COBB & DOUGLAS PUBLIC HEALTH

Healthier lives. Healthier community.

Annual Comprehensive Financial Report

For Fiscal Year Ended June 30, 2024

Cobb County Board of Health

Marietta, GA

A Component of Cobb County Government

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, 2024

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

Cobb County Board of Health
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For the Fiscal Year Ended June 30, 2024

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INTRODUCTORY SECTION

COBB & DOUGLAS PUBLIC HEALTH
Healthier lives. Healthier community.

December 23, 2024

Mr. Pete Quinones, 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, 2024, 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's management. 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 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, 2024. 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 with the County.

The annual budget serves as the foundation for the agency's financial planning and control. The Chief Financial Officer may revise appropriations within each department and between departments; however, the appropriation of additional funds over $10,000 requires the approval of the Board of Health in the form of a budget amendment.

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 Chair; Cobb County School System Superintendent; City of Mableton 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 the Mableton City Council, and the Marietta School System Superintendent. The Chair 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 seven-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 support offices to carry out both mandated and non-mandated services: Offices of the District Health Director, Communications, Quality Management, Workforce Administration, and Administration; Centers for Clinical Services, Community Health, Environmental Health, Epidemiology & Infectious Disease, 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 seven municipalities - the cities of Acworth, Austell, Kennesaw, Mableton, Marietta, Powder Springs, and Smyrna. A mayor and city council govern each municipality. The City of Mableton was established by a referendum passed by voters in November 2022, making it the newest municipality and largest municipality in Cobb County.

According to a 2023 population estimate from the US Census Bureau, Cobb County has an estimated population of 779,330. Cobb County is also one of the most diversely populated counties in Georgia.

Local Economy

Cobb County Government is part of a very select group that includes less than 1% of counties nationwide to have achieved a Triple-Triple A credit rating. 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 over the last several years. Team members are flexible, nimble, and responsive to the needs of the community. Cobb County Board of Health was awarded over $17M in ARPA funding to address public health needs in the community. These funds will be allocated over the next several fiscal years ending in 2026. Highlights include expansion of Perinatal Case Management program to provide additional support to reduce maternal and infant mortality, on-sight sewage management relief for low-income residents, partial funding for the future South Cobb Public Health facility as well as funding for outreach and community health worker initiatives.

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 works 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 was identified as one of 48 counties across the United States with the highest rate of new HIV infections. Over $1M 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. The Board of Health was awarded five years of continuation funding in the effort to end 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.

The Board of Health operates under an annual balanced budget (budgeted revenue equal budgeted expenditure). The annual budget is adopted by the Board of Health and administered in accordance with State law. 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, becoming the first health district in Georgia to achieve reaccreditation status. The agency is one of 393 local public health agencies across the country who are accredited.

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, 2023. This represented the eighth consecutive 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 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 for consideration for the Certificate of Achievement award.

The Government Finance Officers Association also awarded a Distinguished Budget Presentation Award to the Cobb County Board of Health for the FY24 Budget document. This represented the seventh consecutive 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.

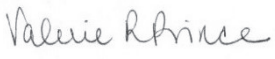
During FY24, the agency and individual staff members were recognized with several state-wide awards. The Georgia Public Health Association (GPHA) awarded the "Stancliff Boone Communicable Disease Specialist" Award to Marie Paul-David for work in STI and Epidemiology. GPHA recognized Valerie Crow, Director of Communications with the "Communications Excellence" Award. Emory University recognized Rachel Franklin, Director of Epidemiology & Infectious Disease, with the "Outstanding Supervisor" Award at the 2024 Epidemiology Fellowship Meeting. Douglas County Chamber of Commerce awarded the "Innovate HER" Award to Dr. Janet Memark, District Health Director. The City of Douglasville recognized the agency with the "Community Partner of the Year" Award. The Center for Family Resources recognized the agency with the "Corporate Advocate" Award.

I 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.

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

Respectfully submitted,



Valerie R. Prince
Director of Administration/Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cobb County Board of Health
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

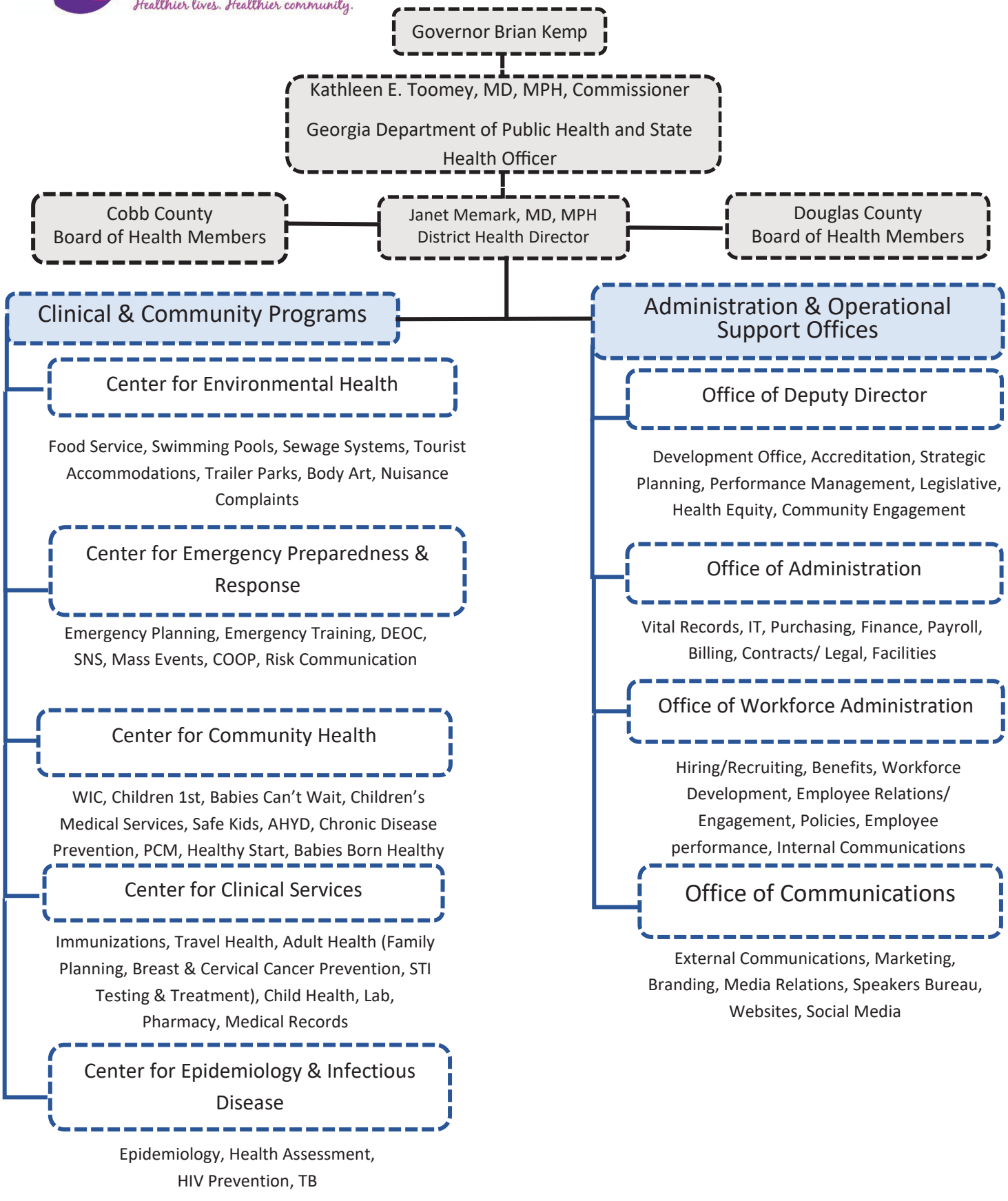
June 30, 2023

Christopher P. Morrill

Executive Director/CEO

COBB & DOUGLAS PUBLIC HEALTH
Healthier lives. Healthier community.

District 3-1 Organizational Chart



COBB COUNTY BOARD OF HEALTH

List of Board Members and Administrative Personnel

Mr. Pete Quinones, Chair
Member-at- Large

Dr. Carol Holtz, PhD
Member-at Large

Ms. Lisa Cupid
Chairwoman, Cobb County Board of Commissioners

Dr. Grant Rivera
Superintendent, Marietta School System

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

Mr. Chris Ragsdale
Superintendent, Cobb County School System

Mayor Michael Owens
City of Mableton

Mr Wyman Pilcher, III
Member-at-Large
(Service ended 6-13-2024)

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

NICHOLS CAULEY

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, and major fund of the Cobb County Board of Health (the "Board"), a component unit of Cobb County, Georgia, as of June 30, 2024 and for the year then ended, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Cobb County Board of Health, as of June 30, 2024 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cobb County Board of Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Cobb County Board of Health's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cobb County Board of Health's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cobb County Board of Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cobb County Board of Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis. 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, Schedule of OPEB Contributions, and the budgetary comparison information on pages 5-15 and 44-51 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.

Supplementary 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 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.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2024, 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 solely 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
December 23, 2024

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, 2024. 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 FY24 are as follows:

- The Board's net position increased $2,237,651 to $15,692,542. Of this amount, the unrestricted net position was $11,478,548.
- Governmental fund revenue totaled $44,630,941.
- Governmental fund expenditures totaled $40,935,000.
- At the end of June 2024, governmental fund revenue exceeded program expenses by $3,695,941.
- At the end of June 2024, the Board's General Fund reported an unassigned fund balance of $22.6 million, which represented 34% of budgeted FY25 expenditures.

Operational Highlights

Key operational highlights for FY24 are as follows:

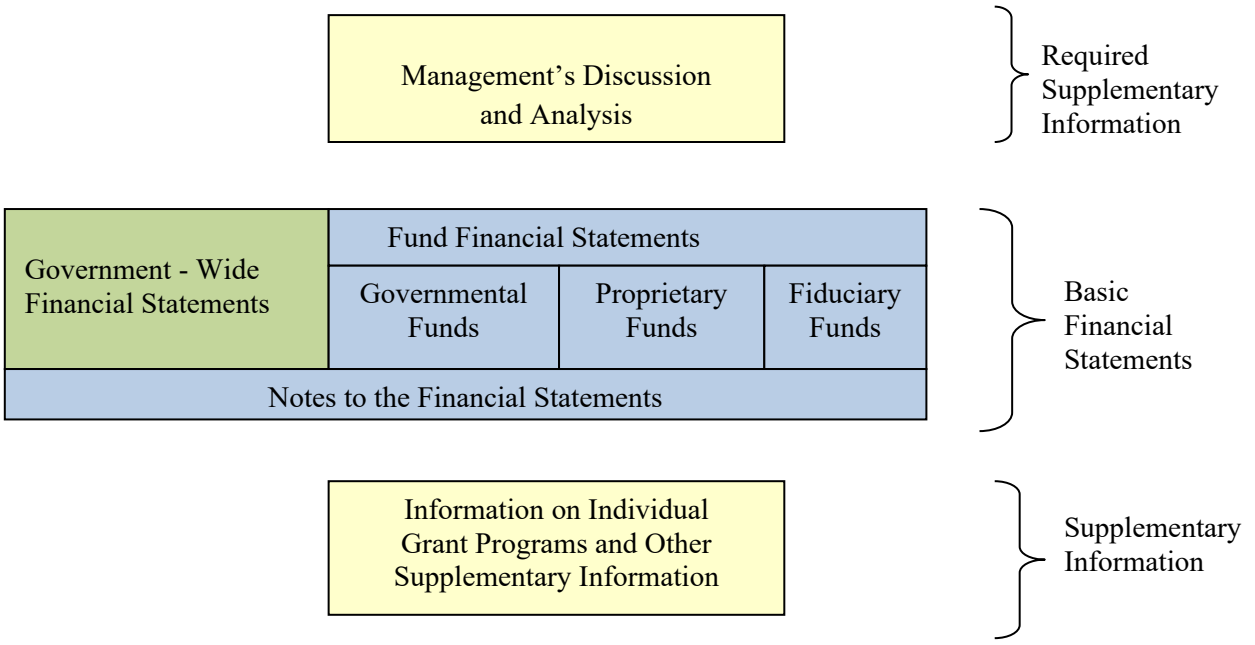
1. The agency was able to provide a 5% salary increase for full-time employees with a minimum increase of $2,000 as well as a $0.50/hour increase for part-time employees.

2. The agency was able to accept proposals for the Community Health Improvement Matching Grants (CHIP) that address needs identified in our Community Health Assessment. $125,000 was budgeted to match $1:$1 with the partner agencies receiving the grants.

3. Through our various programs at the health department, the agency made a significant impact in Cobb County, including:
    - Serving a total clinical patient volume of 59,722
    - Administering 41,304 immunization
    - Filling 18,066 pharmacy prescriptions
    - Investigating 5,529 acute disease and STI Cases
    - Screening 4,371 women for pregnancy services

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 assets, 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 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 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 of 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 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 FY24, the Board's net pension liability decreased from ($26.9) million to ($25.9) 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 ($14.5) million. In FY24, the Board's net OPEB liability/(asset) decreased from a liability of ($.7) million to an asset of $.1 million.

Historically, the net position has increased ten out of the last twelve years (2013-2024), with the net position only decreasing in the years when GASB No. 68 and GASB No. 75 were implemented.

