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**SNHD  
INCOME  
STATEMENT**

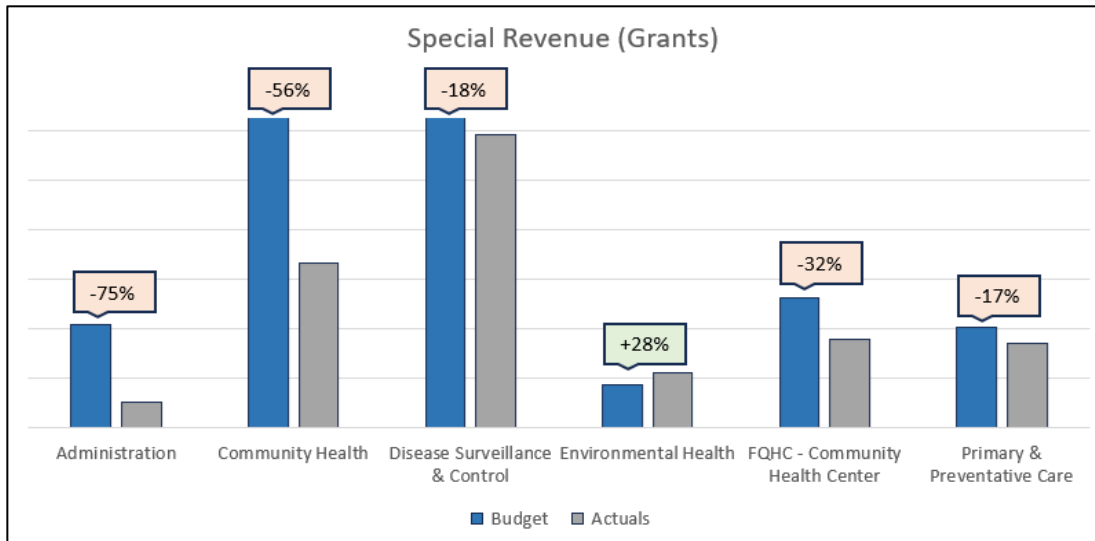
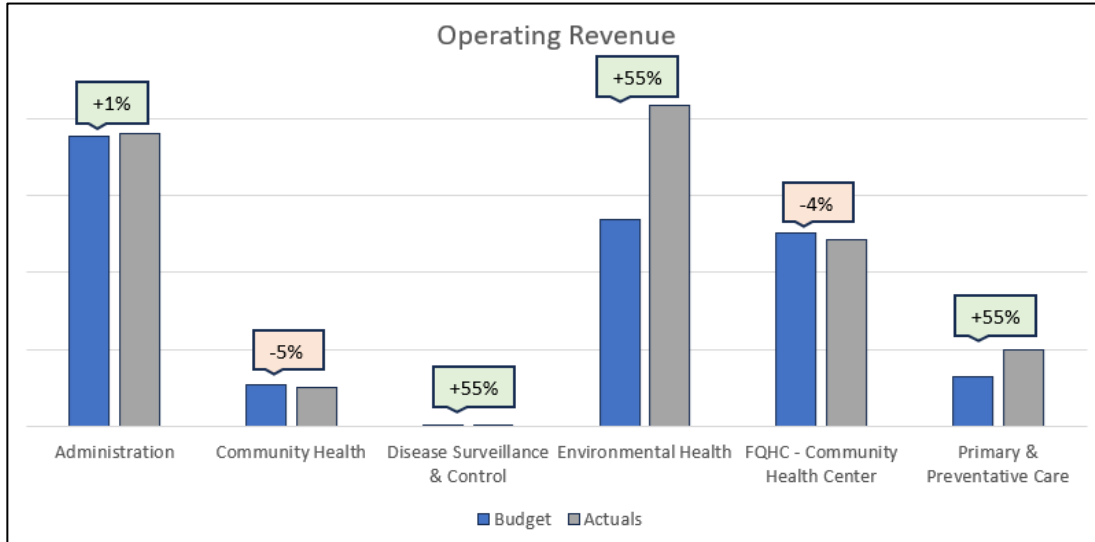
December 2023

