



## MINUTES

### SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING

March 20, 2023 – 2:00 p.m.

Meeting was conducted via Webex Event

<b>MEMBERS PRESENT:</b>	Donna Feliz-Barrows – Community Member, Grief Recovery Nevada Father Rafael Pereira – Community Member, All Saints Episcopal Church
<b>ABSENT:</b>	N/A
<b>ALSO PRESENT:</b> (In Audience)	None
<b>LEGAL COUNSEL:</b>	Heather Anderson-Fintak, General Counsel
<b>EXECUTIVE DIRECTOR:</b>	Fermin Leguen, MD, MPH, District Health Officer
<b>STAFF:</b>	Tawana Bellamy, Andria Cordovez Mulet, Randy Smith, Fernando Lara, Donnie Whitaker, David Kahananui, Justin Tully, Kimberly Monahan, Luann Province

#### I. **CALL TO ORDER and ROLL CALL**

As a Chair has not been selected for this committee, Member Feliz-Barrows called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 2:02 p.m. Tawana Bellamy, Administrative Secretary, administered the roll call and confirmed a quorum.

#### II. **PLEDGE OF ALLEGIANCE**

#### III. **FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, Member Feliz-Barrows closed the First Public Comment portion.

#### IV. **ADOPTION OF THE MARCH 20, 2023 MEETING AGENDA** *(for possible action)*

*A motion was made by Member Father Rafael, seconded by Member Feliz-Barrows, and carried unanimously to approve the March 20, 2023 Agenda, as presented.*

#### V. **REPORT / DISCUSSION / ACTION**

##### 1. **Approve Finance & Audit Committee Meeting Minutes – November 15, 2022;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

*A motion was made by Member Father Rafael, seconded by Member Feliz-Barrows, and carried unanimously to approve the November 15, 2022 Finance & Audit Committee Minutes, as presented.*

**2. Receive, Discuss and Accept the FY24 Annual Budget and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Donnie (DJ) Whitaker, Chief Financial Officer advised the purpose of an overview of the FY24 Budget with the following highlights:

- Nevada Revised Statutes (NRS) outlines the purpose of Local Government Budget and Finance Act - NRS 354.472.
- FY24 Budget is effective July 1, 2023 through June 30, 2024.
- Budget is due to the County by April 1, 2023.
- Sexual Health Department will be part of FQHC Division effective July 1, 2023 (FY24) formerly from Primary & Preventive Care Division.
- Combined Revenue (General Funds and Special Revenue) – proposed FY2024 Annual Budget Revenue was \$30.1M.
- Combined Revenue (General Funds and Special Revenue) FY2023 Augmented Budget Revenue was \$24.5M.
- General Fund:
  - Total charges for services revenue were projected at \$20.3M, an increase of \$4.9M or 32.3% compared to FY2023 augmented budget of \$15.4M
  - Based on new FQHC revenue model, revenues increased by \$2.6M in anticipation of new providers and projected patient visits of over 29,000.
  - Sexual Health revenue was projected at \$1.3M and Pharmacy revenue was expected to increase of \$1.0M.
- Special Revenue Fund:
  - Federal and Pass Thru (Intergovernmental) revenue was projected at \$8.4M compared to \$7.7M in FY2023.
- Combined Expenditures (General Funds and Special Revenue)
  - FY2024 is \$37.5M compared to \$29.7M in the augmented FY2023 budget.
  - Sexual Health department will be part of FQHC in July 2023 and projected total expenses is \$3.5M.
  - General Fund Pharmacy Medical supplies increased from \$10.7M to \$11.8M, an increase of \$1.1M or 9.8% as a revenue offset under Insurance account. Contractual also increased by \$600K.
  - Total salaries and benefits for General & Grants funds increased by \$4.8M from \$8.9M to \$13.7M in FY2024 due to additional Personnel and Sexual Health reorganization.
  - Net Income/Loss for FY2023 Augmented Budget was negative \$5.25M and the projected FY2024 Annual Budget is negative \$7.4M – this includes Sexual Health.
- Staffing
  - FQHC has 81.30 active full-time employees (FTE), 16 vacant positions.
  - Sexual Health has 21 active full-time employees, 5 vacant positions.
  - Out of the 21 vacant positions, 10 are additional employees requested for FY2024.

Member Father Rafael inquired if this is the final budget for FY2024. Ms. Whitaker commented yes. Ms. Whitaker advised that we will be able to augment the budget later in the year. We are presenting this early before we have a lot of the information related to the current year because our budget is included with County's. This budget is projected based on the work we have done with the division's projected revenue and expenses.

Member Father Rafael inquired about the Behavioral Health budget and what it will be for FY2024. Member Father Rafael also inquired about why FQHC is absorbing Sexual Health with a deficit and if they were already operating with a deficit. Dr. Leguen advised that Sexual Health was operating in a deficit. Dr. Leguen further advised that the Sexual Health Clinic is being brought back into the Health Center as a recommendation from the HRSA Operational Site Visit conducted in 2022. HRSA was more interested in the number of participants receiving services than the compliance with quality indicators. That was the reason Sexual Health was removed from the Health Center initially. There were concerns about being able to comply with most of the quality indicators that

HRSA required from the medical visits. Dr. Leguen further advised that sexual health patients usually come one or two times then do not return after their problem is resolved. Also, some of the patients may have assigned primary care providers and we would not be able to incorporate some of those patients into our practice as HRSA patients. The other thing that is not incorporated is the revenue generated from the Wrap. There will be a number of sexual health patients that eventually become Health Center patients. In the long term to help balance out the deficit we have today. We recognized the initial negative balance. Sexual health services are a public health intervention that is expected to be in the rear because the expectation is to provide the service.

Member Father Rafael thanked Dr. Leguen for his response and inquired about everyone being aware of the deficit of the Sexual Health Clinic. Dr. Leguen commented that once the Sexual Health Clinic is a part of the Health Center, the next thing would be to streamline the staffing and how the services will be delivered.

Member Father Rafael inquired about seeing the annual budget by department, income and expenses. Ms. Whitaker commented, yes and she will provide that information at the Governing Board meeting on March 21, 2023. Member Father Rafael advised that will not be at the meeting and asked that the information be presented to the board in detail the same way the monthly financial report is presented.

*A motion was made by Member Feliz-Barrows, seconded by Member Father Rafael, and carried unanimously to accept the FY24 Annual Budget with the changes request by Member Father Rafael to add budget information by department and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023.*

**3. Receive, Discuss and Accept the January 2023 YTD Financial Reports and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker presented the January 2023 YTD Financial report as of January 31, 2023 and provided the following highlights:

FQHC – All Funds by Division:

- Total FQHC Revenue – Budget was \$13.6M, Actual was \$14.5M
- Salaries & Benefits – Budget was \$5.2M, Actual was \$4.4M, majority is due to position vacancies.
- Supplies – Budget was \$6.9M, Actual was \$8M
- Net Position – Budget as of January 2023 was negative \$2.8M, Actuals of January 2023 was negative \$1.9M.

Patients by Department (number of encounters from July 1, 2022 through January 31, 2023):

- Total patients for all departments: 14,372
  - Behavioral Health: 925 patients
  - Pharmacy: 6,329 (largest number of encounters)

Revenue by Department:

- Charges for Services
  - A big part of the increased revenue was in Pharmacy and Wrap Payments.

Expenses by Department:

Under Other (Supplies, Contractual, Capital) Pharmacy is the majority of the expenses – Budget was \$6.3M, Actual was \$7.5M

FQHC General Fund:

- Net Position – Budget was negative \$2.8M, Actual was negative \$1.8M, a variance of \$989K.

FQHC Special Revenue Fund:

- Net Position – Budget was zero (0), Actual was negative \$118K due to timing differences.

Member Father Rafael commented that he would like to see the FY2024 budget presented the same way as the January financial report with the breakdown by department. Include Sexual Health and the Behavioral Health. The detail information is excellent to help the board analyze and approve the FY2024 budget.

*A motion was made by Member Feliz-Barrows, seconded by Member Father Rafael, and carried unanimously to accept the January 2023 YTD Financial Reports and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023.*

**4. Receive, Discuss and Accept the Federal Poverty Levels/Sliding Fee Schedule and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker presented the Federal Poverty Levels/Sliding Fee Schedule and provided the following highlights:

- Sliding Fee Schedule is tied to the federal poverty guidelines (FPG).
- Offering a Sliding Fee Schedule for qualifying patients is a requirement.
  - Health And Human Services (HHS)
  - Health Resources and Services Administration (HRSA)
  - Other Pass-Through Grants
- The Federal Poverty Guidelines are published annually by HHS. It was published January 19, 2023 to account for last calendar year's increase in prices as measured by the Consumer Price Index.
- 2023 rates reflect the 8% increase to the Consumer Price Index For All Urban Consumers (CPI-U) from calendar year 2021 and 2022.

Ms. Whitaker presented the current sliding fees and full charge for income above FPG for Primary Care, Family Planning, Sexual Health Clinic and Ryan White with the Ryan White program having some additional limits. To determine the sliding fee, clients must complete an application which requires them to provide proof of income, employment status and identify all other types of income, and number of people supported by the income. Ms. Whitaker further reviewed the percent of poverty levels from 100% to 250% and their corresponding chart noting the family size, income levels and what the FPG charge would be for each program. Depending on poverty level, family size, and income, clients eligibility to participant on the sliding fee program is determined as is their place on the sliding fee schedule.

Mr. Smith commented about full charges and that HRSA has some cut off at 200% of the FPL, however, the rule still always stand that we are required to see patients regardless of their ability to pay.

Member Feliz-Barrows inquired about the \$20 charge for some service areas in the first tier when there are other programs with \$0 charge. Mr. Smith commented that the requirements of some programs require that the nominal fee be set at \$0. Other programs give us the flexibility to determine what is the nominal fee will be. Mr. Smith further explained that the nominal fee is separate from the sliding fee scale. A nominal fee is 100% or below. The dollar amount is not on a scale or based on anything. The levels in between 100-200%, in some cases, 250% or even 300% is what is considered the sliding scale.

