



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report Results as of May 31, 2025

(Unaudited)

Summary of Revenue, Expenses and Net Position (May 31, 2025 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$32.79M compared to a budget of \$30.22M, a favorable variance of \$2.57M.
- Special Revenue Funds (Grants) is \$5.56M compared to a budget of \$7.46M, an unfavorable variance of \$1.90M.
- Total Revenue is \$38.34M compared to a budget of \$37.67M, a favorable variance of \$667K.

Expenses

- Salary, Tax, and Benefits is \$12.72M compared to a budget of \$12.97M, a favorable variance of \$251K.
- Other Operating Expense is \$25.26M compared to a budget of \$25.98M, a favorable variance of \$715K.
- Indirect Cost/Cost Allocation is \$7.28M compared to a budget of \$7.78M, a favorable variance of \$493K.
- Total Expense is \$45.26M compared to a budget of \$46.72M, a favorable variance of \$1.46M.

Net Position: is (\$6.92M) compared to a budget of (\$9.05M), a favorable variance of \$2.13M.

All Funds/Divisions by Type

Budget to Actual

Activity	Budget as of May	Actual as of May	Variance Favorable (Unfavorable)	%
Charges for Services	28,767,058	31,468,586	2,701,528	9%
Other	1,449,863	1,317,479	(132,384)	-9%
Federal Revenue	2,485,410	2,889,723	404,313	16%
Pass-Thru Revenue	3,496,987	2,128,088	(1,368,899)	-39%
State Revenue	1,474,586	537,695	(936,891)	-64%
Total FQHC Revenue	37,673,904	38,341,571	667,667	2%
Salaries	8,893,008	8,792,633	100,375	1%
Taxes & Fringe Benefits	4,077,372	3,927,058	150,314	4%
Total Salaries & Benefits	12,970,380	12,719,692	250,688	2%
Supplies	23,311,577	23,354,459	(42,882)	0%
Capital Outlay	836,094	608,318	227,776	27%
Contractual	1,764,388	1,271,388	493,000	28%
Travel & Training	65,063	27,948	37,115	57%
Total Other Operating	25,977,122	25,262,113	715,009	3%
Indirect Costs/Cost	7,775,524	7,282,084	493,440	6%
Transfers IN	(670,278)	(750,129)	79,851	-12%
Transfers OUT	670,278	750,129	(79,851)	-12%
Total Transfers	7,775,524	7,282,084	493,440	6%
Total FQHC Expenses	46,723,026	45,263,888	1,459,138	3%
Net Position	(9,049,122)	(6,922,317)	2,126,805	-24%

