

**COBB COUNTY BOARD OF HEALTH**  
Marietta, GA



**COBB & DOUGLAS  
PUBLIC HEALTH**  
*Healthier lives. Healthier community.*

---

**CAFR**

For Fiscal Year Ended June 30, 2019  
Component of Cobb County Government  
**Comprehensive Annual Financial Report**

**Comprehensive Annual Financial Report**

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

**For the Fiscal Year Ended June 30, 2019**

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

THIS PAGE INTENTIONALLY LEFT BLANK

Cobb County Board of Health  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
 <b><u>INTRODUCTORY SECTION</u></b>	
Letter of Transmittal .....	i - vii
GFOA Certificate of Achievement .....	viii
Organizational Chart.....	ix
List of Board Members and Administrative Personnel.....	x
 <b><u>FINANCIAL SECTION</u></b>	
Independent Auditor's Report .....	1 - 3
Management’s Discussion and Analysis .....	4 - 15
 BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position.....	16
Statement of Activities .....	17
Fund Financial Statements:	
Balance Sheet - Governmental Fund.....	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund .....	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	20
Notes to Financial Statements.....	21 - 45
 REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of the Board’s Proportionate Share of the Net Pension Liability - Employees’ Retirement System of Georgia .....	46

Cobb County Board of Health  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
Schedule of Contributions - Employees' Retirement System of Georgia.....	47
Schedule of the Board's Proportionate Share of the Net OPEB Liability and Related Ratios – State OPEB .....	48
Schedule of Contributions – State OPEB.....	49
Schedule of the Board's Proportionate Share of the Net OPEB Liability (Asset) and Related Ratios – SEAD-OPEB.....	50
Schedule of Contributions – SEAD-OPEB.....	51
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis) - General Fund .....	52-53

OTHER SUPPLEMENTARY INFORMATION

Individual Program Schedules:

Individual Program Schedule Index page .....	54
Schedule of Revenues and Expenditures - Budget and Actual Public Health Program.....	55
Schedule of Revenues and Expenditures - Budget and Actual Babies Born Healthy .....	56
Schedule of Revenues and Expenditures - Budget and Actual BCCP Client Navigator .....	57
Schedule of Revenues and Expenditures - Budget and Actual Breast Test and More .....	58
Schedule of Revenues and Expenditures - Budget and Actual Breastfeeding Peer Counseling.....	59
Schedule of Revenues and Expenditures - Budget and Actual Children 1 <sup>st</sup> - 2 .....	60
Schedule of Revenues and Expenditures - Budget and Actual Children Medical Services.....	61

Cobb County Board of Health  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
Schedule of Revenues and Expenditures - Budget and Actual Cities Readiness Initiative .....	62
Schedule of Revenues and Expenditures - Budget and Actual CMS Foundation .....	63
Schedule of Revenues and Expenditures - Budget and Actual Comprehensive STD Program .....	64
Schedule of Revenues and Expenditures - Budget and Actual District Operations .....	65
Schedule of Revenues and Expenditures - Budget and Actual Early Intervention .....	66
Schedule of Revenues and Expenditures - Budget and Actual EH Work Force .....	67
Schedule of Revenues and Expenditures - Budget and Actual Employee Worksite Wellness Program .....	68
Schedule of Revenues and Expenditures - Budget and Actual EPI Capacity .....	69
Schedule of Revenues and Expenditures - Budget and Actual EPI Capacity/Additional .....	70
Schedule of Revenues and Expenditures - Budget and Actual Family Planning .....	71
Schedule of Revenues and Expenditures - Budget and Actual Family Planning District Cadre Realignment .....	72
Schedule of Revenues and Expenditures - Budget and Actual Farm Fresh Initiative .....	73
Schedule of Revenues and Expenditures - Budget and Actual Georgia Addressing Asthma from a State Perspective .....	74

Cobb County Board of Health  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
Schedule of Revenues and Expenditures - Budget and Actual Georgia Personal Responsibility ED Program .....	75
Schedule of Revenues and Expenditures - Budget and Actual Health Promotion Initiative .....	76
Schedule of Revenues and Expenditures - Budget and Actual Healthy Start Initiative .....	77
Schedule of Revenues and Expenditures - Budget and Actual HIV/AIDS Substance Abuse .....	78
Schedule of Revenues and Expenditures - Budget and Actual HIV Services .....	79
Schedule of Revenues and Expenditures - Budget and Actual HOPWA .....	80
Schedule of Revenues and Expenditures - Budget and Actual Hospital Community Emergency Planning Preparedness and Response Program (HCEPPR) .....	81
Schedule of Revenues and Expenditures - Budget and Actual Hypertension Management.....	82
Schedule of Revenues and Expenditures - Budget and Actual Immunizations.....	83
Schedule of Revenues and Expenditures - Budget and Actual Infants and Toddlers with Disabilities .....	84
Schedule of Revenues and Expenditures - Budget and Actual Komen Breast Cancer .....	85
Schedule of Revenues and Expenditures - Budget and Actual LARC Initiative .....	86
Schedule of Revenues and Expenditures - Budget and Actual Marietta City Schools .....	87

Cobb County Board of Health  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
Schedule of Revenues and Expenditures - Budget and Actual Oral Health.....	88
Schedule of Revenues and Expenditures - Budget and Actual Outpatient Universal Newborn Hearing Screening & Intervention Audiology Support (UNHSI) .....	89
Schedule of Revenues and Expenditures - Budget and Actual Outpatient UNHSI / Audiology Support (Salaries) .....	90
Schedule of Revenues and Expenditures - Budget and Actual Perinatal Case Management.....	91
Schedule of Revenues and Expenditures - Budget and Actual Public Health Emergency Preparedness Program.....	92
Schedule of Revenues and Expenditures – Budget and Actual Reduction of Tobacco Use.....	93
Schedule of Revenues and Expenditures - Budget and Actual Ryan White Part A .....	94
Schedule of Revenues and Expenditures - Budget and Actual Ryan White Part B .....	95
Schedule of Revenues and Expenditures - Budget and Actual Ryan White Part B MAI.....	96
Schedule of Revenues and Expenditures - Budget and Actual Ryan White Part C .....	97
Schedule of Revenues and Expenditures - Budget and Actual Safe Kids.....	98
Schedule of Revenues and Expenditures - Budget and Actual State Breast & Cervical Cancer .....	99
Schedule of Revenues and Expenditures - Budget and Actual State Cervical Cancer Screening.....	100



Cobb County Board of Health  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
Schedule of Revenues and Expenditures - Budget and Actual STD Preventive Clinical Services.....	101
Schedule of Revenues and Expenditures - Budget and Actual SUSI .....	102
Schedule of Revenues and Expenditures - Budget and Actual Travel Clinic .....	104
Schedule of Revenues and Expenditures - Budget and Actual WIC Breastfeeding.....	105
Schedule of Revenues and Expenditures - Budget and Actual WIC Cost Pool .....	106
Schedule of Revenues and Expenditures - Budget and Actual WIC Direct Charge .....	107
Schedule of Revenues and Expenditures - Budget and Actual WIC Nutritional Education.....	108
Schedule of Revenues and Expenditures - Budget and Actual WIC A Dietetic Internship.....	109
Schedule of Revenues and Expenditures - Budget and Actual Youth Development Coordination.....	110
Schedule of Auditor's Proposed Financial Settlement .....	111
Schedule of State Contractual Assistance .....	112
Schedule of Changes in Fund Balance.....	113
 <b><u>STATISTICAL SECTION</u></b>	
FINANCIAL TRENDS:	
Government-wide Net Position by Component Last Ten Fiscal Years .....	114

Cobb County Board of Health  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
Changes in Net Position - Governmental Activities	
Last Ten Fiscal Years .....	115
Fund Balances of Governmental Fund	
Last Ten Fiscal Years .....	116
Changes in Fund Balances – Governmental Fund	
Last Ten Fiscal Years .....	117-118
 REVENUE CAPACITY:	
Top Ten Revenue Sources	
2019 and 2010 .....	119
 DEMOGRAPHIC AND ECONOMIC:	
Demographic and Economic Statistics – Cobb County	
Last Ten Fiscal Years .....	120
Principal Employers – Cobb County	
2018 and 2009 .....	121
 OPERATING:	
Cobb County Board of Health Employees by Function/Program	
Last Ten Fiscal Years .....	122
Operating Indicators by Function/Program	
Last Ten Fiscal Years .....	123
Facilities by Function/Program	
Last Ten Fiscal Years .....	124

## **INTRODUCTORY SECTION**

THIS PAGE INTENTIONALLY LEFT BLANK



December 11, 2019

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report (CAFR) of Cobb County Board of Health, Cobb County, Georgia for the fiscal year ending June 30, 2019, is submitted herewith.

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

Nichols, Cauley & Associates LLC, Certified Public Accountants, have issued an unmodified opinion on the Cobb County Board of Health financial statements for the fiscal year ending June 30, 2019. The independent auditor's report is located at the front of the financial section of this document.

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

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

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

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

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

### ***Cobb County Board of Health Services Provided***

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

<b>Category</b>	<b>Mandated Programs by GA Law</b>	<b>Non-Mandated Programs deemed Critical by CBOH</b>
<b>Chronic Disease Prevention</b>	<b>Chronic Disease Prevention (, Asthma, Cardiovascular, Tobacco, Physical Activity &amp; Nutrition)</b>	<b>Adolescent Health &amp; Youth Development</b>
<b>Protection, Safety &amp; Response</b>	<b>Epidemiology &amp; Health Assessment (all notifiables and STDs) Food Service Public Swimming Pools On-site Sewage Management Systems Tourist Accommodations Body Art Nuisance Complaints Emergency Preparedness &amp; Response</b>	<b>Trailer Parks</b>
<b>Family Health Management</b>	<b>Early Hearing Detection &amp; Intervention Children’s Medical Services WIC</b>	<b>Children 1st Early Intervention /Babies Can’t Wait, Perinatal Case Management/ Babies Born Healthy School Health (Marietta City) Injury Prevention /Safe Kids HRSA Healthy Start</b>
<b>Clinical Services</b>	<b>Immunizations Family Planning Sexually Transmitted Infections Oral Health (Portion of Dental) HIV Prevention Tuberculosis</b>	<b>International Travel Health Breast &amp; Cervical Cancer Prevention Child Health Dental (excluding oral health) Pharmacy Services</b>
<b>Health Information, Policy &amp; Strategy</b>		<b>Vital Records</b>

### ***About the Community Served: Cobb County, Georgia***

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

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

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

According to a 2017 projection from the US Census Bureau, Cobb County has an estimated population of 755,754. Cobb County is also one of the most diversely populated counties in Georgia.

### ***Local Economy***

Cobb County is part of a very select group that includes less than 1% of counties nationwide to have achieved a Triple-Triple A credit rating, and this achievement has been accomplished for the 21<sup>th</sup> consecutive year. In 1995, Moody's Investor Services awarded Cobb its first AAA rating citing strong economic growth and strong fiscal management. Cobb was the first county in Moody's eight-state southeast region to achieve this highly coveted rating. In April of 1996, Fitch Investors also awarded Cobb with their top rating of AAA. Cobb was also the first county in Fitch's southeast region to achieve their AAA rating. Standard and Poor's upgraded Cobb to AAA in June of 1997. The Triple-A rating is the most highly acclaimed indicator of the overall financial strength of a community. These independent ratings produce significant interest savings and verify that Cobb's sound fiscal policies and conservative management philosophy will guide Cobb into the future.

### ***Financial Planning***

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

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

### ***Major Initiatives***

Fiscal year 2019 was a busy one for Cobb County Board of Health. With the completion of the SPLOST construction projects, the Acworth-Kennesaw Public



Health Center and the Smyrna Public Health Center were fully operational for FY19. The Acworth-Kennesaw Public Health Center staff took advantage of its new, expanded facilities and increased patient counts and revenue in several program areas. The new Smyrna Public Health Center added clinical services to its already robust WIC services, providing much needed quality clinical services in the middle of one of the fastest growing cities in Cobb, particularly for minority residents.

Cobb County Board of Health transitioned HIV treatment services (Capstone Health program) to our partner, Positive Impact Health Centers, Inc. (PIHC). PIHC is a well-respected organization, known for its comprehensive approach to HIV treatment and excellent clinical outcomes. PIHC is sub-leasing the existing Capstone Health footprint from the Cobb County Board of Health. This allows Cobb County Board of Health to re-focus and expand efforts on HIV prevention with the goal of ending the HIV epidemic.

Cobb County Board of Health completed an initial Opioid Strategic Plan to address public health's response to the opioid crisis in Cobb County. In alignment with the Georgia Department of Public Health's Opioid Strategic Plan and the needs of the community, Cobb County Board of Health will work to coordinate efforts across the County in response to the crisis.

Cobb County Board of Health was also successful in securing the federal HRSA "Healthy Start" grant to address maternal and infant mortality in African American women in high risk areas of our County. This \$5M grant (over 5 years) is one of only 6 awarded in Georgia and 100 in the nation. We have high expectations that this national best practice model will positively impact our health status rates and improve the lives of mothers and their children in our community.

### ***Relevant Financial Policies***

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

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

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

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

### *Awards and Acknowledgements*

The Cobb County Board of Health is recognized as a leader both nationally and locally. On May 12, 2015, the national Public Health Accreditation Board (PHAB) awarded five-year accreditation status to Cobb & Douglas Public Health, the first health district in Georgia and among only 2% of health districts in the nation 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 national public health quality standards and measures. The agency has maintained this accreditation each year since 2015 and is preparing to undergo its 5-year reaccreditation review.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Cobb County Board of Health for its Comprehensive Annual Financial Report for the fiscal year ending June 30, 2018. This represented the third year that the Cobb County Board Health has received this prestigious award. In order to be awarded a Certificate of Achievement, the Cobb County Board of Health must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

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

The Government Finance Officers Association also awarded a Distinguished Budget Presentation Award to the Cobb County Board of Health for the FY19 Budget document. This represented the second year of receiving this prestigious award. To qualify for the award, the agency's budget document met numerous guidelines for its effectiveness as a policy document, a financial plan, an operations guide and a communications tool.

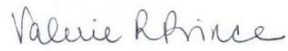
Cobb County Board of Health received the National Association of County and City Health Officials (NACCHO) Model Practice Award for a partnership between Cobb & Douglas Public Health Medical Reserve Corps and the Georgia Bureau of Investigation for creating continuity during a mass fatality. Cobb County Board of Health also received a NACCHO Promising Practice Award for Promoting Public Health through an Innovative Mass Media Initiative.

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

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

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Valerie R. Prince". The signature is written in dark ink and is positioned to the left of a faint, light blue circular stamp or watermark.

Valerie R. Prince  
Director of Administration/Chief Financial Officer



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Cobb and Douglas Public Health  
Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO



# COBB & DOUGLAS PUBLIC HEALTH

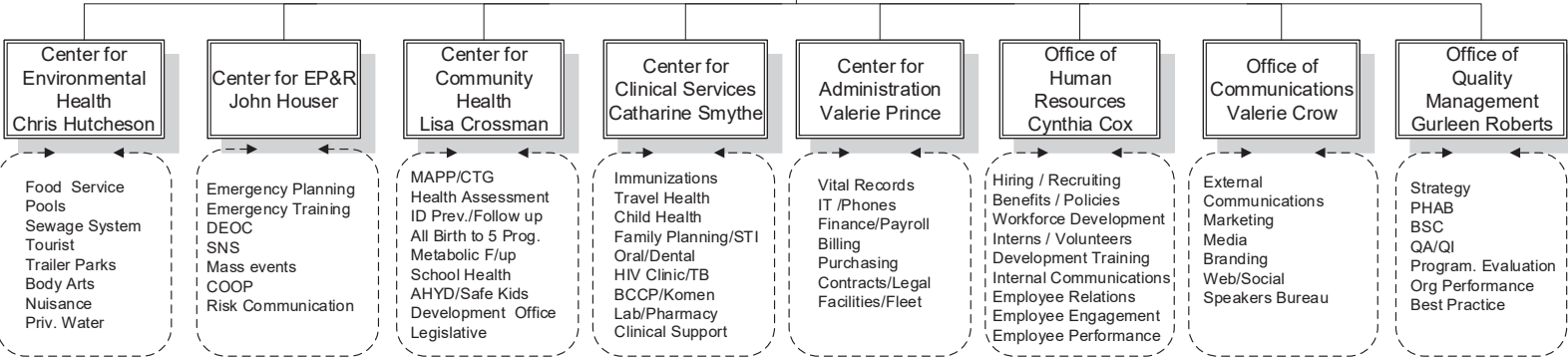
*Healthier lives. Healthier community.*

Kathleen E. Toomey, M.D., M.P.H.  
Commissioner, Georgia Department of Public Health and State Health Officer

Cobb County Board Members

Janet Pak Memark, MD, MPH, FACP  
District Health Director

Douglas County Board Members



**COBB COUNTY BOARD OF HEALTH**

**List of Board Members and Administrative Personnel**

Dr. Carol Holtz, Chair

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

Mr. Mike Boyce  
Chairman, Cobb County Board of Commissioners

Dr. Grant Rivera  
Superintendent, Marietta School System

Mr. Pete Quinones  
Member-at-Large

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

Mr. Chris Ragsdale  
Superintendent, Cobb County School System

Mayor Steve Tumlin  
City of Marietta

**ADMINISTRATION**

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

Lisa Crossman, Deputy District Health Director

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

Michele DiSalle, Controller

**FINANCIAL SECTION**

THIS PAGE INTENTIONALLY LEFT BLANK





## NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200  
Kennesaw, Georgia 30144  
770-422-0598 FAX 678-214-2355  
kennesaw@nicholscauley.com

### INDEPENDENT AUDITOR'S REPORT

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

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and major fund of the Cobb County Board of Health (Board), a component unit of Cobb County, Georgia, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Atlanta | Calhoun | Canton | Dalton | Dublin

Kennesaw | Rome | Warner Robins

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Cobb County Board of Health as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Schedule of the Board's Proportionate Share of the Net Pension Liability and related ratios, Schedule of Pension Contributions, Schedule of Proportionate Share of the Net OPEB Liability (Asset), and the Schedule of OPEB Contributions on pages 4-15 and 46-53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

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

The individual program schedules, schedule of auditor's proposed settlement, schedule of state contractual assistance, and schedule of changes in fund balance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual program schedules, schedule of auditor's proposed settlement, schedule of state contractual assistance, and schedule of changes in fund balance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2019, on our consideration of the Cobb County Board of Health's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cobb County Board of Health's internal control over financial reporting and compliance.