The net position of the Board is summarized as follows:

Cobb County Board of Health
Statement of Net Position

	Governmental Activities June 30, 2024	Governmental Activities June 30, 2023
Assets		
Current and Other Assets	$34,052,375	$29,815,179
Capital Assets – net	2,912,588	2,723,528
OPEB Assets – net	1,223,167	964,541
Total Assets	38,188,130	33,503,248
Deferred Outflows of Resources		
Related to Pensions/OPEB	9,884,132	14,078,183
Liabilities		
Current Liabilities	3,094,966	2,553,711
Long-term Liabilities	27,909,879	29,377,760
Total Liabilities	31,004,845	31,931,471
Deferred Inflows of Resources		
Related to Pensions/OPEB	1,374,845	2,195,069
Net Position		
Net investment in capital assets	2,912,588	2,723,528
Restricted	1,301,406	1,164,067
Unrestricted	11,478,548	9,567,296
Total Net Position	$15,692,542	$13,454,891

A portion of the Board's net position reflects its liabilities and related deferred inflows and outflows for net pension and net OPEB. The unrestricted portion of that net position increased by $1,877,755 or 11% due to the decrease in these liabilities.

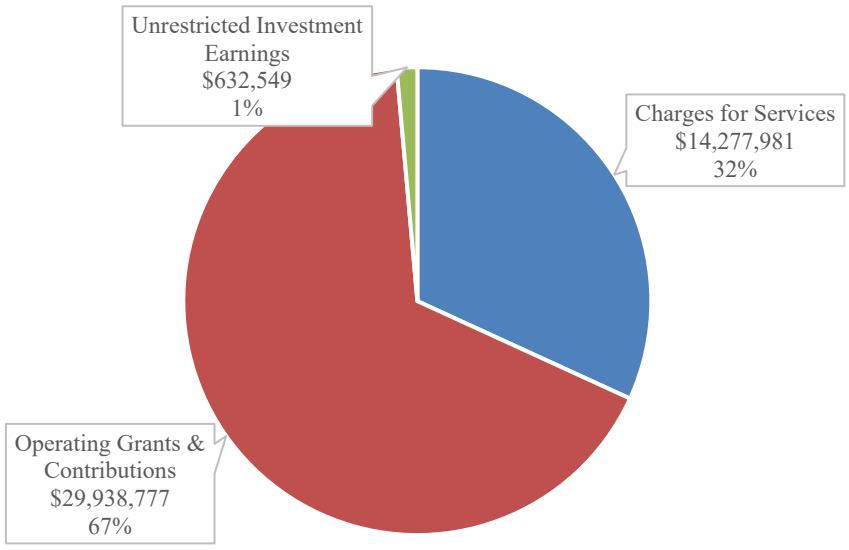
Changes in Net Position

Governmental activities increased the Board's net position by $2.2 million in FY24. The following table indicates the changes in net position for governmental activities in FY24 and FY23.

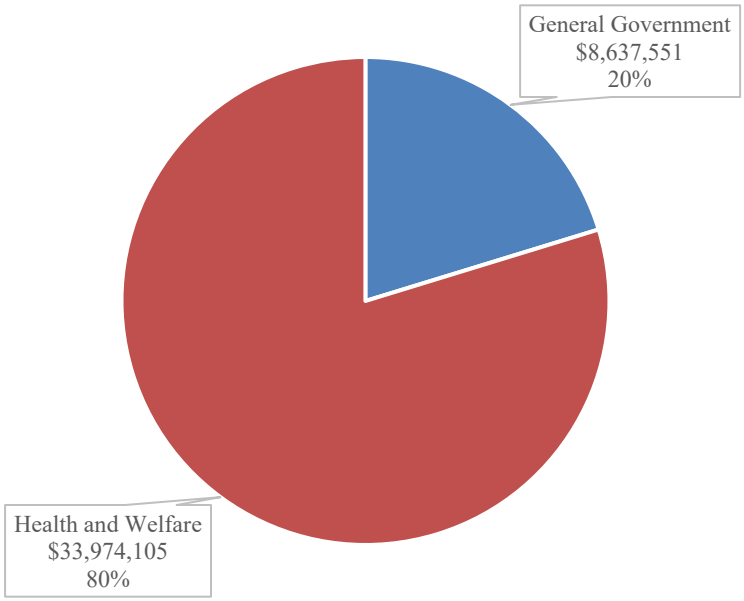
Cobb County Board of Health
Changes in Net Position

	Governmental Activities	Governmental Activities
	2024	**2023**
Program Revenues		
Charges for Services	$ 14,277,981	$ 8,826,531
Operating Grants & Contributions	29,938,777	29,703,134
General Revenues		
Unrestricted Investment Earnings	632,549	217,548
Total Revenues	44,849,307	38,747,213
Expenses		
General Government	8,637,551	7,955,363
Health and Welfare	33,974,105	27,997,308
Total Expenses	42,611,656	35,952,671
Net Change in Net Position	2,237,651	2,794,542
Net position - beginning	13,454,891	10,660,349
Net position - ending	$15,692,542	$13,454,891

Governmental Activities - Revenues by Sources



Government Activities – Expenses by Category



Changes in Overall Net Position from Operating Results

Revenues: The Board's total revenue increased by $6.1 million in FY24. This increase is related to governmental activities, primarily an increase in Charges for Services ($5.5 million), an increase in Unrestricted Investment Earnings ($.4 million) and a slight increase in Operating Grants and Contributions. The Charges for Services increase is largely due to the ramping up of pharmacy contract billing. The increase in Unrestricted Investment Earnings was due to changes in the way we invested our excess funds resulting in higher interest rates and returns. The Operating Grants and Contributions slight increase was due to increases in General Government funding from Cobb County Government for operational expenses ($.5 million) offset by decreases in Health and Welfare Grant in Aid ($.3 million) in programs such as WIC.

Expenses: The Board's total expenses had a net increase of $6.7 million in FY24. The increase is related to governmental activities. Health and Welfare expenses increased by $6 million. This is primarily attributed to the expenses associated with the expansion of pharmacy contract billing ($4.2 million). Salary increases (plus benefits) awarded to Cobb Board of Health employees was also a contributor ($1.1 million). In addition, both pension and OPEB expenses increased by a total of $.2 million. Finally, new programs such Cobb ARPA Babies Born Healthy, First Care and Support as well as the Bridge Access Program were a factor. General Government expenses also increased ($.7 million). This expense increase was related to an increase in operating expenses and salaries ($.4 million) as well as pension and depreciation expenses ($.3 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 $22,571,047 and the total fund balance was $30,957,409. 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 55% of total general operating expenses, and the total fund balance represents 76% of that same amount.

The fund balance of the General Fund increased $3,695,941 in FY24 for a total of $30,957,409. There are several reasons for the increase. FY24 was another year that had its share of turnover and open positions. As a result, the Board had lapse of $3.4 million including salaries and benefits. Finally, the expansion of the pharmacy contract billing also contributed to the increase in revenues over expenditures as all of the revenues over expenditures from this program were not spent in FY24.

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 $3,695,941. Revenue increased 15% compared to FY23 and expenses increased 19%. The results were impressive, with the Board's fund balance increasing 14% from $27.3 million to $31.0 million. Revenues were $6.0 million higher as compared to FY23. Outpatient fees increased $5.6 million primarily due to the expansion of pharmacy contract billing. County non-participating increased $.9 million due to reimbursement of activities in the new ARPA programs. Additionally, $4. million was due to changes in the way we invested

our excess funds resulting in higher interest rates and returns. Finally, as an offset, Administrative Claiming, Vital Records and Contracts came in slightly lower than the previous year.

Expenditures also increased as compared to FY23 ($6.5 million) for largely the same reasons that revenues increased. Additional expenses in the form of personnel and operating expenses occurred with additional funding to spend. Due to lapse for both direct and hourly employees including benefits and expenditure control, we were able to contribute $3.7 million to fund balance.

As we enter FY25, we will continue to focus our core public health services, and also focus on the programs and missions that are important to the agency. Controlling expenses, as well as aggressively collecting revenues, are equally important to the FY25 budget. We will continue to look for innovative ways to maintain consistent levels of service in all areas with commitment to be as efficient and effective as possible.

BUDGETARY VARIANCES

	Budgeted Amounts ($000)			
	Original	Final	Difference	%
Revenues and Appropriated Fund Balance	$36,474	$40,418	$3,944	11%
Expenditures	36,474	40,418	(3,944)	(11%)
Difference	-	-	-	

	Final	Actual	Difference	%
Revenues and Appropriated Fund Balance	$40,418	$43,998	$3,580	9%
Expenditures	40,418	40,935	(517)	(1%)
Difference	-	$3,063	$3,063	

Original budget to final budget: The $3.9 million increase in the final budget compared to the original budget revenue was due to several factors. The main reason for the increase was the award of $2.8 million in additional Grant in Aid. The additional Grant in Aid was funding to cover the state COLA and a state one-time payment in December ($1.1 million), higher than expected funding for the remaining Covid budgets ($1.0 million), $.2 million to add a First Care budget to help children and several small funding increases to boost services in the clinical areas ($.5 million). Additional funding also came from Outpatient Fees ($.5 million) with increases in pharmacy activity ($.3 million) as well as the administration of immunizations ($.2 million). $.2 million was added to Other Federal Funds to capture carry forward revenue for the Healthy Start Program. Finally, an increase in revenue was in Interagency transactions ($.4 million) associated with allocating salary increase funding to the individual budgets. 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 were $3.6 million higher compared to the final budget. Positive and negative variances in a few categories contributed to this. $10 million in unspent reserves which show as a negative under Appropriated Fund Balance and are merged into Total Revenues was a positive variance. Outpatient Fees were also a positive being $7.3 million higher than budgeted due to the ramping up of pharmacy contract billing. $4.2 million in Grant In Aid was not spent as funding left on the remaining COVID-19 budgets is being spent at a slower rate. Funding for the Cobb ARPA programs, awarded from Cobb County Government, was also not spent ($9.5 million). The entire 4-year allocation for the ARPA

budgets has been entered into the budget to allow for easier tracking of the total funding but it will be spent over 4 years. Administrative Claiming revenue came in $.5 million higher than expected due to increased expenses overall which effects the payment calculation. This was offset by no actual revenue recorded to the Inter Agency transactions line item for accounting purposes resulting in a decrease of $.6 million from budget.

Actual expenditures increased $.5 million from the final budget. General Government expenses were on budget overall with no major variances in any line item. Health and Welfare expenses overall were over budget by $.6 million. Contract expense was over by $6.3 million due to the expenses associated with the ramping up of contract pharmacy billing. Salaries and benefits were under by $3.4 million due to lapse in both direct and hourly employees. Spending in the COVID budgets slowed down considerably ($.4 million) and some of the ARPA budgets did not ramp up their spending as was anticipated ($.6 million). Finally, an overall reduction in operating expenses makes up the difference.

Capital Assets and Debt Administration

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

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

Capital Assets: The Board's investment in capital assets amounts to $2,912,588 as of June 30, 2024. 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.

	Capital Assets (Net of Depreciation)	
	Governmental Activities	Governmental Activities
	2024	2023
Furniture & Fixtures	$19,030	$24,770
Software & Equipment	242,687	328,053
Building Improvements	2,650,871	2,370,705
Total Assets Net of Depreciation	$2,912,588	$2,723,528

The Board's total net increase in capital assets for the current fiscal year was $189,060. 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 393 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, 2023. This represented the eighth 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 FY24 Budget Book. This represents the seventh year that the CCBOH has received this prestigious award. 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.

During FY24, the agency and individual staff members were recognized with several state-wide awards. The Georgia Public Health Association (GPHA) awarded the "Stancliff Boone Communicable Disease Specialist" Award to Marie Paul-David for work in STI and Epidemiology. GPHA recognized Valerie Crow, Director of Communications, with the "Communications Excellence" Award. Emory University recognized Rachel Franklin, Director of Epidemiology & Infectious Disease, with the "Outstanding Supervisor" Award at the 2024 Epidemiology Fellowship Meeting. Douglas County Chamber of Commerce awarded the "Innovate HER" Award to Dr. Janet Memark, District Health Director. The City of Douglasville recognized the agency with the "Community Partner of the Year" Award. The Center for Family Resources recognized the agency with the "Corporate Advocate" Award. The US Department of Health and Human Services, Office of Disease Prevention and Health Promotion awarded the agency as a "Healthy People 2030 Champion".

The agency was able to secure $7,539,830 in funding from new non-traditional sources. We also formed 41 community partnerships to fill strategic needs.

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 future economic uncertainty of the pandemic. Planning for the FY25 budget includes focusing on our strategic goals which are:

1. Recruitment & Retention – Build a diverse, quality workforce where individual needs background, and skills are valued.

2. Service Accessibility – Ensure CDPH's services are accessible to all Cobb and Douglas residents and personalized to clients' unique needs.
3. Internal Collaboration – Improve internal collaboration to increase service efficiency, awareness, and accessibility.
4. Partnerships – Expand partnerships and resources to provide services to all residents, especially within vulnerable communities.
5. Visibility – Be a trusted leader in the community, ensuring residents, especially underserved populations, are fully aware of and value our services.

The FY25 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, 2024

	Governmental Activities
Assets	
Cash and cash equivalents	$ 22,114,673
Investments	9,622,885
Accounts receivable	294,811
Due from Georgia Department of Public Health (DPH)	1,426,128
Due from other governments	306,058
Inventory	287,820
Net OPEB asset	1,223,167
Capital assets, depreciated, net	2,912,588
Total Assets	38,188,130
Deferred Outflows of Resources	
Related to OPEB	2,905,034
Related to pensions	6,979,098
Total Deferred Outflows of Resources	9,884,132
Liabilities	
Accounts payable	745,493
Payroll liabilities	818,191
Due to other governments	1,531,282
Noncurrent liabilities:	
Due within one year	
Compensated absences	886,568
Due in more than one year	
Compensated absences	22,338
Net pension liability	25,862,085
Net OPEB liability	1,138,918
Total Liabilities	31,004,875
Deferred Inflows of Resources	
Related to OPEB	1,314,243
Related to pensions	60,602
Total Deferred Inflows of Resources	1,374,845
Net Position	
Investment in capital assets	2,912,588
Restricted for special programs	78,239
Restricted for OPEB	1,223,167
Unrestricted	11,478,548
Total Net Position	$ 15,692,542

See accompanying notes to financial statements.

