safety	32,901	15,362	--	724,400	--
Housing and Development	--	--	--	--	--
Capital Outlay	--	--	--	--	61,437
Total Expenditures	<u>32,901</u>	<u>15,362</u>	<u>29,674</u>	<u>724,400</u>	<u>61,437</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>292,196</u>	<u>(6,023)</u>	<u>172</u>	<u>384,363</u>	<u>527,612</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	--	--	--	--	(127,000)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(127,000)</u>
Net Change in Fund Balances	292,196	(6,023)	172	384,363	400,612
Fund Balances - Beginning	586,944	84,297	70,782	570,913	902,925
Fund Balances - Ending	<u>\$ 879,140</u>	<u>\$ 78,274</u>	<u>\$ 70,954</u>	<u>\$ 955,276</u>	<u>\$ 1,303,537</u>

Hotel/Motel Tax	Capital Projects Funds						Total Nonmajor Governmental Funds
	LMIG	Total	SPLOST 2010	CDBG 2017	CDBG Roberts Rd	Total	
\$ 199,080	\$ --	\$ 1,540,821	\$ --	\$ --	\$ --	\$ --	\$ 1,540,821
--	1,064,528	1,067,136	--	--	306,540	306,540	1,373,676
--	--	347,460	--	--	--	--	347,460
--	--	361,602	--	--	--	--	361,602
88	--	8,771	219	--	--	219	8,990
--	--	--	--	--	50	50	50
<u>199,168</u>	<u>1,064,528</u>	<u>3,325,790</u>	<u>219</u>	<u>--</u>	<u>306,590</u>	<u>306,809</u>	<u>3,632,599</u>
--	--	29,674	--	--	--	--	29,674
--	--	772,663	--	--	--	--	772,663
185,086	--	185,086	--	--	--	--	185,086
--	--	61,437	264,107	42	306,540	570,689	632,126
<u>185,086</u>	<u>--</u>	<u>1,048,860</u>	<u>264,107</u>	<u>42</u>	<u>306,540</u>	<u>570,689</u>	<u>1,619,549</u>
<u>14,082</u>	<u>1,064,528</u>	<u>2,276,930</u>	<u>(263,888)</u>	<u>(42)</u>	<u>50</u>	<u>(263,880)</u>	<u>2,013,050</u>
--	--	(127,000)	(71)	--	--	(71)	(127,071)
--	--	(127,000)	(71)	--	--	(71)	(127,071)
14,082	1,064,528	2,149,930	(263,959)	(42)	50	(263,951)	1,885,979
11,756	170,145	2,397,762	263,959	42	--	264,001	2,661,763
<u>\$ 25,838</u>	<u>\$ 1,234,673</u>	<u>\$ 4,547,692</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 4,547,742</u>

**COOK COUNTY, GEORGIA**  
**Jail Surcharge Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 868,406	\$ 580,593
Receivables		
Intergovernmental	10,734	6,365
Total Assets	<u>\$ 879,140</u>	<u>\$ 586,958</u>
<b>LIABILITIES</b>		
Due To Other Funds		
General Fund	\$ --	\$ 14
Total Liabilities	<u>--</u>	<u>14</u>
<b>FUND BALANCES</b>		
Assigned	879,140	586,944
Total Fund Balances	<u>879,140</u>	<u>586,944</u>
Total Liabilities and Fund Balances	<u>\$ 879,140</u>	<u>\$ 586,958</u>

**COOK COUNTY, GEORGIA**  
**Jail Surcharge Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 322,713	\$ 276,914
Interest Revenue	2,384	1,562
Total Revenues	<u>325,097</u>	<u>278,476</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	32,901	--
Capital Outlay	--	80,125
Total Expenditures	<u>32,901</u>	<u>80,125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>292,196</u>	<u>198,351</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	--	(14)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(14)</u>
Net Change in Fund Balances	292,196	198,337
Fund Balances - Beginning	586,944	388,607
Fund Balances - Ending	<u>\$ 879,140</u>	<u>\$ 586,944</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, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 250,000	\$ 322,713	\$ 72,713
Interest Revenue	--	2,384	2,384
Total Revenues	<u>250,000</u>	<u>325,097</u>	<u>75,097</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	250,000	32,901	217,099
Total Expenditures	<u>250,000</u>	<u>32,901</u>	<u>217,099</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>292,196</u>	<u>292,196</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	(560,000)	--	560,000
Total Other Financing Sources (Uses)	<u>(560,000)</u>	<u>--</u>	<u>560,000</u>
Net Change in Fund Balances	<u>(560,000)</u>	<u>292,196</u>	<u>852,196</u>
Fund Balances - Beginning	586,944	586,944	--
Fund Balances - Ending	<u>\$ 26,944</u>	<u>\$ 879,140</u>	<u>\$ 852,196</u>

**COOK COUNTY, GEORGIA**  
**Sheriff's Drug Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 78,274	\$ 84,297
Total Assets	<u>\$ 78,274</u>	<u>\$ 84,297</u>
<b>FUND BALANCES</b>		
Assigned	<u>\$ 78,274</u>	<u>\$ 84,297</u>
Total Fund Balances	<u>\$ 78,274</u>	<u>\$ 84,297</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, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 9,317	\$ 7,429
Interest Revenue	22	--
Total Revenues	<u>9,339</u>	<u>7,429</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	15,362	28,094
Total Expenditures	<u>15,362</u>	<u>28,094</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,023)</u>	<u>(20,665)</u>
Net Change in Fund Balances	(6,023)	(20,665)
Fund Balances - Beginning	84,297	104,962
Fund Balances - Ending	<u>\$ 78,274</u>	<u>\$ 84,297</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, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ --	\$ 9,317	\$ 9,317
Interest Revenue	--	22	22
Miscellaneous	80,000	--	(80,000)
Total Revenues	<u>80,000</u>	<u>9,339</u>	<u>(70,661)</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	80,000	15,362	64,638
Total Expenditures	<u>80,000</u>	<u>15,362</u>	<u>64,638</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	(6,023)	(6,023)
Net Change in Fund Balances	--	(6,023)	(6,023)
Fund Balances - Beginning	84,297	84,297	--
Fund Balances - Ending	<u>\$ 84,297</u>	<u>\$ 78,274</u>	<u>\$ (6,023)</u>

