

## MINUTES

**SOUTHERN NEVADA COMMUNITY HEALTH CENTER  
FINANCE & AUDIT COMMITTEE MEETING  
July 17, 2023 – 4:00 p.m.  
Meeting was conducted via Webex Event**

- MEMBERS PRESENT:** Donna Feliz-Barrows – Consumer, Grief Recovery Nevada  
Jasmine Coca – Community Member, Catholic Charities of Southern Nevada
- ABSENT:** Father Rafael Pereira – Community Member, All Saints Episcopal Church
- 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, Donnie (DJ) Whitaker, Randy Smith, Justin Tully, Jonas Maratita, Cassius Lockett, Edward Wynder, Yin Jie Qin, Jonas Maratita, Jonna Arqueros, Kim Saner

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

The Southern Nevada Community Health Center Finance & Audit Committee Meeting was called to order at 4:00 p.m. Tawana Bellamy, Administrative Secretary, administered the roll call and confirmed a quorum. Ms. Bellamy provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

**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 JULY 17, 2023 MEETING AGENDA (for possible action)**

*A motion was made by Member Feliz-Barrows seconded by Chair Coca, and carried unanimously to approve the July 17, 2023 Agenda, as presented.*

**V. REPORT / DISCUSSION / ACTION**

- 1. Approve Finance & Audit Committee Meeting Minutes – June 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 Chair Coca, and carried unanimously to approve the June 15, 2023 Finance & Audit Committee Minutes, as presented.*

**2. Receive, Discuss and Accept the May 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*)

Donnie (DJ) Whitaker, Chief Financial Officer, presented the May 2023 YTD Financial Report as of May 31, 2023. Ms. Whitaker advised that this is the budget before the augmentation approved by the board in June 2023.

- All Funds for All Divisions (General Fund and Special Revenue Fund) – as of May 31, 2023
  - Net Budget - negative \$4.475M
  - Net Actual – negative \$4.414M
  - Variance - \$60,833

Dr. Leguen inquired about the revenue by department budget and actuals for Family Planning and Primary Care and if the variance is related to over planning. Mr. Smith advised it may be an assortment of things, as his team was not involved in the initial planning of the budget. Mr. Smith further advised that the WRAP reimbursement and position vacancies throughout the year may have contributed to the variances.

*A motion was made by Member Feliz-Barrows, seconded by Chair Coca, and carried unanimously to accept the May 2023 YTD Financial Report and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on July 25, 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 4:17 p.m.

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

/tab



AT THE SOUTHERN NEVADA HEALTH DISTRICT

## 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

/tab



SOUTHERN NEVADA  
*Community*  
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Finance & Audit Committee Meeting

July 17, 2023

# FQHC Financial Report

Results as of May 31, 2023

# All Funds/Divisions

Activity	Budget as of May	Actual as of May	Variance	%
Charges for Services	14,300,518	16,744,701	2,444,183	17%
Other	130,506	964,429	833,923	639%
Federal Revenue	2,431,556	3,981,617	1,550,061	64%
Other Grant Revenue	-	204,699	204,699	0%
Pass-Thru Revenue	4,353,131	1,599,169	(2,753,962)	-63%
State Revenue	258,910	398,709	139,799	54%
<b>Total FQHC Revenue</b>	<b>21,474,621</b>	<b>23,893,324</b>	<b>2,418,704</b>	<b>11%</b>
Salaries	5,751,337	5,389,454	(361,883)	-6%
Taxes & Fringe Benefits	2,439,643	2,047,841	(391,802)	-16%
<b>Total Salaries &amp; Benefits</b>	<b>8,190,980</b>	<b>7,437,295</b>	<b>(753,685)</b>	<b>-9%</b>
Supplies	10,861,456	14,449,890	3,588,434	33%
Capital Outlay	97,584	63,626	(33,958)	-35%
Contractual	1,573,333	1,394,272	(179,061)	-11%
Travel & Training	73,492	65,772	(7,720)	-11%
<b>Total Other Operating</b>	<b>12,605,864</b>	<b>15,973,559</b>	<b>3,367,695</b>	<b>27%</b>
Indirect Costs/Cost Allocations	5,193,632	4,897,055	(296,577)	-6%
Transfers IN	(1,307,224)	(1,163,581)	143,643	-11%
Transfers OUT	1,266,787	1,163,581	(103,206)	-8%
<b>Total Transfers</b>	<b>5,153,195</b>	<b>4,897,055</b>	<b>(256,140)</b>	<b>-5%</b>
<b>Net Position</b>	<b>(4,475,418)</b>	<b>(4,414,585)</b>	<b>60,833</b>	<b>-1%</b>

