COBB COUNTY BOARD OF HEALTH
Marietta, GA

COBB & DOUGLAS PUBLIC HEALTH

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CAFR

For Fiscal Year Ended June 30, 2020
Component of Cobb County Government

Comprehensive Annual Financial Report

Comprehensive Annual Financial Report

Cobb County Board of Health, Marietta, GA
(A Component Unit of Cobb County, Georgia)

For the Fiscal Year Ended June 30, 2020

Center for Administration
Valerie Prince
Director of Administration/Chief Financial Officer

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INTRODUCTORY SECTION

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COBB & DOUGLAS PUBLIC HEALTH
Healthier lives. Healthier community.

November 13, 2020

The Honorable Carol Holtz, Ph.D., Chairperson
Members of the Cobb County Board of Health
And Residents of Cobb County

Ladies and Gentlemen:

The Comprehensive Annual Financial Report (CAFR) of Cobb County Board of Health, Cobb County, Georgia, for the fiscal year ending June 30, 2020, is submitted herewith.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including disclosures, rests with the Cobb County Board of Health. We believe the data presented is accurate in all material respects, and it is presented in a manner designed to fairly set forth the financial position and results of operations of the Cobb County Board of Health as measured by the financial activity of its various funds. All disclosures necessary to enable interested residents to gain a reasonable understanding of the Cobb County Board of Health's financial activities have been included.

Nichols, Cauley & Associates LLC, Certified Public Accountants, have issued an unmodified opinion on the Cobb County Board of Health financial statements for the fiscal year ending June 30, 2020. The independent auditor's report is located at the front of the financial section of this document.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The Financial Statements summarize the governmental activities of the Cobb County Board of Health, which provides public health services through many federal, state, and local grants. Additionally, the Cobb County Board of Health is a component unit of the Cobb County Government's financial statements because of its operational and financial relationship to the County.

1650 County Services Parkway SW
Marietta, GA 30008-4010

Profile of the Cobb County Board of Health

The Cobb County Board of Health is responsible for providing mandated public health services as defined by Georgia Law Section 31.3 and other critical but nonmandated public health services as designated by the Board of Health. The State of Georgia has divided the state into 18 health districts. Cobb County is part of District 3-1, which includes both Cobb and Douglas County. Douglas County is its own entity, governed by its own Board of Health and issues separate audited financial statements. Both entities are managed by a single District Health Director and share administrative services for efficiency. The Cobb County Board of Health receives funding from a combination of federal, state, and local grants as well as donations and fees for services. Certain administrative and overhead support costs are recorded in the financial records of the Cobb County Board of Health and are then allocated to the Douglas Board of Health for their appropriate share of these expenses. The statements contained herewith are for the Cobb County Board of Health only.

An eight-member Board of Health governs the Cobb Health Department and its five sites. The Board is comprised of: Cobb County Board of Commissioners Chairman; Cobb County School System Superintendent; City of Marietta Mayor; a physician actively practicing medicine in Cobb County licensed under Chapter 34 of Title 43; a consumer for advocacy and a consumer for the needy both appointed by the Cobb County Board of Commissioners; a person interested in promoting public health appointed by Marietta City Council and the Marietta School System Superintendent. The Chairman of the Cobb County Board of Health is appointed by the eight-member board.

The District Health Director, a state employee who is appointed by the State Commissioner of Public Health, and confirmed by both the eight-member Cobb County Board of Health and the eight-member Douglas Board of Health, is responsible to both the Cobb County Board of Health and the Douglas Board of Health. The Director oversees the daily operations for the District. The District is organized into Centers and Offices to carry out both mandated and non-mandated services: Offices of the District Health Director, Communications, Quality Management, Workforce Administration and Infectious Disease; Centers for Administration, Clinical Services, Community Health, Environmental Health, and Emergency Preparedness & Response.

The Cobb County Board of Health, along with its partners, promotes and protects the health and safety of Cobb residents. The Centers for Disease Control and Prevention states the purpose of Public Health is to protect the population from the spread of disease, environmental hazards, and injuries; promote healthy behaviors; respond to the public health needs arising from natural disasters; and assure the quality and accessibility of services.

Cobb County Board of Health Services Provided

Cobb County Board of Health offers over 20 mandated programs and ten non-mandated yet critical community programs, covering categories such as Chronic Disease, Injury Prevention; Protection, Safety and Response; Family Health Management; and Clinical Services.

Category	Mandated Programs by State or Federal statute	Non-Mandated deemed critical by CBOH
Chronic Disease & Injury Prevention		**Adolescent Health & Youth Development** **Injury Prevention /Safe Kids** **Chronic Disease Prevention (Diabetes, Asthma, Cardiovascular, Tobacco, Physical Activity & Nutrition)**
Protection, Safety & Response	**Epidemiology & Health Assessment (all notifiable and STDs)** **Food Service** **Public Swimming Pools** **On-site Sewage Management Systems** **Tourist Accommodations** **Body Art** **Nuisance Complaints** **Emergency Preparedness & Response**	**Opioid Prevention Abuse** **Trailer Parks (Local Mandate)**
Family Health Management	**Early Hearing Detection & Intervention** **Children's Medical Services** **WIC** **Scoliosis Coordination**	**Children 1st** **Early Intervention /Babies Can't Wait,** **Perinatal Case Management/Babies Born Healthy** **Healthy Start**
Clinical Services	**Immunization** **Child Health Screenings** **Family Planning** **Sexually Transmitted Infections** **Oral Health Screening** **HIV Prevention** **Tuberculosis**	**International Travel Health** **Breast & Cervical Cancer Prevention** **Pharmacy Services**
Health Information, Policy & Strategy	**Cannabis Oil Registry**	**Vital Records**

About the Community Served: Cobb County, Georgia

Cobb County, Georgia, is a healthy, vibrant community located twenty miles northwest of Atlanta along the scenic Chattahoochee River. Cobb and neighboring Cherokee County were part of the Creek and Cherokee Indian Territories when the first settlers arrived in the early 1800s. The North Georgia Gold Rush brought English and Scotch-Irish settlers in search of riches and farmland. As trade began, enough homesteaders were attracted to the area of the City of Smyrna, one of Cobb's six municipalities, to be settled in 1831.

Cobb County was officially organized on December 3, 1832 and named for Thomas Willis Cobb, a United States Senator, Congressman and Superior Court judge. The County seat, Marietta, was officially recognized in 1834. The two cities and the county grew substantially following Reconstruction and especially after World War II with the building of Rickenbacker Field and the Bell Bomber Aircraft Plant - now Dobbins Air Reserve Base and the Lockheed Martin Aeronautical Systems Company.

Cobb County is included in the Atlanta Metropolitan area, located 15 miles west of the City of Atlanta. The County is 340.2 square miles and is governed by a five-member Board of Commissioners. The incorporated areas of Cobb County consist of six municipalities - the cities of Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna. A mayor and city council govern each municipality.

According to a 2019 population estimate from the US Census Bureau, Cobb County has an estimated population of 774,300. Cobb County is also one of the most diversely populated counties in Georgia.

Local Economy

Cobb County is part of a very select group that includes less than 1% of counties nationwide to have achieved a Triple-Triple A credit rating, and this achievement has been accomplished for the 24-consecutive year. In 1995, Moody's Investor Services awarded Cobb its first AAA rating citing strong economic growth and strong fiscal management. Cobb was the first county in Moody's eight-state southeast region to achieve this highly coveted rating. In April of 1996, Fitch Investors also awarded Cobb with its top rating of AAA. Cobb was also the first county in Fitch's southeast region to achieve its AAA rating. Standard and Poor's upgraded Cobb to AAA in June of 1997. The Triple-A rating is the most highly acclaimed indicator of the overall financial strength of a community. These independent ratings produce significant interest savings and verify that Cobb's sound fiscal policies and conservative management philosophy will guide Cobb into the future.

Financial Planning

In accordance with Government Finance Officers Association's (GFOA) Best Practices on Long-Term Financial Planning, the Cobb County Board of Health has developed a Three-Year Operating Plan and a Five-Year Capital Plan to aid in the financial management of these projects and general operations. These plans are updated annually as part of the yearly budget process.

The available cash assets of the various funds are pooled to the extent possible for investment purposes. Investments are made in accordance with state law, and the Cobb County Board of Health's Investment Policy requires bank balances to be 110% collateralized, and all investments are acquired on a "delivery vs. payment" basis, thereby providing maximum protection.

Major Initiatives

Cobb County Board of Health began FY20 looking to the future while preparing to celebrate the past. 2020 marks the 100th anniversary of local public health in Cobb County, and the agency had outlined a yearlong celebration highlighting the history, accomplishments, innovations and dedication of the public health staff. In early 2020, the agency shifted focus to the global COVID-19 pandemic.

The global COVID-19 pandemic impacted the agency in FY20 and will continue into FY21. As a local public health agency, the staff has been on the front lines of the pandemic response, from providing Epidemiological case investigation and contact tracing to COVID-19 testing at drive-through Special Point of Collection (SPOC) sites and outreach testing to vulnerable populations and congregate living settings. Our staff has provided countless hours of education and guidance to local governments, schools, local businesses and the community at large to reduce the spread of COVID-19. Our team members are flexible, nimble and responsive to the needs of our community in relation to COVID-19 as well as meeting the demand for public health services outside of COVID-19.

Cobb County Board of Health began implementing the Opioid Strategic Plan created in FY19 to address public health's response to the opioid crisis in Cobb County. In alignment with the Georgia Department of Public Health's Opioid Strategic Plan and the needs of the community, Cobb County Board of Health will work to coordinate efforts. One of the first initiatives implemented was the use of the Overdose Detection and Mapping Application Program (ODMAP) by first responders to detect hotspots and utilize strategic interventions. The COVID-19 pandemic has adversely impacted the opioid crisis across the county, but Cobb County's dedication and response to the mission has remained a priority.

Cobb County Board of Health was also successful in securing the federal HRSA "Healthy Start" grant to address maternal and infant mortality in African American women in high-risk areas of our County. This $5M grant (over five years) is one of only six awarded in Georgia and 100 in the nation. We have high expectations that this national best practice model will positively impact our health status rates and improve the lives of mothers and their children in our community. FY20 marks the second year of the five-year grant.

Relevant Financial Policies

Cobb County Board of Health's goals were developed within the framework of the Financial Policies established by the Cobb County Board of Health that provide a sound basis for future financial planning and conservative management. Briefly stated, they include (1) an annual operating budget, (2) a stable and diversified revenue structure, (3) maintenance of adequate reserves and designations of fund balances, (4) a 3-year operating plan and a 5-year capital improvements program,

and (5) investment policies that ensure judicious management of the Cobb County Board of Health's available funds.

In developing and evaluating the District's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonably, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe the District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the program level by the encumbrance of estimated purchase amounts before the release of purchase orders to vendors. Purchase orders that result in an overrun of program balances are not released until additional appropriations are made available. Open encumbrances are reported within assigned fund balances at year-end for governmental funds.

Awards and Acknowledgements

The Cobb County Board of Health is recognized as a leader both nationally and locally. On May 12, 2015, the national Public Health Accreditation Board (PHAB) awarded five-year accreditation status to Cobb & Douglas Public Health, the first health district in Georgia to earn this achievement. To receive national accreditation, a health department must undergo a rigorous, multi-faceted, peer-reviewed assessment process to ensure it meets or exceeds a set of national public health quality standards and measures. The agency has maintained this accreditation each year since 2015. During FY20, the agency began the review process required to maintain accreditation status for five more years.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Cobb County Board of Health for its Comprehensive Annual Financial Report for the fiscal year ending June 30, 2019. This represented the fourth year that the Cobb County Board of Health has received this prestigious award. In order to be awarded a Certificate of Achievement, the Cobb County Board of Health must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements. We are submitting it to GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association also awarded a Distinguished Budget Presentation Award to the Cobb County Board of Health for the FY20 Budget document. This represented the third year of receiving this prestigious award. To qualify for the award, the agency's budget document met numerous

guidelines for its effectiveness as a policy document, a financial plan, an operations guide and a communications tool.

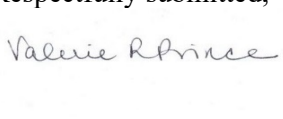
Cobb County Board of Health received two National Association of County and City Health Officials (NACCHO) Promising Practice awards in 2020. The Center for Environmental Health received a Promising Practice award for "Employee Health Achiever Campaign" for its contribution to raising awareness and improving compliance of Employee Health Policies in foodservice establishments, and the Office of Quality Management received a 2020 Promising Practice award for "insight Vision," the agency performance management system.

We wish to acknowledge the outstanding efforts of the Accounting staff in the preparation of this report. Their dedication and contributions to the preparation of this report, along with the direction and support of the Director's Office, form the basis for responsible and progressive financial management at the Cobb County Board of Health.

We also wish to acknowledge the valuable contribution of the District Health Director in her guidance of the financial affairs of the Agency.

Most of all, we would like to thank the people of Cobb County. Their noteworthy level of community involvement, extending far beyond personal interest, continues to make Cobb County an exciting place in which to live and work.

Respectfully submitted,



Valerie R. Prince
Director of Administration/Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cobb County Board of Health
Georgia

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

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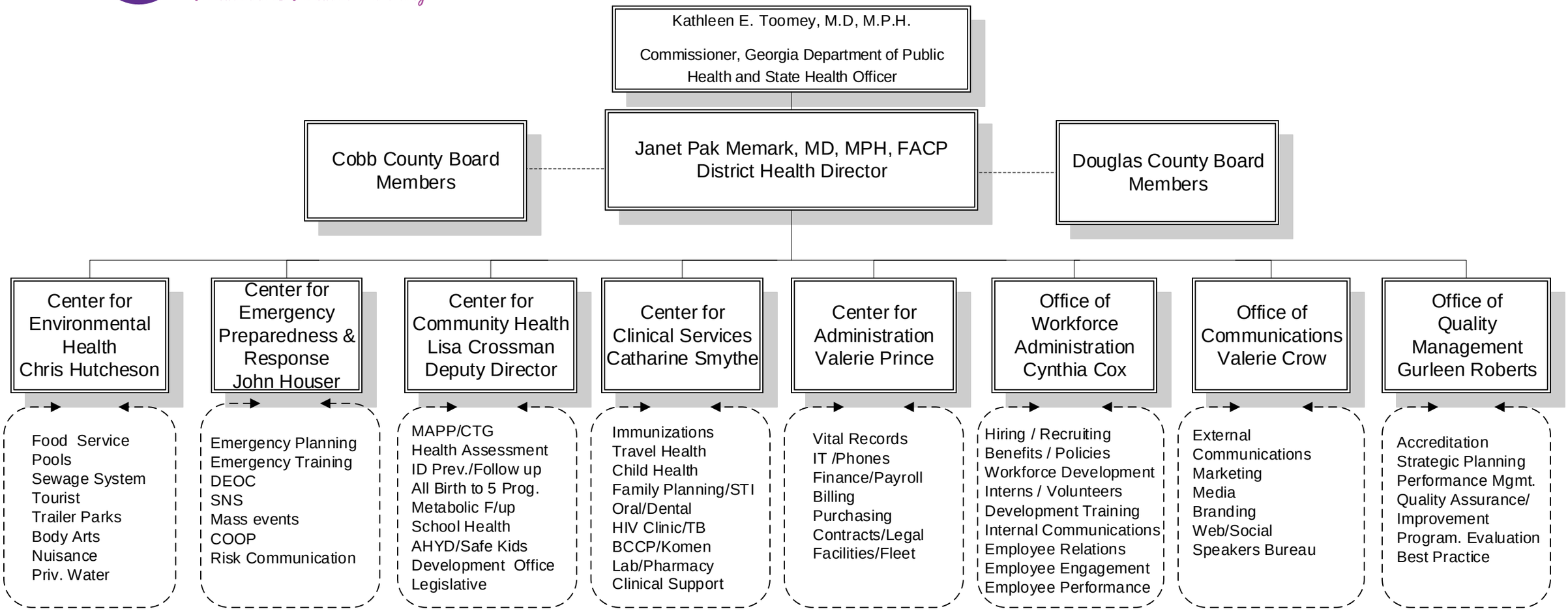

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COBB BOARD OF HEALTH

Carol S. Holtz, PhD, RN, Chair

Mr. W. Wyman Pilcher, III, Vice Chair

Paula C. Greaves, MD, MS, FACOG
Member-at-Large

Mr. Mike Boyce
Chairman, Cobb County Board of Commissioners

Mr. Pete Quinones
Member-at-Large

Chris Ragsdale
Superintendent, Cobb County School System

Mayor Steve Tumlin
City of Marietta

Grant Rivera
Superintendent, Marietta City Schools

ADMINISTRATION

Janet Pak Memark, M.D., M.P.H, F.A.C.P, District Health Director

Lisa Crossman, Deputy District Health Director

Valerie R. Prince, Director of Administration/Chief Financial Officer

Michele DiSalle, Controller

NICHOLS, CAULEY & ASSOCIATES, LLC
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INDEPENDENT AUDITOR'S REPORT

To the District Health Director and
Members of the Cobb County Board of Health

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and major fund of the Cobb County Board of Health (Board), a component unit of Cobb County, Georgia, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Board'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 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Cobb County Board of Health as of June 30, 2020, and the respective changes in financial position 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, budgetary comparison information, Schedule of the Board's Proportionate Share of the Net Pension Liability and related ratios, Schedule of Pension Contributions, Schedule of Proportionate Share of the Net OPEB Liability (Asset), and the Schedule of OPEB Contributions on pages 4-15 and 45-52 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's basic financial statements. The introductory section, statistical section, individual program schedules, schedule of auditor's proposed settlement, schedule of state contractual assistance, and schedule of changes in fund balance are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual program schedules, schedule of auditor's proposed settlement, schedule of state contractual assistance, and schedule of changes in fund balance 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 individual program schedules, schedule of auditor's proposed settlement, schedule of state contractual assistance, and schedule of changes in fund balance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2020, on our consideration of the Cobb County Board of Health's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the 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 the Cobb County Board of Health's internal control over financial reporting and compliance.

