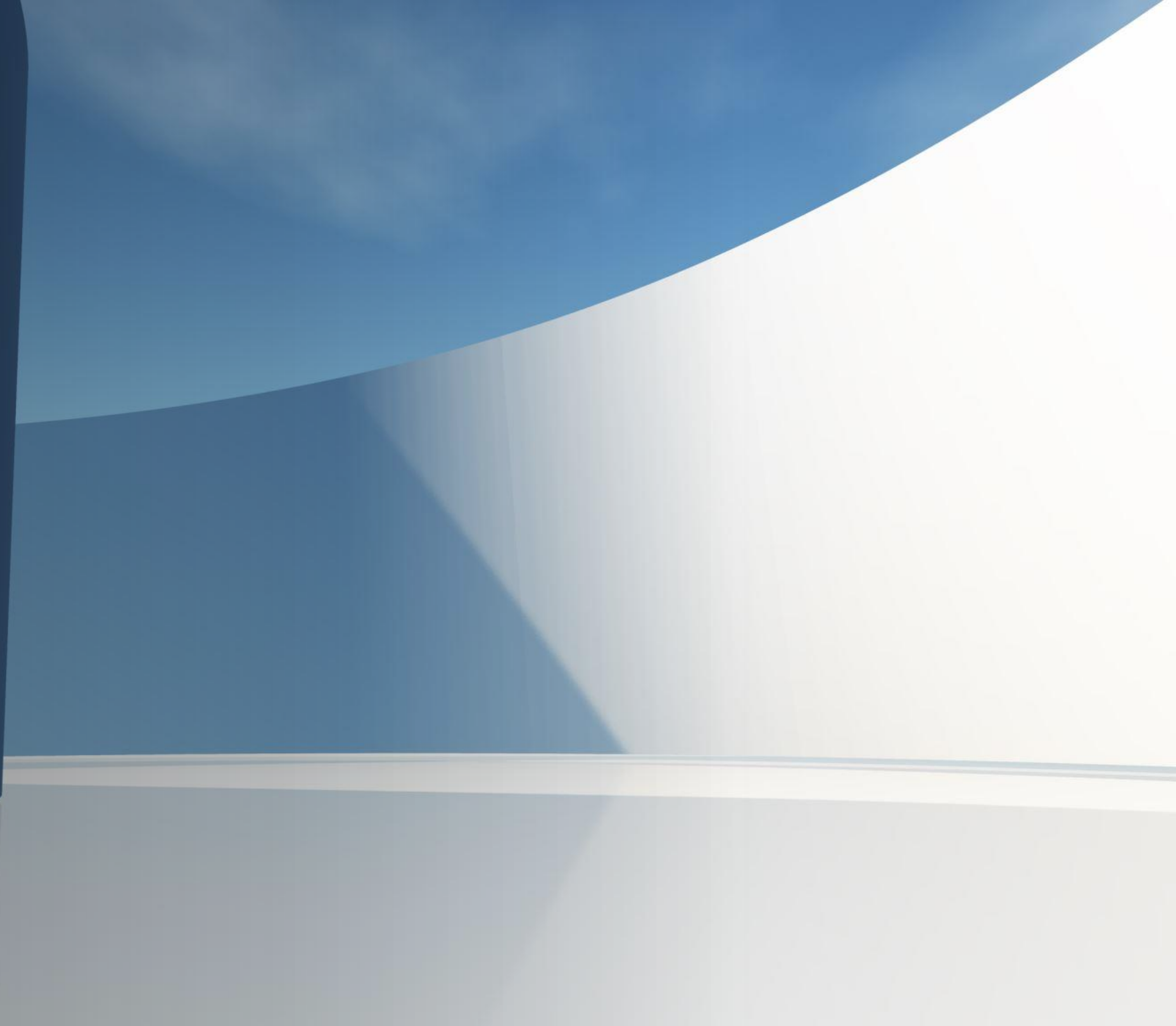
SNHD INTERIM FINANCIAL REPORT

(UNAUDITED)

As of September 2025

(Includes Adopted Budget Approved March 2025)