*Richels, Cauley + Associates, LLC*

Kennesaw, Georgia

December 11, 2019

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

---

The Management's Discussion and Analysis of Cobb County Board of Health's (the Board) Comprehensive Annual Financial Report (CAFR) provides an overall narrative and analysis of the Board's financial statements for the fiscal year ended June 30, 2019. This discussion and analysis are designed to look at the Board's financial performance. Readers should also review the information presented here 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 FY19 are as follows:

- The Board's net position increased \$5,071,262 to (\$4,818,123). Of this amount, the unrestricted net position was (\$7,976,201).
- Governmental fund revenue totaled \$26,558,647.
- Governmental fund expenditures totaled \$24,080,495.
- At the end of June 2019, governmental fund revenue exceeded program expenses by \$2,478,152.
- At the end of June 2019, the Board's General Fund reported an unassigned fund balance of \$13.7 million which represented 43% of budgeted FY20 expenditures.

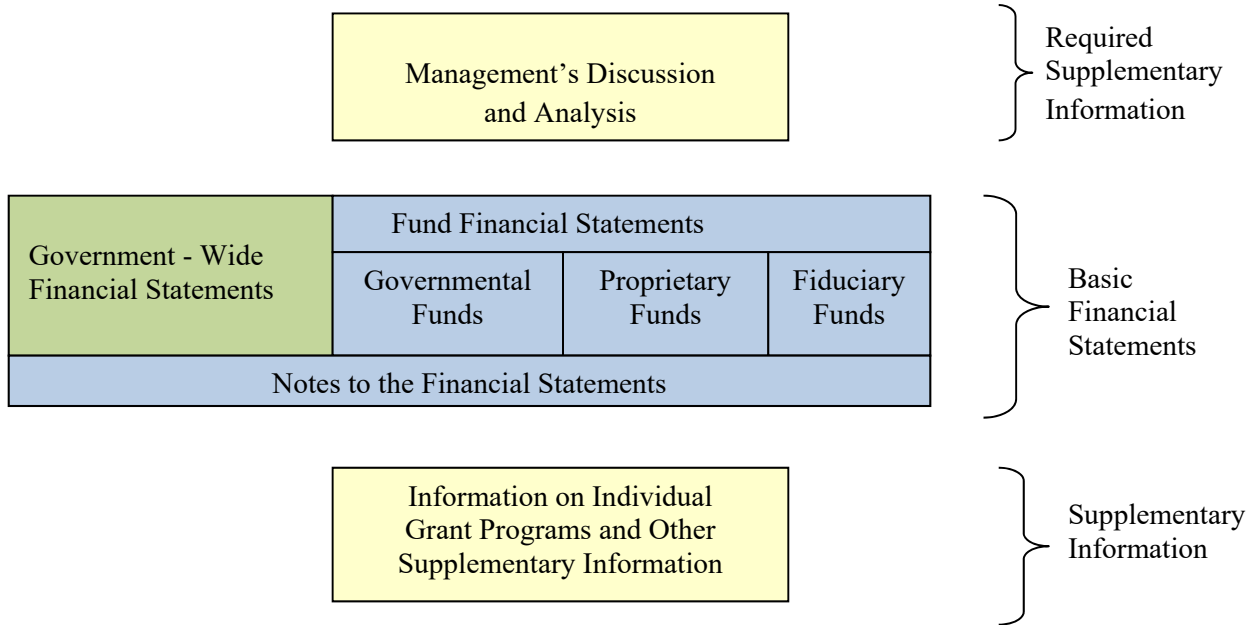
## **Operational Highlights**

Key operational highlights for FY19 are as follows:

1. HIV treatment services transition to Positive Impact Health Centers, Inc., and refocused HIV prevention activities in the district.
2. Completed an initial Opioid Strategic Plan to address Public Health's response to the opioid crisis in Cobb County.
3. Awarded a HRSA "Healthy Start Program" grant to reduce infant and maternal mortality.
4. Cobb County Board of Health staff including Emergency Preparedness and Response, Environmental Health and Epidemiology worked along with partners in conjunction with the National Football League (NFL) with activities surrounding the Super Bowl in February.

## Overview of the Financial Statements

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



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

### Government-Wide Financial Statements

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

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

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

---

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

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

### **Fund Financial Statements**

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

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

## **Government-Wide Financial Analysis**

### **Government-Wide Net Position**

The Board implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" during the fiscal year 2015. Statement 68 requires governments providing defined benefits to recognize their long-term obligation for pension benefits as a liability. The initial net effect was to reduce the beginning net position from \$6.7 million to (\$9.7) million. In FY19, the Board's net pension liability increased from (\$14.7) million to (\$14.8) 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 FY19, the Board's net OPEB liability decreased from (\$13.1) million to (\$8.2) million.

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

Historically, the net position had increased eight out of the last ten years (2010-2019), 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:

<b>Cobb County Board of Health</b>		
<b>Statement of Net Position</b>		
	<b>Governmental Activities</b>	<b>Governmental Activities</b>
	<b>June 30, 2019</b>	<b>June 30, 2018 (*)</b>
<b>Assets</b>		
Current and Other Assets	\$16,165,271	\$13,606,988
Capital Assets – net	3,042,504	3,056,502
OPEB Assets – net	767,598	796,861
<b>Total Assets</b>	<b>19,975,373</b>	<b>17,460,351</b>
<b>Deferred Outflows of Resources</b>		
Related to Pensions/OPEB	5,881,057	4,925,641
<b>Liabilities</b>		
Current Liabilities	1,773,726	1,693,595
Long-term Liabilities	24,417,989	29,328,705
<b>Total Liabilities</b>	<b>26,191,715</b>	<b>31,022,300</b>
<b>Deferred Inflows of Resources</b>		
Related to Pensions/OPEB	4,482,838	1,253,077
<b>Net Position</b>		
Net investment in capital assets	3,042,504	3,056,502
Restricted	115,574	314,806
Unrestricted	(7,976,201)	(13,260,693)
<b>Total Net Position</b>	<b>(\$4,818,123)</b>	<b>(\$9,889,385)</b>

\*Reclassification has been made to the prior year column to conform to the reclassification used in the current year column.

A portion of the Board's net position reflects its investment in capital assets such as furniture, machinery & equipment, and vehicles. Net investment in capital assets remained flat and decreased by (\$13,998) or less than 1% in FY19.

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

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

**Changes in Net Position**

Governmental activities increased the Board's net position by \$5.1 million in FY19. The following table indicates the changes in net position for governmental activities in FY19 and FY18.

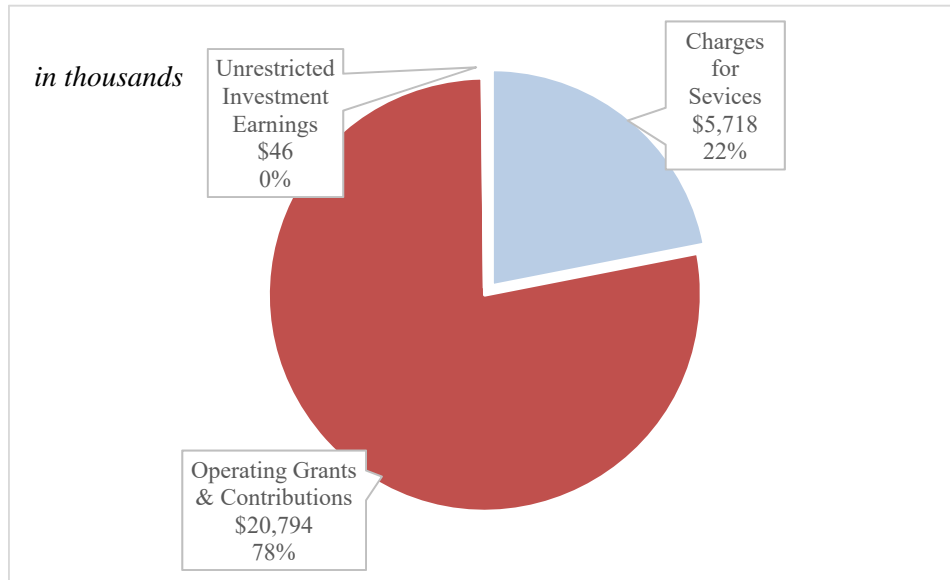
<b>Cobb County Board of Health</b>		
<b>Changes in Net Position</b>		
	<b>Governmental Activities</b>	<b>Governmental Activities</b>
<i>(in thousands of dollars)</i>	<b>2019</b>	<b>2018 (*)</b>
<b>Program Revenues</b>		
Charges for Services	\$5,718	\$5,402
Operating Grants & Contributions	20,794	21,286
<b>General Revenues</b>		
Unrestricted Investment Earnings	46	30
<b>Total Revenues</b>	26,558	26,718
<b>Expenses</b>		
General Government	4,865	4,362
Health and Welfare	16,622	17,766
<b>Total Expenses</b>	21,487	22,128
Net (Expense) Revenue Change in Net Position	5,071	4,590
Net position - beginning (as restated)	(9,889)	(14,479)
Net position - ending	(\$4,818)	(\$9,889)

\*Reclassification has been made to the prior year column to conform to the reclassification used in the current year column.

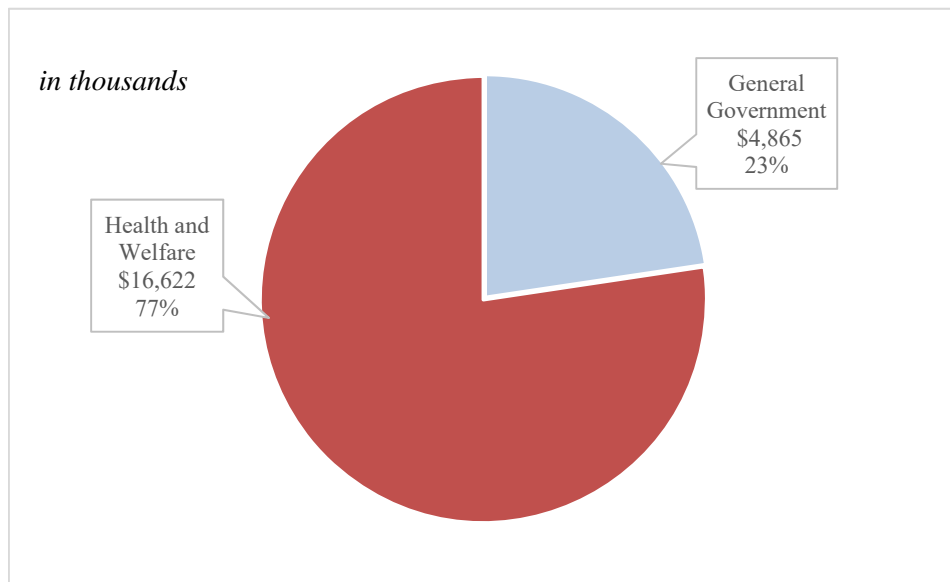


Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

**Governmental Activities - Revenues by Sources**



**Government Activities – Expenses by Category**



## **Changes in Overall Net Position from Operating Results**

### **Revenues:**

The Board's total revenues decreased overall by \$.2 million in FY19. This decrease is related to governmental activities, specifically a combination of a decrease in Operating Grants and Contributions (\$.5 million) and an increase in Charges for Services (\$.3 million). The Charges for Services increase is due to our ability to now collect revenue (private insurance) for certain patient prescriptions through the 340B program. The Operating Grants and Contributions decreased primarily due to lower administrative claiming revenue. This revenue is formula-driven and with fewer capital projects in FY19, the calculation, which is expense driven, resulted in lower administrative claiming revenue.

### **Expenses:**

The Board's total expenses decreased by \$.6 million in FY19. The decrease is related to governmental activities. Health and Welfare expenses decreased by \$1.1 million. This is attributed to several factors in the WIC program. A special infrastructure grant was awarded in FY18 for \$.6 million. This grant was not renewed in FY19. The balance was a result of the federal WIC program requesting that state and local programs to be prepared to return funds to the program in FY19 and therefore the WIC program decreased spending by holding open positions as well as reducing expenses in operating and capital (\$.5 million). The funding was not requested to be returned; however, it was too late in the fiscal year to responsibly and effectively expend funding. General Government expenses increased in FY19 (\$.5 million). A 2% one-time payment was given to qualified employees in December 2018. This accounted for \$.3 million of the increase. The balance of the increase was attributed to several expense line items being slightly higher over FY18.

## **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 \$13,727,121 and the total fund balance was \$14,391,545. 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. Unassigned fund balance represents 57% of total general operating expenses, and the total fund balance represents 60% of that same amount.

The fund balance of the General Fund increased \$2,478,152 in FY19 for a total of \$14,391,545. There are several reasons for this increase. Salary lapse due to high turnover (\$1.6 million) as well as a health benefit holiday in June (\$.2 million) were the biggest contributors. Another contributor was a \$.4 million payment of excess SPLOST funds from Cobb County to reimburse the Board for capital improvements made to the county's facilities that house Cobb Public Health in FY17 and FY18. Finally, each year operating contingency funds are built into the budget (\$.3 million). These funds were not spent in FY19

## **General Fund Financial Highlights**

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

The Board had a good year with General Fund Revenue over Expenditures of \$2,478,152. With revenues remaining flat or declining with a few exceptions, the Board's focus was on strong expenditure control. The results were impressive with the Board's fund balance increasing 21% from \$11.9 million to \$14.4 million.

Revenues remained relatively flat or declined in many areas due to lower patient counts but was somewhat offset by private insurance revenue which increased \$.4 million due to the addition of 340B program revenue. Grant- in- Aid decreased \$.6 million due to an decrease in the general allocation from the state. Administrative Claiming revenue declined \$.4 million as the Board wrapped up several capital projects in FY17 and FY18. Capital costs are included in the formula when calculating the amount of revenue we receive in this category and therefore, with lower capital costs we receive lower revenue. The Board also received an additional \$.4 million from Cobb County which was funding left over from the county's last group of SPLOST projects which helped to cover capital that the Board spent on the Cobb County owned properties that house Cobb Public Health.

Expenditures were tightly controlled. Expenditures were lower than expected due to salary lapse for both direct and hourly employees including benefits (\$1.6 million) as well as an employer health benefit holiday in June (\$.2 million). By keeping expenditures controlled, the Board was able to keep \$2.0 million of reserves in place including the 1% contingency funds.

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

The control of expenses as well as the more aggressive revenue collection procedures were very important in the FY19 budget and will continue to remain the focus for the future while we look for innovative ways to maintain consistent levels of service with a commitment to the community to be as efficient and effective as possible.