**COOK COUNTY, GEORGIA**  
**Drug Abuse Treatment & Education Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 70,163	\$ 70,371
Receivables		
Intergovernmental	791	411
Total Assets	<u>\$ 70,954</u>	<u>\$ 70,782</u>
<b>FUND BALANCES</b>		
Restricted	<u>\$ 70,954</u>	<u>\$ 70,782</u>
Total Fund Balances	<u>\$ 70,954</u>	<u>\$ 70,782</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, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Fines and Forfeitures	\$ 29,572	\$ 22,211
Interest Revenue	274	638
Total Revenues	<u>29,846</u>	<u>22,849</u>
<b>EXPENDITURES</b>		
Current		
Judicial	29,674	21,371
Total Expenditures	<u>29,674</u>	<u>21,371</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>172</u>	<u>1,478</u>
Net Change in Fund Balances	172	1,478
Fund Balances - Beginning	70,782	69,304
Fund Balances - Ending	<u>\$ 70,954</u>	<u>\$ 70,782</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, 2021**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 68,500	\$ 29,572	\$ (38,928)
Interest Revenue	--	274	274
Total Revenues	<u>68,500</u>	<u>29,846</u>	<u>(38,654)</u>
<b>EXPENDITURES</b>			
Current			
Judicial	68,500	29,674	38,826
Total Expenditures	<u>68,500</u>	<u>29,674</u>	<u>38,826</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	172	172
Net Change in Fund Balances	--	172	172
Fund Balances - Beginning	70,782	70,782	--
Fund Balances - Ending	<u>\$ 70,782</u>	<u>\$ 70,954</u>	<u>\$ 172</u>

**COOK COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 922,789	\$ 570,197
Receivables		
Intergovernmental	96,266	--
Due From Other Funds		
General Fund	--	27,450
Total Assets	<u>\$ 1,019,055</u>	<u>\$ 597,647</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,498	\$ 2,675
Accrued Liabilities	24,486	24,059
Due To Other Funds		
General Fund	37,795	--
Total Liabilities	<u>63,779</u>	<u>26,734</u>
<b>FUND BALANCES</b>		
Restricted	<u>955,276</u>	<u>570,913</u>
Total Fund Balances	<u>955,276</u>	<u>570,913</u>
Total Liabilities and Fund Balances	<u>\$ 1,019,055</u>	<u>\$ 597,647</u>

**COOK COUNTY, GEORGIA**  
**E-911 Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 756,191	\$ 708,085
Intergovernmental	2,608	2,608
Charges for Services	347,460	317,278
Interest Revenue	2,504	1,254
Total Revenues	<u>1,108,763</u>	<u>1,029,225</u>
<b>EXPENDITURES</b>		
Current		
Public Safety	724,400	724,321
Total Expenditures	<u>724,400</u>	<u>724,321</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>384,363</u>	<u>304,904</u>
Net Change in Fund Balances	384,363	304,904
Fund Balances - Beginning	570,913	266,009
Fund Balances - Ending	<u>\$ 955,276</u>	<u>\$ 570,913</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, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 660,000	\$ 756,191	\$ 96,191
Intergovernmental	2,500	2,608	108
Charges for Services	300,500	347,460	46,960
Interest Revenue	1,000	2,504	1,504
Total Revenues	<u>964,000</u>	<u>1,108,763</u>	<u>144,763</u>
<b>EXPENDITURES</b>			
Current			
Public Safety	829,340	724,400	104,940
Capital Outlay	134,660	--	134,660
Total Expenditures	<u>964,000</u>	<u>724,400</u>	<u>239,600</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	384,363	384,363
Net Change in Fund Balances	--	384,363	384,363
Fund Balances - Beginning	570,913	570,913	--
Fund Balances - Ending	<u>\$ 570,913</u>	<u>\$ 955,276</u>	<u>\$ 384,363</u>

**COOK COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,258,011	\$ 902,925
Receivables		
Intergovernmental	45,526	--
Total Assets	<u>\$ 1,303,537</u>	<u>\$ 902,925</u>
<b>FUND BALANCES</b>		
Restricted	<u>\$ 1,303,537</u>	<u>\$ 902,925</u>
Total Fund Balances	<u>\$ 1,303,537</u>	<u>\$ 902,925</u>

**COOK COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 585,550	\$ 477,482
Interest Revenue	3,499	1,648
Total Revenues	<u>589,049</u>	<u>479,130</u>
<b>EXPENDITURES</b>		
Capital Outlay	61,437	--
Total Expenditures	<u>61,437</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>527,612</u>	<u>479,130</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	(127,000)	--
Total Other Financing Sources (Uses)	<u>(127,000)</u>	<u>--</u>
Net Change in Fund Balances	400,612	479,130
Fund Balances - Beginning	902,925	423,795
Fund Balances - Ending	<u>\$ 1,303,537</u>	<u>\$ 902,925</u>

**COOK COUNTY, GEORGIA**  
**TSPLOST Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 455,000	\$ 585,550	\$ 130,550
Interest Revenue	--	3,499	3,499
Total Revenues	<u>455,000</u>	<u>589,049</u>	<u>134,049</u>
<b>EXPENDITURES</b>			
Capital Outlay	328,000	61,437	266,563
Total Expenditures	<u>328,000</u>	<u>61,437</u>	<u>266,563</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>127,000</u>	<u>527,612</u>	<u>400,612</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out			
General Fund	(127,000)	(127,000)	--
Total Other Financing Sources (Uses)	<u>(127,000)</u>	<u>(127,000)</u>	<u>--</u>
Net Change in Fund Balances	--	400,612	400,612
Fund Balances - Beginning	902,925	902,925	--
Fund Balances - Ending	<u>\$ 902,925</u>	<u>\$ 1,303,537</u>	<u>\$ 400,612</u>

