



SOUTHERN NEVADA  
*Community*  
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report  
Results as of December 31, 2024

(Unaudited)

# Summary of Revenue, Expenses and Net Position (December 31, 2024 – Unaudited)

## Revenue

- General Fund revenue (Charges for Services & Other) is \$16.93M compared to a budget of \$14.07M, a favorable variance of \$2.86M.
- Special Revenue Funds (Grants) is \$3.35M compared to a budget of \$3.93M, an unfavorable variance of \$587K.
- Total Revenue is \$20.28M compared to a budget of \$18.00M, a favorable variance of \$2.28M.

## Expenses

- Salary, Tax, and Benefits is \$6.83M compared to a budget of \$6.86M, a favorable variance of \$31K.
- Other Operating Expense is \$13.67M compared to a budget of \$12.11M, an unfavorable variance of \$1.56M.
- Indirect Cost/Cost Allocation is \$3.90M compared to a budget of \$3.83M, an unfavorable variance of \$70K.
- Total Expense is \$24.40M compared to a budget of \$22.81M, an unfavorable variance of \$1.59M.

**Net Position:** is (\$4.12M) compared to a budget of (\$4.81M), a favorable variance of \$684K.

# All Funds/Divisions by Type

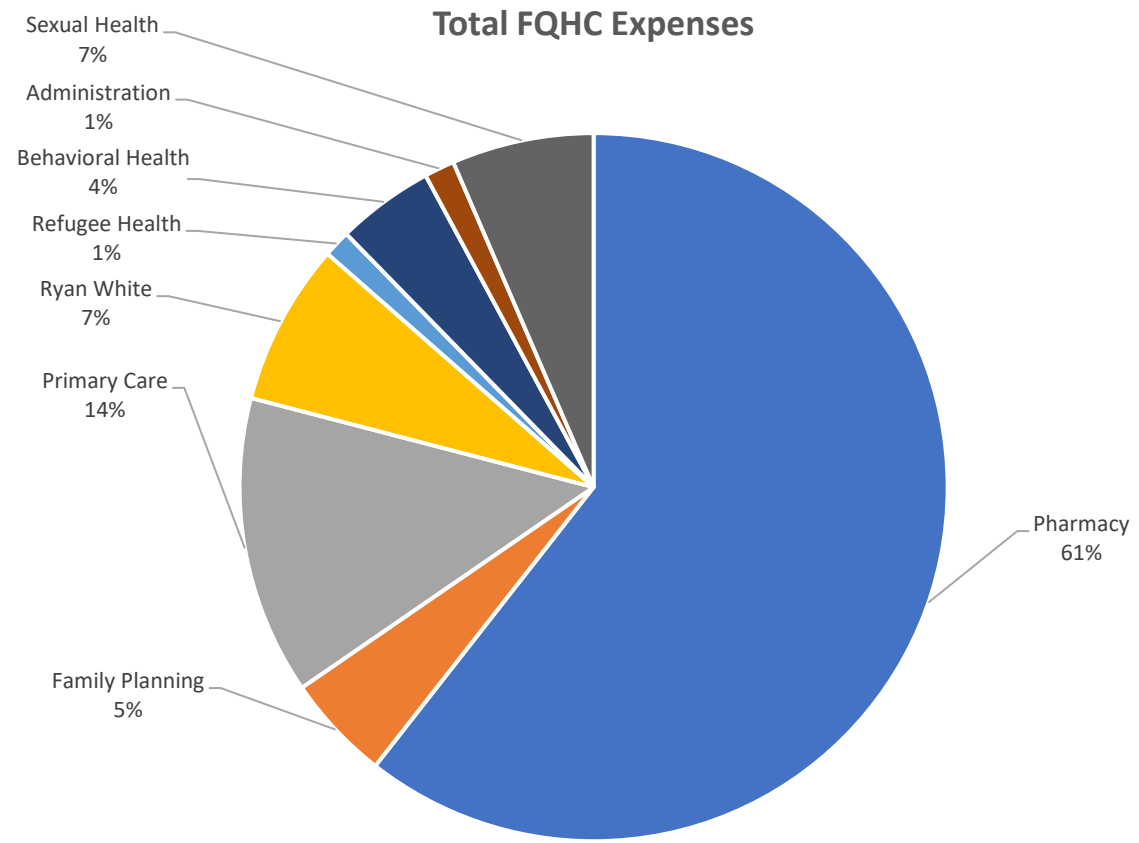
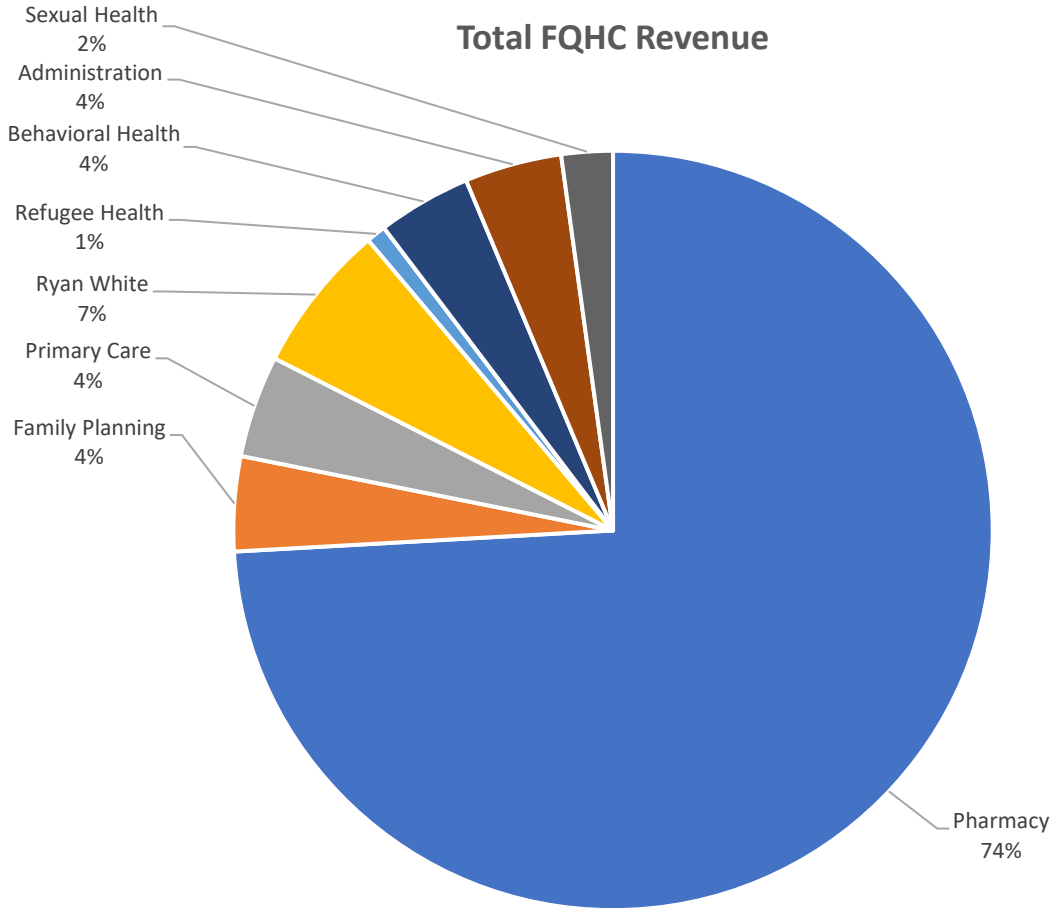
## Budget to Actual