Cobb County Board of Health
Statement of Activities
For the Fiscal Year Ended June 30, 2024

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	$ 8,637,551	$ -	$ 11,007,962	$ 2,370,411
Health and welfare	33,974,105	14,277,981	18,930,815	(765,309)
Total governmental activities	$ 42,611,656	$ 14,277,981	$ 29,938,777	1,605,102
General Revenues:				
Unrestricted investment earnings				632,549
Change in net position				2,237,651
Net position - beginning				13,454,891
Net position - ending				$ 15,692,542

See accompanying notes to financial statements.

Cobb County Board of Health
Balance Sheet
Governmental Fund
June 30, 2024

		General Fund
ASSETS		
Cash and cash equivalents	$	22,114,673
Investments		9,622,885
Accounts receivable		294,811
Due from Georgia DPH		1,426,128
Due from other governments		306,058
Inventory		287,820
TOTAL ASSETS	$	34,052,375
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$	745,493
Payroll liabilities		818,191
Due to other governments		1,531,282
TOTAL LIABILITIES		3,094,966
FUND BALANCES		
Nonspendable		287,820
Restricted		78,239
Committed		6,399,036
Assigned		1,621,267
Unassigned		22,571,047
TOTAL FUND BALANCES		30,957,409
TOTAL LIABILITIES AND FUND BALANCES	$	34,052,375
Total fund balances - general fund	$	30,957,409
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		2,912,588
Other long-term assets and deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.		
Net OPEB asset		1,223,167
Deferred outflows of resources related to OPEB		2,905,034
Deferred ouflows of resources related to pensions		6,979,098
Long-term liabilities and deferred inflows of resources are not due and payable in the current-period and, therefore, are not reported in the funds.		
Deferred inflows of resources related to OPEB		(1,314,243)
Deferred inflows of resources related to pensions		(60,602)
Accrued compensated absences		(908,906)
Net OPEB liability		(1,138,918)
Net pension liability		(25,862,085)
Net position of governmental activities	$	15,692,542

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, 2024

	General Fund
REVENUES	
Charges for services	
EPSDT fees	$ 185,180
Family planning fees	187,992
Environmental fees	2,064,283
Outpatient fees	10,784,936
Vital records fees	1,055,590
Total charges for services	14,277,981
Intergovernmental	
Federal sources:	
Other federal funds	1,252,007
Total federal sources	1,252,007
State sources:	
Grant in aid	23,114,896
Total state sources	23,114,896
Local sources:	
County participating	283,036
County non-participating	2,865,724
Medicaid receipts	176,998
Medicaid DSPS receipts	120,347
Medicaid PCM	83,918
Medicare receipts	63,236
Administrative claiming	815,525
Other local funds	793,864
Contracts	148,335
Total local sources	5,350,983
Total intergovernmental revenue	29,717,886
Donations	2,525
Interest earnings	632,549
TOTAL REVENUES	44,630,941
EXPENDITURES	
Current:	
General government	8,012,734
Health and welfare	32,922,266
TOTAL EXPENDITURES	40,935,000
Net change in fund balances	3,695,941
Fund balance at beginning of year	27,261,468
Fund balance at end of year	$ 30,957,409

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, 2024

Net change in fund balances - total governmental funds		$ 3,695,941
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	(450,422)	
Capital outlays	639,482	189,060
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		258,626
Net OPEB liability		477,669
Net pension liability		1,018,403
Deferred outflows of resources related to OPEB		1,038,991
Deferred outflows of resources related to pensions		(5,233,042)
Deferred inflows of resources related to OPEB		637,023
Deferred inflows of resources related to pensions		183,201
Accrued compensated absences		(28,221)
Change in net position of governmental activities		$ 2,237,651

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 Annual Comprehensive 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, 2024, 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 Annual Comprehensive Financial Report (ACFR) 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, money market funds, and demand deposits. 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 assets 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 asset 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, 2024, 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, 2024:

Description	Rating	Fair Value	Weighted Average Maturity
Georgia Fund 1	AAAf	$ 8,122,885	33 days
Certificates of deposit	n/a	1,500,000	n/a
Total		$ 9,622,885	

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, 2024 for the Board in the aggregate consist of the following:

Administrative Claiming	$ 199,539
Other	95,272
Total	$ 294,811

4. Due From/To Other Governments

Amounts due from other governments include the following:	
Due from Cobb County Commissioners	$ 211,532
Due from Medicaid	13,901
Due from Federal	80,625
Total due from other governments	$ 306,058
Amounts due to other governments include the following:	
Due to DSPS	$ 38,768
Due to Douglas County Board of Health	1,492,514
Total due to other governments	$ 1,531,282

5. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reclassifications/ Reductions	Ending Balance
Capital assets, being depreciated:				
Furniture & fixtures	$ 1,148,492	$ -	$ -	$ 1,148,492
Software & equipment	3,162,574	155,991	-	3,318,565
Facility improvements	3,583,934	483,491	-	4,067,425
Total capital assets, being depreciated	7,895,000	639,482	-	8,534,482
Less accumulated depreciation for:				
Furniture & fixtures	1,123,722	5,740	-	1,129,462
Software & equipment	2,834,521	241,357	-	3,075,878
Facility improvements	1,213,229	203,325	-	1,416,554
Total accumulated depreciation	5,171,472	450,422	-	5,621,894
Total capital assets, being depreciated, net	2,723,528	189,060	-	2,912,588
Capital assets, net	$ 2,723,528	$ 189,060	$ -	$ 2,912,588

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

Governmental Activities:	
General government	$ 297,634
Health and welfare	152,788
	$ 450,422

6. Long-Term Obligations

The following is a summary of changes in compensated absences of the Board for the year ended June 30, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 880,685	$ 914,788	$ (886,567)	$ 908,906	$ 886,568

7. Fund Balance

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

	General Fund
Nonspendable	
Inventory	$ 287,820
Restricted for	
Health and welfare programs	78,239
Committed for	
General government	6,399,036
Assigned for	
General government	188,041
Health and welfare programs	1,433,226
Unassigned	22,571,047
Total	$ 30,957,409

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. There are currently no Board of Health employees on the Old Plan. 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: 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 1.50% and 1.25%, respectively, of annual compensation. The Board's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2024 was 29.35% of annual covered payroll for old and for new plan members and 25.51% for GSEPS members. The Board's contributions to ERS totaled $3,613,355 for the year ended June 30, 2024. 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, 2024, the Board reported a liability of $25,862,085 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2022. An expected total pension liability as of June 30, 2023 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, 2023. At June 30, 2023, the Employer's proportion was 0.434%, which was a .032% increase from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Board recognized pension expense of $7,644,793. At June 30, 2024, 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	$ 392,848	$ 60,602
Changes of assumptions	995,152	-
Net difference between projected and actual earnings on pension plan investments	1,053,534	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	924,209	-
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	3,613,355	-
Total	$ 6,979,098	$ 60,602

$3,613,355 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, 2025. 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,	
2025	$ 1,879,682
2026	(198,099)
2027	2,105,308
2028	(481,750)

Actuarial assumptions: The total pension liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expenses, including inflation

Postretirement mortality rates were based on the Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service. The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

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%	0.90%
Domestic large equities	46.30%	9.40%
Domestic small equities	1.20%	13.40%
International developed market equities	12.30%	9.40%
International emerging market equities	5.20%	11.40%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates shown are net of inflation.

Discount rate: The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount rate (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net pension liability	$ 35,488,172	$ 25,862,085	$ 17,761,425

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 89 members as of June 30, 2024.

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 $971,010. Employees' actual contributions to the plan amounted to $72,254 which was 7.5% of the Board's covered payroll.

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

GSEPS 401(k) Component of ERS Plan

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

Members are automatically enrolled at 5% upon hire into the Peach State Reserve 401(k) plan with matching employer contributions, unless participation is declined by the employee. The maximum employer match is 3% percent based on an employee contribution of 5% or more. The employee contributions are immediately vested; however, the employer portion vests evenly over a period of five years. There were 235 plan members in the plan at June 30, 2024.

For the fiscal year ending June 30, 2024, employee's contributions to the plan amounted to $626,750 and were matched by the Board with $527,954. The balance in the forfeiture account as of June 30, 2024 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 $1,768,460 for the year ended June 30, 2024. 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, 2024, the Board reported a liability of $1,138,918 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the net OPEB liability was based on

an actuarial valuation as of June 30, 2022. An expected total OPEB liability as of June 30, 2023 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, 2023. At June 30, 2023, the Board's proportion was 0.402%, which was an increase of 0.042% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Board recognized OPEB benefit of $516,585. At June 30, 2024, 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	$ 39,125	$ 1,183,350
Changes of assumptions	560,492	5,185
Net difference between projected and actual earnings on OPEB plan investments	81,766	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	381,269	98,353
Employer contributions subsequent to the measurement date	1,768,460	-
Total	$ 2,831,112	$ 1,286,888

The Board contributions subsequent to the measurement date of $1,768,460 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, 2025. 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,	
2025	$ (381,609)
2026	(29,274)
2027	263,267
2028	(76,620)

Actuarial assumptions: The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022 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, 2023:

Inflation	2.50%
Salary increases:	3.00% - 6.75%, including inflation
Long-term expected rate of return	7.00%, compounded annually, net of investment expense, and including inflation
Healthcare cost of trend rate	7.00%
Ultimate trend rate	4.00%
Year of Ultimate trend rate	2032

Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 105% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

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, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 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%	1.50%
Equities	70.00%	9.40%
Total	100.00%	

* Net of inflation

Discount rate: The discount rate used to measure the total OPEB liability for the State OPEB Fund was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2120. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future OPEB payments of current plan members. Therefore, the calculated discount rate of 7.00% 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net OPEB liability	$ 2,041,096	$ 1,138,918	$ 361,604

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	$ 237,810	$ 1,138,918	$ 2,197,007

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, 2024.

OPEB asset, OPEB expense, deferred outflows of resources and deferred inflows of resources related to OPEB: At June 30, 2024, the Board reported an asset of $1,223,167 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2023. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2022. An expected total OPEB asset as of June 30, 2023 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, 2023. At June 30 2023, the Board's proportion was 0.277%, which was an increase of 0.015% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Board recognized OPEB benefit of $127,264. At June 30, 2024, 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	$ 7,813	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	66,109	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	27,355
Employer contributions subsequent to the measurement date	-	-
Total	$ 73,922	$ 27,355

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,	
2025	$ (29,177)
2026	(22,552)
2027	128,800
2028	(30,504)

Actuarial assumptions: The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	3.00% - 6.75%
Investment rate of return	7.00%, net of OPEB plan investment expenses, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on the Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service. The Pub-2010 Family of Tables projected generationally with

the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

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%	0.90%
Domestic large cap equities	46.30%	9.40%
Domestic small cap equities	1.20%	13.40%
International developed market equities	12.30%	9.40%
International emerging market equities	5.20%	11.40%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates are shown net of inflation.

Discount rate: The discount rate used to measure the total OPEB liability was 7.00%. 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 7.00%, 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 (6.00 %) or 1- percentage-point higher (8.00 %) than the current rate:

	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net OPEB liability (asset)	$ (862,304)	$ (1,223,167)	$ (1,519,320)

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, 2024	
Total net OPEB liabilities	$ 1,138,918
Total net OPEB assets	1,223,167
Total deferred outflows of resources from OPEB	2,905,034
Total deferred inflows of resources from OPEB	1,314,243
For the year ended June 30, 2024	
Total OPEB benefit	$ 643,849

10. Georgia Department of Public Health

The Cobb County Board of Health received $23,114,896 (52%) 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 $2,865,724, 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. Risk of loss resulting from providing health and dental benefits to employees and retirees is covered by the State Health Benefit Plan. The Board also carries cyber insurance to mitigate risk of various cyber threats.

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, 2024. 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, 2024 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, 2024 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

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.434%	0.402%	0.378%	0.360%	0.363%	0.360%	0.361%	0.364%	0.365%	0.362%
Board's proportionate share of the net pension liability	$ 25,862,085	$ 26,880,488	$ 8,851,091	$ 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	$ 12,785,737	$ 10,568,025	$ 10,498,805	$ 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	202.27%	254.36%	84.31%	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	71.20%	67.44%	87.62%	76.21%	76.74%	76.68%	76.33%	72.34%	76.20%	77.99%

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 3,613,355	$ 3,611,204	$ 2,361,769	$ 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	3,613,355	3,611,204	2,361,769	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	$13,727,959	$12,785,737	$10,568,025	$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	26.32%	28.24%	22.35%	21.08%	22.38%	22.92%	22.98%	23.19%	23.29%	20.70%

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. 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. The assumed investment rate of return was further reduced by 0.30% from 7.30% to 7.00% as of the June 30, 2020 actuarial valuaion.

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

	2024	2023	2022	2021	2020	2019	2018
Board's proportion of the net OPEB liability	0.402%	0.360%	0.373%	0.351%	0.353%	0.342%	0.342%
Board's proportionate share of the net OPEB liability	$ 1,138,918	$ 1,616,587	$ 1,025,906	$ 3,953,253	$ 4,383,339	$ 8,947,479	$ 13,919,970
Board's covered payroll during the measurement period	$ 8,804,458	$ 8,881,141	$ 8,950,865	$ 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	12.94%	18.20%	11.46%	48.04%	55.46%	110.80%	311.77%
Plan fiduciary net position as a percentage of the total OPEB liability	87.75%	80.03%	87.58%	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 available.

