



SOUTHERN NEVADA  
*Community*  
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report  
Results as of August 31, 2024

(Unaudited)

# Summary of Revenue, Expenses and Net Position (August 31, 2024 – Unaudited)

## Revenue

- General Fund revenue (Charges for Services & Other) is \$5.67M compared to a budget of \$4.69M, a favorable variance of \$978K.
- Special Revenue Funds (Grants) is \$1.49M compared to a budget of \$1.31M, a favorable variance of \$174K.
- Total Revenue is \$7.15M compared to a budget of \$6.00M, a favorable variance of \$1.15M.

## Expenses

- Salary, Tax, and Benefits is \$2.26M compared to a budget of \$2.29M, a favorable variance of \$23K.
- Other Operating Expense is \$5.20M compared to a budget of \$4.04M, an unfavorable variance of \$1.17M.
- Indirect Cost/Cost Allocation is \$1.30M compared to a budget of \$1.28M, an unfavorable variance of \$20K.
- Total Expense is \$8.76M compared to a budget of \$7.60M, an unfavorable variance of \$1.16M.

**Net Position:** is (\$1.61M) compared to a budget of (\$1.60M), an unfavorable variance of \$11K.

# All Funds/Divisions by Type

## Budget to Actual

Activity	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Charges for Services	4,505,282	5,285,755	780,473	17%
Other	184,445	382,110	197,665	107%
Federal Revenue	493,197	960,694	467,498	95%
Pass-Thru Revenue	606,386	463,716	(142,670)	-24%
State Revenue	211,902	61,600	(150,302)	-71%
<b>Total FQHC Revenue</b>	<b>6,001,211</b>	<b>7,153,876</b>	<b>1,152,664</b>	<b>19%</b>
Salaries	1,568,646	1,558,512	10,133	1%
Taxes & Fringe Benefits	719,288	705,986	13,301	2%
<b>Total Salaries &amp; Benefits</b>	<b>2,287,933</b>	<b>2,264,499</b>	<b>23,435</b>	<b>1%</b>
Supplies	3,620,385	4,404,703	(784,319)	-22%
Capital Outlay	152,017	575,602	(423,585)	-279%
Contractual	254,048	220,007	34,041	13%
Travel & Training	11,024	4,472	6,552	59%
<b>Total Other Operating</b>	<b>4,037,474</b>	<b>5,204,784</b>	<b>(1,167,310)</b>	<b>-29%</b>
Indirect Costs/Cost Allocations	1,278,042	1,298,081	(20,039)	-2%
Transfers IN	(117,840)	(82,894)	(34,946)	30%
Transfers OUT	117,840	82,894	34,946	30%
<b>Total Transfers</b>	<b>1,278,042</b>	<b>1,298,081</b>	<b>(20,039)</b>	<b>-2%</b>
<b>Total FQHC Expenses</b>	<b>7,603,449</b>	<b>8,767,364</b>	<b>(1,163,914)</b>	<b>-15%</b>
<b>Net Position</b>	<b>(1,602,238)</b>	<b>(1,613,488)</b>	<b>(11,250)</b>	<b>1%</b>