Activity	Budget as of December	Actual as of December	Variance Favorable (Unfavorable)	%
Charges for Services	13,515,846	16,094,143	2,578,297	19%
Other	553,335	839,001	285,666	52%
Federal Revenue	1,479,590	1,751,658	272,068	18%
Pass-Thru Revenue	1,819,157	1,290,277	(528,880)	-29%
State Revenue	635,707	305,231	(330,476)	-52%
<b>Total FQHC Revenue</b>	<b>18,003,635</b>	<b>20,280,310</b>	<b>2,276,675</b>	<b>13%</b>
Salaries	4,705,937	4,724,895	(18,958)	0%
Taxes & Fringe Benefits	2,157,863	2,107,155	50,708	2%
<b>Total Salaries &amp; Benefits</b>	<b>6,863,800</b>	<b>6,832,050</b>	<b>31,750</b>	<b>0%</b>
Supplies	10,861,155	12,442,682	(1,581,527)	-15%
Capital Outlay	456,051	608,318	(152,267)	-33%
Contractual	762,145	597,283	164,862	22%
Travel & Training	33,071	23,976	9,095	28%
<b>Total Other Operating</b>	<b>12,112,422</b>	<b>13,672,259</b>	<b>(1,559,837)</b>	<b>-13%</b>
Indirect Costs/Cost Allocations	3,834,126	3,898,334	(64,208)	-2%
Transfers IN	(353,519)	(400,914)	47,395	-13%
Transfers OUT	353,519	400,914	(47,395)	-13%
<b>Total Transfers</b>	<b>3,834,126</b>	<b>3,898,334</b>	<b>(64,208)</b>	<b>-2%</b>
<b>Total FQHC Expenses</b>	<b>22,810,348</b>	<b>24,402,643</b>	<b>(1,592,295)</b>	<b>-7%</b>
<b>Net Position</b>	<b>(4,806,713)</b>	<b>(4,122,333)</b>	<b>684,380</b>	<b>-14%</b>

### NOTES:

- 1) PHARMACY PATIENT ENCOUNTERS DRIVING MAJORITY OF GROWTH; PATIENT ENCOUNTERS CONTINUE YEAR-OVER-YEAR GROWTH ACROSS FQHC ESPECIALLY WITH ADDITION OF PHARMACY AT FREMONT CLINIC.
- 2) WRAP REVENUE REIMBURSEMENTS ARE CONTINUING TO OUTPACE PROJECTIONS IN FY25.
- 3) DRIVEN BY \$592K IN REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES THROUGH DECEMBER 2024.
- 4) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES PLUS ADDITIONAL PURCHASES FOR SECOND PHARMACY LOCATION AT FREMONT CLINIC.
- 5) CAPITAL EXPENSES ASSOCIATED WITH CONSTRUCTION OF NEW BEHAVIORAL HEALTH CLINIC (\$592K THROUGH DECEMBER 2024).

# Percentage of Revenues and Expenses by Department



# Revenues by Department

## Budget to Actuals

Department	Budget as of December	Actual as of December	Variance Favorable (Unfavorable)	%
<b>Charges for Services, Other, Wrap</b>				
Family Planning	199,319	94,676	(104,643)	-53%
Pharmacy	12,373,432	15,030,273	2,656,841	21%
Oral Health (Dental)	-	-	-	0%
Primary Care	253,015	246,891	(6,124)	-2%
Ryan White	138,252	105,448	(32,804)	-24%
Refugee Health	27,084	64,793	37,709	139%
Behavioral Health	137,899	108,464	(29,435)	-21%
Administration	550,578	838,981	288,403	52%
Sexual Health	389,602	443,617	54,015	14%
<b>OPERATING REVENUE</b>	<b>14,069,181</b>	<b>16,933,143</b>	<b>2,863,962</b>	<b>20%</b>
<b>Grants</b>				
Family Planning	1,060,544	723,408	(337,136)	-32%
Oral Health (Dental)	548,927	-	(548,927)	-100%
Primary Care	505,827	633,188	127,361	25%
Ryan White	1,299,920	1,185,036	(114,884)	-9%
Refugee Health	113,354	105,241	(8,113)	-7%
Behavioral Health	405,882	700,293	294,411	73%
<b>SPECIAL REVENUE</b>	<b>3,934,454</b>	<b>3,347,166</b>	<b>(587,288)</b>	<b>-15%</b>
<b>TOTAL REVENUE</b>	<b>18,003,635</b>	<b>20,280,310</b>	<b>2,276,675</b>	<b>13%</b>

NOTES:

- 1) PATIENT ENCOUNTERS CONTINUE YEAR-OVER-YEAR GROWTH ACROSS FQHC ESPECIALLY WITH ADDITION OF PHARMACY AT FREMONT CLINIC.
- 2) DENTAL CLINIC PLANNED OPENING IN Q4 FY25.
- 3) WRAP REVENUE REIMBURSEMENTS ARE CONTINUING TO OUTPACE PROJECTIONS IN FY25.
- 4) INCLUDES PAYMENT FOR GRANT-FUNDED REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES (\$592K THROUGH DECEMBER 2024).