**BUDGETARY VARIANCES**

Budgeted Amounts (\$000)

	Original	Final	Difference	%
Revenues and Appropriated Fund Balance	\$27,418	\$28,932	\$1,514	5.5%
Expenditures	27,418	28,932	(1,514)	(5.5%)
Difference	-	-	-	
	Final	Actual	Difference	%
Revenues and Appropriated Fund Balance	\$28,932	\$26,512	(\$2,420)	(8.3%)
Expenditures	28,932	24,080	4,852	16.8%
Difference	-	\$2,432	\$2,432	

**Original budget to final budget:**

The \$1.5 million increase in the final budget compared to the original budget was due to several factors. The main reason for the increase was additional Grant- in- Aid (\$.7 million). Public Health was awarded more funding than expected for the fiscal year (\$.4 million). Additional funding also was awarded to boost our healthy behavior programs including Youth Development, Reduction of Tobacco Use and Chronic Disease Prevention (\$.3 million). \$.3 million was received for a new program, Healthy Start Initiative, which will be a five year, \$1 million per year grant which started in April. \$.4 million was received from leftover SPLOST funding from Cobb County to repay the Board for internal funds that were used to upgrade County facilities which house the Board's offices. Finally, prior year income was added to several programs as a result of the FY18 audit, (\$.1 million). To keep the budget in balance, expenses were added to each budget in the same amounts as the revenue.

**Final budget to actual:**

Actual revenues decreased by \$2.4 million from the final budget. The primary reason for the decrease of (\$.8 million) was the outpatient fees as well as Medicaid receipts were under budget due to the volume of patient visits being less than expected. Grant- in- Aid was under budget (\$.6 million) driven by lower than

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

---

expected expenses due to timing in nontraditional fiscal year programs such as WIC, Ryan White B, and HIV prevention. \$.4 million is attributed to prior year income that is budgeted but not recorded as revenue. The balance is due to lower revenue in Ryan White A and C again due to timing as they are nontraditional fiscal year programs as well as slightly lower than expected revenue in administrative claiming and interagency revenues.

### Capital Assets and Debt Administration

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

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

**Capital Assets:** The Board's investment in capital assets amounts to \$3,042,504 as of June 30, 2019. 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.

<b>Cobb County Board of Health</b>		
<b>Capital Assets (Net of Depreciation)</b>		
	<b>Governmental Activities</b>	<b>Governmental Activities</b>
	<b>2019</b>	<b>2018</b>
Furniture & Fixtures	\$38,517	\$33,407
Software & Equipment	224,282	300,226
Building Improvements	2,779,705	2,722,869
Total Assets Net of Depreciation	\$3,042,504	\$3,056,502

The Board's total net decrease in capital assets for the current fiscal year was \$13,998.

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,

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

---

the first health district in Georgia to earn this status. To receive national accreditation, a health department must undergo a rigorous, multi-faceted, peer-reviewed assessment process to ensure it meets or exceeds a set of public health quality standards and measures. The current number of governmental public health departments recognized by PHAB as high performing health departments is 275 in the U.S.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Cobb County Board of Health for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. This represented the third year that the Cobb County Board Health has received this prestigious award. In order to be awarded a Certificate of Achievement, the Cobb County Board of Health must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

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

Cobb County Board of Health received the Distinguished Budget Presentation Award from GFOA for the FY19 Budget Book. The Distinguished Budget Presentation Award, which is the highest award in government budgeting, is presented to those government units whose budget documents are of the highest quality that reflects both the guidelines established by the National Council on State and Local Budgeting and the GFOA's best practices on budgeting.

Cobb County Board of Health received the National Association of County and City Health Officials (NACCHO) Model Practice Award for a partnership between Cobb & Douglas Public Health Medical Reserve Corp and the Georgia Bureau of Investigation for creating continuity during a mass fatality.

Cobb County Board of Health received a NACCHO Promising Practice for Promoting Public Health through an Innovative Mass Media Initiative.

## **Economic Factors and Next Year's Budget**

The Board has strengthened its financial position over the last few years due to the strong economic recovery. While some programs have been growing in revenue in the Fee for Service category, we have been experiencing flat or lower revenue in other programs as growth has leveled off and there is more competition for services such as vaccines that are now available through most pharmacies. A new comprehensive marketing plan was launched in FY19 to address these issues and bring more awareness to public health programs available to the community.

FY19 was the first year of State general Grant-in-Aid under the new formula, which is based on population, poverty and poverty share rather than the old formula using population estimates from the 1970s, Cobb Board of Health received an additional \$327,583. This allowed the agency to move forward with additional

Cobb County Board of Health  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2019

---

staffing, including an Epidemiologist, Nurse Educator position and a Clinical Call Center to centralize the appointment process across the clinics. Cobb County Board of Commissioners increased the County contribution for FY20 by \$250,000 to address some strategic priorities such as maternal/infant mortality and opioid deaths in the community. These additional funds are much needed to improve access to care and intervention strategies. FY20 started with direction from the Governor's Office of the State of Georgia to cut state budgets by 4% in FY20 and 6% in FY21. This budget reduction impacted Cobb County Board of Health's general Grant-in-Aid as well as previous merit funding, resulting in a reduction of \$293,398 for FY20. Programmatic and Federal programs were not impacted by budget reductions. Cobb County Board of Health is fortunate to generate approximately 43% of its own revenue through fees for service, Medicaid and Private Insurance billing which reduces the reliance on State funds. The absorption of the budget reduction was managed through the one (1) % operating contingency for FY20. Despite these issues, the board has established a strong, solid budget for FY20 that manages these concerns and expects to maintain its solid financial position for the coming year.

### **Request for Information**

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

Cobb County Board of Health  
Statement of Net Position  
June 30, 2019

Governmental Activities

Assets

Cash and cash equivalents	\$ 10,944,387
Investments	3,128,582
Accounts receivable	412,104
Due from Georgia Department of Public Health (DPH)	1,149,178
Due from other governments	372,553
Inventory	158,467
Capital assets, depreciated, net	3,042,504
Net OPEB asset	767,598
	19,975,373

Deferred Outflows of Resources

Related to OPEB	2,494,351
Related to pensions	3,386,706
Total Deferred Outflows of Resources	5,881,057

Liabilities

Accounts payable	120,830
Payroll liabilities	436,782
Due to other governments	1,216,114
Noncurrent liabilities:	
Due within one year	
Compensated absences	684,481
Due in more than one year	
Net pension liability	14,786,029
Net OPEB liability	8,947,479
Total Liabilities	26,191,715

Deferred Inflows of Resources

Related to OPEB	4,073,942
Related to pensions	408,896
Total Deferred Inflows of Resources	4,482,838

Net Position

Investment in capital assets	3,042,504
Restricted for special programs	115,574
Unrestricted	(7,976,201)
Total Net Position	\$ (4,818,123)

See accompanying notes to financial statements.



Cobb County Board of Health  
Statement of Activities  
For the Fiscal Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	\$ 4,865,410	\$ -	\$ 6,140,454	\$ 1,275,044
Health and welfare	16,621,975	5,718,253	14,653,328	3,749,606
Total governmental activities	\$ 21,487,385	\$ 5,718,253	\$ 20,793,782	5,024,650
General Revenues:				
Unrestricted investment earnings				46,612
Change in net position				5,071,262
Net position - beginning				(9,889,385)
Net position - ending				\$ (4,818,123)

See accompanying notes to financial statements.

Cobb County Board of Health  
Balance Sheet  
Governmental Fund  
June 30, 2019

	General Fund
<u>ASSETS</u>	
Cash and cash equivalents	\$ 10,944,387
Investments	3,128,582
Accounts receivable	412,104
Due from Georgia DPH	1,149,178
Due from other governments	372,553
Inventory	158,467
TOTAL ASSETS	\$ 16,165,271
<u>LIABILITIES AND FUND BALANCE</u>	
LIABILITIES	
Accounts payable	\$ 120,830
Payroll liabilities	436,782
Due to other governments	1,216,114
TOTAL LIABILITIES	1,773,726
FUND BALANCES	
Nonspendable	158,467
Restricted	115,574
Committed	18,600
Assigned	371,783
Unassigned	13,727,121
TOTAL FUND BALANCES	14,391,545
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,165,271
Total fund balances - general fund	\$ 14,391,545
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in government activities are not current financial resources and, therefore, are not reported in the funds.	3,042,504
Net OPEB asset	767,598
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.	
Deferred outflows of resources related to OPEB	2,494,351
Deferred outflows of resources related to pensions	3,386,706
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Deferred inflows of resources related to OPEB	(4,073,942)
Deferred inflows of resources related to pensions	(408,896)
Accrued compensated absences	(684,481)
Net OPEB liability	(8,947,479)
Net pension liability	(14,786,029)
Net position of governmental activities	\$ (4,818,123)

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, 2019

	General Fund
REVENUES	
Charges for services	
EPSDT fees	\$ 209,262
Family planning fees	175,566
Environmental fees	2,035,497
Outpatient fees	2,289,068
Vital records fees	1,008,860
Total charges for services	5,718,253
Intergovernmental	
Federal sources:	
Other federal funds	335,174
State sources:	
Grant in aid	14,912,278
Local sources:	
County participating	283,036
County non-participating	695,524
Medicaid receipts	402,654
Medicaid DSPS receipts	220,369
Medicaid PCM	132,754
Medicare receipts	36,310
Administrative claiming	405,004
Intra/inter agency transactions	471,247
Other local funds	763,551
Contracts	2,094,872
Total local sources	5,505,321
Total intergovernmental revenue	20,752,773
Donations	41,009
Interest earnings	46,612
TOTAL REVENUES	26,558,647
EXPENDITURES	
Current:	
General government	5,250,157
Health and welfare	18,830,338
TOTAL EXPENDITURES	24,080,495
Net change in fund balances	2,478,152
Fund balance at beginning of year	11,913,393
Fund balance at end of year	\$ 14,391,545

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, 2019

Net change in fund balances - total governmental funds \$ 2,478,152

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	(322,748)	
Capital outlays	<u>308,750</u>	(13,998)

Net OPEB asset (29,263)

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 liability	4,972,491	
Net pension liability	(118,355)	
Deferred outflows of resources related to OPEB	22,893	
Deferred outflows of resources related to pensions	932,523	
Deferred inflows of resources related to OPEB	(2,944,081)	
Deferred inflows of resources related to pensions	(285,680)	
Accrued compensated absences	<u>56,580</u>	

Change in net position of governmental activities \$ 5,071,262

See accompanying notes to financial statements.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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

## 1. Summary of Significant Accounting Policies

### A. Reporting Entity

The Cobb County Board of Health was created by a state legislative act. During the fiscal year ended June 30, 2019, it operated under an eight member board and a full-time executive director. The Board was established to provide various health related programs such as immunization, family planning, dental treatment, and nutrition services. The members of the Board are jointly appointed by the Cobb County Commissioners, one municipality and two school districts. The Board's operational budget must be approved by the Board of Commissioners.

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

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

### B. Government-Wide and Fund Financial Statements

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

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

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

Expenditures are also recorded as a means of allocating administrative overhead costs among the various programs within the entity.

F. Cash and Investments

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

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

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

G. Inventories

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

H. Prepaid Items

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

I. Capital Assets

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



Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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:

<u>Asset</u>	<u>Years</u>
Software and Equipment	3
Furniture and Fixtures	7
Facility Improvements	20

J. Compensated Absences

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

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

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has two items that qualify for reporting in this category, deferred outflows related to pension and deferred outflows related to OPEB reported in the government wide statement of net position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has two items that qualify for reporting in this category, deferred inflows related to pension and deferred inflows related to OPEB reported in the government wide statement of net position.

L. Nature and Purpose of Classifications of Fund Equity

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Board is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

*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 and liabilities 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, 2019, 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, 2019:

Description	Rating	Fair Value	Weighted Average Maturity
Georgia Fund I	AAAf	\$ 547,246	10 days
Money market	not rated	2,581,336	n/a
Total		\$ 3,128,582	

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

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

The Board categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the exchange price that would be received for an asset (exit price) in the principal or most advantageous market for an asset in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

- Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets that the Board has the ability to access.
- Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset in active markets, as well as inputs that are observable for the asset (other than quoted prices), such as interest rates, foreign exchange rates and yield curves that are observable at commonly quoted intervals.
- Level 3 inputs are unobservable inputs for the asset which are typically based on the Board's own assumptions, as there is little, if any, related market activity.

The Board's recurring fair value measurement at June 30, 2019 totaled \$2,581,336. The Board's money market investment is classified in Level 1 of the fair value hierarchy and is valued using prices in active markets.

**3. Receivables**

Receivables at June 30, 2019 for the Board in the aggregate consist of the following:

Administrative Claiming	\$ 339,821
Other	72,283
Total	<u>\$ 412,104</u>

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

**4. Due From/To Other Governments**

Amounts due from other governments include the following:

Due from Marietta Schools	\$ 45,120
Due from City of Atlanta	46,348
Due from Cobb County Commissioners	86,140
Due from Fulton County	140,743
Due from Medicaid	13,901
Due from Department of Health and Human Services	40,301
Total due from other governments	<u><u>\$ 372,553</u></u>

Amounts due to other governments include the following:

Due to DSPS	\$ 51,693
Due to Douglas County Board of Health	1,164,421
Total due to other governments	<u><u>\$ 1,216,114</u></u>

**5. Capital Assets**

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Furniture & fixtures	\$ 1,115,982	\$ 18,912	\$ -	\$ 1,134,894
Software & equipment	2,088,626	73,602	-	2,162,228
Facility improvements	3,084,464	216,236	-	3,300,700
Total capital assets, being depreciated	<u>6,289,072</u>	<u>308,750</u>	<u>-</u>	<u>6,597,822</u>
Less accumulated depreciation for:				
Furniture & fixtures	1,082,575	13,802	-	1,096,377
Software & equipment	1,788,400	149,546	-	1,937,946
Facility improvements	361,595	159,400	-	520,995
Total accumulated depreciation	<u>3,232,570</u>	<u>322,748</u>	<u>-</u>	<u>3,555,318</u>
Total capital assets, being depreciated, net	<u>3,056,502</u>	<u>(13,998)</u>	<u>-</u>	<u>3,042,504</u>
Capital assets, net	<u><u>\$ 3,056,502</u></u>	<u><u>\$ (13,998)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,042,504</u></u>

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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

Governmental Activities:	
General government	\$ 227,101
Health and welfare	95,647
	\$ 322,748

**6. Long-Term Obligations**

The following is a summary of changes in compensated absences of the Board for the year ended June 30, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Compensated absences	\$ 741,061	\$ 698,800	\$ (755,380)	\$ 684,481	\$ 684,481

**7. Fund Balance**

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

	General Fund
Nonspendable	
Inventory	\$ 158,467
Restricted for	
Health and welfare programs	115,574
Committed for	
Health and welfare programs	18,600
Assigned for	
Health and welfare programs	371,783
Unassigned	13,727,121
Total	\$ 14,391,545

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

## 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/formspubs/formspubs](http://www.ers.ga.gov/formspubs/formspubs).

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

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

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

*Contributions:* Member contributions under the Old Plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

Old Plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Board's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2019 was 20.03% of annual covered payroll for old and 24.78% for new plan members and 21.78% for GSEPS members. The Board's contributions to ERS totaled \$2,230,222 for the year ended June 30, 2019. 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, 2019, the Board reported a liability of \$14,786,029 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018 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, 2018. At June 30, 2018, the Employer's proportion was 0.360%, which was a decrease of 0.001% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Board recognized pension benefit of \$528,488. At June 30, 2019, 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	\$ 459,874	\$ -
Changes of assumptions	696,610	-
Net difference between projected and actual earnings on pension plan investments	-	340,741
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	68,155
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	2,230,222	-
Total	\$ 3,386,706	\$ 408,896



Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

\$2,230,222 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, 2020. 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,	
2020	\$ 1,057,151
2021	409,108
2022	(566,425)
2023	(152,246)
2024	-
Thereafter	-

*Actuarial assumptions:* The total pension liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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%	-0.50%
Domestic large equities	37.20%	9.00%
Domestic mid equities	3.40%	12.00%
Domestic small equities	1.40%	13.50%
International developed market equities	17.80%	8.00%
International emerging market equities	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	<u>100%</u>	

\* Rates shown are net of inflation.

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

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

	1% Decrease (6.30%)	Current Discount rate (7.30%)	1% Increase (8.30%)
Board's proportionate share of the net pension liability	\$ 21,030,956	\$ 14,786,029	\$ 9,465,191

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

*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](http://www.ers.ga.gov/financials).

*Georgia Defined Contribution Plan*

All temporary, seasonal, and part time employees of the Cobb County Board of Health who are not eligible for membership in the Employees' Retirement System of Georgia are covered by the Georgia Defined Contribution Plan (GDCP), a cost-sharing multiple-employer public employees' retirement system (PERS). The GDCP was created by the 1992 Georgia Law, Act 996, and effective July 1, 1992. GDCP is administered by the ERS Board of Trustees. There were 68 members as of June 30, 2019.