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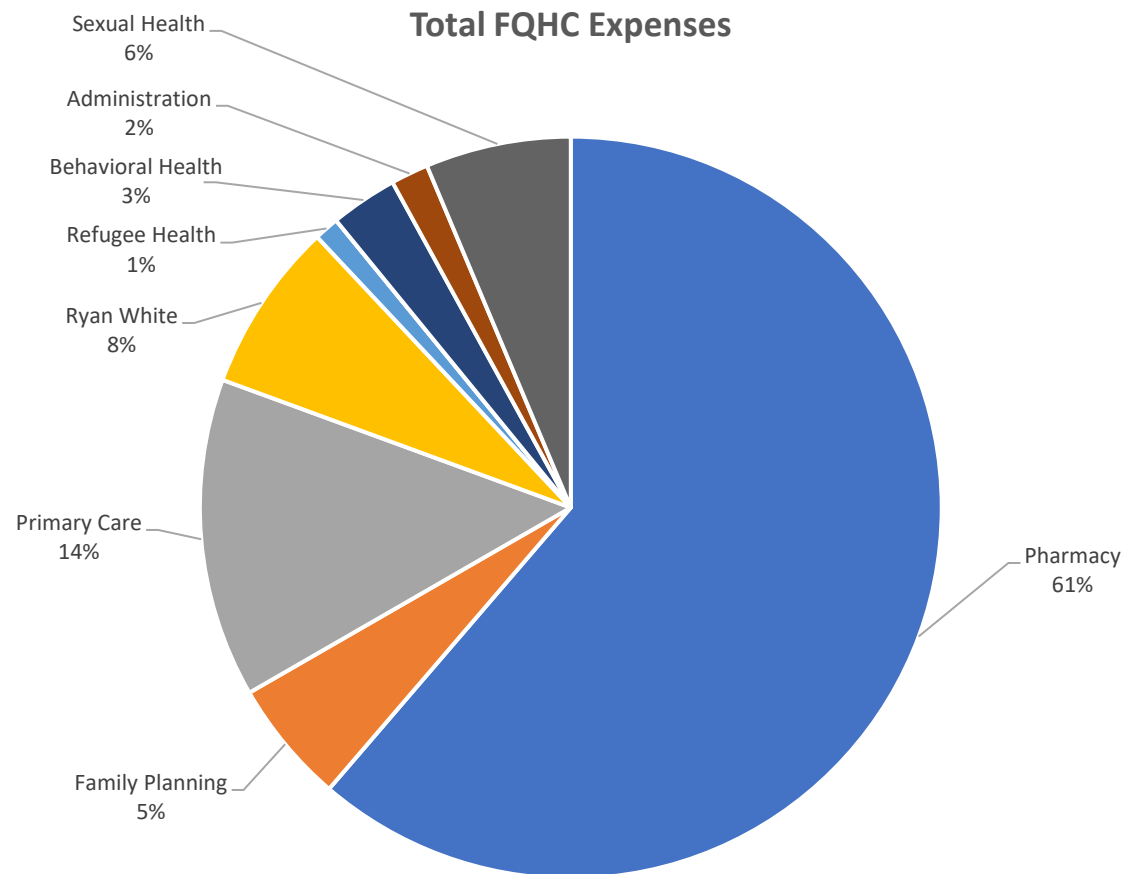
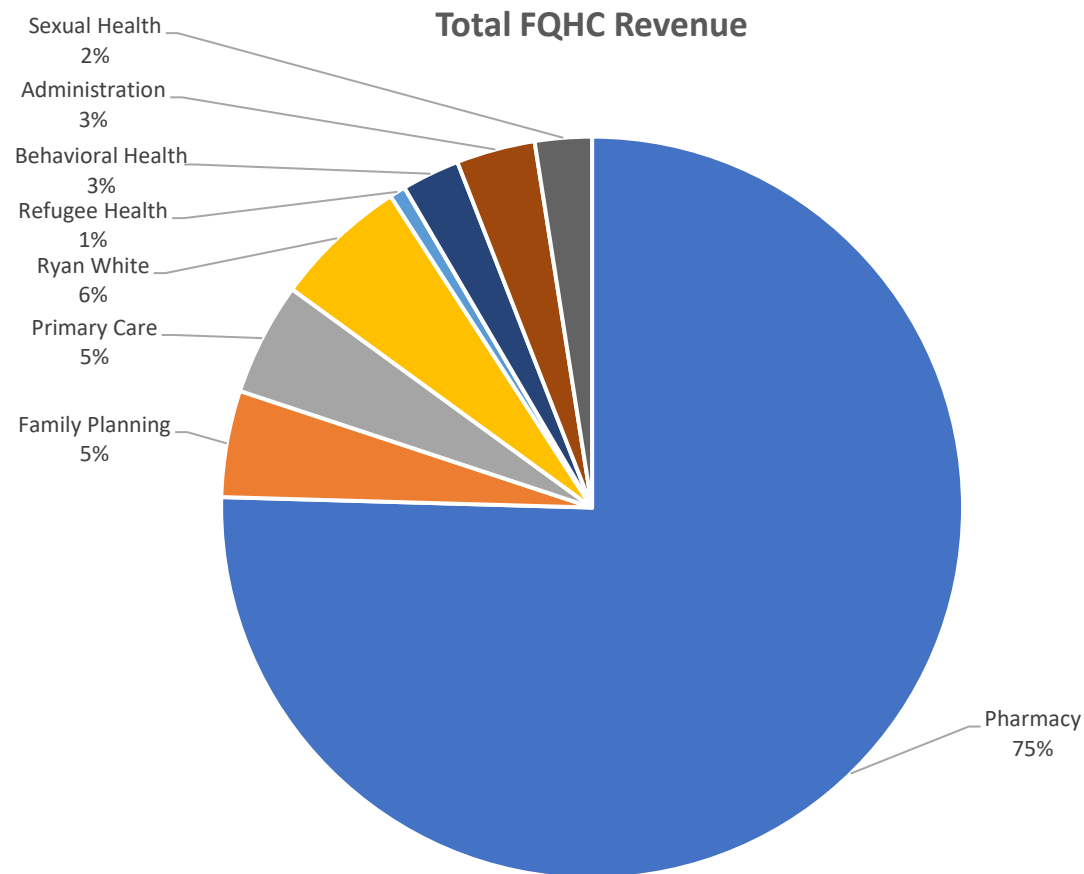
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NOTES:

