



## MINUTES

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

June 15, 2023 – 4:00 p.m.

**Meeting was conducted via Webex Event**

- MEMBERS PRESENT:** Donna Feliz-Barrows – Consumer, Grief Recovery Nevada  
Father Rafael Pereira – Community Member, All Saints Episcopal Church  
Jasmine Coca – Community Member, Catholic Charities of Southern Nevada
- 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, Fernando Lara, Donnie (DJ) Whitaker, Justin Tully, Greg Tordjman, Cassius Lockett, Edward Wynder, Yin Jie Qin, Jonas Maratita, Ryan Kelsch, Talibah Abdul-Wahid, Todd Nicolson, Jonna Arqueros

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

The Southern Nevada Community Health Center Finance & Audit Committee Meeting was called to order at 4:01 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, the First Public Comment portion was closed.

**IV. ADOPTION OF THE JUNE 15, 2023 MEETING AGENDA (for possible action)**

*A motion was made by Father Rafael, seconded by Member Feliz-Barrows, and carried unanimously to approve the June 15, 2023 Agenda, as presented.*

**V. REPORT / DISCUSSION / ACTION**

- 1. Approve Finance & Audit Committee Meeting Minutes – May 15, 2023;** direct staff accordingly or take other action as deemed necessary (for possible action)

*A motion was made by Member Feliz-Barrows, seconded by Father Rafael, and carried unanimously to approve the May 15, 2023 Finance & Audit Committee Minutes, as presented.*

**2. Review, Discuss and Accept the Augmentation to the Southern Nevada Community Health FY2023 Budget and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on June 20, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Donnie (DJ) Whitaker, Chief Financial Officer presented the Augmentation to the Southern Nevada Health Center FY2023 Budget and provided a definition of a budget augmentation. This augmentation is for the current fiscal year 2023 that ends on June, 30, 2023. Ms. Whitaker further explained the Nevada Revised Statutes 354.626 and provided the following augmented budget highlights.

- No changes to the FQHC Division Organization Chart.
- First FY2023 Budget Revenue Augmentation was \$24.5M – board approved January 2023.
- Second FY2023 Budget Augmentation Revenue was \$26M – presented June 2023.
- Total budget did not change much - added a new funding source after receiving WRAP funds.

General Fund

- Total \*Charges for Services revenue is augmented at \$17.3M an increase of \$1.9M compared \$15.4M from 1st (Jan 2023) budget augmentation. *Major component of Charges for Services revenue is Pharmacy which continue to increase and is now projected at \$16.3M compared to \$15.3M from previous budget augmentation.*

Special Revenue Fund

- Federal & Pass Thru (Grants) revenue decreased from \$7.7M to \$6.5M due to program grants phasing out.

Expenditures

- Salaries and Benefits decreased due to open positions throughout the year.
- Services and Supplies increased due to Pharmacy activity.
- Combined expenditures augmented budget is \$30.4M compared to \$29.7M from prior augmentation
- General Fund Pharmacy Medical supplies is projected at \$12.5M, 92% of total FQHC supplies of \$13.6M.
- Total Salaries and Benefits for General & Grants funds is \$7.9M, 26% of total FQHC expenditures.
- Proposed FY2023 Augmented Budget is negative \$4.3M compared to \$4.8M Adopted Budget.
- Staffing FY2023 – 33.8 full-time equivalent (FTE) in General Fund and 53.10 FTE in Special Revenue Fund.

Chair Coca thanked Ms. Whitaker for the detail and definition of a budget augmentation. Chair Coca further commented that everything presented looks good.

Father Rafael agreed with Chair Coca that the budget presented looked good. He understands that the budget adjustment is something that must be done during the year.

*A motion was made by Member Feliz-Barrows, seconded by Father Rafael, and carried unanimously to accept the Augmentation to the Southern Nevada Community Health Center FY2023 Budget and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on June 20, 2023.*

**3. Receive, Discuss and Accept the April 2023 YTD Financial Report and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on June 20, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker presented the April 2023 YTD Financial Report as of April 30, 2023. Ms. Whitaker commented that this budget is not the budget just presented because this budget is reflective of the augmentation approved in January 2023.

Ms. Whitaker provided the following highlights.

Highlights

- Charges For Services – Pharmacy generated more than anticipated.
- Other – 540% variance is because of changes in Nevada Medicaid reimbursement (the WRAP) program updates leading to multi-period revenue catchup.
- Federal Revenue was up, and Pass-Thru Revenue was down due to how grants come in.
- Total FQHC Revenue – Budget was \$19.5M, Actual was \$21.2M, variance of \$1.6M or 9%, ahead of schedule.
- Salaries – Budget was \$5.2M, Actual was \$4.5M, variance of negative \$671K due to vacancies throughout the year.
- Net Position – Budget was negative \$4.0M, Actual was negative \$3.3M, variance of \$756K.

Father Rafael commented that everything looks good. Father Rafael inquired about the variance in supplies. Ms. Whitaker commented that the variance is due to revenue generated by the Pharmacy.

Ms. Whitaker continued providing the following highlights from the April 2023 YTD Financials.

- Number of Patient Encounters by Department was 22,452 through April 30, 2023.
  - Pharmacy was the highest – 8980
  - Primary and Preventative Care – 5247
- Revenue by Department

Father Rafael inquired about a breakdown of Behavioral Health expenses. He was aware it is included in Ryan White but would still like to see the breakdown to compare with the 2024 budget. Ms. Whitaker commented that she will work with Randy Smith to get a breakdown of Behavioral Health expenses. Father Rafael commented that everything looks great.

Ms. Whitaker continued with an overview of the Expenses by Department.

Chair Coca inquired about the actuals for Administration under Employment. Ms. Whitaker explained that is for two administrative positions in FQHC, but she will find out and provide more information at the board meeting.

Father Rafael inquired about the March header on the Expenses by Department. Ms. Whitaker commented that they will get that fixed as these expenses are for April.

Ms. Whitaker further reviewed the FQHC General Fund and Special Revenue Fund.

*A motion was made by Member Feliz-Barrows, seconded by Father Rafael, and carried unanimously to accept the April 2023 YTD Financial Report; and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on June 16, 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, the Second Public Comment portion was closed.

**XIII. ADJOURNMENT**

The meeting was adjourned at 4:29 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  
June 15, 2023 – 4:00 P.M.**

**Meeting will be conducted via Webex Event**

### NOTICE

**WebEx Event address for attendees:**

<https://snhd.webex.com/snhd/j.php?MTID=mffb40a38ff9ffe1f6a58d98016372da4>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2554 256 5259](https://snhd.webex.com/snhd/j.php?MTID=mffb40a38ff9ffe1f6a58d98016372da4)

For other governmental agencies using video conferencing capability, the Video Address is:  
[25542565259@snhd.webex.com](mailto:25542565259@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 JUNE 15, 2023 AGENDA** *(for possible action)*

**V. REPORT / DISCUSSION / ACTION**

- 1. Approve Finance & Audit Committee Meeting Minutes – May 15, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 2. Review, Discuss and Accept the Augmentation to the Southern Nevada Community Health FY2023 Budget and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on June 20, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 3. Receive, Discuss and Accept the April 2023 YTD Financial Report and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on June 20, 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

May 15, 2023 – 9:00 a.m.

Meeting was conducted via Webex Event

**MEMBERS PRESENT:** Donna Feliz-Barrows – Consumer, Grief Recovery Nevada  
Father Rafael Pereira – Community Member, All Saints Episcopal Church  
Jasmine Coca – Community Member, Catholic Charities of Southern Nevada

**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, Randy Smith, Fernando Lara, Donnie (DJ) Whitaker, David Kahananui, Justin Tully, Luann Province, Greg Tordjman, Cassius Lockett, Edward Wynder

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

The Southern Nevada Community Health Center Finance & Audit Committee Meeting was called to order at 9:00 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 First Public Comment portion was closed.

#### IV. **ADOPTION OF THE MAY 15, 2023 MEETING AGENDA (for possible action)**

*A motion was made by Father Rafael, seconded by Member Feliz-Barrows, and carried unanimously to approve the May 15, 2023 Agenda, as presented.*

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

**1. Approve Finance & Audit Committee Meeting Minutes – March 20, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

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

**2. Nomination of Chair of the Finance and Audit Committee;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Randy Smith, FQHC Operations Officer advised that a chair needs to be elected for the committee. The chair will preside over and conduct the agenda for the meetings.

Member Coca joined the meeting at 9:03 a.m.