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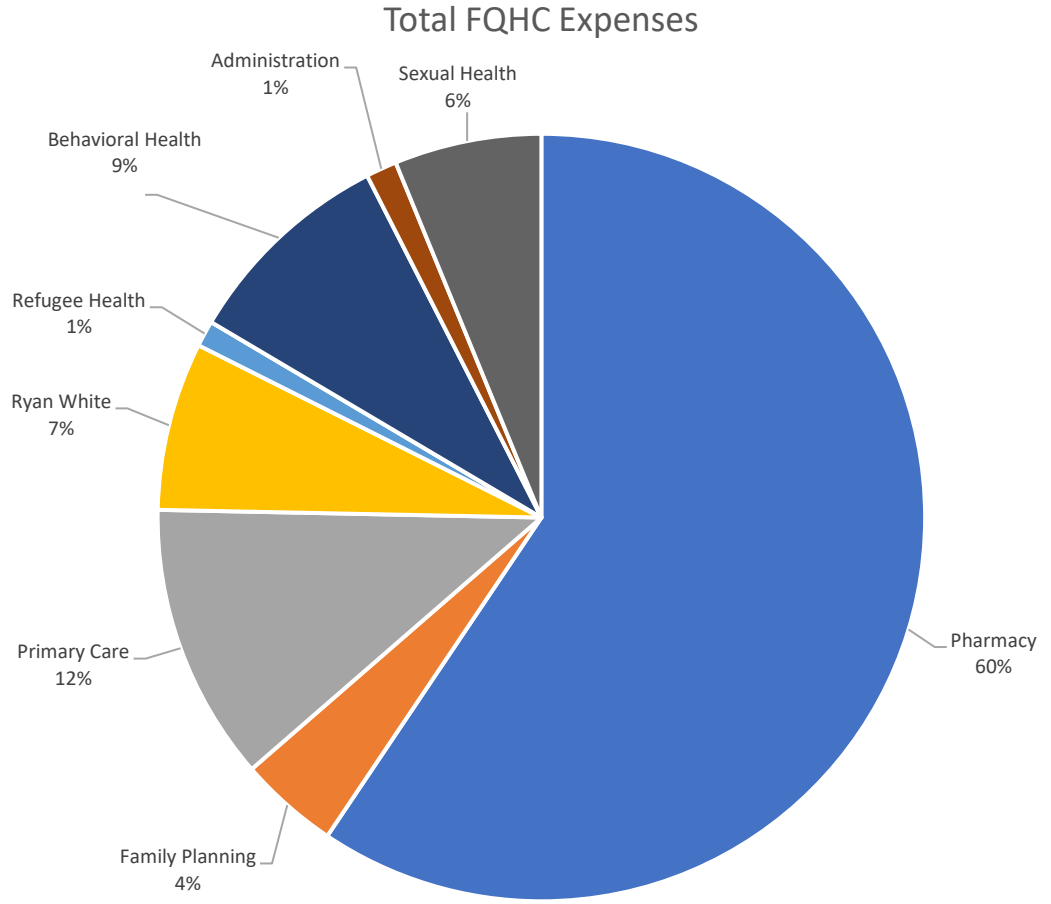
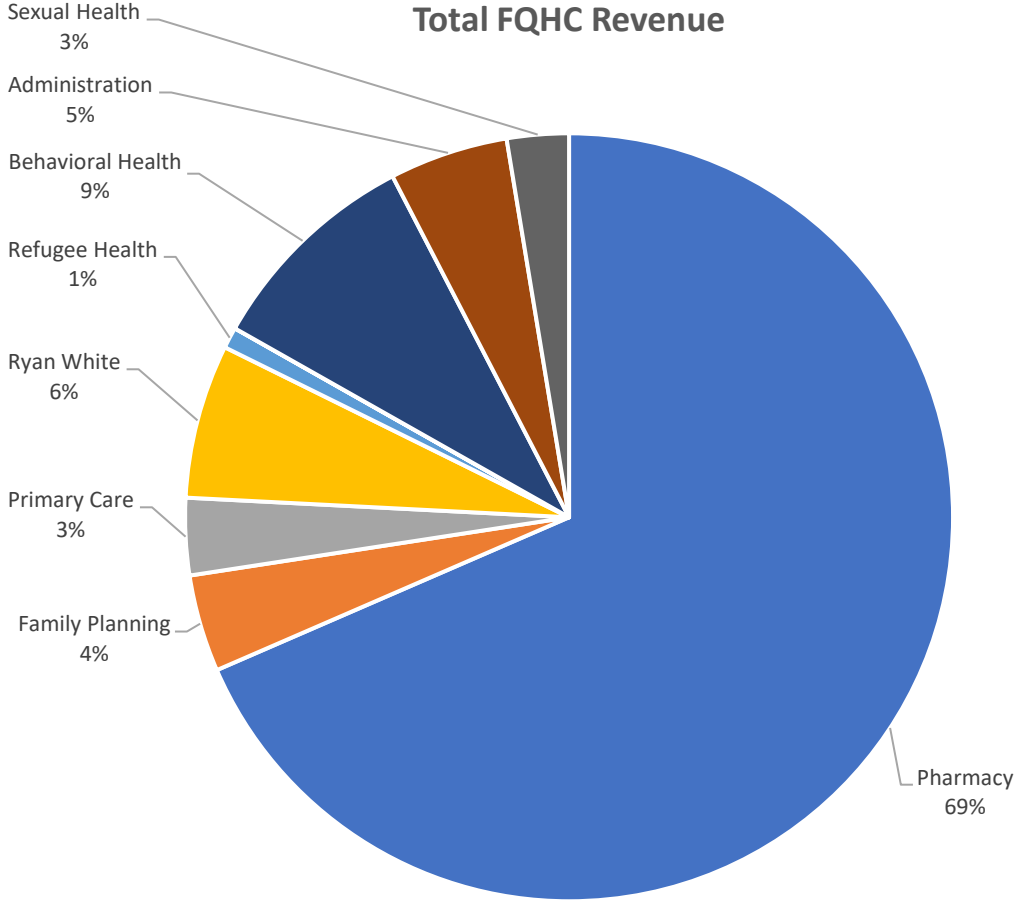
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### NOTES:

- 1) PHARMACY PATIENT ENCOUNTERS DRIVING MAJORITY OF GROWTH; PATIENT ENCOUNTERS CONTINUE YEAR-OVER-YEAR GROWTH ACROSS FQHC (+31%).
- 2) WRAP REVENUE REIMBURSEMENTS ARE CONTINUING TO OUTPACE PROJECTIONS IN FY25.
- 3) INCLUDES PAYMENT FOR GRANT-FUNDED REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES.
- 4) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES.
- 5) CAPITAL EXPENSES ASSOCIATED WITH CONSTRUCTION OF NEW BEHAVIORAL HEALTH CLINIC.

# Percentage of Revenues and Expenses by Department



# Revenues by Department

## Budget to Actuals

Department	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
<b>Charges for Services, Other, Wrap</b>				
Family Planning	66,440	31,298	(35,142)	-53%
Pharmacy	4,124,477	4,881,701	757,224	18%
Oral Health (Dental)	-	-	-	0%
Primary Care	84,338	79,579	(4,759)	-6%
Ryan White	46,084	44,528	(1,556)	-3%
Refugee Health	9,028	17,323	8,295	92%
Behavioral Health	45,966	45,683	(283)	-1%
Administration	183,526	382,110	198,584	108%
Sexual Health	129,867	185,663	55,796	43%
<b>OPERATING REVENUE</b>	<b>4,689,727</b>	<b>5,667,885</b>	<b>978,159</b>	<b>21%</b>
<b>Grants</b>				
Family Planning	353,515	260,168	(93,347)	-26%
Oral Health (Dental)	182,976	-	(182,976)	-100%
Primary Care	168,609	151,544	(17,065)	-10%
Ryan White	433,307	417,708	(15,599)	-4%
Refugee Health	37,785	46,008	8,223	22%
Behavioral Health	135,294	610,583	475,289	351%
<b>SPECIAL REVENUE</b>	<b>1,311,485</b>	<b>1,486,010</b>	<b>174,526</b>	<b>13%</b>
<b>TOTAL REVENUE</b>	<b>6,001,211</b>	<b>7,153,896</b>	<b>1,152,684</b>	<b>19%</b>

NOTES:

- 1) DENTAL CLINIC PLANNED OPENING IN Q4 FY25.
- 2) WRAP REVENUE REIMBURSEMENTS ARE CONTINUING TO OUTPACE PROJECTIONS IN FY25.
- 3) INCLUDES PAYMENT FOR GRANT-FUNDED REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES.