Dr. Leguen commented that Family Planning and Ryan White are federal programs/federal grants. The grant requires people who are over 100% federal poverty level should not pay anything, and we do that at the Health Center. Sexual Health and Primary Care do not fall in that category.

Member Feliz-Barrows expressed her concerns for people who may not be able to afford \$20. Mr. Smith commented that the Health Center will see people regardless of their ability to pay. Mr. Smith further commented that the fees can be adjusted with the board for approval.

Ms. Anderson-Fintak commented that the FPG do not change the fees. It is just to change who is eligible for the fees. The new fee schedule will be presented next month.

*A motion was made by Member Feliz-Barrows, seconded by Member Father Rafael, and carried unanimously to accept the Federal Poverty Levels/Sliding Fee Schedule and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023.*

- VI. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, Member Feliz-Barrows closed the Second Public Comment portion.

**XIII. ADJOURNMENT**

Member Feliz-Barrows adjourned the meeting at 2:55 p.m.

Fermin Leguen, MD, MPH  
District Health Officer/Executive Secretary/CHC Executive Director

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## AGENDA

**SOUTHERN NEVADA COMMUNITY HEALTH CENTER  
FINANCE & AUDIT COMMITTEE MEETING  
March 20, 2023 – 2:00 P.M.**

**Meeting will be conducted via Webex Event**

### NOTICE

**WebEx Event address for attendees:**

<https://snhd.webex.com/snhd/j.php?MTID=mbcc0e534909bea5ff54e7d6a03fb7ee1>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2558 930 2489](https://snhd.webex.com/snhd/j.php?MTID=mbcc0e534909bea5ff54e7d6a03fb7ee1)

For other governmental agencies using video conferencing capability, the Video Address is:  
[25589302489@snhd.webex.com](mailto:25589302489@snhd.webex.com)

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**NOTE:**

- Agenda items may be taken out of order at the discretion of the Chair.
- The Board may combine two or more agenda items for consideration.
- The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

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**I. CALL TO ORDER & ROLL CALL**

**II. PLEDGE OF ALLEGIANCE**

- III. FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chairman or the Board by majority vote.

**There will be two public comment periods. To submit public comment on either public comment period on individual agenda items or for general public comments:**

- **By Webex:** Use the link above. You will be able to provide real-time chat-room messaging, which can be read into the record by a Community Health Center employee or by raising your hand during the public comment period, a Community Health Center employee will unmute your connection. Additional Instructions will be provided at the time of public comment.
- **By email:** [public-comment@snchc.org](mailto:public-comment@snchc.org) For comments submitted prior to and during the live meeting. Include your name, zip code, the agenda item number on which you are commenting, and your comment. Please indicate whether you wish your email comment to be read into the record during the meeting or added to the backup materials for the record. If not specified, comments will be added to the backup materials.

**IV. ADOPTION OF THE MARCH 20, 2023 AGENDA** *(for possible action)*

**V. REPORT / DISCUSSION / ACTION**

- 1. Approve Finance & Audit Committee Meeting Minutes – November 15, 2022;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 2. Receive, Discuss and Accept the FY24 Annual Budget and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 3. Receive, Discuss and Accept the January 2023 YTD Financial Reports and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 4. Receive, Discuss and Accept the Federal Poverty Levels/Sliding Fee Schedule and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 21, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

**VI. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chairman or the Board by majority vote.

See above for instructions for submitting public comment.

**VII. ADJOURNMENT**

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify Tawana Bellamy or Andria Cordovez Mulet in Administration at the Southern Nevada Health District by calling (702) 759-1201.

THIS AGENDA HAS BEEN PUBLICLY NOTICED on the Southern Nevada Health District's Website at <https://snhd.info/meetings>, the Nevada Public Notice website at <https://notice.nv.gov>, and a copy will be provided to any person who has requested one via U.S mail or electronic mail. All meeting notices include the time of the meeting, access instructions, and the meeting agenda. For copies of agenda backup material, please contact Tawana Bellamy or Andria Cordovez Mulet at 280 S. Decatur Blvd, Las Vegas, NV, 89107 or dial (702) 759-1201.



AT THE SOUTHERN NEVADA HEALTH DISTRICT

## MINUTES

### SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING

November 15, 2022 – 11:00 a.m.

Meeting was conducted via Webex Event

**MEMBERS PRESENT:** Scott Black – Chair, Community Member, City of North Las Vegas  
Father Rafael Pereira – Community Member, All Saints Episcopal Church

**ABSENT:** N/A

**ALSO PRESENT:** None  
(In Audience)

**LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel

**EXECUTIVE DIRECTOR:** Fermin Leguen, MD, MPH, District Health Officer

**STAFF:** Tawana Bellamy, Andria Cordovez Mulet, Cassius Lockett, Randy Smith, Edward Wynder, Mark Pasek, Ryan Kelsch, Fernando Lara, Todd Bleak, Donnie Whitaker

#### I. **CALL TO ORDER and ROLL CALL**

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 11:01 a.m. Tawana Bellamy, Administrative Secretary, administered the roll call and confirmed a quorum.

#### II. **PLEDGE OF ALLEGIANCE**

III. **FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed the First Public Comment portion.

#### IV. **ADOPTION OF THE NOVEMBER 15, 2022 MEETING AGENDA** *(for possible action)*

*A motion was made by Chair Black, seconded by Member Father Rafael, and carried unanimously to approve the November 15, 2022 Agenda, as presented.*

#### V. **REPORT / DISCUSSION / ACTION**

1. **Approve Finance & Audit Committee Meeting Minutes – July 26, 2022;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

*A motion was made by Chair Black, seconded by Member Father Rafael, and carried unanimously to approve the July 26, 2022 Finance & Audit Committee Minutes, as presented.*



**Receive, Discuss and Accept the September Financial Report and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on November 17, 2022;**  
direct staff accordingly or take other action as deemed necessary (*for possible action*)

Mark Pasek, Financial Analyst presented the FQHC September Financial Report as of September 30, 2022. The Revenue Budget for September was \$5.4M. The Actual received for September was \$5.3M. The Net Position for September Actual was \$340K as of September 30, 2022. Mr. Pasek reviewed the Revenue and Expenses. Supplies were the largest expense with Pharmacy included. Mr. Pasek noted that Pharmacy, by itself accounts for 79% of Total Revenue for FQHC. Mr. Pasek further explained the total revenue for each program in the FQHC division without the Pharmacy included. The Refugee and Behavioral Health revenue is very minimal.

Mr. Pasek reviewed the revenue and expenses for each program in FQHC. Salaries and Benefits were the largest expenses at the program level. The variation on the Grants Budget versus Actual will be addressed during the upcoming FY2023 Budget Augmentation process. The timing of the grants will be adjusted to what the revenue is expected to be for the month. This will help alleviate the large variations seen at the beginning of the year.

The Grants Budget for September was \$1.9M. The amount recorded as of September 30, 2022 is \$974K. Mr. Pasek explained that changing the timing of the grant receivables to the budget on a monthly basis as opposed to a yearly basis should alleviate a large variation at the beginning of the year.

Member Father Rafael inquired when the fiscal year started. Mr. Pasek commented the fiscal year started on July 1, 2022. Member Father Rafael inquired if the financial report is just for September or year to date. Mr. Pasek commented the report is cumulative and year to date.

Member Father Rafael inquired about the grant budget and variation slide. Mr. Pasek explained the negative variance is due to the timing of when the grants were received.

Member Father Rafael thanked Mr. Pasek and believes it is important to have the finance meetings and hopes that in the future the most recent month's report will be presented.

Member Father Rafael inquired about what can be improved in the financial report. Mr. Pasek shared a tool called Microsoft Power BI that provides data models for all the different systems at the Health District. Mr. Pasek further explained and reviewed the financial data within the tool. And noted that the timing to get billed charges to receiving a payment takes time and it does not line up to the monthly timeframe. The Microsoft Power BI tool shows a better idea of where the different sources are coming from. The areas we need to focus on is increasing the number of claims and clients coming in. There is always room for improvement on billing and receivables.

Randy Smith, FQHC Operations Officer thanked Mr. Pasek for sharing the report and commented that it explains the story. Mr. Smith further explained that at the end of the day, it is our ability to see patients. There are two physician positions open at the Health Center, and the revenue tied to the two providers would have been budgeted. Mr. Smith further explained that staff will be going through the budgeting process, and he will be working closely with Mr. Pasek and the finance team to determine how the revenue model for the current fiscal year was determined.

*Member Father Rafael left the meeting at 11:24 a.m.  
Member Father Rafael return to the meeting and 11:25 a.m.*

Mr. Smith commented that he is working with Dr. Leguen and the finance team to understand what is happening with the uninsured or Self Pay population. We are currently tracking significantly higher rate on uninsured than the State of Nevada (29%) and national average (21%). The Health Center is tracking at about 44-45%. Mr. Smith further commented that we want to make sure all patients get the assistance they need to be insured for what they are eligible for.

Mr. Smith commented that what needs to improve is our ability to see patients, increase the number of patients seen by providers and increase the number of providers able to see patients. Member Father Rafael agreed with Mr. Smith.

Dr. Leguen requested the additional slides from the Microsoft BI Tool be provided in the report as they are very useful. Dr. Leguen inquired about the difference between Patient and Self Pay on the report. Mr. Pasek commented that the difference is how they are categorized at the time a payment is made. Chair Black commented that it is the same group of people, and to categorize them by who is giving us money and who is not. Mr. Pasek agreed.

Chair Black suggested changing the title of Self Pay to Patient Self Pay Non-Payment and Patient to Patient Self Pay Payment. Dr. Leguen agreed and asked the Mr. Smith follow up with Mr. Pasek on the categories.