Mr. Smith introduced Jasmine Coca and asked her to share a little bit about herself. Member Coca provided a brief introduction about herself. Member Coca commented that health care is interesting to her, especially for her clients who do not always have access to health care services. She thanked everyone for the opportunity to serve on the board.

Mr. Smith reiterated the role of the chair for the committee and inquired of a volunteer. Mr. Smith advised that Member Feliz-Barrows currently serves as Vice Chair to the board and Father Rafael's schedule may not allow for him to server as chair. Mr. Smith further inquired if Member Coca would be comfortable being chair, noting that he and Ms. Bellamy will help support her. Member Coca accept the role as chair to the committee. Father Rafael commented that his schedule is difficult and that he is willing to participate and support the Finance and Audit committee and the board anytime.

*A motion was made by Member Feliz-Barrows, seconded by Father Rafael, and carried unanimously to elect Member Jasmine Coca as Chair to the Finance and Audit Committee.*

**3. Review and Discuss the Finance and Audit Committee Meeting Schedule;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Mr. Smith advised that the Finance and Audit Committee meets monthly and as deemed necessary. The recommendation from staff is to meet the third Monday of the month from 4-5 p.m., the day before the Governing Board meeting. Mr. Smith further advised if something significant comes up during the committee meeting, staff still has an opportunity to follow up and address those items prior to the Governing Board meeting.

*A motion was made by Member Feliz-Barrows, seconded by Father Rafael, and carried unanimously to meet on the third Monday of the month from 4-5 p.m.*

**4. Receive, Discuss and Accept the Single Audit Report from Eide Bailly and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on May 16, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Donnie (DJ) Whitaker, Chief Financial Officer presented the Single Audit Report from Eide Bailly and advised a non-Federal entity that expends \$750,000 or more in federal awards during its fiscal year is required to obtain a Single Audit. Audit submission is required the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period (fiscal year). The June 30, 2022 Single Audit was completed and submitted to the Federal Audit Clearinghouse upon issuance.

Ms. Whitaker advised the final report contained the Independent Auditors Report, (unmodified opinion issued and previously approved), Auditor's Report Government Auditing Standards, and the June 30, 2022 Single Audit Report.

Ms. Whitaker outlined the total federal expenditures included in the Schedule of Expenditures of Federal Awards (SEFA) was \$84,020,096 and the following four programs were audited:

- Epidemiology & Lab Capacity – Assistance Listing 93.323
- Health Department Response to Public Health or Healthcare Crises – Assistance Listing 93.391
- Health Center Program Cluster – Assistance Listing 93.224 & 93.527
- HIV Prevention Activities – Assistance Listing 93.940

Ms. Whitaker advised there were no scheduled finding and questioned costs and Eide Bailly issued an unmodified report. Ms. Whitaker further advised that the communication from Eide Bailly outlined no significant difficulties were identified with management, no misstatements were identified and no disagreements with management during the audit.

Father Rafael inquired about access to the full final report. Ms. Whitaker advised that the report was included as part of committee's packet. Ms. Bellamy advised that the report was available on the Health District's website and that she will send the link to the committee members.

Member Coca inquired as to how often are the audits conducted. Ms. Whitaker advised annually. Member Coca inquired about who audits the health center. Ms. Whitaker advised that Eide Bailly did the audit. Ms. Whitaker further advised that Forvis, LLP will be the auditors for the upcoming year. Member Coca inquired if they are an accounting firm. Ms. Whitaker advised that Forvis, LLP is a CPA firm. Member Coca inquired as to how long it takes the health center to be ready for an audit. Ms. Whitaker advised that they have started pre-planning for the audit and will meet with the new auditors soon. It takes a couple of months to prepare. In a normal year, our target is to present in November after year on June 30<sup>th</sup>. Member Coca inquired as to how long it takes the auditors to conduct the audit. Ms. Whitaker advised the auditor schedule 500 hours and ideally start in July and wrap up in early September with the report issued in November.

*A motion was made by Member Feliz-Barrows, seconded by Father Rafael, and carried unanimously to accept the Single Audit Report from Eide Bailly and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on May 16, 2023.*

**5. Receive, Discuss and Accept the March 2023 YTD Financial Report; and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on May 16, 2023; direct staff accordingly or take other action as deemed necessary (for possible action)**

Ms. Whitaker presented the March 2023 YTD Financial Report as of March 31, 2023.

Highlights

- Total FQHC Revenue - \$17.5M budgeted, \$18.8M actuals, variance \$1.2M
  - Charges for Services – \$11.7M budgeted, \$13.3M actual, variance increase mostly related to Pharmacy.
- Total Salaries and Benefits - \$6.7M budgeted, \$5.7M actuals, variance is negative \$975K due to vacancies throughout the year.
- Total Other Operating - \$10.2M budgeted, \$12.2M actuals, variance \$1.9M mostly in supplies
  - Supplies - \$8.8M budgeted and \$11M actual, variance \$2.1M – increase due to Pharmacy activity continues to outpace expected patient encounters and rising cost of prescription drugs led to increase expense
- Total Transfers - \$4.2M budgeted, \$3.4M actuals, variance (\$753K)
- Net Position – Negative \$3.6M budgeted and negative \$2.6M actual, variance of \$983K.

Father Rafael commended the staff on the report and how well it was explained. Father Rafael advised of the ongoing shortage of professionals and employees. He expressed that it is important that human resources create a committee to look at salary and benefit packages and why we are not able to hire people and why we lose employees.

Member Coca inquired about seeing what positions are vacant. Mr. Smith advised that there are notes provided at the bottom of the financial report pertaining to vacancies. Mr. Smith offered to provide the board with the recruitment activity happening at the health center.

Ms. Whitaker reviewed the Patients by Department and advised the Number of Encounters through March 31, 2023 was 19,847. Ms. Whitaker advised that Pharmacy generated most of the revenue.

Ms. Whitaker reviewed the Revenue by Department and Pharmacy was budgeted at \$10.8M and actual was \$12.6 with a variance of \$1.7M. Father Rafael commented about the budget for behavioral health being included in Ryan White. He inquired about a break down or a separate



report that showed what was received for behavioral health. Mr. Smith commented that all the expenses will be broken out in the new fiscal year starting in July. Member Coca inquired about the fiscal year for the program and budget. Ms. Whitaker advised the fiscal year is July 1 through June 30. Mr. Smith further advised that included in the budget are two Licensed Clinical Social Workers (LCSWs) and one psychiatric Advanced Practice Registered Nurses (APRN) and one behavioral health manager position next year. Mr. Smith advised that a complete behavioral health budget will be available starting July 1, 2023.

Father Rafael and Member Coca expressed that it is important to see the behavioral health budget broken out of Ryan White. This will help to analyze how much was spent, how many providers we have and how many patients were seen to be able to plan the budget.

Member Coca inquired about the number of LCSWs budgeted for the behavioral health. Mr. Smith advised that the three behavioral health professional, two LCSWs and one psychiatric APRN funded through the Ryan White program. Mr. Smith further advised that finance could break out that information. Mr. Smith offered to provide the Governing Board more information about how behavioral health needs to look, because it is not a standalone program. Member Coca was interested in receiving more information about how the program would be operated.

Ms. Whitaker reviewed the Expenses by Department. Father Rafael inquired about the \$750 budgeted in behavioral health for salaries and why only that amount was budgeted for the month. Dr. Leguen advised the behavioral health providers are paid through the Ryan White program. That is why it is not budgeted in behavioral health.

Ms. Whitaker further reviewed the:

- Expenses by Department (with and without Pharmacy)
- General Fund – Included information about what is funded by general fund and special revenue.
- Special Revenue by Fund
- Revenue by Fund
- Expenses by Fund

Father Rafael thanked the staff and commented that the report looks good.

Ms. Anderson-Fintak advised the committee that the Finance and Audit committee is where Ms. Whitaker provides detailed information about the financials. Ms. Anderson-Fintak further advised that Ms. Whitaker will provide an abbreviated version to the Governing Board. The expectation of the committee to inform the Governing Board of its recommendations for the items discussed.

*A motion was made by Father Rafael, seconded by Member Coca, and carried unanimously to accept the March 2023 YTD Financial Report; and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on May 16, 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, the Second Public Comment portion was closed.