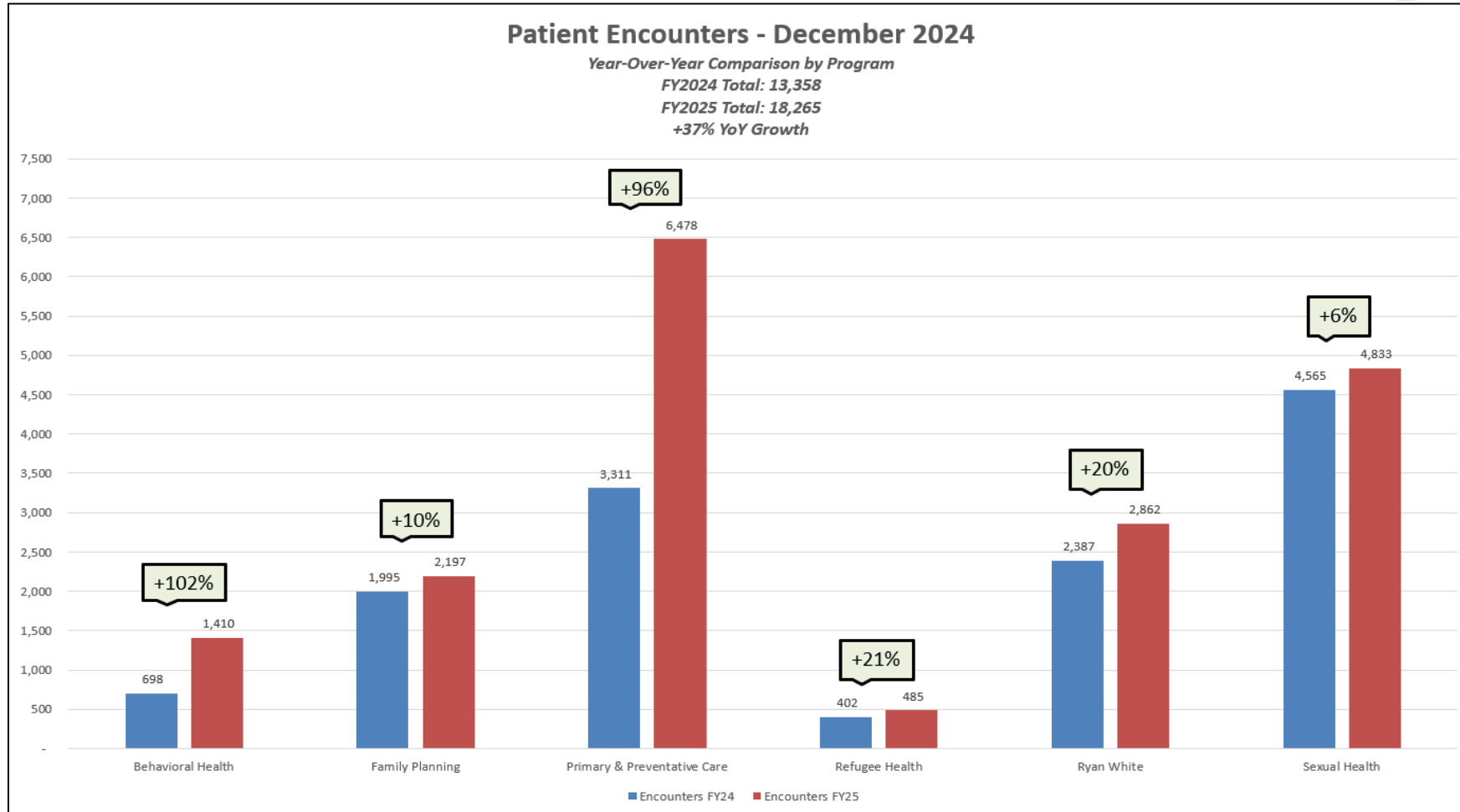
# Expenses by Department Budget to Actuals

