



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report Results as of May 31, 2026

(Unaudited)

Summary of Revenue, Expenses and Net Position (May 31, 2026 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$33.94M compared to a budget of \$35.26M, an unfavorable variance of \$1.32M.
- Special Revenue Funds (Grants) is \$4.70M compared to a budget of \$4.63M, a favorable variance of \$70K.
- Total Revenue is \$38.65M compared to a budget of \$39.90M, an unfavorable variance of \$1.25.

Expenses

- Salary, Tax, and Benefits is \$12.87M compared to a budget of \$13.56M, a favorable variance of \$696K.
- Other Operating Expense is \$25.45M compared to a budget of \$28.55M, a favorable variance of \$3.09M.
- Indirect Cost/Cost Allocation is \$9.52M compared to a budget of \$10.63M, a favorable variance of \$1.11M.
- Total Expense is \$47.84M compared to a budget of \$52.74M, a favorable variance of \$4.90M.

Net Position: is (\$9.20M) compared to a budget of (\$12.84M), a favorable variance of \$3.64M.

All Funds/Divisions by Type

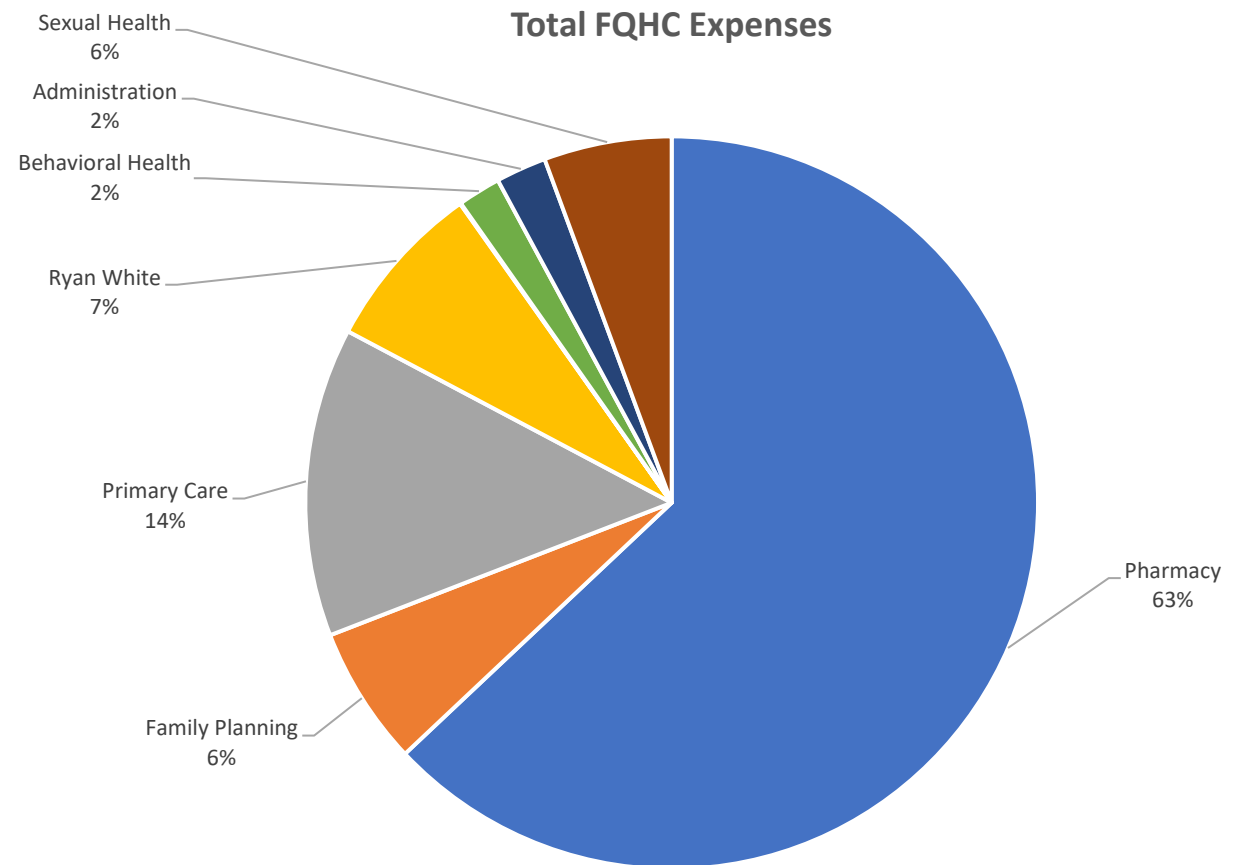
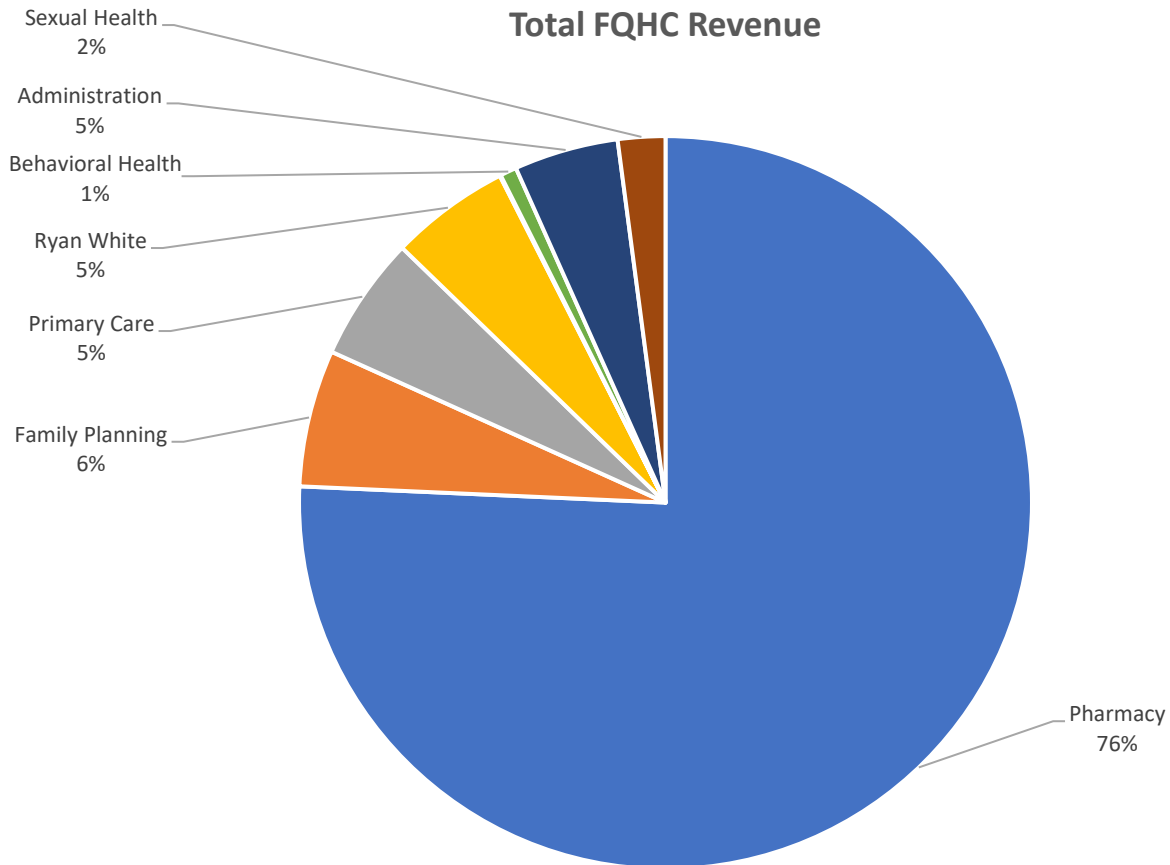
Budget to Actual