**XIII. ADJOURNMENT**

The meeting was adjourned at 9:46 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

# FINANCE & AUDIT COMMITTEE MEETING

June 15, 2023

# Southern Nevada Community Health Center

Governing Board Meeting  
June 2023

- ▶ FY 2023 Budget Augmentation
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

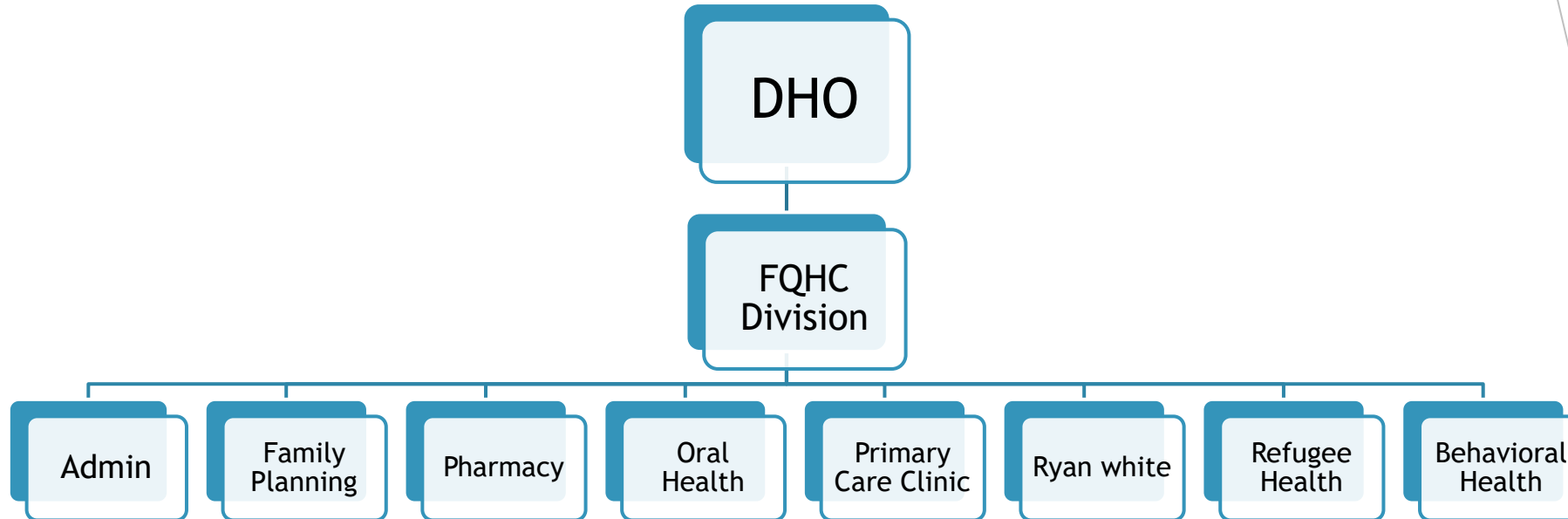
## Definition

A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

# Nevada Revised Statute (NRS) 354.626

Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions, states that “No governing body or member thereof, officer, office, department, or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation of repayments and any other long-term contract expressly authorized by law.”

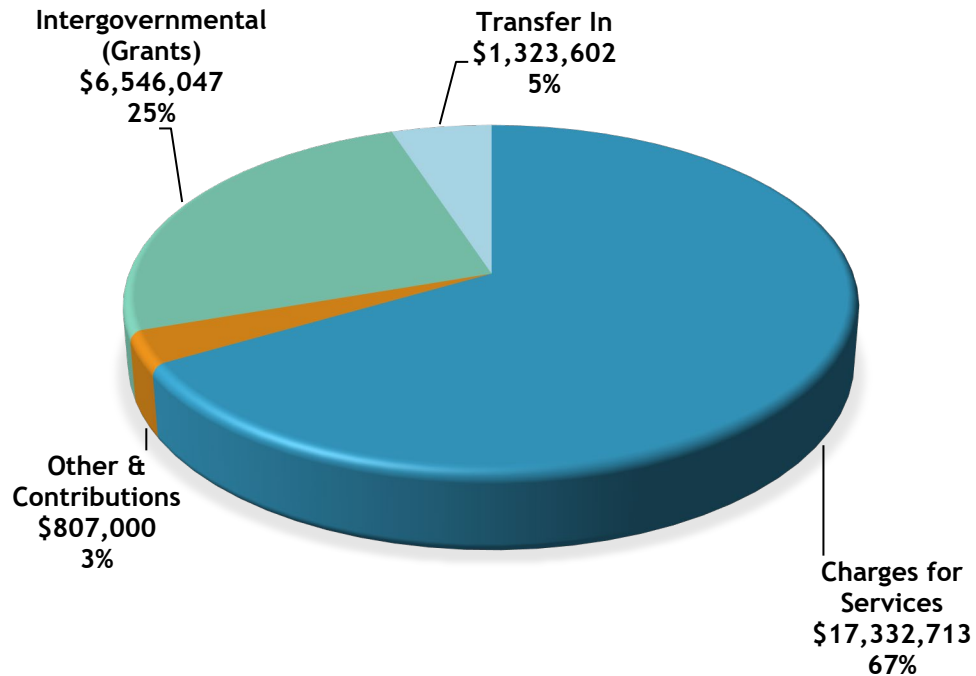
# FQHC Division Org Chart



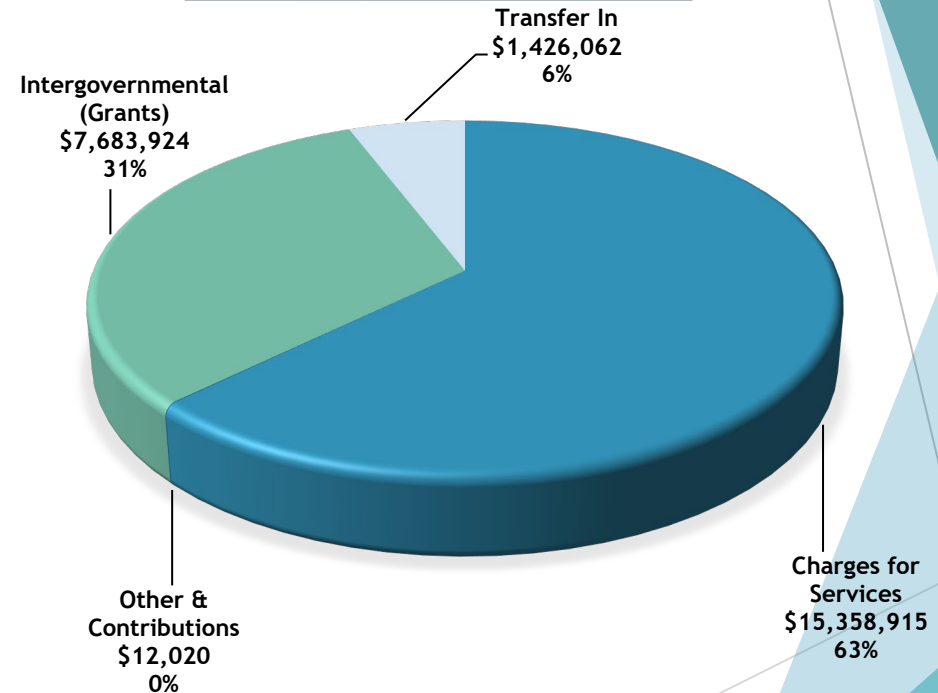
# REVENUES

## COMBINED REVENUES BY SOURCE - Adopted vs Augmented

FY2023 2<sup>nd</sup> Budget  
Augmentation Revenue  
\$26.0 M



FY2023 1<sup>st</sup> Budget  
Augmentation Revenue  
\$24.5M



% Percentages are based on total revenue  
1<sup>st</sup> Budget Augmentation was approved in Jan 2023  
2<sup>nd</sup> Budget Augmentation is presented in June 2023

# REVENUES

## GENERAL & SPECIAL REVENUE FUND SUMMARY

### General Fund:

Total \*Charges for Services revenue is augmented at \$17.3M an increase of \$1.9M compared \$15.4M from 1<sup>st</sup> (Jan 2023) budget augmentation.