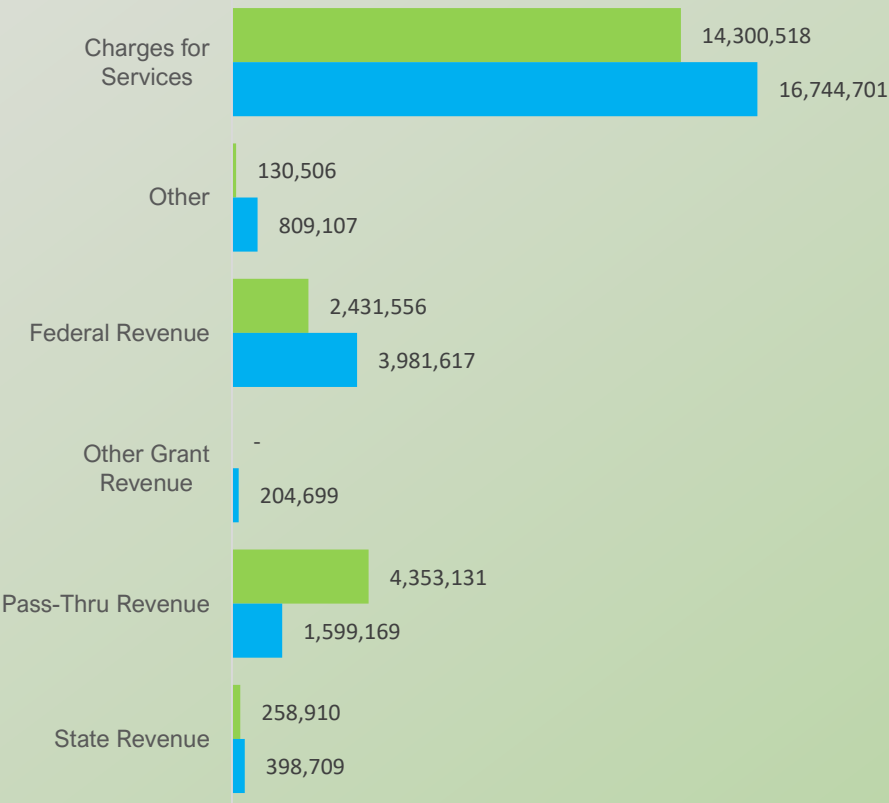
NOTES:

- 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.