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

	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ 1,768,460	$ 713,999	$ 581,752	$ 566,298	$ 528,632	$ 1,708,976	$ 1,715,798
Contributions in relation to the contractually required contribution	1,768,460	713,999	581,752	566,298	528,632	1,708,976	1,715,798
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 8,961,476	$ 8,352,426 *	$ 8,881,141	$ 8,950,865	$ 8,228,635	$ 7,903,992	$ 8,075,071
Contributions as a percentage of covered payroll	19.73%	8.55%	6.55%	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 available.
** - As Revised*

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, to 7.06% as of June 30, 2020, has remained 7.00% as of June 30, 2022.

4) June 30, 2020 valuation: Decremental assumptions were changed to reflect the experience study.

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

	2024	2023	2022	2021	2020	2019	2018
Board's proportion of the net OPEB liability (asset)	0.277%	0.262%	0.250%	0.249%	0.275%	0.284%	0.307%
Board's proportionate share of the net OPEB liability (asset)	$ (1,223,167)	$ (964,541)	$ (1,540,606)	$ (707,591)	$ (777,892)	$ (767,598)	$ (796,861)
Board's covered payroll during the measurement period	$ 2,859,733	$ 2,687,751	$ 2,883,481	$ 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	(42.77%)	(35.89%)	(53.43%)	(23.61%)	(22.35%)	(19.55%)	(17.85%)
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	144.49%	138.03%	164.76%	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 available.

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

	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 2,899,787	$ 2,859,733	$ 2,687,751	$ 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%	0.00%	0.00%	0.00%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.
Note: Employer contributions are not currently required for the SEAD-OPEB Plan.

Changes of assumptions:

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.

3) June 30, 2020 valuation: Decremental assumptions were changed to reflect the experience study. The long term assumed investment rate of return was decreased by 0.30% from 7.30% to 7.00% and has remained at 7.00% for the June 30, 2021 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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive(Negative)
APPROPRIATED FUND BALANCE (CONTINGENCY)	$ (10,057,187)	$ (10,100,600)	$ -	$ 10,100,600
REVENUES				
Charges for services				
EPSDT fees	151,500	151,500	185,180	33,680
Family planning fees	200,625	200,625	187,992	(12,633)
Environmental fees	2,050,000	2,050,000	2,064,283	14,283
Outpatient fees	2,974,350	3,528,090	10,784,936	7,256,846
Vital records fees	1,100,000	1,100,000	1,055,590	(44,410)
Total charges for services	6,476,475	7,030,215	14,277,981	7,247,766
Intergovernmental				
Federal sources:				
Other federal funds	1,144,121	1,315,137	1,252,007	(63,130)
State sources:				
Grant in aid	24,497,867	27,319,436	23,114,896	(4,204,540)
Local sources:				
County participating	283,036	283,036	283,036	-
County non-participating	12,440,787	12,404,663	2,865,724	(9,538,939)
Medicaid receipts	241,500	241,500	176,998	(64,502)
Medicaid DSPS receipts	134,600	134,600	120,347	(14,253)
Medicaid PCM	65,000	65,000	83,918	18,918
Medicare receipts	39,500	39,500	63,236	23,736
Administrative claiming	360,000	360,000	815,525	455,525
Inter agency transactions	212,641	590,295	-	(590,295)
Other local funds	464,200	564,200	793,864	229,664
Contracts	166,187	166,187	148,335	(17,852)
Total local sources	14,407,451	14,848,981	5,350,983	(9,497,998)
Total intergovernmental revenue	40,049,439	43,483,554	29,717,886	(13,765,668)
Donations	5,065	5,065	2,525	(2,540)
TOTAL REVENUES	46,530,979	50,518,834	43,998,392	(6,520,442)

(Continued on next page)

Cobb County Board of Health
Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive(Negative)
EXPENDITURES				
Public health:				
Current:				
General government	7,429,679	8,056,591	8,012,734	43,857
Health and welfare	29,044,113	32,361,643	32,922,266	(560,623)
TOTAL EXPENDITURES	36,473,792	40,418,234	40,935,000	(516,766)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	3,063,392	$ 3,063,392
Reconciliation to GAAP basis:				
Unbudged interest revenue			632,549	
Fund balance at beginning of year			27,261,468	
Fund balance at end of year			$ 30,957,409	

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OTHER SUPPLEMENTARY INFORMATION

Cobb County Board of Health
Individual Program Schedules

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Cobb County Board of Health
Public Health Division
Public Health Program (DPH 001)
Schedule of Revenues and Expenditures -- Budget and Actual

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 10,112,631	$ 10,112,631	$ -
Local sources			
County participating	283,036	283,036	-
County non-participating	986,250	986,250	-
Medicaid receipts	241,500	176,998	(64,502)
Medicaid DSPS receipts	55,000	41,834	(13,166)
Medicare receipts	39,000	63,217	24,217
Administrative claiming	360,000	815,525	455,525
Intra/inter agency transactions	2,602,894	2,569,328	(33,566)
Other local funds	1,200	259,347	258,147
EPSDT fees	151,500	185,180	33,680
Family planning fees	200,625	187,992	(12,633)
Environmental fees	2,050,000	2,064,283	14,283
Outpatient fees	2,202,490	2,036,813	(165,677)
Vital records fees	1,100,000	1,055,590	(44,410)
Contracts	166,187	148,335	(17,852)
Total local sources	10,439,682	10,873,728	434,046
Interest income	-	632,549	632,549
TOTAL REVENUES	20,552,313	21,618,908	1,066,595
OTHER FINANCING SOURCES			
Prior year program income	544,078	-	(544,078)
TOTAL OTHER FINANCING SOURCES	544,078	-	(544,078)
EXPENDITURES			
Personal services	9,721,076	8,400,162	1,320,914
Operating expenses	10,126,521	3,315,411	6,811,110
Indirect costs	1,748,762	1,520,808	227,954
Intra/inter agency transactions	4,052,988	4,337,572	(284,584)
Capital outlay	474,573	678,071	(203,498)
TOTAL EXPENDITURES	26,123,920	18,252,024	7,871,896
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (5,027,529)	$ 3,366,884	$ 8,394,413

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 75,000	$ 678	$ (74,322)
Intra/inter agency transactions	4,101	4,101	-
Total local sources	79,101	4,779	(74,322)
TOTAL REVENUES	79,101	4,779	(74,322)
OTHER FINANCING SOURCES			
Prior year program income	117,307	-	(117,307)
TOTAL OTHER FINANCING SOURCES	117,307	-	(117,307)
EXPENDITURES			
Personal services	12,918	-	12,918
Operating expenses	183,490	57,643	125,847
TOTAL EXPENDITURES	196,408	57,643	138,765
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ -	$ (52,864)	$ (52,864)

Cobb County Board of Health
Public Health Division
BCCP Client Navigation Program (DPH 665)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 51,325	$ 51,324	$ (1)
TOTAL REVENUES	51,325	51,324	(1)
EXPENDITURES			
Personal services	44,486	45,021	(535)
Operating expenses	535	-	535
Indirect costs	6,303	6,303	-
TOTAL EXPENDITURES	51,324	51,324	-
Excess (deficiency) of revenues over (under) expenditures	$ 1	$ -	$ (1)

Cobb County Board of Health
Public Health Division
BCCP Electronics Module (DPH 768)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 25,000	$ 25,000	$ -
TOTAL REVENUES	25,000	25,000	-
EXPENDITURES			
Personal services	21,930	21,931	(1)
Indirect costs	3,070	3,070	-
TOTAL EXPENDITURES	25,000	25,001	(1)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (1)	$ (1)

Cobb County Board of Health
Public Health Division
BCW and LTCC (DPH 767)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 4,284	$ 4,658	$ 374
TOTAL REVENUES	4,284	4,658	374
EXPENDITURES			
Operating expenses	3,758	3,751	7
Indirect costs	526	525	1
TOTAL EXPENDITURES	4,284	4,276	8
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 382	$ 382

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 213,650	$ 104,418	$ (109,232)
Local sources			
Intra/inter agency transactions	8,005	8,005	-
TOTAL REVENUES	221,655	112,423	(109,232)
EXPENDITURES			
Personal services	29,161	30,433	(1,272)
Operating expenses	170,392	51,769	118,623
Indirect costs	21,915	21,915	-
Capital outlay	380	299	81
TOTAL EXPENDITURES	221,848	104,416	117,432
Excess (deficiency) of revenues over (under) expenditures	$ (193)	$ 8,007	$ 8,200

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 265,885	$ 164,119	$ (101,766)
Local sources			
Intra/inter agency transactions	2,019	2,019	-
TOTAL REVENUES	267,904	166,138	(101,766)
EXPENDITURES			
Personal services	220,028	137,595	82,433
Operating expenses	45,376	23,090	22,286
Capital outlay	2,500	3,434	(934)
TOTAL EXPENDITURES	267,904	164,119	103,785
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 2,019	$ 2,019

Cobb County Board of Health
Public Health Division
Bridge Access Program (DPH 797)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in Aid	$ 597,513	$ 251,052	$ (346,461)
TOTAL REVENUES	597,513	251,052	(346,461)
EXPENDITURES			
Personal services	236,838	220,221	16,617
Operating expenses	324,718	-	324,718
Indirect costs	35,957	30,831	5,126
TOTAL EXPENDITURES	597,513	251,052	346,461
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
C ARPA=CCMEO/CDPH Surv Proj (DPH 759)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 204,409	$ 624	$ (203,785)
TOTAL REVENUES	204,409	624	(203,785)
EXPENDITURES			
Operating expenses	191,858	-	191,858
Indirect costs	12,551	-	12,551
TOTAL EXPENDITURES	204,409	-	204,409
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 624	$ 624

Cobb County Board of Health
Public Health Division
Child Health Hearing Screening Program (DPH 799)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in Aid	$ 8,565	$ 8,420	$ (145)
TOTAL REVENUES	8,565	8,420	(145)
EXPENDITURES			
Operating expenses	145	-	145
Capital outlay	8,420	8,420	-
TOTAL EXPENDITURES	8,565	8,420	145
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 261,242	$ 261,242	$ -
Local sources			
Medicaid DSPS receipts	23,600	17,915	(5,685)
Intra/inter agency transactions	213,041	170,663	(42,378)
Other local funds	10,000	5,277	(4,723)
Outpatient fees	-	88	88
Donations	3,065	-	(3,065)
Total local sources	249,706	193,943	(55,763)
TOTAL REVENUES	510,948	455,185	(55,763)
OTHER FINANCING SOURCES			
Prior year program income	30,000	-	(30,000)
TOTAL OTHER FINANCING SOURCES	30,000	-	(30,000)
EXPENDITURES			
Personal services	694,204	432,388	261,816
Operating expenses	68,300	48,075	20,225
Indirect costs	106,750	67,265	39,485
TOTAL EXPENDITURES	869,254	547,728	321,526
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (328,306)	$ (92,543)	$ 235,763

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 549,512	$ 549,512	$ -
Local sources			
Medicaid DSPS receipts	10,000	9,080	(920)
Outpatient fees	-	331	331
Intra/inter agency transactions	117,169	117,169	-
Total local sources	127,169	126,580	(589)
TOTAL REVENUES	676,681	676,092	(589)
OTHER FINANCING SOURCES			
Prior year program income	41,208	-	(41,208)
TOTAL OTHER FINANCING SOURCES	41,208	-	(41,208)
EXPENDITURES			
Personal services	556,930	492,893	64,037
Operating expenses	118,900	84,390	34,510
Indirect costs	94,575	80,810	13,765
Capital outlay	1,400	994	406
TOTAL EXPENDITURES	771,805	659,087	112,718
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (53,916)	$ 17,005	$ 70,921

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 142,583	$ 142,583	$ -
Local sources			
Intra/inter agency transactions	16,633	16,633	-
TOTAL REVENUES	159,216	159,216	-
EXPENDITURES			
Personal services	117,788	118,598	(810)
Operating expenses	22,387	21,707	680
Indirect costs	19,623	19,643	(20)
TOTAL EXPENDITURES	159,798	159,948	(150)
Excess (deficiency) of revenues over (under) expenditures	$ (582)	$ (732)	$ (150)

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, 2024

	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 other financing sources over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Cobb ARPA BBH (DPH 778)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 3,666,550	$ 433,195	$ (3,233,355)
Intra/inter agency transactions	7,042	7,042	-
Total local sources	3,673,592	440,237	(3,233,355)
TOTAL REVENUES	3,673,592	440,237	(3,233,355)
EXPENDITURES			
Personal services	79,202	170,552	(91,350)
Operating expenses	3,540,029	269,099	3,270,930
Indirect costs	49,561	48,002	1,559
Capital outlay	4,800	4,191	609
TOTAL EXPENDITURES	3,673,592	491,844	3,181,748
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (51,607)	$ (51,607)

Cobb County Board of Health
Public Health Division
Cobb ARPA Cov/Oth Outreach (DPH 776)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 2,736,291	$ 48,946	$ (2,687,345)
Intra/inter agency transactions	1,745	1,745	-
Total local sources	2,738,036	50,691	(2,687,345)
TOTAL REVENUES	2,738,036	50,691	(2,687,345)
EXPENDITURES			
Personal services	11,192	17,361	(6,169)
Operating expenses	2,717,425	39,447	2,677,978
Indirect costs	9,419	7,302	2,117
Capital outlay	-	8,150	(8,150)
TOTAL EXPENDITURES	2,738,036	72,260	2,665,776
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (21,569)	$ (21,569)