*\*Major component of Charges for Services revenue is Pharmacy which continue to increase and is now projected at \$16.3M compared to \$15.3M from previous budget augmentation.*

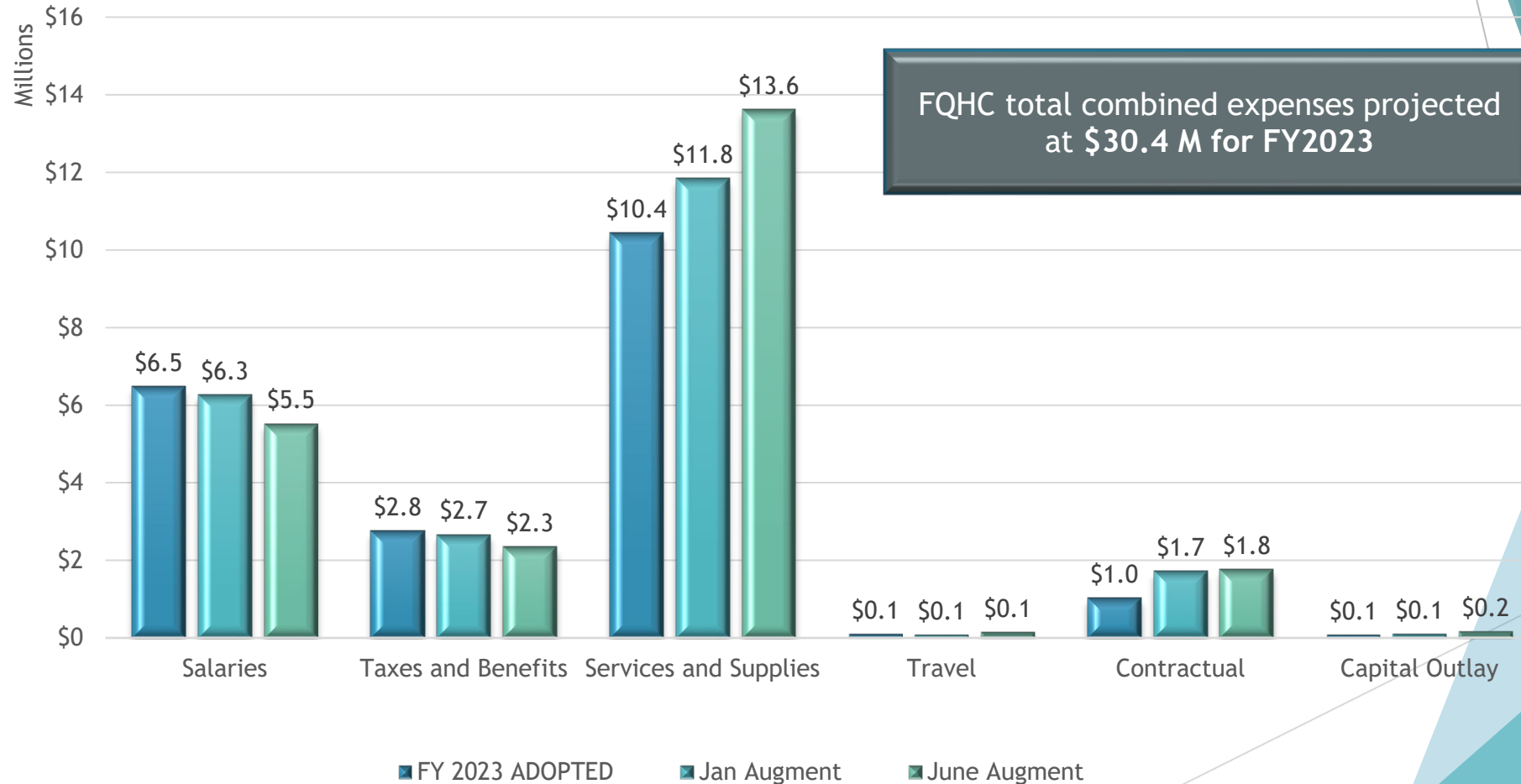
### Special Revenue Fund:

Federal & Pass Thru (Grants) revenue decreased from \$7.7M to \$6.5M due to grants phasing out (Covid Supplemental #4) ended 03/31/23.



# EXPENDITURES

## COMBINED EXPENDITURES BY CATEGORY - Adopted vs Augmented



# EXPENDITURES

## GENERAL & SPECIAL REVENUE FUND SUMMARY



FQHC combined expenditures augmented budget is **\$30.4 M** compared to **\$29.7 M** from prior augmentation.



General Fund Pharmacy Med supplies is projected at **\$12.5 M**, **92%** of total FQHC supplies of **\$13.6 M**.



Total salaries and benefits for General & Grants funds is **\$7.9M**, **26%** of total FQHC expenditures. More than **56%** of Personnel expense are supported by grants.

# Combined Funds Table

## FQHC Combined Funds (Budget Augmentation)

FQHC Community Health Center	FY 2023		
	Adopted	Jan August	June August
<b>Revenue</b>			
Charges for Services	\$ 13,974,543	\$ 15,358,915	\$ 17,332,713
Contributions	-	12,020	7,000
Other (Wrap Recovery)	-	-	800,000
Intergovernmental	7,683,924	7,683,924	6,546,047
Transfer In	1,426,062	1,426,062	1,323,602
<b>Revenue Total</b>	<b>\$ 23,084,529</b>	<b>\$ 24,480,921</b>	<b>\$ 26,009,362</b>
<b>Expenses</b>			
Salaries	6,478,743	6,274,186	5,518,840
Taxes and Benefits	2,753,464	2,661,429	2,342,092
Supplies	10,442,708	11,848,861	13,622,173
Contractual	1,024,226	1,716,362	1,772,759
Travel	92,871	80,173	143,739
Capital	83,455	106,455	163,955
Indirect/Cost Allocation	5,726,090	5,665,780	5,507,606
Transfer Out	1,381,949	1,381,949	1,323,602
<b>Expenses Total</b>	<b>\$ 27,983,506</b>	<b>\$ 29,735,195</b>	<b>\$ 30,394,766</b>
<b>Revenue less Exp</b>	<b>\$ (4,898,977)</b>	<b>\$ (5,254,274)</b>	<b>\$ (4,385,404)</b>

# Staffing FY2023

FQHC Total Augmented FTE **(NO CHANGES)**

	<b>Total</b>
<b>General Fund</b>	<b>33.80</b>
<b>Special Revenue Fund</b>	<b>53.10</b>
<b>Total</b>	<b>86.90</b>

**Reminder:** FQHC was formerly under Primary & Preventive Care. It was established as a new division on July 1, 2022 (beginning of FY2023).



Questions

# FQHC Financial Report

Results as of April 30, 2023

# All Funds/Divisions

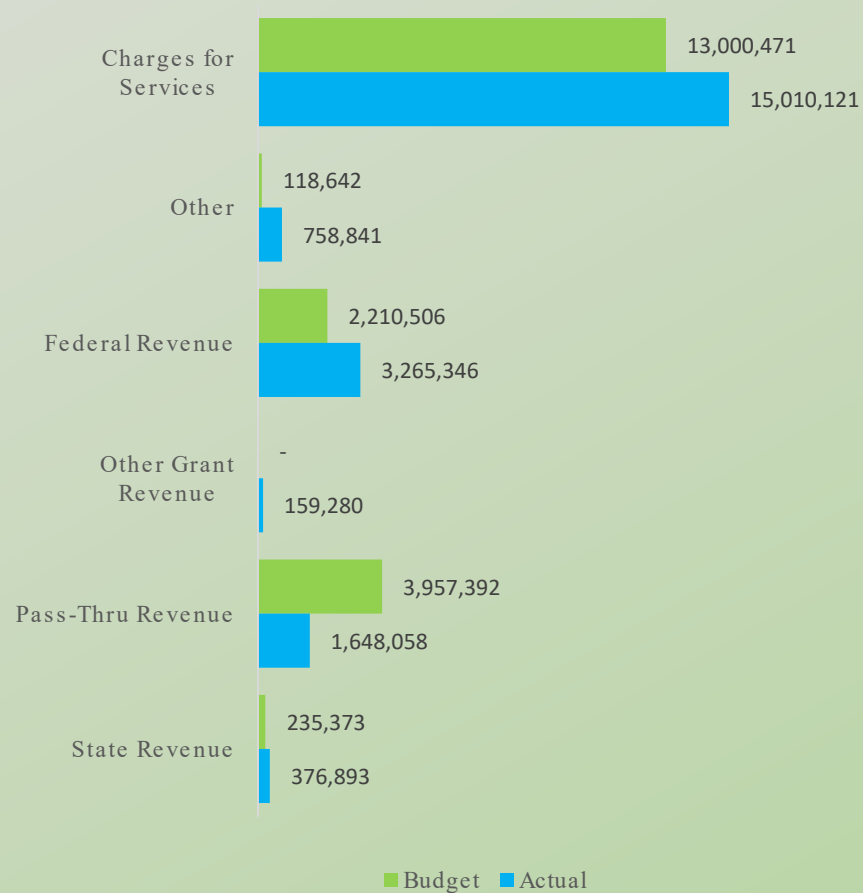
Activity	Budget as of April	Actual as of April	Variance	%
Charges for Services	13,000,471	15,010,121	2,009,650	15%
Other	118,642	758,841	640,199	540%
Federal Revenue	2,210,506	3,265,346	1,054,840	48%
Other Grant Revenue	-	159,280	159,280	0%
Pass-Thru Revenue	3,957,392	1,648,058	(2,309,333)	-58%
State Revenue	235,373	376,893	141,521	60%
<b>Total FQHC Revenue</b>	<b>19,522,383</b>	<b>21,218,540</b>	<b>1,696,157</b>	<b>9%</b>
Salaries	5,228,488	4,557,425	(671,063)	-13%
Taxes & Fringe Benefits	2,217,857	1,841,264	(376,593)	-17%
Travel & Training	66,811	62,557	(4,254)	-6%
<b>Total Salaries &amp; Benefits</b>	<b>7,513,156</b>	<b>6,461,245</b>	<b>(1,051,911)</b>	<b>-14%</b>
Supplies	9,874,051	12,118,812	2,244,761	23%
Capital Outlay	88,713	63,626	(25,087)	-28%
Contractual	1,430,303	1,244,513	(185,789)	-13%
<b>Total Other Operating</b>	<b>11,393,066</b>	<b>13,426,951</b>	<b>2,033,885</b>	<b>18%</b>
Indirect Costs/Cost Allocations	4,721,483	4,642,349	(79,135)	-2%
Transfers IN	(1,188,385)	(1,055,951)	132,434	-11%
Transfers OUT	1,151,624	1,055,951	(95,673)	-8%
<b>Total Transfers</b>	<b>4,684,723</b>	<b>4,642,349</b>	<b>(42,374)</b>	<b>-1%</b>
<b>Net Position</b>	<b>(4,068,562)</b>	<b>(3,312,005)</b>	<b>756,557</b>	<b>-19%</b>