Activity	Budget as of May	Actual as of May	Variance Favorable (Unfavorable)	%
Charges for Services	33,785,194	32,160,346	(1,624,848)	-5%
Other	1,473,067	1,781,490	308,423	21%
Federal Revenue	2,343,747	2,397,486	53,739	2%
Pass-Thru Revenue	1,912,517	1,553,121	(359,396)	-19%
State Revenue	387,189	753,738	366,549	95%
Total FQHC Revenue	39,901,714	38,646,181	(1,255,533)	-3%
Salaries	9,206,974	8,662,168	544,806	6%
Taxes & Fringe Benefits	4,355,955	4,204,774	151,181	3%
Total Salaries & Benefits	13,562,929	12,866,942	695,987	5%
Supplies	26,874,239	24,194,080	2,680,159	10%
Capital Outlay	17,948	14,302	3,646	20%
Contractual	1,594,340	1,212,463	381,877	24%
Travel & Training	59,968	33,535	26,433	44%
Total Other Operating	28,546,495	25,454,380	3,092,115	11%
Indirect Costs/Cost Allocations	10,632,637	9,523,445	1,109,192	10%
Transfers IN	(756,371)	(707,270)	(49,101)	6%
Transfers OUT	756,364	707,270	49,094	6%
Total Transfers	10,632,630	9,523,445	1,109,185	10%
Total FQHC Expenses	52,742,054	47,844,767	4,897,287	9%
Net Position	(12,840,340)	(9,198,586)	3,641,754	28%

NOTES:

- 1) CHARGES FOR SERVICES INCLUDES FY26 Q1-Q3 WRITE-OFF (ANY OUTSTANDING AMOUNT OLDER THAN 12 MONTHS AS OF MARCH 2026). SEE PHARMACY NOTE ON SLIDE FIVE.
- 2) NEVADA MEDICAID WRAP TRUE-UP/LOOK-BACK PAYMENTS FOLLOWING COMPLETION OF NEW PPS RATE REVIEW (PAID DIFFERENCE BETWEEN INTERIM RATE AND FINALIZED RATE).

Percentage of Revenues and Expenses by Department (May 31, 2026)



Revenues by Department

Budget to Actuals

Department	Budget as of May	Actual as of May	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	221,212	507,978	286,766	130%
Pharmacy	32,269,124	29,258,287	(3,010,837)	-9%
Primary Care	441,864	1,189,778	747,914	169%
Ryan White	148,609	101,928	(46,681)	-31%
Refugee Health	18,621	14,717	(3,904)	-21%
Behavioral Health	144,007	282,757	138,750	96%
Administration	1,473,067	1,778,247	305,180	21%
Sexual Health	541,756	808,144	266,388	49%
OPERATING REVENUE	35,258,260	33,941,836	(1,316,424)	-4%
Grants				
Family Planning	1,772,045	1,827,670	55,625	3%
Primary Care	958,891	929,354	(29,537)	-3%
Ryan White	1,906,579	1,944,742	38,163	2%
Refugee Health	5,939	2,579	(3,360)	-57%
Behavioral Health	-	-	-	0%
SPECIAL REVENUE	4,643,454	4,704,345	60,891	1%
TOTAL REVENUE	39,901,714	38,646,181	(1,255,533)	-3%

NOTES:

- 1) FAMILY PLANNING REVENUE IS EXCEEDING EXPECTATIONS DUE TO INCREASED DEVICE REIMBURSEMENTS.
- 2) REVENUE REDUCTION DUE TO CHANGES IN PAYER PATIENT ASSISTANCE PROGRAMS FOR HIGH-COST MEDICATIONS (DISCUSSED AT 2/17/26 BOARD MEETING – “PHARMACY UPDATE”. PHARMACY AND FINANCE ARE ACTIVELY MONITORING CHANGES).
- 3) BILLABLE PRIMARY CARE ENCOUNTERS ARE UP 31% YEAR-OVER-YEAR.
- 4) REVENUE LAGGING BECAUSE RYAN WHITE SELF-PAY WRITE-OFF EXCEEDED TOTAL CHARGES FOR SERVICES THROUGH Q3 FY26.
- 5) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 94% YEAR-OVER-YEAR.