- 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) DRIVEN BY \$592K IN REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES THROUGH MAY 2025.
- 3) RYAN WHITE AND FAMILY PLANNING GRANT-FUNDED PERSONNEL AND OPERATING EXPENSES WILL BE ADJUSTED IN SECOND BUDGET AUGMENTATION TO ALIGN WITH CURRENT EXPENSE TRENDS.

Percentage of Revenues and Expenses by Department



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	365,418	297,474	(67,944)	-19%
Pharmacy	26,672,633	28,929,136	2,256,503	8%
Oral Health (Dental)	-	-	-	0%
Primary Care	463,860	673,986	210,126	45%
Ryan White	253,462	265,557	12,095	5%
Refugee Health	49,653	115,684	66,031	133%
Behavioral Health	252,815	235,731	(17,084)	-7%
Administration	1,444,810	1,317,454	(127,356)	-9%
Sexual Health	714,270	951,043	236,773	33%
OPERATING REVENUE	30,216,921	32,786,065	2,569,144	9%
Grants				
Family Planning	1,952,155	1,480,835	(471,320)	-24%
Oral Health (Dental)	1,007,124	-	(1,007,124)	-100%
Primary Care	1,000,717	1,214,081	213,364	21%
Ryan White	2,504,287	1,975,492	(528,795)	-21%
Refugee Health	248,308	152,596	(95,712)	-39%
Behavioral Health	744,393	732,502	(11,891)	-2%
SPECIAL REVENUE	7,456,984	5,555,506	(1,901,478)	-25%
TOTAL REVENUE	37,673,905	38,341,571	667,666	2%

NOTES:

- 1) PATIENT ENCOUNTERS CONTINUE YEAR-OVER-YEAR GROWTH ACROSS FQHC ESPECIALLY WITH ADDITION OF PHARMACY AT FREMONT CLINIC.
- 2) DENTAL CLINIC PLANNED OPENING POSTPONED INDEFINITELY.
- 3) INCLUDES PAYMENT FOR GRANT-FUNDED REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES (\$592K THROUGH MAY 2025).