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

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

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

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

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

The Board's current year covered payroll was \$1,666,283. Employees' actual contributions to the plan amounted to \$124,972 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

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

System and was established by the Georgia Employee Benefit Plan Council in accordance with State law and Section 401(k) of the IRC. The GSEPS segment of the 401(k) plan was established by State law effective January 1, 2009.

Members are automatically enrolled at 5% upon hire into the Peach State Reserve 401(k) plan with matching employer contributions, unless participation is declined by the employee. The maximum employer match is 3% percent based on an employee contribution of 5% or more. The employee contributions are immediately vested; however, the employer portion vests evenly over a period of five years. There were 190 plan members in the plan at June 30, 2019.

For the fiscal year ending June 30, 2019, employee's contributions to the plan amounted to \$327,938 and were matched by the Board with \$157,736. The balance in the forfeiture account as of June 30, 2019 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

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

from the Board were \$1,708,976 for the year ended June 30, 2019. 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, 2019, the Board reported a liability of \$8,947,479 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability as of June 30, 2018 was determined using standard roll-forward techniques. The Board's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2018, the Board's proportion was 0.342%, which was the same as its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Board recognized OPEB expense of (\$271,963). At June 30, 2019, 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	\$ -	\$ 703,720
Changes of assumptions	-	3,243,323
Net difference between projected and actual earnings on OPEB plan investments	206,824	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	494,688	-
Employer contributions subsequent to the measurement date	1,708,976	-
Total	\$ 2,410,488	\$ 3,947,043

The Board contributions subsequent to the measurement date of \$1,708,976 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

Year ended June 30,	
2020	\$ (1,004,907)
2021	(1,004,907)
2022	(939,021)
2023	(296,696)
2024	-
Thereafter	-

*Actuarial assumptions:* The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017 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, 2018:

Inflation	2.75%
Salary increases:	3.25% - 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost of trend rate	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

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

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2017 valuation were based on a review of recent plan experience done concurrently with the June 30, 2017 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Fixed income	30.00%	-0.50%
Domestic stocks - large cap	37.20%	9.00%
Domestic stocks - mid cap	3.40%	12.00%
Domestic stocks - small cap	1.40%	13.50%
International stocks - developed market	17.80%	8.00%
International stocks - emerging market	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	<u>100%</u>	

\* Net of inflation

*Discount rate:* The discount rate has changed since the prior measurement date from 3.60% to 5.22%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 5.22% was used as the discount rate. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation municipal bonds with an average

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

rating of AA or higher (3.87% per the Bond Buyers Index). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2118. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees through year 2040. Therefore, the calculated discount rate of 5.22% 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 5.22%, 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 (4.22%) or 1-percentage-point higher (6.22%) than the current discount rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
Board's proportionate share of the net OPEB liability	\$ 10,629,921	\$ 8,947,479	\$ 7,557,473

*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	\$ 7,381,041	\$ 8,947,479	\$ 10,863,290

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

**SEAD OPEB Plan**

*Plan description:* SEAD OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer



Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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, 2019.

*OPEB Asset, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:* At June 30, 2019, the Board reported an asset of \$767,598 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2018. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2017. An expected total OPEB asset as of June 30, 2018 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, 2018. At June 30 2018, the Board's proportion was 0.284%, which was a decrease of (0.02) % from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Board recognized OPEB expense of \$(41,101). At June 30, 2019, 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	\$ 8,387	\$ -
Changes of assumptions	39,437	-
Net difference between projected and actual earnings on OPEB plan investments	-	126,899
Changes in proportion and differences between employer contributions and proportionate share of contributions	36,039	-
Employer contributions subsequent to the measurement date	-	-
	\$ 83,863	\$ 126,899
Total		

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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,	
2020	\$ 12,291
2021	(5,958)
2022	(38,768)
2023	(10,601)

*Actuarial assumptions:* The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018 actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement

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

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014. The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	-0.50%
Domestic large cap equities	37.20%	9.00%
Domestic mid cap equities	3.40%	12.00%
Domestic small cap equities	1.40%	13.50%
International developed market equities	17.80%	8.00%
International emerging market equities	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	<u>100%</u>	

\* Rates are shown net of inflation.

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

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

	1% Decrease (6.3%)	Current Discount (7.3%)	1% Increase (8.3%)
Board's proportionate share of the net OPEB liability (asset)	\$ (413,579)	\$ (767,598)	\$ (1,057,775)

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

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

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

As of June 30, 2019	
Total net OPEB liabilities	\$ 8,947,479
Total net OPEB assets	767,598
Total deferred outflows of resources from OPEB	2,494,351
Total deferred inflows of resources from OPEB	4,073,942
For the year ended June 30, 2019	
Total OPEB expense	\$ (313,064)

## 10. Risk Management

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

## 11. Donated Office Space

The Board uses facilities donated by Cobb County totaling 144,577 square feet with an estimated value of \$15 per square foot. The total estimated value of the use of these facilities in fiscal year 2019 is \$2,168,655.

## 12. Georgia Department of Public Health

The Cobb County Board of Health received \$14,912,278 (56%) 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.

Cobb County Board of Health  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019

**13. 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.

THIS PAGE INTENTIONALLY LEFT BLANK

**REQUIRED SUPPLEMENTARY INFORMATION**

THIS PAGE INTENTIONALLY LEFT BLANK



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  
 Last 10 Fiscal Years \*

	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.36%	0.36%	0.36%	0.36%	0.36%
Board's proportionate share of the net pension liability	\$ 14,786,029	\$ 14,667,674	\$ 17,236,562	\$ 14,782,741	\$ 13,569,023
Board's covered payroll during the measurement period	\$ 9,901,764	\$ 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	149.33%	154.79%	191.05%	166.32%	155.68%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	76.33%	72.34%	76.20%	77.99%

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

Cobb County Board of Health  
Required Supplementary Information  
Schedule of Contributions  
Employees' Retirement System of Georgia  
Last 10 Fiscal Years \*

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

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

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

*On March 15, 2018, the Board 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.*

Cobb County Board of Health  
 Required Supplementary Information  
 Schedule of Proportionate Share of the Net OPEB Liability  
 State OPEB Plan  
 Last 10 Fiscal Years \*

	2019	2018
Board's proportion of the net OPEB liability	0.34%	0.34%
Board's proportionate share of the net OPEB liability (asset)	\$ 8,947,479	\$ 13,919,970
Board's covered payroll during the measurement period	\$ 8,075,071	\$ 4,464,845
Board's proportionate share of the net OPEB liability as a percentage of its covered payroll	110.80%	311.77%
Plan fiduciary net position as a percentage of the total OPEB liability	31.48%	17.34%

*\* 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  
 Last 10 Fiscal Years \*

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

*\* 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 Proportionate Share of Net OPEB Liability (Asset)  
 SEAD OPEB Plan  
 Last 10 Fiscal Years \*

	2019	2018
Board's proportion of the net OPEB liability (asset)	0.28%	0.31%
Board's proportionate share of the net OPEB liability (asset)	\$ (767,598)	\$ (796,861)
Board's covered payroll during the measurement period	\$ 3,926,311	\$ 4,464,845
Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	(19.6%)	(17.8%)
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	129.46%	130.17%

*\* 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  
 Last 10 Fiscal Years \*

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

*\* 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.*

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, 2019

	Budgeted Amounts		Actual	Variance With Final Budget Positive(Negative)
	Original	Final		
APPROPRIATED FUND BALANCE	\$ 282,120	\$ 427,684	\$ -	\$ (427,684)
REVENUES				
Charges for services				
EPSDT fees	242,500	242,500	209,262	(33,238)
Family planning fees	224,010	224,010	175,566	(48,444)
Environmental fees	1,983,800	1,983,800	2,035,497	51,697
Outpatient fees	2,810,878	2,833,980	2,289,068	(544,912)
Vital records fees	1,000,000	1,000,000	1,008,860	8,860
Total charges for services	6,261,188	6,284,290	5,718,253	(566,037)
Intergovernmental				
Federal sources:				
Other federal funds	282,227	549,727	335,174	(214,553)
State sources:				
Grant in aid	14,781,752	15,507,156	14,912,278	(594,878)
Local sources:				
County participating	283,036	283,036	283,036	-
County non-participating	695,524	695,524	695,524	-
Medicaid receipts	616,976	616,976	402,654	(214,322)
Medicaid DSPS receipts	192,710	195,210	220,369	25,159
Medicaid PCM	143,000	143,000	132,754	(10,246)
Medicare receipts	35,400	35,400	36,310	910
Administrative claiming	500,000	500,000	405,004	(94,996)
Inter agency transactions	656,784	614,408	471,247	(143,161)
Other local funds	297,783	724,109	763,551	39,442
Contracts	2,359,709	2,315,790	2,094,872	(220,918)
Total local sources	5,780,922	6,123,453	5,505,321	(618,132)
Total intergovernmental revenue	20,844,901	22,180,336	20,752,773	(1,427,563)
Donations	30,000	40,000	41,009	1,009
TOTAL REVENUES	27,136,089	28,504,626	26,512,035	(1,992,591)

(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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Public health:				
Current:				
General government	6,611,649	6,640,577	5,250,157	1,390,420
Health and welfare	<u>20,806,560</u>	<u>22,291,733</u>	<u>18,830,338</u>	<u>3,461,395</u>
TOTAL EXPENDITURES	<u>27,418,209</u>	<u>28,932,310</u>	<u>24,080,495</u>	<u>4,851,815</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	2,431,540	<u>\$ 2,431,540</u>
Reconciliation to GAAP basis:				
Unbudgeted interest revenue			46,612	
Fund balance at beginning of year			<u>11,913,393</u>	
Fund balance at end of year			<u>\$ 14,391,545</u>	

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

(Continued from previous page)



**OTHER SUPPLEMENTARY INFORMATION**

THIS PAGE INTENTIONALLY LEFT BLANK

## Cobb County Board of Health Individual Program Schedules

State Program Number	Program Name	Page Number
001	Public Health Program	55
415	Babies Born Healthy	56
639	BCCP Client Navigator	57
056	Breast Test & More	58
329	Breastfeeding Peer Counseling	59
024	Children 1st -2	60
409	Children Medical Services	61
273	Cities Readiness Initiative	62
509	CMS Foundation	63
367	Comprehensive STD Program	64
195	District Operations	65
112	Early Intervention	66
599	EH Work Force Plan	67
208	Employee Worksite Wellness Program	68
245	EPI Capacity	69
280	EPI Capacity/Additional	70
401	Family Planning	71
291, 559	Family Planning District Cadre Realignment	72
621	Farm Fresh Initiative	73
330	Georgia Addressing Asthma from a State Perspective (GAASP)	74
166	Georgia Personal Responsibility ED Program	75
466	Health Promotion Initiative	76
642	Healthy Start Initiative	77
044	HIV/AIDS Substance Abuse	78
281	HIV Services	78
102	HOPWA	80
566	Hospital Community Emergency Planning Preparedness Program	81
624	Hypertension Mgt	82
066	Immunizations	83
543	Infants and Toddlers with Disabilities	84
162	Komen Breast Cancer	85
623	LARC Initiative	86
478	Marietta City Schools	87
076	Oral Health	88
460	Outpatient UNHSI /Audiology Support	89
461	Outpatient UNHSI /Audiology Support (Salaries)	90
072	Perinatal Case Management	91
270	Public Health Emergency Preparedness Program	92
417	Reduction of Tobacco Use	93
225	Ryan White Part A	94
094	Ryan White Part B	95
271	Ryan White Part B MAI	96
362	Ryan White Part C	97
103	Safe Kids	98
464	State Breast & Cervical Cancer	99
405	State Cervical Cancer Screening	100
283	STD Preventive Clinical Services	101
348	Step-Up Step-In (SUSI)	102
031	T.B. Control	103
474	Travel Clinic	104
009	WIC Breastfeeding	105
301	WIC Cost Pool	106
643	WIC Direct Charge	107
007	WIC Nutritional Education	108
443	WICA Dietetic Internship	109
306	Youth Development Coordination	110

Cobb County Board of Health  
Public Health Division  
Public Health Program (DPH 001)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
State sources			
Grant in aid	\$ 6,127,277	\$ 6,372,652	\$ 245,375
Local sources			
County participating	283,036	283,036	-
Medicaid receipts	610,576	392,809	(217,767)
Medicaid DSPS receipts	64,810	69,026	4,216
Medicare receipts	20,900	18,537	(2,363)
Intra/inter agency transactions	241,559	80,708	(160,851)
Other local funds	418,837	426,990	8,153
EPSDT fees	242,500	209,262	(33,238)
Family planning fees	224,010	175,566	(48,444)
Environmental fees	1,983,800	2,035,497	51,697
Outpatient fees	1,924,580	1,510,570	(414,010)
Vital records fees	1,000,000	1,008,860	8,860
Donations	4,000	-	(4,000)
Contracts	130,926	130,272	(654)
Total local sources	<u>7,149,534</u>	<u>6,341,133</u>	<u>(808,401)</u>
Interest income	-	46,612	46,612
<b>TOTAL REVENUES</b>	<u>13,276,811</u>	<u>12,760,397</u>	<u>(516,414)</u>
<b>OTHER FINANCING SOURCES</b>			
Prior year program income	66,130	-	(66,130)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>66,130</u>	<u>-</u>	<u>(66,130)</u>
<b>EXPENDITURES</b>			
Personal services	7,196,312	6,361,584	834,728
Operating expenses	2,487,671	1,604,934	882,737
Indirect costs	1,233,804	1,103,922	129,882
Capital outlay	308,122	453,637	(145,515)
<b>TOTAL EXPENDITURES</b>	<u>11,225,909</u>	<u>9,524,077</u>	<u>1,701,832</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ 2,117,032</u>	<u>\$ 3,236,320</u>	<u>\$ 1,119,288</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Local sources			
Other local funds	\$ 75,000	\$ 75,000	\$ -
Donations	-	250	250
Total local sources	<u>75,000</u>	<u>75,250</u>	<u>250</u>
<b>TOTAL REVENUES</b>	<u>75,000</u>	<u>75,250</u>	<u>250</u>
<b>OTHER FINANCING SOURCES</b>			
Prior year program income	<u>3,170</u>	<u>-</u>	<u>(3,170)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>3,170</u>	<u>-</u>	<u>(3,170)</u>
<b>EXPENDITURES</b>			
Personal services	46,471	29,008	17,463
Operating expenses	<u>31,698</u>	<u>32,968</u>	<u>(1,270)</u>
<b>TOTAL EXPENDITURES</b>	<u>78,169</u>	<u>61,976</u>	<u>16,193</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ 1</u>	<u>\$ 13,274</u>	<u>\$ 13,273</u>

Cobb County Board of Health  
Public Health Division  
BCCP Client Navigator (DPH 639)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 25,000	\$ 23,655	\$ (1,345)
 TOTAL REVENUES	 25,000	 23,655	 (1,345)
EXPENDITURES			
Personal services	16,288	14,929	1,359
Operating expenses	883	782	101
Indirect costs	2,404	2,404	-
Capital outlay	5,539	5,539	-
 TOTAL EXPENDITURES	 25,114	 23,654	 1,460
 Excess (deficiency) of revenues over (under) expenditures	 \$ (114)	 \$ 1	 \$ 115

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 201,352	\$ 201,352	\$ -
TOTAL REVENUES	201,352	201,352	-
EXPENDITURES			
Personal services	35,466	34,914	552
Operating expenses	144,895	145,121	(226)
Indirect costs	18,722	18,722	-
Capital Outlay	4,957	5,419	(462)
TOTAL EXPENDITURES	204,040	204,176	(136)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ (2,688)	\$ (2,824)	\$ (136)

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 156,315	\$ 118,019	\$ (38,296)
TOTAL REVENUES	156,315	118,019	(38,296)
EXPENDITURES			
Personal services	128,106	101,362	26,744
Operating expenses	26,809	15,245	11,564
Capital outlay	1,400	1,411	(11)
TOTAL EXPENDITURES	156,315	118,018	38,297
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 1	\$ 1