Summary of Revenues, Expenses, and Net Position (as of September 30, 2025 – Unaudited)

Revenues

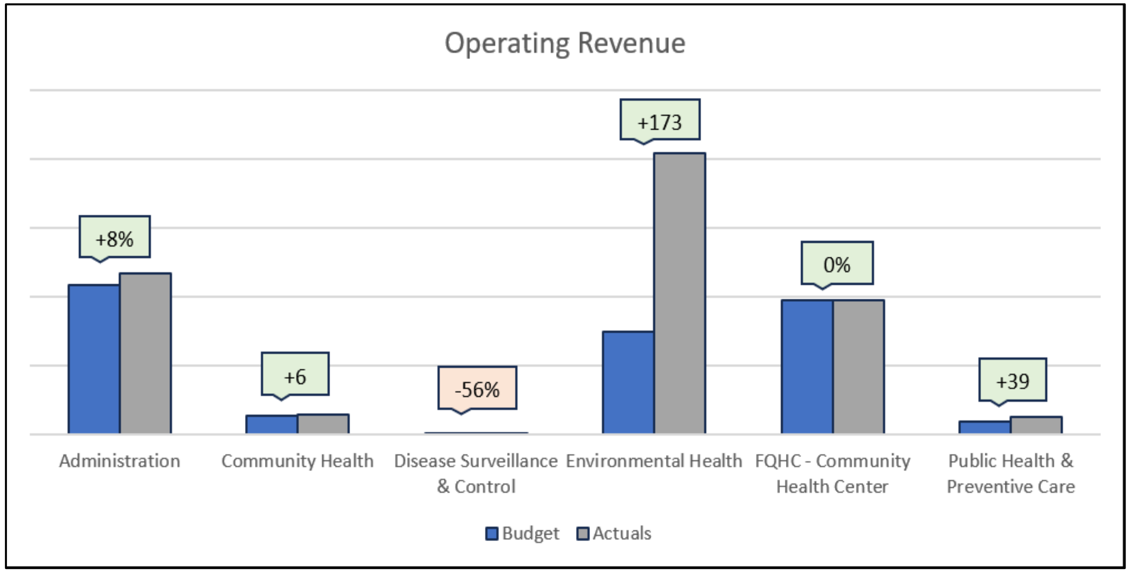
- General Fund revenue (Property Taxes, Charges for Services, Licenses/Permits & Other) is \$44.61M compared to a budget of \$30.39M, a favorable variance of \$14.22M.
- Special Revenue Funds (Grants) is \$11.15M compared to a budget of \$15.47M, an unfavorable variance of \$4.32M.
- Total Revenue is \$55.76M compared to a budget of \$45.86M, a favorable variance of \$9.9M.