**COOK COUNTY, GEORGIA**  
**Hotel/Motel Tax Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 10,226	\$ 12,220
Receivables		
Accounts	15,612	11,756
Total Assets	<u>\$ 25,838</u>	<u>\$ 23,976</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ --	\$ 12,220
Total Liabilities	<u>--</u>	<u>12,220</u>
<b>FUND BALANCES</b>		
Restricted	25,838	11,756
Total Fund Balances	<u>25,838</u>	<u>11,756</u>
Total Liabilities and Fund Balances	<u>\$ 25,838</u>	<u>\$ 23,976</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, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 199,080	\$ 153,220
Interest Revenue	88	110
Total Revenues	<u>199,168</u>	<u>153,330</u>
<b>EXPENDITURES</b>		
Current		
Housing and Development	<u>185,086</u>	<u>154,926</u>
Total Expenditures	<u>185,086</u>	<u>154,926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,082</u>	<u>(1,596)</u>
Net Change in Fund Balances	14,082	(1,596)
Fund Balances - Beginning	11,756	13,352
Fund Balances - Ending	<u>\$ 25,838</u>	<u>\$ 11,756</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, 2021**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes	\$ 200,000	\$ 199,080	\$ (920)
Interest Revenue	--	88	88
Total Revenues	<u>200,000</u>	<u>199,168</u>	<u>(832)</u>
<b>EXPENDITURES</b>			
Current			
Housing and Development	200,000	185,086	14,914
Total Expenditures	<u>200,000</u>	<u>185,086</u>	<u>14,914</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	14,082	14,082
Net Change in Fund Balances	--	14,082	14,082
Fund Balances - Beginning	11,756	11,756	--
Fund Balances - Ending	<u>\$ 11,756</u>	<u>\$ 25,838</u>	<u>\$ 14,082</u>

**COOK COUNTY, GEORGIA**  
**LMIG Special Revenue Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,234,673	\$ 170,145
Total Assets	<u>\$ 1,234,673</u>	<u>\$ 170,145</u>
<b>FUND BALANCES</b>		
Restricted	\$ 1,234,673	\$ 170,145
Total Fund Balances	<u>\$ 1,234,673</u>	<u>\$ 170,145</u>

**COOK COUNTY, GEORGIA**  
**LMIG Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Intergovernmental	\$ 1,064,528	\$ 671,055
Total Revenues	<u>1,064,528</u>	<u>671,055</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,064,528</u>	<u>671,055</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
General Fund	--	(196,685)
SPLOST 2016 Capital Projects Fund	--	(304,225)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(500,910)</u>
Net Change in Fund Balances	1,064,528	170,145
Fund Balances - Beginning	170,145	--
Fund Balances - Ending	<u>\$ 1,234,673</u>	<u>\$ 170,145</u>

**COOK COUNTY, GEORGIA**

**LMIG Special Revenue Fund**

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

**For the Year Ended September 30, 2021**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Intergovernmental	\$ 450,000	\$ 1,064,528	\$ 614,528
Total Revenues	<u>450,000</u>	<u>1,064,528</u>	<u>614,528</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>450,000</u>	<u>1,064,528</u>	<u>614,528</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out	(450,000)	--	450,000
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>--</u>	<u>450,000</u>
Net Change in Fund Balances	--	1,064,528	1,064,528
Fund Balances - Beginning	170,145	170,145	--
Fund Balances - Ending	<u>\$ 170,145</u>	<u>\$ 1,234,673</u>	<u>\$ 1,064,528</u>

**COOK COUNTY, GEORGIA**  
**SPLOST 2010 Capital Projects Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ --	\$ 263,959
Total Assets	<u>\$ --</u>	<u>\$ 263,959</u>
<b>FUND BALANCES</b>		
Restricted	<u>\$ --</u>	<u>\$ 263,959</u>
Total Fund Balances	<u>\$ --</u>	<u>\$ 263,959</u>

**COOK COUNTY, GEORGIA**  
**SPLOST 2010 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Interest Revenue	\$ 219	\$ 17,612
Total Revenues	<u>219</u>	<u>17,612</u>
<b>EXPENDITURES</b>		
Current		
Housing and Development	--	176,622
Capital Outlay	264,107	1,780,280
Total Expenditures	<u>264,107</u>	<u>1,956,902</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(263,888)</u>	<u>(1,939,290)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
SPLOST 2016 Capital Projects Fund	(71)	--
Airport Authority Enterprise Fund	--	(184,648)
Total Other Financing Sources (Uses)	<u>(71)</u>	<u>(184,648)</u>
Net Change in Fund Balances	<u>(263,959)</u>	<u>(2,123,938)</u>
Fund Balances - Beginning	263,959	2,387,897
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 263,959</u>

**COOK COUNTY, GEORGIA**  
**CDBG 2017 Capital Projects Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ --	\$ 42
Total Assets	<u>\$ --</u>	<u>\$ 42</u>
<b>FUND BALANCES</b>		
Restricted	\$ --	\$ 42
Total Fund Balances	<u>\$ --</u>	<u>\$ 42</u>

**COOK COUNTY, GEORGIA**  
**CDBG 2017 Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Intergovernmental	\$ --	\$ 314,559
Total Revenues	<u>          --</u>	<u>      314,559</u>
<b>EXPENDITURES</b>		
Capital Outlay	<u>          42</u>	<u>      314,602</u>
Total Expenditures	<u>          42</u>	<u>      314,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>         (42)</u>	<u>          (43)</u>
Net Change in Fund Balances	<u>         (42)</u>	<u>          (43)</u>
Fund Balances - Beginning	<u>          42</u>	<u>          85</u>
Fund Balances - Ending	<u><u>          --</u></u>	<u><u>          42</u></u>

**COOK COUNTY, GEORGIA**  
**CDBG Roberts Rd Capital Projects Fund**  
**Statement of Assets, Liabilities and Fund Balances**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 50	\$ --
Receivables		
Intergovernmental	17,209	--
Total Assets	<u>\$ 17,259</u>	<u>\$ --</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 17,209	\$ --
Total Liabilities	<u>17,209</u>	<u>--</u>
<b>FUND BALANCES</b>		
Restricted	50	--
Total Liabilities and Fund Balances	<u>\$ 17,259</u>	<u>\$ --</u>

