COBB COUNTY BOARD OF HEALTH
Marietta, GA

COBB & DOUGLAS PUBLIC HEALTH

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ACFR

For Fiscal Year Ended June 30, 2021
Component of Cobb County Government

Annual Comprehensive Financial Report

Annual Comprehensive Financial Report

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

For the Fiscal Year Ended June 30, 2021

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

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

	Page (s)
INTRODUCTORY SECTION	
Letter of Transmittal	i - vii
GFOA Certificate of Achievement	viii
Organizational Chart	ix
List of Board Members and Administrative Personnel	x
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 15
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements:	
Balance Sheet - Governmental Fund	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	20
Notes to Financial Statements	21 - 44
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of the Board's Proportionate Share of the Net Pension Liability and Related Ratios - Employees' Retirement System of Georgia	45

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

	Page (s)
Schedule of Contributions - Employees' Retirement System of Georgia	46
Schedule of the Board's Proportionate Share of the Net OPEB Liability and Related Ratios – State OPEB	47
Schedule of Contributions – State OPEB	48
Schedule of the Board's Proportionate Share of the Net OPEB Liability (Asset) and Related Ratios – SEAD-OPEB	49
Schedule of Contributions – SEAD-OPEB	50
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis) - General Fund	51-52
OTHER SUPPLEMENTARY INFORMATION	
Individual Program Schedules:	
Schedule of Revenues and Expenditures - Budget and Actual Public Health Program	53
Schedule of Revenues and Expenditures – Budget and Actual Adult Flu Vaccination	54
Schedule of Revenues and Expenditures - Budget and Actual Babies Born Healthy	55
Schedule of Revenues and Expenditures - Budget and Actual BCCP Client Navigator	56
Schedule of Revenues and Expenditures – Budget and Actual BCCP Coordination	57
Schedule of Revenues and Expenditures - Budget and Actual Breast Test and More	58
Schedule of Revenues and Expenditures - Budget and Actual Breastfeeding Peer Counseling	59

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Page (s)

Schedule of Revenues and Expenditures - Budget and Actual
CDC COVID 19 Grant 60

Schedule of Revenues and Expenditures - Budget and Actual
Children 1st - 2 61

Schedule of Revenues and Expenditures - Budget and Actual
Children Medical Services..... 62

Schedule of Revenues and Expenditures - Budget and Actual
Cities Readiness Initiative..... 63

Schedule of Revenues and Expenditures - Budget and Actual
CMS Foundation 64

Schedule of Revenues and Expenditures – Budget and Actual
Cobb CDBG Cares 65

Schedule of Revenues and Expenditures - Budget and Actual
Cobb County COVID 19 Grant..... 66

Schedule of Revenues and Expenditures - Budget and Actual
Community Health 67

Schedule of Revenues and Expenditures - Budget and Actual
Comprehensive STD Program..... 68

Schedule of Revenues and Expenditures - Budget and Actual
COVID 19 PHEP..... 69

Schedule of Revenues and Expenditures - Budget and Actual
COVID Vaccine Admin Support..... 70

Schedule of Revenues and Expenditures - Budget and Actual
COVID Vaccine Admin Support 3..... 71

Schedule of Revenues and Expenditures - Budget and Actual
COVID Vaccine District Support..... 72

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Page (s)

Schedule of Revenues and Expenditures - Budget and Actual
CSTE COVID Grant 73

Schedule of Revenues and Expenditures - Budget and Actual
District Operations 74

Schedule of Revenues and Expenditures - Budget and Actual
District Public Health Improvement 75

Schedule of Revenues and Expenditures - Budget and Actual
Early Intervention 76

Schedule of Revenues and Expenditures - Budget and Actual
EH Work Force Plan 77

Schedule of Revenues and Expenditures - Budget and Actual
Employee Worksite Wellness Program 78

Schedule of Revenues and Expenditures - Budget and Actual
End the HIV Epidemic 79

Schedule of Revenues and Expenditures - Budget and Actual
Ending HIV Epidemic 80

Schedule of Revenues and Expenditures - Budget and Actual
EPI Capacity 81

Schedule of Revenues and Expenditures - Budget and Actual
EPI Capacity COVID Response 82

Schedule of Revenues and Expenditures - Budget and Actual
EPI Capacity COVID Response Additional 83

Schedule of Revenues and Expenditures - Budget and Actual
EPI Capacity/Additional 84

Schedule of Revenues and Expenditures - Budget and Actual
Family Planning 85

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Page (s)

Schedule of Revenues and Expenditures - Budget and Actual
Family Planning District Cadre Realignment 86

Schedule of Revenues and Expenditures - Budget and Actual
Farm Fresh Initiative 87

Schedule of Revenues and Expenditures - Budget and Actual
Georgia Personal Responsibility ED Program 88

Schedule of Revenues and Expenditures - Budget and Actual
Georgia Resource Coordinators 89

Schedule of Revenues and Expenditures - Budget and Actual
Health Promotion Initiative 90

Schedule of Revenues and Expenditures - Budget and Actual
Healthy Start Initiative 91

Schedule of Revenues and Expenditures - Budget and Actual
HIV Services 92

Schedule of Revenues and Expenditures - Budget and Actual
HIV/AIDS Substance Abuse 93

Schedule of Revenues and Expenditures - Budget and Actual
Hospital Community Emergency Planning Preparedness and
Response Program 94

Schedule of Revenues and Expenditures - Budget and Actual
Immunizations 95

Schedule of Revenues and Expenditures - Budget and Actual
Infants and Toddlers with Disabilities 96

Schedule of Revenues and Expenditures - Budget and Actual
IPSUM Food Security Grant 97

Schedule of Revenues and Expenditures - Budget and Actual
LARC Initiative 98

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Page (s)

Schedule of Revenues and Expenditures - Budget and Actual
Opioid OD Crisis 99

Schedule of Revenues and Expenditures - Budget and Actual
Oral Health 100

Schedule of Revenues and Expenditures - Budget and Actual
Outpatient Universal Newborn Hearing Screening & Intervention
Audiology Support (UNHSI) 101

Schedule of Revenues and Expenditures - Budget and Actual
Perinatal Case Management 102

Schedule of Revenues and Expenditures - Budget and Actual
Public Health Emergency Preparedness Program 103

Schedule of Revenues and Expenditures - Budget and Actual
Public Health Emergency Preparedness Program Response to COVID 104

Schedule of Revenues and Expenditures - Budget and Actual
Public Health Emergency Preparedness Program
Response to COVID (Salaries) 105

Schedule of Revenues and Expenditures - Budget and Actual
Ryan White Part C 106

Schedule of Revenues and Expenditures - Budget and Actual
Safe Kids 107

Schedule of Revenues and Expenditures - Budget and Actual
SPOC Temporary Staffing 108

Schedule of Revenues and Expenditures - Budget and Actual
State Breast & Cervical Cancer 109

Schedule of Revenues and Expenditures - Budget and Actual
State Cervical Cancer Screening 110

Schedule of Revenues and Expenditures - Budget and Actual
STD Preventive Clinical Services 111

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Page (s)

Schedule of Revenues and Expenditures - Budget and Actual
T.B. Control 112

Schedule of Revenues and Expenditures - Budget and Actual
Well & Onsite Systems Data 113

Schedule of Revenues and Expenditures - Budget and Actual
WIC Breastfeeding 114

Schedule of Revenues and Expenditures - Budget and Actual
WIC Cost Pool 115

Schedule of Revenues and Expenditures - Budget and Actual
WIC Direct Charge 116

Schedule of Revenues and Expenditures - Budget and Actual
WIC Nutritional Education 117

Schedule of Revenues and Expenditures - Budget and Actual
Youth Development Coordination 118

Schedule of Auditor's Proposed Financial Settlement 119

Schedule of State Contractual Assistance 120

Schedule of Changes in Fund Balance 121

STATISTICAL SECTION

FINANCIAL TRENDS:

Government-wide Net Position by Component
Last Ten Fiscal Years 122

Changes in Net Position - Governmental Activities
Last Ten Fiscal Years 123

Fund Balances of Governmental Fund
Last Ten Fiscal Years 124

Cobb County Board of Health
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Page (s)

Changes in Fund Balances – Governmental Fund
Last Ten Fiscal Years 125-126

REVENUE CAPACITY:

Top Ten Revenue Sources
2021 and 2012 127

DEMOGRAPHIC AND ECONOMIC:

Demographic and Economic Statistics – Cobb County
Last Ten Fiscal Years 128

Principal Employers – Cobb County
2021 and 2012 129

OPERATING:

Cobb County Board of Health Employees by Function/Program
Last Ten Fiscal Years 130

Operating Indicators by Function/Program
Last Ten Fiscal Years 131

Facilities by Function/Program
Last Ten Fiscal Years 132

INTRODUCTORY SECTION

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COBB & DOUGLAS PUBLIC HEALTH

Healthier lives. Healthier community.

January 12, 2022

The Honorable Carol Holtz, PhD, Chairperson
Members of the Cobb County Board of Health
And Residents of Cobb County

Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) of Cobb County Board of Health, Cobb County, Georgia for the fiscal year ending June 30, 2021, is submitted herewith.

Responsibility for both the accuracy of the data and the completeness and fairness of 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 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, 2021. 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, Cobb County Board of Health is a component unit of the Cobb County Government 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 Chairperson; 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 Chairperson 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 notifiables 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 2020 population estimate from the US Census Bureau, Cobb County has an estimated population of 779,290. 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 25-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 their top rating of AAA. Cobb was also the first county in Fitch's southeast region to achieve their 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 be 110% collateralized and all investments be acquired on a "delivery vs. payment" basis, thereby providing maximum protection.

Major Initiatives

The global COVID-19 pandemic impacted the agency in FY20, FY21 and continues into FY22. 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. In early 2021, focus shifted to providing COVID vaccinations to the community. The agency has provided more than 100,000 COVID vaccinations. Additionally, the 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. Team members are flexible, nimble, and responsive to the needs of the 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. 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 5 years) is one of only 6 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. FY21 marks the third year of the five-year grant.

Cobb County was identified as one of 48 counties across the United States with the highest rate of new HIV infections. Over $1M of new federal funding has been allocated to the Cobb County Board of Health to scale up key HIV prevention strategies to address this trend and reduce the transmission of HIV.

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 reasonable, 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 2021, the agency completed a rigorous review process and was awarded reaccreditation, securing accreditation status for another five 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 Annual Comprehensive Financial Report for the fiscal year ending June 30, 2020. This represented the fifth year that the Cobb County Board Health has received this prestigious award. 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 Annual Comprehensive 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 FY21 Budget document. This represented the fourth 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.

The Office of Workforce Administration received a 2021 National Association of City and County (NACCHO) Promising Practice for *Retaining Public Health Professionals* for their work on the employee retention initiative. The Adolescent Health and Youth Development program earned a 2021 NACCHO Honorable Mention Award in the Innovative Practice category for the *Digital Power in Truth Conference.*

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

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, 2020

Christopher P. Morrill

Executive Director/CEO

COBB & DOUGLAS PUBLIC HEALTH

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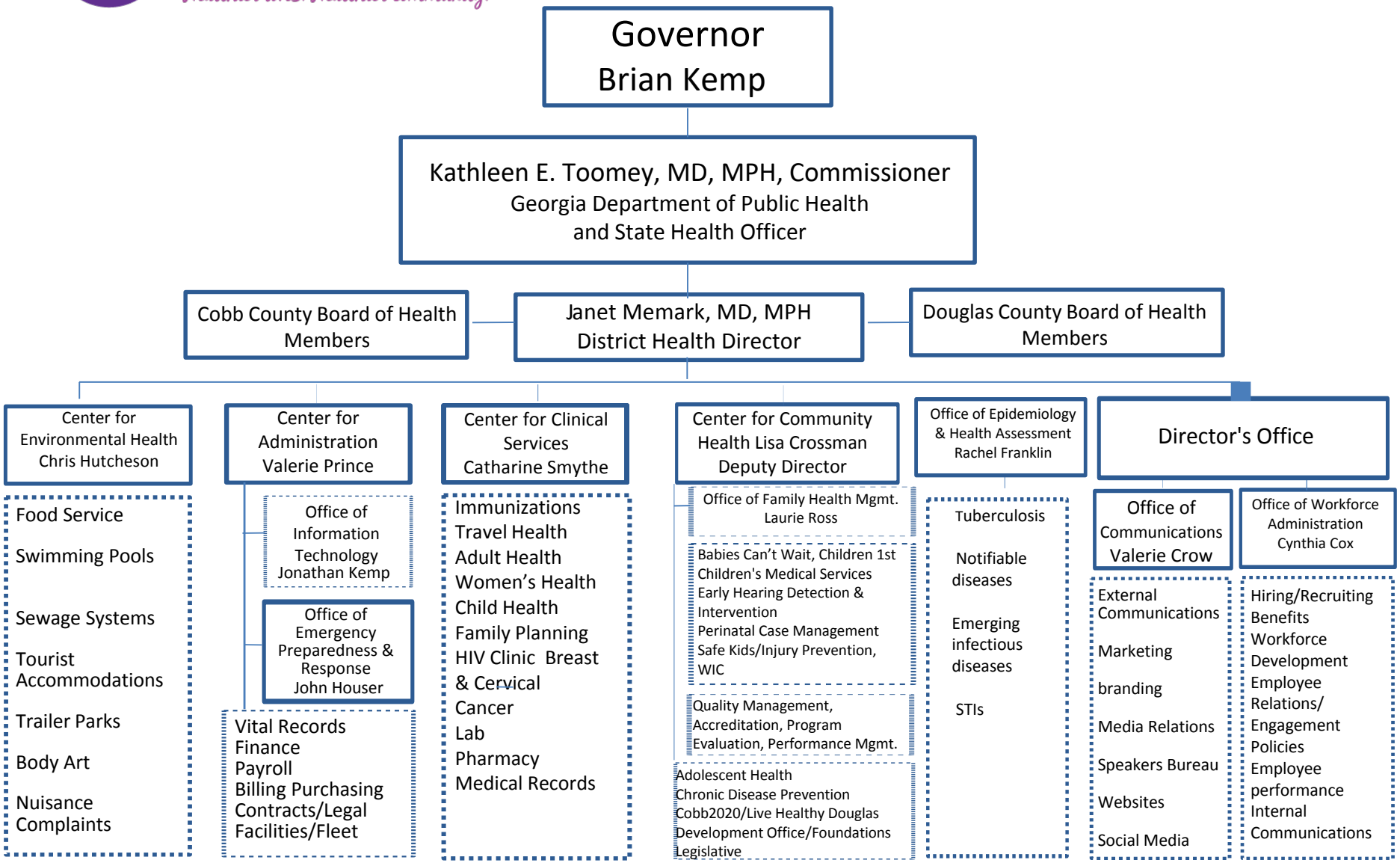
District 3-1 Organizational Chart
Executive Leadership Team