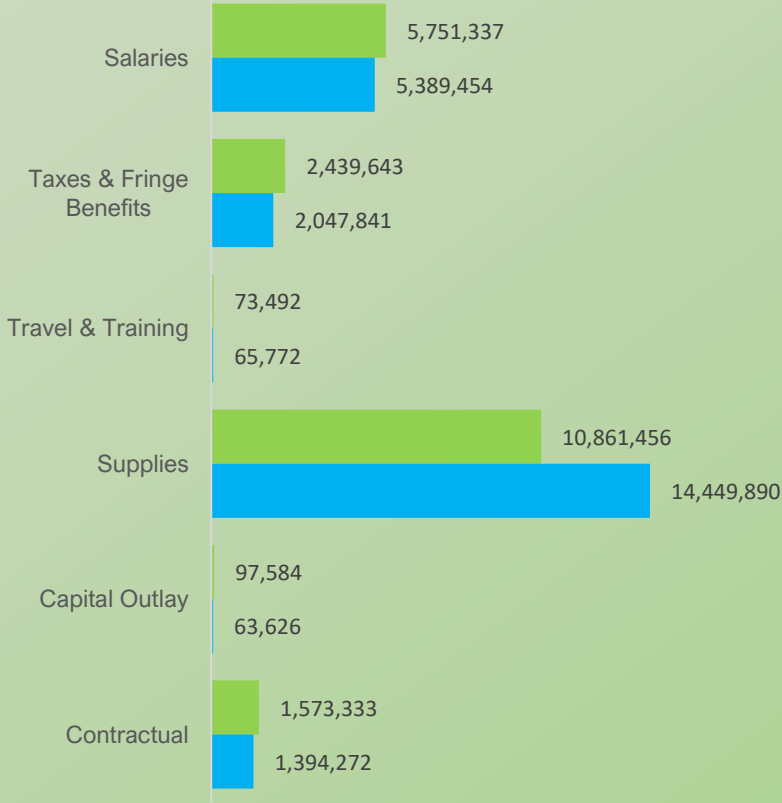
# Revenues & Expenses

### FQHC Total Revenue by Type



■ Budget ■ Actual

### FQHC Total Expense by Type

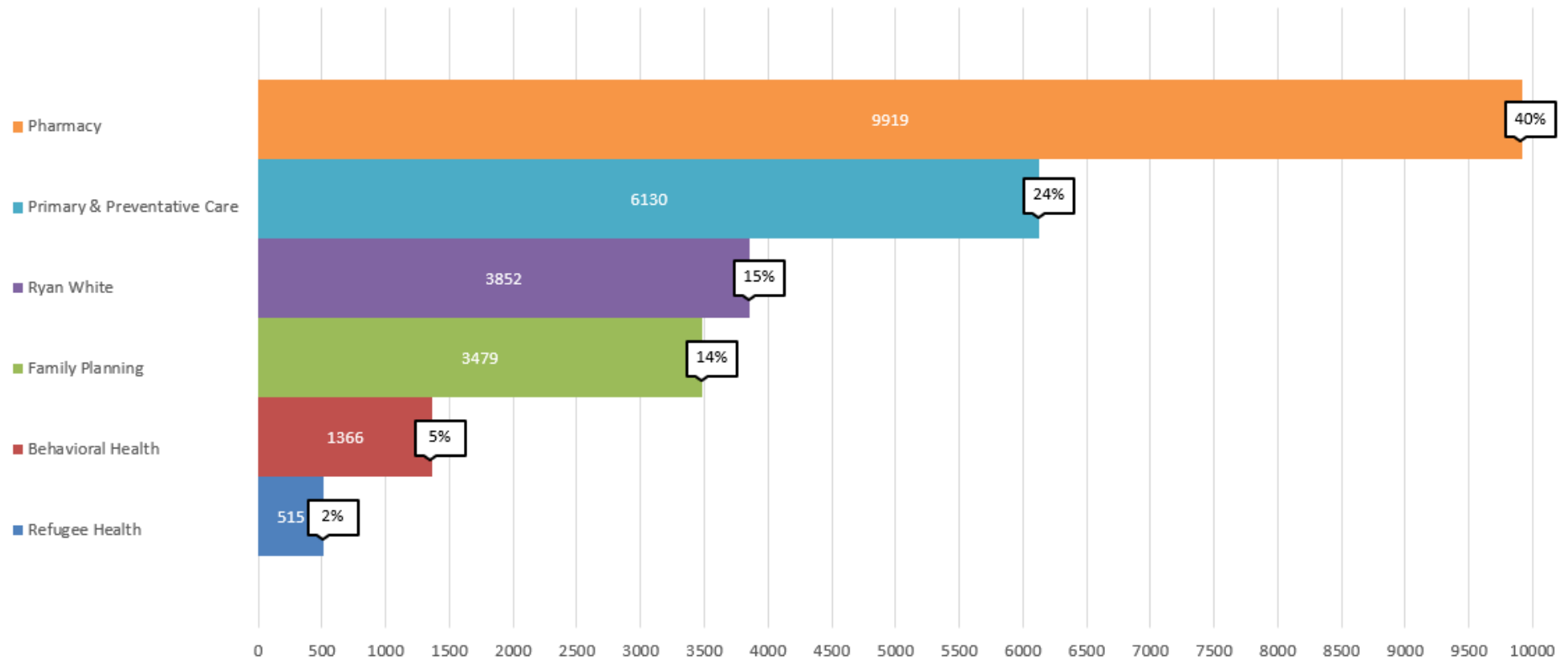


■ Budget ■ Actual

# Patients by Department

Number of Encounters Through May 31, 2023

Total: 25,261



# Revenue by Department

Department	Budget as of May	Actual as of May	Variance	%
<b>Charges for Services (+ Wrap)</b>				
Family Planning	312,382	425,223	112,842	36%
Pharmacy	13,216,500	15,741,020	2,524,520	19%
Oral Health (Dental)	6,710	-	(6,710)	-100%
Primary Care	606,632	195,516	(411,116)	-68%
Ryan White	(1,187)	225,684	226,871	-19112%
Refugee Health	289,988	79,136	(210,852)	-73%
Behavioral Health	-	84,470	84,470	0%