Cobb County Board of Health
Public Health Division
Cobb ARPA HO Septic Project (DPH 779)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County Non Participating	$ 855,000	$ -	$ (855,000)
TOTAL REVENUES	855,000	-	(855,000)
EXPENDITURES			
Operating expenses	855,000	-	855,000
TOTAL EXPENDITURES	855,000	-	855,000
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
Cobb ARPA Opioid Prev/Resp (DPH 777)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 2,687,069	$ 127,615	$ (2,559,454)
TOTAL REVENUES	2,687,069	127,615	(2,559,454)
EXPENDITURES			
Personal services	15,216	-	15,216
Operating expenses	2,612,086	9,296	2,602,790
Indirect costs	59,767	3,289	56,478
TOTAL EXPENDITURES	2,687,069	12,585	2,674,484
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 115,030	$ 115,030

Cobb County Board of Health
Public Health Division
Comm Hlth Workers for COVID (DPH 746)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 117,140	$ 99,655	$ (17,485)
Local sources			
Intra/inter agency transactions	18,019	18,019	-
TOTAL REVENUES	135,159	117,674	(17,485)
EXPENDITURES			
Personal services	85,265	66,238	19,027
Operating expenses	36,582	27,195	9,387
Indirect costs	14,072	14,072	-
TOTAL EXPENDITURES	135,919	107,505	28,414
Excess (deficiency) of revenues over (under) expenditures	$ (760)	$ 10,169	$ 10,929

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Intra/inter agency transactions	$ 59,274	$ 59,274	$ -
TOTAL REVENUES	59,274	59,274	-
OTHER FINANCING SOURCES			
Prior year program income	82,337	-	(82,337)
EXPENDITURES			
Personal services	435,020	415,416	19,604
Operating expenses	193,763	154,204	39,559
Capital outlay	1,350	661	689
Intra/inter agency transactions	10,637	-	10,637
Indirect costs	88,107	79,742	8,365
TOTAL EXPENDITURES	728,877	650,023	78,854
Excess (deficiency) of of revenues and other financing sources over (under) expenditures	$ (587,266)	$ (590,749)	$ (3,483)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 1,036,396	$ 515,783	$ (520,613)
Local sources			
Intra/inter agency transactions	71,962	71,962	-
TOTAL REVENUES	1,108,358	587,745	(520,613)
EXPENDITURES			
Personal services	720,327	426,676	293,651
Operating expenses	234,860	25,765	209,095
Indirect costs	133,726	63,342	70,384
Capital outlay	15,000	-	15,000
TOTAL EXPENDITURES	1,103,913	515,783	588,130
Excess (deficiency) of revenues over (under) expenditures	$ 4,445	$ 71,962	$ 67,517

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 250,000	$ 353,836	$ 103,836
Intra/inter agency transactions	28,991	28,991	-
Total local sources	278,991	382,827	103,836
TOTAL REVENUES	278,991	382,827	103,836
EXPENDITURES			
Personal services	115,688	103,875	11,813
Operating expenses	129,649	122,598	7,051
Indirect costs	34,347	31,706	2,641
TOTAL EXPENDITURES	279,684	258,179	21,505
Excess (deficiency) of revenues over (under) expenditures	$ (693)	$ 124,648	$ 125,341

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	$ 1,269,094	$ 1,269,094	$ -
Intra/inter agency transactions	7,067,694	6,300,734	(766,960)
Other local funds	-	18,664	18,664
Total local sources	8,336,788	7,588,492	(748,296)
TOTAL REVENUES	8,336,788	7,588,492	(748,296)
OTHER FINANCING SOURCES			
Prior year program income	35,000	-	(35,000)
TOTAL OTHER FINANCING SOURCES	35,000	-	(35,000)
EXPENDITURES			
Personal services	4,811,626	4,873,107	(61,481)
Operating expenses	2,599,058	1,235,627	1,363,431
Intra/inter agency transactions	1,700,856	1,702,475	(1,619)
Capital outlay	10,000	3,012	6,988
TOTAL EXPENDITURES	9,121,540	7,814,221	1,307,319
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (749,752)	$ (225,729)	$ 524,023

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 621,019	$ 621,019	$ -
Local sources			
Intra/inter agency transactions	115,704	115,704	-
Donations	1,000	-	(1,000)
Total local sources	116,704	115,704	(1,000)
TOTAL REVENUES	737,723	736,723	(1,000)
OTHER FINANCING SOURCES			
Prior year program income	1,098	-	(1,098)
TOTAL OTHER FINANCING SOURCES	1,098	-	(1,098)
EXPENDITURES			
Personal services	567,212	533,998	33,214
Operating expenses	84,887	81,899	2,988
Indirect costs	91,295	86,189	5,106
Capital outlay	886	592	294
TOTAL EXPENDITURES	744,280	702,678	41,602
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (5,459)	$ 34,045	$ 39,504

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 171,563	$ 171,563	$ -
Local sources			
Intra/inter agency transactions	30,206	30,206	-
TOTAL REVENUES	201,769	201,769	-
EXPENDITURES			
Personal services	162,480	160,873	1,607
Operating expenses	6,800	1,545	5,255
Indirect costs	23,699	22,739	960
TOTAL EXPENDITURES	192,979	185,157	7,822
Excess (deficiency) of revenues over (under) expenditures	$ 8,790	$ 16,612	$ 7,822

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 11,500	$ 5,195	$ (6,305)
TOTAL REVENUES	11,500	5,195	(6,305)
EXPENDITURES			
Operating expenses	10,088	8,777	1,311
Indirect costs	1,412	1,026	386
TOTAL EXPENDITURES	11,500	9,803	1,697
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (4,608)	$ (4,608)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 1,190,454	$ 935,705	$ (254,749)
Local sources			
Intra/inter agency transactions	142,305	142,305	-
TOTAL REVENUES	1,332,759	1,078,010	(254,749)
EXPENDITURES			
Personal services	688,161	459,618	228,543
Operating expenses	470,954	361,038	109,916
Indirect costs	162,010	115,047	46,963
TOTAL EXPENDITURES	1,321,125	935,703	385,422
Excess (deficiency) of revenues over (under) expenditures	$ 11,634	$ 142,307	$ 130,673

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 57,051	$ 57,051	$ -
Local sources			
Intra/inter agency transactions	16,420	16,420	-
TOTAL REVENUES	73,471	73,471	-
EXPENDITURES			
Personal services	63,543	63,779	(236)
Operating expenses	785	152	633
Indirect costs	9,006	8,929	77
TOTAL EXPENDITURES	73,334	72,860	474
Excess (deficiency) of revenues over (under) expenditures	$ 137	$ 611	$ 474

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 79,071	$ 79,071	$ -
Local sources			
Intra/inter agency transactions	21,305	21,305	-
TOTAL REVENUES	100,376	100,376	-
EXPENDITURES			
Personal services	107,284	102,256	5,028
Operating expenses	375	-	375
Indirect costs	15,071	14,316	755
TOTAL EXPENDITURES	122,730	116,572	6,158
Excess (deficiency) of revenues over (under) expenditures	$ (22,354)	$ (16,196)	$ 6,158

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Grant in aid	$ 102,117	$ 102,117	$ -
Local sources			
Intra/inter agency transactions	24,175	24,175	-
TOTAL REVENUES	126,292	126,292	-
EXPENDITURES			
Personal services	123,560	103,583	19,977
Indirect costs	17,298	14,502	2,796
TOTAL EXPENDITURES	140,858	118,085	22,773
Excess (deficiency) of revenues over (under) expenditures	$ (14,566)	$ 8,207	$ 22,773

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 15,000	$ 15,000	$ -
TOTAL REVENUES	15,000	15,000	-
EXPENDITURES			
Personal services	-	5,057	(5,057)
Operating expenses	13,150	8,844	4,306
Indirect costs	1,841	1,946	(105)
TOTAL EXPENDITURES	14,991	15,847	(856)
Excess (deficiency) of revenues over (under) expenditures	$ 9	$ (847)	$ (856)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 809,051	$ 809,051	$ -
Local sources			
Intra/inter agency transactions	138,314	138,314	-
TOTAL REVENUES	947,365	947,365	-
EXPENDITURES			
Personal services	746,664	664,201	82,463
Operating expenses	35,188	28,912	6,276
Indirect costs	109,879	97,014	12,865
Intra/inter agency transactions	30,000	32,037	(2,037)
Capital outlay	1,290	-	1,290
TOTAL EXPENDITURES	923,021	822,164	100,857
Excess (deficiency) of revenues over (under) expenditures	$ 24,344	$ 125,201	$ 100,857

Cobb County Board of Health
Public Health Division
Family Planning District Cadre Realignment - (DPH 291)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 69,233	$ 69,233	$ -
TOTAL REVENUES	69,233	69,233	-
EXPENDITURES			
Personal services	59,438	60,912	(1,474)
Indirect costs	8,321	8,528	(207)
TOTAL EXPENDITURES	67,759	69,440	(1,681)
Excess (deficiency) of revenues over (under) expenditures	$ 1,474	$ (207)	$ (1,681)

Cobb County Board of Health
Public Health Division
First Care and Plan of Support and Care (DPH 758)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in Aid	$ 248,000	$ 227,557	$ (20,443)
Local sources			
Intra/inter agency transactions	9,068	9,068	-
TOTAL REVENUES	257,068	236,625	(20,443)
EXPENDITURES			
Personal services	201,823	194,596	7,227
Operating expenses	24,044	5,014	19,030
Indirect costs	31,201	27,946	3,255
TOTAL EXPENDITURES	257,068	227,556	29,512
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 9,069	$ 9,069

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 50,000	$ 45,193	$ (4,807)
Local sources			
Intra/inter agency transactions	4,392	4,392	-
TOTAL REVENUES	54,392	49,585	(4,807)
EXPENDITURES			
Personal services	22,718	22,058	660
Operating expenses	26,673	23,099	3,574
Indirect costs	5,114	4,383	731
TOTAL EXPENDITURES	54,505	49,540	4,965
Excess (deficiency) of revenues over (under) expenditures	$ (113)	$ 45	$ 158

Cobb County Board of Health
Public Health Division
GTUPP-Tobacco Education (DPH 727)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 35,000	$ 35,000	$ -
TOTAL REVENUES	35,000	35,000	-
EXPENDITURES			
Operating expenses	30,702	30,685	17
Indirect costs	4,298	4,296	2
TOTAL EXPENDITURES	35,000	34,981	19
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 19	$ 19

Cobb County Board of Health
Public Health Division
Health Disparities (DPH 737)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 132,859	$ 107,531	$ (25,328)
TOTAL REVENUES	132,859	107,531	(25,328)
OTHER FINANCING SOURCES			
Prior year program income	54,554	54,554	-
EXPENDITURES			
Personal services	23,487	23,487	-
Operating expenses	144,170	120,286	23,884
Indirect costs	22,373	20,128	2,245
TOTAL EXPENDITURES	190,030	163,901	26,129
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (2,617)	$ (1,816)	$ 801

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 65,750	$ 65,750	$ -
Local sources			
Intra/inter agency transactions	55,871	55,871	-
TOTAL REVENUES	121,621	121,621	-
EXPENDITURES			
Personal services	290,817	257,489	33,328
Operating expenses	37,811	32,771	5,040
Indirect costs	46,008	40,636	5,372
TOTAL EXPENDITURES	374,636	330,896	43,740
Excess (deficiency) of revenues over (under) expenditures	$ (253,015)	$ (209,275)	$ 43,740

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal sources			
Other federal funds	$ 1,315,137	$ 1,252,007	$ (63,130)
Local sources			
Intra/inter agency transactions	225,013	225,013	-
Donations	-	700	700
Total local sources	225,013	225,713	700
TOTAL REVENUES	1,540,150	1,477,720	(62,430)
OTHER FINANCING SOURCES			
Prior year program income	9,398	-	(9,398)
EXPENDITURES			
Personal services	1,146,701	1,074,976	71,725
Operating expenses	382,348	187,488	194,860
Indirect costs	210,651	181,521	29,130
Capital outlay	3,500	-	3,500
TOTAL EXPENDITURES	1,743,200	1,443,985	299,215
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (193,652)	$ 33,735	$ 227,387

Cobb County Board of Health
Public Health Division
HIV Services (DPH 296)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services			
Outpatient Fees	$ 1,200,000	$ 8,577,316	$ 7,377,316
Local sources			
Other local funds	-	5	5
TOTAL REVENUES	1,200,000	8,577,321	7,377,321
EXPENDITURES			
Operating expenses	840,000	7,180,366	(6,340,366)
Intra/inter agency transactions	360,000	360,000	-
TOTAL EXPENDITURES	1,200,000	7,540,366	(6,340,366)
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 1,036,955	$ 1,036,955

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 609,432	$ 550,756	$ (58,676)
Local sources			
Intra/inter agency transactions	83,327	83,327	-
TOTAL REVENUES	692,759	634,083	(58,676)
EXPENDITURES			
Personal services	357,142	336,434	20,708
Operating expenses	212,656	142,823	69,833
Indirect costs	78,698	71,497	7,201
TOTAL EXPENDITURES	648,496	550,754	97,742
Excess (deficiency) of revenues over (under) expenditures	$ 44,263	$ 83,329	$ 39,066