Rev. 7/2021

COBB COUNTY BOARD OF HEALTH

List of Board Members and Administrative Personnel

Dr. Carol Holtz, PhD, Chair

Mr. W. Wyman Pilcher, III – Vice Chair
Member-at-Large

Ms. Lisa N. Cupid
Chairwoman, Cobb County Board of Commissioners

Dr. Grant Rivera
Superintendent, Marietta School System

Mr. Pete Quinones
Member-at- Large

Dr. Paula C. Greaves, M.D.
Physician

Mr. Chris Ragsdale
Superintendent, Cobb County School System

Mayor Steve Tumlin
City of Marietta

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

FINANCIAL SECTION

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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, 2021, 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, 2021, 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 related ratios, 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 January 12, 2022, 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

January 12, 2022

The Management's Discussion and Analysis of Cobb County Board of Health's (the Board) Annual Comprehensive Financial Report (ACFR) provides an overall narrative and analysis of the Board's financial statements for the fiscal year ended June 30, 2021. 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 FY21 are as follows:

- The Board's net position increased $5,935,784 to $4,692,907. Of this amount, the unrestricted net position was $1,412,541
- Governmental fund revenue totaled $33,283,988.
- Governmental fund expenses totaled $29,483,930.
- At the end of June 2021, governmental fund revenue exceeded program expenses by $3,800,058.
- At the end of June 2021, the Board's General Fund reported an unassigned fund balance of $18.4 million, which represented 54% of budgeted FY22 expenditures.

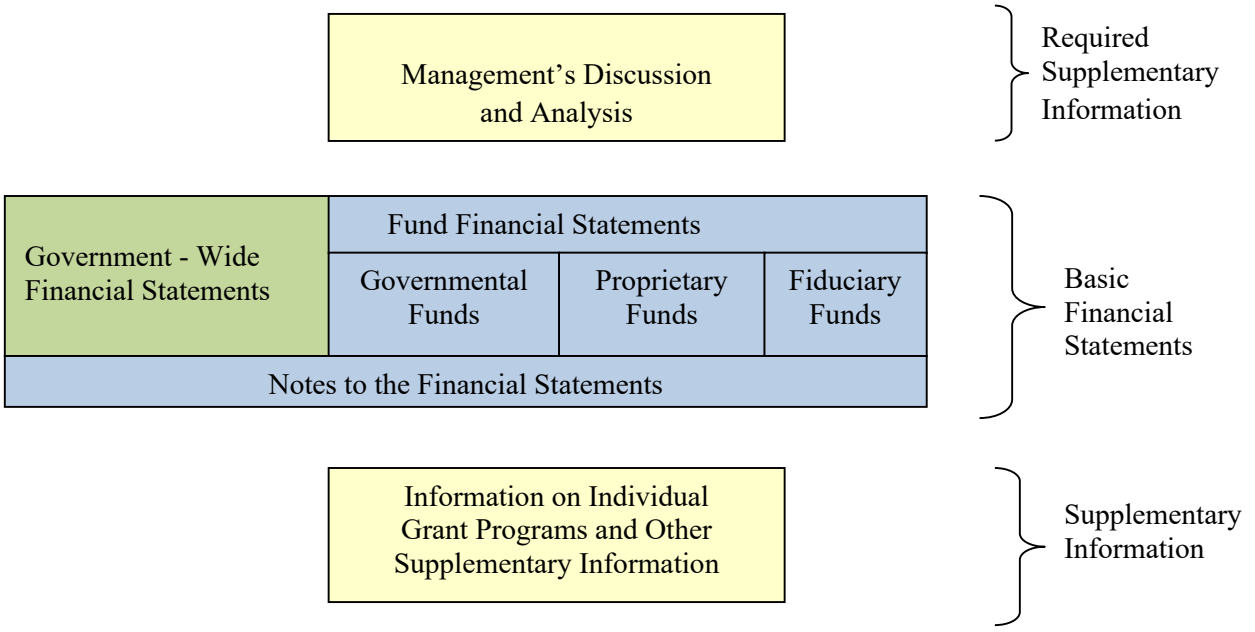
Operational Highlights

Key operational highlights for FY21 are as follows:

1. The agency has collected more than 147,609 COVID-19 test samples from our two fixed SPOC locations as well as outreach testing and provided 102,715 COVID-19 vaccinations at fixed and outreach locations across the district.
2. The CDPH Development Office secured over $4.1M in nontraditional funding this year, exceeding the goal by 173%. 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.
    - Awarded a $1.7M Cobb CARES funding for COVID-19 response.
    - Our community contributed more than $137K of in-kind donations such as food for our front-line 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 2021. The second consecutive year with this CDC partnership.
3. The Epidemiology team in partnership with the Cobb County Medical Examiner's Office secured a $343,304 grant through Council of State and Territorial Epidemiologists (CSTE) COVID-19 and other respiratory illnesses in causes of death.

Overview of the Financial Statements

The Annual Comprehensive Financial Report (ACFR) 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 FY21, the Board's net pension liability increased from ($15.0) million to ($15.2) 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 FY21, the Board's net OPEB liability decreased from ($3.6) million to ($3.2) million.

Historically, the net position had increased eight out of the last ten years (2012-2021), 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	Governmental Activities
	June 30, 2021	June 30, 2020
Assets		
Current and Other Assets	$23,462,153	$18,809,742
Capital Assets – net	3,239,157	2,851,331
OPEB Assets – net	707,591	777,892
Total Assets	27,408,901	22,438,965
Deferred Outflows of Resources		
Related to Pensions/OPEB	4,019,330	4,560,393
Liabilities		
Current Liabilities	2,776,488	1,924,135
Long-term Liabilities	19,896,257	20,155,033
Total Liabilities	22,672,745	22,079,168
Deferred Inflows of Resources		
Related to Pensions/OPEB	4,062,579	6,163,067
Net Position		
Net investment in capital assets	3,239,157	2,851,331
Restricted	41,209	97,989
Unrestricted	1,412,541	(4,192,197)
Total Net Position	$4,692,907	($1,242,877)

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 increased by $387,826 or 14% due to spending on building improvements, the purchase of a van for outreach, and the purchase of equipment to support the COVID-19 mass testing/vaccination site.

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

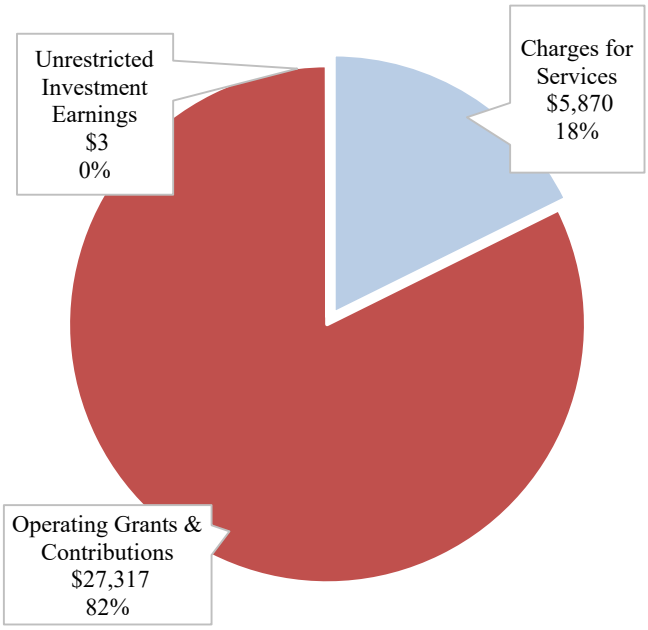
Governmental activities increased the Board's net position by $5.9 million in FY21. The following table indicates the changes in net position for governmental activities in FY21 and FY20.

Cobb County Board of Health
Changes in Net Position

	Governmental Activities	Governmental Activities
	2021	**2020**
(in thousands of dollars)		
Program Revenues		
Charges for Services	$5,870	$5,467
Operating Grants & Contributions	27,317	21,997
General Revenues		
Unrestricted Investment Earnings	3	37
Total Revenues	33,190	27,501
Expenses		
General Government	5,490	4,768
Health and Welfare	21,764	19,158
Total Expenses	27,254	23,926
Net (Expense) Revenue Change in Net Position	5,936	3,575
Net position - beginning	(1,243)	(4,818)
Net position - ending	$4,693	($1,243)

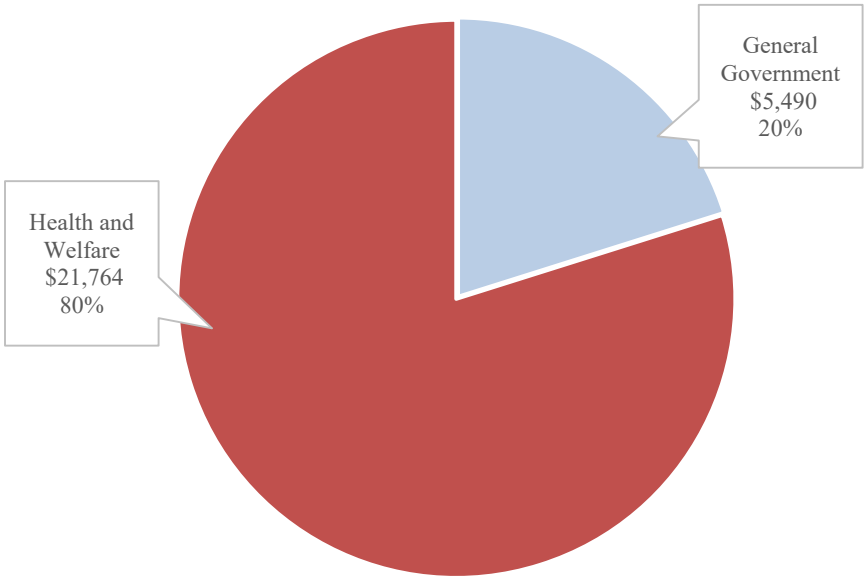
Governmental Activities - Revenues by Sources

in thousands



Government Activities – Expenses by Category

in thousands



Changes in Overall Net Position from Operating Results

Revenues:

The Board's total revenue increased by $5.7 million in FY21. This increase is related to governmental activities, specifically a combination of an increase in Charges for Services ($.4 million) and an increase in Operating Grants and Contributions ($5.3 million). The Charges for Services increase is largely due to an increase in Outpatient Fees driven by the administration of COVID-19 vaccines that were billable to private insurance. Vital Records Fees also increased significantly as the COVID-19 pandemic caused an increase in customer volume as some external sources for these records were closed temporarily. 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 and vaccination 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 $3.3 million in FY21. The increase is related to governmental activities. Health and Welfare expenses increased by $2.6 million. This is primarily attributed to the COVID-19 pandemic which resulted in additional expenses of $5.9 million. Those expense were offset by savings in other areas such as public health and community health where activities declined and were replaced by COVID-19 activities ($2.0 million). Finally, expenditures related to the Board's OPEB and pension liabilities in the current year decreased having an impact of $1.2 million. General Government expenses increased $.7 million. This was the result of several one-time payments ($.5 million) and increased expenses, such as contract expenses ($.3 million), which were offset by expenditures related to the Board's OPEB, and pension liabilities in the current year decreasing having an impact of $.2 million.

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 $18,368,360, and the total fund balance was $20,685,665. 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 62% of total general operating expenses, and the total fund balance represents 70% of that same amount.

The fund balance of the General Fund increased $3,800,058 in FY21 for a total of $20,685,665. 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 the COVID-19 budgets rather than the general operating budgets ($1.3 million). Capital costs were another contributor, with projects either being postponed or funded through COVID-19 grant funding ($.5 million). Additionally, revenue was received through the 340B prescription program ($.2 million). Finally, every year contingency funds are built into the budget ($1.8 million). These funds were not all spent in FY21.

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 $3,800,058. 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 23% from $16.9 million to $20.7 million.

The COVID-19 pandemic affected revenue in a few areas. Increases in Grant in Aid and Contracts that were allocated strictly to address the pandemic were the main driver behind the increase in revenues. The net of these activities was a $5.1 million gain. Other local funds contributed the balance of the increase ($.7 million) which included the CSTE (Council of State and Territorial Epidemiologists) grant for COVID-related death investigations, the IPSUM Food Security grant to address areas with food insecurities due to the pandemic, and the CDBG (Cobb Development Block Grant) which funded the purchase of equipment needed in relation to the pandemic.

Expenditures also increased due to COVID-related activities ($4.5 million). Additional expenses in the form of personnel, operating, and capital expenses were incurred in addressing the pandemic. As an offset, due to cost savings by shifting regular personnel costs to COVID budgets in regards to COVID-related duties, the agency was also able to give out a one-time payment to employees to reward them for their hard work during the pandemic. The State of Georgia also funded a one-time payment for all full-time permanent staff. The Board of Health extended this benefit to all staff, including hourly staff to recognize the contribution of all public health workers. Despite the increase in expenses, the additional revenues as discussed above were there to cover these expenses and we were able to keep reserves in place, including the 1% contingency funds ($.4 million).