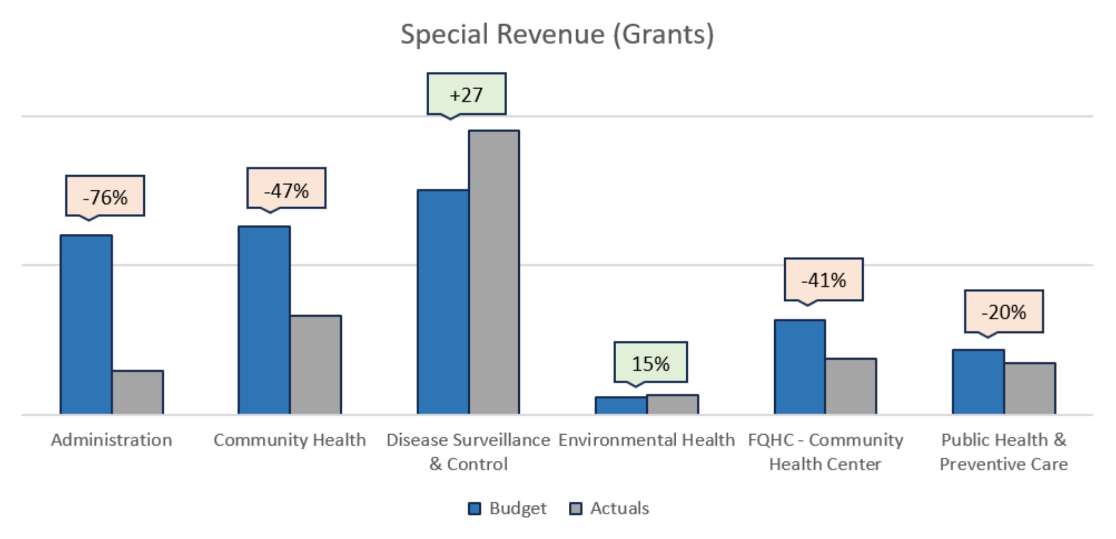
Expenses

- Salary, Tax, and Benefits is \$26.56M compared to a budget of \$27.87M, a favorable variance of \$1.31M.
- Other Operating Expense is \$18.04M compared to a budget of \$19.12M, a favorable variance of \$1.08M.
- Total Expense is \$44.59M compared to a budget of \$46.99M, a favorable variance of \$2.4M.

Net Position: is \$11.17M compared to a budget of (\$1.13M), a favorable variance of \$12.3M. (See Notes for Revenues and Expenses).

REVENUES





Division	Budget as of Sept 2025	Actual as of Sept 2025	Variance Favorable (Unfavorable)	% +/-	
Operating Revenue (Charges, Fees, Taxes, etc.)					
Administration	$ 10,849,494	$ 11,738,406	$ 888,912	8%	
Community Health	1,370,682	1,454,327	83,646	6%	
Disease Surveillance & Control	7,500	3,290	(4,210)	-56%	
Environmental Health	7,479,880	20,416,823	12,936,943	173%	1
FQHC - Community Health Center	9,766,188	9,719,609	(46,578)	0%	
Public Health & Preventive Care	919,838	1,280,425	360,587	39%	
SUBTOTAL	$ 30,393,581	$ 44,612,881	$ 14,219,300	47%	
Special Revenue (Grants)					
Administration	$ 3,609,944	$ 881,023	$ (2,728,920)	-76%	2
Community Health	3,782,597	1,999,994	(1,782,603)	-47%	3
Disease Surveillance & Control	4,513,140	5,709,419	1,196,279	27%	
Environmental Health	346,562	397,917	51,355	15%	
FQHC - Community Health Center	1,908,758	1,117,320	(791,438)	-41%	
Public Health & Preventive Care	1,309,392	1,043,868	(265,524)	-20%	
SUBTOTAL	$ 15,470,392	$ 11,149,542	$ (4,320,850)	-28%	
TOTAL REVENUE	**$ 45,863,973**	**$ 55,762,423**	**$ 9,898,450**	**22%**	

NOTES:

1) DUE TO TIMING. ANNUAL FOOD PERMIT REVENUES BILLED ON JULY 1ST (~70% OF ANNUAL REVENUE FOR ENVIRONMENTAL HEALTH). OTHER MAJOR REVENUE BILLING WILL BE RECORDED IN JANUARY 2026.
2) MAJOR GRANT SPENDING FOR LAB EXPANSION TO OCCUR IN SUBSEQUENT PERIODS OF FISCAL YEAR.
3) TERMINATED GRANT EXPENSES INCLUDED IN ADOPTED BUDGET WILL BE ADJUSTED IN AUGMENTATION.

Revenues by Category

REVENUE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY
Licenses & Permits	$ -	$ 82,761	$ -	$ 20,302,182	$ -	$ -	$ 20,384,943
Property Taxes	10,377,105	-	-	-	-	-	10,377,105
Charges for Services	683,035	1,371,566	-	-	9,265,281	887,657	12,207,540
Intergovernmental	881,023	1,999,994	5,709,419	397,917	1,117,320	1,043,868	11,149,542
Investment Earnings	668,282	-	-	-	-	-	668,282
Other	9,984	-	3,290	114,642	454,328	392,758	975,001
Contributions	-	-	-	-	-	10	10
TOTALS BY DEPT	**$ 12,619,429**	**$ 3,454,321**	**$ 5,712,709**	**$ 20,814,741**	**$ 10,836,929**	**$ 2,324,293**	**$ 55,762,423**