**COOK COUNTY, GEORGIA**  
**CDBG Roberts Rd Capital Projects Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Intergovernmental	\$ 306,540	\$ 5,000
Miscellaneous	50	--
Total Revenues	<u>306,590</u>	<u>5,000</u>
<b>EXPENDITURES</b>		
Capital Outlay	306,540	5,000
Total Expenditures	<u>306,540</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50</u>	<u>--</u>
Net Change in Fund Balances	50	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 50</u>	<u>\$ --</u>

**COOK COUNTY, GEORGIA**

**CDBG Roberts Rd Capital Projects Fund**

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

**From Inception and for the Year Ended September 30, 2021**

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	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
<b>REVENUES</b>				
Intergovernmental	\$ 311,540	\$ 5,000	\$ 306,540	\$ 311,540
Miscellaneous	--	--	50	50
Total Revenues	<u>311,540</u>	<u>5,000</u>	<u>306,590</u>	<u>311,590</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>311,540</u>	<u>5,000</u>	<u>306,540</u>	<u>311,540</u>
Total Expenditures	<u>311,540</u>	<u>5,000</u>	<u>306,540</u>	<u>311,540</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	50	50
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>50</u>	<u>\$ 50</u>
Fund Balances - Beginning			--	
Fund Balances - Ending			<u>\$ 50</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, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents	\$ 1,524,943	\$ 1,142,949
Receivables		
Accounts	83,765	53,744
Due From Other Funds		
General Fund	--	14,306
Prepaid Items	28,586	33,211
Total Current Assets	<u>1,637,294</u>	<u>1,244,210</u>
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	1,678,578	1,678,578
Capital Assets Net of Accumulated Depreciation		
Buildings and System	50,828	50,828
Improvements Other Than Buildings	11,234,458	11,234,458
Machinery and Equipment	1,986,377	2,126,802
Accumulated Depreciation	<u>(6,103,169)</u>	<u>(5,836,144)</u>
Total Capital Assets Net of Accumulated Depreciation	<u>8,847,072</u>	<u>9,254,522</u>
Total Noncurrent Assets	<u>8,847,072</u>	<u>9,254,522</u>
Total Assets	<u>10,484,366</u>	<u>10,498,732</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	8,479	9,307
Accrued Liabilities	20,303	17,224
Due To Other Funds		
General Fund	699	--
Notes Payable	497,494	494,382
Closure and Post-Closure Care Costs	30,000	30,000
Total Current Liabilities	<u>556,975</u>	<u>550,913</u>
Noncurrent Liabilities		
Compensated Absences	16,876	16,635
Notes Payable	2,283,597	2,781,091
Closure and Post-Closure Care Costs	2,872,449	2,464,977
Total Noncurrent Liabilities	<u>5,172,922</u>	<u>5,262,703</u>
Total Liabilities	<u>5,729,897</u>	<u>5,813,616</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	6,065,981	5,979,049
Unrestricted	<u>(1,311,512)</u>	<u>(1,293,933)</u>
Total Net Position	<u>\$ 4,754,469</u>	<u>\$ 4,685,116</u>

**COOK COUNTY, GEORGIA**  
**Solid Waste Enterprise Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 884,900	\$ 748,277
Other	16,966	16,966
Total Operating Revenues	<u>901,866</u>	<u>765,243</u>
<b>OPERATING EXPENSES</b>		
Personal Services and Employee Benefits	491,156	478,660
Purchased/Contracted Services	672,728	505,422
Supplies	109,632	102,810
Depreciation	454,105	449,329
Total Operating Expenses	<u>1,727,621</u>	<u>1,536,221</u>
Operating Income (Loss)	<u>(825,755)</u>	<u>(770,978)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Taxes	359,685	396,990
Intergovernmental	--	34,281
Interest Revenue	4,492	11,168
Interest	(18,477)	(19,259)
Fiscal Agent's Fees	--	(1,400)
Total Nonoperating Revenues (Expenses)	<u>345,700</u>	<u>421,780</u>
Income (Loss) Before Contributions and Transfers	<u>(480,055)</u>	<u>(349,198)</u>
Transfers In		
SPLOST 2016 Capital Projects Fund	<u>549,408</u>	<u>99,780</u>
Changes in Net Position	69,353	(249,418)
Net Position - Beginning	<u>4,685,116</u>	<u>4,934,534</u>
Net Position - Ending	<u>\$ 4,754,469</u>	<u>\$ 4,685,116</u>

**COOK COUNTY, GEORGIA**  
**Solid Waste Enterprise Fund**  
**Statement of Cash Flows**  
**For the Years Ended September 30, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 871,845	\$ 660,257
Payments to Suppliers	(356,086)	(329,255)
Payments to Employees	(487,836)	(458,905)
Net Cash Provided (Used) by Operating Activities	<u>27,923</u>	<u>(127,903)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental	--	34,281
Taxes	359,685	396,990
Due From Other Funds	--	15,619
Due To Other Funds	--	(6,904)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>359,685</u>	<u>439,986</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers from Other Funds		
SPLOST 2016 Capital Projects Fund	549,408	99,780
Proceeds from Capital Debt	--	495,673
Acquisition and Construction of Capital Assets	(46,655)	(389,989)
Principal Paid on Capital Debt	(494,382)	(205,078)
Interest Paid on Capital Debt	(18,477)	(19,259)
Payments of Fiscal Agent's Fees	--	(1,400)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(10,106)</u>	<u>(20,273)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	4,492	11,168
Net Cash Provided (Used) by Investing Activities	<u>4,492</u>	<u>11,168</u>
Net Increase (Decrease) in Cash and Cash Equivalents	381,994	302,978
Cash and Cash Equivalents - Beginning of Year	1,142,949	839,971
Cash and Cash Equivalents - End of Year	<u>\$ 1,524,943</u>	<u>\$ 1,142,949</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (825,755)	\$ (770,978)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	454,105	449,329
(Increase) Decrease in Accounts Receivable	(30,021)	8,973
(Increase) Decrease in Due From Other Funds	14,306	--
(Increase) Decrease in Prepaid Items	4,625	5,309
Increase (Decrease) in Accounts Payable	(828)	(7,923)
Increase (Decrease) in Accrued Liabilities	3,079	17,224
Increase (Decrease) in Compensated Absences Payable	241	2,531
Increase (Decrease) in Due To Other Funds	699	--
Increase (Decrease) in Closure and Postclosure Care Costs	407,472	167,632
Net Cash Provided (Used) by Operating Activities	<u>\$ 27,923</u>	<u>\$ (127,903)</u>