As we enter FY22, the COVID-19 pandemic will continue to be part of our focus. Controlling expenses, as well as aggressively collecting revenues, are equally important to the FY22 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	$28,303	$37,881	$9,578	34%
Expenditures	28,303	37,881	(9,578)	(34%)
Difference	-	-	-	

	Final	Actual	Difference	%
Revenues and Appropriated Fund Balance	$37,881	$33,281	($4,600)	(12%)
Expenditures	37,881	29,484	8,397	22%
Difference	-	$3,797	$3,797	

Original budget to final budget:

The $9.6 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 ($6.6 million). We were awarded $3.5 million in Grant In Aid to fight the COVID-19 pandemic. Other additional GIA was awarded to the Breastest, Ending the HIV Epidemic, and Georgia PREP programs ($1.6 million). Cobb County awarded the Board $1.7 million also to fight the COVID-19 pandemic. Additional prior year income was carried forward after the FY20 audit ($1.1 million). Unspent funds awarded for the renovation of the Building A public restrooms and the purchase of a van, including inside equipment and a wrap, made up a large part of this carry forward but several smaller programs were included as well. Finally, $.2 million in federal funds were collected for the Ryan White C program which was not budgeted as the contract was extended after the FY21 budgets were completed. 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 ($3.5 million) is Grant in Aid. The Board did not spend all of the COVID-19 Grant in Aid ($1.8 million) as the funding needs can be difficult to predict. Ending the HIV Epidemic (EHE) was ($1.2 million) underspent as this program is fairly new and still ramping up. Several other programs were slightly under budget, including WIC, Breastest and State Breast, and Cervical Cancer ($.5 million). $1.5 million is attributed to fund balance appropriations and prior year income that is budgeted but not recorded as revenue. Charges for Services were higher than expected due to billing for COVID-19 vaccines under Public Health and

increased 340B revenue in HIV Services ($.9 million). Lower than expected interagency revenues and unspent federal funds in the Healthy Start program are the final two items that caused revenues to be lower than budgeted ($.5 million). Actual expenditures decreased $8.4 million from the final budget. Grant In Aid funded programs collect revenue based on actual expenses, therefore, if revenues are down, expenses also had to be down in those programs ($3.5 million). Expenditures were also lower than budgeted due to lower capital costs ($.5 million) since some capital projects have been postponed to FY22. A large difference can be attributed to reserves that were in the budget as expenses but not spent ($1.6 million). The remaining difference can be explained by reduced operating and personal service costs either due to lapse, expenses being covered by COVID-19 programs, or programs supplemented by the agency not having a lot of activity primarily due to the COVID-19 pandemic ($2.8 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 $3,239,157 as of June 30, 2021. 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
	2021	2020
Furniture & Fixtures	$14,515	$27,892
Software & Equipment	547,142	195,034
Building Improvements	2,677,500	2,628,405
Total Assets Net of Depreciation	$3,239,157	$2,851,331

The Board's total net increase in capital assets for the current fiscal year was $387,826.

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. During 2021, the agency completed a rigorous review process and was awarded reaccreditation, securing accreditation status for another 5 years. The current number of governmental public health departments recognized by PHAB as high-performing health departments is 341 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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This represented the fifth 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 Annual Comprehensive 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 Annual Comprehensive 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 FY21 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 Adolescent Health & Youth Development earned a 2021 National Association of County and City Health Organizations (NACCHO) Honorable Mention award in the Innovative Practice category for the Digital Power in Truth Conference.

The Office of Workforce Administration received a 2021 Promising Practice award for Retaining Public Health Professionals for their work on the employee retention initiative.

Economic Factors and Next Year's Budget

The Board strengthened its financial position over the last few years due to the strong economic recovery. This has prepared the Board to weather the uncertainty of the pandemic. The arrival of the global COVID-19 pandemic brought dramatic changes in public health services affecting revenue and expenses. Decreased demand for some traditional public health services, changes in service delivery, such as appointment only

versus walk-in services, led to decreased fee revenue. Helping to offset this decreased fee revenue was the ability to bill private insurance, Medicare, and Medicaid for COVID-19 vaccine administration when appropriate. This allowed the agency to not be solely dependent on volatile COVID-19 funding streams. Funding for COVID-19 related response increased from federal, state and local sources, but there was uncertainty that the funding would continue to meet the local needs of the pandemic. The labor shortage, especially surrounding health care workers has driven service delivery costs up. The use of temporary staffing agency staff for some COVID-19 response has stretched available resources as these costs are higher than average staff costs. Planning for the FY22 budget, will include analysis of labor and salary trends to meet the demand of public health services with a fairly compensated and dedicated staffing compliment.

The FY22 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 demand for public health services in the community.

Request for Information

The ACFR 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, 2021

	Governmental Activities
Assets	
Cash and cash equivalents	$ 17,944,195
Investments	3,183,021
Accounts receivable	328,023
Due from Georgia Department of Public Health (DPH)	1,532,483
Due from other governments	281,426
Inventory	192,740
Prepaid items	265
Capital assets, depreciated, net	3,239,157
Net OPEB asset	707,591
Total Assets	27,408,901
Deferred Outflows of Resources	
Related to OPEB	1,374,315
Related to pensions	2,645,015
Total Deferred Outflows of Resources	4,019,330
Liabilities	
Accounts payable	273,504
Payroll liabilities	170,324
Due to other governments	2,332,660
Noncurrent liabilities:	
Due within one year	
Compensated absences	674,471
Due in more than one year	
Compensated absences	110,662
Net pension liability	15,157,871
Net OPEB liability	3,953,253
Total Liabilities	22,672,745
Deferred Inflows of Resources	
Related to OPEB	3,972,126
Related to pensions	90,453
Total Deferred Inflows of Resources	4,062,579
Net Position	
Investment in capital assets	3,239,157
Restricted for special programs	41,209
Unrestricted	1,412,541
Total Net Position	$ 4,692,907

See accompanying notes to financial statements.

Cobb County Board of Health
Statement of Activities
For the Fiscal Year Ended June 30, 2021

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	$ 5,490,368	$ -	$ 6,766,883	$ 1,276,515
Health and welfare	21,764,269	5,869,866	20,550,659	4,656,256
Total governmental activities	$ 27,254,637	$ 5,869,866	$ 27,317,542	$ 5,932,771
General Revenues:				
Unrestricted investment earnings				3,013
Change in net position				5,935,784
Net position - beginning				(1,242,877)
Net position - ending				$ 4,692,907

See accompanying notes to financial statements.

Cobb County Board of Health
Balance Sheet
Governmental Fund
June 30, 2021

	General Fund
ASSETS	
Cash and cash equivalents	$ 17,944,195
Investments	3,183,021
Accounts receivable	328,023
Due from Georgia DPH	1,532,483
Due from other governments	281,426
Inventory	192,740
Prepaid items	265
TOTAL ASSETS	$ 23,462,153
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	$ 273,504
Payroll liabilities	170,324
Due to other governments	2,332,660
TOTAL LIABILITIES	2,776,488
FUND BALANCES	
Nonspendable	193,005
Restricted	41,209
Committed	1,008,750
Assigned	1,074,341
Unassigned	18,368,360
TOTAL FUND BALANCES	20,685,665
TOTAL LIABILITIES AND FUND BALANCES	$ 23,462,153
Total fund balances - general fund	$ 20,685,665
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.	3,239,157
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	707,591
Deferred outflows of resources related to OPEB	1,374,315
Deferred ouflows of resources related to pensions	2,645,015
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	(3,972,126)
Deferred inflows of resources related to pensions	(90,453)
Accrued compensated absences	(785,133)
Net OPEB liability	(3,953,253)
Net pension liability	(15,157,871)
Net position of governmental activities	$ 4,692,907

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, 2021

	General Fund
REVENUES	
Charges for services	
EPSDT fees	$ 99,212
Family planning fees	153,054
Environmental fees	1,876,475
Outpatient fees	2,538,748
Vital records fees	1,202,377
Total charges for services	5,869,866
Intergovernmental	
Federal sources:	
Other federal funds	1,237,985
State sources:	
Grant in aid	20,750,580
Local sources:	
County participating	283,036
County non-participating	980,344
Medicaid receipts	159,524
Medicaid DSPS receipts	124,562
Medicaid PCM	100,927
Medicare receipts	231,118
Administrative claiming	193,588
Other local funds	889,892
Contracts	2,432,947
Total local sources	5,395,938
Total intergovernmental revenue	27,384,503
Donations	26,606
Interest earnings	3,013
TOTAL REVENUES	33,283,988
EXPENDITURES	
Current:	
General government	5,673,031
Health and welfare	23,810,899
TOTAL EXPENDITURES	29,483,930
Net change in fund balances	3,800,058
Fund balance at beginning of year	16,885,607
Fund balance at end of year	$ 20,685,665

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, 2021

Net change in fund balances - total governmental funds		$ 3,800,058
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	(392,368)	
Capital outlays	780,194	387,826
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		(70,301)
Net OPEB liability		430,086
Net pension liability		(164,203)
Deferred outflows of resources related to OPEB		(93,523)
Deferred outflows of resources related to pensions		(447,540)
Deferred inflows of resources related to OPEB		1,710,432
Deferred inflows of resources related to pensions		390,056
Accrued compensated absences		(7,107)
Change in net position of governmental activities		$ 5,935,784

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, 2021, 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, 2021, 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, 2021:

Description	Rating	Fair Value	Weighted Average Maturity
Georgia Fund I	AAAf	$ 555,894	36 days
Money market	not rated	2,627,127	n/a
Total		$ 3,183,021	

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, 2021 for the Board in the aggregate consist of the following:

Administrative Claiming	$ 51,612
Other	276,411
Total	$ 328,023

4. Due From/To Other Governments

Amounts due from other governments include the following:	
Due from Cobb County Commissioners	$ 210,563
Due from Medicaid	13,901
Due from Department of Health and Human Services	56,962
Total due from other governments	$ 281,426
Amounts due to other governments include the following:	
Due to DSPS	$ 36,291
Due to Douglas County Board of Health	2,296,369
Total due to other governments	$ 2,332,660

5. Capital Assets

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

	Beginning Balance	Additions	Reclassifications/ Reductions	Ending Balance
Capital assets, being depreciated:				
Furniture & fixtures	$ 1,134,894	$ -	$ (7,669)	$ 1,127,225
Software & equipment	2,283,454	568,627	-	2,852,081
Facility improvements	3,314,740	211,567	7,669	3,533,976
Total capital assets, being depreciated	6,733,088	780,194	-	7,513,282
Less accumulated depreciation for:				
Furniture & fixtures	1,107,002	7,788	(2,080)	1,112,710
Software & equipment	2,088,420	216,519	-	2,304,939
Facility improvements	686,335	168,061	2,080	856,476
Total accumulated depreciation	3,881,757	392,368	-	4,274,125
Total capital assets, being depreciated, net	2,851,331	387,826	-	3,239,157
Capital assets, net	$ 2,851,331	$ 387,826	$ -	$ 3,239,157

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

Governmental Activities:	
General government	$ 240,364
Health and welfare	152,004
	$ 392,368

6. Long-Term Obligations

The following is a summary of changes in compensated absences of the Board for the year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 778,026	$ 681,579	$ (674,472)	$ 785,133	$ 674,471

7. Fund Balance

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

	General Fund
Nonspendable	
Inventory	$ 192,740
Prepaid items	265
Restricted for	
Health and welfare programs	41,208
Committed for	
General government	211,350
Health and welfare programs	797,400
Assigned for	
Health and welfare programs	1,074,341
Unassigned	18,368,361
Total	$ 20,685,665

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, 2021 was 24.66% of annual covered payroll for old and for new plan members and 21.57% for GSEPS members. The Board's contributions to ERS totaled $2,213,272 for the year

ended June 30, 2021. 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, 2021, the Board reported a liability of $15,157,871 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2019. An expected total pension liability as of June 30, 2020 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, 2020. At June 30, 2020, the Employer's proportion was 0.360%, which was a .003% decrease from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Board recognized pension expense of $2,437,453. At June 30, 2021, 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	$ 184,640	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	214,108	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	32,995	90,453
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	2,213,272	-
Total	$ 2,645,015	$ 90,453

$2,213,272 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, 2022. 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,	
2022	$ (179,056)
2023	84,611
2024	248,484
2025	187,251
2026	-
Thereafter	-

Actuarial assumptions: The total pension liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, 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 ERS. Based on the results of the most recent experience study adopted by the ERS 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, 2019 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	$ 21,324,461	$ 15,157,871	$ 9,895,407

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 187 members as of June 30, 2021.

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 $2,069,979. Employees' actual contributions to the plan amounted to $145,959 which was 7.1% 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 205 plan members in the plan at June 30, 2021.

For the fiscal year ending June 30, 2021, employee's contributions to the plan amounted to $405,211 and were matched by the Board with $189,812. The balance in the forfeiture account as of June 30, 2021 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 $566,298 for the year ended June 30, 2021. 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, 2021, the Board reported a liability of $3,953,253 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020. 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, 2020 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, 2020. At June 30, 2020, the Board's proportion was 0.351%, which was an decrease of 0.002% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Board recognized OPEB expense of $1,405,425. At June 30, 2021, 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	$ -	$ 1,494,742
Changes of assumptions	71,588	2,431,938
Net difference between projected and actual earnings on OPEB plan investments	388,126	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	292,705	38,869
Employer contributions subsequent to the measurement date	566,298	-
Total	$ 1,318,717	$ 3,965,549

The Board contributions subsequent to the measurement date of $566,298 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, 2022. 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,	
2022	$ (1,780,865)
2023	(1,119,417)
2024	(316,829)
2025	3,981
2026	-
Thereafter	-

Actuarial assumptions: The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019 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, 2020:

Inflation	2.50%
Salary increases:	3.25% - 7.00%, including inflation
Long-term expected rate of return	7.06%, compounded annually, net of investment expense, and including inflation
Healthcare cost of trend rate	
Pre-Medicare Eligible	7.000%
Medicare Eligible	5.250%
Ultimate trend rate	
Pre-Medicare Eligible	4.50%
Medicare Eligible	4.50%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2029
Medicare Eligible	2023

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. 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. There is a margin for future mortality improvement in the tables used by the plan. Rates of mortality in active services were based on the RP-2000 Employee Mortality Table projected to 2025 with project scale BB.