Nichols, Cauley & Associates, LLC

Kennesaw, Georgia

November 13, 2020

The Management's Discussion and Analysis of Cobb County Board of Health's (the Board) Comprehensive Annual Financial Report (CAFR) provides an overall narrative and analysis of the Board's financial statements for the fiscal year ended June 30, 2020. This discussion and analysis are designed to look at the Board's financial performance. Readers should also review the information presented herein in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements to enhance their understanding of the Board's financial performance.

Financial Highlights

Key financial highlights for FY20 are as follows:

- The Board's net position increased $3,575,246 to ($1,242,877). Of this amount, the unrestricted net position was ($4,192,197).
- Governmental fund revenue totaled $27,500,863.
- Governmental fund expenditures totaled $25,006,801.
- At the end of June 2020, governmental fund revenue exceeded program expenses by $2,494,062.
- At the end of June 2020, the Board's General Fund reported an unassigned fund balance of $15.2 million, which represented 47% of budgeted FY21 expenditures.

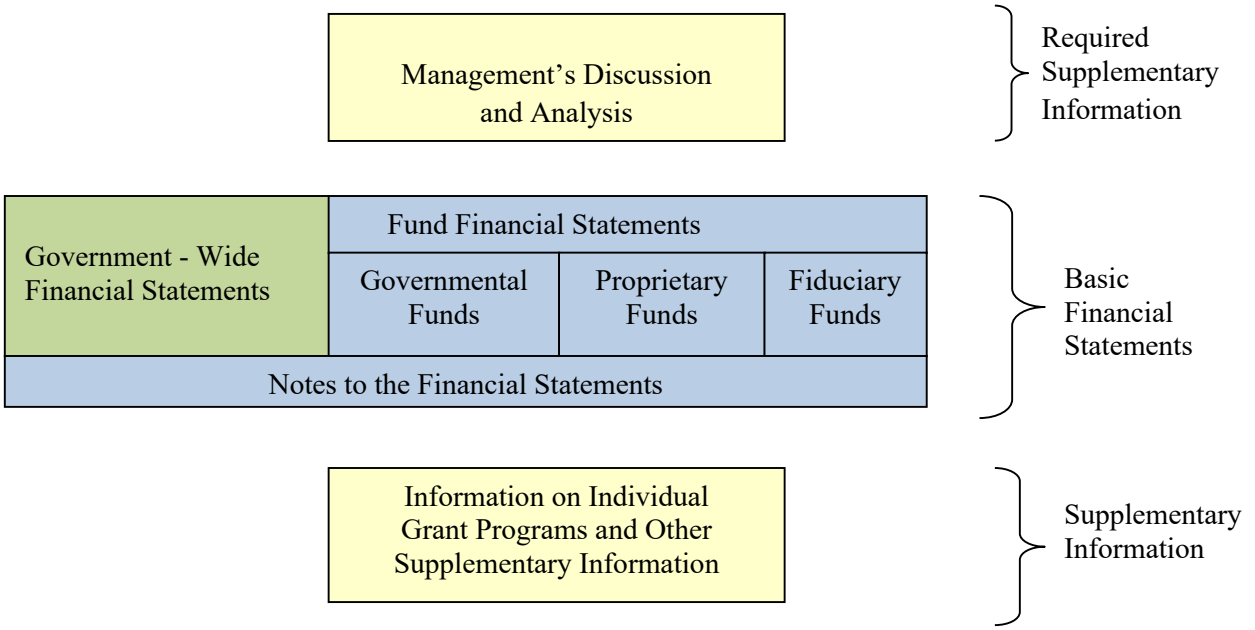
Operational Highlights

Key operational highlights for FY20 are as follows:

1. Clinical staff collected more than 25,000 COVID-19 test samples from our two fixed SPOC locations as well as outreach testing as of the end of June 2020.
2. The Epidemiology team conducted follow-up on thousands of positive COVID-19 cases as well as investigated hundreds of outbreaks throughout the district through the end of June.
3. Public health staff provided hundreds of hours of assistance and support to local governments, schools, businesses, health care facilities and community organizations on COVID-19 planning, mitigation and response.
4. The CDPH Development Office secured over $2M in new-nontraditional funding this year. Some of the new funding included:
    - Awarded $307,000 from Cobb Community Development Block Grant CARES to fund vehicles to expand outreach COVD-19 testing and community support such as face mask distribution.
    - Awarded a $200,000 CDC Foundation grant for COVID-19 response.
    - Our community contributed more than $137K of in-kind donations such as food for our frontline workers, PPE and other needed items for the COVID-19 response.
    - A CDC Preventive Medicine Physician Resident for one year to work in our District, beginning in June 2020, funded by the CDC.

Overview of the Financial Statements

The Comprehensive Annual Financial Report (CAFR) is issued under the Governmental Accounting Standards Board (GASB) Statement 34. The following illustration is provided as a guide for financial statements:



The financial statements presented herein include all of the activities of the Board using the reporting model prescribed by Governmental Accounting Standards Board (GASB) No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.* A key feature of the model is the combination of financial statements designed to present the financial position and activities of the organization at two levels. The first set of statements, the government-wide financial statements, is intended to present the entity as a whole. A second set, on the fund level, is intended to provide more detailed information on the significant separate funds of the entity. The Board only has one fund and will only report on the General Fund. These basic financial statements also include notes to explain and provide further detail on the material presented in the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the Board's combined financial position and activity in a manner similar to a business enterprise.

The Statement of Net Position presents information on the Board's asset, liability and deferred inflows/outflows of resources, with the difference reported as net position. Over time, the increasing net position could indicate an improving financial condition, while a decrease could indicate a deteriorating condition. Such a decrease could also be the result of a decision to intentionally reduce the net position.

The Statement of Activities presents information to explain the change in net position that occurred during the fiscal year. All changes are reported when the event causing the change occurs, regardless of when any related cash is given or received.

Both of the government-wide financial statements distinguish between the governmental and business-type activities based on the nature of their funding. Governmental activities are funded principally by taxes and intergovernmental revenues, while business-type activities are those funded by fees and charges paid by users. The Board only has governmental activities, and they consist principally of those related to its public health services.

Fund Financial Statements

The fund financial statements provide more detailed information about an entity's individual fund, which can be classified as one of three types: governmental, proprietary and fiduciary. The Board only has one governmental type fund: The General Fund.

Governmental Fund. The basic services are reported in its governmental fund, which focuses on how cash and other financial resources flowing into the fund have been used. The governmental fund financial statements focus on the current resources of the Board's operations and the services it provides. The information they provide helps determine whether there are more or fewer financial resources available to finance the Board's services in the near future. This differs from the information presented for governmental activities in the government-wide statements, which provide a long-term focus by considering all of the Board's resources. A reconciliation is included with the fund financial statements that compare governmental activities (as reported in the Statement of Net Position and Statement of Activities) and the results of governmental fund operations.

Government-Wide Financial Analysis

Government-Wide Net Position

The Board implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" during the fiscal year 2015. Statement 68 requires governments providing defined benefits to recognize their long-term obligation for pension benefits as a liability. The initial net effect was to reduce the beginning net position from $6.7 million to ($9.7) million. In FY20, the Board's net pension liability increased from ($14.8) million to ($15.0) million.

During the fiscal year 2018, the board additionally implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pension." Statement 75 requires governments providing their post-employment benefit (OPEB) plans to recognize their long-term obligations for OPEB benefits as a liability. The initial effect was to reduce the net beginning position from ($1.7) million to ($14.5) million. In FY20, the Board's net OPEB liability decreased from ($8.2) million to ($3.6) million.

Historically, the net position had increased eight out of the last ten years (2011-2020), with the net position only decreasing in the years when GASB No. 68 and GASB No. 75 were implemented.

The net position of the Board is summarized as follows:

Cobb County Board of Health
Statement of Net Position

	Governmental Activities June 30, 2020	Governmental Activities June 30, 2019
Assets		
Current and Other Assets	$18,809,742	$16,165,271
Capital Assets – net	2,851,331	3,042,504
OPEB Assets – net	777,892	767,598
Total Assets	22,438,965	19,975,373
Deferred Outflows of Resources		
Related to Pensions/OPEB	4,560,393	5,881,057
Liabilities		
Current Liabilities	1,924,135	1,773,726
Long-term Liabilities	20,155,033	24,417,989
Total Liabilities	22,079,168	26,191,715
Deferred Inflows of Resources		
Related to Pensions/OPEB	6,163,067	4,482,838
Net Position		
Net investment in capital assets	2,851,331	3,042,504
Restricted	97,989	115,574
Unrestricted	(4,192,197)	(7,976,201)
Total Net Position	($1,242,877)	($4,818,123)

A portion of the Board's net position reflects its investment in capital assets such as building improvements, furniture, machinery & equipment, and vehicles. Net investment in capital assets decreased by ($191,173) or 6% due to the leveling off of spending on building improvements in FY20.

The Board uses these capital assets to provide services to its clients; therefore, these assets are not available for future spending.

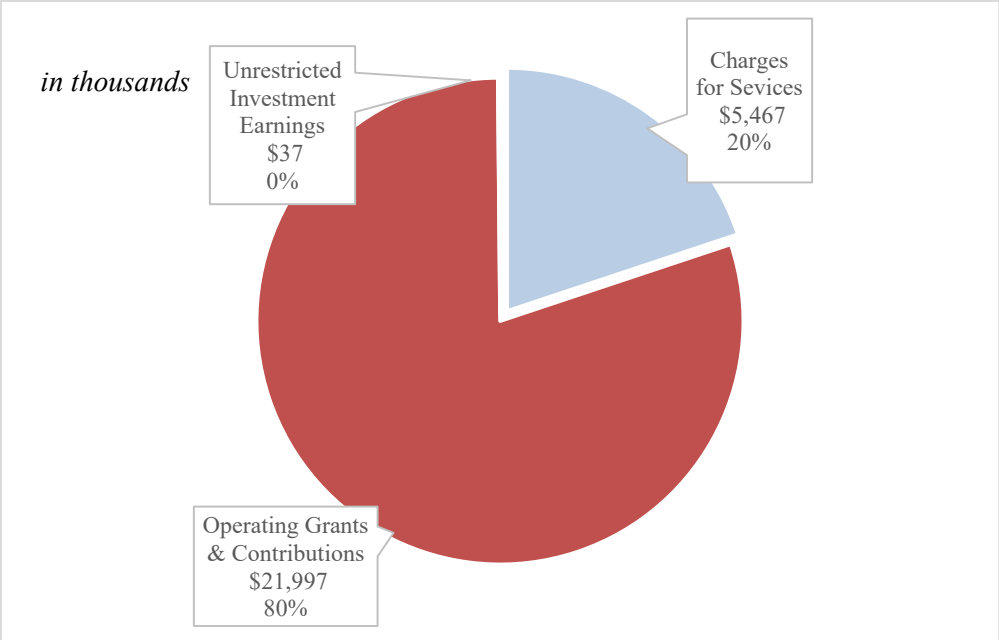
Changes in Net Position

Governmental activities increased the Board's net position by $3.6 million in FY120. The following table indicates the changes in net position for governmental activities in FY20 and FY19.

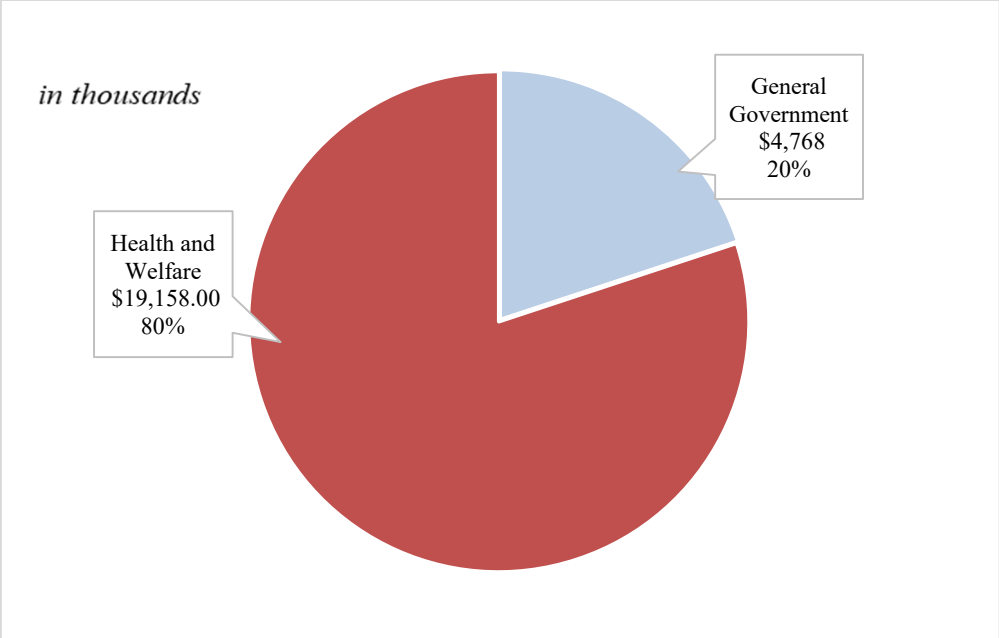
Cobb County Board of Health
Changes in Net Position

	Governmental Activities	Governmental Activities
	2020	**2019**
(in thousands of dollars)		
Program Revenues		
Charges for Services	$5,467	$5,718
Operating Grants & Contributions	21,997	20,794
General Revenues		
Unrestricted Investment Earnings	37	46
Total Revenues	27,501	26,558
Expenses		
General Government	4,768	4,865
Health and Welfare	19,158	16,622
Total Expenses	23,926	21,487
Net (Expense) Revenue Change in Net Position	3,575	5,071
Net position - beginning (as restated)	(4,818)	(9,889)
Net position - ending	($1,243)	($4,818)

Governmental Activities - Revenues by Sources



Government Activities – Expenses by Category



Changes in Overall Net Position from Operating Results

Revenues:

The Board's total revenues increased by $.9 million in FY20. This increase is related to governmental activities, specifically a combination of an increase in Operating Grants and Contributions ($1.2 million) and a decrease in Charges for Services ($.3 million). The Charges for Services decrease is due to the COVID-19 pandemic starting in March 2020, which deterred patients from coming in for services. Prior to the pandemic, revenues were strong, which helped to offset this event. The Operating Grants and Contributions increased due to several grants that were awarded through the state and county to fight the COVID-19 pandemic. This included funding for testing services as well as additional support for epidemiology and to cover the cost of Public Health employees that were diverted from their current jobs to focus on COVID-19.

Expenses:

The Board's total expenses increased by $2.4 million in FY20. The increase is related to governmental activities. Health and Welfare expenses increased by $2.5 million. This is attributed to several factors. Expenditures related to the Board's OPEB liability in the current year increased $1.6 million while the pension liability related to Health and Welfare decreased $.4 million, resulting in a net impact of $1.2 million. The COVID-19 pandemic resulted in additional expenses of $.9 million. The remaining increase in expenses was mainly due to the ramping up of the Healthy Start and HIV Prevention programs ($.8 million) offset by the phasing out of the Ryan White programs ($.4 million). General Government expenses remained relatively flat, with a small decrease in FY20 ($.1 million). This decrease was attributed to several expense line items being slightly lower than in FY19.

Financial Analysis of the Board's Individual Funds

General Fund: The General Fund is the only operating fund of the Board. At the end of the current fiscal year, the unassigned fund balance of the General Fund was $15,183,189, and the total fund balance was $16,885,607. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenses. The unassigned fund balance represents 61% of total general operating expenses, and the total fund balance represents 68% of that same amount.

The fund balance of the General Fund increased $2,494,062 in FY20 for a total of $16,885,607. There are several reasons for this increase. The Board received several grants to fight the COVID-19 pandemic. As a result, salary costs for current employees working on the pandemic were shifted to these budgets rather than offsetting fee revenue ($.9 million). Capital costs were another contributor, with projects either being postponed or funded through COVID 19 grant funding ($.7 million). Additionally, revenue was received through the 340B prescription program ($.3 million). Every year contingency funds are built into the budget ($.3 million). These funds were not spent in FY20. Finally, due to COVID-19, expenses such as travel, training, meetings/conferences and other operating expenses were not spent, resulting in additional savings ($.2 million).

General Fund Financial Highlights

The Board operates under an annual balanced budget (budgeted revenues equal budgeted expenses), which is adopted by resolution and administered in accordance with State Law. The legal level of control (the level at which expenses may not legally exceed appropriations) for the legally adopted annual operating budget is at the category level within departments.