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# REVENUES



Division	Budget as of December 2023	Actual as of December 2023	Difference	% +/-
<b>Operating Revenue (Charges, Fees, Taxes, etc.)</b>				
Administration	\$ 18,813,250	\$ 18,967,173	\$ 153,923	1%
Community Health	2,728,513	2,580,030	(148,483)	-5%
Disease Surveillance & Control	7,500	11,600	4,100	55%
Environmental Health	13,406,225	20,823,220	7,416,996	55%
FQHC - Community Health Center	12,581,827	12,117,979	(463,848)	-4%
Primary & Preventative Care	3,231,747	5,022,906	1,791,159	55%
<b>SUBTOTAL</b>	<b>\$ 50,769,061</b>	<b>\$ 59,522,907</b>	<b>\$ 8,753,847</b>	<b>17%</b>
<b>Special Revenue (Grants)</b>				
Administration	\$ 4,155,178	\$ 1,049,725	\$ (3,105,453)	-75%
Community Health	15,186,923	6,666,293	(8,520,630)	-56%
Disease Surveillance & Control	14,499,596	11,837,749	(2,661,848)	-18%
Environmental Health	1,720,015	2,198,791	478,775	28%
FQHC - Community Health Center	5,257,107	3,549,583	(1,707,524)	-32%
Primary & Preventative Care	4,073,634	3,387,591	(686,043)	-17%
<b>SUBTOTAL</b>	<b>\$ 44,892,454</b>	<b>\$ 28,689,732</b>	<b>\$(16,202,722)</b>	<b>-36%</b>
<b>TOTAL REVENUE</b>	<b>\$ 95,661,515</b>	<b>\$ 88,212,639</b>	<b>\$ (7,448,875)</b>	<b>-8%</b>

**NOTES:**

- 1) ANNUAL FOOD PERMIT REVENUES BILLED ON JULY 1<sup>ST</sup> FOR ENTIRE FISCAL YEAR (~70% OF ANNUAL REVENUE FOR ENVIRONMENTAL HEALTH).
- 2) SEASONAL REVENUE FROM BACK-TO-SCHOOL IMMUNIZATIONS IN JULY/AUGUST ACCOUNTS FOR APPROXIMATELY 40% OF REVENUE THROUGH QUARTER 2 ANNUALLY.
- 3) BUDGETED GRANT SPENDING FOR LAB EXPANSION ESTIMATED TO BEGIN IN JUNE 2024.
- 4) DUE TO REDUCTION IN COVID-RELATED TESTING, REDUCTION IN RESTOCKING REAGENTS AND LAB SUPPLIES RESULTED IN THE DECREASE IN GRANT REVENUE.
- 5) APPROVED CONTRACTS PENDING AS OF DECEMBER 2023.
- 6) GRANT REVENUE AND PERSONNEL ALLOCATION BUDGET UNDER REVIEW.

# Revenues by Category

REVENUE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Primary & Preventative Care	TOTALS BY CATEGORY
<i>Licenses &amp; Permits</i>	\$ -	\$ 122,908	\$ -	\$ 20,650,585	\$ -	\$ -	\$ 20,773,493
<i>Property Taxes</i>	17,044,281	-	-	-	-	-	17,044,281
<i>Charges for Services</i>	1,177,625	2,456,455	10,000	-	11,631,654	4,757,257	20,032,990
<i>Intergovernmental</i>	1,049,725	6,666,293	11,837,749	2,198,791	3,549,583	3,387,591	28,689,732
<i>Investment Earnings</i>	730,855	-	-	-	-	-	730,855
<i>Other</i>	14,412	667	1,600	172,635	486,165	265,649	941,127
<i>Contributions</i>	-	-	-	-	160	-	160
<b>TOTALS BY DEPT</b>	<b>\$ 20,016,898</b>	<b>\$ 9,246,323</b>	<b>\$ 11,849,349</b>	<b>\$ 23,022,011</b>	<b>\$ 15,667,562</b>	<b>\$ 8,410,497</b>	<b>\$ 88,212,639</b>