Administration	-	958,080	958,080	0%
<b>OPERATING REVENUE</b>	<b>14,431,024</b>	<b>17,709,130</b>	<b>3,278,106</b>	<b>23%</b>
<b>Grants</b>				
Family Planning	2,575,928	2,126,640	(449,287)	-17%
Pharmacy	176,925	-	(176,925)	-100%
Oral Health (Dental)	-	-	-	0%
Primary Care	2,346,810	2,286,571	(60,239)	-3%
Ryan White	1,653,114	1,645,308	(7,806)	0%
Refugee Health	290,821	125,675	(165,146)	-57%
Behavioral Health	-	-	-	0%
<b>SPECIAL REVENUE</b>	<b>7,043,597</b>	<b>6,184,194</b>	<b>(859,403)</b>	<b>-12%</b>
<b>TOTAL REVENUE</b>	<b>21,474,621</b>	<b>23,893,324</b>	<b>2,418,704</b>	<b>11%</b>

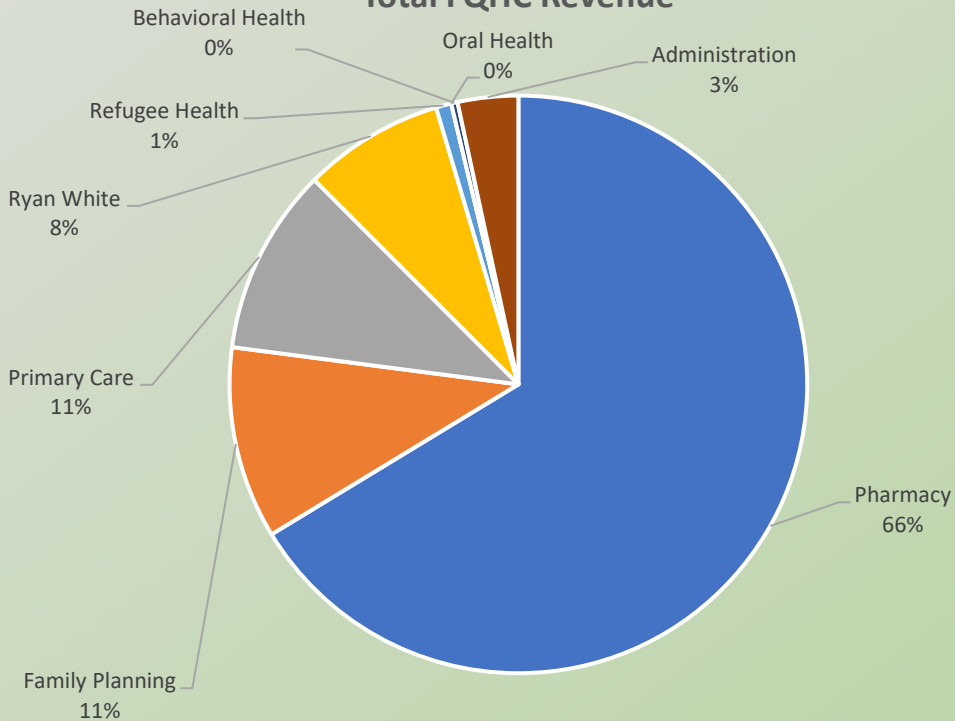
**NOTES:**

- 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.