The actuarial assumptions used in the June 30, 2019 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, 2019 valuation were based on a review of recent plan experience done concurrently with the June 30, 2019 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 2018, 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%
Equities	70.00%	9.20%
Total	100%	

* Net of inflation

Discount rate: The discount rate has changed since the prior measurement date from 7.30% to 7.06%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.06% 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 2118. 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 7.06% 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 7.06%, 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 (6.06%) or 1-percentage-point higher (8.06%) than the current discount rate:

	1% Decrease (6.06%)	Current Discount Rate (7.06%)	1% Increase (8.06%)
Board's proportionate share of the net OPEB liability	$ 4,955,053	$ 3,953,253	$ 3,099,124

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	Current Healthcare Cost Trend Rate	1% Increase
Board's proportionate share of the net OPEB liability	$ 2,970,786	$ 3,953,253	$ 5,117,446

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the Annual Comprehensive Financial Report (ACFR) which is available at https://sao.georgia.gov/statewide-reporting/acfr

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, 2021.

OPEB Asset, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: At June 30, 2021, the Board reported an asset of $707,591 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2019. An expected total OPEB asset as of June 30, 2020 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, 2020. At June 30 2020, the Board's proportion was 0.249%, which was a decrease of 0.026% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Board recognized OPEB expense (benefit) of $(4,971). At June 30, 2021, 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	$ 184	$ 6,577
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	12,542	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	42,872	-
Employer contributions subsequent to the measurement date	-	-
Total	$ 55,598	$ 6,577

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,	
2022	$ 9,777
2023	12,878
2024	14,766
2025	11,600

Actuarial assumptions: The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019 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, 2019 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 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)	$ (392,501)	$ (707,591)	$ (967,345)

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS 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, 2021	
Total net OPEB liabilities	$ 3,953,253
Total net OPEB assets	707,591
Total deferred outflows of resources from OPEB	1,374,315
Total deferred inflows of resources from OPEB	3,972,126
For the year ended June 30, 2021	
Total OPEB expense (benefit)	$ (1,400,454)

10. Georgia Department of Public Health

The Cobb County Board of Health received $20,750,580 (63%) 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.

11. Related Party

During the year the Board received County participating and non-participating revenues of $283,036 and $950,344, respectively, from Cobb County, Georgia.

12. 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.

In March 2020, the World Health Organization categorized COVID-19 as a pandemic and the President of the United States declared a national emergency. Through June 30, 2021, the COVID-19 pandemic had a limited financial impact on the Board. Should the COVID-19 pandemic continue for a prolonged period or impact the areas the Board serves more significantly than it has to date, the Board's business, operations, financial condition and cash flows could be impacted in more significant ways.

13. Schedule of Auditor's Proposed Financial Settlement

This statement represents the auditor's proposed settlement with the Georgia Department of Public Health (DPH) at June 30, 2021. In order to provide additional information to DPH for their reconciliation purpose, three columns are presented. The first column represents the balance at June 30, 2021 and agrees to the audited balance sheet. The second column details any DPH adjustment made subsequent to year-end which is designated by DPH as a June 30, 2021 adjustment. The third column provides a balance after any adjustments are made by DPH subsequent to year end.

14. 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

	2021	2020	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.360%	0.363%	0.360%	0.361%	0.364%	0.365%	0.362%
Board's proportionate share of the net pension liability	$ 15,157,871	$ 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	$ 10,013,988	$ 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	151.37%	151.43%	149.33%	154.79%	191.05%	166.32%	155.68%
Plan fiduciary net position as a percentage of the total pension liability	76.21%	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 avaliable.

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

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 2,213,272	$ 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	2,213,272	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	$ 10,498,805	$ 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	21.08%	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 avaliable.

Changes of assumptions:

1) 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.

2) 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, 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. The assumed investment rate of return remained at 7.30% for the June 30, 2019 valuation.

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

	2021	2020	2019	2018
Board's proportion of the net OPEB liability	0.351%	0.353%	0.342%	0.342%
Board's proportionate share of the net OPEB liability (asset)	$ 3,953,253	$ 4,383,339	$ 8,947,479	$ 13,919,970
Board's covered payroll during the measurement period	$ 8,228,635	$ 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	48.04%	55.46%	110.80%	311.77%
Plan fiduciary net position as a percentage of the total OPEB liability	59.71%	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 avaliable.

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

	2021	2020	2019	2018
Contractually required contribution	$ 566,298	$ 528,632	$ 1,708,976	$ 1,715,798
Contributions in relation to the contractually required contribution	566,298	528,632	1,708,976	1,715,798
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 8,950,865	$ 8,228,635	$ 7,903,992	$ 8,075,071
Contributions as a percentage of covered payroll	6.33%	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 avaliable.

Changes of assumptions:

1) June 30, 2017 valuation: the June 30, 2017 actuarial valuation was revised, for various factors, including the methodology used to determine how employees and retirees were assigned to each of the OPEB Funds and anticipated participation percentages. Current and former employees of State organizations (including technical colleges, community service boards and public health departments) are now assigned to the State OPEB fund based on their last employer payroll location: irrespective of retirement affiliation.

2) June 30, 2019 valuation: The inflation assumption was lowered from 2.75% to 2.50% in anticipation of the upcoming ERS Experience Study. Additionally, decremental assumptions were changed to reflect the Teachers Retirement Systems experience study. Approximately 6.0% of changed to reflect the Teachers Retirement Systems experience study. Approximately 6.0% of employees are members of the Teachers Retirement System.

3) The discount rate was updated from 3.09% as of June 30, 2016 to 3.60% as of June 30, 2017 to 5.22% as of June 30, 2018, to 7.30% as of June 30, 2019, and to 7.06% as of June 30, 2020.

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

	2021	2020	2019	2018
Board's proportion of the net OPEB liability (asset)	0.249%	0.275%	0.284%	0.307%
Board's proportionate share of the net OPEB liability (asset)	$ (707,591)	$ (777,892)	$ (767,598)	$ (796,861)
Board's covered payroll during the measurement period	$ 2,996,828	$ 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	(23.61%)	(22.35%)	(19.55%)	(17.85%)
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	129.20%	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 avaliable.

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

	2021	2020	2019	2018
Contractually required contribution	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 2,883,481	$ 2,996,828	$ 3,481,128	$ 3,926,311
Contributions as a percentage of covered payroll	0.00%	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 avaliable.
Note: Employer contributions are not currently required for the SEAD-OPEB Plan.

Changes of assumptions:

1) On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the Plan. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases. The expectation of retired life mortality was changed to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

2) On March 15, 2018, the Board 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's 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. The assumed investment rate of return remained at 7.30% for the June 30, 2019 actuarial valuation.

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, 2021

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive(Negative)
APPROPRIATED FUND BALANCE	$ 445,192	$ 1,520,043	$ -	$ (1,520,043)
REVENUES				
Charges for services				
EPSDT fees	157,500	157,500	99,212	(58,288)
Family planning fees	144,375	144,375	153,054	8,679
Environmental fees	2,023,476	2,023,476	1,876,475	(147,001)
Outpatient fees	1,596,964	1,626,964	2,538,748	911,784
Vital records fees	1,000,000	1,000,000	1,202,377	202,377
Total charges for services	4,922,315	4,952,315	5,869,866	917,551
Intergovernmental				
Federal sources:				
Other federal funds	1,122,899	1,388,614	1,237,985	(150,629)
State sources:				
Grant in aid	17,613,372	24,219,561	20,750,580	(3,468,981)
Local sources:				
County participating	283,036	283,036	283,036	-
County non-participating	975,524	975,524	980,344	4,820
Medicaid receipts	242,813	242,813	159,524	(83,289)
Medicaid DSPS receipts	210,126	185,126	124,562	(60,564)
Medicaid PCM	154,094	154,094	100,927	(53,167)
Medicare receipts	9,625	9,625	231,118	221,493
Administrative claiming	360,000	360,000	193,588	(166,412)
Inter agency transactions	472,981	317,427	-	(317,427)
Other local funds	216,400	1,195,043	889,892	(305,151)
Contracts	1,253,408	2,064,512	2,432,947	368,435
Total local sources	4,178,007	5,787,200	5,395,938	(391,262)
Total intergovernmental revenue	22,914,278	31,395,375	27,384,503	(4,010,872)
Donations	21,000	13,503	26,606	13,103
TOTAL REVENUES	27,857,593	36,361,193	33,280,975	(3,080,218)

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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, 2021

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive(Negative)
EXPENDITURES				
Public health:				
Current:				
General government	5,749,022	6,900,946	5,673,031	1,227,915
Health and welfare	22,553,763	30,980,290	23,810,899	7,169,391
TOTAL EXPENDITURES	28,302,785	37,881,236	29,483,930	8,397,306
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	3,797,045	$ 3,797,045
Reconciliation to GAAP basis:				
Unbudged interest revenue			3,013	
Fund balance at beginning of year			16,885,607	
Fund balance at end of year			$ 20,685,665	

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
001	Public Health Program	53
696	Adult Flu Vaccination	54
415	Babies Born Healthy	55
639	BCCP Client Navigator	56
717	BCCP Coordination	57
056	Breast Test & More	58
329	Breastfeeding Peer Counseling	59
673	CDC COVID 19 Grant	60
024	Children 1st -2	61
409	Children Medical Services	62
273	Cities Readiness Initiative	63
509	CMS Foundation	64
692	Cobb CDBG Cares	65
688	Cobb County COVID 19 Grant	66
431	Community Health	67
367	Comprehensive STD Program	68
690	COVID 19 PHEP	69
709	COVID Vaccine Admin Support	70
715	COVID Vaccine Admin Support 3	71
708	COVID Vaccine District Support	72
712	CSTE COVID Grant	73
195	District Operations	74
627	District Public Health Improvement	75
112	Early Intervention	76
599	EH Work Force Plan	77
208	Employee Worksite Wellness Program	78
667	End the HIV Epidemic	79
706	Ending HIV Epidemic	80
245	EPI Capacity	81
672	EPI Capacity COVID Response	82
697	EPI Capacity COVID Response Additional	83
280	EPI Capacity/Additional	84
401	Family Planning	85
291, 559	Family Planning District Cadre Realignment	86
621	Farm Fresh Initiative	87
166	Georgia Personal Responsibility ED Program	88
689	Georgia Resource Coordinators	89
466	Health Promotion Initiative	90
642	Healthy Start Initiative	91
281	HIV Services	92
044	HIV/AIDS Substance Abuse	93
566	Hospital Community Emergency Planning Preparedness and Response Program	94
066	Immunizations	95
543	Infants and Toddlers with Disabilities	96
713	IPSUM Food Security Grant	97
623	LARC Initiative	98
652	Opioid OD Crisis	99
076	Oral Health	100
461	Outpatient UNHSI /Audiology Support (Salaries)	101
574	Perinatal Case Management	102
270	Public Health Emergency Preparedness Program	103
671	Public Health Emergency Preparedness Response to COVID	104
686	Public Health Emergency Preparedness Response to COVID (Salaries)	105
362	Ryan White Part C	106
103	Safe Kids	107
700	SPOC Temporary Staffing	108
464	State Breast & Cervical Cancer	109
405	State Cervical Cancer Screening	110
283	STD Preventive Clinical Services	111
031	T.B. Control	112
705	Well & Onsite Systems Data	113
009	WIC Breastfeeding	114
301	WIC Cost Pool	115
643	WIC Direct Charge	116
007	WIC Nutritional Education	117
306	Youth Development Coordination	118

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 6,816,387	$ 6,816,387	$ -
Local sources			
County participating	283,036	283,036	-
Medicaid receipts	242,813	159,524	(83,289)
Medicaid DSPS receipts	48,126	41,718	(6,408)
Medicare receipts	9,625	231,118	221,493
Administrative Claiming	360,000	193,588	(166,412)
Intra/inter agency transactions	245,356	940,977	695,621
Other local funds	2,500	16,283	13,783
EPSDT fees	157,500	99,212	(58,288)
Family planning fees	144,375	153,054	8,679
Environmental fees	2,023,476	1,876,475	(147,001)
Outpatient fees	1,223,964	1,840,033	616,069
Vital records fees	1,000,000	1,202,377	202,377
Donations	1,000	1,000	-
Contracts	239,400	174,906	(64,494)
Total local sources	5,981,171	7,213,301	1,232,130
Interest income	-	3,013	3,013
TOTAL REVENUES	12,797,558	14,032,701	1,235,143
OTHER FINANCING SOURCES			
Prior year program income	672,828	-	(672,828)
TOTAL OTHER FINANCING SOURCES	672,828	-	(672,828)
EXPENDITURES			
Personal services	6,607,338	5,115,077	1,492,261
Operating expenses	2,080,445	1,454,620	625,825
Indirect costs	1,138,285	907,417	230,868
Intra/inter agency transactions	399,641	399,641	-
Capital outlay	919,623	419,781	499,842
TOTAL EXPENDITURES	11,145,332	8,296,536	2,848,796
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 2,325,054	$ 5,736,165	$ 3,411,111