The Board had a good year with General Fund Revenue over Expenditures of $2,494,062. Increases in revenues, as well as decreases in expenses, both contributed to these positive results. The results were impressive, with the Board's fund balance increasing 17% from $14.4 million to $16.9 million.

The COVID 19 pandemic affected revenue in a few areas. Fee revenues were running higher than expected until the pandemic hit in March. Patient visits declined significantly for the rest of the fiscal year. This was offset by an increase in Grant in Aid and other grants, as well as County Funds, that were allocated strictly to address the pandemic. The net of these activities was a $.9 million gain. Cobb County Government also increased their annual funding by $.2 million, and 340B program revenue came in $.3 million higher than expected.

Expenditures were lower than expected, primarily due to capital costs ($.7 million). Some capital projects were postponed due to the COVID-19 pandemic. Other projects came in lower in cost than estimated. By keeping expenditures controlled, the Board was also able to keep reserves in place, including the 1% contingency funds (.3 million).

As we enter FY21, the COVID-19 pandemic will continue to be a big part of our focus. Controlling expenses, as well as aggressively collecting revenues, are equally important to the FY21 budget. We will continue to look for innovative ways to maintain consistent levels of service in all areas with a commitment to be as efficient and effective as possible.

BUDGETARY VARIANCES

Budgeted Amounts ($000)

	Original	Final	Difference	%
Revenues and Appropriated Fund Balance	$25,237	$32,043	$6,806	27%
Expenditures	25,237	32,043	(6,806)	(27%)
Difference	-	-	-	

	Final	Actual	Difference	%
Revenues and Appropriated Fund Balance	$32,043	$27,464	($4,579)	(14.3%)
Expenditures	32,043	25,007	7,036	22%
Difference	-	$2,457	$2,457	

Original budget to final budget:

The $6.8 million increase in the final budget compared to the original budget was due to several factors. The main reason for the increase was additional Grant In Aid ($4.4 million). We were awarded $3.3 million in Grant In Aid to fight the COVID-19 pandemic. Other new programs included Opioid Overdose Crisis, Reduction of Tobacco Use, Ending the HIV Epidemic and HEP A Outbreak Nursing Support ($.3 million). Emergency Preparedness was allocated funding to purchase a generator ($.1 million), and WIC's allocation for the year was higher than projected ($.3 million) as well as HIV Prevention allocation ($.1 million). The Appropriated Fund Balance increased $.9 million. The Board appropriated Fund Balance for the renovation of the public restrooms in Building A ($.3 million) as well as the purchase of a van and a generator ($.2 million). Prior Year Income is also included in this category. After the FY19 audit, the Board needed to add an additional $.4 million to that line item of the budget. The Contracts budget increased $1.2 million. This was driven by the addition of $.8 million for the Ryan White program, which was added after it was determined that the Board would still be working with the program in FY20. A CDC contract was awarded for the COVID-19 pandemic ($.2 million), and HIV Services needed to be increased ($.2 million). Finally, Cobb Country increased its funding by $.2 million, and HIV Services adjusted its projection of 340B revenue (Outpatient Fees) by $.4 million. To keep the budget in balance, expenses were added to each budget in the same amounts as the revenue.

Final budget to actual:

Actual revenues decreased by $4.6 million from the final budget. The primary reason for the decrease ($2.7 million) is Grant In Aid. The Board did not spend all of the COVID-19 Grant In Aid ($2.1 million) as the programs were just ramping up at year-end. Several other programs were slightly under budget, including HIV Prevention, Emergency Preparedness and WIC ($.6 million). $1.0 million is attributed to fund balance

appropriations and prior year income that is budgeted but not recorded as revenue. The CDC COVID-19 grant, which is considered contract revenue, also did not ramp up during FY20 ($.2 million). The balance of the contract revenue being under budget is due to lower revenue in Ryan White A due to the phasing out of the program ($.4 million). Lower than expected revenue in administrative claiming ($.2 million) and interagency revenues ($.1 million) are the final two items that caused revenues to be lower than budget. Actual expenditures decreased $7.0 million from the final budget. Grant In Aid and Contract funded programs collect revenue based on actual expenses, therefore, if revenues are down, expenses also had to have been down in those programs ($5.2 million). Expenditures were also lower than budgeted due to capital costs ($.7 million). Some capital projects were postponed due to the COVID-19 pandemic. Other projects came in lower in cost than estimated. The remaining difference can be attributed to reserves that were in the budget as expenses but not spent ($1.1 million).

Capital Assets and Debt Administration

Georgia State Law does not allow health districts to incur debt or operate with a debt of any kind. Therefore, the Board does not have any debt.

Georgia State Law does not allow health districts to own land or buildings. Therefore, the Board does not own land or buildings. Cobb County Government is required to provide the land and buildings necessary to maintain operations.

Capital Assets: The Board's investment in capital assets amounts to $2,851,331 as of June 30, 2020. This investment in capital assets includes furniture, machinery & equipment, and vehicles. All land and buildings used by the Board for operations are owned by Cobb County Government per Georgia State Law.

Cobb County Board of Health
Capital Assets (Net of Depreciation)

	Governmental Activities	Governmental Activities
	2020	2019
Furniture & Fixtures	$27,892	$38,517
Software & Equipment	195,034	224,282
Building Improvements	2,628,405	2,779,705
Total Assets Net of Depreciation	$2,851,331	$3,042,504

The Board's total net decrease in capital assets for the current fiscal year was $191,173.

Additional information on the Board's capital assets can be found in Note 5 of the Notes to Financial Statements.

Awards

The Board is a recognized leader both nationally and locally. On May 12, 2015, the national Public Health Accreditation Board (PHAB) awarded a five-year accreditation status to Cobb & Douglas Public Health, the first health district in Georgia to earn this status. To receive national accreditation, a health department must undergo a rigorous, multi-faceted, peer-reviewed assessment process to ensure it meets or exceeds a set of public health quality standards and measures. The current number of governmental public health departments recognized by PHAB as high-performing health departments are 304 in the U.S.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Cobb County Board of Health for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This represented the fourth year that the Cobb County Board of Health has received this prestigious award. In order to be awarded a Certificate of Achievement, the Cobb County Board of Health must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements. We are submitting it to GFOA to determine its eligibility for another certificate.

Cobb County Board of Health received the Distinguished Budget Presentation Award from GFOA for the FY20 Budget Book. The Distinguished Budget Presentation Award, which is the highest award in government budgeting, is presented to those government units whose budget documents are of the highest quality that reflects both the guidelines established by the National Council on State and Local Budgeting.

CDPH was recognized by the Atlanta Business Chronicle as one of the 2020 Healthiest Places to Work in Atlanta for the second year in a row.

The Center for Environmental Health received a 2020 National Association of County and City Health Organizations (NACCHO) Promising Practice Award for the "Employee Health Achiever Campaign" for its contribution to raising awareness and improving compliance of Employee Health Policies in food service establishments.

The Office of Quality Management received a 2020 NACCHO Promising Practice for "Insight Vision," the agency performance management system.

Economic Factors and Next Year's Budget

The Board strengthened its financial position over the last few years due to the strong economic recovery. The arrival of the global COVID-19 pandemic brought dramatic changes in revenue for the last quarter of FY20. Decreased demand for some clinical services, especially during the "shelter in place," and changes in service delivery, such as appointment only versus walk-in services, led to decreased fee revenue. Conversely, funding for COVID-19 related response increased from federal, state and local sources, helping to offset decreased fee revenue.

FY20 started with direction from the Governor's Office of the State of Georgia to cut state budgets by 4% in FY20 and 6% in FY21. Cobb County Board of Health was prepared to absorb the approximately $293,398 in anticipated cuts to State Grant-in-Aid through operating contingency. With the pandemic and public health's frontline position to the response, the budget cuts were retracted for FY20, and the proposed FY21 reduction is unknown at this time. The FY21 budget maintains a one (1) % operating contingency for unforeseen issues as well as strong reserves, including a ten (10) % economic contingency. In the event of an economic downturn, this gives the agency time and resources to adjust to the new economic climate while maintaining the ability to carry out our mission and meet the demand for public health services in the community.

Request for Information

The CAFR is designed to provide a general overview of the Board's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Director of Administration, Cobb County Board of Health, 1650 County Services Parkway, SW, Marietta, GA 30008.

Cobb County Board of Health
Statement of Net Position
June 30, 2020

	Governmental Activities
Assets	
Cash and cash equivalents	$ 14,128,659
Investments	3,178,953
Accounts receivable	274,867
Due from Georgia Department of Public Health (DPH)	720,809
Due from other governments	299,993
Inventory	206,461
Capital assets, depreciated, net	2,851,331
Net OPEB asset	777,892
Total Assets	22,438,965
Deferred Outflows of Resources	
Related to OPEB	1,467,838
Related to pensions	3,092,555
Total Deferred Outflows of Resources	4,560,393
Liabilities	
Accounts payable	43,369
Payroll liabilities	407,421
Due to other governments	1,319,594
Unearned revenue	153,751
Noncurrent liabilities:	
Due within one year	
Compensated absences	608,540
Due in more than one year	
Compensated absences	169,486
Net pension liability	14,993,668
Net OPEB liability	4,383,339
Total Liabilities	22,079,168
Deferred Inflows of Resources	
Related to OPEB	5,682,558
Related to pensions	480,509
Total Deferred Inflows of Resources	6,163,067
Net Position	
Investment in capital assets	2,851,331
Restricted for special programs	97,989
Unrestricted	(4,192,197)
Total Net Position	$ (1,242,877)

See accompanying notes to financial statements.

Cobb County Board of Health
Statement of Activities
For the Fiscal Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:				
General government	$ 4,767,798	$ -	$ 6,797,254	$ 2,029,456
Health and welfare	19,157,819	5,467,279	15,199,454	1,508,914
Total governmental activities	$ 23,925,617	$ 5,467,279	$ 21,996,708	3,538,370
General Revenues:				
Unrestricted investment earnings				36,876
Change in net position				3,575,246
Net position - beginning				(4,818,123)
Net position - ending				$ (1,242,877)

See accompanying notes to financial statements.

Cobb County Board of Health
Balance Sheet
Governmental Fund
June 30, 2020

	General Fund
ASSETS	
Cash and cash equivalents	$ 14,128,659
Investments	3,178,953
Accounts receivable	274,867
Due from Georgia DPH	720,809
Due from other governments	299,993
Inventory	206,461
TOTAL ASSETS	$ 18,809,742
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	$ 43,369
Payroll liabilities	407,421
Due to other governments	1,319,594
Unearned revenue	153,751
TOTAL LIABILITIES	1,924,135
FUND BALANCES	
Nonspendable	206,461
Restricted	97,989
Committed	491,914
Assigned	906,054
Unassigned	15,183,189
TOTAL FUND BALANCES	16,885,607
TOTAL LIABILITIES AND FUND BALANCES	$ 18,809,742
Total fund balances - general fund	$ 16,885,607
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in government activities are not current financial resources and, therefore, are not reported in the funds.	2,851,331
Other long-term assets and deferred outflows of resources are not available available to pay for current-period expenditures and, therefore, are not reported in the funds.	
Net OPEB asset	777,892
Deferred outflows of resources related to OPEB	1,467,838
Deferred ouflows of resources related to pensions	3,092,555
Long-term liabilities and deferred outflows or reasources are not due and payable in the current-period and, therefore, are not reported in the funds.	
Deferred inflows of resources related to OPEB	(5,682,558)
Deferred inflows of resources related to pensions	(480,509)
Accrued compensated absences	(778,026)
Net OPEB liability	(4,383,339)
Net pension liability	(14,993,668)
Net position of governmental activities	$ (1,242,877)

See accompanying notes to financial statements.

Cobb County Board of Health
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund
For the Fiscal Year Ended June 30, 2020

	General Fund
REVENUES	
Charges for services	
EPSDT fees	$ 160,372
Family planning fees	157,302
Environmental fees	2,000,491
Outpatient fees	2,159,558
Vital records fees	989,556
Total charges for services	5,467,279
Intergovernmental	
Federal sources:	
Other federal funds	1,047,356
State sources:	
Grant in aid	16,277,870
Local sources:	
County participating	283,036
County non-participating	886,639
Medicaid receipts	245,203
Medicaid DSPS receipts	177,481
Medicaid PCM	138,290
Medicare receipts	25,449
Administrative claiming	312,043
Intra/inter agency transactions	386,364
Other local funds	230,722
Contracts	1,864,761
Total local sources	4,549,988
Total intergovernmental revenue	21,875,214
Donations	121,494
Interest earnings	36,876
TOTAL REVENUES	27,500,863
EXPENDITURES	
Current:	
General government	4,899,496
Health and welfare	20,107,305
TOTAL EXPENDITURES	25,006,801
Net change in fund balances	2,494,062
Fund balance at beginning of year	14,391,545
Fund balance at end of year	$ 16,885,607

See accompanying notes to financial statements.

Cobb County Board of Health
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2020

Net change in fund balances - total governmental funds		$ 2,494,062
Amounts reported for governmental activities in the statement of activities are different because:		
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.		
Depreciation expense	(326,439)	
Capital outlays	135,266	(191,173)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Net OPEB asset		10,294
Net OPEB liability		4,564,140
Net pension liability		(207,639)
Deferred outflows of resources related to OPEB		(1,026,513)
Deferred outflows of resources related to pensions		(294,151)
Deferred inflows of resources related to OPEB		(1,608,616)
Deferred inflows of resources related to pensions		(71,613)
Accrued compensated absences		(93,545)
Change in net position of governmental activities		$ 3,575,246

See accompanying notes to financial statements.

The accounting methods and procedures adopted by the Cobb County Board of Health (the Board), conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the Board's Comprehensive Annual Financial Report.

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Cobb County Board of Health was created by a state legislative act. During the fiscal year ended June 30, 2020, it operated under an eight member board and a full-time executive director. The Board was established to provide various health related programs such as immunization, family planning, dental treatment, and nutrition services. The members of the Board are jointly appointed by the Cobb County Commissioners, one municipality and two school districts. The Board's operational budget must be approved by the Board of Commissioners.

The Board's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

These financial statements present the Board as a component unit of Cobb County, Georgia. As defined by GASB Statement No. 61, component units are legally separate entities that are included in the primary government's reporting entity because of the significance of their operating or financial relationships with the primary government. The Board is a component unit of Cobb County, Georgia, because it is fiscally dependent on the County. The Board is reported in the County's Comprehensive Annual Financial Report (CAFR) as a discretely presented component unit.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Board. *Governmental activities* normally are supported by charges for services and intergovernmental revenues. The Board does not report *business-type activities*, which rely to a significant extent on fees and charges for support. The Board's net position is reported in three parts – investment in capital assets; restricted net position; and unrestricted net position. The Board first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and

contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

The Board reports one governmental fund:

General Fund - The General Fund is the general operating fund of the Board. It is used to account for all financial resources.

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

The government-wide financial statements are reported using the *economic resources basis* and the *accrual basis of accounting*, which recognize all long-term assets and receivables as well as long-term debt and obligations. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board considers revenues to be available if they are collected within nine months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to noncurrent liabilities, such as compensated absences and claims and judgments, are recorded only when payment is due.

Administrative claiming fees and program fees 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.

Certain indirect costs have been included as part of program expenses reported for the various programs.

D. Budgets and Budgetary Accounting

The Board follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to July 1, the Executive Officer submits to the Board a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means for financing them.
2. The proposed budget is also dependent on approval by Georgia Department of Public Health (DPH) for funding levels.

3. The Executive Officer is authorized to make budget revisions to a program within any division. Any revisions that alter total expenditures more than $10,000 for any division must be approved by the Board.

4. Formal budgetary integration is employed as a management control device during the year. Monthly revenues and expenditure reports for programs that utilize Georgia DPH funds must be submitted by the tenth day of the following month.

5. Unencumbered appropriations for Georgia DPH expenditures lapse at year end. All other appropriations (locally funded) carry forward into the next fiscal year, unless specifically canceled.

   Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary integration. Encumbrances outstanding at year end do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

   Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted, or as amended, by the Board. For budgetary comparison purposes presented in this report, actual amounts have been adjusted to the non-GAAP budgetary basis when necessary.

E. Intergovernmental transactions - Intra/Interagency Transactions

The Board records intra/interagency transactions due to a close operational relationship and shared administrative function with the Douglas County Board of Health. These transactions are recorded as revenues or expenditures, and amounts payable or receivable at year end are recorded on the balance sheet. The following is a description of these transactions:

Revenues
Intra/interagency revenues are recorded as a result of activities and services provided by Cobb County Board of Health personnel for Douglas County Board of Health programs. Revenues are also recorded to offset the allocation of administrative overhead costs among the various programs within the entity.

Expenditures
Intra/interagency expenditures are recorded as a result of activities and services provided by Douglas County Board of Health personnel for Cobb County Board of Health programs. Expenditures are also recorded as a means of allocating administrative overhead costs among the various programs within the entity.

F. Cash and Investments

For reporting purposes, the Board's cash and cash equivalents are cash on hand and demand deposits. Funds invested in a money market account with a local financial institution, certificates of deposit with original maturity dates of more than three months, and funds invested in Georgia Fund 1, an external investment pool sponsored by the State of Georgia, are reported as investments.