**COOK COUNTY, GEORGIA**  
**Airport Authority Enterprise Fund**  
**Statement of Net Position**  
**September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents	\$ 691,911	\$ 285,979
Receivables		
Intergovernmental	58,222	79,500
Due From Other Funds		
SPLOST 2016 Capital Projects Fund	59,400	59,400
Prepaid Items	3,439	--
Total Current Assets	<u>812,972</u>	<u>424,879</u>
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Construction in Progress	583,308	1,902,502
Capital Assets Net of Accumulated Depreciation		
Buildings and System	2,110,729	2,110,729
Improvements Other Than Buildings	9,376,424	7,309,410
Machinery and Equipment	146,903	146,903
Accumulated Depreciation	<u>(4,653,636)</u>	<u>(4,176,185)</u>
Total Capital Assets Net of Accumulated Depreciation	<u>7,563,728</u>	<u>7,293,359</u>
Total Noncurrent Assets	<u>7,563,728</u>	<u>7,293,359</u>
Total Assets	<u>8,376,700</u>	<u>7,718,238</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	7,500	3,802
Short-Term Notes Payable	<u>728,320</u>	<u>--</u>
Total Current Liabilities	<u>735,820</u>	<u>3,802</u>
Total Liabilities	<u>735,820</u>	<u>3,802</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	6,835,408	7,293,359
Unrestricted	<u>805,472</u>	<u>421,077</u>
Total Net Position	<u>\$ 7,640,880</u>	<u>\$ 7,714,436</u>

**COOK COUNTY, GEORGIA**  
**Airport Authority Enterprise Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 181,389	\$ 142,444
Total Operating Revenues	<u>181,389</u>	<u>142,444</u>
<b>OPERATING EXPENSES</b>		
Purchased/Contracted Services	36,096	112,544
Supplies	73,733	60,835
Depreciation	477,451	430,031
Total Operating Expenses	<u>587,280</u>	<u>603,410</u>
Operating Income (Loss)	<u>(405,891)</u>	<u>(460,966)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Intergovernmental	280,237	1,294,874
Interest Revenue	1,791	5,044
Miscellaneous	134	--
Interest	(10,517)	--
Total Nonoperating Revenues (Expenses)	<u>271,645</u>	<u>1,299,918</u>
Income (Loss) Before Contributions and Transfers	<u>(134,246)</u>	<u>838,952</u>
Transfers In		
SPLOST 2010 Capital Projects Fund	--	184,648
SPLOST 2016 Capital Projects Fund	60,690	188,830
Changes in Net Position	<u>(73,556)</u>	<u>1,212,430</u>
Net Position - Beginning	7,714,436	6,502,006
Net Position - Ending	<u>\$ 7,640,880</u>	<u>\$ 7,714,436</u>

**COOK COUNTY, GEORGIA**  
**Airport Authority Enterprise Fund**  
**Statement of Cash Flows**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 181,389	\$ 142,444
Payments to Suppliers	(109,570)	(169,577)
Net Cash Provided (Used) by Operating Activities	<u>71,819</u>	<u>(27,133)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental	45,000	102,692
Miscellaneous Receipts	134	--
Net Cash Provided (Used) by Noncapital Financing Activities	<u>45,134</u>	<u>102,692</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers from Other Funds		
SPLOST 2010 Capital Projects Fund	--	184,648
SPLOST 2016 Capital Projects Fund	60,690	188,830
Proceeds from Capital Debt	728,320	--
Acquisition and Construction of Capital Assets	(747,820)	(1,835,723)
Principal Paid on Capital Debt	(10,517)	--
Grants	256,515	1,331,919
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>287,188</u>	<u>(130,326)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	1,791	5,044
Net Cash Provided (Used) by Investing Activities	<u>1,791</u>	<u>5,044</u>
Net Increase (Decrease) in Cash and Cash Equivalents	405,932	(49,723)
Cash and Cash Equivalents - Beginning of Year	285,979	335,702
Cash and Cash Equivalents - End of Year	<u>\$ 691,911</u>	<u>\$ 285,979</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (405,891)	\$ (460,966)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	477,451	430,031
(Increase) Decrease in Prepaid Items	(3,439)	--
Increase (Decrease) in Accounts Payable	3,698	3,802
Net Cash Provided (Used) by Operating Activities	<u>\$ 71,819</u>	<u>\$ (27,133)</u>

# Fiduciary Funds

## Custodial Funds

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

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

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

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

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

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

**COOK COUNTY, GEORGIA**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**September 30, 2021**

	<b>Custodial Funds</b>					
	<b>Clerk of Superior Court</b>	<b>Probate Court</b>	<b>Sheriff</b>	<b>Tax Commissioner</b>	<b>Magistrate Court</b>	<b>Total</b>
<b>ASSETS</b>						
Cash	\$ 247,963	\$ 236,024	\$ 142,847	\$ 270,791	\$ 5,344	\$ 902,969
Total Assets	<u>\$ 247,963</u>	<u>\$ 236,024</u>	<u>\$ 142,847</u>	<u>\$ 270,791</u>	<u>\$ 5,344</u>	<u>\$ 902,969</u>
<b>LIABILITIES</b>						
Due to Others	\$ 247,963	\$ 236,024	\$ 142,847	\$ 270,791	\$ 5,344	\$ 902,969
Total Liabilities	<u>\$ 247,963</u>	<u>\$ 236,024</u>	<u>\$ 142,847</u>	<u>\$ 270,791</u>	<u>\$ 5,344</u>	<u>\$ 902,969</u>