Department	Budget as of December	Actual as of December	Variance Favorable (Unfavorable)	%
<b>Employment (Salaries, Taxes, Fringe)</b>				
Family Planning	1,155,918	833,363	322,555	28%
Pharmacy	273,031	301,717	(28,686)	-11%
Oral Health (Dental)	56,697	-	56,697	100%
Primary Care	2,296,455	2,615,447	(318,992)	-14%
Ryan White	1,352,872	1,354,393	(1,521)	0%
Refugee Health	92,939	127,316	(34,377)	-37%
Behavioral Health	249,347	305,829	(56,482)	-23%
Administration	58,560	72,355	(13,795)	-24%
Sexual Health	1,327,983	1,221,629	106,354	8%
<b>Total Personnel Costs</b>	<b>6,863,802</b>	<b>6,832,049</b>	<b>31,753</b>	<b>0%</b>
<b>Other (Supplies, Contractual, Capital, etc.)</b>				
Family Planning	421,231	159,555	261,676	62%
Pharmacy	10,176,690	12,118,651	(1,941,961)	-19%
Oral Health (Dental)	400,742	-	400,742	100%
Primary Care	148,234	180,941	(32,707)	-22%
Ryan White	189,994	164,170	25,824	14%
Refugee Health	66,993	124,976	(57,983)	-87%
Behavioral Health	298,643	604,785	(306,142)	-103%
Administration	283,085	210,920	72,165	25%
Sexual Health	126,812	108,262	18,550	15%
<b>Total Other Expenses</b>	<b>12,112,424</b>	<b>13,672,260</b>	<b>(1,559,836)</b>	<b>-13%</b>
<b>Total Operating Expenses</b>	<b>18,976,226</b>	<b>20,504,309</b>	<b>(1,528,083)</b>	<b>-8%</b>
Indirect Costs/Cost Allocations	3,834,126	3,898,334	(64,208)	-2%
Transfers IN	(353,519)	(400,914)	47,395	-13%
Transfers OUT	353,519	400,914	(47,395)	-13%
<b>Total Transfers &amp; Allocations</b>	<b>3,834,126</b>	<b>3,898,334</b>	<b>(64,208)</b>	<b>-2%</b>
<b>TOTAL EXPENSES</b>	<b>22,810,352</b>	<b>24,402,643</b>	<b>(1,592,291)</b>	<b>-7%</b>

NOTES:

- 1) DENTAL CLINIC PLANNED OPENING IN Q4 FY25.
- 2) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES PLUS ADDITIONAL PURCHASES FOR SECOND PHARMACY LOCATION AT FREMONT CLINIC.
- 3) CAPITAL EXPENSES ASSOCIATED WITH CONSTRUCTION OF NEW BEHAVIORAL HEALTH CLINIC (\$592K THROUGH DECEMBER 2024).