Chair Black commented he had concerns about the grants revenue and now understands it is about aligning what we get from the grants to the budget. Chair Black commented that the tool Mr. Pasek presented to help assist where to focus attention to in the finances is fantastic.

*A motion was made by Chair Black, seconded by Member Father Rafael, and carried unanimously to accept September Financial Report and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on November 17, 2022.*

- VI. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed the Second Public Comment portion.

**XIII. ADJOURNMENT**

The Chair adjourned the meeting at 11:37 a.m.

Fermin Leguen, MD, MPH  
District Health Officer/Executive Secretary/CHC Executive Director

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SOUTHERN NEVADA  
*Community*  
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

# SNCHC Finance & Audit Committee Meeting

March 20, 2023

# Southern Nevada Community Health Center

Governing Board Meeting

March 2023

- ▶ FY 2024 Annual Budget FQHC
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

# BUDGET PURPOSE

## **NRS 354.472**

### **Purposes of Local Government Budget and Finance Act.**

(a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.

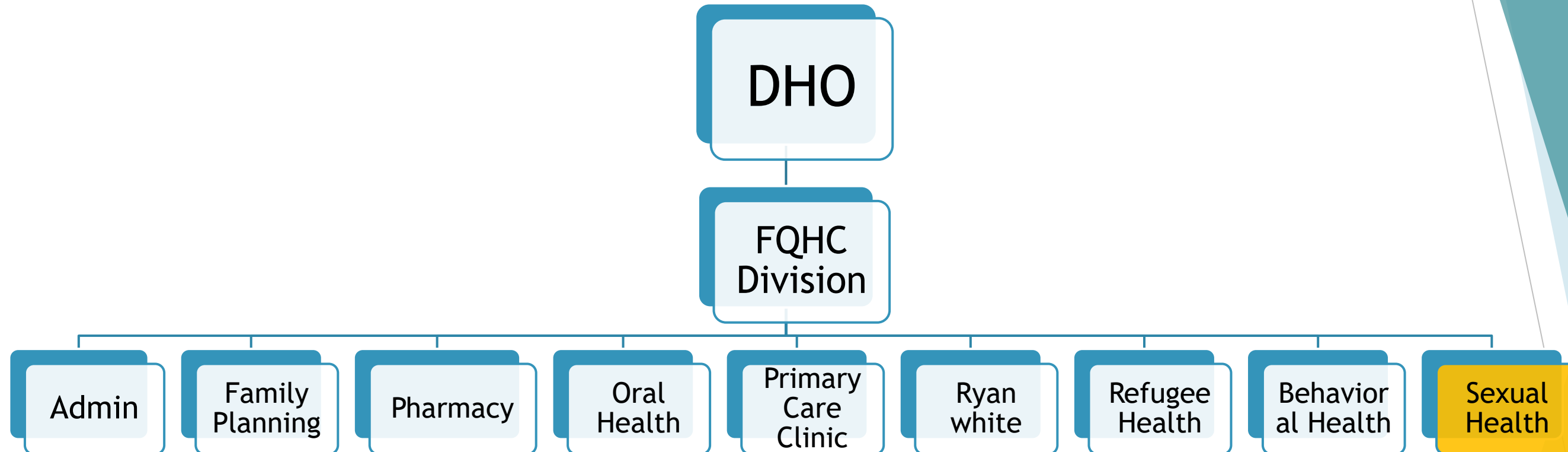
(b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.

(c) To provide for estimation and determination of revenues, expenditures and tax levies.

(d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.

(e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

# FQHC Division Org Chart

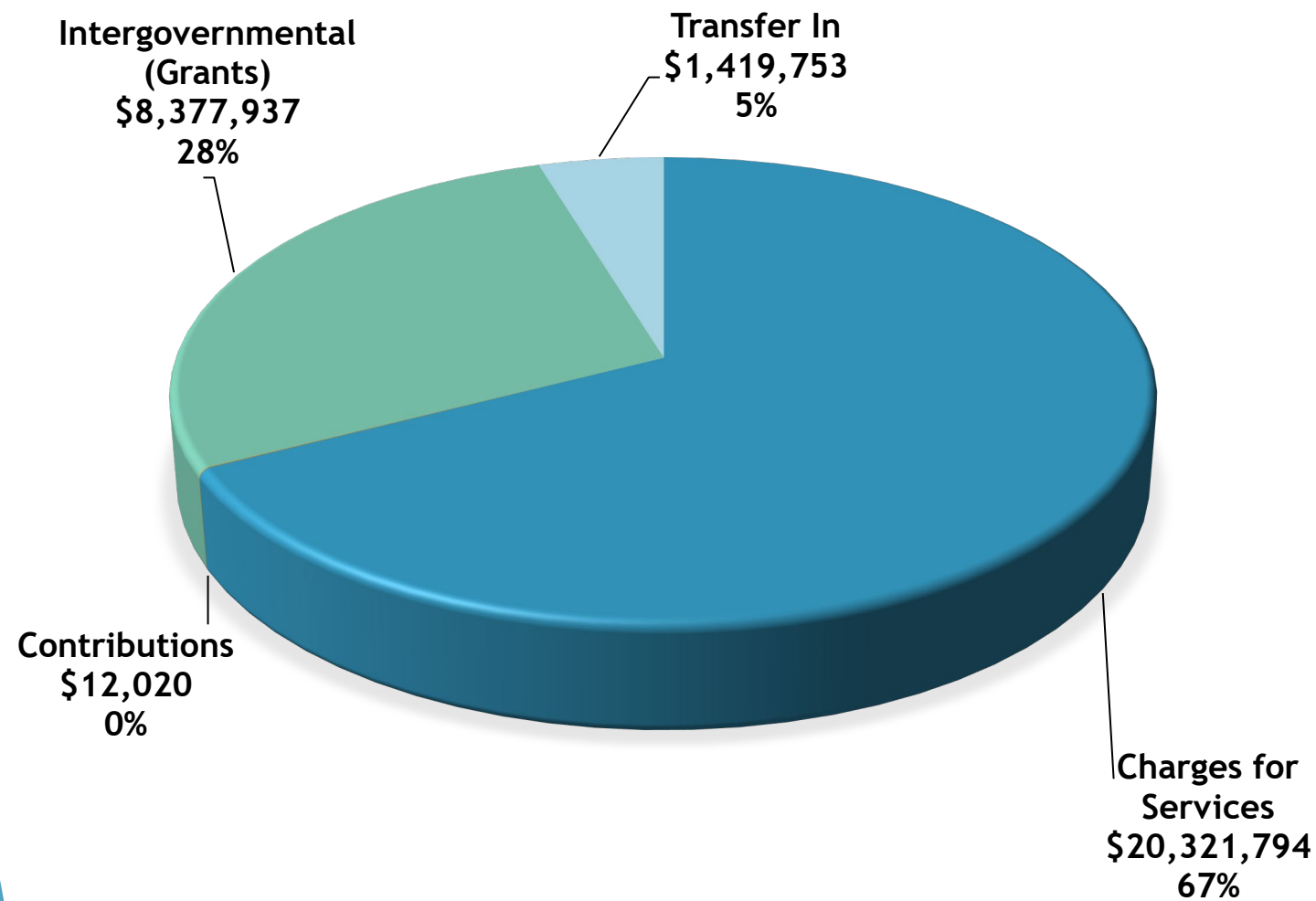


Sexual Health Department will be part of FQHC Division effective 7/1/23 (FY24) formerly from Primary & Preventive Care Division