Revenue Categorization

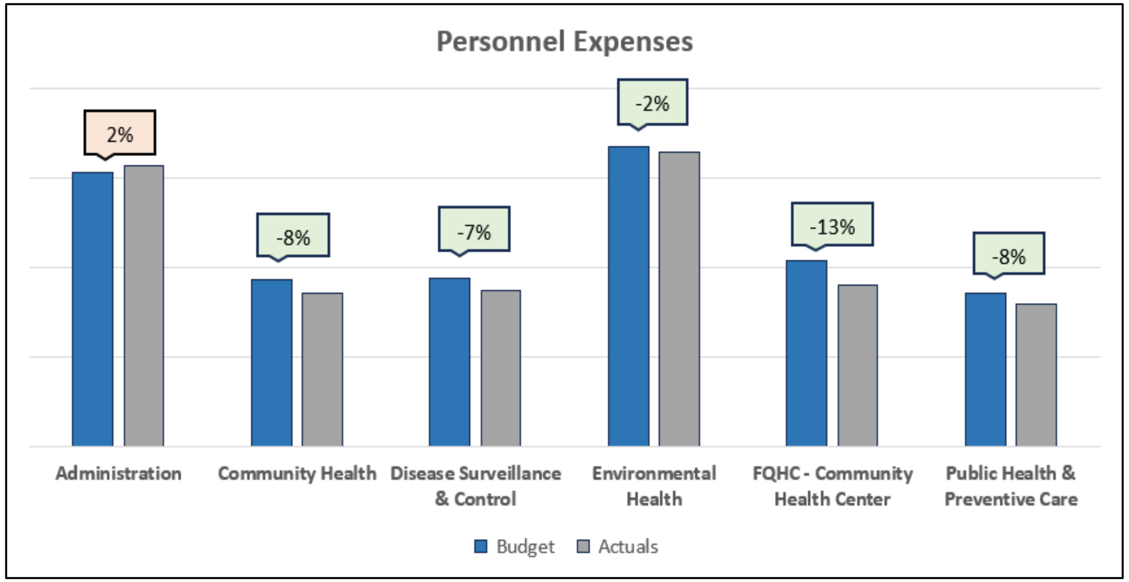
<u>General Fund</u>

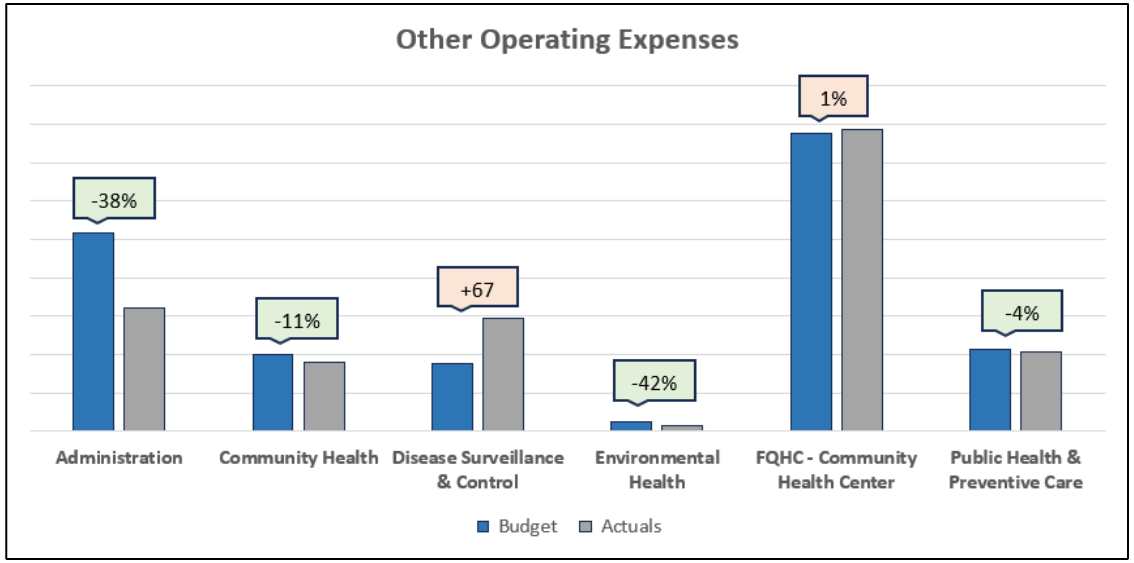
- *Property tax* – includes revenue from Clark County for property tax received.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other regulatory fees.
- *Charges for Services* – includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- *Other Revenue*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