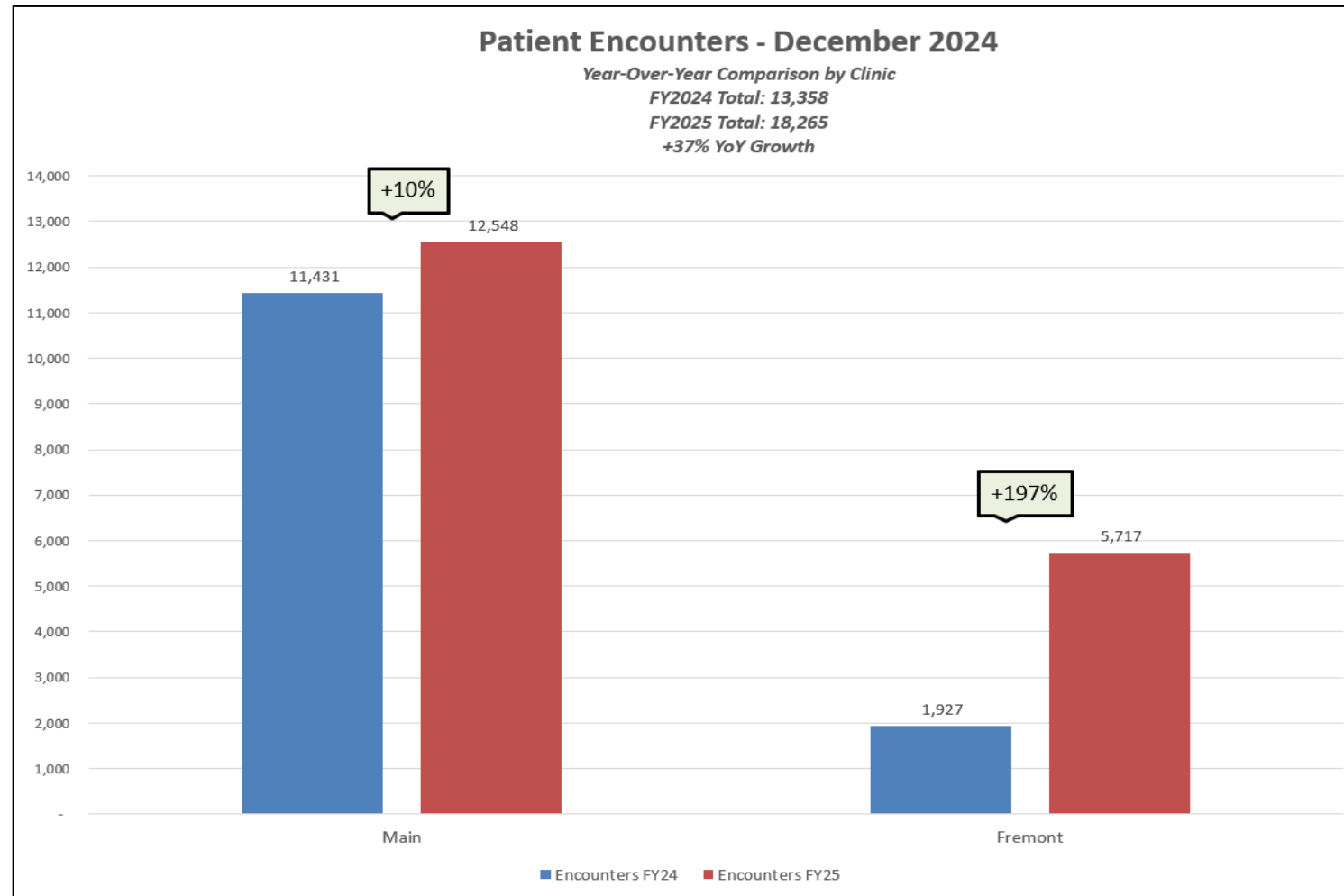
# Patient Encounters By Department



**NOTE 1:** PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. FY24 AND FY25 SEXUAL HEALTH CLINIC ENCOUNTERS DO NOT INCLUDE SELECT NURSE VISITS THAT ARE NOW PROVIDED IN THE PRIMARY AND PREVENTIVE CARE DIVISION.

**NOTE 2:** ENCOUNTER VOLUME INCREASING DUE TO FILLING AND CREDENTIALLING ALL OPEN POSITIONS COMBINED WITH PROCESS IMPROVEMENT IMPLEMENTATIONS FOLLOWING CONSOLIDATION OF SHC AND RHC UNDER FQHC.

# 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.)

# Additional Visualizations

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

# YTD by Month – December 31, 2024 *By Department*

## Southern Nevada Community Health Center

Year-to-Date Revenues/Expenses by Department

Fiscal Year 2025 as of December 31, 2024

DEPARTMENT	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD TOTALS	YTD AVERAGES
Administration (301)	258,696	124,864	118,728	120,498	101,004	115,191	838,981	139,830
Family Planning (309)	91,661	148,951	135,840	157,890	188,905	154,555	877,802	146,300
Pharmacy (333)	2,383,597	2,574,661	2,339,657	2,489,975	2,352,879	2,889,505	15,030,274	2,505,046
Dental Health (336)	-	-	-	-	-	-	-	-
Primary Care (337)	144,427	157,797	134,070	141,115	220,767	244,511	1,042,687	173,781
Ryan White (338)	177,359	210,374	250,019	216,541	316,051	268,796	1,439,140	239,857
Refugee Health (344)	28,153	9,890	11,929	37,050	71,523	30,166	188,711	31,452
Behavioral Health (345)	280,629	337,075	78,806	45,553	62,009	15,940	820,012	136,669
Sexual Health (350)	101,840	76,971	77,277	102,402	80,309	4,819	443,618	73,936
<b>TOTAL REVENUES</b>	<b>3,466,362</b>	<b>3,640,583</b>	<b>3,146,326</b>	<b>3,311,024</b>	<b>3,393,447</b>	<b>3,723,483</b>	<b>20,681,225</b>	<b>3,446,871</b>
<b>DEPARTMENT</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Dec-24</b>	<b>YTD TOTALS</b>	<b>YTD AVERAGES</b>
Administration (301)	37,218	73,998	67,276	42,945	68,387	48,056	337,880	56,313
Family Planning (309)	130,361	180,167	163,917	191,449	313,688	256,749	1,236,331	206,055
Pharmacy (333)	2,995,246	2,292,351	2,692,359	1,881,673	2,582,955	2,402,963	14,847,547	2,474,591
Dental Health (336)	-	-	-	-	-	-	-	-
Primary Care (337)	442,767	610,833	531,333	500,494	771,091	736,413	3,592,931	598,822
Ryan White (338)	224,923	320,915	281,139	270,657	432,313	391,653	1,921,600	320,267
Refugee Health (344)	59,154	(5,281)	5,096	88,306	120,049	43,284	310,608	51,768
Behavioral Health (345)	278,625	389,717	90,104	64,958	81,968	75,349	980,721	163,454
Sexual Health (350)	189,325	249,162	241,255	248,806	344,487	302,903	1,575,938	262,656
<b>TOTAL EXPENSES</b>	<b>4,357,619</b>	<b>4,111,862</b>	<b>4,072,479</b>	<b>3,289,288</b>	<b>4,714,938</b>	<b>4,257,370</b>	<b>24,803,557</b>	<b>4,133,926</b>
<b>NET POSITION:</b>	(891,256)	(471,280)	(926,154)	21,735	(1,321,492)	(533,886)	(4,122,333)	(687,056)