# Revenue Categorization

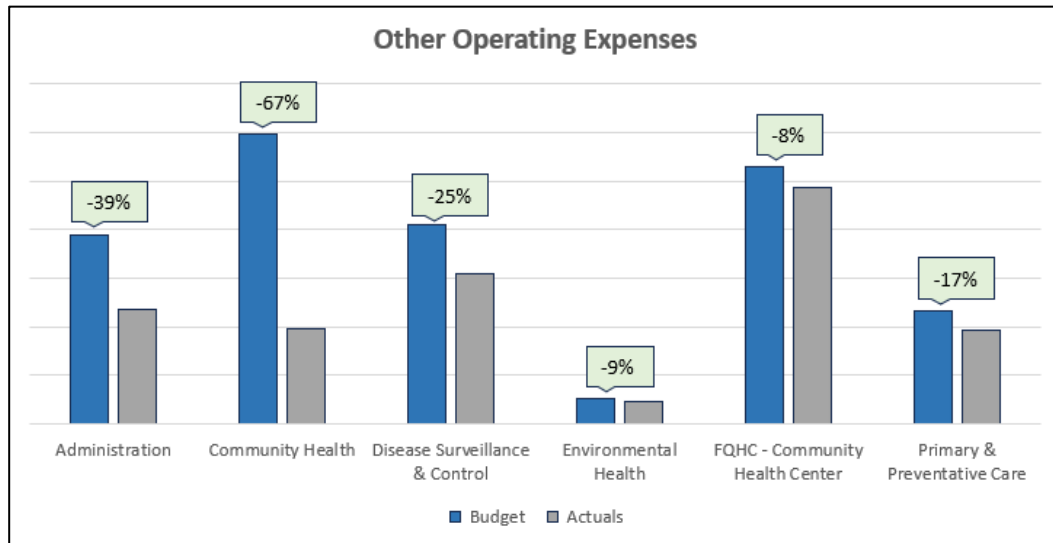
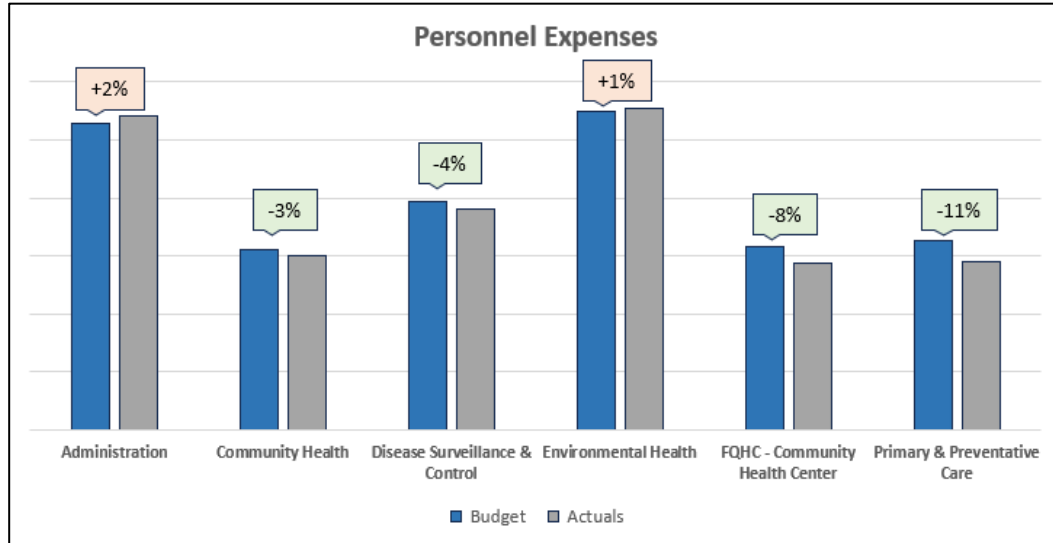
## **General Fund**

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

## **Special Revenue Fund**

- *Federal Revenue* – includes federal grant revenue from U.S. Dept. of Health and Human Services, U.S. Dept. of Agriculture, and U.S. Dept. of Homeland Security
- *Pass-Thru Revenue* – includes revenue from NV Dept. of Health and Human Services, UNLV, and Clark County
- *State-Revenue* – includes state revenue for FQHC-related grants
- *Other Revenue* – includes revenue from Clark County grants