## **SUPPLEMENTAL SCHEDULES**

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Revenues**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes		
Real Property	\$ 4,467,936	\$ 4,353,748
Personal Property	1,053,679	914,147
Real Estate Transfer (Intangible)	102,013	82,993
Franchise	1,562	1,755
General Sales and Use	677,835	634,996
Selective Sales and Use	113,074	98,241
Business		
Insurance Premium	276,288	202,572
Financial Institution	17,949	23,775
Penalties and Interest on Delinquent Taxes	120,298	43,424
	<u>6,830,634</u>	<u>6,355,651</u>
Licenses and Permits		
Business	7,300	6,085
Non-Business	2,750	2,862
Regulatory	75,491	70,763
	<u>85,541</u>	<u>79,710</u>
Intergovernmental	<u>417,533</u>	<u>1,090,118</u>
Charges for Services		
General Government	654,522	592,742
Public Safety		
Special Police Services	170,202	146,468
Detention and Correction Services	141,553	68,488
Street and Public Improvements	46,694	34,360
Other Charges for Services	13,325	13,553
	<u>1,026,296</u>	<u>855,611</u>
Fines and Forfeitures	<u>3,076,659</u>	<u>2,522,762</u>
Interest Revenue	<u>11,432</u>	<u>4,843</u>
Contributions and Donations	<u>33,760</u>	<u>15,288</u>
Miscellaneous	<u>242,933</u>	<u>187,514</u>
Total Revenues	<u>\$ 11,724,788</u>	<u>\$ 11,111,497</u>

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>EXPENDITURES</b>		
Current		
General Government		
Governing Body		
Personal Services and Employee Benefits	\$ 73,869	\$ 70,896
Purchased/Contracted Services	9,064	10,343
Supplies	297	--
Other Costs	--	35
Total Governing Body	<u>83,230</u>	<u>81,274</u>
Chief Executive		
Personal Services and Employee Benefits	434,807	416,969
Purchased/Contracted Services	139,782	160,803
Supplies	13,583	17,667
Other Costs	750	11,974
Total Chief Executive	<u>588,922</u>	<u>607,413</u>
Elections		
Personal Services and Employee Benefits	107,710	102,251
Purchased/Contracted Services	41,976	42,200
Supplies	8,567	16,984
Capital Outlay	--	16,291
Total Elections	<u>158,253</u>	<u>177,726</u>
Tax Commissioner		
Personal Services and Employee Benefits	218,552	207,190
Purchased/Contracted Services	67,647	57,761
Supplies	6,879	3,360
Total Tax Commissioner	<u>293,078</u>	<u>268,311</u>
Tax Assessor		
Personal Services and Employee Benefits	191,101	241,732
Purchased/Contracted Services	73,156	66,888
Supplies	3,215	1,697
Total Tax Assessor	<u>267,472</u>	<u>310,317</u>
Board of Tax Equalization		
Personal Services and Employee Benefits	1,775	1,501
Purchased/Contracted Services	346	1,046
Total Board of Tax Equalization	<u>2,121</u>	<u>2,547</u>
Government Buildings		
Personal Services and Employee Benefits	42,007	40,875
Purchased/Contracted Services	125,702	112,356
Supplies	45,324	55,260
Capital Outlay	47,156	16,583
Total Government Buildings	<u>260,189</u>	<u>225,074</u>
General Administration Fees		
Purchased/Contracted Services	13,682	13,561
Total General Administration Fees	<u>13,682</u>	<u>13,561</u>
Total General Government	<u>1,666,947</u>	<u>1,686,223</u>

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	2,610	35
Purchased/Contracted Services	46,946	38,758
Supplies	958	168
Total Superior Court	<u>50,514</u>	<u>38,961</u>
Clerk of Superior Court		
Personal Services and Employee Benefits	265,393	244,159
Purchased/Contracted Services	51,270	40,415
Supplies	7,584	8,398
Total Clerk of Superior Court	<u>324,247</u>	<u>292,972</u>
District Attorney		
Purchased/Contracted Services	48,775	51,246
Supplies	2,404	7,578
Other Costs	118,099	90,847
Total District Attorney	<u>169,278</u>	<u>149,671</u>
Magistrate Court		
Personal Services and Employee Benefits	255,925	249,916
Purchased/Contracted Services	18,562	18,602
Supplies	5,620	5,310
Total Magistrate Court	<u>280,107</u>	<u>273,828</u>
Probate Court		
Personal Services and Employee Benefits	280,859	268,026
Purchased/Contracted Services	177,068	206,382
Supplies	21,463	23,682
Total Probate Court	<u>479,390</u>	<u>498,090</u>
Juvenile Court		
Purchased/Contracted Services	30,058	21,304
Other Costs	--	2,745
Total Juvenile Court	<u>30,058</u>	<u>24,049</u>
Public Defender		
Purchased/Contracted Services	125,205	131,965
Supplies	13,204	13,602
Total Public Defender	<u>138,409</u>	<u>145,567</u>
Total Judicial	<u>1,472,003</u>	<u>1,423,138</u>

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,639,742	1,610,227
Purchased/Contracted Services	193,034	189,263
Supplies	279,955	184,450
Capital Outlay	253,728	306,260
Total Sheriff	<u>2,366,459</u>	<u>2,290,200</u>
Jail		
Personal Services and Employee Benefits	1,258,950	1,252,018
Purchased/Contracted Services	417,918	376,212
Supplies	318,480	328,020
Capital Outlay	27,917	49,048
Total Jail	<u>2,023,265</u>	<u>2,005,298</u>
Traffic Control		
Personal Services and Employee Benefits	149,836	128,632
Purchased/Contracted Services	--	98
Total Traffic Control	<u>149,836</u>	<u>128,730</u>
Fire Departments		
Personal Services and Employee Benefits	111,696	117,248
Purchased/Contracted Services	82,891	71,903
Supplies	76,158	90,548
Capital Outlay	44,415	63,425
Total Fire Departments	<u>315,160</u>	<u>343,124</u>
Emergency Medical Services		
Purchased/Contracted Services	325,831	309,206
Total Emergency Medical Services	<u>325,831</u>	<u>309,206</u>
Coroner/Medical Examiner		
Personal Services and Employee Benefits	24,630	21,001
Purchased/Contracted Services	11,761	5,884
Supplies	675	457
Capital Outlay	9,955	8,816
Total Coroner/Medical Examiner	<u>47,021</u>	<u>36,158</u>
Emergency Management		
Personal Services and Employee Benefits	12,740	9,827
Purchased/Contracted Services	5,175	1,017
Supplies	3,578	3,486
Total Emergency Management	<u>21,493</u>	<u>14,330</u>
Total Public Safety	<u>5,249,065</u>	<u>5,127,046</u>