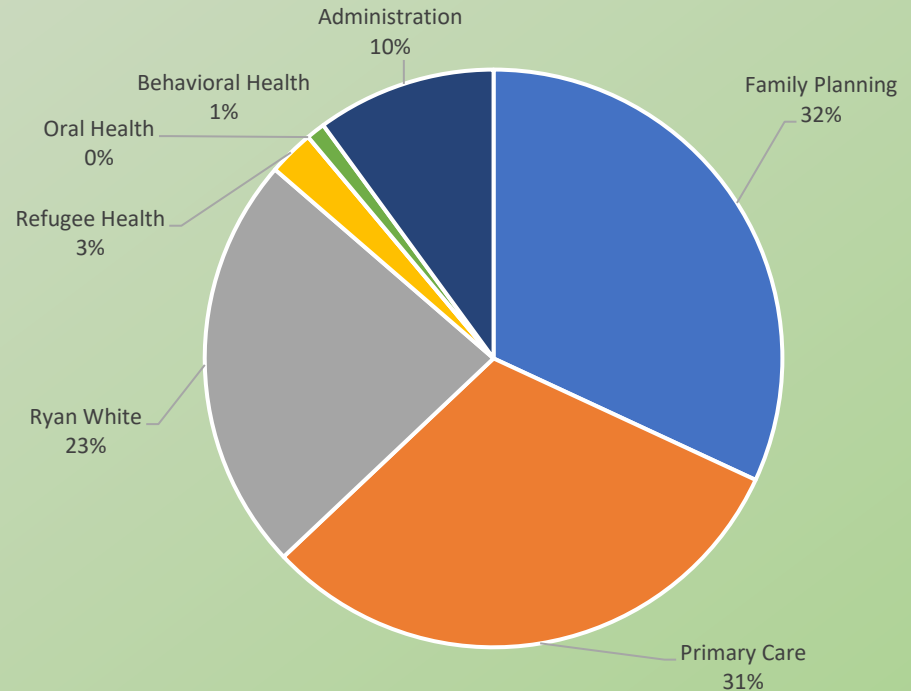
# Revenue by Department

*(With and without Pharmacy)*

### Total FQHC Revenue



### Total FQHC Revenue (w/o Pharmacy)



# Expenses by Department

Department	Budget as of May	Actual as of May	Variance	%
<b>Employment (Salaries, Taxes, &amp; Fringe)</b>				
Family Planning	1,682,429	1,475,637	(206,792)	-12%
Pharmacy	274,246	270,777	(3,469)	-1%
Oral Health (Dental)	-	-	-	0%
Primary Care	3,691,659	3,461,753	(229,906)	-6%
Ryan White	2,128,592	1,960,486	(168,105)	-8%
Refugee Health	155,750	112,483	(43,266)	-28%
Behavioral Health	-	3,905	3,905	0%
Administration	258,305	152,254	(106,051)	-41%
<b>Total Personnel Costs</b>	<b>8,190,980</b>	<b>7,437,295</b>	<b>(753,685)</b>	<b>-9%</b>
<b>Other (Supplies, Contractual, Capital, Training)</b>				
Family Planning	666,373	873,042	206,669	31%
Pharmacy	9,949,288	13,690,672	3,741,384	38%
Oral Health (Dental)	50,609	-	(50,609)	-100%
Primary Care	1,350,678	1,099,141	(251,537)	-19%
Ryan White	342,975	230,569	(112,406)	-33%
Refugee Health	160,109	64,594	(95,515)	-60%
Behavioral Health	11,550	-	(11,550)	-100%
Administration	74,283	15,542	(58,741)	-79%
<b>Total Other Expenses</b>	<b>12,605,864</b>	<b>15,973,559</b>	<b>3,367,695</b>	<b>27%</b>
<b>Total Operating Expenses</b>	<b>20,796,844</b>	<b>23,410,855</b>	<b>2,614,010</b>	<b>13%</b>
Indirect Costs/Cost Allocations	5,193,632	4,897,055	(296,577)	-6%
Transfers IN	(1,307,224)	(1,163,581)	143,643	-11%
Transfers OUT	1,266,787	1,163,581	(103,206)	-8%
<b>Total Transfers &amp; Allocations</b>	<b>5,153,195</b>	<b>4,897,055</b>	<b>(256,140)</b>	<b>-5%</b>
<b>TOTAL EXPENSES</b>	<b>25,950,039</b>	<b>28,307,909</b>	<b>2,357,870</b>	<b>9%</b>