NOTES:

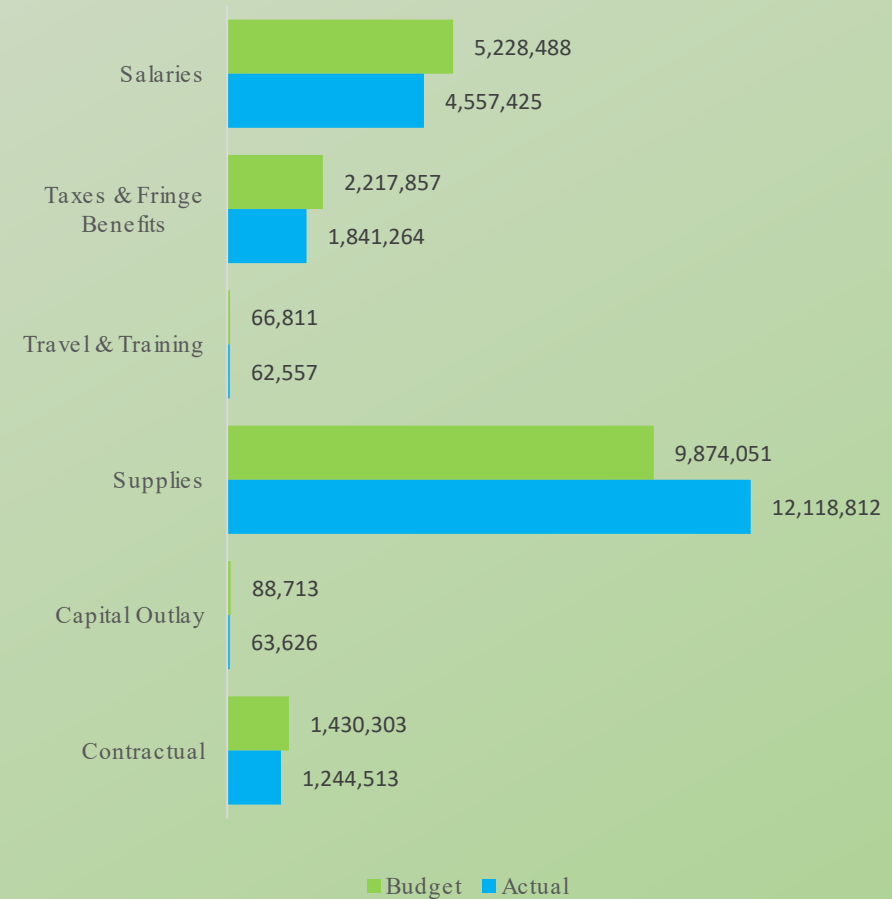
- 1) PAYER MIX INCLUDES A HIGHER PERCENTAGE OF COMMERCIALY INSURED PATIENTS COMBINED WITH AN INCREASE IN PRESCRIPTION MEDICATIONS PER ENCOUNTER.
- 2) OUTPACING BUDGET DUE TO CHANGES IN NEVADA MEDICAID REIMBURSEMENT (THE WRAP) PROGRAM UPDATES LEADING TO MULTI-PERIOD REVENUE CATCHUP.
- 3) ADDITIONAL FEDERAL GRANT REVENUES FROM INCREASE IN REIMBURSABLE PATIENT ENCOUNTERS.
- 4) TIMING DIFFERENCE FOR REVIEW AND POSTING OF REQUESTS FOR REIMBURSEMENT ACROSS ALL DEPARTMENTS (SEE ADDITIONAL NOTES ON SLIDE 5).
- 5) SEVEN OPEN POSITIONS IN ACTIVE RECRUITMENT THROUGHOUT THE FISCAL YEAR (INCLUDING FULL-TIME PRIMARY CARE APRN).
- 6) PHARMACY ACTIVITY CONTINUES TO OUTPACE EXPECTED PATIENT ENCOUNTERS AND RISING COST OF PRESCRIPTION DRUGS LED TO INCREASE EXPENSES.

