SNHD INTERIM FINANCIAL REPORT

(UNAUDITED)

As of September 2026

(Includes Adopted Budget Approved March 2026)



Summary of Revenues, Expenses, and Net Position

(as of September 30, 2026 – Unaudited)

Revenues

- General Fund revenue (Property Taxes, Charges for Services, Licenses/Permits & Other) is $44.27M compared to a budget of $31.10M, a favorable variance of $13.17M.
- Special Revenue Funds (Grants) is $11.04M compared to a budget of $10.63M, a favorable variance of $408K.
- Total Revenue is $55.32M compared to a budget of $41.73M, a favorable variance of $13.59M.

Expenses

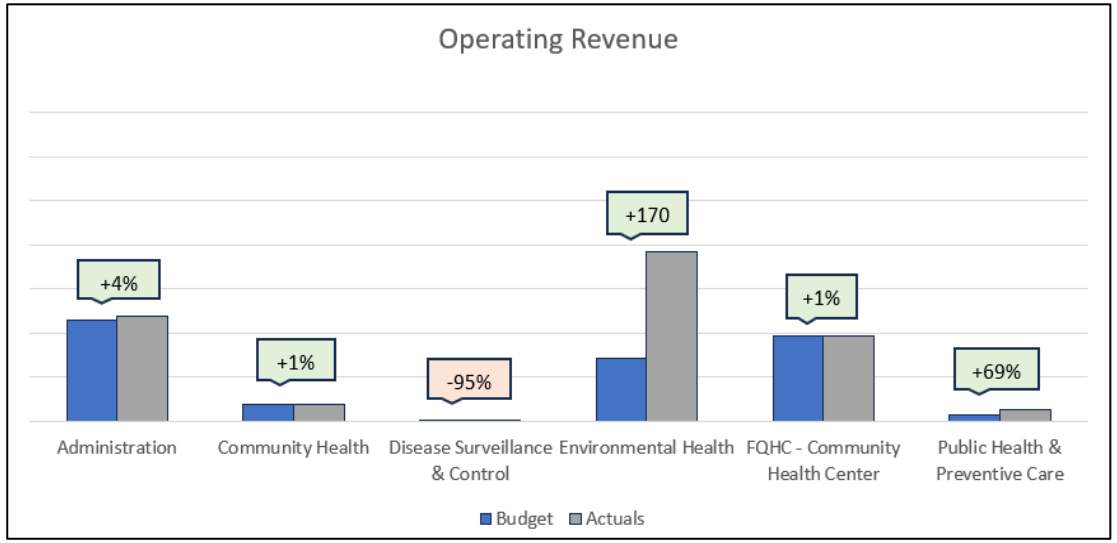
- Salary, Tax, and Benefits is $28.23M compared to a budget of $27.97M, an unfavorable variance of $259K.
- Other Operating Expense is $15.77M compared to a budget of $16.14M, a favorable variance of $370K.
- Total Expense is $46.49M compared to a budget of $46.60M, a favorable variance of $112K.

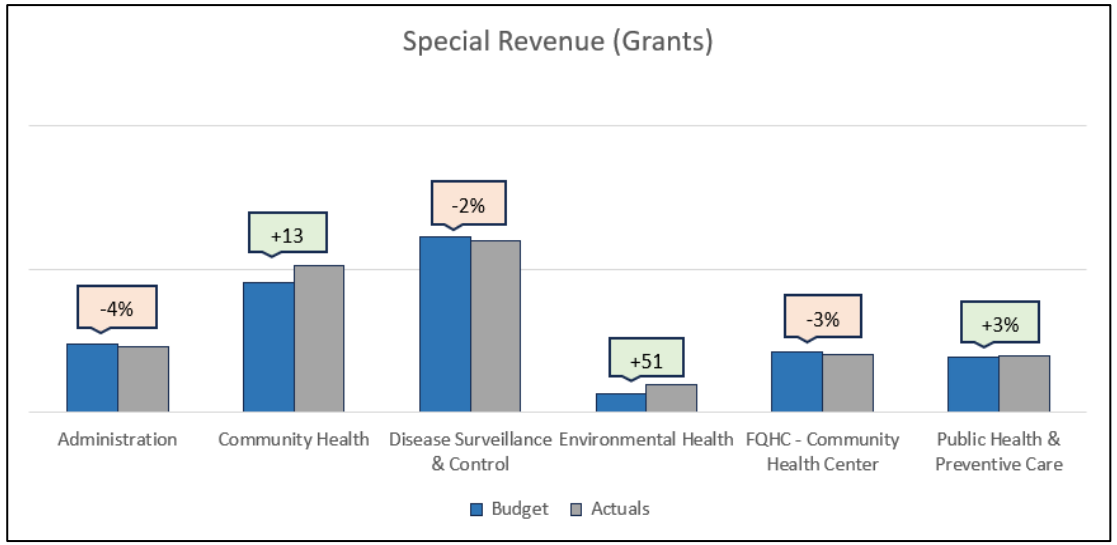
Net Position: is $8.82M compared to a budget of ($4.87M), a favorable variance of $13.70M. (See Notes for Revenues and Expenses).