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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
State sources			
Grant in aid	\$ 324,091	\$ 324,091	\$ -
Local sources			
Medicaid DSPS receipts	45,000	62,344	17,344
Intra/inter agency transactions	52,685	52,685	-
Other local funds	-	15,000	15,000
Outpatient fees	-	109	109
Donations	3,000	8,000	5,000
Total local sources	<u>100,685</u>	<u>138,138</u>	<u>37,453</u>
<b>TOTAL REVENUES</b>	<u>424,776</u>	<u>462,229</u>	<u>37,453</u>
<b>EXPENDITURES</b>			
Personal services	528,318	461,243	67,075
Operating expenses	74,040	69,745	4,295
Indirect costs	84,198	74,208	9,990
Capital outlay	10,717	9,186	1,531
<b>TOTAL EXPENDITURES</b>	<u>697,273</u>	<u>614,382</u>	<u>82,891</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (272,497)</u>	<u>\$ (152,153)</u>	<u>\$ 120,344</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
State sources			
Grant in aid	\$ 549,512	\$ 549,512	\$ -
Local sources			
Medicaid DSPS receipts	8,000	18,427	10,427
Outpatient fees	-	362	362
Total local sources	<u>8,000</u>	<u>18,789</u>	<u>10,789</u>
<b>TOTAL REVENUES</b>	<u>557,512</u>	<u>568,301</u>	<u>10,789</u>
<b>OTHER FINANCING SOURCES</b>			
Prior year program income	<u>14,850</u>	<u>4,672</u>	<u>(10,178)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>14,850</u>	<u>4,672</u>	<u>(10,178)</u>
<b>EXPENDITURES</b>			
Personal services	361,272	351,487	9,785
Operating expenses	173,113	128,259	44,854
Indirect costs	69,940	67,064	2,876
Capital outlay	<u>3,975</u>	<u>3,111</u>	<u>864</u>
<b>TOTAL EXPENDITURES</b>	<u>608,300</u>	<u>549,921</u>	<u>58,379</u>
<b>OTHER FINANCING USES</b>			
Prior year program income	<u>-</u>	<u>18,789</u>	<u>(18,789)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (35,938)</u>	<u>\$ 4,263</u>	<u>\$ 40,201</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 107,728	\$ 91,671	\$ (16,057)
TOTAL REVENUES	<u>107,728</u>	<u>91,671</u>	<u>(16,057)</u>
EXPENDITURES			
Personal services	67,454	64,669	2,785
Operating expenses	27,032	15,744	11,288
Indirect costs	13,228	11,258	1,970
TOTAL EXPENDITURES	<u>107,714</u>	<u>91,671</u>	<u>16,043</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ (14)</u>

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES			
Prior year program income	\$ 13,980	\$ -	\$ (13,980)
TOTAL OTHER FINANCING SOURCES	13,980	-	(13,980)
EXPENDITURES			
Operating expenses	13,980	125	13,855
TOTAL EXPENDITURES	13,980	125	13,855
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ -	\$ (125)	\$ (125)

Cobb County Board of Health  
Public Health Division  
Comprehensive STD Program (DPH 367)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 12,115	\$ 11,342	\$ (773)
TOTAL REVENUES	<u>12,115</u>	<u>11,342</u>	<u>(773)</u>
EXPENDITURES			
Operating expenses	9,986	9,235	751
Capital Outlay	<u>2,129</u>	<u>2,107</u>	<u>22</u>
TOTAL EXPENDITURES	<u>12,115</u>	<u>11,342</u>	<u>773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
County non-participating	\$ 695,524	\$ 695,524	\$ -
Administrative claiming	500,000	405,004	(94,996)
Intra/inter agency transactions	<u>4,402,050</u>	<u>3,841,051</u>	<u>(560,999)</u>
Total local sources	<u>5,597,574</u>	<u>4,941,579</u>	<u>(655,995)</u>
TOTAL REVENUES	<u>5,597,574</u>	<u>4,941,579</u>	<u>(655,995)</u>
EXPENDITURES			
Personal services	3,301,626	3,324,213	(22,587)
Operating expenses	2,198,353	813,518	1,384,835
Intra/inter agency transactions	1,225,727	901,943	323,784
Capital outlay	<u>85,000</u>	<u>50,773</u>	<u>34,227</u>
TOTAL EXPENDITURES	<u>6,810,706</u>	<u>5,090,447</u>	<u>1,720,259</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,213,132)</u>	<u>\$ (148,868)</u>	<u>\$ 1,064,264</u>

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 443,019	\$ 428,851	\$ (14,168)
TOTAL REVENUES	443,019	428,851	(14,168)
EXPENDITURES			
Personal services	303,866	294,722	9,144
Operating expenses	99,056	75,958	23,098
Indirect costs	54,482	51,895	2,587
Capital outlay	5,900	6,277	(377)
TOTAL EXPENDITURES	463,304	428,852	34,452
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (20,285)	\$ (1)	\$ 20,284

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 173,068	\$ 173,068	\$ -
TOTAL REVENUES	<u>173,068</u>	<u>173,068</u>	<u>-</u>
EXPENDITURES			
Personal services	148,713	149,055	(342)
Operating expenses	3,073	2,764	309
Indirect costs	<u>21,250</u>	<u>21,255</u>	<u>(5)</u>
TOTAL EXPENDITURES	<u>173,036</u>	<u>173,074</u>	<u>(38)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 32</u>	<u>\$ (6)</u>	<u>\$ (38)</u>



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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 16,920	\$ 12,680	\$ (4,240)
TOTAL REVENUES	<u>16,920</u>	<u>12,680</u>	<u>(4,240)</u>
EXPENDITURES			
Operating expenses	15,692	11,242	4,450
Indirect costs	1,228	1,228	-
TOTAL EXPENDITURES	<u>16,920</u>	<u>12,470</u>	<u>4,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 210</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 57,051	\$ 57,051	\$ -
TOTAL REVENUES	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXPENDITURES			
Personal services	52,333	51,706	627
Operating expenses	96	45	51
Indirect costs	<u>7,340</u>	<u>7,245</u>	<u>95</u>
TOTAL EXPENDITURES	<u>59,769</u>	<u>58,996</u>	<u>773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,718)</u>	<u>\$ (1,945)</u>	<u>\$ 773</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 15,000	\$ 15,000	\$ -
 TOTAL REVENUES	 <u>15,000</u>	 <u>15,000</u>	 <u>-</u>
 EXPENDITURES			
Personal services	5,162	6,474	(1,312)
Operating expenses	8,231	6,851	1,380
Indirect costs	1,875	1,866	9
 TOTAL EXPENDITURES	 <u>15,268</u>	 <u>15,191</u>	 <u>77</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>\$ (268)</u>	 <u>\$ (191)</u>	 <u>\$ 77</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 359,051	\$ 359,051	\$ -
TOTAL REVENUES	<u>359,051</u>	<u>359,051</u>	<u>-</u>
OTHER FINANCING SOURCES			
Prior year program income	<u>24,403</u>	<u>24,403</u>	<u>-</u>
EXPENDITURES			
Personal services	304,662	287,238	17,424
Operating expenses	45,125	39,241	5,884
Indirect costs	<u>48,970</u>	<u>45,707</u>	<u>3,263</u>
TOTAL EXPENDITURES	<u>398,757</u>	<u>372,186</u>	<u>26,571</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (15,303)</u>	<u>\$ 11,268</u>	<u>\$ 26,571</u>

Cobb County Board of Health  
Public Health Division  
Family Planning District Cadre Realignment - (DPH 291 & 559)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 69,233	\$ 69,233	\$ -
 TOTAL REVENUES	 69,233	 69,233	 -
 OTHER FINANCING SOURCES			
Prior year program income	27,826	27,826	-
EXPENDITURES			
Personal services	84,022	96,399	(12,377)
Indirect costs	11,763	13,496	(1,733)
 TOTAL EXPENDITURES	 95,785	 109,895	 (14,110)
 Excess (deficiency) of revenues over (under) expenditures and other financing uses	 \$ 1,274	 \$ (12,836)	 \$ (14,110)

Cobb County Board of Health  
Public Health Division  
Farm Fresh Initiative (DPH 621)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	\$ 16,961	\$ 16,936	\$ (25)
Contracts	2,000	1,940	(60)
Total local sources	18,961	18,876	(85)
TOTAL REVENUES	18,961	18,876	(85)
EXPENDITURES			
Operating expenses	18,961	16,765	2,196
TOTAL EXPENDITURES	18,961	16,765	2,196
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 2,111	\$ 2,111

Cobb County Board of Health  
Public Health Division  
Georgia Addressing Asthma from a State Perspective (GAASP) (DPH 330)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 11,050	\$ 11,248	\$ 198
TOTAL REVENUES	11,050	11,248	198
EXPENDITURES			
Personal services	3,508	4,017	(509)
Operating expenses	6,192	5,875	317
Indirect costs	1,351	1,341	10
TOTAL EXPENDITURES	11,051	11,233	(182)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ (1)	\$ 15	\$ 16

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 44,000	\$ 33,581	\$ (10,419)
TOTAL REVENUES	<u>44,000</u>	<u>33,581</u>	<u>(10,419)</u>
EXPENDITURES			
Personal services	3,468	2,649	819
Operating expenses	35,772	27,062	8,710
Indirect costs	4,760	3,869	891
TOTAL EXPENDITURES	<u>44,000</u>	<u>33,580</u>	<u>10,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>



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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 155,700	\$ 155,700	\$ -
Local sources			
Other local funds	10,000	-	(10,000)
Total local sources	10,000	-	(10,000)
TOTAL REVENUES	165,700	155,700	(10,000)
EXPENDITURES			
Personal services	259,934	219,771	40,163
Operating expenses	112,483	100,318	12,165
Indirect costs	52,138	44,813	7,325
Capital outlay	1,460	1,828	(368)
TOTAL EXPENDITURES	426,015	366,730	59,285
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (260,315)	\$ (211,030)	\$ 49,285

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Federal Sources			
Other federal funds	\$ 267,500	\$ 78,140	\$ (189,360)
Local sources			
Medicaid DSPS receipts	2,500	-	(2,500)
TOTAL REVENUES	<u>270,000</u>	<u>78,140</u>	<u>(191,860)</u>
EXPENDITURES			
Personal services	147,262	2,413	144,849
Operating expenses	54,317	1,501	52,816
Indirect costs	28,221	31,862	(3,641)
Capital outlay	40,200	42,364	(2,164)
TOTAL EXPENDITURES	<u>270,000</u>	<u>78,140</u>	<u>191,860</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 609,432	\$ 485,993	\$ (123,439)
 TOTAL REVENUES	 <u>609,432</u>	 <u>485,993</u>	 <u>(123,439)</u>
 EXPENDITURES			
Personal services	377,842	315,653	62,189
Operating expenses	170,106	62,922	107,184
Indirect costs	61,182	82,667	(21,485)
Capital outlay	300	24,750	(24,450)
 TOTAL EXPENDITURES	 <u>609,430</u>	 <u>485,992</u>	 <u>123,438</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>\$ 2</u>	 <u>\$ 1</u>	 <u>\$ (1)</u>

Cobb County Board of Health  
Public Health Division  
HIV Services (DPH 281)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Local sources			
Medicaid receipts	\$ 6,400	\$ 9,845	\$ 3,445
Medicaid DSPS receipts	1,600	265	(1,335)
Medicare receipts	11,000	8,991	(2,009)
Outpatient fees	<u>571,000</u>	<u>585,334</u>	<u>14,334</u>
Total local sources	<u>590,000</u>	<u>604,435</u>	<u>14,435</u>
<b>TOTAL REVENUES</b>	<u>590,000</u>	<u>604,435</u>	<u>14,435</u>
<b>EXPENDITURES</b>			
Personal services	233,149	150,910	82,239
Operating expenses	138,981	93,289	45,692
Indirect costs	52,098	48,747	3,351
Intra/inter agency transactions	<u>176,551</u>	<u>135,070</u>	<u>41,481</u>
<b>TOTAL EXPENDITURES</b>	<u>600,779</u>	<u>428,016</u>	<u>172,763</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (10,779)</u>	<u>\$ 176,419</u>	<u>\$ 187,198</u>

Cobb County Board of Health  
Public Health Division  
HOPWA (DPH 102)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Contracts	\$ 150,000	\$ 132,644	\$ (17,356)
Total local sources	150,000	132,644	(17,356)
TOTAL REVENUES	150,000	132,644	(17,356)
EXPENDITURES			
Personal services	56,202	74,383	(18,181)
Operating expenses	84,704	51,159	33,545
Indirect costs	9,094	8,335	759
TOTAL EXPENDITURES	150,000	133,877	16,123
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (1,233)	\$ (1,233)

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 100,540	\$ 96,202	\$ (4,338)
 TOTAL REVENUES	 100,540	 96,202	 (4,338)
EXPENDITURES			
Personal services	73,102	71,285	1,817
Operating expenses	15,692	13,104	2,588
Indirect costs	12,431	11,814	617
 TOTAL EXPENDITURES	 101,225	 96,203	 5,022
 Excess (deficiency) of revenues over (under) expenditures	 \$ (685)	 \$ (1)	 \$ 684

Cobb County Board of Health  
Public Health Division  
Hypertension Mgt (DPH 624)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other local funds	\$ 75,564	\$ 75,564	\$ -
Total local sources	<u>75,564</u>	<u>75,564</u>	<u>-</u>
TOTAL REVENUES	<u>75,564</u>	<u>75,564</u>	<u>-</u>
EXPENDITURES			
Personal services	44,438	29,785	14,653
Operating expenses	9,380	1,577	7,803
Indirect costs	8,413	7,625	788
Capital outlay	<u>4,707</u>	<u>4,762</u>	<u>(55)</u>
TOTAL EXPENDITURES	<u>66,938</u>	<u>43,749</u>	<u>23,189</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 8,626</u>	<u>\$ 31,815</u>	<u>\$ 23,189</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 234,408	\$ 234,408	\$ -
Local sources			
Medicaid DSPS receipts	11,700	-	(11,700)
TOTAL REVENUES	<u>246,108</u>	<u>234,408</u>	<u>(11,700)</u>
OTHER FINANCING SOURCES			
Prior year program income	192,968	192,968	-
EXPENDITURES			
Personal services	371,523	339,916	31,607
Operating expenses	4,000	3,511	489
Indirect costs	51,817	48,080	3,737
Capital outlay	11,700	11,701	(1)
TOTAL EXPENDITURES	<u>439,040</u>	<u>403,208</u>	<u>35,832</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 36</u>	<u>\$ 24,168</u>	<u>\$ (24,132)</u>



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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
State sources			
Grant in aid	\$ 362,338	\$ 362,338	\$ -
Local sources			
Medicaid DSPTS receipts	13,000	8,532	(4,468)
Donations	-	250	250
Total local sources	<u>13,000</u>	<u>8,782</u>	<u>(4,218)</u>
<b>TOTAL REVENUES</b>	<u>375,338</u>	<u>371,120</u>	<u>(4,218)</u>
<b>OTHER FINANCING SOURCES</b>			
Prior year program income	<u>18,666</u>	<u>13,914</u>	<u>(4,752)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>18,666</u>	<u>13,914</u>	<u>(4,752)</u>
<b>EXPENDITURES</b>			
Personal services	317,622	311,859	5,763
Operating expenses	44,276	27,834	16,442
Indirect costs	48,795	47,557	1,238
Capital outlay	<u>-</u>	<u>844</u>	<u>(844)</u>
<b>TOTAL EXPENDITURES</b>	<u>410,693</u>	<u>388,094</u>	<u>22,599</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (16,689)</u>	<u>\$ (3,060)</u>	<u>\$ 13,629</u>

Cobb County Board of Health  
Public Health Division  
Komen Breast Cancer (DPH 162)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local sources			
Intra/inter agency transactions	\$ 3,473	\$ 3,473	\$ -
Contracts	62,500	74,737	12,237
Total local sources	<u>65,973</u>	<u>78,210</u>	<u>12,237</u>
TOTAL REVENUES	<u>65,973</u>	<u>78,210</u>	<u>12,237</u>
OTHER FINANCING SOURCES			
Prior year program income	<u>14,668</u>	<u>-</u>	<u>(14,668)</u>
EXPENDITURES			
Personal services	8,988	8,154	834
Operating expenses	68,674	53,419	15,255
Indirect costs	<u>3,170</u>	<u>2,761</u>	<u>409</u>
TOTAL EXPENDITURES	<u>80,832</u>	<u>64,334</u>	<u>16,498</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (191)</u>	<u>\$ 13,876</u>	<u>\$ 14,067</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 30,000	\$ 30,000	\$ -
TOTAL REVENUES	<u>30,000</u>	<u>30,000</u>	<u>-</u>
EXPENDITURES			
Personal services	26,326	26,315	11
Indirect costs	<u>3,686</u>	<u>3,684</u>	<u>2</u>
TOTAL EXPENDITURES	<u>30,012</u>	<u>29,999</u>	<u>13</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (12)</u>	<u>\$ 1</u>	<u>\$ 13</u>