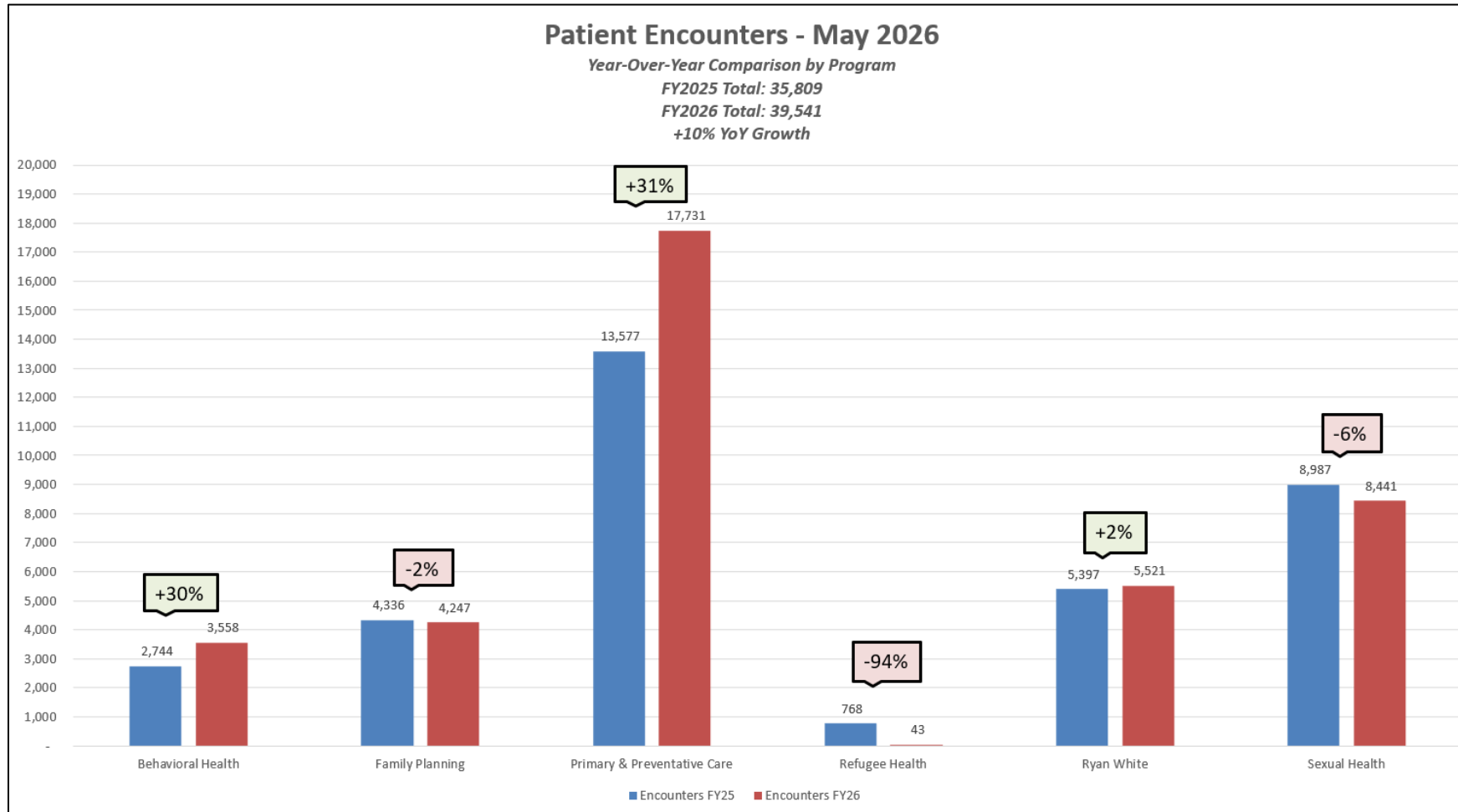
Expenses by Department Budget to Actuals

Department	Budget as of May	Actual as of May	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,851,392	1,747,622	103,770	6%
Pharmacy	642,178	670,081	(27,903)	-4%
Primary Care	5,221,265	4,812,707	408,558	8%
Ryan White	2,618,659	2,595,438	23,221	1%
Refugee Health	3,742	1,904	1,838	49%
Behavioral Health	685,441	712,870	(27,429)	-4%
Administration	372,424	374,274	(1,850)	0%
Sexual Health	2,167,828	1,952,046	215,782	10%
Total Personnel Costs	13,562,929	12,866,942	695,987	5%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	536,137	602,632	(66,495)	-12%
Pharmacy	26,226,026	23,463,629	2,762,397	11%
Primary Care	458,103	414,491	43,612	10%
Ryan White	352,663	258,637	94,026	27%
Refugee Health	31,301	12,588	18,713	60%
Behavioral Health	21,080	13,793	7,287	35%
Administration	658,201	480,383	177,818	27%
Sexual Health	262,984	208,227	54,757	21%
Total Other Expenses	28,546,495	25,454,380	3,092,115	11%
Total Operating Expenses	42,109,424	38,321,322	3,788,102	9%
Indirect Costs/Cost Allocations	10,632,637	9,523,445	1,109,192	10%
Transfers IN	(756,371)	(707,270)	(49,101)	6%
Transfers OUT	756,364	707,270	49,094	6%
Total Transfers & Allocations	10,632,630	9,523,445	1,109,185	10%
TOTAL EXPENSES	52,742,054	47,844,767	4,897,287	9%