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 125,996	$ 125,996	$ -
Local sources			
Intra/inter agency transactions	14,089	14,089	-
TOTAL REVENUES	140,085	140,085	-
EXPENDITURES			
Personal services	99,616	101,818	(2,202)
Operating expenses	20,807	12,189	8,618
Indirect costs	16,865	15,961	904
Capital outlay	9,585	9,585	-
TOTAL EXPENDITURES	146,873	139,553	7,320
Excess (deficiency) of revenues over (under) expenditures	$ (6,788)	$ 532	$ 7,320

Cobb County Board of Health
Public Health Division
Hypertension Management and Outreach Initiative (DPH 170)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 50,000	$ 10,037	$ (39,963)
TOTAL REVENUES	50,000	10,037	(39,963)
EXPENDITURES			
Personal services	20,834	5,433	15,401
Operating expenses	23,026	-	23,026
Indirect costs	6,140	4,605	1,535
TOTAL EXPENDITURES	50,000	10,038	39,962
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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 309,037	$ 309,037	$ -
Local sources			
Intra/inter agency transactions	50,799	50,799	-
TOTAL REVENUES	359,836	359,836	-
EXPENDITURES			
Personal services	304,790	268,164	36,626
Operating expenses	14,518	10,297	4,221
Indirect costs	44,703	38,984	5,719
TOTAL EXPENDITURES	364,011	317,445	46,566
Excess (deficiency) of revenues over (under) expenditures	$ (4,175)	$ 42,391	$ 46,566

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 186,538	$ 186,538	$ -
Local sources			
Intra/inter agency transactions	49,649	49,649	-
Donations	-	100	100
Total local sources	49,649	49,749	100
TOTAL REVENUES	236,187	236,287	100
OTHER FINANCING SOURCES			
Prior year program income	9,848	-	(9,848)
EXPENDITURES			
Personal services	221,196	173,847	47,349
Operating expenses	12,380	8,761	3,619
Indirect costs	32,700	25,565	7,135
TOTAL EXPENDITURES	266,276	208,173	58,103
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (20,241)	$ 28,114	$ 48,355

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 130,000	$ 129,935	$ (65)
TOTAL REVENUES	130,000	129,935	(65)
EXPENDITURES			
Personal services	113,798	114,067	(269)
Indirect costs	15,932	15,970	(38)
TOTAL EXPENDITURES	129,730	130,037	(307)
Excess (deficiency) of revenues over (under) expenditures	$ 270	$ (102)	$ (372)

Cobb County Board of Health
Public Health Division
Medical Reserve Corp (MCR STTRONG) (DPH 793)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in Aid	$ 60,275	$ -	$ (60,275)
TOTAL REVENUES	60,275	-	(60,275)
EXPENDITURES			
Operating expenses	52,873	-	52,873
Indirect costs	7,402	-	7,402
TOTAL EXPENDITURES	60,275	-	60,275
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
MPOX Grant (DPH 794)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	$ 100,000	$ 19,371	$ (80,629)
Total local sources	100,000	19,371	(80,629)
TOTAL REVENUES	100,000	19,371	(80,629)
EXPENDITURES			
Personal services	-	20,536	(20,536)
Operating expenses	92,593	2,535	90,058
Indirect costs	7,407	7,407	-
TOTAL EXPENDITURES	100,000	30,478	69,522
Excess (deficiency) of revenues over (under) expenditures	$ -	$ (11,107)	$ (11,107)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 125,965	$ 101,600	$ (24,365)
Local sources			
Intra/inter agency transactions	16,330	14,220	(2,110)
TOTAL REVENUES	142,295	115,820	(26,475)
EXPENDITURES			
Personal services	107,682	83,244	24,438
Operating expenses	19,131	16,435	2,696
Indirect costs	18,826	17,228	1,598
TOTAL EXPENDITURES	145,639	116,907	28,732
Excess (deficiency) of revenues over (under) expenditures	$ (3,344)	$ (1,087)	$ 2,257

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, 2024

	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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 68,547	$ 68,547	$ -
Local sources			
Intra/inter agency transactions	31,227	29,992	(1,235)
TOTAL REVENUES	99,774	98,539	(1,235)
EXPENDITURES			
Personal services	93,460	92,999	461
Operating expenses	9,639	4,139	5,500
Indirect costs	14,434	13,599	835
TOTAL EXPENDITURES	117,533	110,737	6,796
Excess (deficiency) of revenues over (under) expenditures	$ (17,759)	$ (12,198)	$ 5,561

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Medicaid DSPS receipts	$ 45,000	$ 50,695	$ 5,695
Medicaid PCM	65,000	83,918	18,918
Intra/inter agency transactions	115,209	103,565	(11,644)
Outpatient fees	-	788	788
Total local sources	225,209	238,966	13,757
TOTAL REVENUES	225,209	238,966	13,757
OTHER FINANCING SOURCES			
Prior year program income	34,250	-	(34,250)
EXPENDITURES			
Personal services	350,026	382,256	(32,230)
Operating expenses	27,322	15,862	11,460
Indirect costs	52,828	55,736	(2,908)
TOTAL EXPENDITURES	430,176	453,854	(23,678)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (170,717)	$ (214,888)	$ (44,171)

Cobb County Board of Health
Public Health Division
PH Sal Guidelines N (DPH 750)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 1,263,284	$ 1,182,731	$ (80,553)
TOTAL REVENUES	1,263,284	1,182,731	(80,553)
EXPENDITURES			
Intra/inter agency transactions	1,263,284	1,182,731	80,553
TOTAL EXPENDITURES	1,263,284	1,182,731	80,553
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

Cobb County Board of Health
Public Health Division
PHEP PH WF Supplement (DPH 728)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 568,536	$ 41,625	$ (526,911)
Local sources			
Intra/inter agency transactions	11,141	11,141	-
TOTAL REVENUES	579,677	52,766	(526,911)
EXPENDITURES			
Personal services	11,141	-	11,141
Operating expenses	566,716	36,513	530,203
Indirect costs	3,380	5,112	(1,732)
TOTAL EXPENDITURES	581,237	41,625	539,612
Excess (deficiency) of revenues over (under) expenditures	$ (1,560)	$ 11,141	$ 12,701

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 501,500	$ 501,500	$ -
Local sources			
Intra/inter agency transactions	59,646	59,646	-
Other local funds	-	105	105
Total local sources	59,646	59,751	105
TOTAL REVENUES	561,146	561,251	105
EXPENDITURES			
Personal services	417,281	394,684	22,597
Operating expenses	77,391	76,485	906
Indirect costs	69,254	65,943	3,311
TOTAL EXPENDITURES	563,926	537,112	26,814
Excess (deficiency) of revenues over (under) expenditures	$ (2,780)	$ 24,139	$ 26,919

Cobb County Board of Health
Public Health Division
PH Emergency Preparedness Program PHEP (DPH 498)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in Aid	$ 5,680	$ 5,549	$ (131)
TOTAL REVENUES	5,680	5,549	(131)
EXPENDITURES			
Operating expenses	2,082	2,400	(318)
Capital outlay	3,598	3,148	450
TOTAL EXPENDITURES	5,680	5,548	132
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 1	$ 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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 1,586,009	$ 325,221	$ (1,260,788)
Local sources			
Intra/inter agency transactions	115,727	115,727	-
TOTAL REVENUES	1,701,736	440,948	(1,260,788)
EXPENDITURES			
Personal services	606,088	193,514	412,574
Operating expenses	646,322	76,605	569,717
Indirect costs	118,102	37,817	80,285
Capital outlay	40,000	17,286	22,714
TOTAL EXPENDITURES	1,410,512	325,222	1,085,290
Excess (deficiency) of revenues over (under) expenditures	$ 291,224	$ 115,726	$ (175,498)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Intra/inter agency transactions	$ 14,541	$ 14,541	$ -
Other local funds	113,000	129,581	16,581
Donations	1,000	1,725	725
Total local sources	128,541	145,847	17,306
TOTAL REVENUES	128,541	145,847	17,306
OTHER FINANCING SOURCES			
Prior year program income	145,793	-	(145,793)
EXPENDITURES			
Personal services	166,714	150,496	16,218
Operating expenses	159,542	108,891	50,651
Indirect costs	8,664	7,851	813
TOTAL EXPENDITURES	334,920	267,238	67,682
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (60,586)	$ (121,391)	$ (60,805)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 170,000	$ 146,680	$ (23,320)
Local sources			
Intra/inter agency transactions	8,005	8,005	-
TOTAL REVENUES	178,005	154,685	(23,320)
EXPENDITURES			
Personal services	29,161	30,433	(1,272)
Operating expenses	131,930	99,140	32,790
Indirect costs	17,107	17,107	-
TOTAL EXPENDITURES	178,198	146,680	31,518
Excess (deficiency) of revenues over (under) expenditures	$ (193)	$ 8,005	$ 8,198

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 85,000	$ 81,215	$ (3,785)
Local sources			
Intra/inter agency transactions	4,002	4,002	-
TOTAL REVENUES	89,002	85,217	(3,785)
EXPENDITURES			
Personal services	14,581	15,217	(636)
Operating expenses	67,898	56,025	11,873
Indirect costs	6,621	9,974	(3,353)
TOTAL EXPENDITURES	89,100	81,216	7,884
Excess (deficiency) of revenues over (under) expenditures	$ (98)	$ 4,001	$ 4,099

Cobb County Board of Health
Public Health Division
STD CDS Workforce (DPH 730)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 23,750	$ 19,603	$ (4,147)
TOTAL REVENUES	23,750	19,603	(4,147)
EXPENDITURES			
Operating expenses	20,650	16,504	4,146
Indirect costs	2,898	2,898	-
Capital outlay	202	201	1
TOTAL EXPENDITURES	23,750	19,603	4,147
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ -

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 15,270	$ 15,268	$ (2)
TOTAL REVENUES	15,270	15,268	(2)
EXPENDITURES			
Operating expenses	13,393	13,393	-
Indirect costs	1,875	1,875	-
TOTAL EXPENDITURES	15,268	15,268	-
Excess (deficiency) of revenues over (under) expenditures	$ 2	$ -	$ (2)

Cobb County Board of Health
Public Health Division
Strengthen US PH (DPH 770)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 866,576	$ 171,820	$ (694,756)
Local sources			
Intra/inter agency transactions	18,596	18,596	-
TOTAL REVENUES	885,172	190,416	(694,756)
EXPENDITURES			
Personal services	125,146	150,898	(25,752)
Operating expenses	640,112	-	640,112
Indirect costs	21,020	21,125	(105)
TOTAL EXPENDITURES	786,278	172,023	614,255
Excess (deficiency) of revenues over (under) expenditures	$ 98,894	$ 18,393	$ (80,501)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 281,387	$ 281,387	$ -
Local sources			
Medicaid DSPS receipts	1,000	823	(177)
Medicare receipts	500	19	(481)
Intra/inter agency transactions	119,485	103,737	(15,748)
Outpatient fees	125,600	169,600	44,000
Total local sources	246,585	274,179	27,594
TOTAL REVENUES	527,972	555,566	27,594
EXPENDITURES			
Personal services	461,313	424,986	36,327
Operating expenses	129,423	117,736	11,687
Indirect costs	83,347	75,981	7,366
TOTAL EXPENDITURES	674,083	618,703	55,380
Excess (deficiency) of revenues over (under) expenditures	$ (146,111)	$ (63,137)	$ 82,974

Cobb County Board of Health
Public Health Division
Vaccine Confidence Support (DPH 798)
Schedule of Revenues and Expenditures -- Budget and Actual
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in Aid	$ 31,983	$ 11,742	$ (20,241)
TOTAL REVENUES	31,983	11,742	(20,241)
EXPENDITURES			
Operating expenses	28,055	10,300	17,755
Indirect costs	3,928	1,442	2,486
TOTAL EXPENDITURES	31,983	11,742	20,241
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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,000	$ 558	$ (1,442)
TOTAL REVENUES	2,000	558	(1,442)
EXPENDITURES			
Operating expenses	2,000	558	1,442
TOTAL EXPENDITURES	2,000	558	1,442
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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,316,991	$ 2,419,998	$ 103,007
Local sources			
Intra/inter agency transactions	658,695	611,263	(47,432)
TOTAL REVENUES	2,975,686	3,031,261	55,575
EXPENDITURES			
Personal services	2,920,825	2,751,685	169,140
Operating expenses	7,429	-	7,429
TOTAL EXPENDITURES	2,928,254	2,751,685	176,569
Excess (deficiency) of revenues over (under) expenditures	$ 47,432	$ 279,576	$ 232,144

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 784,911	$ 685,029	$ (99,882)
TOTAL REVENUES	784,911	685,029	(99,882)
OTHER FINANCING SOURCES			
Prior year program income	301,030	-	(301,030)
EXPENDITURES			
Operating expenses	502,990	460,808	42,182
Indirect costs	546,797	472,451	74,346
Capital outlay	53,466	53,195	271
TOTAL EXPENDITURES	1,103,253	986,454	116,799
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (17,312)	$ (301,425)	$ (284,113)

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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 2,000	$ 716	$ (1,284)
TOTAL REVENUES	2,000	716	(1,284)
EXPENDITURES			
Operating expenses	2,000	716	1,284
TOTAL EXPENDITURES	2,000	716	1,284
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, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	$ 103,250	$ 103,250	$ -
Local sources			
Intra/inter agency transactions	32,986	32,986	-
Other local funds	15,000	7,000	(8,000)
Total local sources	47,986	39,986	(8,000)
TOTAL REVENUES	151,236	143,236	(8,000)
OTHER FINANCING SOURCES			
Prior year program income	3,500	-	(3,500)
EXPENDITURES			
Personal services	95,071	94,896	175
Operating expenses	41,060	26,248	14,812
Indirect costs	19,059	16,402	2,657
TOTAL EXPENDITURES	155,190	137,546	17,644
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (454)	$ 5,690	$ 6,144