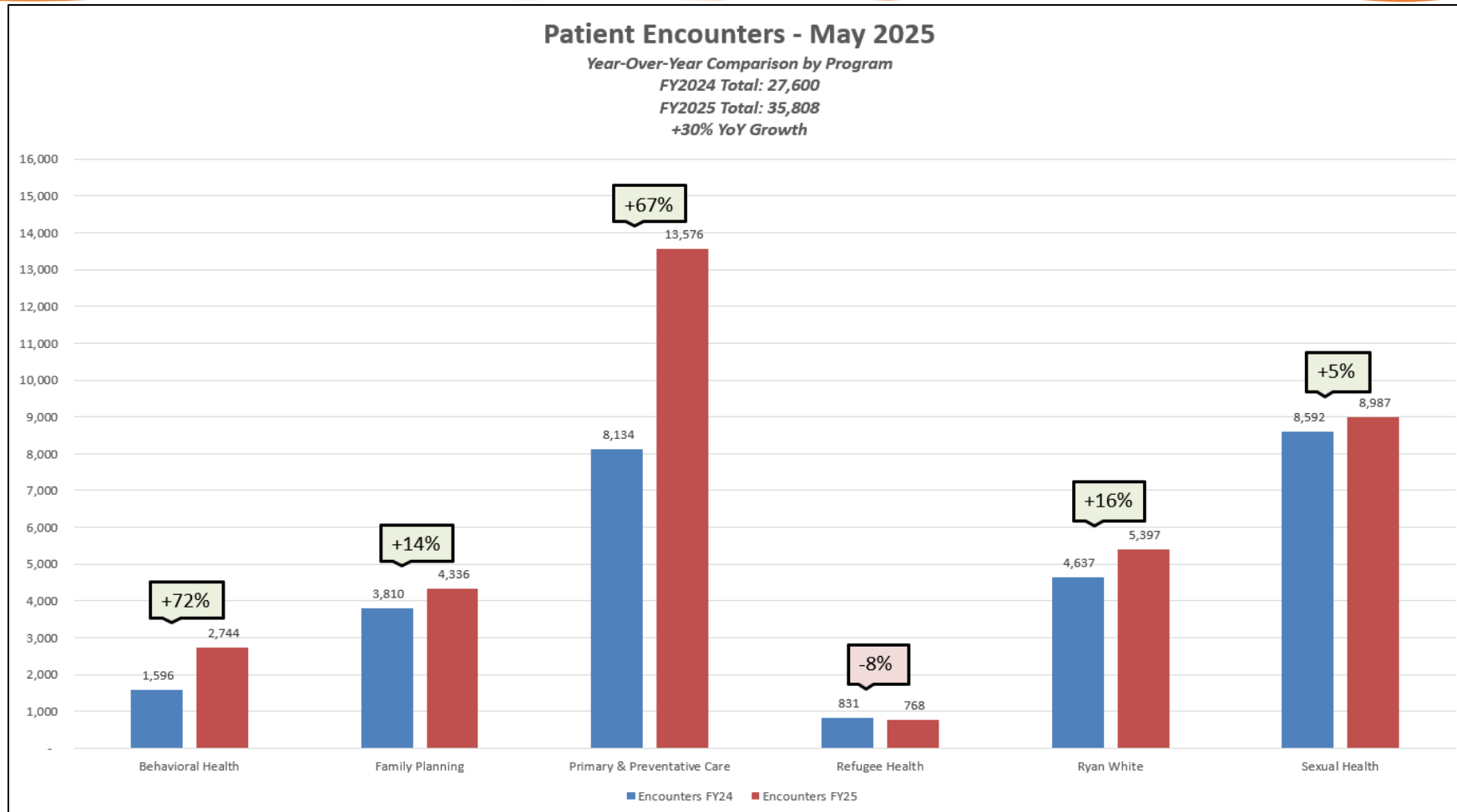
Expenses by Department Budget to Actuals

NOTES:

- 1) DENTAL CLINIC PLANNED OPENING POSTPONED INDEFINITELY.
- 2) RYAN WHITE AND FAMILY PLANNING GRANT-FUNDED PERSONNEL AND OPERATING EXPENSES WILL BE ADJUSTED IN SECOND BUDGET AUGMENTATION TO ALIGN WITH CURRENT EXPENSE TRENDS.
- 3) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES PLUS ADDITIONAL PURCHASES FOR SECOND PHARMACY LOCATION AT FREMONT CLINIC.
- 4) CAPITAL EXPENSES ASSOCIATED WITH CONSTRUCTION OF NEW BEHAVIORAL HEALTH CLINIC (\$592K THROUGH MAY 2025).