1

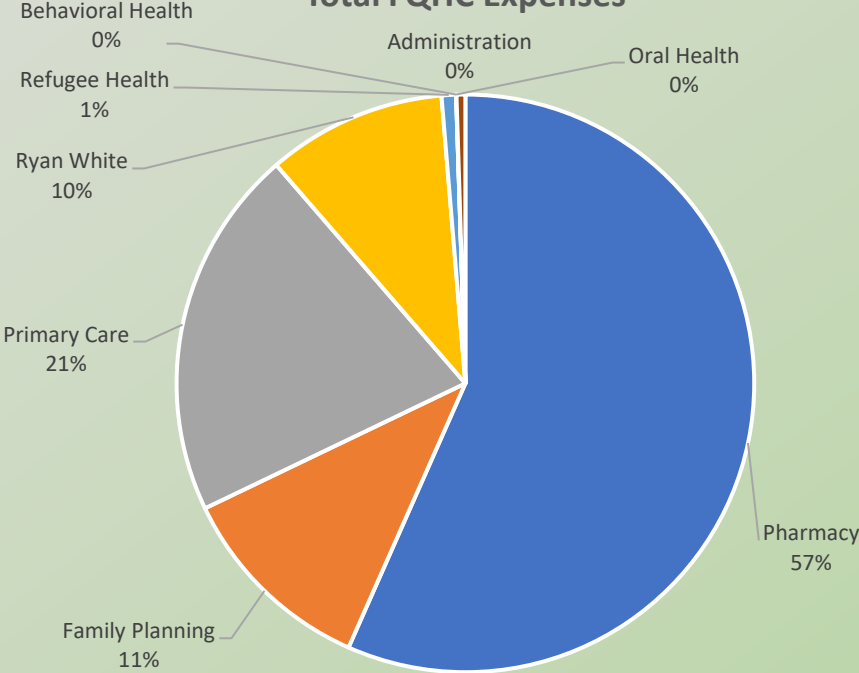
NOTES:

1) INCREASED PHARMACY ACTIVITY COMBINED WITH RISING COST OF PRESCRIPTION DRUGS.

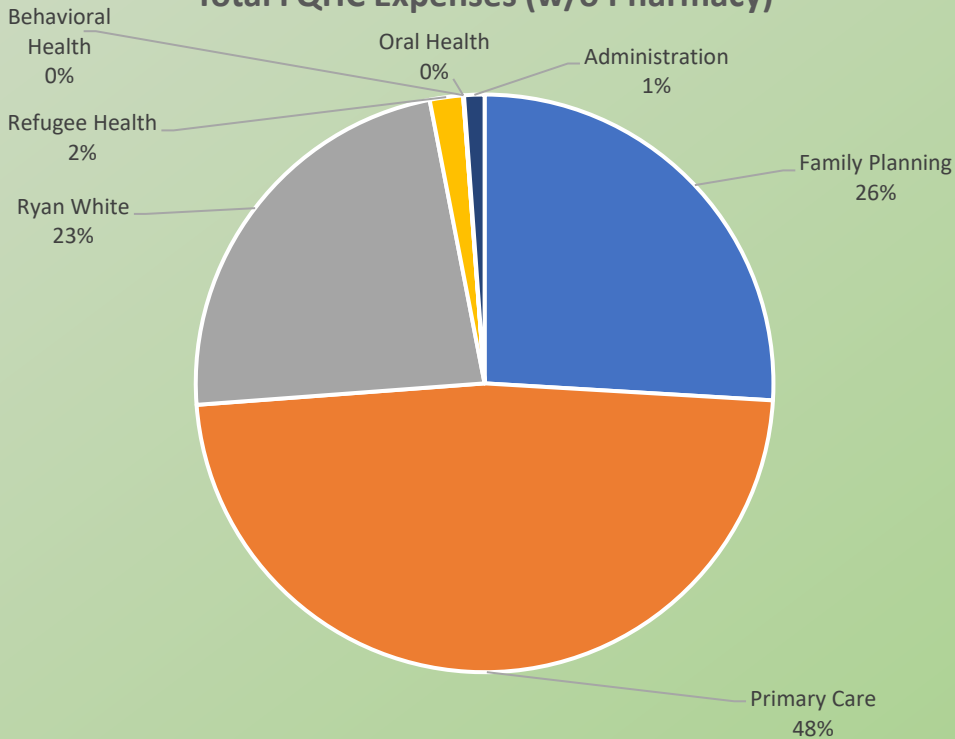
# Expenses by Department

*(With and Without Pharmacy)*

### Total FQHC Expenses



### Total FQHC Expenses (w/o Pharmacy)





# Questions?



AT THE SOUTHERN NEVADA HEALTH DISTRICT