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## **Financial Package**

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Sarpy/Cass Health Department  
2023/2024 (YTD to Feb 2024)

# Statement of Financial Position

BALANCE SHEET (\$)	Feb 2024	Jan 2024	Feb 2023
<b>ASSETS</b>			
<b>Cash &amp; Equivalents</b>			
PINNACLE - MAIN ACCT	1,668,690	1,541,559	1,155,315
PINNACLE - RESERVE	289,143	289,029	287,698
Cornerstone Bank	369,715	369,715	367,173
Bill.com Money Out Clearing	41	91	0
<b>Total Cash &amp; Equivalents</b>	<b>2,327,590</b>	<b>2,200,394</b>	<b>1,810,186</b>
<b>Total Current Assets</b>	<b>2,327,590</b>	<b>2,200,394</b>	<b>1,810,186</b>
<b>Total Non-Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets</b>	<b>2,327,590</b>	<b>2,200,394</b>	<b>1,810,186</b>
<b>LIABILITIES</b>			
<b>Short Term Debt</b>			
Card 5746	779	4,396	(2,108)
<b>Total Current Liabilities</b>	<b>779</b>	<b>4,396</b>	<b>(2,108)</b>
<b>Total Non-Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities</b>	<b>779</b>	<b>4,396</b>	<b>(2,108)</b>
<b>EQUITY</b>			
<b>Retained Earnings</b>			
Fund Balance - Unappropriated	1,845,121	1,845,121	1,648,048
<b>Current Earnings</b>			
Net Income	481,691	350,877	164,246
<b>Total Equity</b>	<b>2,326,811</b>	<b>2,195,997</b>	<b>1,812,294</b>
<b>Total Liabilities &amp; Equity</b>	<b>2,327,590</b>	<b>2,200,394</b>	<b>1,810,186</b>

No opinion, conclusion or assurance is provided on these financial statements. All disclosures omitted.

# Statement of Activities

<b>PROFIT &amp; LOSS</b>	<b>Feb 2024</b>	<b>YTD</b>	<b>YTD last year</b>
<b>Revenue</b>			
District Health Department	\$86,463	\$412,175	\$345,851
HHS Grant Funds	\$176,455	\$1,027,944	\$757,378
Interest on Investments	\$747	\$5,871	\$3,129
Miscellaneous Refunds	\$0	\$2,596	\$95
<b>Total Revenue</b>	<b>\$263,664</b>	<b>\$1,448,586</b>	<b>\$1,106,453</b>
<b>Expenses</b>			
Payroll Expenses	\$63,084	\$453,343	\$487,957
Employee Benefits	\$17,231	\$131,672	\$120,314
Equipment, Repairs and Maintenance	\$0	\$14,025	\$9,713
Travel	\$248	\$5,862	\$2,997
Professional Services	\$16,695	\$137,800	\$119,147
Operating Insurance	\$0	\$28,846	\$21,243
Rent	\$8,736	\$77,903	\$90,414
Utilities	\$3,834	\$17,965	\$20,108
Other	\$23,023	\$99,479	\$70,315
<b>Total Expenses</b>	<b>\$132,850</b>	<b>\$966,895</b>	<b>\$942,208</b>
<b>Operating Profit</b>	<b>\$130,814</b>	<b>\$481,691</b>	<b>\$164,246</b>
<b>Net Income</b>	<b>\$130,814</b>	<b>\$481,691</b>	<b>\$164,246</b>

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# Budget vs. Actuals

PROFIT & LOSS	2023/2024 (YTD)	Budget	Budget Variance (\$)	Budget Variance (%)
<b>Revenue</b>				
District Health Department	\$412,175	\$363,926	\$48,249	13.26%
HHS Grant Funds	\$1,027,944	\$1,356,068	(\$328,125)	-24.20%
Interest on Investments	\$5,871	\$0	\$5,871	-
Miscellaneous Refunds	\$2,596	\$0	\$2,596	-
<b>Total Revenue</b>	<b>\$1,448,586</b>	<b>\$1,719,995</b>	<b>(\$271,409)</b>	<b>-15.78%</b>
<b>Expenses</b>				
Payroll Expenses	\$453,343	\$782,441	(\$329,098)	-42.06%
Employee Benefits	\$131,672	\$206,709	(\$75,037)	-36.30%
Equipment, Repairs and Maintenance	\$14,025	\$59,742	(\$45,717)	-76.52%
Travel	\$5,862	\$9,987	(\$4,125)	-41.30%
Professional Services	\$137,800	\$227,579	(\$89,779)	-39.45%
Operating Insurance	\$28,846	\$37,010	(\$8,164)	-22.06%
Rent	\$77,903	\$74,672	\$3,231	4.33%
Utilities	\$17,965	\$24,760	(\$6,795)	-27.44%
Other	\$99,479	\$734,631	(\$635,152)	-86.46%
<b>Total Expenses</b>	<b>\$966,895</b>	<b>\$2,157,531</b>	<b>(\$1,190,636)</b>	<b>-55.19%</b>
<b>Operating Profit</b>	<b>\$481,691</b>	<b>(\$437,536)</b>	<b>\$919,227</b>	<b>210.09%</b>
<b>Net Income</b>	<b>\$481,691</b>	<b>(\$437,536)</b>	<b>\$919,227</b>	<b>210.09%</b>