Cobb County Board of Health  
Public Health Division  
Marietta City Schools (DPH 478)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local sources			
Contracts	\$ 888,220	\$ 901,929	\$ 13,709
Total local sources	<u>888,220</u>	<u>901,929</u>	<u>13,709</u>
TOTAL REVENUES	<u>888,220</u>	<u>901,929</u>	<u>13,709</u>
EXPENDITURES			
Personal services	745,162	761,176	(16,014)
Operating expenses	40,212	25,949	14,263
Indirect costs	109,952	110,763	(811)
Capital outlay	<u>5,492</u>	<u>2,347</u>	<u>3,145</u>
TOTAL EXPENDITURES	<u>900,818</u>	<u>900,235</u>	<u>583</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (12,598)</u>	<u>\$ 1,694</u>	<u>\$ 14,292</u>

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 2,125	\$ 2,118	\$ (7)
TOTAL REVENUES	2,125	2,118	(7)
EXPENDITURES			
Operating expenses	1,864	1,858	6
Indirect costs	261	260	1
TOTAL EXPENDITURES	2,125	2,118	7
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -

Cobb County Board of Health  
Public Health Division  
Outpatient Universal Newborn Hearing Screening &  
Intervention Audiology Support (UNHSI) (DPH 460)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 22,693	\$ 22,693	\$ -
Local sources			
Intra/inter agency transactions	4,917	4,917	-
TOTAL REVENUES	<u>27,610</u>	<u>27,610</u>	<u>-</u>
EXPENDITURES			
Personal services	11,816	11,496	320
Operating expenses	13,065	12,132	933
Indirect costs	3,484	3,308	176
TOTAL EXPENDITURES	<u>28,365</u>	<u>26,936</u>	<u>1,429</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (755)</u>	<u>\$ 674</u>	<u>\$ 1,429</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 45,854	\$ 45,854	\$ -
Local sources			
Intra/inter agency transactions	11,464	11,464	-
TOTAL REVENUES	<u>57,318</u>	<u>57,318</u>	<u>-</u>
EXPENDITURES			
Personal services	47,260	45,993	1,267
Operating expenses	3,011	1,853	1,158
Indirect costs	7,038	6,699	339
TOTAL EXPENDITURES	<u>57,309</u>	<u>54,545</u>	<u>2,764</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9</u>	<u>\$ 2,773</u>	<u>\$ 2,764</u>

Cobb County Board of Health  
Public Health Division  
Perinatal Case Management (DPH 072)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Local sources			
Medicaid DSPTS receipts	\$ 48,000	\$ 59,426	\$ 11,426
Medicaid PCM	143,000	132,754	(10,246)
Intra/inter agency transactions	58,219	58,219	-
Outpatient fees	-	830	830
Donations	7,000	7,000	-
Total local sources	<u>256,219</u>	<u>258,229</u>	<u>2,010</u>
<b>TOTAL REVENUES</b>	<u>256,219</u>	<u>258,229</u>	<u>2,010</u>
<b>EXPENDITURES</b>			
Personal services	282,585	259,415	23,170
Operating expenses	41,532	37,397	4,135
Indirect costs	45,376	41,546	3,830
Capital outlay	5,258	3,548	1,710
<b>TOTAL EXPENDITURES</b>	<u>374,751</u>	<u>341,906</u>	<u>32,845</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (118,532)</u>	<u>\$ (83,677)</u>	<u>\$ 34,855</u>



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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 474,214	\$ 408,253	\$ (65,961)
TOTAL REVENUES	<u>474,214</u>	<u>408,253</u>	<u>(65,961)</u>
EXPENDITURES			
Personal services	346,994	310,791	36,203
Operating expenses	67,736	46,379	21,357
Indirect costs	58,062	50,004	8,058
Capital outlay	1,400	1,079	321
TOTAL EXPENDITURES	<u>474,192</u>	<u>408,253</u>	<u>65,939</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ (22)</u>

Cobb County Board of Health  
Public Health Division  
Reduction of Tobacco Use (DPH 417)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 73,876	\$ 73,876	\$ -
TOTAL REVENUES	<u>73,876</u>	<u>73,876</u>	<u>-</u>
EXPENDITURES			
Personal services	6,778	6,490	288
Operating expenses	58,026	58,298	(272)
Indirect costs	9,073	9,070	3
TOTAL EXPENDITURES	<u>73,877</u>	<u>73,858</u>	<u>19</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1)</u>	<u>\$ 18</u>	<u>\$ 19</u>

Cobb County Board of Health  
Public Health Division  
Ryan White Part A (DPH 225)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local sources			
Contracts	\$ 1,082,144	\$ 826,903	\$ (255,241)
TOTAL REVENUES	<u>1,082,144</u>	<u>826,903</u>	<u>(255,241)</u>
EXPENDITURES			
Personal services	381,037	232,500	148,537
Operating expenses	651,583	579,596	71,987
Indirect costs	22,724	22,800	(76)
Capital outlay	11,038	8,031	3,007
TOTAL EXPENDITURES	<u>1,066,382</u>	<u>842,927</u>	<u>223,455</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 15,762</u>	<u>\$ (16,024)</u>	<u>\$ (31,786)</u>

Cobb County Board of Health  
Public Health Division  
Ryan White Part B (DPH 094)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 400,982	\$ 281,444	\$ (119,538)
Local sources			
Contracts	-	26,447	26,447
Total local sources	-	26,447	26,447
TOTAL REVENUES	<u>400,982</u>	<u>307,891</u>	<u>(93,091)</u>
EXPENDITURES			
Personal services	315,499	245,809	69,690
Operating expenses	56,498	75,232	(18,734)
Indirect costs	28,205	25,853	2,352
Capital outlay	200	154	46
TOTAL EXPENDITURES	<u>400,402</u>	<u>347,048</u>	<u>53,354</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 580</u>	<u>\$ (39,157)</u>	<u>\$ (39,737)</u>

Cobb County Board of Health  
Public Health Division  
Ryan White Part B MAI (DPH 271)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 67,174	\$ 43,370	\$ (23,804)
TOTAL REVENUES	67,174	43,370	(23,804)
EXPENDITURES			
Personal services	53,706	41,676	12,030
Operating expenses	10,155	2,726	7,429
TOTAL EXPENDITURES	63,861	44,402	19,459
Excess (deficiency) of revenues over (under) expenditures	\$ 3,313	\$ (1,032)	\$ (4,345)

Cobb County Board of Health  
Public Health Division  
Ryan White Part C (DPH 362)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Federal Sources			
Other federal funds	\$ 282,227	\$ 257,034	\$ (25,193)
 TOTAL REVENUES	 <u>282,227</u>	 <u>257,034</u>	 <u>(25,193)</u>
EXPENDITURES			
Personal services	148,894	137,371	11,523
Operating expenses	115,397	99,349	16,048
Indirect costs	15,495	17,298	(1,803)
 TOTAL EXPENDITURES	 <u>279,786</u>	 <u>254,018</u>	 <u>25,768</u>
Excess (deficiency) of revenues over (under) expenditures	 <u><u>\$ 2,441</u></u>	 <u><u>\$ 3,016</u></u>	 <u><u>\$ 575</u></u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local sources			
Other local funds	\$ 109,000	\$ 141,561	\$ 32,561
Donations	26,000	25,509	(491)
Total local sources	<u>135,000</u>	<u>167,070</u>	<u>32,070</u>
TOTAL REVENUES	<u>135,000</u>	<u>167,070</u>	<u>32,070</u>
OTHER FINANCING SOURCES			
Prior year program income	<u>51,023</u>	<u>-</u>	<u>(51,023)</u>
TOTAL OTHER FINANCING SOURCES	<u>51,023</u>	<u>-</u>	<u>(51,023)</u>
EXPENDITURES			
Personal services	70,827	68,592	2,235
Operating expenses	158,273	126,701	31,572
Indirect costs	<u>6,030</u>	<u>5,423</u>	<u>607</u>
TOTAL EXPENDITURES	<u>235,130</u>	<u>200,716</u>	<u>34,414</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (49,107)</u>	<u>\$ (33,646)</u>	<u>\$ 15,461</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 131,876	\$ 131,876	\$ -
TOTAL REVENUES	<u>131,876</u>	<u>131,876</u>	<u>-</u>
EXPENDITURES			
Personal services	2,814	2,771	43
Operating expenses	111,952	111,666	286
Indirect costs	12,349	12,349	-
Capital outlay	5,000	5,330	(330)
TOTAL EXPENDITURES	<u>132,115</u>	<u>132,116</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (239)</u>	<u>\$ (240)</u>	<u>\$ (1)</u>



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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 107,545	\$ 107,545	\$ -
TOTAL REVENUES	<u>107,545</u>	<u>107,545</u>	<u>-</u>
EXPENDITURES			
Personal services	1,125	1,107	18
Operating expenses	93,214	93,232	(18)
Indirect costs	13,206	13,207	(1)
TOTAL EXPENDITURES	<u>107,545</u>	<u>107,546</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

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, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 21,618	\$ 21,618	\$ -
TOTAL REVENUES	21,618	21,618	-
EXPENDITURES			
Operating expenses	18,963	18,963	-
Indirect costs	2,655	3,798	(1,143)
TOTAL EXPENDITURES	21,618	22,761	(1,143)
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (1,143)	\$ (1,143)

Cobb County Board of Health  
Public Health Division  
Step-Up Step-In (SUSI) (DPH 348)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	\$ 3,000	\$ 3,000	\$ -
TOTAL REVENUES	3,000	3,000	-
EXPENDITURES			
Operating expenses	3,000	2,993	7
TOTAL EXPENDITURES	3,000	2,993	7
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ -	\$ 7	\$ 7

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
State sources			
Grant in aid	\$ 280,387	\$ 280,387	\$ -
Local sources			
Medicaid DSPS receipts	600	1,340	740
Medicare receipts	-	40	40
Intra/inter agency transactions	32,875	32,875	-
Outpatient fees	67,700	69,173	1,473
Total local sources	<u>101,175</u>	<u>103,428</u>	<u>2,253</u>
TOTAL REVENUES	<u>381,562</u>	<u>383,815</u>	<u>2,253</u>
EXPENDITURES			
Personal services	387,440	363,189	24,251
Operating expenses	60,551	60,413	138
Indirect costs	62,718	59,304	3,414
Capital outlay	710	669	41
TOTAL EXPENDITURES	<u>511,419</u>	<u>483,575</u>	<u>27,844</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ (129,857)</u>	<u>\$ (99,760)</u>	<u>\$ 30,097</u>

Cobb County Board of Health  
Public Health Division  
Travel Clinic (DPH 474)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Medicaid DSPS receipts	\$ -	\$ 1,009	\$ 1,009
Medicare receipts	3,500	8,742	5,242
Outpatient fees	<u>270,700</u>	<u>122,690</u>	<u>(148,010)</u>
Total local sources	<u>274,200</u>	<u>132,441</u>	<u>(141,759)</u>
TOTAL REVENUES	<u>274,200</u>	<u>132,441</u>	<u>(141,759)</u>
EXPENDITURES			
Personal services	79,057	76,532	2,525
Operating expenses	141,612	22,135	119,477
Indirect costs	<u>30,894</u>	<u>13,814</u>	<u>17,080</u>
TOTAL EXPENDITURES	<u>251,563</u>	<u>112,481</u>	<u>139,082</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ 22,637</u>	<u>\$ 19,960</u>	<u>\$ (2,677)</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 3,000	\$ 844	\$ (2,156)
TOTAL REVENUES	<u>3,000</u>	<u>844</u>	<u>(2,156)</u>
EXPENDITURES			
Operating expenses	<u>3,000</u>	<u>844</u>	<u>2,156</u>
TOTAL EXPENDITURES	<u>3,000</u>	<u>844</u>	<u>2,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
State sources			
Grant in aid	<u>\$ 2,495,997</u>	<u>\$ 2,301,292</u>	<u>\$ (194,705)</u>
 TOTAL REVENUES	 <u>2,495,997</u>	 <u>2,301,292</u>	 <u>(194,705)</u>
EXPENDITURES			
Personal services	<u>2,495,997</u>	<u>2,301,293</u>	<u>194,704</u>
 TOTAL EXPENDITURES	 <u>2,495,997</u>	 <u>2,301,293</u>	 <u>194,704</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u><u>\$ -</u></u>	 <u><u>\$ (1)</u></u>	 <u><u>\$ (1)</u></u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 1,030,015	\$ 811,360	\$ (218,655)
 TOTAL REVENUES	 <u>1,030,015</u>	 <u>811,360</u>	 <u>(218,655)</u>
 EXPENDITURES			
Operating expenses	556,159	378,949	177,210
Indirect costs	436,770	398,987	37,783
Capital outlay	37,082	33,423	3,659
 TOTAL EXPENDITURES	 <u>1,030,011</u>	 <u>811,359</u>	 <u>218,652</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>\$ 4</u>	 <u>\$ 1</u>	 <u>\$ (3)</u>



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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 30,000	\$ 27,450	\$ (2,550)
TOTAL REVENUES	<u>30,000</u>	<u>27,450</u>	<u>(2,550)</u>
EXPENDITURES			
Operating expenses	<u>30,000</u>	<u>27,450</u>	<u>2,550</u>
TOTAL EXPENDITURES	<u>30,000</u>	<u>27,450</u>	<u>2,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cobb County Board of Health  
Public Health Division  
WICA Dietetic Internship (DPH 443)  
Schedule of Revenues and Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
State sources			
Grant in aid	\$ 25,000	\$ 25,000	\$ -
TOTAL REVENUES	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXPENDITURES			
Personal services	22,166	24,780	(2,614)
Operating expenses	<u>2,834</u>	<u>220</u>	<u>2,614</u>
TOTAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
State sources			
Grant in aid	\$ 107,600	\$ 107,600	\$ -
Local sources			
Interagency ransactions	4,894	4,894	-
Other local funds	18,747	12,500	(6,247)
Total local sources	23,641	17,394	(6,247)
<b>TOTAL REVENUES</b>	<u>131,241</u>	<u>124,994</u>	<u>(6,247)</u>
<b>EXPENDITURES</b>			
Personal services	75,813	75,073	740
Operating expenses	39,711	35,590	4,121
Indirect costs	16,173	15,493	680
<b>TOTAL EXPENDITURES</b>	<u>131,697</u>	<u>126,156</u>	<u>5,541</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (456)</u>	<u>\$ (1,162)</u>	<u>\$ (706)</u>

Cobb County Board of Health  
Schedule of Auditor's Proposed Financial Settlement  
For the Fiscal Year Ended June 30, 2019

	Balance at June 30, 2019	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):			
<u>Programs FY19</u>			
GIA and completed contracts:			
PUBLIC HEALTH	\$ 488,570	\$ (488,570)	\$ -
HIV/AIDS Substance Abuse	33,872	(33,872)	-
WIC NUTRITION ED	1,516	(1,516)	-
WIC BREASTFEEDING	42	(42)	-
BREASTEST & MORE	65,582	(65,582)	-
ORAL HEALTH	76	(76)	-
RYAN WHITE B	(28,612)	28,612	-
E. I. SERVICES	53,328	(53,328)	-
GA PREP	5,690	(5,690)	-
Employee Worksite Wellness	1,311	(1,311)	-
EPI CAPACITY	2,345	(2,345)	-
PH EMERGENCY PREPAREDNESS (PHEP)	(12,156)	12,156	-
CRI	(564)	564	-
EPI CAPACITY/ADDITIONAL	2,604	(2,604)	-
STD PREVENTIVE CLINICAL SERVICES	7,942	(7,942)	-
WIC COST POOL	191,512	(191,512)	-
ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)	20,000	(20,000)	-
WIC PEER COUNSELING	11,005	(11,005)	-
GA ADDRESSING ASTHMA (GAASP)	1,258	(1,258)	-
COMPREHENSIVE STD PROGRAM	(180)	180	-
FAMILY PLANNING	14,181	(14,181)	-
STATE CERVICAL CANCER SCREENING PROGRAM	57,090	(57,090)	-
CMS CLINICS	21,548	(21,548)	-
WIC DIETETIC INT SUPPORT	2,205	(2,205)	-
OUTPATIENT UNHSI/AUDIOLOGY SUPPORT	257	(257)	-
OUTPATIENT UNHSI/AUDIOLOGY	(469)	469	-
STATE BREAST & CERVICAL CANCER	33,493	(33,493)	-
HEALTH PROMOTION INITIATIVE	63,494	(63,494)	-
INFANTS & TODDLERS W/ DISABILITIES	38,407	(38,407)	-
HOSPITAL PREPAREDNESS PROGRAM	6,332	(6,332)	-
EH WORKFORCE PLAN	29,609	(29,609)	-
RYAN WHITE B MAI	547	(4,253)	(4,800)
GBCCP CLIENT NAVIGATION PROGRAM	10,120	(10,120)	-
WIC DIRECT CHARGE	27,223	(27,223)	-
	<u>1,149,178</u>	<u>(1,144,378)</u>	<u>(4,800)</u>
Total due from (to) DPH	<u>\$ 1,149,178</u>	<u>\$ (1,144,378)</u>	<u>\$ (4,800)</u>

Note 1: Adjustments were made for Grant-in-Aid payments received from Georgia DPH from July 1 through July 31, 2019.