# Revenues & Expenses

## FQHC Total Revenue by Type

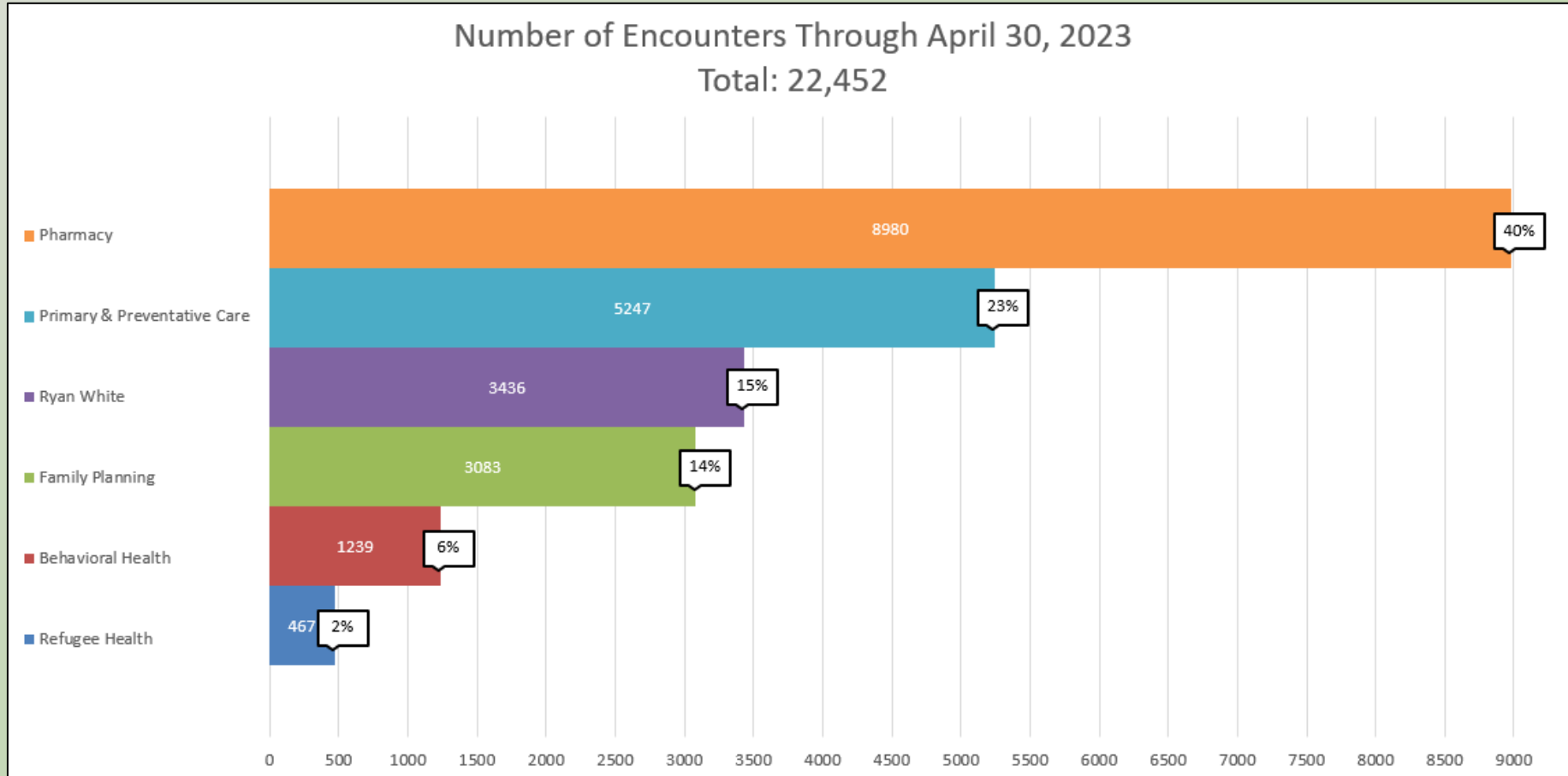


## FQHC Total Expense by Type





# Patients by Department



# Revenue by Department

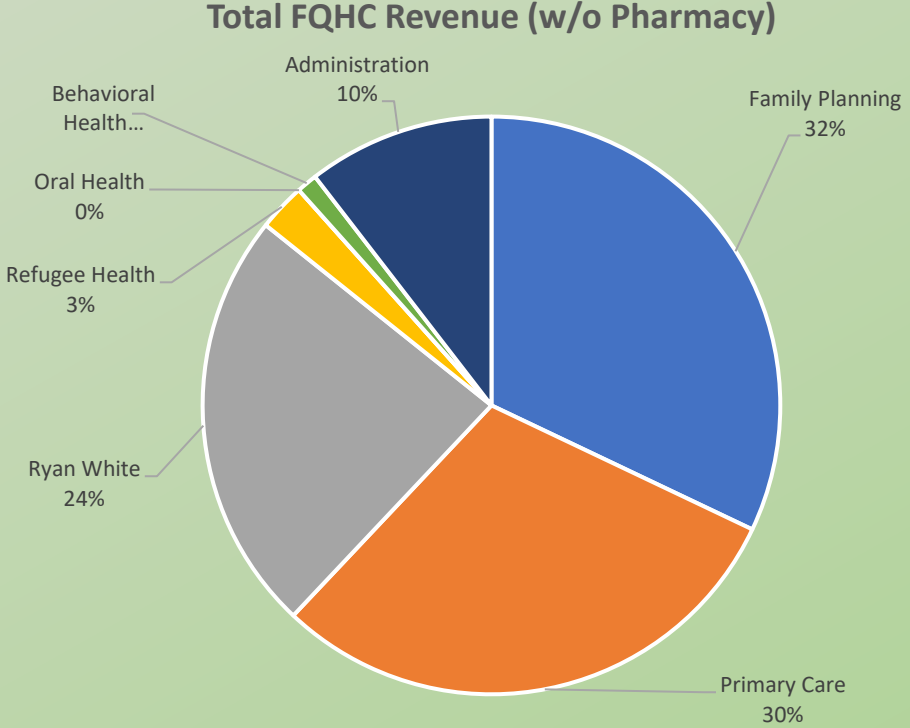
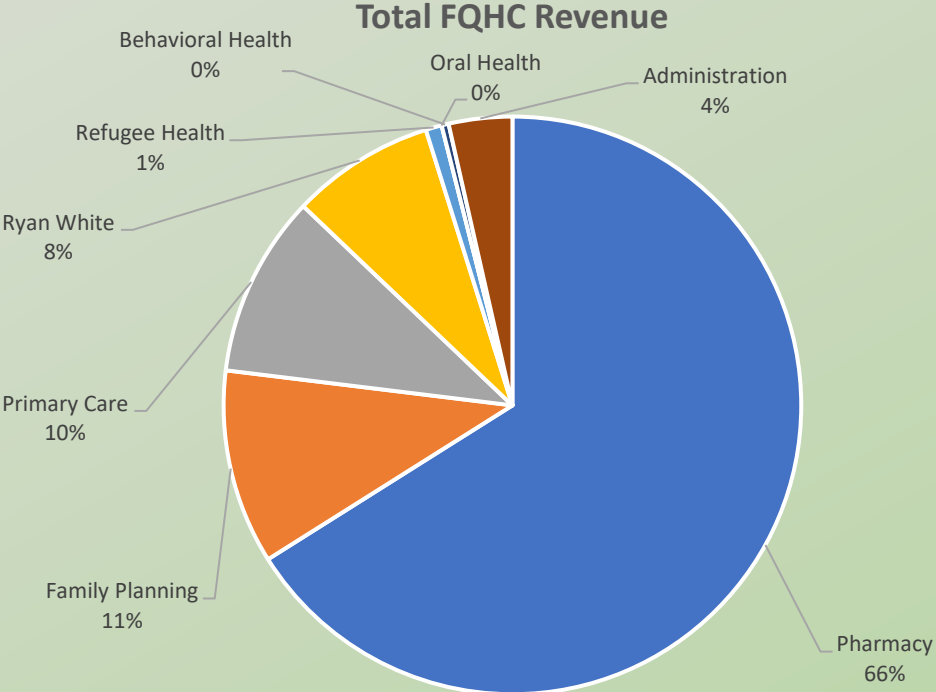
Department	Budget as of April	Actual as of April	Variance	%
<b>Charges for Services (+ Wrap)</b>				
Family Planning	283,983	422,062	138,078	49%
Pharmacy	12,015,000	14,016,368	2,001,368	17%
Oral Health (Dental)	6,100	-	(6,100)	-100%
Primary Care	551,483	189,310	(362,173)	-66%
Ryan White	(1,079)	225,684	226,763	-21013%
Refugee Health	263,625	79,136	(184,489)	-70%
Behavioral Health	-	83,170	83,170	0%
Administration	-	753,232	753,232	0%
<b>OPERATING REVENUE</b>	<b>13,119,113</b>	<b>15,768,962</b>	<b>2,649,850</b>	<b>20%</b>
<b>Grants</b>				
Family Planning	2,341,753	1,887,194	(454,558)	-19%
Pharmacy	160,841	-	(160,841)	-100%
Oral Health (Dental)	-	-	-	0%
Primary Care	2,133,463	1,969,239	(164,224)	-8%
Ryan White	1,502,831	1,480,669	(22,162)	-1%
Refugee Health	264,383	112,475	(151,908)	-57%
Behavioral Health	-	-	-	0%
<b>SPECIAL REVENUE</b>	<b>6,403,270</b>	<b>5,449,577</b>	<b>(953,693)</b>	<b>-15%</b>
<b>TOTAL REVENUE</b>	<b>19,522,383</b>	<b>21,218,540</b>	<b>1,696,157</b>	<b>9%</b>

NOTES:

- 1) PAYER MIX INCLUDES A HIGHER PERCENTAGE OF COMMERCIALY INSURED PATIENTS COMBINED WITH AN INCREASE IN PRESCRIPTION MEDICATIONS PER ENCOUNTER.
- 2) ANTICIPATED NET ADJUSTMENT LEFT CREDIT BALANCE IN REVENUE BUDGET.
- 3) ACTIVITY NOT SPECIFICALLY BUDGETED IN FY2023.
- 4) MISCELLANEOUS REIMBURSEMENTS FROM NEVADA MEDICAID (THE WRAP).
- 5) PROGRAM IS REQUESTING A NO-COST EXTENSION FOR COVID TELEHEALTH GRANT WITH PLANS TO HIRE ADDITIONAL PERSONNEL TO MAXIMIZE UTILIZATION IN FY2023.
- 6) PHARMACY BUDGETED FOR A GRANT WHICH WAS NOT APPROVED RESULTING IN NO GRANT REVENUE FOR FY2023.
- 7) PRIMARY CARE BUDGETED FOR CONSTRUCTION PROJECTS NOT YET SCHEDULED. PROGRAM PLANS TO COMPLETE CONSTRUCTION BY END OF SEPTEMBER 2024.
- 8) TIMING DIFFERENCE FOR REVIEW AND POSTING OF REQUESTS FOR REIMBURSEMENT.