Cobb County Board of Health
Public Health Division
Adult Flu Vaccination (DPH 696)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 194,588	$ 194,588	$ -
TOTAL REVENUES	194,588	194,588	-
EXPENDITURES			
Personal services	168,866	169,959	(1,093)
Operating expenses	1,825	731	1,094
Indirect costs	23,897	23,897	-
TOTAL EXPENDITURES	194,588	194,587	1
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 1	$ 1

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 75,000	$ 75,000	$ -
Donations	-	15,000	15,000
Total local sources	75,000	90,000	15,000
TOTAL REVENUES	75,000	90,000	15,000
OTHER FINANCING SOURCES			
Prior year program income	20,671	-	(20,671)
TOTAL OTHER FINANCING SOURCES	20,671	-	(20,671)
EXPENDITURES			
Personal services	50,671	52,425	(1,754)
Operating expenses	95,000	63,256	31,744
TOTAL EXPENDITURES	145,671	115,681	29,990
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (50,000)	$ (25,681)	$ 24,319

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 105,000	$ 99,759	$ (5,241)
TOTAL REVENUES	105,000	99,759	(5,241)
EXPENDITURES			
Personal services	65,240	64,422	818
Operating expenses	26,865	22,708	4,157
Indirect costs	12,895	12,198	697
Capital outlay	-	429	(429)
TOTAL EXPENDITURES	105,000	99,757	5,243
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 2	$ 2

Cobb County Board of Health
Public Health Division
BCCP Coordination (DPH 717)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 11,459	$ 11,458	$ (1)
TOTAL REVENUES	11,459	11,458	(1)
EXPENDITURES			
Personal services	10,051	10,051	-
Indirect costs	1,407	1,407	-
TOTAL EXPENDITURES	11,458	11,458	-
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ -	$ (1)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 360,140	$ 303,205	$ (56,935)
TOTAL REVENUES	360,140	303,205	(56,935)
EXPENDITURES			
Personal services	34,588	33,947	641
Operating expenses	316,290	259,997	56,293
Indirect costs	9,262	9,262	-
TOTAL EXPENDITURES	360,140	303,206	56,934
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (1)	$ (1)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 156,520	$ 70,285	$ (86,235)
TOTAL REVENUES	156,520	70,285	(86,235)
EXPENDITURES			
Personal services	86,563	33,325	53,238
Operating expenses	61,187	22,374	38,813
Indirect costs	-	7,798	(7,798)
Capital outlay	10,000	6,788	3,212
TOTAL EXPENDITURES	157,750	70,285	87,465
Excess (deficiency) of revenues over (under) expenditures	$ (1,230)	$ -	$ 1,230

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ -	$ 153,751	$ 153,751
TOTAL REVENUES	-	153,751	153,751
OTHER FINANCING SOURCES			
Prior year program income	153,754	-	(153,754)
EXPENDITURES			
Personal services	67,840	77,432	(9,592)
Operating expenses	59,751	49,911	9,840
Indirect costs	9,162	9,161	1
Capital outlay	17,000	17,249	(249)
TOTAL EXPENDITURES	153,753	153,753	-
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ (2)	$ (3)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 324,091	$ 324,091	$ -
Local sources			
Medicaid DSPS receipts	40,000	26,086	(13,914)
Intra/inter agency transactions	52,511	36,565	(15,946)
Other local funds	10,000	10,000	-
Outpatient fees	-	118	118
Donations	-	1,250	1,250
Total local sources	102,511	74,019	(28,492)
TOTAL REVENUES	426,602	398,110	(28,492)
OTHER FINANCING SOURCES			
Prior year program income	30,000	-	(30,000)
TOTAL OTHER FINANCING SOURCES	30,000	-	(30,000)
EXPENDITURES			
Personal services	581,502	491,738	89,764
Operating expenses	60,850	52,013	8,837
Indirect costs	89,929	76,167	13,762
TOTAL EXPENDITURES	732,281	619,918	112,363
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (275,679)	$ (221,808)	$ 53,871

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 549,512	$ 538,651	$ (10,861)
Local sources			
Medicaid DSPS receipts	18,000	9,179	(8,821)
Outpatient fees	-	2,952	2,952
Total local sources	18,000	12,131	(5,869)
TOTAL REVENUES	567,512	550,782	(16,730)
OTHER FINANCING SOURCES			
Prior year program income	23,427	15,792	(7,635)
TOTAL OTHER FINANCING SOURCES	23,427	15,792	(7,635)
EXPENDITURES			
Personal services	384,859	345,926	38,933
Operating expenses	145,358	124,306	21,052
Indirect costs	74,258	65,794	8,464
Capital outlay	3,600	2,626	974
TOTAL EXPENDITURES	608,075	538,652	69,423
OTHER FINANCING USES			
Prior year program income	-	12,131	(12,131)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (17,136)	$ 15,791	$ 32,927

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 107,540	$ 73,781	$ (33,759)
TOTAL REVENUES	107,540	73,781	(33,759)
EXPENDITURES			
Personal services	70,011	63,786	6,225
Operating expenses	20,375	934	19,441
Indirect costs	12,654	9,061	3,593
Capital outlay	4,500	-	4,500
TOTAL EXPENDITURES	107,540	73,781	33,759
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	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 CDBG Cares (DPH 692)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Other local funds	$ 307,139	$ 270,742	$ (36,397)
Total local sources	307,139	270,742	(36,397)
TOTAL REVENUES	307,139	270,742	(36,397)
EXPENDITURES			
Operating expenses	-	15	(15)
Capital outlay	307,139	277,649	29,490
TOTAL EXPENDITURES	307,139	277,664	29,475
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (6,922)	$ (6,922)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	$ 1,730,112	$ 1,728,769	$ (1,343)
TOTAL REVENUES	1,730,112	1,728,769	(1,343)
EXPENDITURES			
Personal services	567,027	591,274	(24,247)
Operating expenses	1,075,662	1,047,925	27,737
Capital outlay	88,383	89,201	(818)
TOTAL EXPENDITURES	1,731,072	1,728,400	2,672
Excess (deficiency) of revenues over (under) expenditures	$ (960)	$ 369	$ 1,329

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Personal services	$ 517,115	$ 196,798	$ 320,317
Operating expenses	172,147	56,797	115,350
Capital Outlay	1,750	-	1,750
Indirect costs	96,497	37,638	58,859
TOTAL EXPENDITURES	787,509	291,233	496,276
OTHER FINANCING USES			
Prior year program income	40,950	-	40,950
Excess (deficiency) of revenues over (under) expenditures	$ (828,459)	$ (291,233)	$ 537,226

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 6,350	$ 4,305	$ (2,045)
TOTAL REVENUES	6,350	4,305	(2,045)
EXPENDITURES			
Operating expenses	5,799	4,166	1,633
Capital Outlay	1,429	1,427	2
TOTAL EXPENDITURES	7,228	5,593	1,635
Excess (deficiency) of revenues over (under) expenditures	$ (878)	$ (1,288)	$ (410)

Cobb County Board of Health
Public Health Division
COVID 19 PHEP (DPH 690)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 167,000	$ 122,482	$ (44,518)
TOTAL REVENUES	167,000	122,482	(44,518)
EXPENDITURES			
Personal services	25,580	-	25,580
Operating expenses	34,329	25,000	9,329
Indirect costs	8,387	8,387	-
Capital outlay	98,704	89,094	9,610
TOTAL EXPENDITURES	167,000	122,481	44,519
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 1	$ 1

Cobb County Board of Health
Public Health Division
COVID Vaccine Admin Support (DPH 709)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 156,321	$ 156,312	$ (9)
TOTAL REVENUES	156,321	156,312	(9)
EXPENDITURES			
Operating expenses	137,115	134,496	2,619
Indirect costs	19,196	18,829	367
Capital outlay	-	2,988	(2,988)
TOTAL EXPENDITURES	156,311	156,313	(2)
Excess (deficiency) of revenues over (under) expenditures	$ 10	$ (1)	$ (11)

Cobb County Board of Health
Public Health Division
COVID Vaccine Admin Support 3 (DPH 715)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 1,555,328	$ 1,099,503	$ (455,825)
TOTAL REVENUES	1,555,328	1,099,503	(455,825)
EXPENDITURES			
Personal services	812,937	789,755	23,182
Operating expenses	547,000	170,599	376,401
Indirect costs	190,391	134,449	55,942
Capital outlay	5,000	4,702	298
TOTAL EXPENDITURES	1,555,328	1,099,505	455,823
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (2)	$ (2)

Cobb County Board of Health
Public Health Division
COVID Vaccine District Support (DPH 708)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 311,042	$ 271,069	$ (39,973)
TOTAL REVENUES	311,042	271,069	(39,973)
EXPENDITURES			
Personal services	60,751	122,317	(61,566)
Operating expenses	212,095	115,412	96,683
Indirect costs	38,196	33,339	4,857
TOTAL EXPENDITURES	311,042	271,068	39,974
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 1	$ 1

Cobb County Board of Health
Public Health Division
CSTE COVID Grant (DPH 712)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources	$ 343,304	$ 173,817	$ (169,487)
TOTAL REVENUES	343,304	173,817	(169,487)
EXPENDITURES			
Personal services	70,879	40,646	30,233
Operating expenses	230,265	111,825	118,440
Indirect costs	42,160	21,346	20,814
TOTAL EXPENDITURES	343,304	173,817	169,487
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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 945,524	$ 950,344	$ 4,820
Intra/inter agency transactions	4,331,419	3,666,876	(664,543)
Other local funds	-	3,836	3,836
Donations	4,003	4,002	(1)
Total local sources	5,280,946	4,625,058	(655,888)
TOTAL REVENUES	5,280,946	4,625,058	(655,888)
EXPENDITURES			
Personal services	3,125,502	3,926,611	(801,109)
Operating expenses	2,473,087	838,999	1,634,088
Intra/inter agency transactions	338,925	571,396	(232,471)
Capital outlay	36,556	34,269	2,287
TOTAL EXPENDITURES	5,974,070	5,371,275	602,795
Excess (deficiency) of revenues over (under) expenditures	$ (653,124)	$ (746,217)	$ (53,093)

Cobb County Board of Health
Public Health Division
District Public Health Improvement (DPH 627)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 6,500	$ 6,500	$ -
TOTAL REVENUES	6,500	6,500	-
EXPENDITURES			
Operating expenses	5,702	5,702	-
Indirect costs	798	798	-
TOTAL EXPENDITURES	6,500	6,500	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 621,019	$ 594,011	$ (27,008)
TOTAL REVENUES	621,019	594,011	(27,008)
EXPENDITURES			
Personal services	452,093	444,411	7,682
Operating expenses	102,469	74,587	27,882
Indirect costs	77,639	72,660	4,979
Capital outlay	2,600	2,355	245
TOTAL EXPENDITURES	634,801	594,013	40,788
Excess (deficiency) of revenues over (under) expenditures	$ (13,782)	$ (2)	$ 13,780

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 171,563	$ 171,563	$ -
TOTAL REVENUES	171,563	171,563	-
EXPENDITURES			
Personal services	151,733	147,559	4,174
Operating expenses	3,455	2,935	520
Indirect costs	21,726	21,069	657
TOTAL EXPENDITURES	176,914	171,563	5,351
Excess (deficiency) of revenues over (under) expenditures	$ (5,351)	$ -	$ 5,351

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 13,406	$ 11,011	$ (2,395)
TOTAL REVENUES	13,406	11,011	(2,395)
OTHER FINANCING SOURCES			
Prior year program income	1,680	1,680	-
EXPENDITURES			
Operating expenses	13,131	9,771	3,360
Indirect costs	2,018	1,240	778
TOTAL EXPENDITURES	15,149	11,011	4,138
OTHER FINANCING USES			
Prior year program income	-	1,680	(1,680)
Excess (deficiency) of revenues over (under) expenditures and other financing uses	$ (63)	$ -	$ 63

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 12,933	$ 12,933	$ -
TOTAL REVENUES	12,933	12,933	-
EXPENDITURES			
Operating expenses	11,345	11,345	-
Indirect costs	1,588	1,588	-
TOTAL EXPENDITURES	12,933	12,933	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Ending HIV Epidemic (DPH 706)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 1,277,757	$ 59,834	$ (1,217,923)
TOTAL REVENUES	1,277,757	59,834	(1,217,923)
EXPENDITURES			
Personal services	486,527	15,951	470,576
Operating expenses	622,243	30,128	592,115
Indirect costs	154,878	6,451	148,427
Capital outlay	14,173	7,303	6,870
TOTAL EXPENDITURES	1,277,821	59,833	1,217,988
Excess (deficiency) of revenues over (under) expenditures	$ (64)	$ 1	$ 65

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 57,051	$ 57,051	$ -
TOTAL REVENUES	57,051	57,051	-
EXPENDITURES			
Personal services	49,926	50,045	(119)
Operating expenses	119	-	119
Indirect costs	7,006	7,006	-
TOTAL EXPENDITURES	57,051	57,051	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 74,056	$ 74,056	$ -
TOTAL REVENUES	74,056	74,056	-
EXPENDITURES			
Personal services	60,872	64,960	(4,088)
Operating expenses	4,088	-	4,088
Indirect costs	9,096	9,094	2
TOTAL EXPENDITURES	74,056	74,054	2
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 2	$ 2

Cobb County Board of Health
Public Health Division
EPI Capacity COVID Response Additional (DPH 697)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 63,683	$ 63,682	$ (1)
TOTAL REVENUES	63,683	63,682	(1)
EXPENDITURES			
Personal services	58,858	55,863	2,995
Indirect costs	8,240	7,820	420
TOTAL EXPENDITURES	67,098	63,683	3,415
Excess (deficiency) of revenues over (under) expenditures	$ (3,415)	$ (1)	$ 3,414

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 15,000	$ 12,233	$ (2,767)
TOTAL REVENUES	15,000	12,233	(2,767)
EXPENDITURES			
Personal services	5,549	6,158	(609)
Operating expenses	3,942	1,989	1,953
Indirect costs	1,329	1,141	188
Capital outlay	4,180	2,944	1,236
TOTAL EXPENDITURES	15,000	12,232	2,768
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 1	$ 1