Investments are stated at fair value. State statutes authorize the Board to invest in U.S. Government obligations, U.S. Government agency obligations, State of Georgia obligations, obligations of other counties, municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's Investors Service, Inc., respectively, non-negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association, repurchase agreements when collateralized by U.S Government or agency obligations, and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

The Board's investments include Georgia Fund 1 and are stated at fair value. Georgia Fund 1 is managed by the Office of State Treasurer. The entire portfolio, including the Board's pro-rata portion, consists of collateralized certificates of deposit and government or governmental agency securities owned outright and under agreement to resell. The reported value of Georgia Fund 1 is the same as the fair value of the pool shares.

G. Inventories

Inventories are held for resale and are valued at the lower of cost or market, and consist of pharmaceuticals. The purchase method is used to account for inventories.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current fiscal period are recorded as prepaid items. The consumption method is used to account for prepaid items within the Board's funds.

I. Capital Assets

Capital assets are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Asset	Years
Software and Equipment	3
Furniture and Fixtures	7
Facility Improvements	20

J. Compensated Absences

Accumulated unpaid vacation pay amounts are accrued when incurred by the Board in the government-wide financial statements. A liability in the governmental fund is reported only if the benefit has matured.

The Board allows employees to accumulate up to 45 days of annual leave. Annual leave in excess of 45 days is forfeited. Upon termination, employees are paid for all accrued annual leave that has not been forfeited up to a maximum of 45 days. Accumulated sick pay benefits for employees have not been recorded as a liability because the payment of the benefits is contingent upon the future illness of an employee.

K. 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. The Board has two items that qualify for reporting in this category, deferred outflows related to pension and deferred outflows related to OPEB reported in the government wide statement of net position.

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 Board has two items that qualify for reporting in this category, deferred inflows related to pension and deferred inflows related to OPEB reported in the government wide statement of net position.

L. Nature and Purpose of Classifications of Fund Equity

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Board is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the Governing Board through a

resolution are classified as committed fund balances. Amounts that are constrained by the Board's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by the Board management based on Governing Board Members' direction. Nonspendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Board uses restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this. Additionally, the Board would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Board has not adopted a policy to maintain a minimum level of unrestricted fund balance (committed, assigned, and unassigned fund balances) in the General Fund.

M. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employees' Retirement System (ERS) and additions to/deduction from ERS's fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Other Post-Employment Benefits

Georgia State Employees Postemployment Benefit Fund

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) and additions to/deductions from State OPEB Fund fiduciary net position have been determined on the same basis as they are reported by State OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD OPEB) plan (the Plan) and additions to/deductions

from the SEAD OPEB's fiduciary net position have been determined on the same basis as they are reported by SEAD OPEB. For this purpose, death benefits are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Investments

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Board's deposits may not be returned to it. The Board limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. As of June 30, 2020, the Board was not exposed to custodial credit risk.

Credit Risk - Investments

The following is a summary of the Board's investments at June 30, 2020:

Description	Rating	Fair Value	Weighted Average Maturity
Georgia Fund I	AAAf	$ 555,444	10 days
Money market	not rated	2,623,509	n/a
Total		$ 3,178,953	

See Note 1 for the types of investments authorized by legal provisions. The Board does not have a formal policy addressing credit risk.

3. Receivables

Receivables at June 30, 2020 for the Board in the aggregate consist of the following:

Administrative Claiming	$ 132,881
Other	141,986
Total	$ 274,867

4. Due From/To Other Governments

Amounts due from other governments include the following:	
Due from Marietta Schools	$ 4,954
Due from City of Atlanta	11,332
Due from Cobb County Commissioners	116,732
Due from Medicaid	13,901
Due from Department of Health and Human Services	153,074
Total due from other governments	$ 299,993
Amounts due to other governments include the following:	
Due to DSPS	$ 50,410
Due to Douglas County Board of Health	1,269,184
Total due to other governments	$ 1,319,594

5. Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Furniture & fixtures	$ 1,134,894	$ -	$ -	$ 1,134,894
Software & equipment	2,162,228	121,226	-	2,283,454
Facility improvements	3,300,700	14,040	-	3,314,740
Total capital assets, being depreciated	6,597,822	135,266	-	6,733,088
Less accumulated depreciation for:				
Furniture & fixtures	1,096,377	10,625	-	1,107,002
Software & equipment	1,937,946	150,474	-	2,088,420
Facility improvements	520,995	165,340	-	686,335
Total accumulated depreciation	3,555,318	326,439	-	3,881,757
Total capital assets, being depreciated, net	3,042,504	(191,173)	-	2,851,331
Capital assets, net	$ 3,042,504	$ (191,173)	$ -	$ 2,851,331

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

Governmental Activities:	
General government	$ 227,654
Health and welfare	98,785
	$ 326,439

6. Long-Term Obligations

The following is a summary of changes in compensated absences of the Board for the year ended June 30, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 684,481	$ 778,026	$ (684,481)	$ 778,026	$ 608,540

7. Fund Balance

The composition of the Board's fund balances is as followed:

	General Fund
Nonspendable	
Inventory	$ 206,461
Restricted for	
Health and welfare programs	97,989
Committed for	
General government	333,314
Health and welfare programs	158,600
Assigned for	
Health and welfare programs	906,054
Unassigned	15,183,189
Total	$ 16,885,607

8. Retirement Plans

Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The following summarizes authorizing legislation and the description of each retirement plan:

Employee's Retirement System

Plan description: All full-time employees of the Cobb County Board of Health are covered by the Employee's Retirement System of Georgia (ERS). ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS

is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/publications.

Benefits: The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member s monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions: Member contributions under the Old Plan are 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the Old Plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Board's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2020 was 24.66% of annual covered payroll for old and for new plan members and 21.64% for GSEPS members. The Board's contributions to ERS totaled $2,241,330 for the year ended June 30, 2020. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2020, the Board reported a liability of $14,993,668 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. The Board's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2019. At June 30, 2019, the Employer's proportion was 0.363%, which was an increase of 0.003% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Board recognized pension expense (benefit) of $2,854,085. At June 30, 2020, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 499,335	$ -
Changes of assumptions	263,903	-
Net difference between projected and actual earnings on pension plan investments	-	466,721
Changes in proportion and differences between employer contributions and proportionate share of contributions	87,987	13,788
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	2,241,330	-
Total	$ 3,092,555	$ 480,509

$2,241,330 reported as deferred outflows of resources related to pensions resulting from the Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2021	$ 747,705
2022	(346,918)
2023	(91,942)
2024	61,871
2025	-
Thereafter	-

Actuarial assumptions: The total pension liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3.25-7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expenses, including inflation

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	-0.10%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100%	

* Rates shown are net of inflation.

Discount rate: The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Board's proportionate share of the net pension liability to changes in the discount rate: The following presents the Board's proportionate share of the net pension liability calculated using the discount rate of 7.30%, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1- percentage-point higher (8.30%) than the current rate:

	1% Decrease (6.30%)	Current Discount rate (7.30%)	1% Increase (8.30%)
Board's proportionate share of the net pension liability	$ 21,307,381	$ 14,993,668	$ 9,611,332

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report which is publicly available at www.ers.ga.gov/financials.

Georgia Defined Contribution Plan

All temporary, seasonal, and part time employees of the Cobb County Board of Health who are not eligible for membership in the Employees' Retirement System of Georgia are covered by the Georgia Defined Contribution Plan (GDCP), a cost-sharing multiple-employer public employees' retirement system (PERS). The GDCP was created by the 1992 Georgia Law, Act 996, and effective July 1, 1992. GDCP is administered by the ERS Board of Trustees. There were 68 members as of June 30, 2020.

As of July 1, 1992, all temporary, seasonal, and part-time employees of the Cobb County Board of Health were required to become members of the GDCP.

Members must contribute seven and one-half percent (7.5%) of gross salary to the plan through payroll deductions. There are no employer contributions. The amount deducted is credited to the individual account of the member. Interest is credited to the member's account on a quarterly basis. The rate of interest is determined by the Board of Trustees based on the rate of return on investments less administrative expense.

Benefits are based on the amount contributed to each participant's account plus interest accumulated. Members who have accumulated at least $3,500 in their account are eligible to retire at the age of 65 with the option of receiving a periodic payment based on mortality tables and interest accumulation as adopted by the Board of Trustees.

A member who terminates employment may apply for a refund of contributions and interest which is payable in a lump sum amount.

If a member dies, a lump sum payment of contributions and interest will be made to the designated beneficiary or to the member's estate.

The Board's current year covered payroll was $1,624,123. Employees' actual contributions to the plan amounted to $121,810 which was 7.5% of the Board's covered payroll.

The GDCP held no securities of the Board or other related parties during the year or as of the close of the fiscal year.

GSEPS 401(k) Component of ERS Plan

In addition to the ERS defined benefit pension described above, GSEPS members may also participate in the Peach State Reserves 401(k) defined contribution plan and receive an employer matching contribution. The 401(k) plan is administered by the System and was established by the Georgia Employee Benefit Plan Council in accordance with State law and Section 401(k) of the IRC. The GSEPS segment of the 401(k) plan was established by State law effective January 1, 2009.

Members are automatically enrolled at 5% upon hire into the Peach State Reserve 401(k) plan with matching employer contributions, unless participation is declined by the employee. The maximum employer match is 3% percent based on an employee contribution of 5% or more. The employee contributions are immediately vested; however, the employer portion vests evenly over a period of five years. There were 190 plan members in the plan at June 30, 2020.

For the fiscal year ending June 30, 2020, employee's contributions to the plan amounted to $441,266 and were matched by the Board with $177,146. The balance in the forfeiture account as of June 30, 2020 was $0.

9. Other Post-Employment Benefits

State OPEB Fund Plan

Plan Description: Employees of State organizations as defined in §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided OPEB through the State OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health. Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board of Community Health.

Benefits provided: The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions: As established by the Board of Community Health, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Board were $528,632 for the year ended June 30, 2020. Active employees are not required to contribute to the State OPEB Fund.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: At June 30, 2020, the Board reported a liability of $4,383,339 for its proportionate share of the net OPEB liability. The net OPEB liability

was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019 was determined using standard roll-forward techniques. The Board's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2019, the Board's proportion was 0.353%, which was an increase of 0.011% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the Board recognized OPEB expense (benefit) of ($1,204,537). At June 30, 2020, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,519,853
Changes of assumptions	-	4,091,231
Net difference between projected and actual earnings on OPEB plan investments	295,609	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	598,374	-
Employer contributions subsequent to the measurement date	528,632	-
Total	$ 1,422,615	$ 5,611,084

The Board contributions subsequent to the measurement date of $528,632 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2021	$ (1,768,117)
2022	(1,695,562)
2023	(1,030,279)
2024	(223,143)
2025	-
Thereafter	-

Actuarial assumptions: The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Inflation	2.75%
Salary increases:	3.25% - 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost of trend rate	
Pre-Medicare Eligible	7.250%
Medicare Eligible	5.375%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

- The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014 and adopted by the pension Board on December 17, 2015. The next experience study for ERS will be for the period ending June 30, 2019.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2018 valuation were based on a review of recent plan experience done concurrently with the June 30, 2018 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a

log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long - term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. During the fiscal year 2019, the State OPEB fund updated their investment strategy to a more long-term approach. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	-0.10%
Domestic stocks - large cap	46.20%	8.90%
Domestic stocks - small cap	1.30%	13.20%
International stocks - developed market	12.40%	8.90%
International stocks - emerging market	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100%	

* Net of inflation

Discount rate: The discount rate has changed since the prior measurement date from 5.22% to 7.30%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.30% was used as the discount rate. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2120. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees indefinitely. Therefore, the calculated discount rate of 7.30% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the discount rate: The following presents the Board's proportionate share of the net OPEB liability calculated using the discount rate of 7.30%, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current discount rate:

	1% Decrease (6.30%)	Discount Rate (7.30%)	1% Increase (8.30%)
Board's proportionate share of the net OPEB liability	$ 5,426,624	$ 4,383,339	$ 3,496,465

Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Board's proportionate share of the net OPEB liability	$ 3,368,373	$ 4,383,339	$ 5,587,941

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is available at https://sao.georgia.gov/comprehensive-annual-financial-reports

SEAD OPEB Plan

Plan description: SEAD OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, Financial Reporting for Postemployment Benefit Plans other than OPEB Plans. The SEAD OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

Benefits provided: The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Contributions: Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's

earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2020.

OPEB Asset, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: At June 30, 2020, the Board reported an asset of $777,892 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2019. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2018. An expected total OPEB asset as of June 30, 2019 was determined using standard roll-forward techniques. The Board's proportion of the net OPEB asset was based on actual member salaries reported to the SEAD OPEB plan during the fiscal year ended June 30, 2019. At June 30 2019, the Board's proportion was 0.275%, which was a decrease of 0.009% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Board recognized OPEB expense (benefit) of $(27,079). At June 30, 2020, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,953	$ -
Changes of assumptions	15,750	-
Net difference between projected and actual earnings on OPEB plan investments	-	71,474
Changes in proportion and differences between employer contributions and proportionate share of contributions	25,520	-
Employer contributions subsequent to the measurement date	-	-
Total	$ 45,223	$ 71,474

There were no employer contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2021	$ 6,789
2022	(29,761)
2023	(6,779)
2024	3,500

Actuarial assumptions: The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3.25% - 7.00%
Investment rate of return	7.30%, net of OPEB plan investment expenses, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014. The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	-0.10%
Domestic large cap equities	46.20%	8.90%
Domestic mid cap equities		
Domestic small cap equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100%	

* Rates are shown net of inflation.

Discount rate: The discount rate used to measure the total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB

plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Employer's proportionate share of the net OPEB asset to changes in the discount rate: The following presents the Board's proportionate share of the net OPEB asset calculated using the discount rate of 7.30%, as well as what the Board's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30 %) or 1- percentage-point higher (8.30 %) than the current rate:

	1% Decrease (6.3%)	Current Discount (7.3%)	1% Increase (8.3%)
Board's proportionate share of the net OPEB liability (asset)	$ (430,455)	$ (777,892)	$ (1,063,410)

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is publicly available at www.ers.ga.gov/financials.

The following table outlines aggregated OPEB balances for the State and SEAD plans:

As of June 30, 2020	
Total net OPEB liabilities	$ 4,383,339
Total net OPEB assets	777,892
Total deferred outflows of resources from OPEB	1,467,838
Total deferred inflows of resources from OPEB	5,682,558
For the year ended June 30, 2020	
Total OPEB expense (benefit)	$ (1,231,616)

10. Risk Management

The Board is exposed to various risks of loss to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and job related illnesses or injuries to employees. The Board carries commercial insurance to cover the contents of the building they occupy and vehicles they own. Contents are covered at replacement cost and vehicles are covered up to $1,000,000 per occurrence with a $1,000 deductible for comprehensive and collision. Liability insurance covering the operations of the Board is provided by the State Department of Administrative Services under policies insuring officers and employees of the Board. The Board has liability insurance on the facilities besides property and auto insurance coverage. Risk of loss resulting from providing health and dental benefits to employees and

retirees is covered by the State Health Benefit Plan.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The recently declared pandemic could adversely impact the Board's future financial results, especially if the community is negatively impacted by the decrease in economic activity caused by the virus. Such potential impact is unknown at this time.

11. Georgia Department of Public Health

The Cobb County Board of Health received $16,277,870 (59%) of its total revenues from the Georgia Department of Public Health (DPH). Georgia DPH requires that the report include "Schedules of Revenues and Expenditures – Budget and Actual" by program. Additionally, Georgia DPH requires a "Schedule of Auditor's Proposed Financial Settlement, " a "Schedule of State Contractual Assistance," and a "Schedule of Changes in Fund Balances." These supplemental schedules are presented as "Other Supplementary Information" as listed in the table of contents.

12. Commitments and Contingencies

Grant Contingencies: The Board has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to disallowance of certain expenditures previously reimbursed by those agencies.

REQUIRED SUPPLEMENTARY INFORMATION

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Cobb County Board of Health
Required Supplementary Information
Schedule of the Board's Proportionate Share of the Net Pension Liability and Related Ratios
Employees' Retirement System of Georgia

	2020	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.363%	0.360%	0.361%	0.364%	0.365%	0.362%
Board's proportionate share of the net pension liability	$ 14,993,668	$ 14,786,029	$ 14,667,674	$ 17,236,562	$ 14,782,741	$ 13,569,023
Board's covered payroll during the measurement period	$ 9,901,245	$ 9,901,764	$ 9,476,091	$ 9,022,198	$ 8,888,322	$ 8,715,844
Board's proportionate share of the net pension liability as a percentage of its covered payroll	151.43%	149.33%	154.79%	191.05%	166.32%	155.68%
Plan fiduciary net position as a percentage of the total pension liability	76.74%	76.68%	76.33%	72.34%	76.20%	77.99%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Cobb County Board of Health
Required Supplementary Information
Schedule of Contributions
Employees' Retirement System of Georgia

	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 2,241,330	$ 2,269,820	$ 2,275,415	$ 2,197,817	$ 2,101,015	$ 1,831,149
Contributions in relation to the contractually required contribution	2,241,330	2,269,820	2,275,415	2,197,817	2,101,015	1,839,815
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ (8,666)
Covered payroll	$ 10,013,988	$ 9,901,245	$ 9,901,764	$ 9,476,091	$ 9,022,198	$ 8,888,322
Contributions as a percentage of covered payroll	22.38%	22.92%	22.98%	23.19%	23.29%	20.70%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Changes of assumptions: On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases.