# YTD by Month – December 31, 2024 *By Type*

## Southern Nevada Community Health Center

Year-to-Date Revenues/Expenses by Type

Fiscal Year 2025 as of December 31, 2024


REVENUE TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD TOTALS	YTD AVERAGES
Charges for Services	2,599,053	2,736,809	2,537,814	2,742,116	2,575,537	2,902,813	16,094,142	1,341,179
Other	258,696	124,864	118,728	120,498	101,004	115,191	838,981	69,915
Contributions	-	-	-	20	-	-	20	2
Intergovernmental	533,730	689,780	450,756	413,874	606,804	652,222	3,347,166	278,931
<b>TOTAL REVENUES</b>	<b>3,391,479</b>	<b>3,551,453</b>	<b>3,107,298</b>	<b>3,276,508</b>	<b>3,283,345</b>	<b>3,670,226</b>	<b>20,280,309</b>	<b>3,380,052</b>
EXPENSE TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD TOTALS	YTD AVERAGES
Salaries	485,229	707,618	685,316	697,394	1,118,829	1,030,509	4,724,895	787,483
Taxes and Benefits	223,019	316,343	312,100	320,374	460,867	474,452	2,107,155	351,193
Travel and Training	280	4,192	5,219	9,813	3,939	533	23,976	3,996
Supplies	2,518,508	1,890,853	2,242,689	1,605,394	2,192,721	1,992,517	12,442,682	2,073,780
Contractual	119,166	122,427	96,763	103,521	72,099	83,307	597,283	99,547
Property	248,000	327,602	32,716	-	-	-	608,318	101,386
<b>TOTAL EXPENSES</b>	<b>3,594,202</b>	<b>3,369,035</b>	<b>3,374,803</b>	<b>2,736,496</b>	<b>3,848,455</b>	<b>3,581,318</b>	<b>20,504,309</b>	<b>3,417,385</b>
TRANSFER TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	688,533	653,698	658,649	518,277	756,382	622,794	3,898,333	649,722
Transfer In	(74,882)	(89,130)	(39,028)	(34,515)	(110,101)	(53,257)	(400,913)	(66,819)
Transfer Out	74,882	89,130	39,028	34,515	110,101	53,257	400,913	66,819
<b>TOTAL TRANSFERS</b>	<b>688,533</b>	<b>653,698</b>	<b>658,649</b>	<b>518,277</b>	<b>756,382</b>	<b>622,794</b>	<b>3,898,333</b>	<b>649,722</b>
<b>NET POSITION:</b>	<b>(891,256)</b>	<b>(471,280)</b>	<b>(926,154)</b>	<b>21,735</b>	<b>(1,321,492)</b>	<b>(533,886)</b>	<b>(4,122,333)</b>	<b>(687,056)</b>

Questions?

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# MOTION



*Motion to Accept the December 2024  
Year to Date Financial Report, as  
presented.*