Department	Budget as of May	Actual as of May	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,887,258	1,676,270	210,988	11%
Pharmacy	503,975	541,140	(37,165)	-7%
Oral Health (Dental)	104,576	-	104,576	100%
Primary Care	4,681,219	4,932,213	(250,994)	-5%
Ryan White	2,641,231	2,484,625	156,606	6%
Refugee Health	207,199	260,279	(53,080)	-26%
Behavioral Health	535,078	498,833	36,245	7%
Administration	177,982	145,224	32,758	18%
Sexual Health	2,231,863	2,181,107	50,756	2%
Total Personnel Costs	12,970,381	12,719,691	250,690	2%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	726,149	369,759	356,390	49%
Pharmacy	22,082,054	22,740,620	(658,566)	-3%
Oral Health (Dental)	734,694	-	734,694	100%
Primary Care	271,304	351,359	(80,055)	-30%
Ryan White	348,322	333,274	15,048	4%
Refugee Health	122,820	150,474	(27,654)	-23%
Behavioral Health	544,761	611,775	(67,014)	-12%
Administration	914,530	477,731	436,799	48%
Sexual Health	232,489	227,122	5,367	2%
Total Other Expenses	25,977,123	25,262,114	715,009	3%
Total Operating Expenses	38,947,504	37,981,805	965,699	2%
Indirect Costs/Cost Allocations	7,775,524	7,282,084	493,440	6%
Transfers IN	(670,278)	(750,129)	79,851	-12%
Transfers OUT	670,278	750,129	(79,851)	-12%
Total Transfers & Allocations	7,775,524	7,282,084	493,440	6%
TOTAL EXPENSES	46,723,028	45,263,888	1,459,140	3%