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 359,051	$ 319,563	$ (39,488)
TOTAL REVENUES	359,051	319,563	(39,488)
EXPENDITURES			
Personal services	307,676	243,570	64,106
Operating expenses	46,958	36,498	10,460
Indirect costs	49,649	39,210	10,439
Capital outlay	286	285	1
TOTAL EXPENDITURES	404,569	319,563	85,006
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (45,518)	$ -	$ 45,518

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 69,233	$ 66,954	$ (2,279)
TOTAL REVENUES	69,233	66,954	(2,279)
EXPENDITURES			
Personal services	62,088	59,959	2,129
Indirect costs	8,692	6,994	1,698
TOTAL EXPENDITURES	70,780	66,953	3,827
Excess (deficiency) of revenues over (under) expenditures	$ (1,547)	$ 1	$ 1,548

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 20,000	$ 23,470	$ 3,470
Contracts	-	7,500	7,500
Total local sources	20,000	30,970	10,970
TOTAL REVENUES	20,000	30,970	10,970
EXPENDITURES			
Operating expenses	20,000	19,900	100
TOTAL EXPENDITURES	20,000	19,900	100
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 11,070	$ 11,070

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 59,768	$ 50,854	$ (8,914)
TOTAL REVENUES	59,768	50,854	(8,914)
EXPENDITURES			
Personal services	4,400	3,431	969
Operating expenses	49,902	43,334	6,568
Indirect costs	3,966	3,091	875
Capital outlay	1,500	999	501
TOTAL EXPENDITURES	59,768	50,855	8,913
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (1)	$ (1)

Cobb County Board of Health
Public Health Division
Georgia Resource Coordinators (DPH 689)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 120,658	$ 120,658	$ -
TOTAL REVENUES	120,658	120,658	-
EXPENDITURES			
Operating expenses	105,840	105,840	-
Indirect costs	14,818	14,818	-
TOTAL EXPENDITURES	120,658	120,658	-
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 126,500	$ 126,500	$ -
Local sources			
Donations	2,500	2,500	-
TOTAL REVENUES	129,000	129,000	-
EXPENDITURES			
Personal services	224,340	201,602	22,738
Operating expenses	86,126	70,205	15,921
Indirect costs	43,465	38,053	5,412
TOTAL EXPENDITURES	353,931	309,860	44,071
Excess (deficiency) of revenues over (under) expenditures	$ (224,931)	$ (180,860)	$ 44,071

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal sources			
Other federal funds	$ 1,144,121	$ 937,249	$ (206,872)
TOTAL REVENUES	1,144,121	937,249	(206,872)
EXPENDITURES			
Personal services	529,864	529,398	466
Operating expenses	467,337	241,279	226,058
Indirect costs	137,114	151,173	(14,059)
Capital outlay	11,744	15,277	(3,533)
TOTAL EXPENDITURES	1,146,059	937,127	208,932
Excess (deficiency) of revenues over (under) expenditures	$ (1,938)	$ 122	$ 2,060

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Outpatient fees	$ 330,000	$ 634,990	$ 304,990
Contracts	95,000	368,021	273,021
TOTAL REVENUES	425,000	1,003,011	578,011
OTHER FINANCING SOURCES			
Prior year program income	416,361	-	(416,361)
EXPENDITURES			
Operating expenses	753,388	1,097,811	(344,423)
Indirect costs	87,975	58,180	29,795
TOTAL EXPENDITURES	841,363	1,155,991	(314,628)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (2)	$ (152,980)	$ (152,978)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 638,031	$ 607,510	$ (30,521)
Local sources			
Other local funds	25,356	-	(25,356)
TOTAL REVENUES	663,387	607,510	(55,877)
EXPENDITURES			
Personal services	413,307	379,704	33,603
Operating expenses	166,076	146,469	19,607
Indirect costs	81,114	78,280	2,834
Capital outlay	7,837	3,057	4,780
TOTAL EXPENDITURES	668,334	607,510	60,824
Excess (deficiency) of revenues over (under) expenditures	$ (4,947)	$ -	$ 4,947

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 106,912	$ 89,907	$ (17,005)
TOTAL REVENUES	106,912	89,907	(17,005)
EXPENDITURES			
Personal services	80,006	77,158	2,848
Operating expenses	13,776	1,708	12,068
Indirect costs	13,129	11,041	2,088
TOTAL EXPENDITURES	106,911	89,907	17,004
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ -	$ (1)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 228,802	$ 228,749	$ (53)
TOTAL REVENUES	228,802	228,749	(53)
EXPENDITURES			
Personal services	194,020	200,033	(6,013)
Operating expenses	7,345	625	6,720
Indirect costs	27,436	28,092	(656)
TOTAL EXPENDITURES	228,801	228,750	51
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 1	$ (1)	$ (2)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 184,338	$ 156,687	$ (27,651)
Local sources			
Medicaid DSPS receipts	6,000	1,150	(4,850)
Donations	-	1,600	1,600
Total local sources	6,000	2,750	(3,250)
TOTAL REVENUES	190,338	159,437	(30,901)
OTHER FINANCING SOURCES			
Prior year program income	6,000	-	(6,000)
TOTAL OTHER FINANCING SOURCES	6,000	-	(6,000)
EXPENDITURES			
Personal services	163,174	124,961	38,213
Operating expenses	15,059	7,226	7,833
Indirect costs	24,911	18,468	6,443
Capital outlay	6,919	6,034	885
TOTAL EXPENDITURES	210,063	156,689	53,374
OTHER FINANCING USES			
Prior year program income	-	2,748	(2,748)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (13,725)	$ -	$ 13,725

Cobb County Board of Health
Public Health Division
IPSUM Food Security Grant (DPH 713)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources	$ 300,000	$ 300,000	$ -
TOTAL REVENUES	300,000	300,000	-
EXPENDITURES			
Operating expenses	285,000	285,170	(170)
Indirect costs	15,000	15,000	-
TOTAL EXPENDITURES	300,000	300,170	(170)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (170)	$ (170)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 30,000	$ 30,000	$ -
TOTAL REVENUES	30,000	30,000	-
EXPENDITURES			
Personal services	26,365	26,365	-
Indirect costs	3,691	3,691	-
TOTAL EXPENDITURES	30,056	30,056	-
Excess (deficiency) of revenues over (under) expenditures	$ (56)	$ (56)	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 90,398	$ 81,632	$ (8,766)
TOTAL REVENUES	90,398	81,632	(8,766)
EXPENDITURES			
Personal services	72,849	71,642	1,207
Operating expenses	6,448	603	5,845
Indirect costs	11,102	9,387	1,715
TOTAL EXPENDITURES	90,399	81,632	8,767
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ -	$ 1

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,125	$ 2,125	$ -
TOTAL REVENUES	2,125	2,125	-
EXPENDITURES			
Personal services	1,865	1,864	1
Indirect costs	261	261	-
TOTAL EXPENDITURES	2,126	2,125	1
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ -	$ 1

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 68,547	$ 68,547	$ -
Local sources			
Intra/inter agency transactions	2,855	872	(1,983)
TOTAL REVENUES	71,402	69,419	(1,983)
EXPENDITURES			
Personal services	61,001	60,381	620
Operating expenses	14,019	3,574	10,445
Indirect costs	10,601	8,954	1,647
TOTAL EXPENDITURES	85,621	72,909	12,712
Excess (deficiency) of revenues over (under) expenditures	$ (14,219)	$ (3,490)	$ 10,729

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Medicaid DSPS receipts	$ 71,000	$ 45,720	$ (25,280)
Medicaid PCM	154,094	100,927	(53,167)
Intra/inter agency transactions	29,873	37,103	7,230
Outpatient fees	-	1,253	1,253
Total local sources	254,967	185,003	(69,964)
TOTAL REVENUES	254,967	185,003	(69,964)
OTHER FINANCING SOURCES			
Prior year program income	10,000	-	(10,000)
EXPENDITURES			
Personal services	325,571	310,273	15,298
Operating expenses	42,886	30,160	12,726
Indirect costs	51,340	47,660	3,680
Capital outlay	2,000	1,289	711
TOTAL EXPENDITURES	421,797	389,382	32,415
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (156,830)	$ (204,379)	$ (47,549)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 476,878	$ 437,101	$ (39,777)
TOTAL REVENUES	476,878	437,101	(39,777)
EXPENDITURES			
Personal services	346,380	329,187	17,193
Operating expenses	70,181	54,237	15,944
Indirect costs	58,318	53,679	4,639
Capital outlay	2,000	-	2,000
TOTAL EXPENDITURES	476,879	437,103	39,776
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ (2)	$ (1)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 3,279,439	$ 2,489,938	$ (789,501)
TOTAL REVENUES	3,279,439	2,489,938	(789,501)
EXPENDITURES			
Personal services	1,005,844	573,678	432,166
Operating expenses	1,817,918	657,579	1,160,339
Indirect costs	420,677	303,963	116,714
Intra/inter agency transactions	-	953,445	(953,445)
Capital outlay	35,000	1,274	33,726
TOTAL EXPENDITURES	3,279,439	2,489,939	789,500
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (1)	$ (1)

Cobb County Board of Health
Public Health Division
Public Health Emergency Response to COVID (Salaries) (DPH 686)
Schedule of Revenues and Expenditures -- Budget and Actual For
the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 1,170,993	$ 981,507	$ (189,486)
TOTAL REVENUES	1,170,993	981,507	(189,486)
EXPENDITURES			
Personal services	1,170,993	981,507	189,486
TOTAL EXPENDITURES	1,170,993	981,507	189,486
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal Sources			
Other federal funds	$ 244,493	$ 300,736	$ 56,243
TOTAL REVENUES	244,493	300,736	56,243
EXPENDITURES			
Operating expenses	244,493	300,736	(56,243)
TOTAL EXPENDITURES	244,493	300,736	(56,243)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 117,200	$ 11,144	$ (106,056)
Donations	6,000	1,154	(4,846)
TOTAL REVENUES	123,200	12,298	(110,902)
OTHER FINANCING SOURCES			
Prior year program income	90,517	-	(90,517)
TOTAL OTHER FINANCING SOURCES	90,517	-	(90,517)
EXPENDITURES			
Personal services	106,888	74,916	31,972
Operating expenses	147,068	27,040	120,028
Indirect costs	7,033	4,731	2,302
Capital outlay	200	-	200
TOTAL EXPENDITURES	261,189	106,687	154,502
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (47,472)	$ (94,389)	$ (46,917)

Cobb County Board of Health
Public Health Division
SPOC Temporary Staffing (DPH 700)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 69,603	$ 5,536	$ (64,067)
TOTAL REVENUES	69,603	5,536	(64,067)
EXPENDITURES			
Operating expenses	61,060	4,856	56,204
Indirect costs	8,548	680	7,868
TOTAL EXPENDITURES	69,608	5,536	64,072
Excess (deficiency) of revenues over (under) expenditures	$ (5)	$ -	$ 5

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 145,000	$ 89,475	$ (55,525)
TOTAL REVENUES	145,000	89,475	(55,525)
EXPENDITURES			
Personal services	11,529	11,316	213
Operating expenses	126,777	71,464	55,313
Indirect costs	6,695	6,695	-
TOTAL EXPENDITURES	145,001	89,475	55,526
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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 85,000	$ 66,689	$ (18,311)
Local sources			
Donations	-	100	100
TOTAL REVENUES	85,000	66,789	(18,211)
EXPENDITURES			
Personal services	11,529	11,316	213
Operating expenses	68,165	50,067	18,098
Indirect costs	5,307	5,307	-
TOTAL EXPENDITURES	85,001	66,690	18,311
Excess (deficiency) of revenues over (under) expenditures	$ (1)	$ 99	$ 100

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 13,962	$ 12,752	$ (1,210)
TOTAL REVENUES	13,962	12,752	(1,210)
EXPENDITURES			
Operating expenses	12,246	12,246	-
Indirect costs	1,714	506	1,208
TOTAL EXPENDITURES	13,960	12,752	1,208
Excess (deficiency) of revenues over (under) expenditures	$ 2	$ -	$ (2)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 280,387	$ 280,387	$ -
Local sources			
Medicaid DSPS receipts	2,000	709	(1,291)
Intra/inter agency transactions	14,622	10,876	(3,746)
Outpatient fees	73,000	59,402	(13,598)
Total local sources	89,622	70,987	(18,635)
TOTAL REVENUES	370,009	351,374	(18,635)
EXPENDITURES			
Personal services	340,250	308,126	32,124
Operating expenses	50,033	48,646	1,387
Indirect costs	54,640	49,935	4,705
Capital outlay	1,855	1,762	93
TOTAL EXPENDITURES	446,778	408,469	38,309
Excess (deficiency) of revenues over (under) expenditures	$ (76,769)	$ (57,095)	$ 19,674

Cobb County Board of Health
Public Health Division
Well & Onsite Systems Data (705)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 2,554	$ 1,956	$ (598)
TOTAL REVENUES	2,554	1,956	(598)
EXPENDITURES			
Operating expenses	454	-	454
Capital outlay	2,100	1,956	144
TOTAL EXPENDITURES	2,554	1,956	598
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 5,000	$ 1,319	$ (3,681)
TOTAL REVENUES	5,000	1,319	(3,681)
EXPENDITURES			
Operating expenses	5,000	1,319	3,681
TOTAL EXPENDITURES	5,000	1,319	3,681
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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,418,762	$ 2,305,414	$ (113,348)
TOTAL REVENUES	2,418,762	2,305,414	(113,348)
EXPENDITURES			
Personal services	2,418,761	2,305,413	113,348
TOTAL EXPENDITURES	2,418,761	2,305,413	113,348
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ 1	$ -