NOTES:

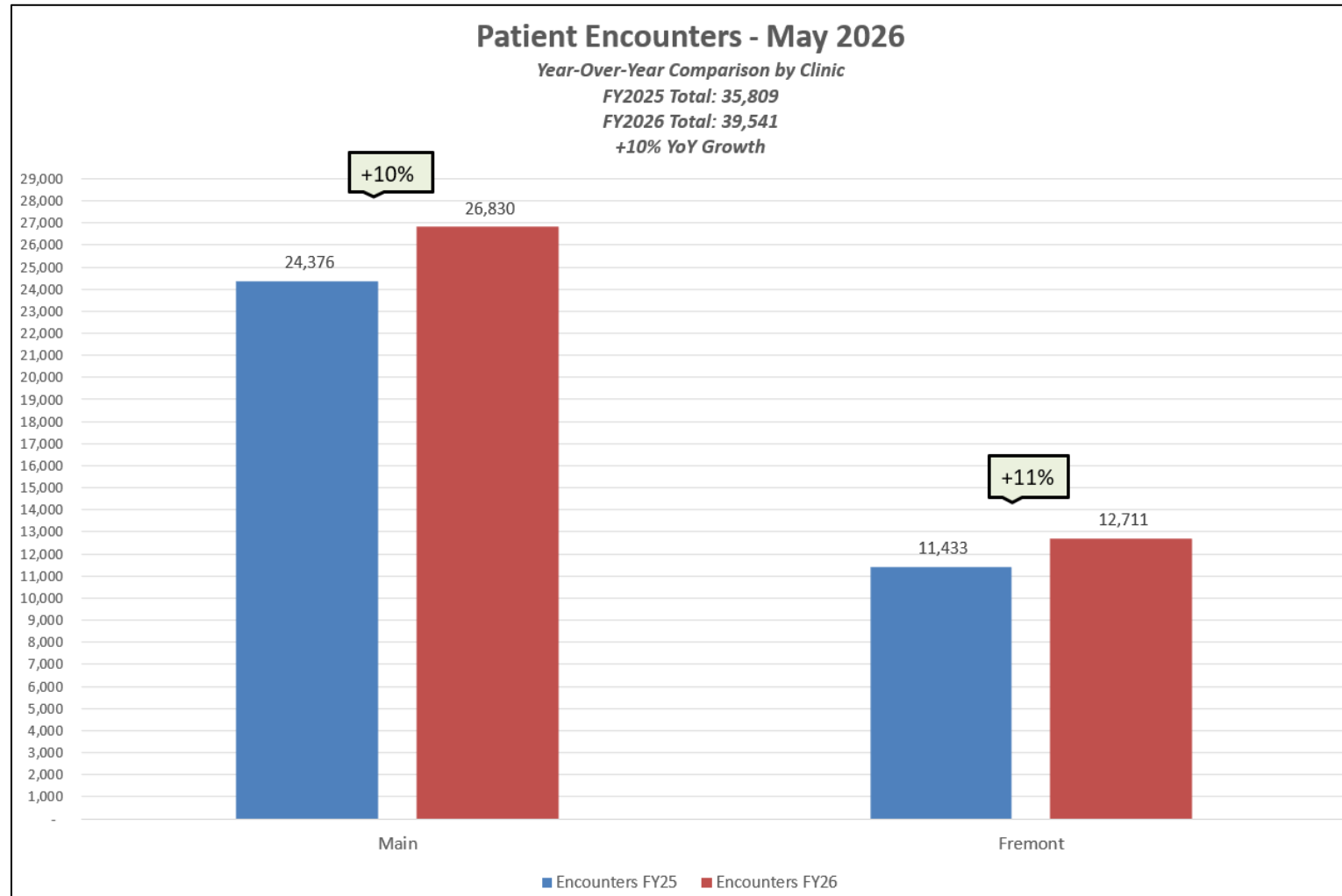
- 1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 94% YEAR-OVER-YEAR.
- 2) REDUCTION IN PAYER ASSISTANCE PROGRAM FUNDING REDUCED ORDERING THROUGH MAY 2026 FROM ANTICIPATED.