*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY

REVENUES

(as of September 30, 2026 – Unaudited)





*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY

Division	Budget as of SEPT 2026	Actual as of SEPT 2026	Variance Favorable (Unfavorable)	% +/-	
Operating Revenue (Charges, Fees, Taxes, etc.)					
Administration	$ 11,522,619	$ 11,977,002	$ 454,383	4%	
Community Health	1,992,059	2,009,615	17,555	1%	
Disease Surveillance & Control	7,500	360	(7,140)	-95%	
Environmental Health	7,152,877	19,278,732	12,125,855	170%	1
FQHC - Community Health Center	9,667,042	9,730,110	63,068	1%	
Public Health & Preventive Care	754,780	1,278,527	523,747	69%	2
SUBTOTAL	$ 31,096,877	$ 44,274,346	$ 13,177,470	42%	
Special Revenue (Grants)					
Administration	$ 1,437,167	$ 1,385,053	$ (52,114)	-4%	
Community Health	2,715,459	3,062,304	346,845	13%	
Disease Surveillance & Control	3,667,396	3,582,577	(84,820)	-2%	
Environmental Health	395,580	595,657	200,078	51%	
FQHC - Community Health Center	1,259,826	1,219,999	(39,826)	-3%	
Public Health & Preventive Care	1,157,060	1,195,265	38,205	3%	
SUBTOTAL	$ 10,632,488	$ 11,040,856	$ 408,368	4%	
TOTAL REVENUE	**$ 41,729,365**	**$ 55,315,203**	**$ 13,585,838**	**33%**	

NOTES:

1) DUE TO TIMING. ANNUAL FOOD PERMIT REVENUES BILLED ON JULY 1ST (~77% OF ANNUAL REVENUE FOR ENVIRONMENTAL HEALTH). ESTIMATED BASED ON REPORTS FROM DAILY INVOICING THROUGH JULY. SUBJECT TO CHANGE ONCE VALIDATION TO SYSTEM GENERATED ACCOUNTING ENTRIES OCCURS. PROCESS FOR GENERATING THIS REPORTING IS STILL IN DEVELOPMENT WITH THE SOFTWARE VENDOR.
2) SEASONAL REVENUE FROM BACK-TO-SCHOOL IMMUNIZATIONS ACCOUNTS FOR ~45% OF ANNUAL PUBLIC HEALTH & PREVENTIVE CARE).