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

Due from Georgia DPH	<u>\$ 1,149,178</u>
----------------------	---------------------

Cobb County Board of Health  
Public Health  
Schedule of State Contractual Assistance  
For the Fiscal Year Ended June 30, 2019

Contract Number	MUNIS Program Number	State Program Number	Program Name	Revenues	Expenditures	Due From (To)
11110032-88	025	001	PUBLIC HEALTH	\$ 6,372,652	\$ 6,372,652	\$ 488,570
11110032-88	044	044	HIV/AIDS Substance Abuse	485,993	485,993	33,872
11110032-88	307	007	WIC NUTRITION ED	27,450	27,450	1,516
11110032-88	309	009	WIC BREASTFEEDING	844	844	42
11110032-88	334	024	CHILDREN 1ST	324,091	324,091	-
11110032-88	231	031	TB CASE MANAGEMENT	280,387	280,387	-
11110032-88	156	056	BREASTEST & MORE	201,352	201,352	65,582
11110032-88	366	066	IMMUNIZATION	234,408	234,408	-
11110032-88	076	076	ORAL HEALTH	2,118	2,118	76
11110032-88	294	094	RYAN WHITE B	281,444	281,444	(28,612)
11110032-88	418	112	E. I. SERVICES	428,851	428,851	53,328
11110032-88	166	166	GA PREP	33,581	33,581	5,690
11110032-88	208	208	Employee Worksite Wellness	12,680	12,680	1,311
11110032-88	073	245	EPI CAPACITY	57,051	57,051	2,345
11110032-88	270	270	PH EMERGENCY PREPAREDNESS (PHEP)	408,253	408,253	(12,156)
11110032-88	271	273	CRI	91,671	91,671	(564)
11110032-88	280	280	EPI CAPACITY/ADDITIONAL	15,000	15,000	2,604
11110032-88	283	283	STD PREVENTIVE CLINICAL SERVICES	21,618	21,618	7,942
11110032-88	291	291	FAMILY PLANNING DIST CADRE RE-ALI	69,233	69,233	-
11110032-88	310	301	WIC COST POOL	2,301,292	2,301,292	191,512
11110032-88	316	306	ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)	107,600	107,600	20,000
11110032-88	329	329	WIC PEER COUNSELING	118,019	118,019	11,005
11110032-88	330	330	GA ADDRESSING ASTHMA (GAASP)	11,248	11,248	1,258
11110032-88	367	367	COMPREHENSIVE STD PROGRAM	11,342	11,342	(180)
11110032-88	102	401	FAMILY PLANNING	359,051	359,051	14,181
11110032-88	405	405	STATE CERVICAL CANCER SCREENING PROGRAM	107,545	107,545	57,090
11110032-88	210	409	CMS CLINICS	549,512	549,512	21,548
11110032-88	417	417	REDUCTION OF TOBACCO USE	73,876	73,876	-
11110032-88	443	443	WIC DIETETIC INT SUPPORT	25,000	25,000	2,205
11110032-88	460	460	OUTPATIENT UNHSI/AUDIOLOGY SUPPORT	22,693	22,693	257
11110032-88	461	461	OUTPATIENT UNHSI/AUDIOLOGY	45,854	45,854	(469)
11110032-88	464	464	STATE BREAST & CERVICAL CANCER	131,876	131,876	33,493
11110032-88	466	466	HEALTH PROMOTION INITIATIVE	155,700	155,700	63,494
11110032-88	543	543	INFANTS & TODDLERS W/ DISABILITIES	362,338	362,338	38,407
11110032-88	566	566	HOSPITAL PREPAREDNESS PROGRAM	96,202	96,202	6,332
11110032-88	348	348	SUSI	3,000	3,000	-
11110032-88	599	599	EH WORKFORCE PLAN	173,068	173,068	29,609
11110032-88	272	271	RYAN WHITE B MAI	43,370	43,370	547
11110032-88	623	623	LARC INITIATIVE	30,000	30,000	-
11110032-88	639	639	GBCCP CLIENT NAVIGATION PROGRAM	23,655	23,655	10,120
11110032-88	306	643	WIC DIRECT CHARGE	811,360	811,360	27,223
Total FY19 DPH Balance				\$ 14,912,278	\$ 14,912,278	\$ 1,149,178

Cobb County Board of Health  
Public Health  
Schedule of Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019

	Operating Fund	Nonspendable	Restricted Funds		Committed Funds	Assigned Funds	Unassigned Funds	Total
			Prior Year Program Income	Other Agencies				
Fund balance at beginning of year	\$ -	\$ 114,354	\$ 263,783	\$ 51,023	\$ 30,000	\$ 96,119	\$ 11,358,114	\$ 11,913,393
Additions:								
Revenues	26,558,647	-	-	-	-	-	-	26,558,647
Transfers-prior year program income	263,783	-	18,789	-	-	-	-	282,572
Transfers-restricted funds	51,023	-	-	96,785	-	-	-	147,808
Transfers-unreserved funds	-	-	-	-	-	-	2,369,007	2,369,007
Transfers-prior year obligations	96,119	-	-	-	-	371,783	-	467,902
Transfers-committed funds	11,400	-	-	-	-	-	-	11,400
Transfer - inventory	114,354	158,467	-	-	-	-	-	272,821
Deductions:								
Expenditures	(24,080,495)	-	-	-	-	-	-	(24,080,495)
Transfers-prior year program income	(18,789)	-	(263,783)	-	-	-	-	(282,572)
Transfers-restricted funds	(96,785)	-	-	(51,023)	-	-	-	(147,808)
Transfers-unreserved funds	(2,369,007)	-	-	-	-	-	-	(2,369,007)
Transfers-prior year obligations	(371,783)	-	-	-	-	(96,119)	-	(467,902)
Transfers-committed funds	-	-	-	-	(11,400)	-	-	(11,400)
Transfers-inventory	(158,467)	(114,354)	-	-	-	-	-	(272,821)
Fund balance at end of year	\$ -	\$ 158,467	\$ 18,789	\$ 96,785	\$ 18,600	\$ 371,783	\$ 13,727,121	\$ 14,391,545

THIS PAGE INTENTIONALLY LEFT BLANK

**STATISTICAL SECTION**



Cobb County Board of Health  
Statistical Section  
June 30, 2019

---

---

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

**Financial Trends**

These schedules contain trend information to help the user understand how the Cobb County Board of Health's financial performance has changed over time. Pages 114-118

**Revenue Capacity**

These schedules contain information to help the user assess the Cobb County Board of Health's major revenue sources. Page 119

**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 120-121

**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 122-124

Cobb County Board of Health  
Net Position by Component  
Unaudited

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
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	314,806	288,758	-	2,438
Unrestricted	<u>(7,976,201)</u>	<u>(13,260,693)</u>	<u>(3,185,083)</u>	<u>(5,960,700)</u>	<u>(8,385,783)</u>
Total Net Position	<u>\$ (4,818,123)</u>	<u>\$ (9,889,385)</u>	<u>\$ (1,696,634)</u>	<u>\$ (5,000,706)</u>	<u>\$ (7,511,854)</u>
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental activities					
Net Position					
Net Investment in Capital Assets	\$ 723,745	\$ 1,002,079	\$ 1,451,778	\$ 1,243,267	\$ 1,053,492
Restricted	5,737	155,963	179,069	176,401	288,020
Unrestricted	<u>6,032,258</u>	<u>4,672,697</u>	<u>3,578,852</u>	<u>3,346,839</u>	<u>3,002,176</u>
Total Net Position	<u>\$ 6,761,740</u>	<u>\$ 5,830,739</u>	<u>\$ 5,209,699</u>	<u>\$ 4,766,507</u>	<u>\$ 4,343,688</u>

Cobb County Board of Health  
Changes in Net Position  
Unaudited

	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
General Revenues					
Unrestricted Investment Earnings	46,612	29,633	10,094	9,174	10,350
Total Revenues	\$ 26,558,647	\$ 26,718,406	\$ 27,090,602	\$ 25,089,929	\$ 24,483,732
Changes in Net Position	\$ 5,071,262	\$ 4,590,039	\$ 3,304,072	\$ 2,511,148	\$ 2,213,946
	2014	2013*	2012*	2011*	2010*
Expenses					
Governmental Activities					
General Government	\$ 3,398,307	\$ -	\$ -	\$ -	\$ -
Health and Welfare	17,913,462	25,932,784	26,804,415	28,842,234	27,135,893
Total Expenses	\$ 21,311,769	\$ 25,932,784	\$ 26,804,415	\$ 28,842,234	\$ 27,135,893
Program Revenues					
Charges for Services					
Health and Welfare	\$ 3,556,399	\$ 9,588,290	\$ 8,818,675	\$ 8,490,508	\$ 7,507,533
Operating Grants and Contributions					
General Government	9,247,865	-	-	-	-
Health and Welfare	9,438,506	16,965,534	18,428,932	20,774,545	19,758,166
General Revenues					
Unrestricted Investment Earnings	-	-	-	-	-
Total Revenues	\$ 22,242,770	\$ 26,553,824	\$ 27,247,607	\$ 29,265,053	\$ 27,265,699
Changes in Net Position	\$ 931,001	\$ 621,040	\$ 443,192	\$ 422,819	\$ 129,806

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

Cobb County Board of Health  
Fund Balances, Governmental Funds  
Unaudited

	2019	2018	2017	2016	2015
General Fund					
Non-Spendable	\$ 158,467	\$ 114,354	\$ 115,974	\$ 177,439	\$ 258,733
Restricted Funds	115,574	314,806	288,758	0	2,438
Committed Funds	18,600	30,000	1,567,993	787,698	833,514
Assigned Funds	371,783	96,119	159,560	331,482	123,009
Unassigned Funds	13,727,121	11,358,114	8,858,541	7,356,184	6,399,605
Total General Fund	<u>\$ 14,391,545</u>	<u>\$ 11,913,393</u>	<u>\$ 10,990,826</u>	<u>\$ 8,652,803</u>	<u>\$ 7,617,299</u>

	2014	2013	2012	2011	2010
General Fund					
Non-Spendable	\$ 207,539	\$ 148,880	\$ 164,631	\$ 250,243	\$ 98,132
Restricted Funds	5,737	213,823	206,891	204,613	384,816
Committed Funds	800,000	760,957	413,907	200,355	335,734
Assigned Funds	309,012	30,479	226,875	915,215	668,418
Unassigned Funds	5,398,112	4,440,208	3,474,485	2,768,987	2,659,434
Total General Fund	<u>\$ 6,720,400</u>	<u>\$ 5,594,347</u>	<u>\$ 4,486,789</u>	<u>\$ 4,339,413</u>	<u>\$ 4,146,534</u>

Source: Basic Financial Statements

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	<u>5,718,253</u>	<u>5,401,626</u>	<u>5,158,500</u>	<u>4,678,645</u>	<u>4,198,168</u>
Intergovernmental					
Federal Sources					
Other Federal Funds	<u>335,174</u>	<u>245,164</u>	<u>283,915</u>	<u>230,540</u>	<u>248,969</u>
State Sources					
Grant in Aid	<u>14,912,278</u>	<u>15,497,216</u>	<u>14,634,636</u>	<u>13,424,590</u>	<u>13,206,445</u>
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	<u>2,094,872</u>	<u>2,167,947</u>	<u>1,733,417</u>	<u>1,832,605</u>	<u>1,783,158</u>
Subtotal Local Sources	<u>5,505,321</u>	<u>5,482,783</u>	<u>5,128,717</u>	<u>4,897,856</u>	<u>4,761,671</u>
Total Intergovernmental Revenue	<u>20,752,773</u>	<u>21,225,163</u>	<u>20,047,268</u>	<u>18,552,986</u>	<u>18,217,085</u>
Donations	<u>41,009</u>	<u>61,984</u>	<u>62,560</u>	<u>36,929</u>	<u>184,929</u>
Interest Earnings	<u>46,612</u>	<u>29,633</u>	<u>10,094</u>	<u>9,174</u>	<u>10,350</u>
Total revenues	<u>26,558,647</u>	<u>26,718,406</u>	<u>25,278,422</u>	<u>23,277,734</u>	<u>22,610,532</u>
Expenditures					
General Government	5,250,157	6,050,538	4,899,739	4,657,026	4,127,040
Health and Welfare	<u>18,830,338</u>	<u>19,745,301</u>	<u>18,040,660</u>	<u>17,585,204</u>	<u>17,586,593</u>
Total expenditures	<u>24,080,495</u>	<u>25,795,839</u>	<u>22,940,399</u>	<u>22,242,230</u>	<u>21,713,633</u>
Excess of revenues over (under) expenditures	<u>2,478,152</u>	<u>922,567</u>	<u>2,338,023</u>	<u>1,035,504</u>	<u>896,899</u>
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	<u>\$ 14,391,545</u>	<u>\$ 11,913,393</u>	<u>\$ 10,990,826</u>	<u>\$ 8,652,803</u>	<u>\$ 7,617,299</u>

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

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

Unaudited

	2014	2013*	2012*	2011*	2010*
Revenues					
Charges for Services					
EPSDT Fees	\$ 103,685	\$ 134,914	\$ 172,676	\$ 186,378	\$ 195,726
Family Planning Fees	23,091	44,195	70,353	92,625	88,683
Environmental Fees	1,418,480	1,371,114	1,127,000	1,084,574	1,108,656
Outpatient Fees	1,217,951	1,228,845	1,184,799	1,277,954	1,390,934
Vital Records Fees	793,192	823,552	725,188	706,993	458,751
Subtotal Charges for Services	<u>3,556,399</u>	<u>3,602,620</u>	<u>3,280,016</u>	<u>3,348,524</u>	<u>3,242,750</u>
Intergovernmental					
Federal Sources					
Other Federal Funds	<u>257,234</u>	<u>212,244</u>	<u>216,053</u>	<u>255,081</u>	<u>305,789</u>
State Sources					
Grant in Aid	<u>12,237,765</u>	<u>12,698,060</u>	<u>12,968,172</u>	<u>14,398,108</u>	<u>14,318,499</u>
Local Sources					
County Participating	283,036	283,036	283,036	283,036	283,036
County Non-Participating	695,524	695,525	657,469	790,963	925,064
Medicaid Receipts	570,028	553,772	620,834	778,692	816,391
Medicaid DSPS Receipts	79,151	72,295	72,483	71,889	96,075
Medicaid PCM	213,205	189,340	167,735	192,395	128,770
Medicare Receipts	22,610	8,826	16,757	19,555	30,814
Administrative Claiming	533,866	712,096	857,027	567,613	502,629
Interagency Transactions	266,480	4,449,341	3,803,823	3,511,840	2,690,104
Other Local Funds	817,857	747,220	486,929	184,579	270,784
Contracts	<u>1,470,827</u>	<u>1,399,858</u>	<u>2,898,472</u>	<u>3,942,552</u>	<u>3,652,231</u>
Subtotal Local Sources	<u>4,952,584</u>	<u>9,111,309</u>	<u>9,864,565</u>	<u>10,343,114</u>	<u>9,395,898</u>
Total Intergovernmental Revenue	<u>17,447,583</u>	<u>22,021,613</u>	<u>23,048,790</u>	<u>24,996,303</u>	<u>24,020,186</u>
Donations	<u>113,188</u>	<u>14,591</u>	<u>3,801</u>	<u>5,226</u>	<u>2,763</u>
Interest Earnings	-	-	-	-	-
Total revenues	<u>21,117,170</u>	<u>25,638,824</u>	<u>26,332,607</u>	<u>28,350,053</u>	<u>27,265,699</u>
Expenditures					
General Government	3,387,471	-	-	-	-
Health and Welfare	<u>16,603,646</u>	<u>24,531,266</u>	<u>26,185,231</u>	<u>28,157,174</u>	<u>27,235,123</u>
Total expenditures	<u>19,991,117</u>	<u>24,531,266</u>	<u>26,185,231</u>	<u>28,157,174</u>	<u>27,235,123</u>
Excess of revenues over (under) expenditures	<u>1,126,053</u>	<u>1,107,558</u>	<u>147,376</u>	<u>192,879</u>	<u>30,576</u>
Fund Balance at the beginning of the year	5,594,347	4,486,789	4,339,413	4,146,534	4,115,958
Fund Balance at the End of the Year	<u>\$ 6,720,400</u>	<u>\$ 5,594,347</u>	<u>\$ 4,486,789</u>	<u>\$ 4,339,413</u>	<u>\$ 4,146,534</u>