Patient Encounters By Department



NOTE 1: PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. FY25 AND FY26 SEXUAL HEALTH CLINIC ENCOUNTERS DO NOT INCLUDE SELECT NURSE VISITS THAT ARE NOW PROVIDED IN THE PRIMARY AND PREVENTIVE CARE DIVISION.

Patient Encounters By Clinic



Financial Report Categorization

Statement Category – Revenue	Elements
Charges for Services	Fees received for medical services provided from patients, insurance companies, Medicare, and Medicaid.
Other	Medicaid MCO reimbursements (the wrap), administrative fees, and miscellaneous income (sale of fixed assets, payments on uncollectible charges, etc.).
Grants	Reimbursements for grant-funded operations via Local, State, Federal, and Pass-Through grants.

Statement Category – Expenses	Elements
Salaries, Taxes, and Benefits	Salaries, overtime, stand-by pay, retirement, health insurance, long-term disability, life insurance, etc.
Travel and Training	Mileage reimbursement, training registrations, hotel, flights, rental cars, and meeting expenses pre-approved, job-specific training and professional development.
Supplies	Medical supplies, medications, vaccines, laboratory supplies, office supplies, building supplies, books and reference materials, etc.
Contractual	Temporary staffing for medical/patient/laboratory services, subrecipient expenses, dues/memberships, insurance premiums, advertising, and other professional services.
Property/Capital Outlay	Fixed assets (i.e. buildings, improvements, equipment, vehicles, computers, etc.)
Indirect/Cost Allocation	Indirect/administrative expenses for grant management and allocated costs for shared services (i.e. Executive leadership, finance, IT, facilities, security, etc.)

Month-to-Month Comparisons

Year-to-Date revenues and expenses by department and by type.

YTD by Month – May 31, 2026

By Department

DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD TOTALS	YTD AVERAGES
Administration (301)	436,833	248,524	99,282	477,183	210,367	281,382	690	-	-	19,085	4,900	1,778,247	294,438
Family Planning (309)	124,841	227,027	154,943	402,202	251,445	182,597	242,091	286,130	244,294	155,085	295,558	2,566,214	232,092
Pharmacy (333)	3,079,691	2,482,932	2,912,946	2,704,474	2,110,522	2,848,050	2,503,416	2,415,668	2,792,948	2,925,371	2,482,270	29,258,287	2,658,113
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	122,170	178,371	146,645	192,671	157,724	142,313	341,467	210,161	222,199	284,421	246,668	2,244,810	159,516
Ryan White (338)	173,342	171,389	135,978	281,657	221,011	140,590	262,026	396,959	120,122	191,529	302,443	2,397,045	196,675
Refugee Health (344)	(347)	(678)	(111)	90	(706)	(824)	15,562	(1,487)	4,248	(338)	2,539	17,947	(350)
Behavioral Health (345)	33,197	27,124	16,046	38,282	21,181	(9,961)	31,439	38,361	55,673	42,107	(10,693)	282,757	27,166
Sexual Health (350)	72,637	32,065	36,100	25,379	42,113	26,372	155,862	122,045	103,988	126,409	65,174	808,144	41,659
TOTAL REVENUES	4,042,364	3,366,756	3,501,828	4,121,937	3,013,657	3,610,519	3,552,553	3,467,837	3,543,472	3,743,669	3,388,858	39,353,450	3,609,308
DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD TOTALS	YTD AVERAGES
Administration (301)	70,680	79,215	83,721	138,213	106,752	83,147	92,305	94,990	84,092	114,709	117,758	1,065,582	95,716
Family Planning (309)	138,478	267,099	247,464	432,499	304,127	219,911	251,038	337,527	287,133	237,972	438,343	3,161,590	277,933
Pharmacy (333)	3,154,255	3,227,761	2,794,743	2,334,750	2,345,852	3,309,842	3,181,215	2,361,189	3,224,691	3,650,565	637,398	30,222,261	2,771,472
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	485,264	590,380	580,693	756,141	533,944	563,131	528,584	525,609	561,082	569,392	944,319	6,638,539	589,284
Ryan White (338)	238,561	314,910	333,259	470,966	342,630	338,303	336,122	395,066	327,681	319,265	430,245	3,847,008	340,065
Refugee Health (344)	2,709	-	-	3,695	-	-	7,152	67	1,055	4,034	-	18,712	1,281
Behavioral Health (345)	43,131	67,285	70,044	111,472	74,240	73,510	77,725	77,987	76,119	83,001	149,446	903,959	73,234
Sexual Health (350)	193,778	258,395	264,445	333,650	225,581	237,963	226,319	213,012	203,258	205,251	332,732	2,694,385	255,170
TOTAL EXPENSES	4,326,855	4,805,046	4,374,370	4,581,386	3,933,125	4,825,807	4,700,459	4,005,447	4,765,111	5,184,188	3,050,242	48,552,037	4,404,156
NET POSITION:	(284,491)	(1,438,290)	(872,542)	(459,450)	(919,468)	(1,215,288)	(1,147,905)	(537,611)	(1,221,639)	(1,440,519)	338,616	(9,198,586)	(794,848)