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 948,806	$ 879,713	$ (69,093)
TOTAL REVENUES	948,806	879,713	(69,093)
EXPENDITURES			
Operating expenses	430,348	398,789	31,559
Indirect costs	417,114	386,681	30,433
Capital outlay	100,117	94,244	5,873
TOTAL EXPENDITURES	947,579	879,714	67,865
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 1,227	$ (1)	$ (1,228)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 5,000	$ 789	$ (4,211)
TOTAL REVENUES	5,000	789	(4,211)
EXPENDITURES			
Operating expenses	5,000	789	4,211
TOTAL EXPENDITURES	5,000	789	4,211
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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 99,568	$ 99,568	$ -
Local sources			
Intra/inter agency transactions	6,075	974	(5,101)
Other local funds	19,900	5,600	(14,300)
Total local sources	25,975	6,574	(19,401)
TOTAL REVENUES	125,543	106,142	(19,401)
EXPENDITURES			
Personal services	79,374	78,107	1,267
Operating expenses	34,048	20,327	13,721
Indirect costs	12,214	13,781	(1,567)
TOTAL EXPENDITURES	125,636	112,215	13,421
Excess (deficiency) of revenues over (under) expenditures	$ (93)	$ (6,073)	$ (5,980)

Cobb County Board of Health
Schedule of Auditor's Proposed Financial Settlement
For the Fiscal Year Ended June 30, 2021

	Balance at June 30, 2021	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 FY21			
GIA and completed contracts:			
PUBLIC HEALTH	$ 291,033	$ (291,033)	$ -
HIV/AIDS SUBSTANCE ABUSE	33,410	(33,410)	-
EPI CAPACITY	4,737	(4,737)	-
FAMILY PLANNING	9,250	(9,250)	-
BREASTEST & MORE	86,471	(86,471)	-
GA PREP	5,777	(5,777)	-
EMPL WORKSITE WELLNESS PROG	1,124	(1,124)	-
CMS	57,387	(57,387)	-
PHEP	31,680	(31,680)	-
CRI	3,692	(3,692)	-
EPI CAPACITY ADDITIONAL	4,252	(4,252)	-
STD PREV CLINICAL SVCS	4,678	(4,678)	-
FAMILY PLANNING CADRE REALIGNM	6,539	(6,539)	-
BREASTFEEDING PEER COUNSELING	10,594	(10,594)	-
IMMUNIZATION	21,107	(21,107)	-
COMPR STD PROGRAM	1,048	(1,048)	-
YOUTH DEVELOPMENT	7,956	(7,956)	-
ST CERVICA CANCER SCREENING	10,553	(10,553)	-
EARLY INTERVENTION SERVICES	52,131	(52,131)	-
OUTPATIENT UNHSI/AUDIOLOGY	583	(583)	-
CHRONIC DISEASE PREVENTION	27,232	(27,232)	-
STATE BREAST & CERVICAL CANCER	24,836	(24,836)	-
INFANTS & TODDLERS W/DISABILITIES	8,618	(8,618)	-
HOSPITAL PREPAREDNESS PROGRAM	6,106	(6,106)	-
EH WORKFORCE PLAN	26,240	(26,240)	-
BCCP CLIENT NAVIGATOR	20,894	(20,894)	-
LARC INITIATIVE	553	(553)	-
OPIOID OD CRISIS GRANT	7,066	(7,066)	-
DISTRICT PUBLIC HEALTH IMPROV	399	(399)	-
PH EMERGENCY RESPONSE TO COVID	75,040	(75,040)	-
EPI CAPACITY COVID RESPONSE	1,027	(1,027)	-
PH EMER RESP TO COVID SALARY	142,122	(142,122)	-
GEORGIA RESOURS COORDINATORS	28,930	(28,930)	-
COVID 19 PHEP	(18,722)	18,722	-
EPI CAPACITY COVID RESPONSE	4,325	(4,325)	-
SPOC TEMPORARY STAFFING	(163)	163	-
ENDING HIV EPIDEMIC	33,776	(33,776)	-
COVID VACCINE DISTRICT SUPPORT	27,161	(27,161)	-
COVID VACCINE ADMIN SUPPORT 3	235,913	(235,913)	-
BCCP COORDINATION	704	(704)	-
WIC DIRECT CHARGE	47,629	(47,629)	-
WIC COST POOL	188,795	(188,795)	-
	1,532,483	(1,532,483)	-
Total due from (to) DPH	$ 1,532,483	$ (1,532,483)	$ -

Note 1: Adjustments were made for Grant-in-Aid payments received from Georgia DPH from July 1 through July 31, 2021.

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

Due from Georgia DPH	$ 1,532,483

Cobb County Board of Health
Public Health
Schedule of State Contractual Assistance
For the Fiscal Year Ended June 30, 2021

Contract Number	MUNIS Program Number	State Program Number	Program Name	Revenues	Expenditures	Due From
11110032-88	025	001	PUBLIC HEALTH	$ 6,816,387	$ 6,816,387	$ 291,033
11110032-88	044	044	HIV/AIDS SUBSTANCE ABUSE	607,510	607,510	33,410
11110032-88	307	007	WIC NUTRITION ED	789	789	-
11110032-88	309	009	WIC BREASTFEEDING	1,319	1,319	-
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	BREASTEST & MORE	303,205	303,205	86,471
11110032-88	366	066	IMMUNIZATION	228,749	228,749	21,107
11110032-88	076	076	ORAL HEALTH	2,125	2,125	-
11110032-88	418	112	E. I. SERVICES	594,011	594,011	52,131
11110032-88	166	166	GA PREP	50,854	50,854	5,777
11110032-88	208	208	EMPLOYEE WORKSITE WELLNESS	11,011	11,011	1,124
11110032-88	073	245	EPI CAPACITY	57,051	57,051	4,737
11110032-88	270	270	PH EMERGENCY PREPARDNESS (PHEP)	437,101	437,101	31,680
11110032-88	271	273	CRI	73,781	73,781	3,693
11110032-88	280	280	EPI CAPACITY/ADDITIONAL	12,233	12,233	4,252
11110032-88	283	283	STD PREVENTIVE CLINICAL SERVICES	12,752	12,752	4,679
11110032-88	291	291	FAMILY PLANNING DIST CADRE RE-ALI	66,954	66,954	6,539
11110032-88	310	301	WIC COST POOL	2,305,414	2,305,414	188,795
11110032-88	316	306	ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)	99,568	99,568	7,956
11110032-88	329	329	BREASTFEEDING PEER COUNSELING	70,285	70,285	10,594
11110032-88	367	367	COMPREHENSIVE STD PROGRAM	4,305	4,305	1,048
11110032-88	102	401	FAMILY PLANNING	319,563	319,563	9,250
11110032-88	405	405	STATE CERVICAL CANCER SCREENING PROGRAM	66,689	66,689	10,553
11110032-88	210	409	CMS CLINICS	538,651	538,651	57,387
11110032-88	461	461	OUTPATIENT UNHSI/AUDIOLOGY	68,547	68,547	583
11110032-88	464	464	STATE BREAST & CERVICAL CANCER	89,475	89,475	24,836
11110032-88	466	466	HEALTH PROMOTION INITIATIVE	126,500	126,500	27,233
11110032-88	543	543	INFANTS & TODDLERS W/ DISABILITIES	156,687	156,687	8,618
11110032-88	566	566	HOSPITAL PREPAREDNESS PROGRAM	89,907	89,907	6,106
11110032-88	599	599	EH WORKFORCE PLAN	171,563	171,563	26,241
11110032-88	623	623	LARC INITIATIVE	30,000	30,000	553
11110032-88	627	627	DISTRICT PUBLIC HEALTH IMPROV	6,500	6,500	399
11110032-88	639	639	GBCCP CLIENT NAVIGATION PROGRAM	99,759	99,759	20,894
11110032-88	652	652	OPIOID OD CRISIS GRANT	81,632	81,632	7,066
11110032-88	667	667	END THE HIV EPIDIMIC (EHE)	12,933	12,933	-
11110032-88	671	671	PH EMERGENCY RESPONSE TO COVID	2,489,938	2,489,938	75,040
11110032-88	672	672	EPI CAPACITY COVID RESPONSE	74,056	74,056	1,027
11110032-88	686	686	PH EMER RESP TO COVID SALARY	981,507	981,507	142,122
11110032-88	689	689	GEORGIA RESOURSE COORDINATORS	120,658	120,658	28,930
11110032-88	690	690	COVID 19 PHEP	122,482	122,482	(18,722)
11110032-88	696	696	ADULT INFLUENZA VACCINATION DISTRIC SUPPORT	194,588	194,588	-
11110032-88	697	697	EPI CAPACITY COVID RESPONSE	63,682	63,682	4,325
11110032-88	700	700	SPOC TEMPORARY STAFFING	5,536	5,536	(163)
11110032-88	705	705	WELL AND ONSITE SYSTEMS DATA	1,956	1,956	-
11110032-88	706	706	ENDING HIV EPIDEMIC	59,834	59,834	33,776
11110032-88	708	708	COVID VACCINE DISTRICT SUPPORT	271,069	271,069	27,161
11110032-88	709	709	COVID 19 VACCINATION ADMINISTRATION SUPPORT	156,312	156,312	-
11110032-88	715	715	COVID VACCINE ADMIN SUPPORT	1,099,503	1,099,503	235,913
11110032-88	717	717	BCCP COORDINATION	11,458	11,458	704
11110032-88	306	643	WIC DIRECT CHARGE	879,713	879,713	47,625
			Total FY21 DPH Balance	$ 20,750,580	$ 20,750,580	$ 1,532,483

Cobb County Board of Health
Public Health
Schedule of Changes in Fund Balance
For the Fiscal Year Ended June 30, 2021

			Restricted Funds					
	Operating Fund	Nonspendable	Prior Year Program Income	Other Agencies	Committed Funds	Assigned Funds	Unassigned Funds	Total
Fund balance at beginning of year	$ -	$ 206,461	$ 17,472	$ 80,517	$ 491,914	$ 906,054	$ 15,183,189	$ 16,885,607
Additions:								
Revenues	33,283,988	-	-	-	-	-	-	33,283,988
Transfers-prior year program income	17,472	-	16,559	-	-	-	-	34,031
Transfers-restricted funds	80,517	-	-	24,650	-	-	-	105,167
Transfers-unreserved funds	-	-	-	-	-	-	3,185,171	3,185,171
Transfers-prior year obligations	906,054	-	-	-	-	1,074,341	-	1,980,395
Transfers-committed funds	491,914	-	-	-	1,008,750	-	-	1,500,664
Transfer-inventory	206,461	192,740	-	-	-	-	-	399,201
Transfer - prepaids	-	265	-	-	-	-	-	265
Deductions:								
Expenditures	(29,483,930)	-	-	-	-	-	-	(29,483,930)
Transfers-prior year program income	(16,559)	-	(17,472)	-	-	-	-	(34,031)
Transfers-restricted funds	(24,650)	-	-	(80,517)	-	-	-	(105,167)
Transfers-unreserved funds	(3,185,171)	-	-	-	-	-	-	(3,185,171)
Transfers-prior year obligations	(1,074,341)	-	-	-	-	(906,054)	-	(1,980,395)
Transfers-committed funds	(1,008,750)	-	-	-	(491,914)	-	-	(1,500,664)
Transfers-inventory	(192,740)	(206,461)	-	-	-	-	-	(399,201)
Transfers-prepaids	(265)	-	-	-	-	-	-	(265)
Fund balance at end of year	$ -	$ 193,005	$ 16,559	$ 24,650	$ 1,008,750	$ 1,074,341	$ 18,368,360	$ 20,685,665

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STATISTICAL SECTION

Cobb County Board of Health
Statistical Section
June 30, 2021

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 122-126

Revenue Capacity

These schedules contain information to help the user assess the Cobb County Board of Health's major revenue sources. Page 127

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 128-129

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 130-132

Cobb County Board of Health
Net Position by Component
Unaudited

	2021	2020	2019	2018	2017
Governmental activities					
Net Position					
Net Investment in Capital Assets	$ 3,239,157	$ 2,851,331	$ 3,042,504	$ 3,056,502	$ 1,199,691
Restricted	41,209	97,989	115,574	263,783	288,758
Unrestricted	1,412,541	(4,192,197)	(7,976,201)	(13,209,670)	(3,185,083)
Total Net Position	$ 4,692,907	$ (1,242,877)	$ (4,818,123)	$ (9,889,385)	$ (1,696,634)

	2016	2015	2014	2013	2012
Governmental activities					
Net Position					
Net Investment in Capital Assets	$ 959,994	$ 871,491	$ 723,745	$ 1,002,079	$ 1,451,778
Restricted	-	2,438	5,737	155,963	179,069
Unrestricted	(5,960,700)	(8,385,783)	6,032,258	4,672,697	3,578,852
Total Net Position	$ (5,000,706)	$ (7,511,854)	$ 6,761,740	$ 5,830,739	$ 5,209,699

Cobb County Board of Health
Changes in Net Position
Unaudited

	2021	2020	2019	2018	2017
Expenses					
Governmental Activities					
General Government	$ 5,490,368	$ 4,767,798	$ 4,865,410	$ 4,361,947	$ 6,330,607
Health and Welfare	21,764,269	19,157,819	16,621,975	17,766,420	17,455,923
Total Expenses	$ 27,254,637	$ 23,925,617	$ 21,487,385	$ 22,128,367	$ 23,786,530
Program Revenues					
Charges for Services					
Health and Welfare	$ 5,869,866	$ 5,467,279	$ 5,718,253	$ 5,401,626	$ 5,158,500
Operating Grants and Contributions					
General Government	6,766,883	6,797,254	6,140,454	6,494,658	9,246,924
Health and Welfare	20,550,659	15,199,454	14,653,328	14,792,489	12,675,084
General Revenues					
Unrestricted Investment Earnings	3,013	36,876	46,612	29,633	10,094
Total Revenues	$ 33,190,421	$ 27,500,863	$ 26,558,647	$ 26,718,406	$ 27,090,602
Changes in Net Position	$ 5,935,784	$ 3,575,246	$ 5,071,262	$ 4,590,039	$ 3,304,072