# Revenue by Department

(With and without Pharmacy)



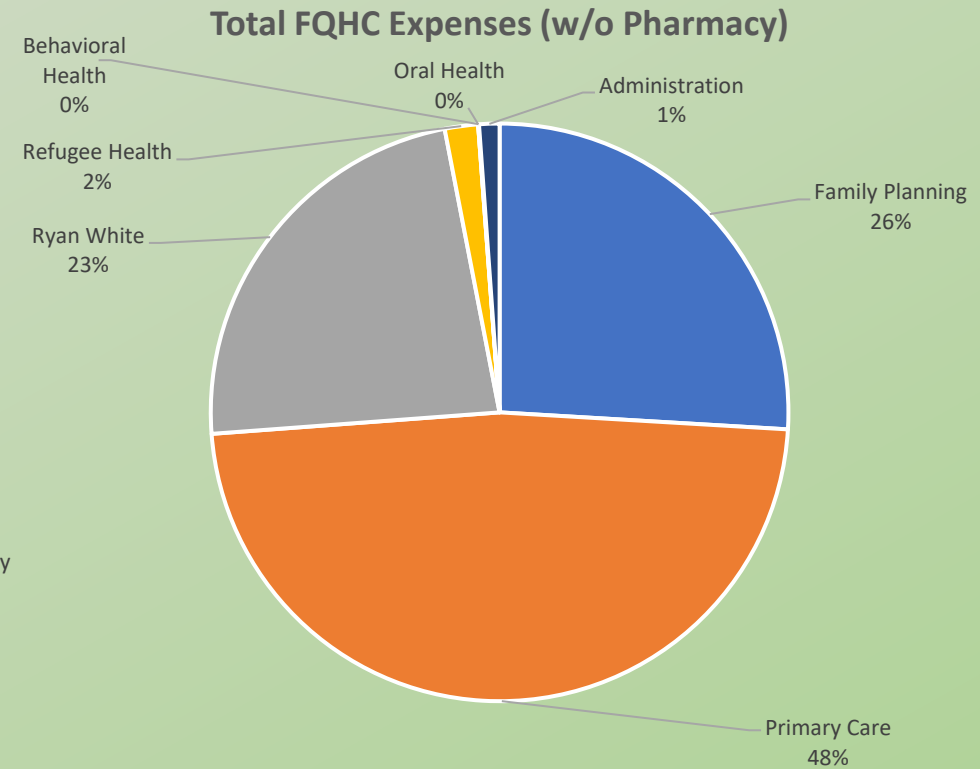
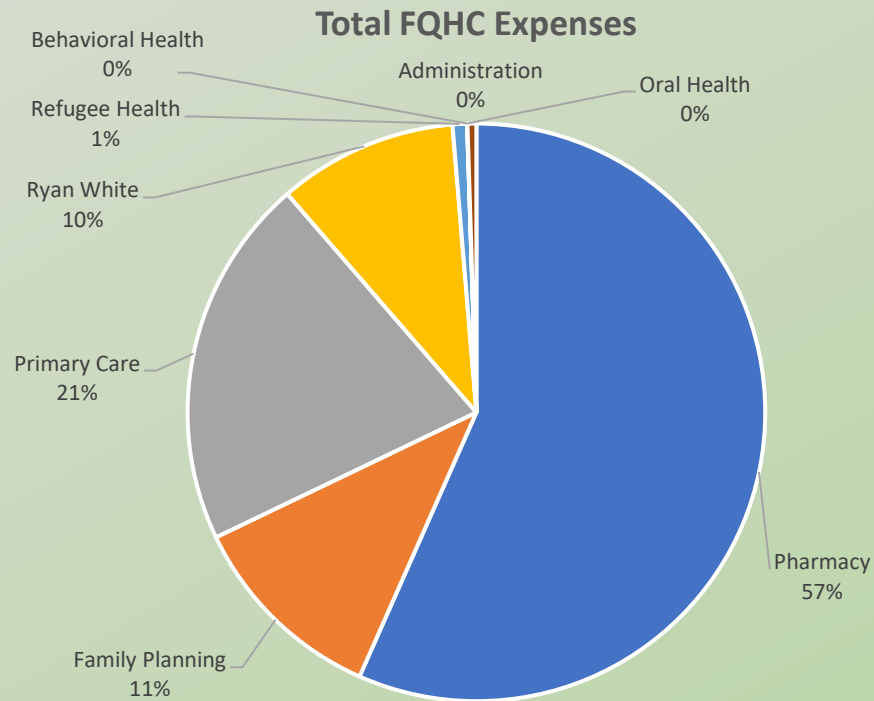
# Expenses by Department

Department	Budget as of March	Actual as of March	Variance	%
<b>Employment (Salaries, Fringe, Training)</b>				
Family Planning	1,402,517	1,227,904	(174,613)	-12%
Pharmacy	224,608	212,469	(12,139)	-5%
Oral Health (Dental)	1,883	-	(1,883)	-100%
Primary Care	3,023,073	2,647,420	(375,653)	-12%
Ryan White	1,764,201	1,517,356	(246,845)	-14%
Refugee Health	127,432	90,337	(37,095)	-29%
Behavioral Health	750	-	(750)	-100%
Administration	217,377	90,542	(126,835)	-58%
<b>Total Personnel Costs</b>	<b>6,761,841</b>	<b>5,786,029</b>	<b>(975,812)</b>	<b>-14%</b>
<b>Other (Supplies, Contractual, Capital)</b>				
Family Planning	519,230	735,296	216,066	42%
Pharmacy	8,140,102	10,432,790	2,292,688	28%
Oral Health (Dental)	39,525	-	(39,525)	-100%
Primary Care	1,102,475	856,505	(245,970)	-22%
Ryan White	257,990	145,507	(112,482)	-44%
Refugee Health	130,998	67,767	(63,231)	-48%
Behavioral Health	8,700	-	(8,700)	-100%
Administration	54,740	2,219	(52,522)	-96%
<b>Total Other Expenses</b>	<b>10,253,759</b>	<b>12,240,083</b>	<b>1,986,324</b>	<b>19%</b>
<b>Total Operating Expenses</b>	<b>17,015,600</b>	<b>18,026,112</b>	<b>1,010,512</b>	<b>6%</b>
Indirect Costs/Cost Allocations	4,249,335	3,462,478	(786,857)	-19%
Transfers IN	(1,069,547)	(928,212)	141,334	-13%
Transfers OUT	1,036,462	928,212	(108,250)	-10%
<b>Total Transfers &amp; Allocations</b>	<b>4,216,250</b>	<b>3,462,478</b>	<b>(753,772)</b>	<b>-18%</b>
<b>TOTAL EXPENSES</b>	<b>21,231,850</b>	<b>21,488,590</b>	<b>256,740</b>	<b>1%</b>

NOTES:

- 1) SEVEN OPEN POSITIONS IN ACTIVE RECRUITMENT THROUGHOUT THE FISCAL YEAR (INCLUDING TWO PRIMARY CARE PHYSICIANS, TWO APRN, AND TWO CHN).
- 2) INCREASED PHARMACY ACTIVITY COMBINED WITH RISING COST OF PRESCRIPTION DRUGS.

# Expenses by Department (With and Without Pharmacy)



# FQHC – General Fund

FQHC - GENERAL FUND		Budget Through April 2023	Actual Through April 2023	Variance	+/- %
<b>Revenues</b>					
Charges for Services		13,000,471	15,010,121	2,009,650	15%
Other		118,642	758,841	640,199	540%
<b>Total Revenue</b>		<b>13,119,113</b>	<b>15,768,962</b>	<b>2,649,850</b>	<b>20%</b>
<b>Expenses</b>					
Salaries		2,083,905	1,840,750	243,154	12%
Taxes & Fringe Benefits		881,410	747,195	134,215	15%
<b>Total Personnel Costs</b>		<b>2,965,314</b>	<b>2,587,945</b>	<b>377,369</b>	<b>13%</b>
Supplies		9,294,233	11,562,656	(2,268,423)	-24%
Capital Outlay		8,333	-	8,333	100%
Contractual		448,468	267,743	180,725	40%
Travel & Training		35,344	10,872	24,472	69%
<b>Total Other Expenses</b>		<b>9,786,378</b>	<b>11,841,271</b>	<b>(2,054,892)</b>	<b>-21%</b>
Indirect Costs/Cost Allocations		3,284,358	3,380,877	(96,519)	-3%
Transfers IN		-	(2,988)	2,988	0%
Transfers OUT		1,151,624	1,052,963	98,661	9%
<b>Total Transfers &amp; Allocations</b>		<b>4,435,982</b>	<b>4,430,852</b>	<b>5,130</b>	<b>0%</b>
<b>Total Expense</b>		<b>17,187,674</b>	<b>18,860,067</b>	<b>(1,672,393)</b>	<b>-10%</b>
<b>Net Position</b>		<b>(4,068,562)</b>	<b>(3,091,105)</b>	<b>977,457</b>	<b>-24%</b>