NOTE 1: NEVADA MEDICAID WRAP SWITCHED TO SHADOW BILLING IN JANUARY 2026. MEDICAID PPS RATE WILL BE PAID FOR ALL CLAIMS GOING FORWARD. REVENUE WILL BE RECORDED BY DEPARTMENT.

YTD by Month – May 31, 2026

By Type

REVENUE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD TOTALS	YTD AVERAGES
Charges for Services	3,298,484	2,670,838	3,007,294	2,919,810	2,283,967	2,882,806	3,037,059	2,835,348	3,103,554	3,414,510	2,706,676	32,160,346	2,836,079
Other	436,833	250,289	99,282	478,311	210,367	281,382	690	-	-	19,435	4,900	1,781,490	295,016
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	263,679	383,912	341,117	624,317	446,837	383,401	443,850	531,441	382,919	264,811	638,061	4,704,345	411,972
TOTAL REVENUES	3,998,996	3,305,039	3,447,694	4,022,438	2,941,170	3,547,590	3,481,600	3,366,789	3,486,473	3,698,756	3,349,636	38,646,181	3,543,067
EXPENSE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD TOTALS	YTD AVERAGES
Salaries	523,875	723,389	720,359	1,068,768	734,847	721,906	714,229	711,913	713,660	728,614	1,300,609	8,662,168	754,248
Taxes and Benefits	264,484	358,856	356,812	488,386	349,107	355,739	357,567	357,217	356,819	356,711	603,074	4,204,774	363,529
Travel and Training	6,022	12,281	7,060	1,441	430	313	103	1,999	852	2,622	413	33,535	5,447
Supplies	2,449,807	2,586,910	2,258,923	1,907,228	1,889,343	2,616,755	2,512,191	1,945,699	2,586,494	2,913,889	526,841	24,194,081	2,218,442
Contractual	139,385	109,341	103,564	127,486	100,370	97,112	106,172	97,443	103,682	129,093	98,813	1,212,463	116,029
Property	-	-	-	-	-	-	-	-	-	14,302	-	14,302	-
TOTAL EXPENSES	3,383,573	3,790,777	3,446,718	3,593,309	3,074,097	3,791,825	3,690,263	3,114,271	3,761,508	4,145,230	2,529,751	38,321,322	3,457,695
TRANSFER TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	899,914	952,552	873,517	888,579	786,541	971,053	939,242	790,128	946,604	994,045	481,270	9,523,445	880,221
Transfer In	(43,368)	(61,717)	(54,134)	(99,499)	(72,487)	(62,929)	(70,954)	(101,048)	(56,999)	(44,913)	(39,222)	(707,270)	(66,241)
Transfer Out	43,368	61,717	54,134	99,499	72,487	62,929	70,954	101,048	56,999	44,913	39,222	707,270	66,241
TOTAL TRANSFERS	899,914	952,552	873,517	888,579	786,541	971,053	939,242	790,128	946,604	994,045	481,270	9,523,445	880,221
NET POSITION:	(284,491)	(1,438,290)	(872,542)	(459,450)	(919,468)	(1,215,288)	(1,147,905)	(537,611)	(1,221,639)	(1,440,519)	338,616	(9,198,586)	(794,848)

Questions?



MOTION

*Motion to Accept the May 2026 Year-to-Date
Financial Report, as presented.*