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

Cobb County Board of Health  
 Top Ten Revenue Sources  
 Unaudited

Fiscal Year 2019				Fiscal Year 2010			
<u>Revenue Source</u>	<u>Revenue Earned</u>	<u>Rank</u>	<u>Percentage of Total Agency Revenue</u>	<u>Revenue Source</u>	<u>Revenue Earned</u>	<u>Rank</u>	<u>Percentage of Total Agency Revenue</u>
Grant in Aid	\$ 14,912,278	1	56.15%	Grant in Aid	\$ 14,318,499	1	52.51%
Outpatient Fees	2,289,068	2	8.62%	Outpatient Fees	1,390,934	2	5.10%
Contract Revenue	2,094,872	3	7.89%	Contract Revenue	3,652,231	3	13.39%
Environmental Fees	2,035,497	4	7.66%	Environmental Fees	1,108,656	4	4.07%
Vital Records Fees	1,008,860	5	3.80%	Vital Records Fees	458,751	5	1.68%
Other Local Funds	763,551	6	2.87%	Other Local Funds	261,832	6	0.96%
County Non-Participating	695,524	7	2.62%	County Non-Participating	925,064	7	3.39%
Administrative Claiming	405,004	8	1.52%	Administrative Claiming	502,629	8	1.84%
Medicaid	402,654	9	1.52%	Medicaid	816,391	9	2.99%
Other Federal Funds	335,174	10	1.26%	Other Federal Funds	305,789	10	1.12%

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)
2009	684,780	28,103,110,000	41,039	9.6%
2010	689,700	28,272,470,000	40,992	9.5%
2011	697,550	29,529,280,000	42,332	8.4%
2012	707,630	29,522,180,000	41,719	7.3%
2013	716,870	29,987,220,000	41,830	7.1%
2014	729,150	31,733,810,000	43,521	6.0%
2015	740,140	33,692,030,000	45,521	4.9%
2016	748,150	34,647,630,000	46,311	4.5%
2017	760,680	36,471,660,000	47,946	3.6%
2018	773,930	37,682,170,000	48,689	3.2%

City	(2) 2018 Population
Acworth	22,163
Austell	7,227
Kennesaw	33,433
Marietta	60,203
Powder Springs	14,765
Smyrna	55,467
Total	193,258

**Source:**

- (1) Woods & Poole Economics 2018 Data Pamphlet
- (2) Office of Economic Development and Cobb Chamber of Commerce



Cobb County Board of Health  
Principal Employers - Cobb County  
Unaudited

<u>Employer</u>	<u>Industry</u>	2018		2009	
		Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
Brand Energy & Infrastructure Holdings	Retail	2,803	0.52%		
Cobb County Government	Government	5,086	0.94%	5,288	1.23%
Cobb County Schools	Government	14,984	2.77%	20,133	4.70%
Dobbins Air Force Base	Government			2,521	0.59%
Home Depot	Retail	12,000	2.22%		
Kennesaw State University	Education	5,980	1.11%	3,107	0.72%
Kroger Co.	Retail	2,523	0.47%		
Lockheed Martin	Aircraft/Defense	5,100	0.94%	7,028	1.64%
Publix Super Markets	Retail	3,619	0.67%	4,207	0.98%
Six Flags Over Georgia	Theme Park	2,772	0.51%	2,506	0.58%
WalMart	Retail			2,750	0.64%
Wellstar Health System	Healthcare	11,596	2.15%	9,142	2.13%

**Source:** Office of Economic Development and Cobb Chamber of Commerce

Cobb County Board of Health  
Cobb County Board of Health Employees by Function  
Unaudited

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
Clinical & Prevention Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Prevention Services	-	-	-	-	-	-	-	-	-	-
Community Health	90	40	101	58	103	54	103	54	90	54
Director's Office (Communication & Quality Mgmt.)	-	-	-	-	-	-	-	-	-	-
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
<b>Total Employees</b>		<b>311</b>		<b>345</b>		<b>343</b>		<b>344</b>		<b>323</b>

Function/Program	2014		2013		2012		2011		2010	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
Administration	28	3	28	2	28	2	31	2	28	2
Clinical Services	90	39	84	39	-	-	-	-	-	-
Clinical & Prevention Services	-	-	-	-	190	64	273	62	265	67
Health Services	-	-	-	-	-	-	-	-	-	-
Prevention Services	-	-	-	-	-	-	-	-	-	-
Community Health	75	39	126	37	-	-	-	-	-	-
Director's Office (Communication & Quality Mgmt.)	5	1	8	1	8	-	4	-	5	-
Environmental Health	27	4	27	3	28	2	24	3	26	1
Emergency Preparedness & Response	5	-	6	1	6	-	4	-	4	-
Subtotal	230	86	279	83	260	68	336	67	328	70
<b>Total Employees</b>		<b>316</b>		<b>362</b>		<b>328</b>		<b>403</b>		<b>398</b>

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

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

Source: Cobb County BOH Human Resources

Cobb County Board of Health  
Operating Indicators by Function  
Unaudited

Function/Program	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Environmental Health Services										
Food Service Permits	2,232	2,221	2,160	1,994	1,939	1,921	1,900	1,897	1,844	1,845
Swimming Pool Permits	1,229	1,232	1,233	1,221	1,210	1,216	1,231	1,234	1,218	1,222
Septic Permits - New	76	117	94	89	76	51	26	23	31	18
Septic Permits - Repairs	387	395	323	367	356	328	272	212	209	202
Vital Record Services										
Birth Certificates	28,153	27,657	28,891	28,479	27,803	28,718	28,664	26,683	26,772	26,777
Death Certificates	83,538	76,611	73,441	69,864	60,877	42,887	41,518	37,970	36,633	35,896
Clinical Services										
Number of Patients Seen	96,530	125,357	114,544	117,221	115,195	110,472	117,077	148,663*	229,621	181,650
Unduplicated Patients Seen	48,531	62,599	53,464	53,305	53,332	52,219	57,238	62,375*	107,076	87,950

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

Source: Department managers within each function/program.

Cobb County Board of Health  
Facilities by Function  
Unaudited

Function/Program	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Marietta Campus</b>										
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	No	No	No	No	No
EP&R	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Acworth Facility</b>										
Clinical	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
WIC	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes
<b>East Cobb Facility</b>										
Clinical	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Smyrna Facility</b>										
Clinical	Yes	Yes	No	No	No	No	No	No	Yes	Yes
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Environmental Health	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes
<b>Lake Park Facility</b>										
Community Services	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes
<b>South Cobb Facility</b>										
WIC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Clinical	No	No	No	No	No	No	No	No	No	Yes
Community Services	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Source: Cobb County BOH

**COBB COUNTY BOARD OF HEALTH**

**SINGLE AUDIT REPORT**

**For the Fiscal Year Ended June 30, 2019**

Cobb County Board of Health  
Single Audit Report  
For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page (s)</u>
<b><u>REPORTS</u></b>	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1-2
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance .....	3-5
Independent Auditor’s Report on the Schedule of Expenditures of Federal Awards required by the Uniform Guidance .....	6
<b><u>SCHEDULES</u></b>	
Schedule of Findings and Questioned Costs .....	7-8
Schedule of Expenditures of Federal Awards .....	9-10
Notes to Schedule of Expenditures of Federal Awards .....	11



## NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200  
Kennesaw, Georgia 30144  
770-422-0598 FAX 678-214-2355  
kennesaw@nicholscauley.com

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Cobb County Board of Health ("the Board"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated December 11, 2019.

#### **Internal Control over Financial Reporting**

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

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

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

Atlanta | Calhoun | Canton | Dalton | Dublin  
Fayetteville | Kennesaw | Rome | Warner Robins

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Richels, Cauley + Associates, LLC*

Kennesaw, Georgia

December 11, 2019





## NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200  
Kennesaw, Georgia 30144  
770-422-0598 FAX 678-214-2355  
kennesaw@nicholscauley.com

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

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

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

We have audited the Cobb County Board of Health's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Cobb County Board of Health's major federal programs for the year ended June 30, 2019. The Cobb County Board of Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

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

Atlanta | Calhoun | Canton | Dalton | Dublin  
Fayetteville | Kennesaw | Rome | Warner Robins

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

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

#### *Basis for Qualified Opinion on the Special Supplemental Nutrition Program for Women, Infants, and Children*

As described in the accompanying schedule of findings and questioned costs, the Cobb County Board of Health did not comply with requirements regarding the *Special Supplemental Nutrition Program for Women, Infants, and Children* as described in finding number 2019-001 for Activities Allowed or Unallowed, Allowable Costs and Cost Principles and Procurement. Compliance with such requirements is necessary, in our opinion, for the Cobb County Board of Health to comply with the requirements applicable to that program.

#### *Qualified Opinion on the Special Supplemental Nutrition Program for Women, Infants, and Children*

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Cobb County Board of Health complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Special Supplemental Nutrition Program for Women, Infants, and Children for the year ended June 30, 2019.

#### *Unmodified Opinion on the Other Major Federal Program*

In our opinion, the Cobb County Board of Health complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal program for the year ended June 30, 2019.

### **Report on Internal Control over Compliance**

Management of the Cobb County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Cobb County Board of Health's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cobb County Board of Health's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of

compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned cost as items 2019-001 that we consider to be a material weakness.

The Board's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Richels, Cauley + Associates, LLC*

Kennesaw, Georgia

February 7, 2020



## NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200  
Kennesaw, Georgia 30144  
770-422-0598 FAX 678-214-2355  
kennesaw@nicholscauley.com

### INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

We have audited the financial statements of the governmental activities and the major fund of the Cobb County Board of Health (the "Board"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements. We issued our report thereon dated December 11, 2019, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended for the information of the finance committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Nichols, Cauley & Associates, LLC*

Kennesaw, Georgia

December 11, 2019

## **SCHEDULES**

Cobb County Board of Health  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2019

**Section I—Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued: Unmodified  
 Internal control over financial reporting:  
 Internal control over financial reporting:  
 Material weakness identified? \_\_\_\_\_ yes   X   no  
 Significant deficiency identified not  
 considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements  
 noted? \_\_\_\_\_ yes   X   no

Federal Awards

Internal control over major programs:  
 Material weakness identified?   X   yes \_\_\_\_\_ no  
 Significant deficiency identified not  
 considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

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

- Special Supplemental Nutrition Program for Women, Infants, and Children - Qualified
- Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Unmodified

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements

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

Auditee qualified as low-risk auditee?   X   yes \_\_\_\_\_ no

Cobb County Board of Health  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2019

**Section II- Financial Statement Findings**

None Noted.

**Section III – Federal Award Findings**

2019-001

U.S. Department of Agriculture

Special Supplemental Nutrition Program for Women, Infants and Children – CFDA No. 10.557

*Criteria:* Recipients of Federal awards must follow the procurement procedures standards of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 sections 200.318 through 200.326, as applicable. The Board’s Purchasing Guidelines (Policy #FN-06013) incorporate the federally required regulations.

*Condition:* The Board uses independent contractors to provide security guard services at certain facility locations. Amounts paid to these individuals annually, will at times, exceed \$3,500. The Board’s purchasing policy #FN-06013, requires quotes from two or three vendors for items over \$3,500 in value. The Board did not obtain quotes from two or three vendors prior to entering into agreements with the independent contractors providing security services during the fiscal year.

*Cause:* The Board was utilizing the Primary Governments off duty local law enforcement officers to provide security at a predetermined hourly rate set by the Board.

*Effects:* Full and open competition was not accomplished when contracting for security services.

*Recommendation:* The Board should follow procurement procedures that conform to applicable regulations and internal policy.

*Views of Responsible Officials and Planned Corrective Actions:* The Board agrees with the recommendation. During fiscal year 2020, the Board competitively bid out a contract for security services and the contract was awarded to an independent security firm.

Cobb County Board of Health  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture:</u>			
Passed through State of Georgia Department of Public Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	11110032-88	\$ 3,283,965
Total U.S. Department of Agriculture			<u>3,283,965</u>
<u>U.S. Department of Education:</u>			
Passed through State of Georgia Department of Public Health:			
Special Education - Grants for Infants and Families with Disabilities	84.181	11110032-88	<u>362,338</u>
Total U.S. Department of Education			<u>362,338</u>
<u>U.S. Department of Health and Human Services:</u>			
Direct Grants:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918	H76HA00801-13-05	254,016
Passed through Fulton County, Georgia:			
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914	H89HA00007-25	826,903
Passed through State of Georgia Department of Public Health:			
Addressing Asthma From a PH Perspective	93.070	11110032-88	11,248
GA Healthy Communities Initiative	93.305	11110032-88	73,876
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care	93.224	11110032-88	173,068
Healthy Start Initiative	93.926	11110032-88	23,655
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)	93.917	11110032-88	324,814



Cobb County Board of Health  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
HIV Prevention Activities - Health Department Based	93.940	11110032-88	485,993
Immunization Cooperative Agreements	93.539	11110032-88	234,408
Maternal and Child Health Services Block Grants to States	93.994	11110032-88	342,591
National Breast and Cancer Early Detection	93.898	11110032-88	201,352
Oral Health	93.366	11110032-88	2,118
PHEP Supplemental Readiness	93.074	11110032-88	504,455
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	11110032-88	12,680
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	11110032-88	32,960
Public Health Emergency Program	93.069	11110032-88	91,671
Rape Prevention Education	93.136	11110032-88	3,000
Temporary Assistance for Needy Families (TANF)	93.558	11110032-88	<u>466,651</u>
Total U.S. Department of Health and Human Services			<u>4,065,459</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through City of Atlanta, Georgia:			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	N/A	<u>132,644</u>
Total U.S. Department of Housing and Urban Development			<u>132,644</u>
Total Expenditures of Federal Awards			<u>\$ 7,844,406</u>

Cobb County Board of Health  
Notes to Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019

1. General

The accompanying Schedule of Expenditures on Federal Awards presents the activity of all federal awards received by the Cobb County Board of Health (Board). All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in this schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures on Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1C to the Board's financial statements. The schedule has been prepared in conformity with the accounting prescribed or permitted by Georgia Department of Public Health (DPH). Expenditures are recognized following the applicable cost principles contained in either Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") or the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports.

4. Indirect Cost Rates

The Board has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Cobb County Board of Health  
Summary Schedule of Prior Year Findings  
For the Fiscal Year Ended June 30, 2019

**Section II- Financial Statement Findings**

None reported.

**Section III – Federal Award Findings**

2018-001

U.S. Department of Agriculture

Special Supplemental Nutrition Program for Women, Infants and Children – CFDA  
No. 10.557

U.S. Department of Health and Human Services

HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A) –  
CFDA No. 93.914

*Condition:* The Board is required to verify vendors are not suspended, debarred or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The contract documentation for three vendors selected for testing did not include documentation that the vendor selected was not suspended or debarred.

*Status:* The corrective action was taken.

2018-002

U.S. Department of Health and Human Services

HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A) –  
CFDA No. 93.914

*Condition:* Documentation supporting the distribution rate of salaries and related benefits of one employee as required by 2 CFR 200.130(i) did not agree to amounts charged to the program.

*Status:* The corrective action was taken.

## Cobb Board of Health

### Corrective Action Plan for 2019-001

Finding:	Recipients of Federal awards must follow the procurement procedures standards of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 sections 200.318 through 200.326, as applicable. The Board's Purchasing Guidelines (Policy #FN-06013) incorporate the federally required regulations.
Statement Concurrence Or Nonoccurrence	The Board uses independent contractors to provide security guard services at certain facility locations. Amounts paid to these individuals annually, will at times, exceed \$3,500. The Board's purchasing policy #FN-06013, requires quotes from two or three vendors for items over \$3,500 in value. The Board did not obtain quotes from two or three vendors prior to entering into agreements with the independent contractors providing security services during the fiscal year. We concur with this finding.
Corrective Action:	During fiscal year 2020, the Board competitively bid out a contract for security services and the contract was awarded to an independent security firm.
Contact Person(s):	Valerie R. Prince, Center Director of Administration/CFO Telephone: (770) 514-2354; Fax: (770) 514-2811 Email: <a href="mailto:valerie.prince@dph.ga.gov">valerie.prince@dph.ga.gov</a>  Michele DiSalle, Controller Telephone: (770) 514-2758; Fax: (770) 514-2811 Email: <a href="mailto:michele.disalle@dph.ga.gov">michele.disalle@dph.ga.gov</a>