Unaudited General Ledger Data - July 1, 2022 to April 30, 2023

# FQHC – Special Revenue Fund

FQHC - SPECIAL REVENUE		Budget Through April 2023	Actual Through April 2023	Variance	+/- %
<b>Revenues</b>					
Grants		6,403,270	5,449,577	(953,693)	-15%
<b>Total Revenue</b>		<b>6,403,270</b>	<b>5,449,577</b>	<b>(953,693)</b>	<b>-15%</b>
<b>Expenses</b>					
Salaries		3,144,583	2,716,674	427,909	14%
Taxes & Fringe Benefits		1,336,448	1,094,069	242,378	18%
<b>Total Personnel Costs</b>		<b>4,481,031</b>	<b>3,810,744</b>	<b>670,287</b>	<b>15%</b>
Supplies		579,818	556,155	23,662	4%
Capital Outlay		80,379	63,626	16,753	21%
Contractual		981,835	976,770	5,065	1%
Travel & Training		31,467	51,685	(20,218)	-64%
<b>Total Other Expenses</b>		<b>1,673,498</b>	<b>1,648,237</b>	<b>25,262</b>	<b>2%</b>
Indirect Costs/Cost Allocations		1,437,126	1,261,472	175,654	12%
Transfers IN		(1,188,385)	(1,052,963)	(135,422)	11%
Transfers OUT		-	2,988	(2,988)	0%
<b>Total Transfers &amp; Allocations</b>		<b>248,741</b>	<b>211,497</b>	<b>37,244</b>	<b>15%</b>
<b>Total Expense</b>		<b>6,403,270</b>	<b>5,670,478</b>	<b>732,793</b>	<b>11%</b>
<b>Net Position</b>		<b>(0)</b>	<b>(220,900)</b>	<b>(220,900)</b>	<b>0%</b>

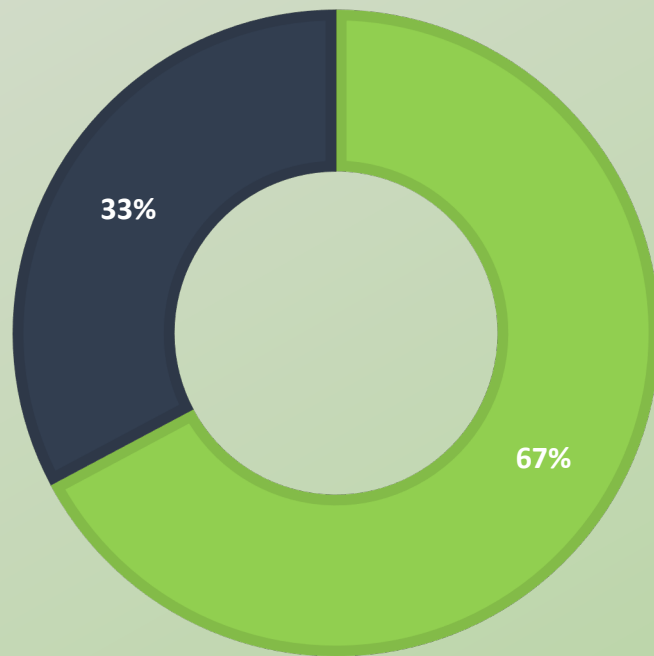
Unaudited General Ledger Data - July 1, 2022 to April 30, 2023

# Percentage of Grant Revenues

*(Budget v. Actual)*

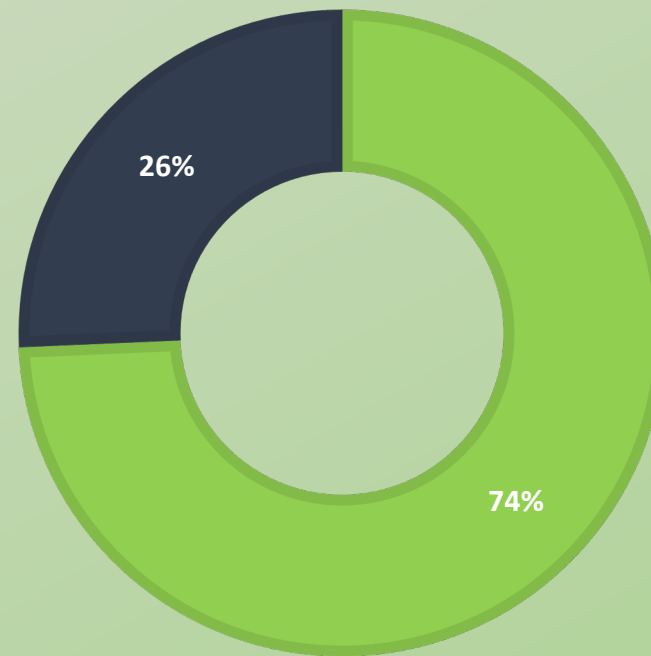
## BUDGET

■ Operating ■ Grant



## ACTUAL

■ Operating ■ Grant



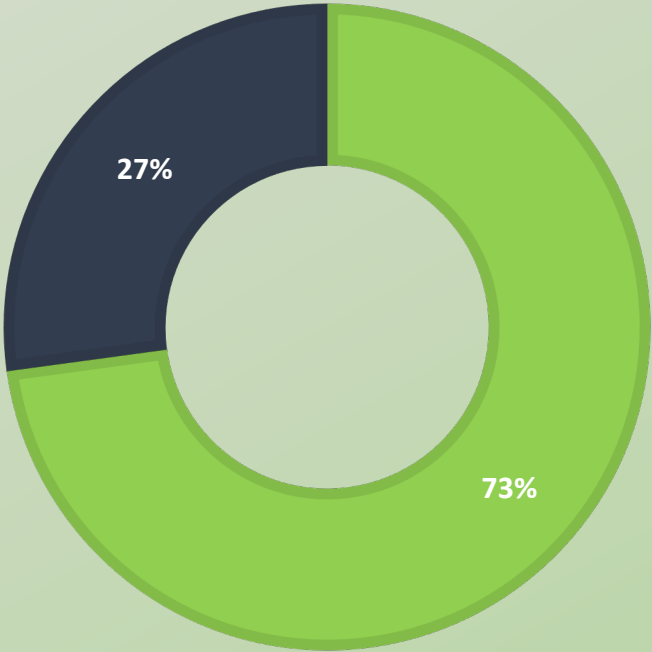


# Percentage of Grant Expenses

*(Budget v. Actual)*

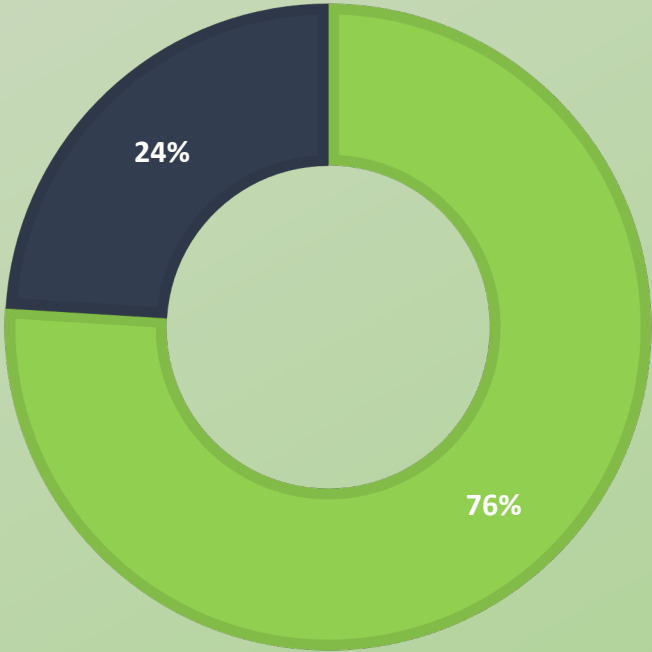
**BUDGET**

■ Operating ■ Grant



**ACTUAL**

■ Operating ■ Grant





# Questions?



AT THE SOUTHERN NEVADA HEALTH DISTRICT