Revenue Categorization

General Fund

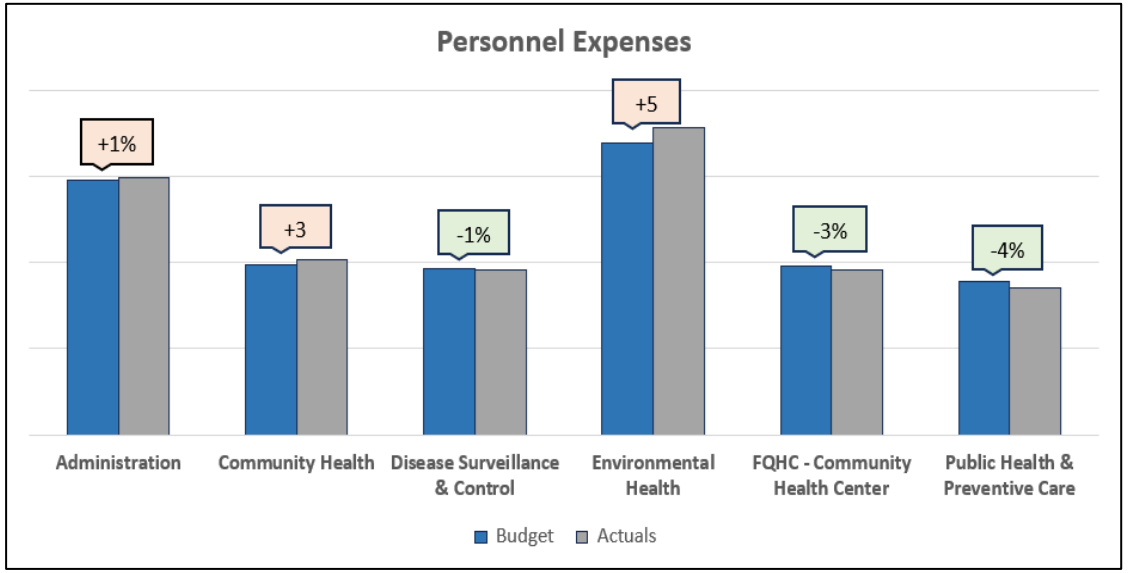
- *Property tax* – includes revenue from Clark County for property tax received.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other regulatory fees.
- *Charges for Services* – includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- *Other Revenue* – includes revenues from Admin Fees, Investment Interest, Misc. Income, etc.

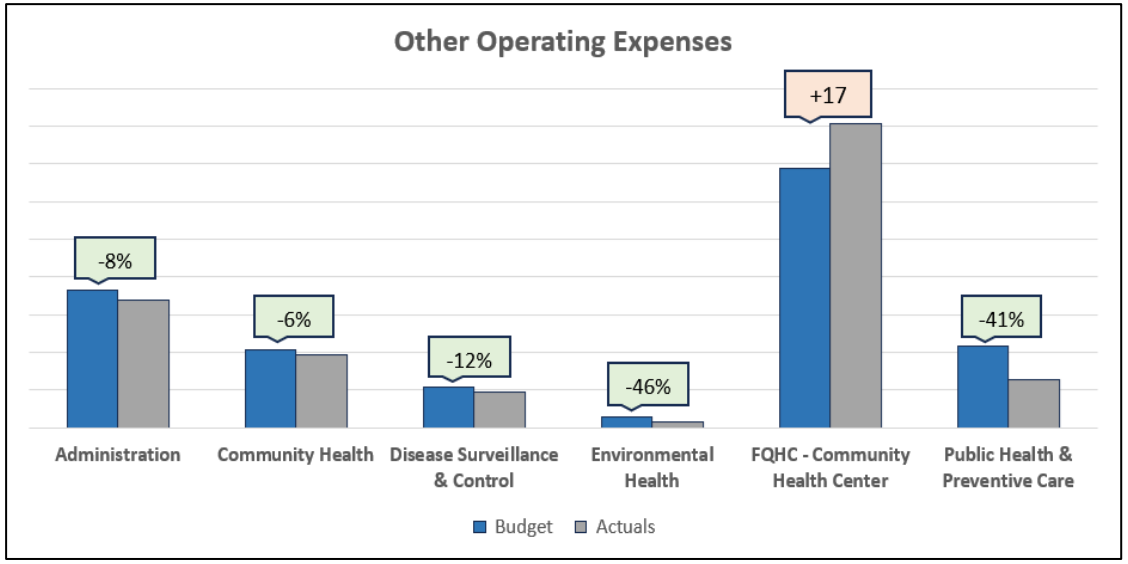
Special Revenue Fund

- *Federal Revenue* – includes direct federal grant revenue from U.S. Dept. of Health and Human Services, U.S. Dept. of Agriculture, and U.S. Dept. of Homeland Security
- *Pass-Thru Revenue* – includes revenue passed thru from NV Dept. of Health and Human Services, UNLV, and Clark County
- *State-Revenue* – includes state revenue for FQHC-related grants
- *Other Revenue* – includes revenue from Clark County grants

EXPENSES

(as of September 30, 2026 – Unaudited)