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- Revenue below budget due to timing of payments.
- Payroll and Benefits expenses below budget due to budgeted positions that were vacant during parts of the year.
- Professional Services budget includes increased IT costs for new location, billboards and media, and PRC needs assessment and sampling.
- Equipment, Repairs and Maintenance and Other Expenses below budget due to timing of expenses.
- Other expenses below budget due to timing of expenses.

# Statement of Activities by Class (YTD)

PROFIT & LOSS	1350 - HEALTH DEPARTMENT	2565 - PHEP	2570 - CRI	4650 - MHI	4800 - SARPY CTC	5000 - ORAL HEALTH	5005 - UHC BP	5010 - UHC (SDOH)	5020 - CDC WORKFORCE /LHEP GRANT	5025 - STABILIZATION GRANT	Other	Total
<b>Revenue</b>												
District Health Department	\$412,175	-	-	-	-	-	-	-	-	-	-	\$412,175
HHS Grant Funds	\$351,403	\$154,728	\$44,002	\$63,221	\$75,054	\$55,000	\$30,000	\$30,000	\$30,000	\$31,850	\$162,686	\$1,027,944
Interest on Investments	\$5,871	-	-	-	-	-	-	-	-	-	-	\$5,871
Miscellaneous Refunds	\$664	\$667	-	-	\$450	-	-	-	-	-	\$815	\$2,596
<b>Total Revenue</b>	<b>\$770,112</b>	<b>\$155,395</b>	<b>\$44,002</b>	<b>\$63,221</b>	<b>\$75,504</b>	<b>\$55,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$31,850</b>	<b>\$163,501</b>	<b>\$1,448,586</b>
<b>Expenses</b>												
Payroll Expenses	\$202,288	\$56,164	\$15,973	\$38,493	\$20,296	\$14,119	\$7,701	\$2,538	\$17,933	-	\$77,837	\$453,343
Employee Benefits	\$69,532	\$19,627	\$1,866	\$5,432	\$7,670	\$6,087	\$589	\$194	\$2,740	-	\$17,935	\$131,672
Equipment, Repairs and Maintenance	\$996	-	-	-	-	-	-	-	-	-	\$13,028	\$14,025
Travel	\$430	\$136	-	-	\$1,669	-	-	-	\$60	\$47	\$3,521	\$5,862
Professional Services	\$72,724	\$9,685	-	-	\$1,500	\$93	\$45	-	\$293	\$932	\$52,527	\$137,800
Operating Insurance	\$28,846	-	-	-	-	-	-	-	-	-	-	\$28,846
Rent	\$77,903	-	-	-	-	-	-	-	-	-	-	\$77,903
Utilities	\$9,762	\$147	\$54	\$54	-	\$54	-	-	-	-	\$7,896	\$17,965
Other	\$19,648	\$3,064	\$138	\$769	\$522	\$61	\$1,422	\$995	\$1,204	\$247	\$71,407	\$99,479
<b>Total Expenses</b>	<b>\$482,129</b>	<b>\$88,823</b>	<b>\$18,030</b>	<b>\$44,748</b>	<b>\$31,657</b>	<b>\$20,413</b>	<b>\$9,757</b>	<b>\$3,728</b>	<b>\$22,232</b>	<b>\$1,227</b>	<b>\$244,151</b>	<b>\$966,895</b>
<b>Operating Profit</b>	<b>\$287,983</b>	<b>\$66,572</b>	<b>\$25,972</b>	<b>\$18,473</b>	<b>\$43,847</b>	<b>\$34,587</b>	<b>\$20,243</b>	<b>\$26,272</b>	<b>\$7,768</b>	<b>\$30,623</b>	<b>(\$80,650)</b>	<b>\$481,691</b>
<b>Net Income</b>	<b>\$287,983</b>	<b>\$66,572</b>	<b>\$25,972</b>	<b>\$18,473</b>	<b>\$43,847</b>	<b>\$34,587</b>	<b>\$20,243</b>	<b>\$26,272</b>	<b>\$7,768</b>	<b>\$30,623</b>	<b>(\$80,650)</b>	<b>\$481,691</b>

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## Grant Funding Terms:

### General Appropriated Funding:

- 1350 Health Dept, 2590 MCH (included in other; can be used as general funds)