Cobb County Board of Health
Schedule of Auditor's Proposed Financial Settlement
For the Fiscal Year Ended June 30, 2024

	Balance at June 30, 2024	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 FY24			
GIA and completed contracts:			
PUBLIC HEALTH	$ 861,007	$ (861,007)	$ -
HIV/AIDS SUBSTANCE ABUSE	45,980	(45,980)	-
FAMILY PLANNING	51,725	(51,725)	-
BREASTEST & MORE	11,105	(11,105)	-
GA PREP	2,425	(2,425)	-
EMPL WORKSITE WELLNESS PROG	1,191	(1,191)	-
PHEP	5,648	(5,648)	-
EPI CAPACITY ADDITIONAL	6,158	(6,158)	-
STD PREV CLINICAL SVCS	8,621	(8,621)	-
IMMUNIZATION	13,594	(13,594)	-
WIC PEER COUNSELING	18,866	(18,866)	-
ST CERVICAL CANCER SCREENING	10,700	(10,700)	-
STATE BREAST & CERVICAL CANCER	13,856	(13,856)	-
EH WORKFORCE PLAN	1,740	(1,740)	-
LARC INITIATIVE	93,817	(93,817)	-
OPIOID OD CRISIS GRANT	7,542	(7,542)	-
BCCP CLIENT NAV PROGRAM	663	(663)	-
PH EMERGENCY RESPONSE TO COVID	259	(259)	-
ENDING HIV EPIDEMIC	34,400	(34,400)	-
COVID VACCINE ADMIN SUPPORT 3	(12,275)	12,275	-
PHEP PH WF SUPPLEMENT	1,777	(1,777)	-
STD CDS WORKFORCE	1,748	(1,748)	-
HEALTH DISPARITIES	2,692	(2,692)	-
COMM HLTH WORKERS FOR COVID	7,882	(7,882)	-
PH WF SAL GUIDELINES N	78,644	(78,644)	-
1ST CARE & PLAN OF SUPPORT & CARE	12,174	(12,174)	-
BCCP ELECTRONIC MODULE SUPPORT	1,591	(1,591)	-
STRENGTHING U.S. PUBLIC HEALTH INFRASTRUCTUR, WORKFORCE AND D/	13,140	(13,140)	-
MEDICAL RESERVE CORP (MCR STTRONG)	(4,935)	4,935	-
BRIDGE ACCESS PROGRAM	6,860	(6,860)	-
VACCINE CONFIDENCE SUPPORT	(1,401)	1,401	-
WICBREASTFEEDING	18	(18)	-
WIC COST POOL	103,007	(103,007)	-
WIC DIRECT CHARGE	25,909	(25,909)	-
Total due from (to) DPH	$ 1,426,128	$ (1,426,128)	$ -

Note 1: Adjustments were made for Grant-in-Aid payments received from Georgia DPH from July 1 through July 31, 2024.

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

Due from Georgia DPH	$ 1,426,128

Cobb County Board of Health
Public Health
Schedule of State Contractual Assistance
For the Fiscal Year Ended June 30, 2024

Contract Number	MUNIS Program Number	State Program Number	Program Name	Revenues	Expenditures	Due From (To)
11110032-88	025	001	PUBLIC HEALTH	$ 10,112,631	$ 10,112,631	$ 861,007
11110032-88	044	044	HIV/AIDS SUBSTANCE ABUSE	550,756	550,756	45,980
11110032-88	307	007	WIC NUTRITION ED	716	716	18
11110032-88	309	009	WIC BREASTFEEDING	558	558	-
11110032-88	334	024	CHILDREN 1ST	261,242	261,242	-
11110032-88	231	031	TB CASE MANAGEMENT	281,387	281,387	-
11110032-88	156	056	BREASTEST & MORE	104,418	104,418	11,105
11110032-88	366	066	IMMUNIZATION	309,037	309,037	13,594
11110032-88	076	076	ORAL HEALTH	2,125	2,125	-
11110032-88	418	112	E. I. SERVICES	621,019	621,019	-
11110032-88	166	166	GA PREP	45,193	45,193	2,425
11110032-88	170	170	HYPERSENSION MANAGEMENT & OUTREACH INITIATIVE	10,037	10,037	1,191
11110032-88	208	208	EMPLOYEE WORKSITE WELLNESS	5,195	5,195	-
11110032-88	073	245	EPI CAPACITY	57,051	57,051	-
11110032-88	270	270	PH EMERGENCY PREPARDNESS (PHEP)	501,500	501,500	5,648
11110032-88	271	273	CRI	142,583	142,583	-
11110032-88	280	280	EPI CAPACITY/ADDITIONAL	15,000	15,000	6,158
11110032-88	283	283	STD PREVENTIVE CLINICAL SERVICES	15,268	15,268	8,621
11110032-88	291	291	FAMILY PLANNING DIST CADRE RE-ALI	69,233	69,233	-
11110032-88	310	301	WIC COST POOL	2,419,998	2,419,998	103,007
11110032-88	316	306	ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)	103,250	103,250	-
11110032-88	329	329	WIC PEER COUNSELING	164,119	164,119	18,866
11110032-88	102	401	FAMILY PLANNING	809,051	809,051	51,725
11110032-88	405	405	STATE CERVICAL CANCER SCREENING PROGRAM	81,215	81,215	10,700
11110032-88	210	409	CMS CLINICS	549,512	549,512	-
11110032-88	461	461	OUTPATIENT UNHSI/AUDIOLOGY	68,547	68,547	-
11110032-88	464	464	STATE BREAST & CERVICAL CANCER	146,680	146,680	13,856
11110032-88	466	466	HEALTH PROMOTION INITIATIVE	65,750	65,750	-
11110032-88	498	498	PH EMERGENCY PREPAREDNESS PROGRAM (PHEP)	5,549	5,549	-
11110032-88	543	543	INFANTS & TODDLERS W/ DISABILITIES	186,538	186,538	-
11110032-88	566	566	HOSPITAL PREPAREDNESS PROGRAM	125,996	125,996	-
11110032-88	599	599	EH WORKFORCE PLAN	171,563	171,563	1,740
11110032-88	623	623	LARC INITIATIVE	129,935	129,935	93,817
11110032-88	665	665	BCCP CLIENT NAVIGATION PROGRAM	51,324	51,324	663
11110032-88	652	652	OPIOID OD CRISIS GRANT	101,600	101,600	7,542
11110032-88	671	671	PH EMERGENCY RESPONSE TO COVID	325,221	325,221	259
11110032-88	672	672	EPI CAPACITY COVID RESPONSE	79,071	79,071	-
11110032-88	697	697	EPI CAPACITY COVID RESPONSE	102,117	102,117	-
11110032-88	706	706	ENDING HIV EPIDEMIC	935,705	935,705	34,400
11110032-88	715	715	COVID VACCINE ADMIN SUPPORT	515,783	515,783	(12,275)
11110032-88	306	643	WIC DIRECT CHARGE	685,029	685,029	25,909
11110032-88	727	727	GTUPP - TOBACCO EDUCATION	35,000	35,000	-
11110032-88	728	728	PHEP PUBLIC HEALTH WORKFORCE SUPPLEMENTAL	41,625	41,625	1,777
11110032-88	730	730	STD CDS WORKFORCE	19,603	19,603	1,748
11110032-88	737	737	HEALTH DISPARITIES	107,531	107,531	2,692
11110032-88	746	746	COMMUNITY HEALTH WORKERS FOR COVIDE RESPONSE	99,655	99,655	7,882
11110032-88	750	750	PUBLIC HEALTH WORKFORCE SALARY GUIDELINES	1,182,731	1,182,731	78,644
11110032-88	758	758	1ST CARE AND PLAN OF SUPPORT AND CARE	227,557	227,557	12,174
11110032-88	767	767	BABIES CAN'T WAIT SUPPLIES AND LOCAL INTERAGENCY COORDINATING COUNCEL	4,658	4,658	-
11110032-88	768	768	BCCP ELECTRONIC MODULE SUPPORT	25,000	25,000	1,591
11110032-88	770	770	STRENGTHENING U.S. PUBLIC HEALTH INFRASTRUCTURE, WORKFORCE AND DATA SYST	171,820	171,820	13,140
11110032-88	793	793	MEDICAL RESERVE CORP -(MCR STTRONG)	-	-	(4,935)
11110032-88	797	797	BRIDGE ACCESS PROGRAM	251,052	251,052	6,860
11110032-88	798	798	VACCINE CONFIDENCE SUPPORT	11,742	11,742	(1,401)
11110032-88	799	799	CHILD HEALTH HEARING SCREENING PROGRAM	8,420	8,420	-
			Total FY24 DPH Balance	$ 23,114,896	$ 23,114,896	$ 1,426,128

Cobb County Board of Health
Public Health
Schedule of Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024

	Operating Fund	Nonspendable	Restricted Funds: Prior Year Program Income	Restricted Funds: Other Agencies	Committed Funds	Assigned Funds	Unassigned Funds	Total
Fund balance at beginning of year	$ -	$ 197,999	$ 54,554	$ 144,972	$ 7,159,973	$ 1,222,909	$ 18,481,061	$ 27,261,468
Additions:								
Revenues	44,630,941	-	-	-	-	-	-	44,630,941
Transfers-prior year program income	54,554	-	-	-	-	-	-	54,554
Transfers-restricted funds	144,972	-	-	78,239	-	-	-	223,211
Transfers-unreserved funds	-	-	-	-	-	-	4,089,986	4,089,986
Transfers-prior year obligations	1,222,909	-	-	-	-	1,621,267	-	2,844,176
Transfers-committed funds	7,159,973	-	-	-	6,399,036	-	-	13,559,009
Transfer-inventory	197,999	287,820	-	-	-	-	-	485,819
Deductions:								
Expenditures	(40,935,000)	-	-	-	-	-	-	(40,935,000)
Transfers-prior year program income	-	-	(54,554)	-	-	-	-	(54,554)
Transfers-restricted funds	(78,239)	-	-	(144,972)	-	-	-	(223,211)
Transfers-unreserved funds	(4,089,986)	-	-	-	-	-	-	(4,089,986)
Transfers-prior year obligations	(1,621,267)	-	-	-	-	(1,222,909)	-	(2,844,176)
Transfers-committed funds	(6,399,036)	-	-	-	(7,159,973)	-	-	(13,559,009)
Transfers-inventory	(287,820)	(197,999)	-	-	-	-	-	(485,819)
Fund balance at end of year	$ -	$ 287,820	$ -	$ 78,239	$ 6,399,036	$ 1,621,267	$ 22,571,047	$ 30,957,409

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STATISTICAL SECTION

Cobb County Board of Health
Statistical Section
June 30, 2024

This part of the Cobb County Board of Health's Annual Comprehensive 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 125-129

Revenue Capacity

These schedules contain information to help the user assess the Cobb County Board of Health's major revenue sources. Page 130

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 131-132

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 133-135

Cobb County Board of Health
Net Position by Component
Unaudited

	2024	2023	2022	2021	2020
Governmental activities					
Net Position					
Net Investment in Capital Assets	$ 2,912,588	$ 2,723,528	$ 2,926,936	$ 3,239,157	$ 2,851,331
Restricted	1,301,406	1,164,067	1,709,131	41,209	97,989
Unrestricted	11,478,548	9,567,296	6,024,282	1,412,541	(4,192,197)
Total Net Position	$ 15,692,542	$ 13,454,891	$ 10,660,349	$ 4,692,907	$ (1,242,877)

	2019	2018	2017	2016	2015
Governmental activities					
Net Position					
Net Investment in Capital Assets	$ 3,042,504	$ 3,056,502	$ 1,199,691	$ 959,994	$ 871,491
Restricted	115,574	263,783	288,758	-	2,438
Unrestricted	(7,976,201)	(13,209,670)	(3,185,083)	(5,960,700)	(8,385,783)
Total Net Position	$ (4,818,123)	$ (9,889,385)	$ (1,696,634)	$ (5,000,706)	$ (7,511,854)

Cobb County Board of Health
Changes in Net Position
Unaudited

	2024	2023	2022	2021	2020
Expenses					
Governmental Activities					
General Government	$ 8,637,551	$ 7,955,363	$ 6,076,378	$ 5,490,368	$ 4,767,798
Health and Welfare	33,974,105	27,997,308	19,693,353	21,764,269	19,157,819
Total Expenses	42,611,656	35,952,671	25,769,731	27,254,637	23,925,617
Program Revenues					
Charges for Services					
Health and Welfare	14,277,981	8,826,531	6,218,857	5,869,866	5,467,279
Operating Grants and Contributions					
General Government	11,007,962	11,419,904	9,520,834	6,766,883	6,797,254
Health and Welfare	18,930,815	18,283,230	15,994,356	20,550,659	15,199,454
Total Program Revenues	44,216,758	38,529,665	31,734,047	33,187,408	27,463,987
Net (Expense) Revenue	1,605,102	2,576,994	5,964,316	5,932,771	3,538,370
General Revenues					
Unrestricted Investment Earnings	632,549	217,548	3,126	3,013	36,876
Change in Net Position	$ 2,237,651	$ 2,794,542	$ 5,967,442	$ 5,935,784	$ 3,575,246