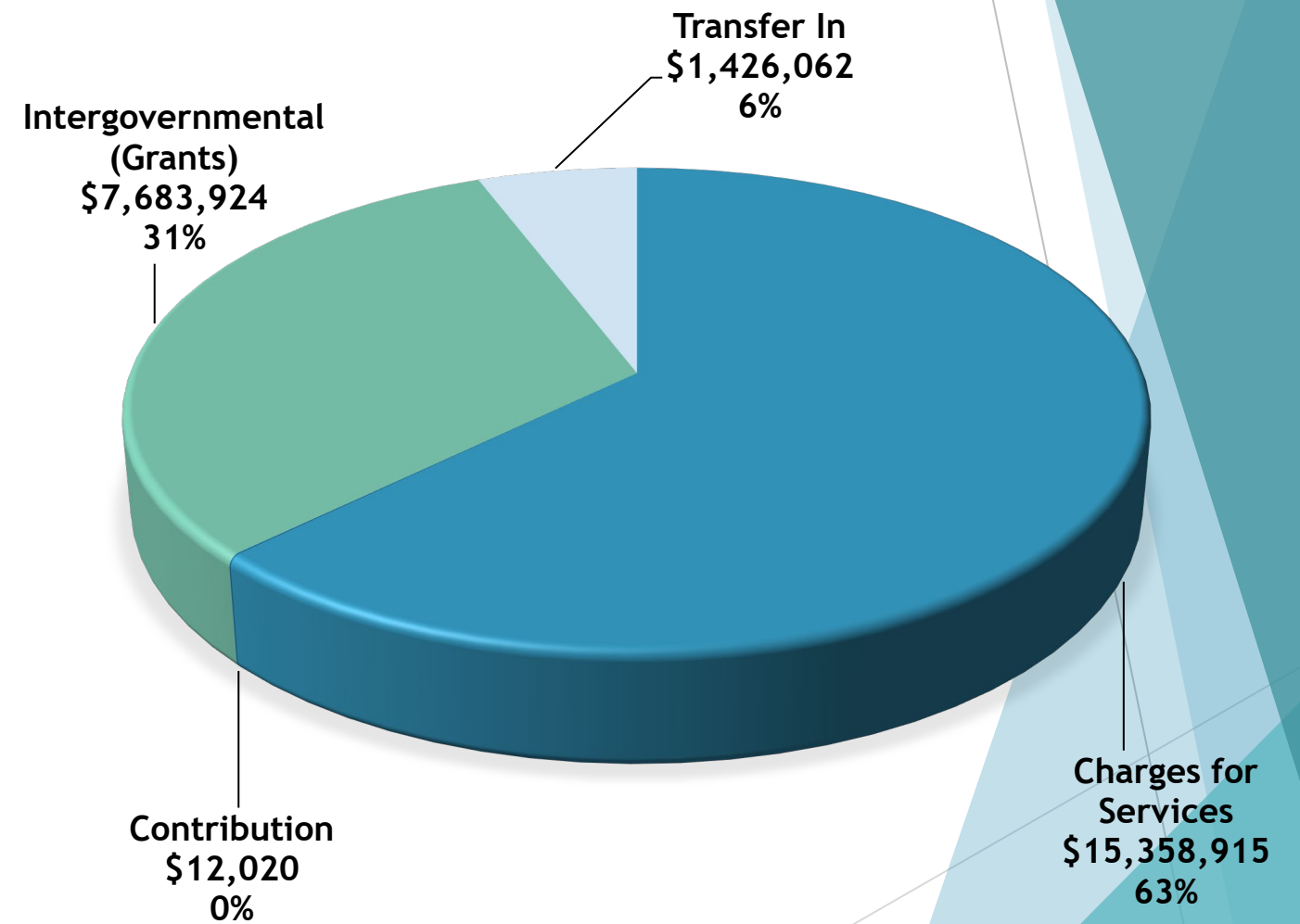
# REVENUES

## COMBINED REVENUES BY SOURCE - FY24 vs FY23 (Augmented)

FY2024 Annual Budget  
Revenue \$30.1 M



FY2023 Augmented Budget  
Revenue \$24.5M



% Percentages are based on total revenue

# REVENUES

## GENERAL & SPECIAL REVENUE FUND SUMMARY

### General Fund:

Total charges for services revenue is projected at \$20.3 M an increase of \$4.9 M or 32.3% compared to FY23 augmented budget of \$15.4 M

→Based on new FQHC revenue model, revenues increased by \$2.6 M in anticipation of new providers and projected patient visits of over 29,000.

→Sexual Health revenue is projected at \$1.3 M and Pharmacy revenue is expects an increase of \$1.0 M

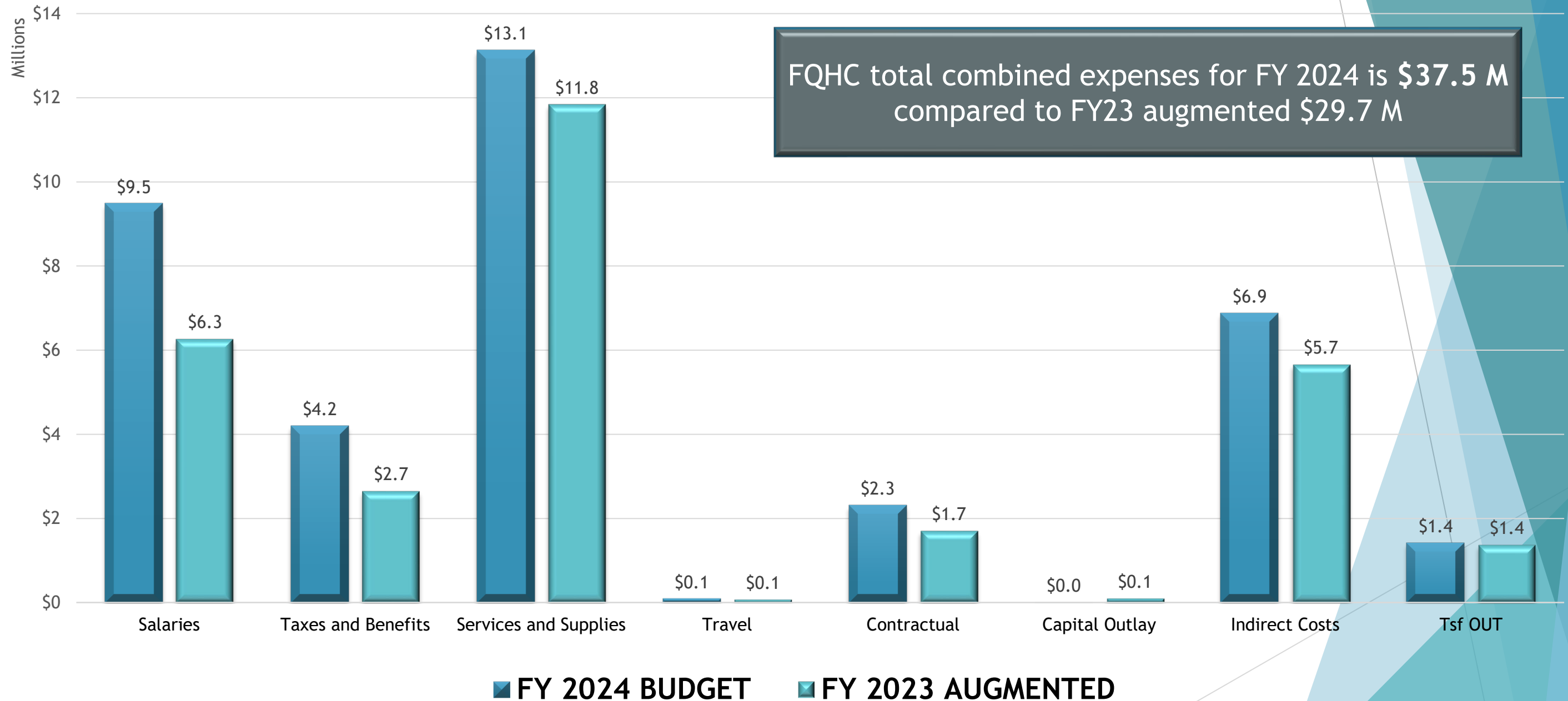
### Special Revenue Fund:

Federal & Pass Thru (Intergovernmental) revenue is projected at \$8.4 M compared to \$7.7 M in current year.



# EXPENDITURES

## COMBINED EXPENDITURES BY CATEGORY - FY24 vs FY23 (Augmented)



# EXPENDITURES

## GENERAL & SPECIAL REVENUE FUND SUMMARY



FQHC expenditures total annual budget is **\$37.5 M** an increase of **\$7.8 M** or **26.3%** compared to FY23 augmented budget of **\$29.7 M**.



Sexual Health department will be part of FQHC in July 2023 and projected total expenses is **\$3.5 M**



General Fund Pharmacy Med supplies increased from **\$10.7 M** to **\$11.8 M** an increase of **\$1.1 M** or **9.8%** as a revenue offset under Insurance account. Contractual also increased by **\$600K**.



Total salaries and benefits for General & Grants funds increased by **\$4.8 M** from **\$8.9 M** to **\$13.7 M** in FY24 due to additional Personnel and Sexual Health reorganization.

# Combined Funds Table

	<b>FY 2023 Augmented</b>	<b>FY 2024 Annual</b>
<b>FQHC Community Health Center</b>		
<b>Revenue</b>		
Charges for Services	\$ 15,358,915	\$ 20,321,794
Contributions	12,020	12,020
Intergovernmental	7,683,924	8,377,937
Transfer In	1,426,062	1,419,753
<b>Revenue Total</b>	<b>\$ 24,480,921</b>	<b>\$ 30,131,504</b>
<b>Expenses</b>		
Salaries	6,274,186	9,488,158
Taxes and Benefits	2,661,429	4,204,505
Supplies	11,848,861	13,129,582
Contractual	1,716,362	2,315,659
Travel	80,173	94,566
Capital	106,455	10,000
Indirect/Cost Allocation	5,665,780	6,884,416
Transfer Out	1,381,949	1,419,753
<b>Expenses Total</b>	<b>\$ 29,735,195</b>	<b>\$ 37,546,639</b>
<b>Net Income/(Loss)</b>	<b>\$ (5,254,274)</b>	<b>\$ (7,415,135)</b>

# Staffing FY2024

FQHC Total FTE

	<b>Active</b>	<b>Vacant</b>	<b>Total</b>
<b>FQHC FTE</b>	<b>81.30</b>	<b>16.00</b>	<b>97.30</b>
<b>Sexual Health FTE</b>	<b>21.00</b>	<b>5.00</b>	<b>26.00</b>
<b>Total FQHC</b>	<b>102.30</b>	<b>21.00</b>	<b>123.30</b>

## Reminder:

- 1) Sexual Health Department will be part of FQHC starting July 1, 2023 (FY 2024)
- 2) Out of the 21 vacant positions 10 are additional employees requested for FY 2024



Questions



# FQHC FINANCIAL REPORT

Results as of January 31, 2023



# FQHC – ALL FUNDS/DIVISIONS

Activity	Budget as of January	Actual as of January	Variance	%
Charges for Services	9,100,330	10,318,392	1,218,062	13%
Other	83,049	458,855	375,806	453%
Federal Revenue	1,547,354	2,156,507	609,153	39%
Other Grant Revenue	-	4,785	4,785	0%
Pass-Thru Revenue	2,770,174	1,304,237	(1,465,937)	-53%
State Revenue	164,761	305,806	141,046	86%
<b>Total FQHC Revenue</b>	<b>13,665,668</b>	<b>14,548,582</b>	<b>882,914</b>	<b>6%</b>
Salaries	3,659,942	3,165,137	(494,804)	-14%
Taxes & Fringe Benefits	1,552,500	1,269,936	(282,564)	-18%
Travel & Training	46,768	50,771	4,003	9%
<b>Total Salaries &amp; Benefits</b>	<b>5,259,209</b>	<b>4,485,844</b>	<b>(773,365)</b>	<b>-15%</b>
Supplies	6,911,836	8,051,399	1,139,563	16%
Capital Outlay	62,099	11,376	(50,723)	-82%
Contractual	1,001,212	931,697	(69,515)	-7%
<b>Total Other Operating</b>	<b>7,975,146</b>	<b>8,994,472</b>	<b>1,019,326</b>	<b>13%</b>
Indirect Costs/Cost Allocations	3,305,038	3,045,584	(259,454)	-8%
Transfers IN	(831,870)	(566,992)	264,877	-32%
Transfers OUT	806,137	566,992	(239,145)	-30%
<b>Total Transfers</b>	<b>3,279,306</b>	<b>3,045,584</b>	<b>(233,721)</b>	<b>-7%</b>
<b>Net Position</b>	<b>(2,847,994)</b>	<b>(1,977,318)</b>	<b>870,675</b>	<b>-31%</b>