### Monthly Reimbursement Billings:

- 4150 Region 6, 4300 WIC PC/BF, 4800 - Sarpy Co. CTC

### Quarterly Reimbursement Billings:

- 2565 PHEP, 2570 CRI, 4600 Covid Clinics, 4650 MHI, 4700 Health Disparities, 4900 STI

### Periodic Reimbursement Billings:

- Sarpy ARPA, State ARPA

### Deliverable-Based Awards:

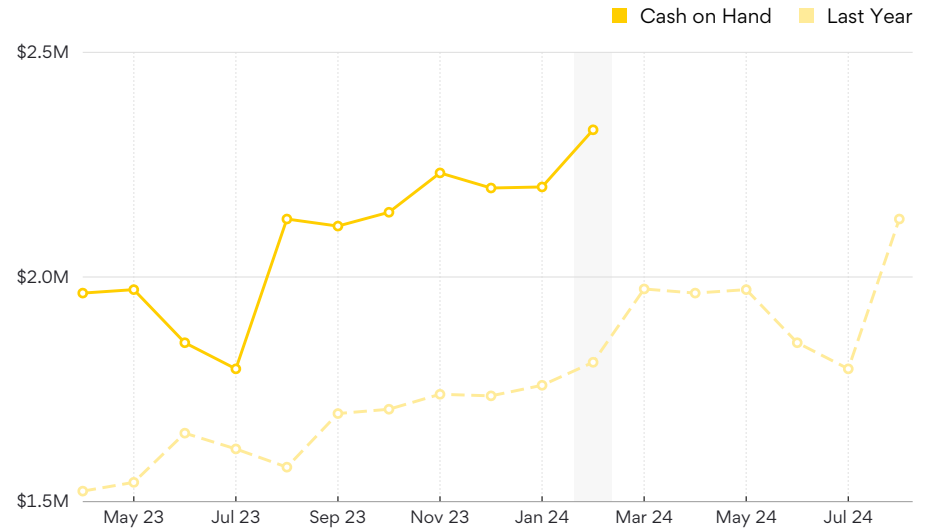
- 5000 Oral health, 5020 Workforce Capacity, 5005 Blood Pressure, 5010 Social Determinants of Health

# Charts and Graphics

## Top 10 Expenses

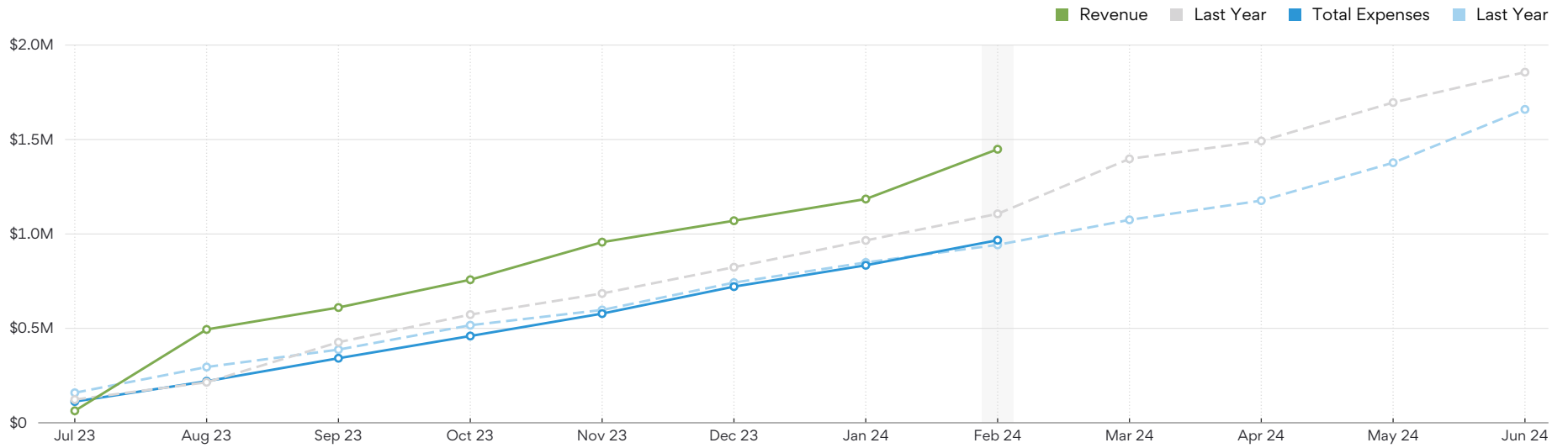
Official's Salary	\$360,575
Contractual Services	\$116,450
Regular Time Salary	\$88,979
Office	\$77,903
Health	\$62,904
Supplies	\$41,433
Retirement Contributions	\$33,190
Social Security (Payroll Taxes)	\$32,551
Program - Supplies	\$28,527
Operating Insurance	\$23,452

## Cash Position



All exempt employees are included in "Official's Salary" and hourly are included in "Regular Time Salary"

### This year vs last year



### Days Cash on Hand