	2019	2018	2017	2016	2015
Expenses					
Governmental Activities					
General Government	$ 4,865,410	$ 4,361,947	$ 6,330,607	$ 6,252,893	$ 5,981,189
Health and Welfare	16,621,975	17,766,420	17,455,923	16,325,888	16,288,597
Total Expenses	21,487,385	22,128,367	23,786,530	22,578,781	22,269,786
Program Revenues					
Charges for Services					
Health and Welfare	5,718,253	5,401,626	5,158,500	4,678,645	4,198,168
Operating Grants and Contributions					
General Government	6,140,454	6,494,658	9,246,924	8,421,472	9,995,465
Health and Welfare	14,653,328	14,792,489	12,675,084	11,980,638	10,279,749
Total Program Revenues	26,512,035	26,688,773	27,080,508	25,080,755	24,473,382
Net (Expense) Revenue	5,024,650	4,560,406	3,293,978	2,501,974	2,203,596
General Revenues					
Unrestricted Investment Earnings	46,612	29,633	10,094	9,174	10,350
Change in Net Position	$ 5,071,262	$ 4,590,039	$ 3,304,072	$ 2,511,148	$ 2,213,946

Cobb County Board of Health
Fund Balances, Governmental Funds
Unaudited

	2024	2023	2022	2021	2020
General Fund					
Non-Spendable	$ 287,820	$ 197,999	$ 266,711	$ 193,005	$ 206,461
Restricted Funds	78,239	199,526	168,525	41,209	97,989
Committed Funds	6,399,036	7,159,973	982,866	1,008,750	491,914
Assigned Funds	1,621,267	1,222,909	1,239,051	1,074,341	921,846
Unassigned Funds	22,571,047	18,481,061	20,416,842	18,368,360	15,167,397
Total General Fund	$ 30,957,409	$ 27,261,468	$ 23,073,995	$ 20,685,665	$ 16,885,607

	2019	2018	2017	2016	2015
General Fund					
Non-Spendable	$ 158,467	$ 114,354	$ 115,974	$ 177,439	$ 258,733
Restricted Funds	115,574	263,783	288,758	-	2,438
Committed Funds	18,600	30,000	1,567,993	787,698	833,514
Assigned Funds	371,783	151,814	159,560	331,482	123,009
Unassigned Funds	13,727,121	11,353,442	8,858,541	7,356,184	6,399,605
Total General Fund	$ 14,391,545	$ 11,913,393	$ 10,990,826	$ 8,652,803	$ 7,617,299

Source: Basic Financial Statements

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

	2024	2023	2022	2021	2020
Revenues					
Charges for Services					
EPSDT Fees	$ 185,180	$ 146,263	$ 145,886	$ 99,212	$ 160,372
Family Planning Fees	187,992	187,459	163,362	153,054	157,302
Environmental Fees	2,064,283	2,027,224	1,989,275	1,876,475	2,000,491
Outpatient Fees	10,784,936	5,224,320	2,672,248	2,538,748	2,159,558
Vital Records Fees	1,055,590	1,241,265	1,248,086	1,202,377	989,556
Subtotal Charges for Services	14,277,981	8,826,531	6,218,857	5,869,866	5,467,279
Intergovernmental					
Federal Sources					
Other Federal Funds	1,252,007	1,306,999	1,275,152	1,237,985	1,047,356
State Sources					
Grant in Aid	23,114,896	23,412,931	20,379,384	20,750,580	16,277,870
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	2,865,724	1,943,748	980,344	980,344	886,639
Medicaid Receipts	176,998	214,111	215,808	159,524	245,203
Medicaid DSPS Receipts	120,347	123,091	118,206	124,562	177,481
Medicaid PCM	83,918	69,078	78,344	100,927	138,290
Medicare Receipts	63,236	37,968	72,622	231,118	25,449
Administrative Claiming	815,525	1,288,682	365,646	193,588	312,043
Interagency Transactions	-	-	-	-	386,364
Other Local Funds	793,864	643,831	624,064	889,892	230,722
Contracts	148,335	266,813	701,421	2,432,947	1,864,761
Subtotal Local Sources	5,350,983	4,870,358	3,439,491	5,395,938	4,549,988
Total Intergovernmental Revenue	29,717,886	29,590,288	25,094,027	27,384,503	21,875,214
Donations	2,525	8,189	58,115	26,606	121,494
Interest Earnings	632,549	217,548	3,126	3,013	36,876
Total revenues	44,630,941	38,642,556	31,374,125	33,283,988	27,500,863
Expenditures					
General Government	8,012,734	7,471,853	6,936,858	6,180,038	4,899,496
Health and Welfare	32,922,266	26,983,230	22,048,937	23,303,892	20,107,305
Total expenditures	40,935,000	34,455,083	28,985,795	29,483,930	25,006,801
Excess of revenues over (under) expenditures	3,695,941	4,187,473	2,388,330	3,800,058	2,494,062
Fund Balance at the beginning of the year	27,261,468	23,073,995	20,685,665	16,885,607	14,391,545
Fund Balance at the End of the Year	$ 30,957,409	$ 27,261,468	$ 23,073,995	$ 20,685,665	$ 16,885,607

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

	2019	2018	2017	2016	2015
Revenues					
Charges for Services					
EPSDT Fees	$ 209,262	$ 220,790	$ 233,896	$ 222,597	$ 206,658
Family Planning Fees	175,566	186,320	210,930	197,493	168,783
Environmental Fees	2,035,497	1,998,729	1,803,603	1,745,411	1,639,480
Outpatient Fees	2,289,068	2,014,011	1,914,070	1,577,166	1,309,013
Vital Records Fees	1,008,860	981,776	996,001	935,978	874,234
Subtotal Charges for Services	5,718,253	5,401,626	5,158,500	4,678,645	4,198,168
Intergovernmental					
Federal Sources					
Other Federal Funds	335,174	245,164	283,915	230,540	248,969
State Sources					
Grant in Aid	14,912,278	15,497,216	14,634,636	13,424,590	13,206,445
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	695,524	695,524	695,524	695,524	695,524
Medicaid Receipts	402,654	496,039	735,977	543,369	507,833
Medicaid DSPS Receipts	220,369	189,761	202,900	160,712	190,232
Medicaid PCM	132,754	128,637	134,618	146,163	113,618
Medicare Receipts	36,310	33,976	41,385	48,395	36,187
Administrative Claiming	405,004	816,354	563,564	483,024	496,391
Interagency Transactions	471,247	366,243	436,582	283,436	226,936
Other Local Funds	763,551	305,266	301,714	421,592	428,756
Contracts	2,094,872	2,167,947	1,733,417	1,832,605	1,783,158
Subtotal Local Sources	5,505,321	5,482,783	5,128,717	4,897,856	4,761,671
Total Intergovernmental Revenue	20,752,773	21,225,163	20,047,268	18,552,986	18,217,085
Donations	41,009	61,984	62,560	36,929	184,929
Interest Earnings	46,612	29,633	10,094	9,174	10,350
Total revenues	26,558,647	26,718,406	25,278,422	23,277,734	22,610,532
Expenditures					
General Government	5,250,157	6,050,538	4,899,739	4,657,026	4,127,040
Health and Welfare	18,830,338	19,745,301	18,040,660	17,585,204	17,586,593
Total expenditures	24,080,495	25,795,839	22,940,399	22,242,230	21,713,633
Excess of revenues over (under) expenditures	2,478,152	922,567	2,338,023	1,035,504	896,899
Fund Balance at the beginning of the year	11,913,393	10,990,826	8,652,803	7,617,299	6,720,400
Fund Balance at the End of the Year	$ 14,391,545	$ 11,913,393	$ 10,990,826	$ 8,652,803	$ 7,617,299

Cobb County Board of Health
Top Ten Revenue Sources
Unaudited

Fiscal Year 2024				Fiscal Year 2015			
Revenue Source	Revenue Earned	Rank	Percentage of Total Agency Revenue	Revenue Source	Revenue Earned	Rank	Percentage of Total Agency Revenue
Grant in Aid	$ 23,114,896	1	51.79%	Grant in Aid	$ 13,206,445	1	58.41%
Outpatient Fees	10,784,936	2	24.16%	Contract Revenue	1,783,158	2	7.89%
County Non-Participating	2,865,724	3	6.42%	Environmental Fees	1,639,480	3	7.25%
Environmental Fees	2,064,283	4	4.63%	Outpatient Fees	1,309,013	4	5.79%
Other Federal Funds	1,252,007	5	2.81%	Vital Records Fees	874,234	5	3.87%
Vital Records Fees	1,055,590	6	2.37%	County Non-Participating	695,524	6	3.08%
Administrative Claiming	815,525	7	1.83%	Medicaid	507,833	7	2.25%
Other Local Funds	793,864	8	1.78%	Administrative Claiming	496,391	8	2.20%
County Participating	283,036	9	0.63%	Other Local Funds	428,756	9	1.90%
Family Planning Fees	187,992	10	0.42%	County Participating	283,036	10	1.25%

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)
2014	729,150	34,438,290,000	47,231	6.0%
2015	741,060	36,388,150,000	49,103	4.9%
2016	750,730	37,571,860,000	50,047	4.5%
2017	755,650	39,388,930,000	52,126	3.6%
2018	759,750	40,375,110,000	53,143	3.2%
2019	764,000	41,806,910,000	54,721	3.2%
2020	766,210	43,361,730,000	56,592	5.7%
2021	766,800	44,444,180,000	57,961	2.9%
2022	774,340	45,683,990,000	58,997	2.4%
2023	779,330	47,081,920,000	60,413	3.1%

City	(2) 2023 Population
Acworth	22,155
Austell	7,985
Kennesaw	33,645
Marietta	62,699
Mableton	41,647
Powder Springs	18,225
Smyrna	56,160
Total	242,516

Source:
(1) Woods & Poole Economics 2023 Data Pamphlet
(2) Office of Economic Development and Cobb Chamber of Commerce

Cobb County Board of Health
Principal Employers - Cobb County
Unaudited

	2023		2014	
Employer	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
Professional & Technical Services	64,570	10.88%	48,140	10.10%
Administrative & Waste Services	59,590	10.04%	46,310	9.72%
Miscellaneous	57,710	9.73%	45,870	9.62%
Healthcare & Social Services	52,580	8.86%	40,670	8.53%
Retail Trade	50,100	8.44%	48,280	10.13%
Construction	46,800	7.89%	32,690	6.86%
Accommodation & Food Service	42,560	7.17%	33,170	6.96%
State & Local Government	34,010	5.73%	33,270	6.98%
Real Estate, Rent & Leasing	33,910	5.71%	25,870	5.43%
Finance & Insurance	33,950	5.72%	26,320	5.52%
Transportation & Utilities	32,720	5.51%	15,790	3.31%
Other Services	31,730	5.35%	26,610	5.58%
Wholesale	27,810	4.69%	29,380	6.16%
Manufacturing	20,540	3.46%	19,470	4.08%
Federal Government	4,820	0.81%	4,820	1.01%

Source: 2023 Cobb County ACFR

Cobb County Board of Health

Cobb County Board of Health Employees by Function

Unaudited

Function/Program	2024		2023		2022		2021		2020	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	49	3	46	1	40	2	38	4	40	4
Clinical Services	63	23	72	16	68	14	70	18	74	22
Epidemiology & Infectious Disease*	23	1	-	-	-	-	-	-	-	-
Community Health	75	31	79	29	83	39	90	36	92	47
Environmental Health	21	3	20	3	24	3	26	3	25	3
Emergency Preparedness & Response	7	-	7	-	6	-	7	-	3	-
Subtotal	238	61	224	49	221	58	231	61	234	76
Total Employees		**299**		**273**		**279**		**292**		**310**

Function/Program	2019		2018		2017		2016		2015	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	37	3	39	4	37	4	37	5	32	5
Clinical Services	86	21	86	24	90	23	90	23	87	23
Epidemiology & Infectious Disease*	-	-	-	-	-	-	-	-	-	-
Community Health	90	40	101	58	103	54	103	54	90	54
Environmental Health	25	3	24	3	23	3	23	3	23	3
Emergency Preparedness & Response	6	-	6	-	6	-	6	-	6	-
Subtotal	244	67	256	89	259	84	259	85	238	85
Total Employees		**311**		**345**		**343**		**344**		**323**

Source: Cobb County BOH Human Resources

*Epidemiology split from Clinical Services in 2023

Cobb County Board of Health
Operating Indicators by Function
Unaudited

Function/Program	Fiscal Year 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Environmental Health Services										
Food Service Permits	2,493	2,441	2,356	2,287	2,290	2,232	2,221	2,160	1,994	1,939
Swimming Pool Permits	1,274	1,264	1,240	1,238	1,242	1,229	1,232	1,233	1,221	1,210
Septic Permits - New	77	75	75	69	46	76	117	94	89	76
Septic Permits - Repairs	277	280	350	354	357	387	395	323	367	356
Vital Record Services										
Birth Certificates	37,990	28,473	28,415	37,289	24,921	28,153	27,657	28,891	28,479	27,803
Death Certificates	151,593	149,149	158,812	130,213	119,060	83,538	76,611	73,441	69,864	60,877
Clinical Services										
Number of Patients Seen*	45,475	47,223	86,061	91,062	81,690	96,530	125,357	114,544	117,221	115,195
Unduplicated Patients Seen*	30,387	32,143	48,174	60,476	43,224	48,531	62,599	53,464	53,305	53,332

* Beginning in FY23 WIC patients are no longer included in calculation

Source: Department managers within each function/program.

Cobb County Board of Health
Facilities by Function
Unaudited

Function/Program	Fiscal Year 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	Yes	Yes	Yes
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	Yes	Yes	Yes	No
East Cobb Facility (closed)										
Clinical	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes
Smyrna Facility										
Clinical	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Environmental Health	No	No	No	No	No	No	No	No	No	No
Lake Park Facility (closed)										
Community Services	No	No	No	No	No	No	No	No	No	No
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	No	No	No	Yes	Yes	Yes	Yes	Yes

Source: Cobb County BOH