	2016	2015	2014	2013*	2012*
Expenses					
Governmental Activities					
General Government	$ 6,252,893	$ 5,981,189	$ 3,398,307	-	
Health and Welfare	16,325,888	16,288,597	17,913,462	$ 25,932,784	26,804,415
Total Expenses	$ 22,578,781	$ 22,269,786	$ 21,311,769	$ 25,932,784	$ 26,804,415
Program Revenues					
Charges for Services					
Health and Welfare	$ 4,678,645	$ 4,198,168	$ 3,556,399	$ 9,588,290	$ 8,818,675
Operating Grants and Contributions					
General Government	8,421,472	9,995,465	9,247,865	-	
Health and Welfare	11,980,638	10,279,749	9,438,506	16,965,534	18,428,932
General Revenues					
Unrestricted Investment Earnings	9,174	10,350	-	-	
Total Revenues	$ 25,089,929	$ 24,483,732	$ 22,242,770	$ 26,553,824	$ 27,247,607
Changes in Net Position	$ 2,511,148	$ 2,213,946	$ 931,001	$ 621,040	$ 443,192

*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

	2021	2020	2019	2018	2017
General Fund					
Non-Spendable	$ 193,005	$ 206,461	$ 158,467	$ 114,354	$ 115,974
Restricted Funds	41,209	97,989	115,574	263,783	288,758
Committed Funds	1,008,750	491,914	18,600	30,000	1,567,993
Assigned Funds	1,074,341	906,054	371,783	151,814	159,560
Unassigned Funds	18,368,360	15,183,189	13,727,121	11,353,442	8,858,541
Total General Fund	$ 20,685,665	$ 16,885,607	$ 14,391,545	$ 11,913,393	$ 10,990,826

	2016	2015	2014	2013	2012
General Fund					
Non-Spendable	$ 177,439	$ 258,733	$ 207,539	$ 148,880	$ 164,631
Restricted Funds	0	2,438	5,737	213,823	206,891
Committed Funds	787,698	833,514	800,000	760,957	413,907
Assigned Funds	331,482	123,009	309,012	30,479	226,875
Unassigned Funds	7,356,184	6,399,605	5,398,112	4,440,208	3,474,485
Total General Fund	$ 8,652,803	$ 7,617,299	$ 6,720,400	$ 5,594,347	$ 4,486,789

Source: Basic Financial Statements

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

	2021	2020	2019	2018	2017
Revenues					
Charges for Services					
EPSDT Fees	$ 99,212	$ 160,372	$ 209,262	$ 220,790	$ 233,896
Family Planning Fees	153,054	157,302	175,566	186,320	210,930
Environmental Fees	1,876,475	2,000,491	2,035,497	1,998,729	1,803,603
Outpatient Fees	2,538,748	2,159,558	2,289,068	2,014,011	1,914,070
Vital Records Fees	1,202,377	989,556	1,008,860	981,776	996,001
Subtotal Charges for Services	5,869,866	5,467,279	5,718,253	5,401,626	5,158,500
Intergovernmental					
Federal Sources					
Other Federal Funds	1,237,985	1,047,356	335,174	245,164	283,915
State Sources					
Grant in Aid	20,750,580	16,277,870	14,912,278	15,497,216	14,634,636
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	980,344	886,639	695,524	695,524	695,524
Medicaid Receipts	159,524	245,203	402,654	496,039	735,977
Medicaid DSPS Receipts	124,562	177,481	220,369	189,761	202,900
Medicaid PCM	100,927	138,290	132,754	128,637	134,618
Medicare Receipts	231,118	25,449	36,310	33,976	41,385
Administrative Claiming	193,588	312,043	405,004	816,354	563,564
Interagency Transactions	-	386,364	471,247	366,243	436,582
Other Local Funds	889,892	230,722	763,551	305,266	301,714
Contracts	2,432,947	1,864,761	2,094,872	2,167,947	1,733,417
Subtotal Local Sources	5,395,938	4,549,988	5,505,321	5,482,783	5,128,717
Total Intergovernmental Revenue	27,384,503	21,875,214	20,752,773	21,225,163	20,047,268
Donations	26,606	121,494	41,009	61,984	62,560
Interest Earnings	3,013	36,876	46,612	29,633	10,094
Total revenues	33,283,988	27,500,863	26,558,647	26,718,406	25,278,422
Expenditures					
General Government	5,673,031	4,899,496	5,250,157	6,050,538	4,899,739
Health and Welfare	23,810,899	20,107,305	18,830,338	19,745,301	18,040,660
Total expenditures	29,483,930	25,006,801	24,080,495	25,795,839	22,940,399
Excess of revenues over (under) expenditures	3,800,058	2,494,062	2,478,152	922,567	2,338,023
Fund Balance at the beginning of the year	16,885,607	14,391,545	11,913,393	10,990,826	8,652,803
Fund Balance at the End of the Year	$ 20,685,665	$ 16,885,607	$ 14,391,545	$ 11,913,393	$ 10,990,826

*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

	2016	2015	2014	2013*	2012*
Revenues					
Charges for Services					
EPSDT Fees	$ 222,597	$ 206,658	$ 103,685	$ 134,914	$ 172,676
Family Planning Fees	197,493	168,783	23,091	44,195	70,353
Environmental Fees	1,745,411	1,639,480	1,418,480	1,371,114	1,127,000
Outpatient Fees	1,577,166	1,309,013	1,217,951	1,228,845	1,184,799
Vital Records Fees	935,978	874,234	793,192	823,552	725,188
Subtotal Charges for Services	4,678,645	4,198,168	3,556,399	3,602,620	3,280,016
Intergovernmental					
Federal Sources					
Other Federal Funds	230,540	248,969	257,234	212,244	216,053
State Sources					
Grant in Aid	13,424,590	13,206,445	12,237,765	12,698,060	12,968,172
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	695,524	695,524	695,524	695,525	657,469
Medicaid Receipts	543,369	507,833	570,028	553,772	620,834
Medicaid DSPS Receipts	160,712	190,232	79,151	72,295	72,483
Medicaid PCM	146,163	113,618	213,205	189,340	167,735
Medicare Receipts	48,395	36,187	22,610	8,826	16,757
Administrative Claiming	483,024	496,391	533,866	712,096	857,027
Interagency Transactions	283,436	226,936	266,480	4,449,341	3,803,823
Other Local Funds	421,592	428,756	817,857	747,220	486,929
Contracts	1,832,605	1,783,158	1,470,827	1,399,858	2,898,472
Subtotal Local Sources	4,897,856	4,761,671	4,952,584	9,111,309	9,864,565
Total Intergovernmental Revenue	18,552,986	18,217,085	17,447,583	22,021,613	23,048,790
Donations	36,929	184,929	113,188	14,591	3,801
Interest Earnings	9,174	10,350	-	-	-
Total revenues	23,277,734	22,610,532	21,117,170	25,638,824	26,332,607
Expenditures					
General Government	4,657,026	4,127,040	3,387,471	-	-
Health and Welfare	17,585,204	17,586,593	16,603,646	24,531,266	26,185,231
Total expenditures	22,242,230	21,713,633	19,991,117	24,531,266	26,185,231
Excess of revenues over (under) expenditures	1,035,504	896,899	1,126,053	1,107,558	147,376
Fund Balance at the beginning of the year	7,617,299	6,720,400	5,594,347	4,486,789	4,339,413
Fund Balance at the End of the Year	$ 8,652,803	$ 7,617,299	$ 6,720,400	$ 5,594,347	$ 4,486,789

*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 2021				Fiscal Year 2012			
Revenue Source	Revenue Earned	Rank	Percentage of Total Agency Revenue	Revenue Source	Revenue Earned	Rank	Percentage of Total Agency Revenue
Grant in Aid	$ 20,750,580	1	62.34%	Grant in Aid	$ 12,968,172	1	38.96%
Outpatient Fees	2,538,748	2	7.63%	Contract Revenue	2,898,472	2	8.71%
Contract Revenue	2,432,947	3	7.31%	Outpatient Fees	1,184,799	3	3.56%
Environmental Fees	1,876,475	4	5.64%	Environmental Fees	1,127,000	4	3.39%
Other Federal Funds	1,237,985	5	3.72%	Medicaid	861,052	5	2.59%
Vital Records Fees	1,202,377	6	3.61%	Administrative Claiming	857,027	6	2.57%
County Non-Participating	980,344	7	2.95%	Vital Records Fees	725,188	7	2.18%
Other Local Funds	889,892	8	2.67%	County Non-Participating	657,469	8	1.98%
Medicaid	385,013	9	1.16%	Other Local Funds	486,929	9	1.46%
County Participating	283,036	10	0.85%	County Participating	283,036	10	0.85%

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)
2011	696,500	31,235,740,000	44,847	8.4%
2012	706,400	31,521,130,000	44,622	7.3%
2013	716,160	32,021,350,000	44,713	7.1%
2013	727,760	34,150,060,000	46,925	6.0%
2015	739,320	36,034,430,000	48,740	4.9%
2016	748,560	37,004,670,000	49,434	4.5%
2017	752,780	38,772,580,000	51,506	3.6%
2018	756,870	40,006,030,000	52,857	3.2%
2019	765,050	41,337,850,000	54,033	3.2%
2020	779,290	42,575,110,000	55,057	5.7%

City	(2) 2020 Population
Acworth	22,818
Austell	7,170
Kennesaw	34,077
Marietta	60,867
Powder Springs	15,758
Smyrna	56,666
Total	197,356

Source:
(1) Woods & Poole Economics 2020 Data Pamphlet
(2) Office of Economic Development and Cobb Chamber of Commerce

Cobb County Board of Health
Principal Employers - Cobb County
Unaudited

		2020		2011	
Employer	Industry	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
Brand Energy & Infrastructure Holdings	Retail	2,800	0.52%	18,914	5.09%
Caraustar Industries	Manufacturing			12,492	3.36%
Cobb County Government	Government	5,296	0.98%	11,784	3.17%
Cobb County Schools	Government	17,743	3.27%	8,100	2.18%
Home Depot	Retail	13,000	2.39%	4,758	1.28%
Kennesaw State University	Education	4,834	0.89%	4,964	1.34%
Kroger Co.	Retail	2,500	0.46%	3,097	0.83%
Lockheed Martin	Aircraft/Defense	4,700	0.87%		
Marietta City Schools	Government			2,338	0.63%
Publix Super Markets	Retail	3,569	0.66%	2,618	0.70%
Six Flags Over Georgia	Theme Park	1,926	0.35%	2,031	0.55%
Wellstar Health System	Healthcare	14,971	2.76%		

Source: Office of Economic Development and Cobb Chamber of Commerce
* Total County Employment per Woods & Poole Economics 2020 Data Pamphlet.

Cobb County Board of Health

Cobb County Board of Health Employees by Function

Unaudited

Function/Program	2021		2020		2019		2018		2017	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	38	4	40	4	37	3	39	4	37	4
Clinical Services	70	18	74	22	86	21	86	24	90	23
Clinical & Prevention Services	-	-	-	-	-	-	-	-	-	-
Community Health	90	36	92	47	90	40	101	58	103	54
Director's Office (Communication & Quality Mgmt.)	-	-	-	-	-	-	-	-	-	-
Environmental Health	26	3	25	3	25	3	24	3	23	3
Emergency Preparedness & Response	7	-	3	-	6	-	6	-	6	-
Subtotal	231	61	234	76	244	67	256	89	259	84
Total Employees		**292**		**310**		**311**		**345**		**343**

Function/Program	2016		2015		2014		2013		2012	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	37	5	32	5	28	3	28	2	28	2
Clinical Services	90	23	87	23	90	39	84	39	-	-
Clinical & Prevention Services	-	-	-	-	-	-	-	-	190	64
Community Health	103	54	90	54	75	39	126	37	-	-
Director's Office (Communication & Quality Mgmt.)	-	-	-	-	5	1	8	1	8	-
Environmental Health	23	3	23	3	27	4	27	3	28	2
Emergency Preparedness & Response	6	-	6	-	5	-	6	1	6	-
Subtotal	259	85	238	85	230	86	279	83	260	68
Total Employees		**344**		**323**		**316**		**362**		**328**

*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 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Environmental Health Services										
Food Service Permits	2,287	2,290	2,232	2,221	2,160	1,994	1,939	1,921	1,900	1,897
Swimming Pool Permits	1,238	1,242	1,229	1,232	1,233	1,221	1,210	1,216	1,231	1,234
Septic Permits - New	69	46	76	117	94	89	76	51	26	23
Septic Permits - Repairs	354	357	387	395	323	367	356	328	272	212
Vital Record Services										
Birth Certificates	37,289	24,921	28,153	27,657	28,891	28,479	27,803	28,718	28,664	26,683
Death Certificates	130,213	119,060	83,538	76,611	73,441	69,864	60,877	42,887	41,518	37,970
Clinical Services										
Number of Patients Seen	91,062	81,690	96,530	125,357	114,544	117,221	115,195	110,472	117,077	148,663
Unduplicated Patients Seen	60,476	43,224	48,531	62,599	53,464	53,305	53,332	52,219	57,238	62,375

Source: Department managers within each function/program.

Cobb County Board of Health
Facilities by Function
Unaudited

Function/Program	Fiscal Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
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	Yes	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	Yes	No	No	No	Yes
East Cobb Facility										
Clinical	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Smyrna Facility										
Clinical	Yes	Yes	Yes	Yes	No	No	No	No	No	No
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Environmental Health	No	No	No	No	No	No	No	Yes	Yes	Yes
Lake Park Facility										
Community Services	No	No	No	No	No	No	No	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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Source: Cobb County BOH