NOTES:

- 1) PAYER MIX INCLUDES A HIGHER PERCENTAGE OF COMMERCIALY INSURED PATIENTS COMBINED WITH AN INCREASE IN PRESCRIPTION MEDICATIONS PER ENCOUNTER.
- 2) MISCELLANEOUS REIMBURSEMENTS FROM NEVADA MEDICAID (POSTED TO ADMINISTRATION).
- 3) ADDITIONAL FEDERAL GRANT REVENUES FROM INCREASE IN REIMBURSABLE PATIENT ENCOUNTERS.
- 4) DELAY IN APPROVAL OF RYAN WHITE BUDGET FROM THE COUNTY LEAD TO BACKLOG OF REQUESTS FOR REIMBURSEMENT.
- 5) SEVEN OPEN POSITIONS IN ACTIVE RECRUITMENT THROUGHOUT THE FISCAL YEAR (INCLUDING ONE FULL-TIME PRIMARY CARE APRN).
- 6) INCREASED PHARMACY ACTIVITY COMBINED WITH RISING COST OF PRESCRIPTION DRUGS.



# REVENUES & EXPENSES

FQHC Total Revenue by Type



FQHC Total Expense by Type

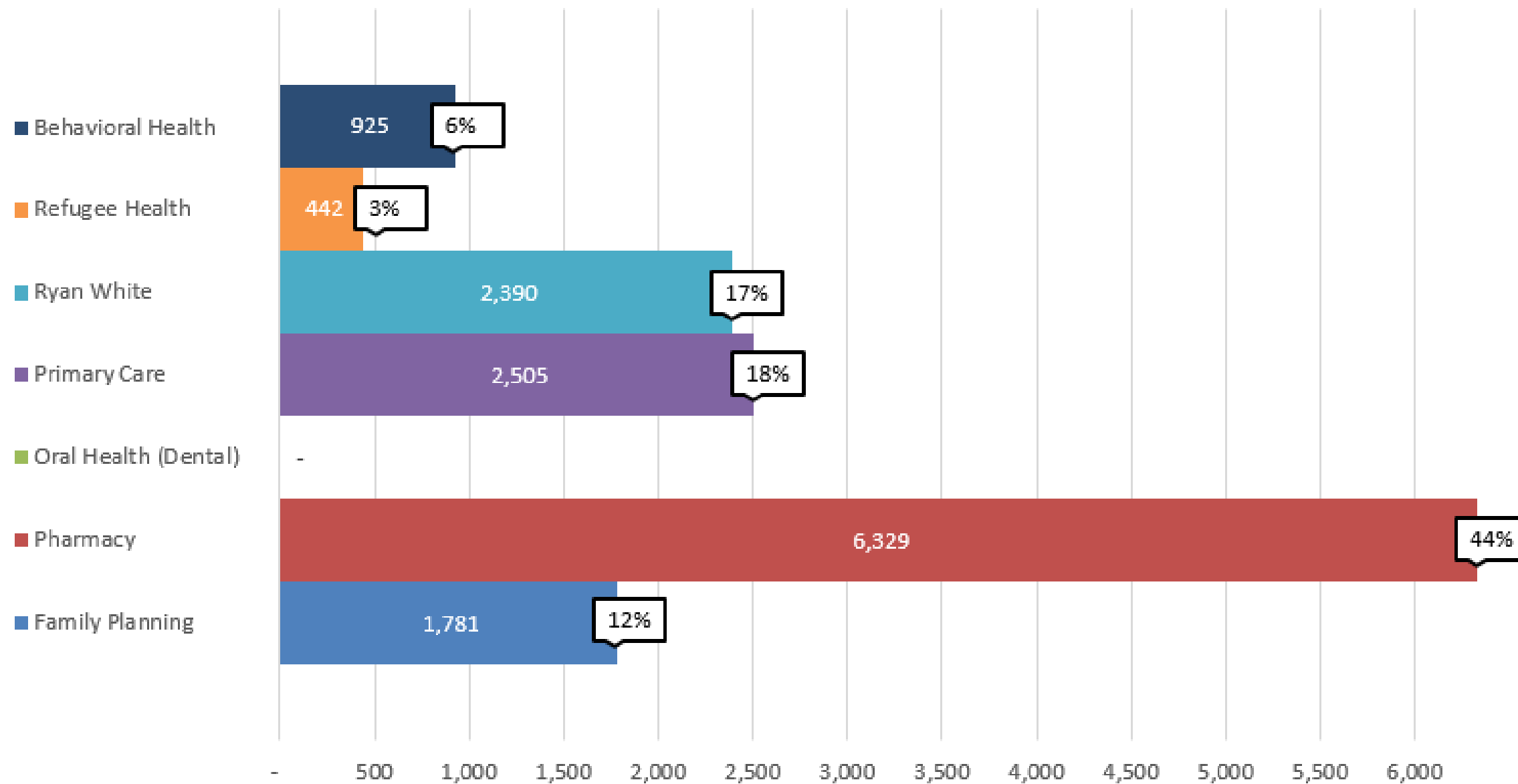




# PATIENTS BY DEPARTMENT

Number of Encounters Through January 31, 2023

Total: 14,372





# REVENUE BY DEPARTMENT

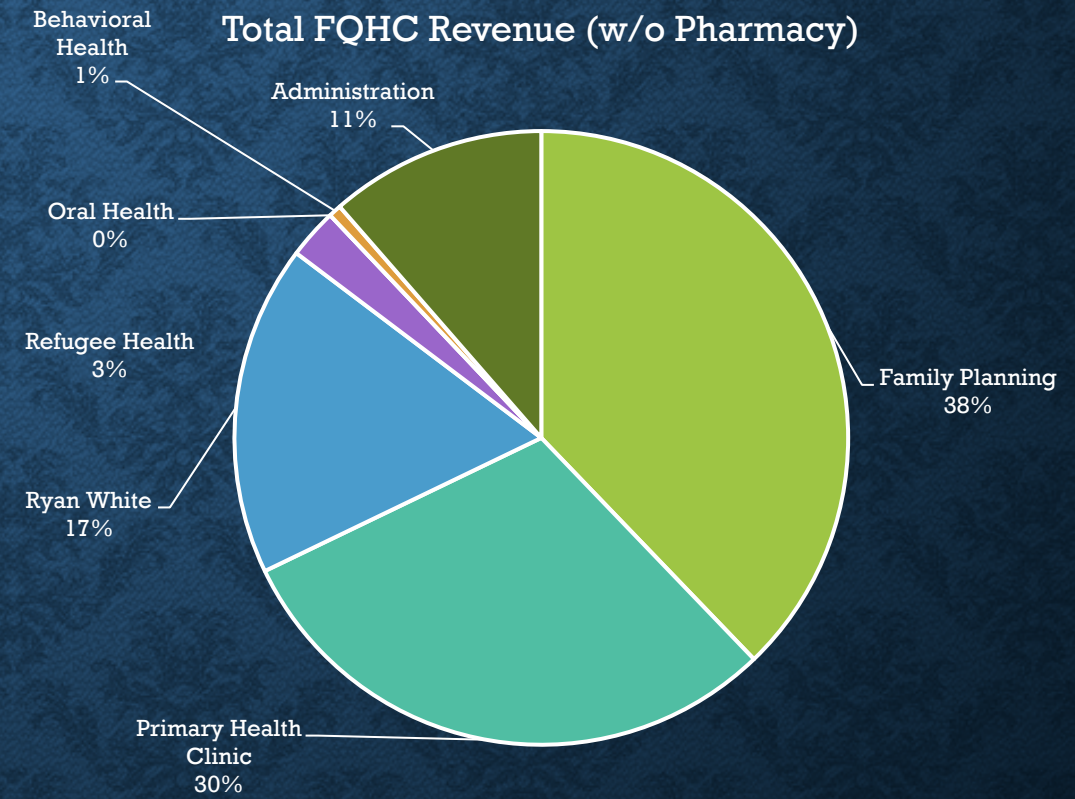
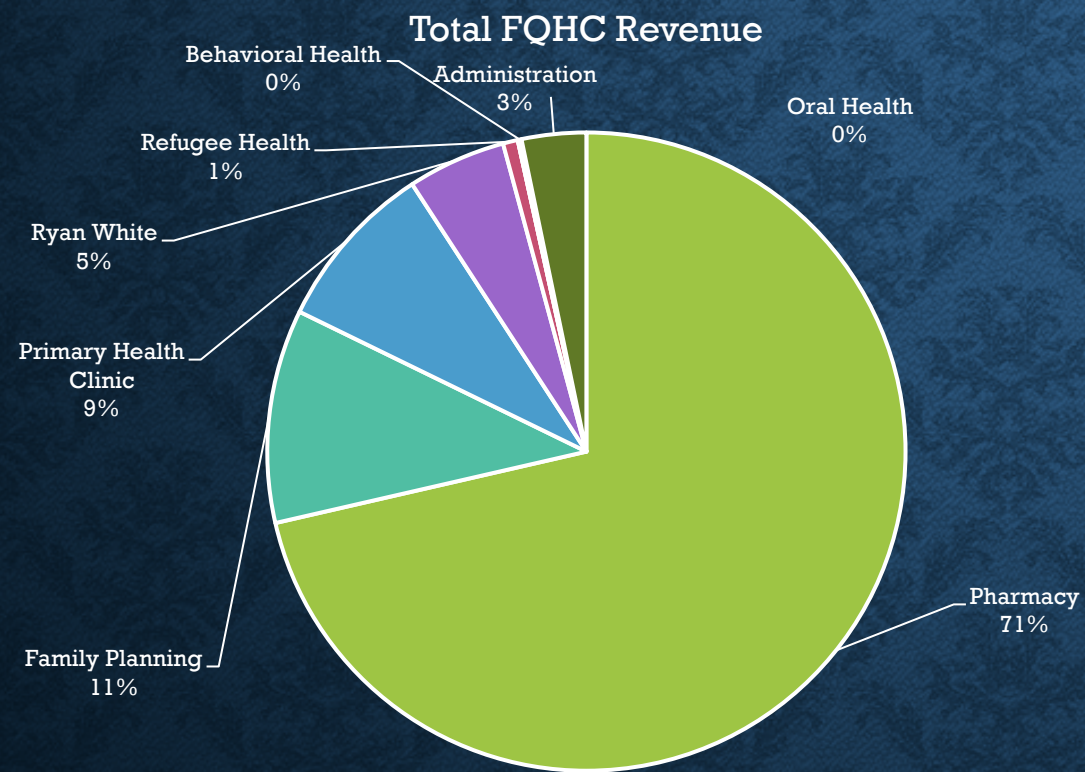
Department	Budget as of January	Actual as of January	Variance	%
<b>Charges for Services (+ Wrap)</b>				
Family Planning	198,788	141,030	(57,758)	-29%
Pharmacy	8,410,500	9,983,121	1,572,621	19%
Oral Health (Dental)	4,270	-	(4,270)	-100%
Primary Care	386,038	77,562	(308,477)	-80%
Ryan White	(755)	64,678	65,433	-8662%
Refugee Health	184,538	28,040	(156,497)	-85%
Behavioral Health	-	26,683	26,683	0%
Administration	-	456,131	456,131	0%
<b>OPERATING REVENUE</b>	<b>9,183,379</b>	<b>10,777,247</b>	<b>1,593,868</b>	<b>17%</b>
<b>Grants</b>				
Family Planning	1,639,227	1,370,627	(268,600)	-16%
Pharmacy	112,589	-	(112,589)	-100%
Oral Health (Dental)	-	-	-	0%
Primary Care	1,493,424	1,123,292	(370,132)	-25%
Ryan White	1,051,982	1,200,141	148,159	14%
Refugee Health	185,068	77,275	(107,793)	-58%
Behavioral Health	-	-	-	0%
<b>SPECIAL REVENUE</b>	<b>4,482,289</b>	<b>3,771,335</b>	<b>(710,954)</b>	<b>-16%</b>
<b>TOTAL REVENUE</b>	<b>13,665,668</b>	<b>14,548,582</b>	<b>882,914</b>	<b>6%</b>