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Public Works		
Public Works Administration		
Personal Services and Employee Benefits	1,057,063	1,013,627
Purchased/Contracted Services	545,724	356,666
Supplies	338,340	289,591
Capital Outlay	208,452	127,000
Total Public Works Administration	<u>2,149,579</u>	<u>1,786,884</u>
Fuel Master Gas		
Purchased/Contracted Services	25,608	15,413
Supplies	401,586	310,694
Total Fuel Master Gas	<u>427,194</u>	<u>326,107</u>
Total Public Works	<u>2,576,773</u>	<u>2,112,991</u>
Health and Welfare		
Public Health Administration		
Purchased/Contracted Services	2,302	2,077
Other Costs	83,500	83,500
Total Public Health Administration	<u>85,802</u>	<u>85,577</u>
Cook Service Center		
Purchased/Contracted Services	3,611	14,532
Supplies	--	2,534
Total Cook Service Center	<u>3,611</u>	<u>17,066</u>
Cook Service Center		
Purchased/Contracted Services	9,459	6,872
Other Costs	263,409	263,409
Total Cook Service Center	<u>272,868</u>	<u>270,281</u>
Welfare Administration		
Purchased/Contracted Services	141	127
Other Costs	8,015	9,023
Total Welfare Administration	<u>8,156</u>	<u>9,150</u>
Vendor Welfare		
Purchased/Contracted Services	--	275
Total Vendor Welfare	<u>--</u>	<u>275</u>
DFACS Buildings and Plant		
Purchased/Contracted Services	8,056	4,934
Capital Outlay	5,047	--
Total DFACS Buildings and Plant	<u>13,103</u>	<u>4,934</u>
Community Services		
Personal Services and Employee Benefits	30,932	36,671
Purchased/Contracted Services	27,899	23,522
Supplies	11,153	6,051
Total Community Services	<u>69,984</u>	<u>66,244</u>

**COOK COUNTY, GEORGIA**  
**General Fund**  
**Schedule of Expenditures**  
**For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Transportation Services		
Purchased/Contracted Services	279,419	259,988
Total Transportation Services	<u>279,419</u>	<u>259,988</u>
Total Health and Welfare	<u>732,943</u>	<u>713,515</u>
Culture and Recreation		
Library		
Purchased/Contracted Services	10,174	6,295
Supplies	2,163	--
Other Costs	88,900	88,900
Total Library	<u>101,237</u>	<u>95,195</u>
Total Culture and Recreation	<u>101,237</u>	<u>95,195</u>
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	63,838	62,280
Purchased/Contracted Services	16,769	16,657
Supplies	11,420	10,684
Capital Outlay	1,500	--
Total Agricultural Resources	<u>93,527</u>	<u>89,621</u>
AG Building Maintenance/Plant		
Purchased/Contracted Services	10,110	5,322
Supplies	8,406	5,955
Total AG Building Maintenance/Plant	<u>18,516</u>	<u>11,277</u>
Building/Zoning		
Personal Services and Employee Benefits	100,215	120,798
Purchased/Contracted Services	17,088	21,949
Supplies	11,226	14,115
Total Building/Zoning	<u>128,529</u>	<u>156,862</u>
Airport		
Purchased/Contracted Services	39,506	23,222
Supplies	6,478	4,539
Total Airport	<u>45,984</u>	<u>27,761</u>
Other Housing and Development		
Other Costs	106,890	110,816
Total Other Housing and Development	<u>106,890</u>	<u>110,816</u>
Total Housing and Development	<u>393,446</u>	<u>396,337</u>
 Total Expenditures	 <u>\$ 12,192,414</u>	 <u>\$ 11,554,445</u>

**COOK COUNTY, GEORGIA**  
**Schedule of Hotel/Motel Taxes Expended**  
**For the Year Ended September 30, 2021**

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Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	\$ 185,086
	<u>185,086</u>
Taxes Collected	
Tax Collections @ 3%	119,448
Tax Collections Greater Than 3%	79,632
	<u>199,080</u>
Percentage of Current Year Taxes Expended	<u>93%</u>

**COOK COUNTY, GEORGIA**  
**Schedule of Projects Constructed with Special Sales Tax Proceeds**  
**For the Year Ended September 30, 2021**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2010 - 10/1/2011 - 9/30/2017						
County Projects						
Solid Waste	\$ 2,850,000	\$ 2,822,550	\$ 2,822,550	\$ --	\$ 2,822,550	100%
E-911 Equipment	300,000	326,141	326,141	--	326,141	100%
Recreation Facilities	2,500,000	2,500,000	2,347,230	264,107	2,611,337	104%
Economic Development	1,000,000	1,000,000	1,009,956	--	1,009,956	101%
Airport	500,000	507,671	507,671	--	507,671	100%
Roads and Public Facilities	1,400,000	2,135,755	2,135,755	--	2,135,755	100%
Boys and Girls Club Building	100,000	--	--	--	--	0%
City of Adel	1,400,000	1,388,618	1,388,618	--	1,388,618	100%
Town of Cecil	75,000	74,390	74,390	--	74,390	100%
Town of Lenox	225,000	223,171	223,171	--	223,171	100%
Town of Sparks	450,000	446,341	446,341	--	446,341	100%
	<u>\$ 10,800,000</u>	<u>\$ 11,424,637</u>	<u>\$ 11,281,823</u>	<u>\$ 264,107</u>	<u>\$ 11,545,930</u>	
SPLOST 2010 Capital Projects Fund						
Total Expenditures				\$ 264,107		
				<u>\$ 264,107</u>		
SPLOST 2010 - 10/1/2017 - 9/30/2023						
County Projects						
Solid Waste	\$ 3,850,000	\$ 3,850,000	\$ 774,943	\$ 549,408	\$ 1,324,351	34%
E-911 Equipment	250,000	250,000	55,401	43,000	98,401	39%
Recreation Facilities	2,500,000	2,500,000	601,219	1,377,785	1,979,004	79%
Economic Development	1,000,000	1,000,000	353,378	--	353,378	35%
Airport	250,000	250,000	188,830	60,690	249,520	100%
Roads and Public Facilities	1,989,865	2,106,408	1,866,395	240,013	2,106,408	100%
City of Adel	1,935,135	1,935,135	1,127,500	440,084	1,567,584	81%
Town of Cecil	82,500	82,500	48,209	17,095	65,304	79%
Town of Lenox	247,500	247,500	144,627	51,283	195,910	79%
Town of Sparks	495,000	495,000	289,251	102,568	391,819	79%
	<u>\$ 12,600,000</u>	<u>\$ 12,716,543</u>	<u>\$ 5,449,753</u>	<u>\$ 2,881,926</u>	<u>\$ 8,331,679</u>	
SPLOST 2016 Capital Projects Fund						
Total Expenditures				\$ 2,271,828		
Transfers Out						
Solid Waste Enterprise Fund				549,408		
Airport Authority Enterprise Fund				60,690		
				<u>\$ 2,881,926</u>		