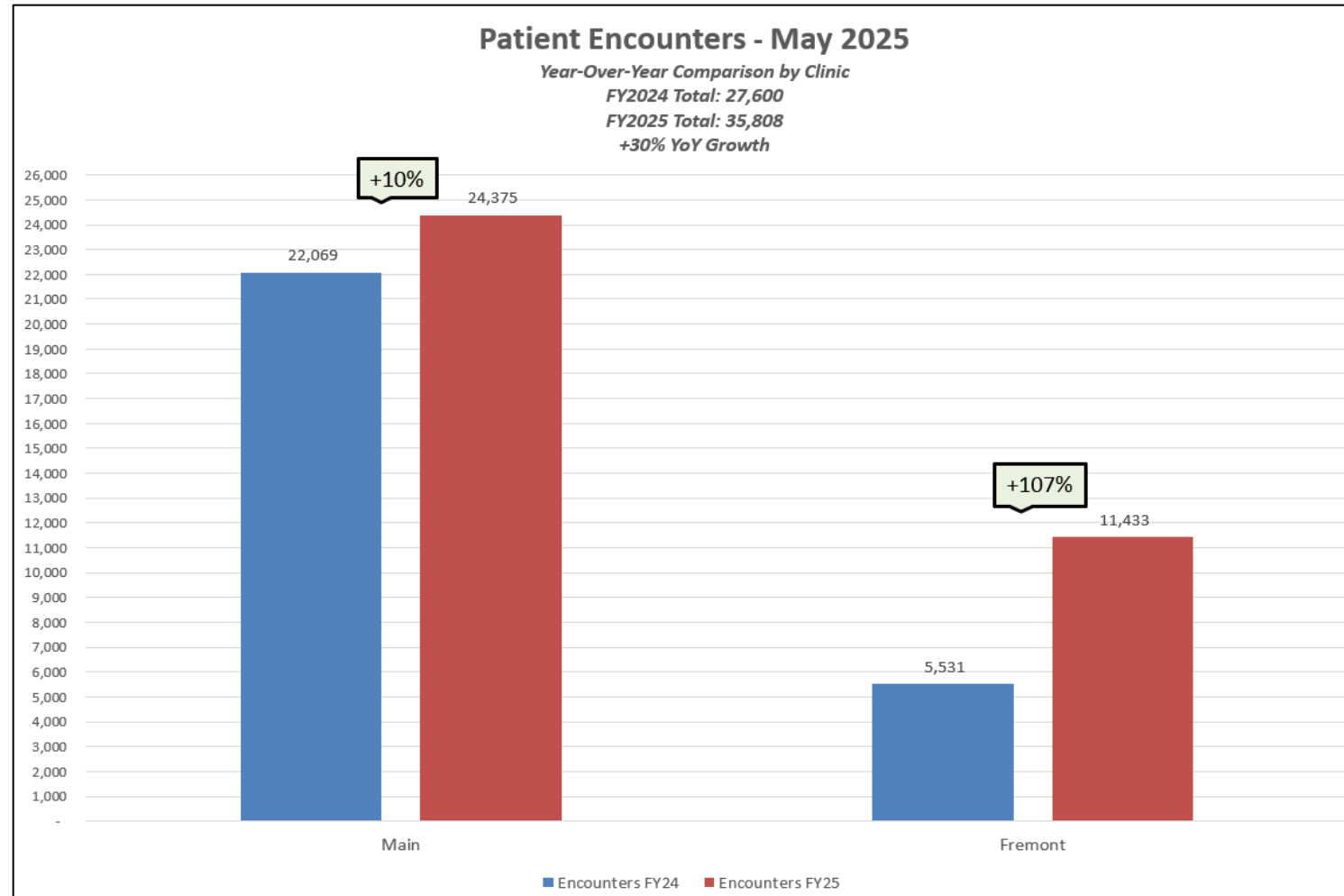
Patient Encounters By Department



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.)

Month-to-Month Comparisons

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

YTD by Month – May 31, 2025

By Department

DEPARTMENT	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	YTD TOTALS	YTD AVERAGES
Administration (301)	258,696	138,344	104,689	132,184	87,031	85,383	92,302	128,716	118,629	84,562	86,919	1,317,454	119,769
Family Planning (309)	91,661	148,951	135,840	158,219	188,905	150,221	192,591	225,819	271,720	140,911	199,995	1,904,833	173,167
Pharmacy (333)	2,383,597	2,574,661	2,339,657	2,480,521	2,340,736	2,881,450	2,729,090	2,624,356	2,777,126	2,834,782	2,963,159	28,929,136	2,629,921
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	144,427	157,797	134,070	142,947	220,767	244,704	372,196	160,262	159,667	165,837	201,192	2,103,866	191,261
Ryan White (338)	177,359	210,374	250,019	216,556	316,051	238,301	233,875	243,954	231,665	153,825	250,085	2,522,064	229,279
Refugee Health (344)	28,153	9,890	11,929	37,050	71,523	37,138	47,441	40,836	53,504	29,814	12,687	379,965	34,542
Behavioral Health (345)	280,629	337,075	78,806	45,788	62,009	25,726	33,488	32,599	31,737	32,361	23,119	983,338	89,394
Sexual Health (350)	101,840	76,971	77,277	103,286	80,309	75,454	79,980	114,108	59,670	97,823	84,324	951,043	86,458
TOTAL REVENUES	3,466,361	3,654,063	3,132,287	3,316,551	3,367,331	3,738,377	3,780,961	3,570,650	3,703,719	3,539,917	3,821,481	39,091,699	3,553,791
DEPARTMENT	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	YTD TOTALS	YTD AVERAGES
Administration (301)	37,218	73,998	67,276	42,945	68,387	54,220	60,419	76,267	73,631	84,598	104,888	743,846	67,622
Family Planning (309)	130,361	180,167	163,917	191,449	313,688	209,375	175,810	182,401	391,845	224,181	387,452	2,550,647	231,877
Pharmacy (333)	2,995,246	2,300,613	2,692,537	1,883,199	2,584,559	2,374,952	2,522,881	3,399,478	2,282,436	2,296,713	2,502,736	27,835,350	2,530,486
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	443,919	610,969	531,333	501,739	777,568	574,161	650,561	576,094	514,837	553,366	888,263	6,622,812	602,074
Ryan White (338)	224,923	320,915	281,139	270,657	432,313	328,440	336,762	307,354	318,643	281,623	475,878	3,578,649	325,332
Refugee Health (344)	59,154	(5,281)	5,096	88,306	113,973	58,488	47,184	77,980	51,658	54,609	42,284	593,450	53,950
Behavioral Health (345)	277,810	389,717	90,104	64,958	81,968	58,191	35,375	26,682	48,255	56,858	92,548	1,222,466	111,133
Sexual Health (350)	189,325	249,162	241,255	248,806	344,487	231,067	232,030	240,098	247,041	236,269	407,255	2,866,797	260,618
TOTAL EXPENSES	4,357,955	4,120,261	4,072,658	3,292,058	4,716,943	3,888,895	4,061,022	4,886,354	3,928,347	3,788,217	4,901,305	46,014,016	4,183,092
NET POSITION:	(891,594)	(466,199)	(940,371)	24,493	(1,349,612)	(150,517)	(280,061)	(1,315,704)	(224,627)	(248,300)	(1,079,824)	(6,922,317)	(629,302)