On March 15, 2018, the Board of Trustees adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation. In addition, based on the Board of Trustees' new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 Measurement Date.

Cobb County Board of Health
Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability and Related Ratios
State OPEB Plan

	2020	2019	2018
Board's proportion of the net OPEB liability	0.353%	0.342%	0.342%
Board's proportionate share of the net OPEB liability (asset)	$ 4,383,339	$ 8,947,479	$ 13,919,970
Board's covered payroll during the measurement period	$ 7,903,992	$ 8,075,071	$ 4,464,845
Board's proportionate share of the net OPEB liability as a percentage of its covered payroll	55.46%	110.80%	311.77%
Plan fiduciary net position as a percentage of the total OPEB liability	56.57%	31.48%	17.34%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Cobb County Board of Health
Required Supplementary Information
Schedule of Contributions
State OPEB Plan

	2020	2019	2018
Contractually required contribution	$ 528,632	$ 1,708,976	$ 1,715,798
Contributions in relation to the contractually required contribution	528,632	1,708,976	1,715,798
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 8,228,635	$ 7,903,992	$ 8,075,071
Contributions as a percentage of covered payroll	6.42%	21.62%	21.25%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Changes of benefit terms: In the June 30, 2010 actuarial valuation, there was a change of benefit terms to require Medicare-eligible recipients to enroll in a Medicare Advantage plan to receive the State subsidy.

Changes in assumptions: The discount rate was updated from 5.22% as of June 30, 2018 and to 7.30% as of June 30, 2019.

Cobb County Board of Health
Required Supplementary Information
Schedule of Proportionate Share of Net OPEB Liability (Asset) and Related Ratios
SEAD OPEB Plan

	2020	2019	2018
Board's proportion of the net OPEB liability (asset)	0.275%	0.284%	0.307%
Board's proportionate share of the net OPEB liability (asset)	$ (777,892)	$ (767,598)	$ (796,861)
Board's covered payroll during the measurement period	$ 3,481,128	$ 3,926,311	$ 4,464,845
Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	(22.35%)	(19.55%)	(17.85%)
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	129.73%	129.46%	130.17%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Cobb County Board of Health
Required Supplementary Information
Schedule of Contributions
SEAD OPEB Plan

	2020	2019	2018
Contractually required contribution	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 2,996,828	$ 3,481,128	$ 3,926,311
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Note: Employer contributions are not currently required for the SEAD-OPEB Plan.

Changes of assumptions: On March 15, 2018, the Board of Trustees adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation. In addition, based on the Board of Trustees' new funding policy, the assumed investment rate or return was further reduced by 0.10% from 7.40% to 7.30% as of June 30, 2018 the measurement date.

Cobb County Board of Health
Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive(Negative)
APPROPRIATED FUND BALANCE	$ 159,092	$ 1,012,986	$ -	$ (1,012,986)
REVENUES				
Charges for services				
EPSDT fees	203,200	203,200	160,372	(42,828)
Family planning fees	165,000	165,000	157,302	(7,698)
Environmental fees	2,023,476	2,023,476	2,000,491	(22,985)
Outpatient fees	1,526,530	1,939,530	2,159,558	220,028
Vital records fees	1,000,000	1,000,000	989,556	(10,444)
Total charges for services	4,918,206	5,331,206	5,467,279	136,073
Intergovernmental				
Federal sources:				
Other federal funds	1,070,000	1,092,889	1,047,356	(45,533)
State sources:				
Grant in aid	14,475,230	18,928,583	16,277,870	(2,650,713)
Local sources:				
County participating	283,036	283,036	283,036	-
County non-participating	725,524	886,639	886,639	-
Medicaid receipts	338,800	338,800	245,203	(93,597)
Medicaid DSPS receipts	221,100	234,100	177,481	(56,619)
Medicaid PCM	150,000	154,094	138,290	(15,804)
Medicare receipts	19,767	19,767	25,449	5,682
Administrative claiming	500,000	500,000	312,043	(187,957)
Inter agency transactions	796,818	493,371	386,364	(107,007)
Other local funds	295,325	257,605	230,722	(26,883)
Contracts	1,257,962	2,426,855	1,864,761	(562,094)
Total local sources	4,588,332	5,594,267	4,549,988	(1,044,279)
Total intergovernmental revenue	20,133,562	25,615,739	21,875,214	(3,740,525)
Donations	26,000	82,700	121,494	38,794
TOTAL REVENUES	25,077,768	31,029,645	27,463,987	(3,565,658)

(Continued on next page)

Cobb County Board of Health
Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive(Negative)
EXPENDITURES				
Public health:				
Current:				
General government	6,755,529	7,810,761	4,899,496	2,911,265
Health and welfare	18,481,331	24,231,870	20,107,305	4,124,565
TOTAL EXPENDITURES	25,236,860	32,042,631	25,006,801	7,035,830
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	2,457,186	$ 2,457,186
Reconciliation to GAAP basis:				
Unbudged interest revenue			36,876	
Fund balance at beginning of year			14,391,545	
Fund balance at end of year			$ 16,885,607	

Note: Actual amounts are presented on the budgetary basis of accounting.

(Continued from previous page)

OTHER SUPPLEMENTARY INFORMATION

Cobb County Board of Health
Individual Program Schedules

State Program Number	Program Name	Page Number
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415	Babies Born Healthy	54
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673	CDC COVID 19 Grant	58
024	Children 1st -2	59
409	Children Medical Services	60
273	Cities Readiness Initiative	61
509	CMS Foundation	62
688	Cobb County COVID 19 Grant	63
431	Community Health	64
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195	District Operations	66
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599	EH Work Force Plan	68
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498	Emergency Preparedness	70
667	End the HIV Epidemic	71
245	EPI Capacity	72
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401	Family Planning	75
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166	Georgia Personal Responsibility ED Program	79
466	Health Promotion Initiative	80
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666	HEP A Outbreak Nursing Support	82
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566	Hospital Community Emergency Planning Preparedness and Response Program	85
624	Hypertension Mangagement	86
066	Immunizations	87
543	Infants and Toddlers with Disabilities	88
162	Komen Breast Cancer	89
623	LARC Initiative	90
478	Marietta City Schools	91
652	Opioid OD Crisis	92
076	Oral Health	93
460	Outpatient UNHSI /Audiology Support	94
461	Outpatient UNHSI /Audiology Support (Salaries)	95
574	Perinatal Case Management	96
270	Public Health Emergency Preparedness Program	97
671	Public Health Emergency Preparedness Response to COVID	98
686	Public Health Emergency Preparedness Response to COVID (Salaries)	99
417	Reduction of Tobacco Use	100
225	Ryan White Part A	101
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362	Ryan White Part C	103
103	Safe Kids	104
464	State Breast & Cervical Cancer	105
405	State Cervical Cancer Screening	106
283	STD Preventive Clinical Services	107
031	T.B. Control	108
474	Travel Clinic	109
009	WIC Breastfeeding	110
301	WIC Cost Pool	111
643	WIC Direct Charge	112
007	WIC Nutritional Education	113
395	WIC Infrastructure	114
306	Youth Development Coordination	115

Cobb County Board of Health
Public Health Division
Public Health Program (DPH 001)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 6,545,597	$ 6,617,185	$ 71,588
Local sources			
County participating	283,036	283,036	-
Medicaid receipts	338,800	245,047	(93,753)
Medicaid DSPS receipts	71,600	44,044	(27,556)
Medicare receipts	11,767	15,910	4,143
Intra/inter agency transactions	320,288	475,719	155,431
Other local funds	2,500	15,619	13,119
EPSDT fees	203,200	160,372	(42,828)
Family planning fees	165,000	157,302	(7,698)
Environmental fees	2,023,476	2,000,491	(22,985)
Outpatient fees	1,398,530	1,405,697	7,167
Vital records fees	1,000,000	989,556	(10,444)
Donations	-	15,185	15,185
Contracts	222,500	200,611	(21,889)
Total local sources	6,040,697	6,008,589	(32,108)
Interest income	-	36,876	36,876
TOTAL REVENUES	12,586,294	12,662,650	76,356
OTHER FINANCING SOURCES			
Prior year program income	612,500	-	(612,500)
TOTAL OTHER FINANCING SOURCES	612,500	-	(612,500)
EXPENDITURES			
Personal services	6,492,018	5,972,173	519,845
Operating expenses	2,073,417	1,426,871	646,546
Indirect costs	1,108,457	1,026,064	82,393
Intra/inter agency transactions	20,299	185,931	(165,632)
Capital outlay	905,791	183,736	722,055
TOTAL EXPENDITURES	10,599,982	8,794,775	1,805,207
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 2,598,812	$ 3,867,875	$ 1,269,063

Cobb County Board of Health
Public Health Division
Babies Born Healthy (DPH 415)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 75,000	$ 75,000	$ -
Donations	40,000	40,350	350
Total local sources	115,000	115,350	350
TOTAL REVENUES	115,000	115,350	350
OTHER FINANCING SOURCES			
Prior year program income	17,000	-	(17,000)
TOTAL OTHER FINANCING SOURCES	17,000	-	(17,000)
EXPENDITURES			
Personal services	51,093	45,764	5,329
Operating expenses	80,907	70,203	10,704
TOTAL EXPENDITURES	132,000	115,967	16,033
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ -	$ (617)	$ (617)

Cobb County Board of Health
Public Health Division
BCCP Client Navigator (DPH 639)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 95,000	$ 95,000	$ -
TOTAL REVENUES	95,000	95,000	-
EXPENDITURES			
Personal services	64,754	64,860	(106)
Operating expenses	18,535	19,117	(582)
Indirect costs	11,660	11,757	(97)
Capital outlay	20	-	20
TOTAL EXPENDITURES	94,969	95,734	(765)
Excess (deficiency) of revenues over (under) expenditures	$ 31	$ (734)	$ (765)

Cobb County Board of Health
Public Health Division
Breast Test & More (DPH 056)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 195,816	$ 195,816	$ -
TOTAL REVENUES	195,816	195,816	-
EXPENDITURES			
Personal services	33,909	34,066	(157)
Operating expenses	150,766	150,815	(49)
Indirect costs	11,140	11,140	-
TOTAL EXPENDITURES	195,815	196,021	(206)
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ (205)	$ (206)

Cobb County Board of Health
Public Health Division
Breastfeeding Peer Counseling (DPH 329)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 144,012	$ 94,944	$ (49,068)
TOTAL REVENUES	144,012	94,944	(49,068)
EXPENDITURES			
Personal services	109,479	77,914	31,565
Operating expenses	31,533	16,887	14,646
Capital outlay	2,790	140	2,650
TOTAL EXPENDITURES	143,802	94,941	48,861
Excess (deficiency) of revenues over (under) expenditures	$ 210	$ 3	$ (207)

Cobb County Board of Health
Public Health Division
CDC COVID 19 Grant (DPH 673)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ 200,000	$ 46,249	$ (153,751)
TOTAL REVENUES	200,000	46,249	(153,751)
EXPENDITURES			
Personal services	133,414	23,544	109,870
Operating expenses	52,091	17,025	35,066
Indirect costs	14,840	5,680	9,160
TOTAL EXPENDITURES	200,345	46,249	154,096
Excess (deficiency) of revenues over (under) expenditures	$ (345)	$ -	$ 345

Cobb County Board of Health
Public Health Division
Children 1st -2 (DPH 024)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 324,091	$ 324,091	$ -
Local sources			
Medicaid DSPS receipts	52,000	48,700	(3,300)
Intra/inter agency transactions	52,035	52,035	-
Other local funds	5,000	5,000	-
Outpatient fees	-	790	790
Donations	2,500	25,500	23,000
Total local sources	111,535	132,025	20,490
TOTAL REVENUES	435,626	456,116	20,490
OTHER FINANCING SOURCES			
Prior year program income	25,000	-	(25,000)
TOTAL OTHER FINANCING SOURCES	25,000	-	(25,000)
EXPENDITURES			
Personal services	545,620	494,899	50,721
Operating expenses	92,369	74,434	17,935
Indirect costs	88,099	79,707	8,392
Capital outlay	18,350	19,147	(797)
TOTAL EXPENDITURES	744,438	668,187	76,251
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (283,812)	$ (212,071)	$ 71,741

Cobb County Board of Health
Public Health Division
Children Medical Services - (DPH 409)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 554,012	$ 554,012	$ -
Local sources			
Medicaid DSPS receipts	13,000	15,519	2,519
Outpatient fees	-	273	273
Total local sources	13,000	15,792	2,792
TOTAL REVENUES	567,012	569,804	2,792
OTHER FINANCING SOURCES			
Prior year program income	23,427	18,789	(4,638)
TOTAL OTHER FINANCING SOURCES	23,427	18,789	(4,638)
EXPENDITURES			
Personal services	338,949	332,822	6,127
Operating expenses	192,666	158,475	34,191
Indirect costs	74,401	68,781	5,620
Capital outlay	2,335	2,696	(361)
TOTAL EXPENDITURES	608,351	562,774	45,577
OTHER FINANCING USES			
Prior year program income	-	15,792	(15,792)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (17,912)	$ 10,027	$ 27,939

Cobb County Board of Health
Public Health Division
Cities Readiness Initiative - (DPH 273)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 107,728	$ 80,551	$ (27,177)
TOTAL REVENUES	107,728	80,551	(27,177)
EXPENDITURES			
Personal services	63,745	52,711	11,034
Operating expenses	22,425	10,063	12,362
Indirect costs	12,062	8,788	3,274
Capital outlay	9,495	8,990	505
TOTAL EXPENDITURES	107,727	80,552	27,175
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ (1)	$ (2)

Cobb County Board of Health
Public Health Division
CMS Foundation - (DPH 509)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES			
Prior year program income	$ 13,855	$ -	$ (13,855)
TOTAL OTHER FINANCING SOURCES	13,855	-	(13,855)
EXPENDITURES			
Operating expenses	13,855	-	13,855
TOTAL EXPENDITURES	13,855	-	13,855
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Cobb County COVID 19 Grant (DPH 688)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ 20,000	$ 22,478	$ 2,478
TOTAL REVENUES	20,000	22,478	2,478
EXPENDITURES			
Operating expenses	20,000	22,834	(2,834)
TOTAL EXPENDITURES	20,000	22,834	(2,834)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (356)	$ (356)

Cobb County Board of Health
Public Health Division
Community Health (DPH 431)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Donations	$ 9,200	$ 6,200	$ (3,000)
TOTAL REVENUES	9,200	6,200	(3,000)
EXPENDITURES			
Personal services	522,800	430,534	92,266
Operating expenses	156,774	83,343	73,431
Capital Outlay	1,160	1,066	94
Indirect costs	95,088	71,925	23,163
TOTAL EXPENDITURES	775,822	586,868	188,954
Excess (deficiency) of revenues over (under) expenditures	$ (766,622)	$ (580,668)	$ 185,954

Cobb County Board of Health
Public Health Division
Comprehensive STD Program (DPH 367)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 7,916	$ 7,411	$ (505)
TOTAL REVENUES	7,916	7,411	(505)
EXPENDITURES			
Operating expenses	4,969	4,486	483
Capital Outlay	2,947	2,925	22
TOTAL EXPENDITURES	7,916	7,411	505
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
District Operations (DPH 195)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 886,639	$ 886,639	$ -
Administrative claiming	500,000	312,043	(187,957)
Intra/inter agency transactions	4,272,901	3,707,505	(565,396)
Other local funds	-	1,317	1,317
Total local sources	5,659,540	4,907,504	(752,036)
TOTAL REVENUES	5,659,540	4,907,504	(752,036)
EXPENDITURES			
Personal services	3,141,945	3,488,452	(346,507)
Operating expenses	2,442,361	833,054	1,609,307
Intra/inter agency transactions	967,015	864,619	102,396
Capital outlay	123,737	19,006	104,731
TOTAL EXPENDITURES	6,675,058	5,205,131	1,469,927
Excess (deficiency) of revenues over (under) expenditures	$ (1,015,518)	$ (297,627)	$ 717,891

Cobb County Board of Health
Public Health Division
Early Intervention (DPH 112)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 443,019	$ 426,950	$ (16,069)
TOTAL REVENUES	443,019	426,950	(16,069)
EXPENDITURES			
Personal services	315,873	294,187	21,686
Operating expenses	75,049	79,847	(4,798)
Indirect costs	54,729	52,364	2,365
Capital outlay	553	553	-
TOTAL EXPENDITURES	446,204	426,951	19,253
Excess (deficiency) of revenues over (under) expenditures	$ (3,185)	$ (1)	$ 3,184

Cobb County Board of Health
Public Health Division
EH Work Force Plan (DPH 599)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 173,068	$ 173,068	$ -
TOTAL REVENUES	173,068	173,068	-
EXPENDITURES			
Personal services	146,324	149,426	(3,102)
Operating expenses	4,775	2,374	2,401
Indirect costs	21,154	21,268	(114)
TOTAL EXPENDITURES	172,253	173,068	(815)
Excess (deficiency) of revenues over (under) expenditures	$ 815	$ -	$ (815)