<u>Special Revenue Fund</u>

- *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





Division		Budget as of Sept 2025		Actual as of Sept 2025		Variance Favorable (Unfavorable)	% +/-	
Employment (Salaries, Taxes & Benefits)								
Administration	$	6,127,533	$	6,269,109	$	(141,577)	2%	
Community Health		3,715,385		3,417,974		297,411	-8%	
Disease Surveillance & Control		3,746,885		3,501,474		245,411	-7%	
Environmental Health		6,704,050		6,589,117		114,933	-2%	
FQHC - Community Health Center		4,148,655		3,607,790		540,865	-13%	
Public Health & Preventive Care		3,430,295		3,172,669		257,625	-8%	
SUBTOTAL	$	27,872,802	$	26,558,133	$	1,314,669	-5%	
Other (Supplies, Contractual, Capital)								
Administration	$	5,175,872	$	3,209,975	$	1,965,897	-38%	1
Community Health		2,012,831		1,795,297		217,534	-11%	
Disease Surveillance & Control		1,758,915		2,941,574		(1,182,659)	67%	2
Environmental Health		260,267		150,738		109,529	-42%	
FQHC - Community Health Center		7,767,923		7,872,917		(104,995)	1%	
Public Health & Preventive Care		2,144,051		2,064,511		79,539	-4%	
SUBTOTAL	$	19,119,858	$	18,035,013	$	1,084,846	-6%	
Total Operating Expenses	**$**	**46,992,660**	**$**	**44,593,146**	**$**	**2,399,514**	**-5%**	
Indirect Costs/Cost Allocations	$	0	$	0	$	(0)	0%	
Transfers IN		(2,194,912)		(1,061,651)		(1,133,261)	-52%	
Transfers OUT		2,194,912		1,061,651		1,133,261	-52%	
Total Transfers & Allocations	$	0	$	0	$	(0)	0%	
TOTAL EXPENSES	**$**	**46,992,660**	**$**	**44,593,146**	**$**	**2,399,514**	**-5%**	

NOTES:

1) MAJORITY OF LAB EXPANSION CAPITAL EXPENSES ANTICIPATED TO OCCUR IN Q2-Q4 FY26.
2) TIMING DIFFERENCE AND INCREASE IN GRANT FUNDED PURCHASE OF MEDICAL SUPPLIES.

Expenses by Category

EXPENSE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY
Salaries	$ 4,212,279	$ 2,286,890	$ 2,343,895	$ 4,447,149	$ 2,427,153	$ 2,146,854	$ 17,864,221
Taxes & Benefits	2,056,183	1,131,084	1,158,225	2,141,968	1,180,637	1,025,815	8,693,912
Contractual	2,606,161	719,626	804,120	80,789	332,894	144,026	4,687,615
Indirect/Cost Allocation	(7,238,359)	1,075,213	1,403,562	899,062	2,707,503	1,153,018	0
Supplies	127,389	998,121	2,096,352	17,967	7,514,661	1,892,409	12,646,899
Property	455,676	59,823	-	-	-	-	515,498
Travel & Training	20,749	17,727	41,102	51,982	25,363	28,077	185,000
TOTALS BY DEPT	**$ 2,240,078**	**$ 6,288,484**	**$ 7,847,257**	**$ 7,638,917**	**$ 14,188,211**	**$ 6,390,199**	**$ 44,593,146**

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.

QUESTIONS?