Division	Budget as of SEPT 2026	Actual as of SEPT 2026	Variance Favorable (Unfavorable)	% +/-	
Employment (Salaries, Taxes & Benefits)					
Administration	$ 5,906,159	$ 5,973,477	$ (67,318)	1%	
Community Health	3,933,449	4,056,076	(122,627)	3%	
Disease Surveillance & Control	3,871,352	3,824,832	46,520	-1%	
Environmental Health	6,782,084	7,121,262	(339,178)	5%	
FQHC - Community Health Center	3,926,248	3,827,527	98,721	-3%	
Public Health & Preventive Care	3,547,472	3,422,229	125,243	-4%	
SUBTOTAL	$ 27,966,764	$ 28,225,403	$ (258,639)	1%	
Other (Supplies, Contractual, Capital)					
Administration	$ 3,658,090	$ 3,371,363	$ 286,726	-8%	
Community Health	2,074,809	1,946,529	128,280	-6%	
Disease Surveillance & Control	1,092,555	958,479	134,076	-12%	
Environmental Health	279,992	150,768	129,224	-46%	
FQHC - Community Health Center	6,877,578	8,076,424	(1,198,846)	17%	1
Public Health & Preventive Care	2,153,566	1,262,882	890,683	-41%	2
SUBTOTAL	$ 16,136,590	$ 15,766,446	$ 370,144	-2%	
Total Operating Expenses	**$ 44,103,354**	**$ 43,991,849**	**$ 111,505**	**0%**	
Transfers IN	(1,356,131)	(878,862)	(477,269)	-35%	
Transfers OUT	3,856,131	3,378,862	477,269	-12%	
Total Transfers	$ 2,500,000	$ 2,500,000	$ 0	0%	
TOTAL EXPENSES	**$ 46,603,354**	**$ 46,491,849**	**$ 111,505**	**0%**	

NOTES:

1) PHARMACY SUPPLIES EXPENSE FLUCTUATES BASED ON TIMING OF ORDERING AND INVENTORY LEVELS.
2) VACCINE EXPENSES BASED ON CURRENT ACTIVITY LEVELS AND WILL BE ADJUSTED IN AUGMENTATION TO ACCOUNT FOR TIMING ADJUSTMENTS.

*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY. BUDGET EXCLUDES $3M CONTINGENCY.

Expense Categorization

Expenses (All Funds)

- *Salaries* – includes expenses associated with employee compensation such as salaries, overtime, longevity, etc.
- *Taxes & Fringe Benefits* – includes expenses associated with the employer-paid portion of FICA/Medicare, Health Insurance, Life Insurance, 100% employer-paid retirement (NVPERS), etc.
- *Capital Outlay* – includes expenses associated with capital purchases such as equipment, computer software/hardware, furniture, etc.
- *Contractual* – includes expenses associated with contractual agreements such as professional services, subscriptions, computer software, maintenance, etc.
- *Supplies* – includes expenses associated with Medical Supplies, Vaccines, Lab Supplies, office supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD Overhead rate is 25.25%. Indirect costs associated with special revenue funds are recovered generally at the allowed 15% de minimis rate. Cost Allocations make up the remaining 10.25%. NOTE: The de minimis rate for federal grants increased from 10% to 15% effective October 1, 2024.
- *Transfers In* – funds transferred into special revenue fund from the general fund.
- *Transfers Out* – funds transferred out of the general fund into other funds.

Other Governmental Funds

(as of September 30, 2026 – Unaudited)

Other Governmental Funds	Budget as of SEPT 2026	Actual as of SEPT 2026	Variance Favorable (Unfavorable)	% +/-
Revenue				
Capital Projects	$ 29,028	$ 87,176	$ 58,148	200%
Bond Reserve	33,750	49,189	15,439	46%
Total Revenue	**$ 62,778**	**$ 136,365**	**$ 73,587**	**117%**
Transfers In	2,500,000	2,500,000	-	0%
Total Revenue & Transfers In	**2,562,778**	**2,636,365**	**73,587**	**3%**
Expenses				
Capital Projects				
Facilities	$ 82,125	$ 9,200	$ 72,925	89%
Information Technology	75,250	76,597	$ (1,347)	-2%
Total Expenses	**$ 157,375**	**$ 85,797**	**$ 71,578**	**45%**
Revenue Less Expenses	**$ 2,405,403**	**$ 2,550,568**	**$ 145,165**	**6%**


QUESTIONS?