NOTES:

- 1) PAYER MIX INCLUDES A HIGHER PERCENTAGE OF COMMERCIALY INSURED PATIENTS COMBINED WITH AN INCREASE IN PRESCRIPTION MEDICATIONS PER ENCOUNTER.
- 2) BUDGETED MORE ADJUSTMENTS THAN REVENUE RESULTING IN A CREDIT BALANCE.
- 3) OVERLAPPING CERTIFICATIONS ALLOWED FOR AUTHORIZED REIMBURSEMENTS EARLIER THAN ANTICIPATED.
- 4) MISCELLANEOUS REIMBURSEMENTS FROM NEVADA MEDICAID (POSTED TO ADMINISTRATION SINCE STATE DOES NOT BREAK OUT BY PROGRAM).



# REVENUE BY DEPARTMENT





# EXPENSES BY DEPARTMENT

Department	Budget as of January	Actual as of January	Variance	%
<b>Employment (Salaries, Fringe, Training)</b>				
Family Planning	1,090,847	985,602	(105,244)	-10%
Pharmacy	174,695	166,836	(7,859)	-4%
Oral Health (Dental)	1,464	-	(1,464)	-100%
Primary Care	2,351,279	2,000,046	(351,233)	-15%
Ryan White	1,372,156	1,173,065	(199,091)	-15%
Refugee Health	99,114	70,164	(28,949)	-29%
Behavioral Health	583	-	(583)	-100%
Administration	169,071	90,131	(78,941)	-47%
<b>Total Personnel Costs</b>	<b>5,259,209</b>	<b>4,485,844</b>	<b>(773,365)</b>	<b>-15%</b>
<b>Other (Supplies, Contractual, Capital)</b>				
Family Planning	403,845	558,815	154,970	38%
Pharmacy	6,331,190	7,561,591	1,230,401	19%
Oral Health (Dental)	30,742	-	(30,742)	-100%
Primary Care	857,481	713,793	(143,688)	-17%
Ryan White	200,659	95,392	(105,267)	-52%
Refugee Health	101,887	62,697	(39,190)	-38%
Behavioral Health	6,767	-	(6,767)	-100%
Administration	42,576	2,185	(40,391)	-95%
<b>Total Other Expenses</b>	<b>7,975,146</b>	<b>8,994,472</b>	<b>1,019,326</b>	<b>13%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>13,234,356</b>	<b>13,480,316</b>	<b>245,960</b>	<b>2%</b>
Indirect Costs/Cost Allocations	3,305,038	3,045,584	(259,454)	-8%
Transfers IN	(831,870)	(566,992)	264,877	-32%
Transfers OUT	806,137	566,992	(239,145)	-30%
<b>Total Transfers &amp; Allocations</b>	<b>3,279,306</b>	<b>3,045,584</b>	<b>(233,721)</b>	<b>-7%</b>

1

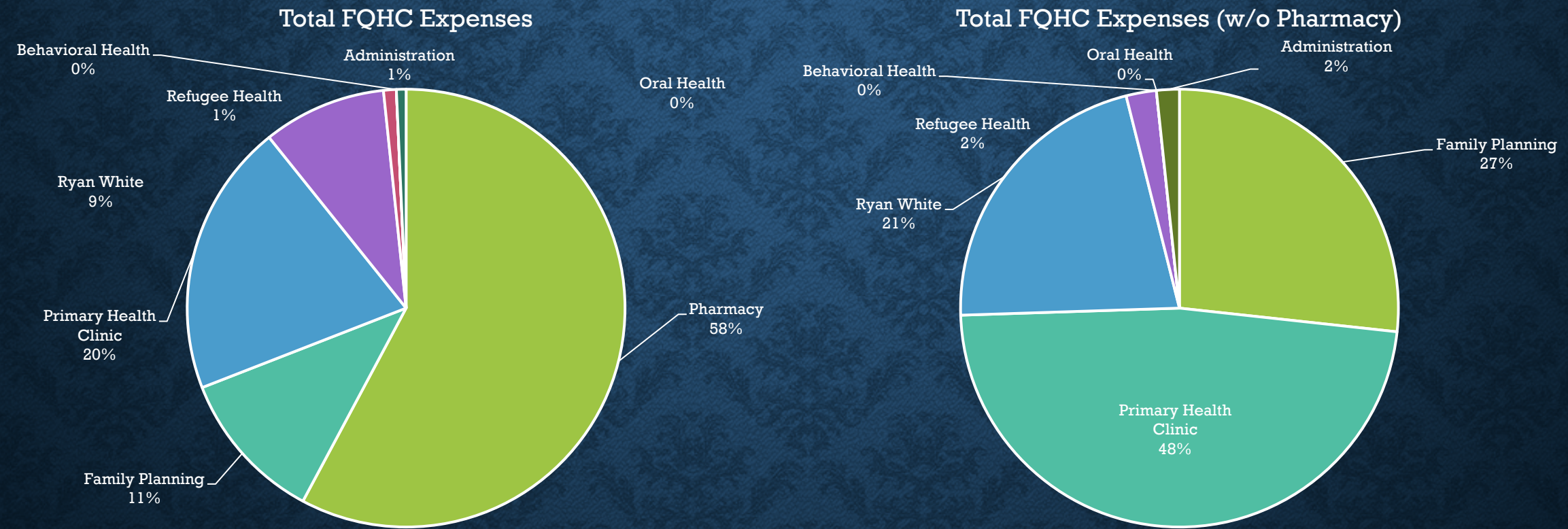
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NOTES:

- 1) SEVEN OPEN POSITIONS IN ACTIVE RECRUITMENT THROUGHOUT THE FISCAL YEAR (INCLUDING ONE FULL-TIME PRIMARY CARE APRN).
- 2) INCREASED PHARMACY ACTIVITY COMBINED WITH RISING COST OF PRESCRIPTION DRUGS.