Cobb County Board of Health
Public Health Division
Employee Worksite Wellness Program (DPH 208)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 14,239	$ 11,351	$ (2,888)
Local sources			
Other local funds	876	1,680	804
TOTAL REVENUES	15,115	13,031	(2,084)
EXPENDITURES			
Operating expenses	13,885	10,582	3,303
Indirect costs	1,230	769	461
TOTAL EXPENDITURES	15,115	11,351	3,764
OTHER FINANCING USES			
Prior year program income	-	1,680	(1,680)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Emergency Preparedness (DPH 498)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 86,000	$ 55,800	$ (30,200)
TOTAL REVENUES	86,000	55,800	(30,200)
EXPENDITURES			
Capital outlay	86,000	55,800	30,200
TOTAL EXPENDITURES	86,000	55,800	30,200
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
End The HIV Epidemic (DPH 667)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 38,797	$ 915	$ (37,882)
TOTAL REVENUES	38,797	915	(37,882)
EXPENDITURES			
Operating expenses	34,032	803	33,229
Indirect costs	4,765	112	4,653
TOTAL EXPENDITURES	38,797	915	37,882
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
EPI Capacity (DPH 245)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 57,051	$ 57,051	$ -
TOTAL REVENUES	57,051	57,051	-
EXPENDITURES			
Personal services	52,054	52,017	37
Operating expenses	470	445	25
Indirect costs	7,353	7,345	8
TOTAL EXPENDITURES	59,877	59,807	70
Excess (deficiency) of revenues over (under) expenditures	$ (2,826)	$ (2,756)	$ 70

Cobb County Board of Health
Public Health Division
EPI Capacity/Additional (DPH 280)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 15,000	$ 14,959	$ (41)
TOTAL REVENUES	15,000	14,959	(41)
EXPENDITURES			
Personal services	5,436	7,260	(1,824)
Operating expenses	7,979	5,864	2,115
Indirect costs	1,878	1,837	41
TOTAL EXPENDITURES	15,293	14,961	332
Excess (deficiency) of revenues over (under) expenditures	$ (293)	$ (2)	$ 291

Cobb County Board of Health
Public Health Division
EPI Capacity COVID Response (DPH 672)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 37,028	$ 19,519	$ (17,509)
TOTAL REVENUES	37,028	19,519	(17,509)
EXPENDITURES			
Personal services	21,980	16,870	5,110
Operating expenses	9,655	252	9,403
Indirect costs	4,547	2,397	2,150
TOTAL EXPENDITURES	36,182	19,519	16,663
Excess (deficiency) of revenues over (under) expenditures	$ 846	$ -	$ (846)

Cobb County Board of Health
Public Health Division
Family Planning (DPH 401)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 359,051	$ 357,784	$ (1,267)
TOTAL REVENUES	359,051	357,784	(1,267)
OTHER FINANCING SOURCES			
Prior year program income	11,268	-	(11,268)
EXPENDITURES			
Personal services	270,778	279,205	(8,427)
Operating expenses	54,979	34,015	20,964
Indirect costs	44,563	44,563	-
TOTAL EXPENDITURES	370,320	357,783	12,537
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (1)	$ 1	$ 2

Cobb County Board of Health
Public Health Division
Family Planning District Cadre Realignment - (DPH 291 & 559)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 69,233	$ 69,210	$ (23)
TOTAL REVENUES	69,233	69,210	(23)
EXPENDITURES			
Personal services	60,872	60,711	161
Indirect costs	8,522	8,500	22
TOTAL EXPENDITURES	69,394	69,211	183
Excess (deficiency) of revenues over (under) expenditures	$ (161)	$ (1)	$ 160

Cobb County Board of Health
Public Health Division
Farm Fresh Initiative (DPH 621)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 15,087	$ 301	$ (14,786)
Contracts	-	2,071	2,071
Total local sources	15,087	2,372	(12,715)
TOTAL REVENUES	15,087	2,372	(12,715)
EXPENDITURES			
Operating expenses	15,087	15,133	(46)
TOTAL EXPENDITURES	15,087	15,133	(46)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (12,761)	$ (12,761)

Cobb County Board of Health
Public Health Division
Georgia Addressing Asthma from a State Perspective (GAASP) (DPH 330)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 6,708	$ 7,197	$ 489
TOTAL REVENUES	6,708	7,197	489
EXPENDITURES			
Personal services	1,366	1,643	(277)
Operating expenses	4,779	4,991	(212)
Indirect costs	563	563	-
TOTAL EXPENDITURES	6,708	7,197	(489)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Georgia Personal Responsibility ED Program (DPH 166)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 52,321	$ 35,380	$ (16,941)
TOTAL REVENUES	52,321	35,380	(16,941)
EXPENDITURES			
Personal services	4,387	3,064	1,323
Operating expenses	42,672	28,211	14,461
Indirect costs	6,519	4,106	2,413
TOTAL EXPENDITURES	53,578	35,381	18,197
Excess (deficiency) of revenues over (under) expenditures	$ (1,257)	$ (1)	$ 1,256

Cobb County Board of Health
Public Health Division
Health Promotion Initiative (DPH 466)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 84,700	$ 84,700	$ -
Local sources			
Other local funds	2,114	-	(2,114)
Donations	5,000	5,000	-
Contracts	385	385	-
Total local sources	7,499	5,385	(2,114)
TOTAL REVENUES	92,199	90,085	(2,114)
EXPENDITURES			
Personal services	245,095	189,670	55,425
Operating expenses	46,067	36,553	9,514
Indirect costs	40,763	31,537	9,226
Capital outlay	1,503	2,586	(1,083)
TOTAL EXPENDITURES	333,428	260,346	73,082
Excess (deficiency) of revenues over (under) expenditures	$ (241,229)	$ (170,261)	$ 70,968

Cobb County Board of Health
Public Health Division
Healthy Start Initiative (DPH 642)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal sources			
Other federal funds	$ 1,092,889	$ 796,467	$ (296,422)
Local sources			
Medicaid DSPS receipts	10,000	-	(10,000)
TOTAL REVENUES	1,102,889	796,467	(306,422)
EXPENDITURES			
Personal services	485,479	415,663	69,816
Operating expenses	430,184	253,946	176,238
Indirect costs	126,977	113,177	13,800
Capital outlay	60,250	13,802	46,448
TOTAL EXPENDITURES	1,102,890	796,588	306,302
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ (121)	$ (120)

Cobb County Board of Health
Public Health Division
HEP A Outbreak Nursing Support (DPH 666)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 17,050	$ 16,127	$ (923)
TOTAL REVENUES	17,050	16,127	(923)
EXPENDITURES			
Personal services	12,408	11,172	1,236
Operating expenses	2,548	2,975	(427)
Indirect costs	2,094	1,981	113
TOTAL EXPENDITURES	17,050	16,128	922
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (1)	$ (1)

Cobb County Board of Health
Public Health Division
HIV Services (DPH 281)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Medicaid receipts	$ -	$ 156	$ 156
Medicare receipts	-	261	261
Outpatient fees	346,100	548,478	202,378
Contracts	112,000	188,323	76,323
Total local sources	458,100	737,218	279,118
TOTAL REVENUES	458,100	737,218	279,118
OTHER FINANCING SOURCES			
Prior year program income	176,417	-	(176,417)
EXPENDITURES			
Operating expenses	568,875	361,299	207,576
Indirect costs	63,542	50,581	12,961
TOTAL EXPENDITURES	632,417	411,880	220,537
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 2,100	$ 325,338	$ 323,238

Cobb County Board of Health
Public Health Division
HIV/AIDS Substance Abuse (DPH 044)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 716,018	$ 612,486	$ (103,532)
TOTAL REVENUES	716,018	612,486	(103,532)
EXPENDITURES			
Personal services	401,105	380,965	20,140
Operating expenses	253,186	171,150	82,036
Indirect costs	89,619	60,373	29,246
TOTAL EXPENDITURES	743,910	612,488	131,422
Excess (deficiency) of revenues over (under) expenditures	$ (27,892)	$ (2)	$ 27,890

Cobb County Board of Health
Public Health Division
Hospital Community Emergency Planning Preparedness and
Response Program (HCEPPR) - Coordination (DPH 566)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 106,911	$ 96,674	$ (10,237)
TOTAL REVENUES	106,911	96,674	(10,237)
EXPENDITURES			
Personal services	78,438	76,549	1,889
Operating expenses	15,344	8,252	7,092
Indirect costs	13,130	11,872	1,258
TOTAL EXPENDITURES	106,912	96,673	10,239
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ 1	$ 2

Cobb County Board of Health
Public Health Division
Hypertension Mgt (DPH 624)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 33,028	$ -	$ (33,028)
TOTAL REVENUES	33,028	-	(33,028)
EXPENDITURES			
Personal services	22,553	26,359	(3,806)
Operating expenses	7,672	1,551	6,121
Indirect costs	2,125	5,667	(3,542)
Intra/inter agency transactions	-	5,031	(5,031)
TOTAL EXPENDITURES	32,350	38,608	(6,258)
Excess (deficiency) of revenues over (under) expenditures	$ 678	$ (38,608)	$ (39,286)

Cobb County Board of Health
Public Health Division
Immunizations (DPH 066)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 230,463	$ 230,463	$ -
TOTAL REVENUES	230,463	230,463	-
OTHER FINANCING SOURCES			
Prior year program income	24,168	-	(24,168)
EXPENDITURES			
Personal services	223,776	221,532	2,244
Operating expenses	-	129	(129)
Indirect costs	30,573	31,032	(459)
TOTAL EXPENDITURES	254,349	252,693	1,656
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 282	$ (22,230)	$ (22,512)

Cobb County Board of Health
Public Health Division
Infants and Toddlers with Disabilities (DPH 543)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 362,338	$ 362,338	$ -
Local sources			
Medicaid DSPS receipts	15,000	9,702	(5,298)
Outpatient fees	-	105	105
Total local sources	15,000	9,807	(5,193)
TOTAL REVENUES	377,338	372,145	(5,193)
OTHER FINANCING SOURCES			
Prior year program income	6,000	-	(6,000)
TOTAL OTHER FINANCING SOURCES	6,000	-	(6,000)
EXPENDITURES			
Personal services	326,519	323,483	3,036
Operating expenses	21,794	15,451	6,343
Indirect costs	48,764	47,451	1,313
TOTAL EXPENDITURES	397,077	386,385	10,692
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (13,739)	$ (14,240)	$ (501)

Cobb County Board of Health
Public Health Division
Komen Breast Cancer (DPH 162)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ 86,975	$ 44,618	$ (42,357)
TOTAL REVENUES	86,975	44,618	(42,357)
OTHER FINANCING SOURCES			
Prior year program income	28,580	-	(28,580)
EXPENDITURES			
Operating expenses	105,470	65,666	39,804
Indirect costs	4,142	4,362	(220)
Intra/inter agency transactions	5,943	5,943	-
TOTAL EXPENDITURES	115,555	75,971	39,584
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ -	$ (31,353)	$ (31,353)

Cobb County Board of Health
Public Health Division
LARC Initiative (DPH 623)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 30,000	$ 29,998	$ (2)
TOTAL REVENUES	30,000	29,998	(2)
EXPENDITURES			
Personal services	26,326	26,314	12
Indirect costs	3,686	3,684	2
TOTAL EXPENDITURES	30,012	29,998	14
Excess (deficiency) of revenues over (under) expenditures	$ (12)	$ -	$ 12

Cobb County Board of Health
Public Health Division
Marietta City Schools (DPH 478)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ 970,987	$ 873,237	$ (97,750)
Total local sources	970,987	873,237	(97,750)
TOTAL REVENUES	970,987	873,237	(97,750)
EXPENDITURES			
Personal services	812,754	761,481	51,273
Operating expenses	36,349	20,258	16,091
Indirect costs	118,874	107,240	11,634
TOTAL EXPENDITURES	967,977	888,979	78,998
Excess (deficiency) of revenues over (under) expenditures	$ 3,010	$ (15,742)	$ (18,752)

Cobb County Board of Health
Public Health Division
OPIOID OD Crisis (DPH 652)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 90,398	$ 65,610	$ (24,788)
TOTAL REVENUES	90,398	65,610	(24,788)
EXPENDITURES			
Personal services	48,332	35,968	12,364
Operating expenses	32,261	20,025	12,236
Indirect costs	11,283	9,618	1,665
TOTAL EXPENDITURES	91,876	65,611	26,265
Excess (deficiency) of revenues over (under) expenditures	$ (1,478)	$ (1)	$ 1,477

Cobb County Board of Health
Public Health Division
Oral Health (DPH 076)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,125	$ 2,122	$ (3)
TOTAL REVENUES	2,125	2,122	(3)
EXPENDITURES			
Operating expenses	1,864	1,861	3
Indirect costs	261	261	-
TOTAL EXPENDITURES	2,125	2,122	3
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Outpatient Universal Newborn Hearing Screening &
Intervention Audiology Support (UNHSI) (DPH 460)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 22,693	$ 22,693	$ -
Local sources			
Intra/inter agency transactions	5,666	5,666	-
TOTAL REVENUES	28,359	28,359	-
EXPENDITURES			
Personal services	10,543	9,567	976
Operating expenses	12,199	11,623	576
Indirect costs	3,185	2,967	218
Capital outlay	2,800	67	2,733
TOTAL EXPENDITURES	28,727	24,224	4,503
Excess (deficiency) of revenues over (under) expenditures	$ (368)	$ 4,135	$ 4,503

Cobb County Board of Health
Public Health Division
Outpatient UNHSI /Audiology Support (Salaries) (DPH 461)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 45,854	$ 45,854	$ -
Local sources			
Intra/inter agency transactions	11,470	11,470	-
TOTAL REVENUES	57,324	57,324	-
EXPENDITURES			
Personal services	48,802	41,129	7,673
Operating expenses	2,641	990	1,651
Indirect costs	7,202	5,897	1,305
Capital outlay	300	272	28
TOTAL EXPENDITURES	58,945	48,288	10,657
Excess (deficiency) of revenues over (under) expenditures	$ (1,621)	$ 9,036	$ 10,657

Cobb County Board of Health
Public Health Division
Perinatal Case Management (DPH 574)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Medicaid DSPS receipts	$ 71,000	$ 58,553	$ (12,447)
Medicaid PCM	154,094	138,290	(15,804)
Intra/inter agency transactions	57,788	57,788	-
Outpatient fees	-	922	922
Total local sources	282,882	255,553	(27,329)
TOTAL REVENUES	282,882	255,553	(27,329)
OTHER FINANCING SOURCES			
Prior year program income	11,226	-	(11,226)
EXPENDITURES			
Personal services	297,036	266,618	30,418
Operating expenses	42,899	32,899	10,000
Indirect costs	47,556	41,899	5,657
TOTAL EXPENDITURES	387,491	341,416	46,075
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (93,383)	$ (85,863)	$ 7,520

Cobb County Board of Health
Public Health Division
Public Health Emergency Preparedness Program (DPH 270)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 476,745	$ 418,632	$ (58,113)
TOTAL REVENUES	476,745	418,632	(58,113)
EXPENDITURES			
Personal services	337,435	322,454	14,981
Operating expenses	75,252	40,157	35,095
Indirect costs	57,776	50,765	7,011
Capital outlay	6,000	5,258	742
TOTAL EXPENDITURES	476,463	418,634	57,829
Excess (deficiency) of revenues over (under) expenditures	$ 282	$ (2)	$ (284)

Cobb County Board of Health
Public Health Division
Public Health Emergency Response to COVID (DPH 671)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,434,316	$ 578,466	$ (1,855,850)
TOTAL REVENUES	2,434,316	578,466	(1,855,850)
EXPENDITURES			
Personal services	119,559	131,245	(11,686)
Operating expenses	1,861,696	100,801	1,760,895
Indirect costs	385,376	116,220	269,156
Intra/inter agency transactions	-	194,157	(194,157)
Capital outlay	67,685	36,043	31,642
TOTAL EXPENDITURES	2,434,316	578,466	1,855,850
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Public Health Emergency Response to COVID (Salary) (DPH 686)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 786,455	$ 617,636	$ (168,819)
TOTAL REVENUES	786,455	617,636	(168,819)
EXPENDITURES			
Personal services	786,456	617,636	168,820
TOTAL EXPENDITURES	786,456	617,636	168,820
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ -	$ 1

Cobb County Board of Health
Public Health Division
Reduction of Tobacco Use (DPH 417)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 50,049	$ 49,699	$ (350)
TOTAL REVENUES	50,049	49,699	(350)
EXPENDITURES			
Personal services	12,927	13,131	(204)
Operating expenses	30,976	30,954	22
Indirect costs	6,146	5,614	532
TOTAL EXPENDITURES	50,049	49,699	350
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Ryan White Part A (DPH 225)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ 814,008	$ 458,907	$ (355,101)
TOTAL REVENUES	814,008	458,907	(355,101)
EXPENDITURES			
Personal services	25,836	1,902	23,934
Operating expenses	772,808	654,414	118,394
Indirect costs	15,200	1,900	13,300
TOTAL EXPENDITURES	813,844	658,216	155,628
Excess (deficiency) of revenues over (under) expenditures	$ 164	$ (199,309)	$ (199,473)

Cobb County Board of Health
Public Health Division
Ryan White Part B (DPH 094)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ -	$ 27,882	$ 27,882
TOTAL REVENUES	-	27,882	27,882
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 27,882	$ 27,882

Cobb County Board of Health
Public Health Division
Ryan White Part C (DPH 362)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal Sources			
Other federal funds	$ -	$ 250,889	$ 250,889
TOTAL REVENUES	-	250,889	250,889
EXPENDITURES			
Personal services	-	2,451	(2,451)
Operating expenses	-	250,889	(250,889)
TOTAL EXPENDITURES	-	253,340	(253,340)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (2,451)	$ (2,451)