# EXPENSES



Division	Budget as of December 2023	Actual as of December 2023	Difference	% +/-
<b>Employment (Salaries, Taxes &amp; Benefits)</b>				
Administration	\$ 10,585,633	\$ 10,835,951	\$ 250,318	2%
Community Health	6,222,151	6,020,567	(201,584)	-3%
Disease Surveillance & Control	7,883,652	7,598,240	(285,412)	-4%
Environmental Health	10,977,282	11,106,003	128,721	1%
FQHC - Community Health Center	6,296,923	5,769,475	(527,447)	-8%
Primary & Preventative Care	6,526,457	5,794,687	(731,770)	-11%
<b>SUBTOTAL</b>	<b>\$ 48,492,098</b>	<b>\$ 47,124,924</b>	<b>\$ (1,367,174)</b>	<b>-3%</b>
<b>Other (Supplies, Contractual, Capital)</b>				
Administration	\$ 7,773,642	\$ 4,721,801	\$ (3,051,842)	-39%
Community Health	11,947,582	3,912,741	(8,034,841)	-67%
Disease Surveillance & Control	8,196,761	6,164,262	(2,032,500)	-25%
Environmental Health	1,017,080	930,371	(86,709)	-9%
FQHC - Community Health Center	10,583,346	9,752,601	(830,745)	-8%
Primary & Preventative Care	4,658,611	3,872,082	(786,529)	-17%
<b>SUBTOTAL</b>	<b>\$ 44,177,022</b>	<b>\$ 29,353,857</b>	<b>\$ (14,823,164)</b>	<b>-34%</b>
<b>Total Operating Expenses</b>	<b>\$ 92,669,120</b>	<b>\$ 76,478,781</b>	<b>\$ (16,190,339)</b>	<b>-17%</b>
Indirect Costs/Cost Allocations	\$ 2,624,512	\$ 0	\$ 2,624,512	100%
Transfers IN	(3,482,383)	(2,257,240)	(1,225,143)	35%
Transfers OUT	3,482,383	2,257,240	1,225,143	35%
<b>Total Transfers &amp; Allocations</b>	<b>\$ 2,624,513</b>	<b>\$ -</b>	<b>\$ (2,624,513)</b>	<b>-100%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 95,293,632</b>	<b>\$ 76,478,781</b>	<b>\$ (18,814,851)</b>	<b>-20%</b>

**NOTES:**

- 1) LABORATORY EXPANSION 100% GRANT FUNDED PROJECT NOW ESTIMATED TO START JUNE 2024.
- 2) DUE TO REDUCTION IN COVID-RELATED TESTING, THE DEMAND FOR REAGENTS AND LAB SUPPLIES DECREASED THEREFORE REDUCING NEED FOR BUDGETED RESTOCKING THROUGH DECEMBER 2023.
- 3) PENDING SUBSCRIPTION EXPENSES MOVED TO FY25 VIA NO COST EXTENSION.

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# Expenses by Category

EXPENSE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Primary & Preventative Care	TOTALS BY CATEGORY
<i>Salaries</i>	\$ 7,763,729	\$ 4,172,871	\$ 5,246,254	\$ 7,728,193	\$ 4,001,334	\$ 4,066,449	\$ 32,978,832
<i>Taxes &amp; Benefits</i>	3,072,222	1,847,695	2,351,986	3,377,810	1,768,141	1,728,237	14,146,092
<i>Contractual</i>	4,094,564	2,455,840	4,160,388	397,058	549,010	864,796	12,521,656
<i>Indirect/Cost Allocation</i>	(8,721,788)	1,444,432	1,826,233	1,751,240	2,325,255	1,374,629	-
<i>Supplies</i>	359,479	1,219,513	1,542,441	61,720	9,121,915	2,947,834	15,252,903
<i>Property</i>	205,426	200,465	359,077	272,695	34,399	-	1,072,063
<i>Travel &amp; Training</i>	62,331	36,923	102,356	198,898	47,276	59,452	507,236
<b>TOTALS BY DEPT</b>	<b>\$ 6,835,963</b>	<b>\$ 11,377,740</b>	<b>\$ 15,588,735</b>	<b>\$ 13,787,614</b>	<b>\$ 17,847,331</b>	<b>\$ 11,041,398</b>	<b>\$ 76,478,781</b>

# Expense Categorization

## Expenses (All Funds)

- *Salaries* – includes expenses associated with employee compensation such as salaries, overtime, longevity, etc.
- *Taxes & Fringe Benefits* – includes expenses associated with the employer-paid portion of FICA/Medicare, Health Insurance, Life Insurance, 100% employer-paid retirement (NVPERS), etc.
- *Capital Outlay* – includes expenses associated with capital purchases such as equipment, computer software/hardware, furniture, etc.
- *Contractual* – includes expenses associated with contractual agreements such as professional services, subscriptions, computer software maintenance, etc.
- *Supplies* – includes expenses associated with Medical Supplies, Vaccines, Lab Supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD Overhead rate is 15.60%. Indirect costs associated with special revenue funds are claimed at a 10% de minimis rate. Cost Allocations make up the remaining 5.60%.
- *Transfers In* – funds transferred into special revenue fund from a program's general fund
- *Transfers Out* – funds transferred out of a program's general fund into special revenue fund