# EXPENSES BY DEPARTMENT





# FQHC - GENERAL FUND

FQHC - GENERAL FUND	Budget Through January 2023	Actual Through January 2023	Variance	+/- %
<b>Revenues</b>				
Charges for Services	9,100,330	10,318,392	1,218,062	13%
Other	83,049	458,855	375,806	453%
<b>Total Revenue</b>	<b>9,183,379</b>	<b>10,777,247</b>	<b>1,593,868</b>	<b>17%</b>
<b>Expenses</b>				
Salaries	1,458,733	1,251,011	207,723	14%
Taxes & Fringe Benefits	616,987	484,562	132,424	21%
Travel & Training	24,741	5,990	18,751	76%
<b>Total Personnel Costs</b>	<b>2,100,461</b>	<b>1,741,563</b>	<b>358,898</b>	<b>17%</b>
Supplies	6,505,963	7,711,650	(1,205,686)	-19%
Capital Outlay	5,833	-	5,833	100%
Contractual	313,927	264,991	48,936	16%
Other	-	-	-	0%
<b>Total Other Expenses</b>	<b>6,825,724</b>	<b>7,976,641</b>	<b>(1,150,917)</b>	<b>-17%</b>
Indirect Costs/Cost Allocations	2,299,050	2,356,128	(57,078)	-2%
Transfers IN	-	(2,812)	2,812	0%
Transfers OUT	806,137	564,181	241,956	30%
<b>Total Transfers &amp; Allocations</b>	<b>3,105,187</b>	<b>2,917,497</b>	<b>187,690</b>	<b>6%</b>
<b>Net Position</b>	<b>(2,847,993)</b>	<b>(1,858,454)</b>	<b>989,539</b>	<b>-35%</b>



# FQHC – SPECIAL REVENUE FUND

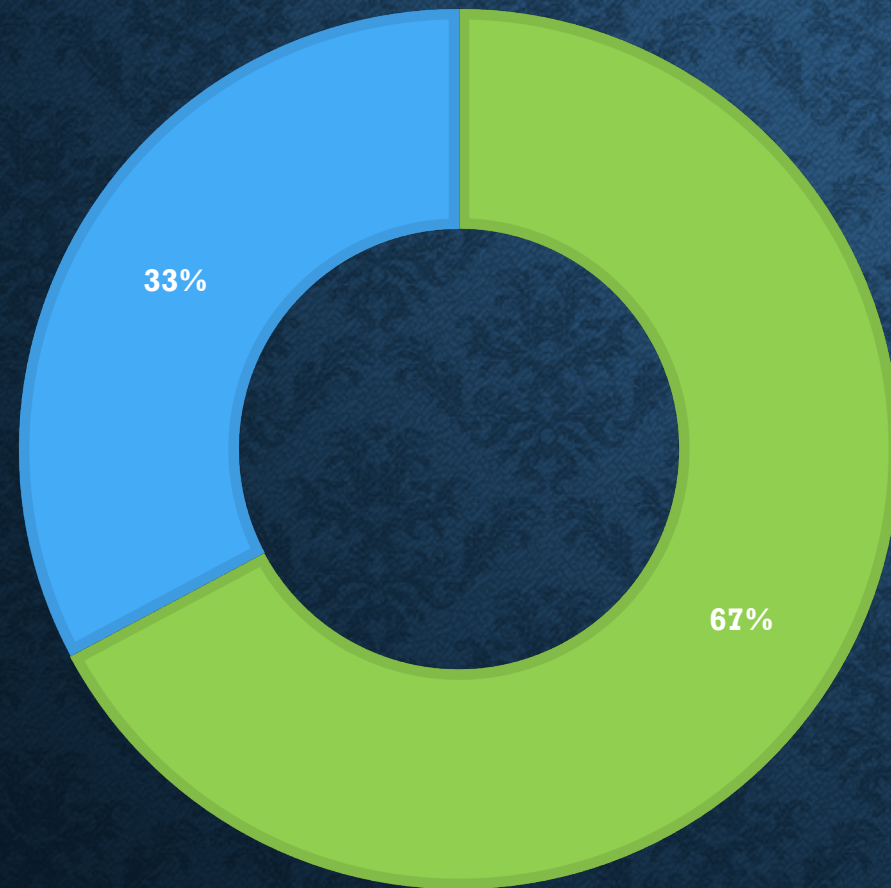
FQHC - SPECIAL REVENUE	Budget Through January 2023	Actual Through January 2023	Variance	+/- %
<b>Revenues</b>				
Grants	4,482,289	3,771,335	(710,954)	-16%
<b>Total Revenue</b>	<b>4,482,289</b>	<b>3,771,335</b>	<b>(710,954)</b>	<b>-16%</b>
<b>Expenses</b>				
Salaries	2,201,208	1,914,126	287,082	13%
Taxes & Fringe Benefits	935,513	785,374	150,140	16%
Travel & Training	22,027	44,781	(22,754)	-103%
<b>Total Personnel Costs</b>	<b>3,158,748</b>	<b>2,744,281</b>	<b>414,467</b>	<b>13%</b>
Supplies	405,872	339,749	66,123	16%
Capital Outlay	56,265	11,376	44,890	80%
Contractual	687,285	666,706	20,578	3%
Other	-	-	-	0%
<b>Total Other Expenses</b>	<b>1,149,422</b>	<b>1,017,831</b>	<b>131,591</b>	<b>11%</b>
Indirect Costs/Cost Allocations	1,005,988	689,456	316,532	31%
Transfers IN	(831,870)	(564,181)	(267,689)	32%
Transfers OUT	-	2,812	(2,812)	0%
<b>Total Transfers &amp; Allocations</b>	<b>174,119</b>	<b>128,087</b>	<b>46,031</b>	<b>26%</b>
<b>Net Position</b>	<b>(0)</b>	<b>(118,864)</b>	<b>(118,864)</b>	<b>0%</b>