**COOK COUNTY, GEORGIA**  
**Community Development Block Grant**  
**Project Cost Schedule**  
**Grant Award Number 19p-y-037-1-6058**  
**From Inception and for the Year Ended September 30, 2021**

<u>Program Activity</u>	<u>CDBG Activity Number</u>	<u>Project Authorization</u>	<u>Revised Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>	<u>Questioned Costs (If Applicable)</u>
Street Improvements	P-03K-01	\$ 249,763	\$ 211,840	\$ --	\$ 211,840	\$ 211,840	\$ --
Flood & Drainage Facilities	P-03K-02	101,290	74,700	--	74,700	74,700	--
Administration	A-21A-00	25,000	25,000	5,000	20,000	25,000	--
Contingencies	C-022-00	--	--	--	--	--	--
		<u>\$ 376,053</u>	<u>\$ 311,540</u>	<u>\$ 5,000</u>	<u>\$ 306,540</u>	<u>\$ 311,540</u>	<u>\$ --</u>

**COOK COUNTY, GEORGIA**  
**Community Development Block Grant**  
**Source & Application of Funds Schedule**  
**Grant Award Number 19p-y-037-1-6058**  
**From Inception and for the Year Ended September 30, 2021**

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I.	Total Fiscal Year <u>2019</u> CDBG Funds Awarded to Recipient:	<u>\$ 311,540</u>
II.	Total Amount Drawdown by Recipient from DCA:	<u>\$ 311,540</u>
III.	Less: CDBG Funds Expended by Recipient:	<u>\$ 311,540</u>
IV.	Amount of Fiscal Year <u>2019</u> CDBG Funds held by Recipient:	<u>\$ --</u>

**COOK COUNTY, GEORGIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended September 30, 2021**

<u>Federal Grantor/Pass-Through Grantor/Program Or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing & Urban Development Georgia Department of Community Affairs Community Development Block Grant	14.228	19p-y-037-1-6058	<u>306,540.00</u>
Total U.S. Department of Housing & Urban Development			<u>306,540.00</u>
U.S. Department of Transportation Georgia Department of Transportation Airport Improvement Program	20.106	AP020-9041-24(075)	14,836.00
Airport Improvement Program (CARES)	20.106	AP020-90CA-25(075)	30,000.00
Airport Improvement Program	20.106	AP021-9046-26(075)	156,122.00
Airport Improvement Program	20.106	AP022-90AR-29(075)	32,000.00
Airport Improvement Program	20.106	AP022-90CR-27(075)	13,000.00
			<u>245,958.00</u>
Formula Grants for Rural Areas (Section 5311)	20.509	T006330	<u>271,436.00</u>
Total U.S. Department of Transportation			<u>271,436.00</u>
			<u>517,394.00</u>
Delta Regional Authority, Denali Commission, Election Assistance Commission or Japan - U.S. Friendship Commission State of Georgia Help America Vote Act Requirements Payments Program Website	90.401		<u>8,852.00</u>
Total Delta Regional Authority, Denali Commission, Election Assistance Commission or Japan - U.S. Friendship Commission			<u>8,852.00</u>
U.S. Department of Health & Human Services Aging Cluster Southeast Georgia Regional Development Center Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	93.045	AAA-2021-24	16,990.00
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	93.045	AAA-2022-24	20,341.00
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	93.045	AAA-2021-24 FFCRA	5,000.00
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	93.045	AAA-2021-24 CARES	5,000.00
			<u>47,331.00</u>
Total U.S. Department of Health & Human Services			<u>47,331.00</u>

**COOK COUNTY, GEORGIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended September 30, 2021**

<u>Federal Grantor/Pass-Through Grantor/Program Or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security			
Georgia Emergency Management & Homeland Security Agency			
Hazard Mitigation Grant Program (HMGP)	97.039	PDMC-PL-04-GA-2016-002	14,807.00
Emergency Management Performance Grants	97.042	OEM20-039	7,791.00
Total U.S. Department of Homeland Security			<u>22,598.00</u>
 Total Expenditures of Federal Awards			 <u>902,715.00</u>

Notes to Schedule

This schedule of expenditures of federal awards includes the federal grant activity of Cook County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of Cook County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Cook County, Georgia. Cook County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The balance of GEFA loans (Federal portion) outstanding at September 30, 2021 was \$1,672,201.

**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, 2021, 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 2, 2022. Our report includes a reference to other auditors who audited the financial statements of the Cook County Board of Health as described in our report on Cook County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Cook County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*ECKLER CPA, LLC*

Fitzgerald, Georgia  
June 2, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of County Commissioners  
Cook County, Georgia

**Report on Compliance for Each Major Federal Program**

We have audited Cook County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cook County, Georgia's major federal programs for the year ended September 30, 2021. Cook County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Cook County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cook County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, Cook County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

**Report on Internal Control Over Compliance**

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

program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control over compliance.

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

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

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

*ECKLER CPA, LLC*

Fitzgerald, Georgia  
June 2, 2022

**COOK COUNTY, GEORGIA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2021**

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**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: unmodified

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

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?  yes  no

Identification of major programs:

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

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee?  yes  no

**Section II - Financial Statement Findings**

None Reported

**Section III - Federal Award Findings and Questioned Costs**

None Reported