Cobb County Board of Health
Public Health Division
Safe Kids (DPH 103)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 109,000	$ 120,805	$ 11,805
Donations	26,000	29,259	3,259
Total local sources	135,000	150,064	15,064
TOTAL REVENUES	135,000	150,064	15,064
OTHER FINANCING SOURCES			
Prior year program income	61,349	-	(61,349)
TOTAL OTHER FINANCING SOURCES	61,349	-	(61,349)
EXPENDITURES			
Personal services	78,024	64,848	13,176
Operating expenses	159,264	97,851	61,413
Indirect costs	5,834	4,544	1,290
Capital outlay	731	654	77
TOTAL EXPENDITURES	243,853	167,897	75,956
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (47,504)	$ (17,833)	$ 29,671

Cobb County Board of Health
Public Health Division
State Breast & Cervical Cancer (DPH 464)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 145,000	$ 145,003	$ 3
TOTAL REVENUES	145,000	145,003	3
EXPENDITURES			
Personal services	11,304	11,355	(51)
Operating expenses	127,000	126,953	47
Indirect costs	6,695	6,695	-
TOTAL EXPENDITURES	144,999	145,003	(4)
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ -	$ (1)

Cobb County Board of Health
Public Health Division
State Cervical Cancer Screening (DPH 405)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 85,000	$ 83,217	$ (1,783)
TOTAL REVENUES	85,000	83,217	(1,783)
EXPENDITURES			
Personal services	11,304	18,311	(7,007)
Operating expenses	71,165	62,376	8,789
Indirect costs	2,530	2,530	-
TOTAL EXPENDITURES	84,999	83,217	1,782
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ -	$ (1)

Cobb County Board of Health
Public Health Division
STD Preventive Clinical Services (DPH 283)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 16,553	$ 16,553	$ -
TOTAL REVENUES	16,553	16,553	-
EXPENDITURES			
Operating expenses	14,518	14,762	(244)
Indirect costs	2,033	2,033	-
TOTAL EXPENDITURES	16,551	16,795	(244)
Excess (deficiency) of revenues over (under) expenditures	$ 2	$ (242)	$ (244)

Cobb County Board of Health
Public Health Division
T.B. Control (DPH 031)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 280,387	$ 280,387	$ -
Local sources			
Medicaid DSPS receipts	1,500	963	(537)
Medicare receipts	-	19	19
Intra/inter agency transactions	16,117	16,117	-
Outpatient fees	64,200	67,167	2,967
Total local sources	81,817	84,266	2,449
TOTAL REVENUES	362,204	364,653	2,449
EXPENDITURES			
Personal services	333,223	325,352	7,871
Operating expenses	56,331	52,561	3,770
Indirect costs	54,713	52,908	1,805
Capital outlay	2,553	1,957	596
TOTAL EXPENDITURES	446,820	432,778	14,042
Excess (deficiency) of revenues over (under) expenditures	$ (84,616)	$ (68,125)	$ 16,491

Cobb County Board of Health
Public Health Division
Travel Clinic (DPH 474)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Medicare receipts	$ 8,000	$ 9,259	$ 1,259
Outpatient fees	130,700	136,126	5,426
Total local sources	138,700	145,385	6,685
TOTAL REVENUES	138,700	145,385	6,685
EXPENDITURES			
Personal services	78,335	69,216	9,119
Operating expenses	43,100	34,923	8,177
Indirect costs	17,001	14,579	2,422
TOTAL EXPENDITURES	138,436	118,718	19,718
Excess (deficiency) of revenues over (under) expenditures	$ 264	$ 26,667	$ 26,403

Cobb County Board of Health
Public Health Division
WIC Breastfeeding (DPH 009)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,000	$ 1,326	$ (674)
TOTAL REVENUES	2,000	1,326	(674)
EXPENDITURES			
Operating expenses	2,000	1,326	674
TOTAL EXPENDITURES	2,000	1,326	674
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
WIC Cost Pool (DPH 301)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,551,578	$ 2,240,325	$ (311,253)
TOTAL REVENUES	2,551,578	2,240,325	(311,253)
EXPENDITURES			
Personal services	2,510,645	2,240,325	270,320
Operating expenses	5,400	-	5,400
TOTAL EXPENDITURES	2,516,045	2,240,325	275,720
Excess (deficiency) of revenues over (under) expenditures	$ 35,533	$ -	$ (35,533)

Cobb County Board of Health
Public Health Division
WIC Direct Charge (DPH 643)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 878,836	$ 896,632	$ 17,796
TOTAL REVENUES	878,836	896,632	17,796
OTHER FINANCING SOURCES			
Prior year program income	2,196	-	(2,196)
EXPENDITURES			
Operating expenses	418,005	452,496	(34,491)
Indirect costs	433,034	392,473	40,561
Capital outlay	63,547	51,663	11,884
TOTAL EXPENDITURES	914,586	896,632	17,954
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (33,554)	$ -	$ 33,554

Cobb County Board of Health
Public Health Division
WIC Nutritional Education (DPH 007)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 21,500	$ 18,836	$ (2,664)
TOTAL REVENUES	21,500	18,836	(2,664)
EXPENDITURES			
Operating expenses	21,500	18,836	2,664
TOTAL EXPENDITURES	21,500	18,836	2,664
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
WIC Infrastructure (DPH 395)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 80,427	$ 78,399	$ (2,028)
TOTAL REVENUES	80,427	78,399	(2,028)
EXPENDITURES			
Operating expenses	5,542	3,457	2,085
Intra/inter agency transactions	70,048	70,048	-
Capital outlay	4,837	4,894	(57)
TOTAL EXPENDITURES	80,427	78,399	2,028
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Youth Development Coordination (DPH 306)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 85,500	$ 85,500	$ -
Local sources			
Intra/inter agency transactions	3,590	6,090	2,500
Other local funds	15,000	11,000	(4,000)
Total local sources	18,590	17,090	(1,500)
TOTAL REVENUES	104,090	102,590	(1,500)
EXPENDITURES			
Personal services	77,820	77,143	677
Operating expenses	20,477	14,077	6,400
Indirect costs	11,495	12,771	(1,276)
TOTAL EXPENDITURES	109,792	103,991	5,801
Excess (deficiency) of revenues over (under) expenditures	$ (5,702)	$ (1,401)	$ 4,301

Cobb County Board of Health
Schedule of Auditor's Proposed Financial Settlement
For the Fiscal Year Ended June 30, 2020

	Balance at June 30, 2020	Adjustment made by Georgia DPH Grant-in-Aid Check (Note 1)	Balance Subsequent to Year End Adjustment
Due from (to) Georgia Department of Public Health (DPH):			
Programs FY20			
GIA and completed contracts:			
PUBLIC HEALTH	$ 89,375	$ (89,375)	$ -
HIV/AIDS SUBSTANCE ABUSE	28,937	(28,937)	-
WIC NUTRITION ED	491	(491)	-
WIC BREASTFEEDING	(45)	45	-
BREAST TEST & MORE	44,356	(44,356)	-
IMMUNIZATION	8,173	(8,173)	-
ORAL HEALTH	(3)	3	-
E. I. SERVICES	3,170	(3,170)	-
GA PREP	507	(507)	-
EMPLOYEE WORKSITE WELLNESS	77	(77)	-
PH EMERGENCY PREPARDNESS (PHEP)	(9,684)	9,684	-
CRI	(6,064)	6,064	-
EPI CAPACITY/ADDITIONAL	360	(360)	-
STD PREVENTIVE CLINICAL SERVICES	6,315	(6,315)	-
FAMILY PLANNING DIST CADRE RE-ALI	16,805	(16,805)	-
WIC COST POOL	128,517	(128,517)	-
WIC PEER COUNSELING	6,427	(6,427)	-
COMPREHENSIVE STD PROGRAM	2,646	(2,646)	-
WIC INFRASTRUCTURE	(2,028)	2,028	-
FAMILY PLANNING	(1,267)	1,267	-
STATE CERVICAL CANCER SCREENING PROGRAM	31,993	(31,990)	3
CMS CLINICS	11,415	(11,415)	-
REDUCTION OF TOBACCO USE	1,374	(1,374)	-
OUTPATIENT UNHSI/AUDIOLOGY SUPPORT	3,683	(3,683)	-
STATE BREAST & CERVICAL CANCER	19,581	(19,581)	-
HEALTH PROMOTION INITIATIVE	19,000	(19,000)	-
EMERGENCY PREPAREDNESS	(6,480)	6,480	-
HOSPITAL PREPAREDNESS PROGRAM	(2,963)	2,963	-
EH WORKFORCE PLAN	3,533	(3,533)	-
LARC INITIATIVE	774	(774)	-
BCCP CLIENT NAVIGATOR PROGRAM	10,592	(10,592)	-
OPIOID OD CRISIS GRANT	(1,424)	1,424	-
HEP A OUTBREAK NURSE SUPP	(923)	923	-
END THE HIV EPIDIMIC (EHE)	(4,326)	4,326	-
PH EMERGENCY RESPONSE TO COVID	(359,610)	359,610	-
EPI CAPACITY COVID RESPONSE	4,282	3,333	7,615
PH EMER RESP TO COVID SALARY	617,636	-	617,636
WIC DIRECT CHARGE	55,607	(55,607)	-
	720,809	(95,555)	625,254
Total due from (to) DPH	$ 720,809	$ (95,555)	$ 625,254

Note 1: Adjustments were made for Grant-in-Aid payments received from Georgia DPH from July 1 through September 30, 2020.

Note 2: Due from (to) Georgia DPH is presented on the balance sheet as follows:

Due from Georgia DPH	$ 720,809

Cobb County Board of Health
Public Health
Schedule of State Contractual Assistance
For the Fiscal Year Ended June 30, 2020

Contract Number	MUNIS Program Number	State Program Number	Program Name	Revenues	Expenditures	Due From (To)
11110032-88	025	001	PUBLIC HEALTH	$ 6,617,185	$ 6,617,185	$ 89,375
11110032-88	044	044	HIV/AIDS SUBSTANCE ABUSE	612,486	612,486	28,937
11110032-88	307	007	WIC NUTRITION ED	18,836	18,836	491
11110032-88	309	009	WIC BREASTFEEDING	1,326	1,326	(45)
11110032-88	334	024	CHILDREN 1ST	324,091	324,091	-
11110032-88	231	031	TB CASE MANAGEMENT	280,387	280,387	-
11110032-88	156	056	BREAST TEST & MORE	195,816	195,816	44,356
11110032-88	366	066	IMMUNIZATION	230,463	230,463	8,173
11110032-88	076	076	ORAL HEALTH	2,122	2,122	(3)
11110032-88	418	112	E. I. SERVICES	426,950	426,950	3,170
11110032-88	166	166	GA PREP	35,380	35,380	507
11110032-88	208	208	EMPLOYEE WORKSITE WELLNESS	11,351	11,351	77
11110032-88	073	245	EPI CAPACITY	57,051	57,051	-
11110032-88	270	270	PH EMERGENCY PREPARDNESS (PHEP)	418,632	418,632	(9,684)
11110032-88	271	273	CRI	80,551	80,551	(6,064)
11110032-88	280	280	EPI CAPACITY/ADDITIONAL	14,959	14,959	360
11110032-88	283	283	STD PREVENTIVE CLINICAL SERVICES	16,553	16,553	6,315
11110032-88	291	291	FAMILY PLANNING DIST CADRE RE-ALI	69,210	69,210	16,805
11110032-88	310	301	WIC COST POOL	2,240,325	2,240,325	128,517
11110032-88	316	306	ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)	85,500	85,500	-
11110032-88	329	329	WIC PEER COUNSELING	94,944	94,944	6,427
11110032-88	330	330	GA ADDRESSING ASTHMA (GAASP)	7,197	7,197	-
11110032-88	367	367	COMPREHENSIVE STD PROGRAM	7,411	7,411	2,646
11110032-88	395	395	WIC INFRASTRUCTURE	78,399	78,399	(2,028)
11110032-88	102	401	FAMILY PLANNING	357,784	357,784	(1,267)
11110032-88	405	405	STATE CERVICAL CANCER SCREENING PROGRAM	83,217	83,217	31,993
11110032-88	210	409	CMS CLINICS	554,012	554,012	11,415
11110032-88	417	417	REDUCTION OF TOBACCO USE	49,699	49,699	1,374
11110032-88	460	460	OUTPATIENT UNHSI/AUDIOLOGY SUPPORT	22,693	22,693	3,683
11110032-88	461	461	OUTPATIENT UNHSI/AUDIOLOGY	45,854	45,854	-
11110032-88	464	464	STATE BREAST & CERVICAL CANCER	145,003	145,003	19,581
11110032-88	466	466	HEALTH PROMOTION INITIATIVE	84,700	84,700	19,000
11110032-88	498	498	EMERGENCY PREPAREDNESS	55,800	55,800	(6,480)
11110032-88	543	543	INFANTS & TODDLERS W/ DISABILITIES	362,338	362,338	-
11110032-88	566	566	HOSPITAL PREPAREDNESS PROGRAM	96,674	96,674	(2,963)
11110032-88	599	599	EH WORKFORCE PLAN	173,068	173,068	3,533
11110032-88	623	623	LARC INITIATIVE	29,998	29,998	774
11110032-88	639	639	BCCP CLIENT NAVIGATION PROGRAM	95,000	95,000	10,592
11110032-88	652	652	OPIOID OD CRISIS GRANT	65,610	65,610	(1,424)
11110032-88	666	666	HEP A OUTBREAK NURSE SUPP	16,127	16,127	(923)
11110032-88	667	667	END THE HIV EPIDIMIC (EHE)	915	915	(4,326)
11110032-88	671	671	PH EMERGENCY RESPONSE TO COVID	578,466	578,466	(359,610)
11110032-88	672	672	EPI CAPACITY COVID RESPONSE	19,519	19,519	4,282
11110032-88	686	686	PH EMER RESP TO COVID SALARY	617,636	617,636	617,636
11110032-88	306	643	WIC DIRECT CHARGE	896,632	896,632	55,607
			Total FY20 DPH Balance	$ 16,277,870	$ 16,277,870	$ 720,809

Cobb County Board of Health
Public Health
Schedule of Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

	Operating Fund	Nonspendable	Restricted Funds: Prior Year Program Income	Restricted Funds: Other Agencies	Committed Funds	Assigned Funds	Unassigned Funds	Total
Fund balance at beginning of year	$ -	$ 158,467	$ 18,789	$ 96,785	$ 18,600	$ 371,783	$ 13,727,121	$ 14,391,545
Additions:								
Revenues	27,500,863	-	-	-	-	-	-	27,500,863
Transfers-prior year program income	18,789	-	17,472	-	-	-	-	36,261
Transfers-restricted funds	96,785	-	-	80,517	-	-	-	177,302
Transfers-unreserved funds	-	-	-	-	-	-	1,456,068	1,456,068
Transfers-prior year obligations	371,783	-	-	-	-	906,054	-	1,277,837
Transfers-committed funds	18,600	-	-	-	491,914	-	-	510,514
Transfer-inventory	158,467	206,461	-	-	-	-	-	364,928
Deductions:								
Expenditures	(25,006,801)	-	-	-	-	-	-	(25,006,801)
Transfers-prior year program income	(17,472)	-	(18,789)	-	-	-	-	(36,261)
Transfers-restricted funds	(80,517)	-	-	(96,785)	-	-	-	(177,302)
Transfers-unreserved funds	(1,456,068)	-	-	-	-	-	-	(1,456,068)
Transfers-prior year obligations	(906,054)	-	-	-	-	(371,783)	-	(1,277,837)
Transfers-committed funds	(491,914)	-	-	-	(18,600)	-	-	(510,514)
Transfers-inventory	(206,461)	(158,467)	-	-	-	-	-	(364,928)
Fund balance at end of year	$ -	$ 206,461	$ 17,472	$ 80,517	$ 491,914	$ 906,054	$ 15,183,189	$ 16,885,607

STATISTICAL SECTION

Cobb County Board of Health
Statistical Section
June 30, 2020

This part of the Cobb County Board of Health's Comprehensive Annual Financial Report presents detailed information as a context for understanding the financial statements, note disclosures, required supplementary information as well as the overall financial position of the Cobb County Board of Health.