YTD by Month – May 31, 2025

By Type

REVENUE TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	YTD TOTALS	YTD AVERAGES
Charges for Services	2,599,053	2,736,809	2,537,814	2,735,959	2,563,395	3,087,511	2,978,006	2,926,919	3,023,674	3,066,137	3,213,309	31,468,586	2,860,781
Other	258,696	138,344	104,689	132,184	87,031	85,383	92,302	128,716	118,629	84,562	86,919	1,317,454	119,769
Contributions	-	-	-	20	-	5	-	-	-	-	-	25	2
Intergovernmental	533,730	689,780	450,756	413,874	606,804	486,440	631,595	446,450	493,935	328,010	474,133	5,555,506	505,046
TOTAL REVENUES	3,391,479	3,564,933	3,093,259	3,282,036	3,257,230	3,659,339	3,701,903	3,502,084	3,636,238	3,478,709	3,774,361	38,341,571	3,485,597
EXPENSE TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	YTD TOTALS	YTD AVERAGES
Salaries	485,229	707,618	685,316	697,394	1,118,829	733,922	753,683	743,038	794,637	743,248	1,329,719	8,792,633	799,330
Taxes and Benefits	223,019	316,343	312,100	320,374	460,867	338,879	346,046	343,864	353,570	345,554	566,443	3,927,058	357,005
Travel and Training	280	4,192	5,219	9,813	3,939	533	267	546	173	282	2,703	27,948	2,541
Supplies	2,518,508	1,899,115	2,242,868	1,605,689	2,193,110	1,998,309	2,086,712	2,826,722	1,960,461	1,905,028	2,117,936	23,354,459	2,123,133
Contractual	119,503	122,563	96,763	105,997	73,716	107,969	125,251	128,603	134,490	139,959	116,576	1,271,388	115,581
Property	248,000	327,602	32,716	-	-	-	-	-	-	-	-	608,318	55,302
TOTAL EXPENSES	3,594,540	3,377,433	3,374,981	2,739,266	3,850,460	3,179,612	3,311,958	4,042,773	3,243,331	3,134,071	4,133,378	37,981,804	3,452,891
TRANSFER TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	688,533	653,698	658,649	518,277	756,382	630,243	670,006	775,015	617,535	592,938	720,806	7,282,084	662,008
Transfer In	(74,882)	(89,130)	(39,028)	(34,515)	(110,101)	(79,039)	(79,058)	(68,566)	(67,481)	(61,208)	(47,120)	(750,129)	(68,194)
Transfer Out	74,882	89,130	39,028	34,515	110,101	79,039	79,058	68,566	67,481	61,208	47,120	750,129	68,194
TOTAL TRANSFERS	688,533	653,698	658,649	518,277	756,382	630,243	670,006	775,015	617,535	592,938	720,806	7,282,084	662,008
NET POSITION:	(891,594)	(466,199)	(940,371)	24,493	(1,349,612)	(150,517)	(280,061)	(1,315,704)	(224,627)	(248,300)	(1,079,824)	(6,922,317)	(629,302)

Questions?



MOTION

*Motion to Accept the May 2025 Year to Date
Financial Report, as presented.*