# FQHC – REVENUE BY FUND

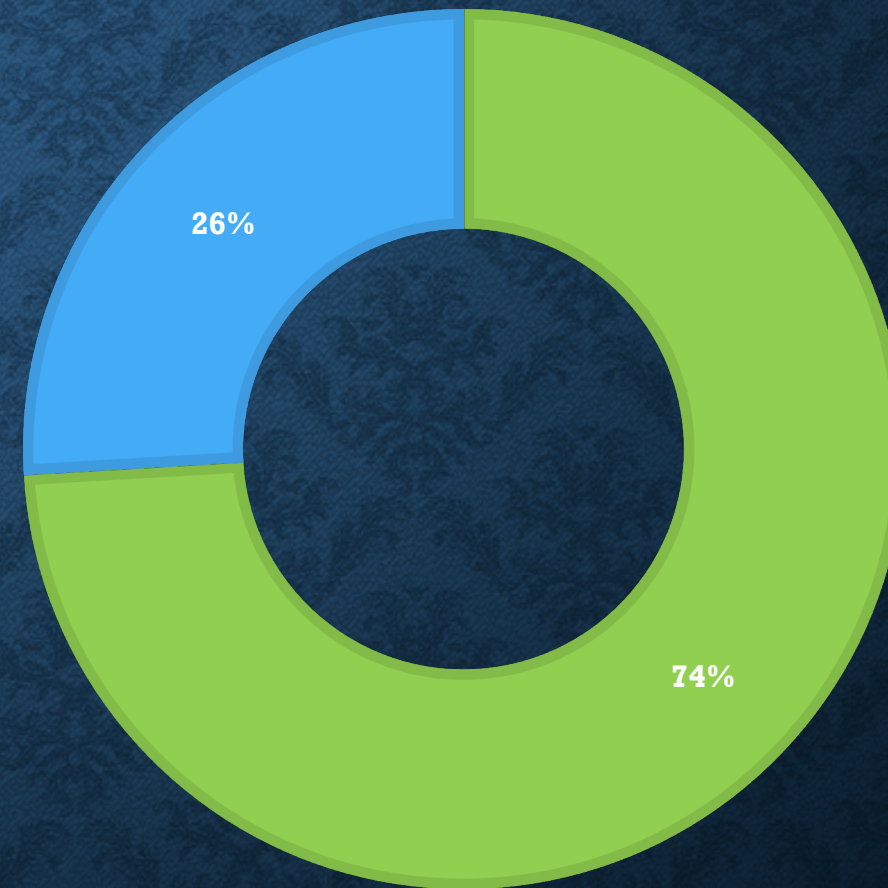
## BUDGET

■ Operating ■ Grant



## ACTUAL

■ Operating ■ Grant

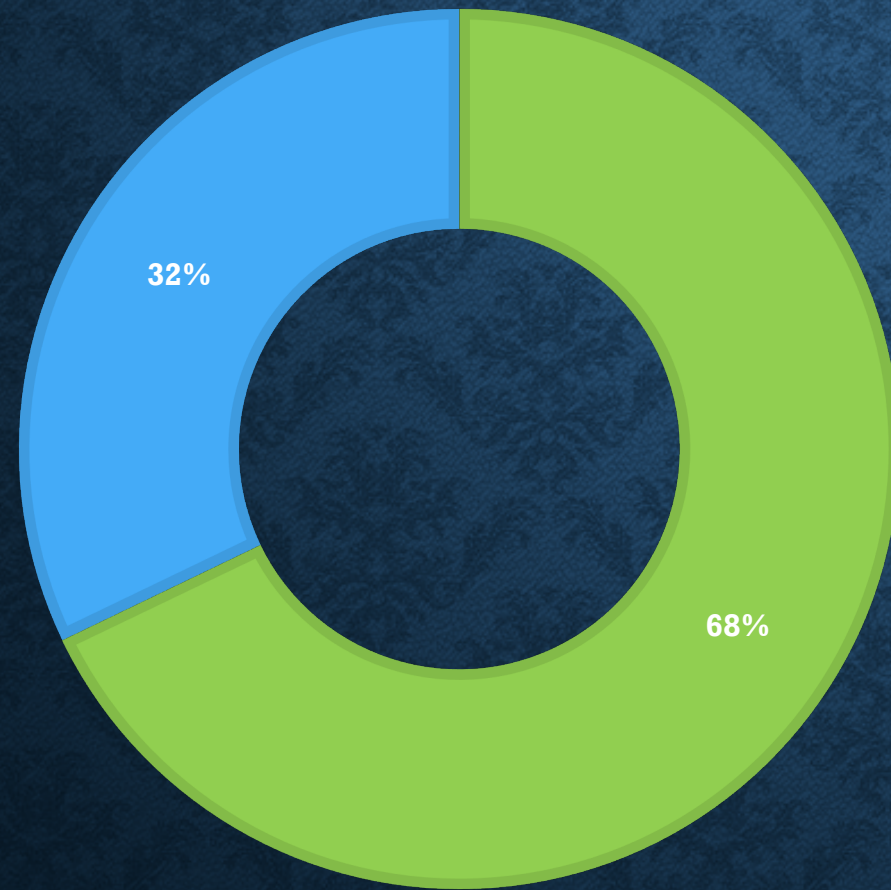




# FQHC – EXPENSES BY FUND

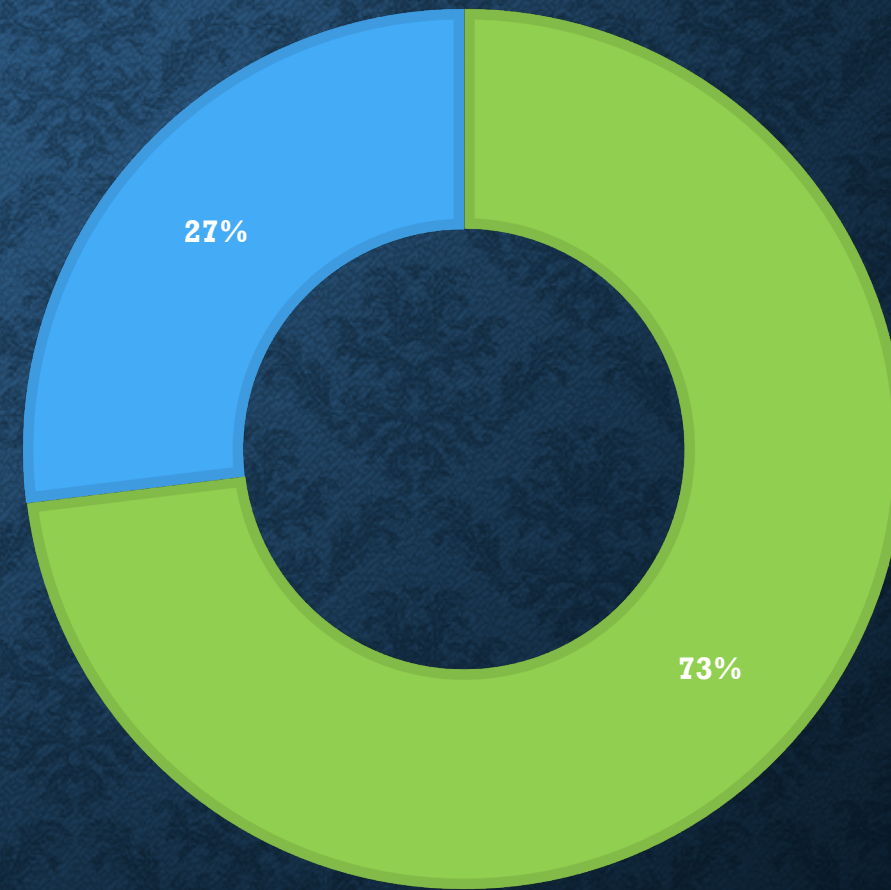
**BUDGET**

■ Operating ■ Grant



**ACTUAL**

■ Operating ■ Grant







Questions?



AT THE SOUTHERN NEVADA HEALTH DISTRICT



# UPDATE TO SLIDING FEE DISCOUNT SCHEDULE

March 2023

# Sliding Fee Schedule Requirement

Offering a Sliding Fee Schedule for Qualifying Patients is a Requirement



HEALTH AND HUMAN SERVICES  
(HHS)



HEALTH RESOURCES AND  
SERVICES ADMINISTRATION  
(HRSA)



OTHER PASS-THROUGH GRANTS

# Tied to Federal Poverty Guidelines

The Sliding Fee Schedule is tied to the Federal Poverty Guidelines published annually by Department of Health and Human Services (HHS) in the Annual Update of the HHS Poverty Guidelines

- Updated annually to account for last calendar year's increase in prices as measured by the Consumer Price Index
- Publish Date of January 19, 2023

2023 Rates reflects the 8% increase to the CPI-U from Calendar Year 2021 and 2022

- After adjusting for inflation, the following guidelines are rounded and adjusted to standardize the differences between family sizes

## Primary Care

Sliding Fees  
currently  
range from  
\$20 to \$55

Full Charge for  
incomes 200%  
above FPG



# Family Planning

Sliding Fees  
currently  
range from  
\$0 to \$60

Full Charge for  
incomes 250%  
above FPG

# Sexual Health Clinic

Sliding Fees  
currently  
range from  
\$20 to \$60

Full Charge for  
incomes 250%  
above FPG



Ryan White

Sliding Fees  
currently  
range from  
\$0 to \$55

Full Charge for  
incomes 200%  
above FPG

# Ryan White Limits

Equal to and below 100% - No Charge to Patients

Over 100% up to and equal to 200% of FPG, patient pays no more than 5% of their total income

Over 200% and up to and equal to 300% of FPG, patient pays no more than 7% of their total income

Over 300% of FPG, patients pay no more than 10% of their total income

# Application for Sliding Fee Requires:

- Income Information – Must Provide Proof of Income to Determine the Sliding Fee Scale
  - Income Status, Employment Status, Homeless, or Self-Employed
  - Patient and/or Partner Weekly Income Before Taxes
  - Living With Parents
- Identify All Other Types of Income, Such As:
  - Alimony
  - Child Support
  - Social Security, etc
- How Many People are Supported by This Income?

0-100% of  
Federal Poverty  
Guidelines

Primary Care	<b>\$20</b>
Family Planning	<b>\$0</b>
Sexual Health Clinic	<b>\$20</b>
Ryan White	<b>\$0</b>

% of Poverty Level	100%	
Program Code	P-0	
Family Size	Equal to or Between	
1	0	\$ 14,580
2	0	\$ 19,720
3	0	\$ 24,860
4	0	\$ 30,000
5	0	\$ 35,140
6	0	\$ 40,280
7	0	\$ 45,420
8	0	\$ 50,560

## 100-150% of Federal Poverty Guidelines

% of Poverty Level	Over 100% to 150%	
Program Code	P-1	
Family Size	Equal to or Between	
1	\$ 14,581	\$ 21,870
2	\$ 19,721	\$ 29,580
3	\$ 24,861	\$ 37,290
4	\$ 30,001	\$ 45,000
5	\$ 35,141	\$ 52,710
6	\$ 40,281	\$ 60,420
7	\$ 45,421	\$ 68,130
8	\$ 50,561	\$ 75,840

Primary Care	<b>\$35</b>
Family Planning	<b>\$35</b>
Sexual Health Clinic	<b>\$35</b>
Ryan White	<b>\$35</b>
*No more than 5% of patient's gross annual income	

## 150-175% of Federal Poverty Guidelines

% of Poverty Level	Over 150% to 175%	
Program Code	P- 2	
Family Size	Equal to or Between	
1	\$ 21,871	\$ 25,515
2	\$ 29,581	\$ 34,510
3	\$ 37,291	\$ 43,505
4	\$ 45,001	\$ 52,500
5	\$ 52,711	\$ 61,495
6	\$ 60,421	\$ 70,490
7	\$ 68,131	\$ 79,485
8	\$ 75,841	\$ 88,480

Primary Care	<b>\$45</b>
Family Planning	<b>\$45</b>
Sexual Health Clinic	<b>\$45</b>
Ryan White	<b>\$45</b>
*No more than 5% of patient's gross annual income	

## 175-200% of Federal Poverty Guidelines

% of Poverty Level	Over 175% to 200%	
Program Code	P-3	
Family Size	Equal to or Between	
1	\$ 25,516	\$ 29,160
2	\$ 34,511	\$ 39,440
3	\$ 43,506	\$ 49,720
4	\$ 52,501	\$ 60,000
5	\$ 61,496	\$ 70,280
6	\$ 70,491	\$ 80,560
7	\$ 79,486	\$ 90,840
8	\$ 88,481	\$ 101,120

Primary Care	<b>\$55</b>
Family Planning / Sexual Health Clinic	<b>\$55</b>
Sexual Health Clinic	<b>\$55</b>
Ryan White	<b>\$55</b>
*No more than 5% of patient's gross annual income	

% of Poverty Level	Over 200%
Program Code	P-4
Family Size	Equal to or Above
1	\$ 29,161
2	\$ 39,441
3	\$ 49,721
4	\$ 60,001
5	\$ 70,281
6	\$ 80,561
7	\$ 90,841
8	\$ 101,121

Primary Care 200%+  
of Federal Poverty  
Guidelines

Primary Care

Full charges



% of Poverty Level	Over 200%+		
Program Code	P-4 Over 200% to 250% Equal to or Between		P-5 Over 250%+ Equal to or Above
Family Size			
1	\$ 29,161	\$ 36,450	\$ 36,451
2	\$ 39,441	\$ 49,300	\$ 49,301
3	\$ 49,721	\$ 62,150	\$ 62,151
4	\$ 60,001	\$ 75,000	\$ 75,001
5	\$ 70,281	\$ 87,850	\$ 87,851
6	\$ 80,561	\$ 100,700	\$ 100,701
7	\$ 90,841	\$ 113,550	\$ 113,551
8	\$ 101,121	\$ 126,400	\$ 126,401
Family Planning	\$60		Full Charges
Sexual Health Clinic	\$60		Full Charges

Family Planning &  
Sexual Health  
Clinic 200%+ of  
Federal Poverty  
Guidelines

Ryan White  
200%+ of Federal  
Poverty Guidelines

% of Poverty Level	Ryan White - Over 200%+		
Program Code	P-4 Over 200% to 300%		P-5 Over 300%+
Family Size	Equal to or Between		Equal to or Above
1	\$ 29,161	\$ 43,740	\$ 43,741
2	\$ 39,441	\$ 59,160	\$ 59,161
3	\$ 49,721	\$ 74,580	\$ 74,581
4	\$ 60,001	\$ 90,000	\$ 90,001
5	\$ 70,281	\$ 105,420	\$ 105,421
6	\$ 80,561	\$ 120,840	\$ 120,841
7	\$ 90,841	\$ 136,260	\$ 136,261
8	\$ 101,121	\$ 151,680	\$ 151,681
<b>Ryan White</b>	<b>Full Charges</b> *No more than 7% of patient's gross annual income may be charged each calendar year		<b>Full Charges</b> *No more than 10% of patient's gross annual income

# Questions?



AT THE SOUTHERN NEVADA HEALTH DISTRICT