Financial Trends

These schedules contain trend information to help the user understand how the Cobb County Board of Health's financial performance has changed over time. Pages 119-123

Revenue Capacity

These schedules contain information to help the user assess the Cobb County Board of Health's major revenue sources. Page 124

Demographic and Economic Information

These schedules present demographic and economic indicators to help the user understand the environment within which Cobb County Board of Health's financial activities take place. Pages 125-126

Operating Information

These schedules contain staffing, key operating and facility comparisons to help the user understand how the information in the Cobb County Board of Health's financial report relates to the services the Cobb County Board of Health provides and the activities it performs. Pages 127-129

Cobb County Board of Health
Net Position by Component
Unaudited

	2020	2019	2018	2017	2016
Governmental activities					
Net Position					
Net Investment in Capital Assets	$ 2,851,331	$ 3,042,504	$ 3,056,502	$ 1,199,691	$ 959,994
Restricted	97,989	115,574	263,783	288,758	-
Unrestricted	(4,192,197)	(7,976,201)	(13,209,670)	(3,185,083)	(5,960,700)
Total Net Position	$ (1,242,877)	$ (4,818,123)	$ (9,889,385)	$ (1,696,634)	$ (5,000,706)

	2015	2014	2013	2012	2011
Governmental activities					
Net Position					
Net Investment in Capital Assets	$ 871,491	$ 723,745	$ 1,002,079	$ 1,451,778	$ 1,243,267
Restricted	2,438	5,737	155,963	179,069	176,401
Unrestricted	(8,385,783)	6,032,258	4,672,697	3,578,852	3,346,839
Total Net Position	$ (7,511,854)	$ 6,761,740	$ 5,830,739	$ 5,209,699	$ 4,766,507

Cobb County Board of Health
Changes in Net Position
Unaudited

	2020	2019	2018	2017	2016
Expenses					
Governmental Activities					
General Government	$ 4,767,798	$ 4,865,410	$ 4,361,947	$ 6,330,607	$ 6,252,893
Health and Welfare	19,157,819	16,621,975	17,766,420	17,455,923	16,325,888
Total Expenses	$ 23,925,617	$ 21,487,385	$ 22,128,367	$ 23,786,530	$ 22,578,781
Program Revenues					
Charges for Services					
Health and Welfare	$ 5,467,279	$ 5,718,253	$ 5,401,626	$ 5,158,500	$ 4,678,645
Operating Grants and Contributions					
General Government	6,797,254	6,140,454	6,494,658	9,246,924	8,421,472
Health and Welfare	15,199,454	14,653,328	14,792,489	12,675,084	11,980,638
General Revenues					
Unrestricted Investment Earnings	36,876	46,612	29,633	10,094	9,174
Total Revenues	$ 27,500,863	$ 26,558,647	$ 26,718,406	$ 27,090,602	$ 25,089,929
Changes in Net Position	$ 3,575,246	$ 5,071,262	$ 4,590,039	$ 3,304,072	$ 2,511,148

	2015	2014	2013*	2012*	2011*
Expenses					
Governmental Activities					
General Government	$ 5,981,189	$ 3,398,307	$ -	$ -	$ -
Health and Welfare	16,288,597	17,913,462	25,932,784	$ 26,804,415	28,842,234
Total Expenses	$ 22,269,786	$ 21,311,769	$ 25,932,784	$ 26,804,415	$ 28,842,234
Program Revenues					
Charges for Services					
Health and Welfare	$ 4,198,168	$ 3,556,399	$ 9,588,290	$ 8,818,675	$ 8,490,508
Operating Grants and Contributions					
General Government	9,995,465	9,247,865	-	-	-
Health and Welfare	10,279,749	9,438,506	16,965,534	18,428,932	20,774,545
General Revenues					
Unrestricted Investment Earnings	10,350	-	-	-	-
Total Revenues	$ 24,483,732	$ 22,242,770	$ 26,553,824	$ 27,247,607	$ 29,265,053
Changes in Net Position	$ 2,213,946	$ 931,001	$ 621,040	$ 443,192	$ 422,819

*In 2013 and prior years, only the Health and Welfare function was reported. An allocation between General Government and Health and Welfare functions for these years is not readily available

Cobb County Board of Health
Fund Balances, Governmental Funds
Unaudited

	2020	2019	2018	2017	2016
General Fund					
Non-Spendable	$ 206,461	$ 158,467	$ 114,354	$ 115,974	$ 177,439
Restricted Funds	97,989	115,574	263,783	288,758	0
Committed Funds	491,914	18,600	30,000	1,567,993	787,698
Assigned Funds	906,054	371,783	151,814	159,560	331,482
Unassigned Funds	15,183,189	13,727,121	11,353,442	8,858,541	7,356,184
Total General Fund	$ 16,885,607	$ 14,391,545	$ 11,913,393	$ 10,990,826	$ 8,652,803

	2015	2014	2013	2012	2011
General Fund					
Non-Spendable	$ 258,733	$ 207,539	$ 148,880	$ 164,631	$ 250,243
Restricted Funds	2,438	5,737	213,823	206,891	204,613
Committed Funds	833,514	800,000	760,957	413,907	200,355
Assigned Funds	123,009	309,012	30,479	226,875	915,215
Unassigned Funds	6,399,605	5,398,112	4,440,208	3,474,485	2,768,987
Total General Fund	$ 7,617,299	$ 6,720,400	$ 5,594,347	$ 4,486,789	$ 4,339,413

Source: Basic Financial Statements

Cobb County Board of Health
Changes in Fund Balances, Governmental Funds
Unaudited

	2020	2019	2018	2017	2016
Revenues					
Charges for Services					
EPSDT Fees	$ 160,372	$ 209,262	$ 220,790	$ 233,896	$ 222,597
Family Planning Fees	157,302	175,566	186,320	210,930	197,493
Environmental Fees	2,000,491	2,035,497	1,998,729	1,803,603	1,745,411
Outpatient Fees	2,159,558	2,289,068	2,014,011	1,914,070	1,577,166
Vital Records Fees	989,556	1,008,860	981,776	996,001	935,978
Subtotal Charges for Services	5,467,279	5,718,253	5,401,626	5,158,500	4,678,645
Intergovernmental					
Federal Sources					
Other Federal Funds	1,047,356	335,174	245,164	283,915	230,540
State Sources					
Grant in Aid	16,277,870	14,912,278	15,497,216	14,634,636	13,424,590
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	886,639	695,524	695,524	695,524	695,524
Medicaid Receipts	245,203	402,654	496,039	735,977	543,369
Medicaid DSPS Receipts	177,481	220,369	189,761	202,900	160,712
Medicaid PCM	138,290	132,754	128,637	134,618	146,163
Medicare Receipts	25,449	36,310	33,976	41,385	48,395
Administrative Claiming	312,043	405,004	816,354	563,564	483,024
Interagency Transactions	386,364	471,247	366,243	436,582	283,436
Other Local Funds	230,722	763,551	305,266	301,714	421,592
Contracts	1,864,761	2,094,872	2,167,947	1,733,417	1,832,605
Subtotal Local Sources	4,549,988	5,505,321	5,482,783	5,128,717	4,897,856
Total Intergovernmental Revenue	21,875,214	20,752,773	21,225,163	20,047,268	18,552,986
Donations	121,494	41,009	61,984	62,560	36,929
Interest Earnings	36,876	46,612	29,633	10,094	9,174
Total revenues	27,500,863	26,558,647	26,718,406	25,278,422	23,277,734
Expenditures					
General Government	4,899,496	5,250,157	6,050,538	4,899,739	4,657,026
Health and Welfare	20,107,305	18,830,338	19,745,301	18,040,660	17,585,204
Total expenditures	25,006,801	24,080,495	25,795,839	22,940,399	22,242,230
Excess of revenues over (under) expenditures	2,494,062	2,478,152	922,567	2,338,023	1,035,504
Fund Balance at the beginning of the year	14,391,545	11,913,393	10,990,826	8,652,803	7,617,299
Fund Balance at the End of the Year	$ 16,885,607	$ 14,391,545	$ 11,913,393	$ 10,990,826	$ 8,652,803

*In 2013 and prior years, only the Health and Welfare function was reported. An allocation between General Government and Health and Welfare functions for these years is not readily available.

Cobb County Board of Health
Changes in Fund Balances, Governmental Funds
Unaudited

	2015	2014	2013*	2012*	2011*
Revenues					
Charges for Services					
EPSDT Fees	$ 206,658	$ 103,685	$ 134,914	$ 172,676	$ 186,378
Family Planning Fees	168,783	23,091	44,195	70,353	92,625
Environmental Fees	1,639,480	1,418,480	1,371,114	1,127,000	1,084,574
Outpatient Fees	1,309,013	1,217,951	1,228,845	1,184,799	1,277,954
Vital Records Fees	874,234	793,192	823,552	725,188	706,993
Subtotal Charges for Services	4,198,168	3,556,399	3,602,620	3,280,016	3,348,524
Intergovernmental					
Federal Sources					
Other Federal Funds	248,969	257,234	212,244	216,053	255,081
State Sources					
Grant in Aid	13,206,445	12,237,765	12,698,060	12,968,172	14,398,108
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	695,524	695,524	695,525	657,469	790,963
Medicaid Receipts	507,833	570,028	553,772	620,834	778,692
Medicaid DSPS Receipts	190,232	79,151	72,295	72,483	71,889
Medicaid PCM	113,618	213,205	189,340	167,735	192,395
Medicare Receipts	36,187	22,610	8,826	16,757	19,555
Administrative Claiming	496,391	533,866	712,096	857,027	567,613
Interagency Transactions	226,936	266,480	4,449,341	3,803,823	3,511,840
Other Local Funds	428,756	817,857	747,220	486,929	184,579
Contracts	1,783,158	1,470,827	1,399,858	2,898,472	3,942,552
Subtotal Local Sources	4,761,671	4,952,584	9,111,309	9,864,565	10,343,114
Total Intergovernmental Revenue	18,217,085	17,447,583	22,021,613	23,048,790	24,996,303
Donations	184,929	113,188	14,591	3,801	5,226
Interest Earnings	10,350	-	-	-	-
Total revenues	22,610,532	21,117,170	25,638,824	26,332,607	28,350,053
Expenditures					
General Government	4,127,040	3,387,471	-	-	-
Health and Welfare	17,586,593	16,603,646	24,531,266	26,185,231	28,157,174
Total expenditures	21,713,633	19,991,117	24,531,266	26,185,231	28,157,174
Excess of revenues over (under) expenditures	896,899	1,126,053	1,107,558	147,376	192,879
Fund Balance at the beginning of the year	6,720,400	5,594,347	4,486,789	4,339,413	4,146,534
Fund Balance at the End of the Year	$ 7,617,299	$ 6,720,400	$ 5,594,347	$ 4,486,789	$ 4,339,413

*In 2013 and prior years, only the Health and Welfare function was reported. An allocation between General Government and Health and Welfare functions for these years is not readily available.

Cobb County Board of Health
Top Ten Revenue Sources
Unaudited

Fiscal Year 2020				Fiscal Year 2011			
Revenue Source	Revenue Earned	Rank	Percentage of Total Agency Revenue	Revenue Source	Revenue Earned	Rank	Percentage of Total Agency Revenue
Grant in Aid	$ 16,277,870	1	59.19%	Grant in Aid	$ 14,398,108	1	50.79%
Outpatient Fees	2,159,558	2	7.85%	Contract Revenue	3,942,552	2	13.91%
Environmental Fees	2,000,491	3	7.27%	Interagency Transactions	3,511,840	3	12.39%
Contract Revenue	1,864,761	4	6.78%	Outpatient Fees	1,277,954	4	4.51%
Other Federal Funds	1,047,356	5	3.81%	Environmental Fees	1,084,574	5	3.83%
Vital Records Fees	989,556	6	3.60%	Medicaid	1,042,976	6	3.68%
County Non-Participating	886,639	7	3.22%	County Non-Participating	790,963	7	2.79%
Medicaid	560,974	8	2.04%	Vital Records Fees	706,993	8	2.49%
Interagency Transactions	386,364	9	1.40%	Administrative Claiming	567,613	9	2.00%
Administrative Claiming	312,043	10	1.13%	County Participating	283,036	10	1.00%

Cobb County Board of Health
Demographic and Economic Statistics - Cobb County
Unaudited

Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	County Unemployment Rate (2)
2010	689,600	30,087,950,000	43,631	9.5%
2011	697,430	31,321,350,000	44,910	8.4%
2012	707,550	31,428,960,000	44,419	7.3%
2013	717,200	31,922,440,000	44,510	7.1%
2014	729,900	34,055,020,000	46,657	6.0%
2015	742,020	35,929,130,000	48,421	4.9%
2016	750,480	36,948,200,000	49,233	4.5%
2017	755,750	37,975,220,000	50,248	3.6%
2018	765,140	39,056,160,000	51,044	3.2%
2019	774,300	40,221,270,000	51,945	3.2%

City	(2) 2019 Population
Acworth	22,642
Austell	7,213
Kennesaw	34,172
Marietta	60,806
Powder Springs	15,375
Smyrna	56,706
Total	196,914

Source:
(1) Woods & Poole Economics 2019 Data Pamphlet
(2) Office of Economic Development and Cobb Chamber of Commerce

Cobb County Board of Health
Principal Employers - Cobb County
Unaudited

Employer	Industry	2020 Employees	2020 Percentage of Total County Employment	2011 Employees	2011 Percentage of Total County Employment
Brand Energy & Infrastructure Holdings	Retail	2,800	0.52%		
Cobb County Government	Government	5,375	0.99%	5,103	1.19%
Cobb County Schools	Government	18,301	3.39%	19,123	4.47%
Dobbins Air Force Base	Government			2,547	0.60%
Home Depot	Retail	13,000	2.40%	11,784	2.75%
Kennesaw State University	Education	4,834	0.89%	3,400	0.79%
Kroger Co.	Retail	2,500	0.46%	1,974	0.46%
Lockheed Martin	Aircraft/Defense	4,700	0.87%	7,568	1.77%
Publix Super Markets	Retail	3,569	0.66%	2,905	0.68%
Ryla Teleservices Inc. (Alorica)	Call Center			6,011	1.40%
Six Flags Over Georgia	Theme Park	1,926	0.36%	2,226	0.52%
WalMart	Retail			2,750	0.64%
Wellstar Health System	Healthcare	13,610	2.52%	11,840	2.77%
Worldspan	Retail			671	0.16%

Source: Office of Economic Development and Cobb Chamber of Commerce
* Total County Employment per Woods & Poole Economics 2019 Data Pamphlet.

Cobb County Board of Health

Cobb County Board of Health Employees by Function

Unaudited

Function/Program	2020		2019		2018		2017		2016	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	40	4	37	3	39	4	37	4	37	5
Clinical Services	74	22	86	21	86	24	90	23	90	23
Clinical & Prevention Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Prevention Services	-	-	-	-	-	-	-	-	-	-
Community Health	92	47	90	40	101	58	103	54	103	54
Director's Office (Communication & Quality Mgmt.)	-	-	-	-	-	-	-	-	-	-
Environmental Health	25	3	25	3	24	3	23	3	23	3
Emergency Preparedness & Response	3	-	6	-	6	-	6	-	6	-
Subtotal	234	76	244	67	256	89	259	84	259	85
Total Employees		**310**		**311**		**345**		**343**		**344**

Function/Program	2015		2014		2013		2012		2011	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	32	5	28	3	28	2	28	2	31	2
Clinical Services	87	23	90	39	84	39	-	-	-	-
Clinical & Prevention Services	-	-	-	-	-	-	190	64	273	62
Health Services	-	-	-	-	-	-	-	-	-	-
Prevention Services	-	-	-	-	-	-	-	-	-	-
Community Health	90	54	75	39	126	37	-	-	-	-
Director's Office (Communication & Quality Mgmt.)	-	-	5	1	8	1	8	-	4	-
Environmental Health	23	3	27	4	27	3	28	2	24	3
Emergency Preparedness & Response	6	-	5	-	6	1	6	-	4	-
Subtotal	238	85	230	86	279	83	260	68	336	67
Total Employees		**323**		**316**		**362**		**328**		**403**

*Cobb BOH lost the jail contract at the end of FY11, resulting in the loss of employees for FY12

*In 2013 several WIC positions were abolished and/or reallocated to hourly due to budget cuts

Source: Cobb County BOH Human Resources

Cobb County Board of Health
Operating Indicators by Function
Unaudited

Function/Program	Fiscal Year 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Environmental Health Services										
Food Service Permits	2,290	2,232	2,221	2,160	1,994	1,939	1,921	1,900	1,897	1,844
Swimming Pool Permits	1,242	1,229	1,232	1,233	1,221	1,210	1,216	1,231	1,234	1,218
Septic Permits - New	46	76	117	94	89	76	51	26	23	31
Septic Permits - Repairs	357	387	395	323	367	356	328	272	212	209
Vital Record Services										
Birth Certificates	24,921	28,153	27,657	28,891	28,479	27,803	28,718	28,664	26,683	26,772
Death Certificates	119,060	83,538	76,611	73,441	69,864	60,877	42,887	41,518	37,970	36,633
Clinical Services										
Number of Patients Seen	81,690	96,530	125,357	114,544	117,221	115,195	110,472	117,077	148,663*	229,621
Unduplicated Patients Seen	43,224	48,531	62,599	53,464	53,305	53,332	52,219	57,238	62,375*	107,076

* Cobb BOH lost the jail contract at the end of FY11 resulting in fewer patients seen in FY12

Source: Department managers within each function/program.

Cobb County Board of Health
Facilities by Function
Unaudited

Function/Program	Fiscal Year 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Marietta Campus										
Clinical	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Community Services	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Environmental Health	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No
EP&R	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Acworth Facility										
Clinical	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
WIC	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes
East Cobb Facility										
Clinical	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Smyrna Facility										
Clinical	Yes	Yes	Yes	No	No	No	No	No	No	Yes
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Environmental Health	No	No	No	No	No	No	Yes	Yes	Yes	Yes
Lake Park Facility										
Community Services	No	No	No	No	No	No	Yes	Yes	Yes	Yes
South Cobb Facility										
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Clinical	No	No	No	No	No	No	No	No	No	No
Community Services	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Source: Cobb County BOH