# Balance Sheet – Assets and Liabilities

Southern Nevada Health District Governmental Funds - Balance Sheet 12/31/2023 (unaudited)				
	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash, cash equivalents, and investments	\$ 39,333,593	\$ 5,440,786	\$ 4,302,598	\$ 49,076,976
Grants receivable	0	14,165,047	0	14,165,047
Accounts receivable, net	5,123,337	0	0	5,123,337
Other receivables	39,643	13,598	0	53,241
Interest receivable	0	0	0	0
Due from other funds	17,039,673	0	366,580	17,406,253 *
Inventories	3,004,735	0	0	3,004,735
Prepaid items	1,350,180	2,028	0	1,352,207
Total assets	<u>\$ 65,891,160</u>	<u>\$ 19,621,458</u>	<u>\$ 4,669,178</u>	<u>\$ 90,181,796</u>
<b>Liabilities</b>				
Accounts payable	3,993,685	1,835,693	(330)	5,829,047
Accrued expenses	1,445,088	1,413,074	0	2,858,162
Unearned revenue	5,149	537,046	0	542,195
Due to other funds	0	17,351,747	0	17,351,747 *
Total liabilities	<u>\$ 5,443,922</u>	<u>\$ 21,137,559</u>	<u>\$ (330)</u>	<u>\$ 26,581,151</u>
<b>Fund Balances</b>				
Total fund balances	<u>\$ 60,447,238</u>	<u>\$ (1,516,101)</u>	<u>\$ 4,669,508</u>	<u>\$ 63,600,646</u>
Total liabilities and fund balances	<u>\$ 65,891,160</u>	<u>\$ 19,621,458</u>	<u>\$ 4,669,178</u>	<u>\$ 90,181,796</u>
* Difference due to Workers' Compensation fund.				
GENERAL NOTE: See reconciliation to net position of governmental activity including long-term liabilities and related transactions.				



# Balance Sheet - Fund Balance

Southern Nevada Health District Governmental Funds - Balance Sheet 12/31/2023 (unaudited)				
	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
<b>Fund Balances</b>				
Nonspendable				
Inventories	\$ 3,004,735	\$ -	\$ -	\$ 3,004,735
Prepaid items	\$ 1,350,180	\$ 2,028	\$ -	\$ 1,352,207
Restricted for	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ 4,854,974	\$ -	\$ 4,854,974
Assigned to	\$ -	\$ -	\$ -	\$ -
Capital improvements	\$ -	\$ -	\$ 4,669,508	\$ 4,669,508
Administration	\$ 2,704,398	\$ -	\$ -	\$ 2,704,398
Unassigned	\$ 53,387,926	\$ (6,373,102)	\$ -	\$ 47,014,823
Total fund balances	<u>\$ 60,447,238</u>	<u>\$ (1,516,101)</u>	<u>\$ 4,669,508</u>	<u>\$ 63,600,646</u>
Total liabilities and fund balances	<u>\$ 65,891,160</u>	<u>\$ 19,621,458</u>	<u>\$ 4,669,178</u>	<u>\$ 90,181,796</u>

# Reconciliation to Balance Sheet

<b>Southern Nevada Health District</b> <b>Reconciliation of the Balance Sheet –</b> <b>Governmental Funds to the Statement of Net Position – Governmental Activities</b> <b>12/31/2023 (unaudited)</b>	
Total fund balance – governmental funds	\$ 63,600,646
<p>* Amounts reported for governmental activities in the Statement of Net Position are different because:</p> <p>Capital, lease, and subscription assets used in governmental activities are not current financial resources and, therefore, are not reported in governmental funds. Capital, lease, and subscription asset balance presented below is net of \$505,113 of prepaid subscription assets already reported in the governmental funds.</p> <p>Capital, lease, and subscription assets, net of accumulated depreciation and amortization</p>	
	36,693,837
<p>Long-term liabilities and related deferred inflows and outflows of resources are not due in payable in the current period or are not current financial resources and, therefore, are not reported in the funds. A summary of these items are as follows:</p> <p>Postemployment benefits other than pensions</p>	
	(26,983,219)
Deferred outflows related to postemployment benefits other than pensions	14,316,409
Deferred inflows related to postemployment benefits other than pensions	(21,423,639)
Compensated absences	(9,988,145)
Lease liability	(7,256,653)
Subscription liability	(231,076)
Net pension liability	(125,727,302)
Deferred outflows related to pensions	58,441,221
Deferred inflows related to pensions	(189,400)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds:</p> <p>Internal service fund assets and liabilities included in governmental activities in the statement of net position</p>	
	86,550
Net position of governmental activities	<u>\$ (18,660,771)</u>
<p>* Reconciling items reflect 06/30/23 balances as pensions, compensated absences, leases, subscriptions and post-employment benefits are only updated annually.</p>	



**QUESTIONS?**