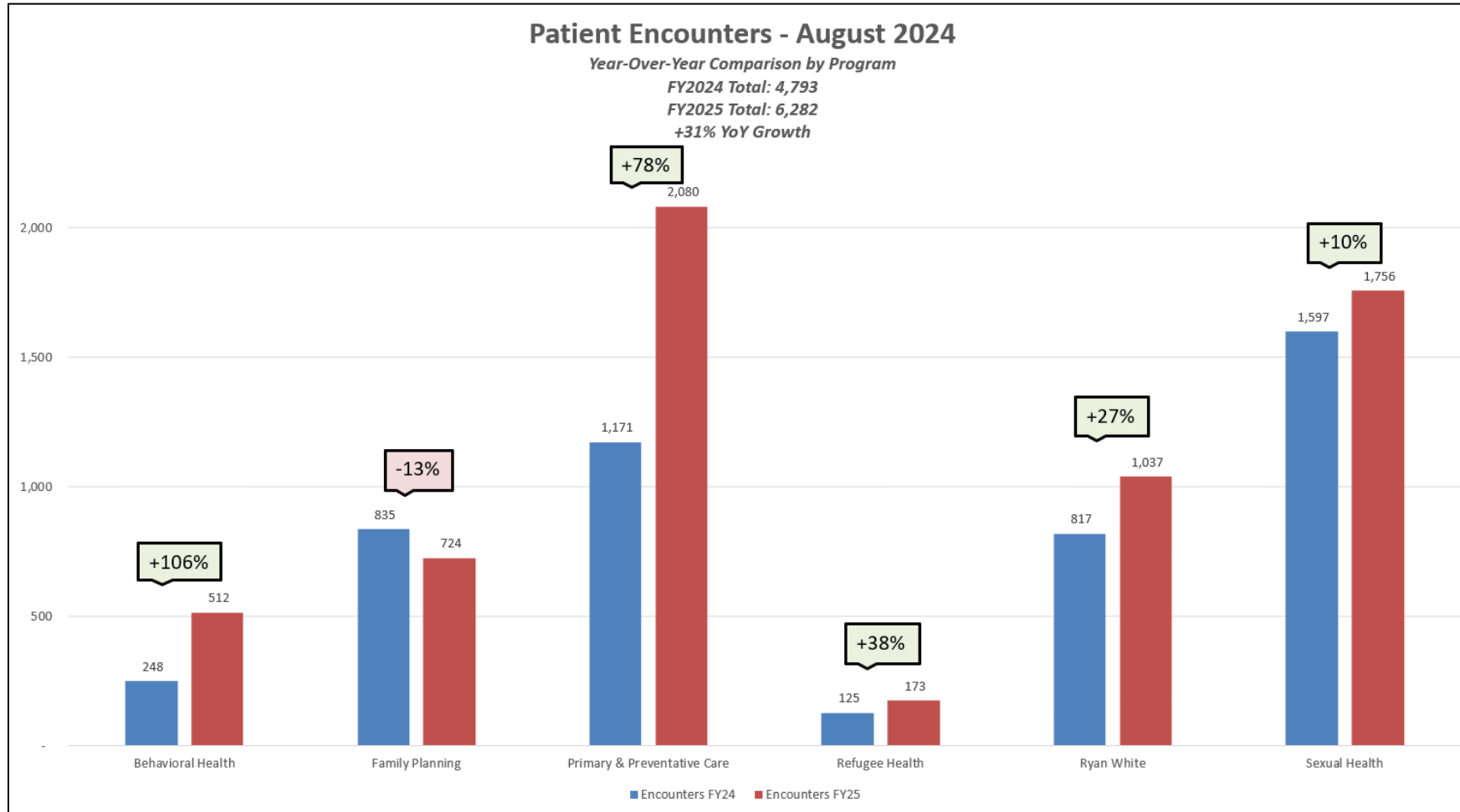
# Expenses by Department Budget to Actuals

Department	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
<b>Employment (Salaries, Taxes, Fringe)</b>				
Family Planning	385,306	293,470	91,836	24%
Pharmacy	91,010	107,727	(16,716)	-18%
Oral Health (Dental)	18,899	-	18,899	100%
Primary Care	765,485	805,116	(39,631)	-5%
Ryan White	450,957	461,134	(10,177)	-2%
Refugee Health	30,980	43,981	(13,001)	-42%
Behavioral Health	83,116	110,573	(27,457)	-33%
Administration	19,520	23,822	(4,302)	-22%
Sexual Health	442,661	418,677	23,983	5%
<b>Total Personnel Costs</b>	<b>2,287,933</b>	<b>2,264,499</b>	<b>23,435</b>	<b>1%</b>
<b>Other (Supplies, Contractual, Capital, etc.)</b>				
Family Planning	140,410	20,140	120,270	86%
Pharmacy	3,392,230	4,330,517	(938,288)	-28%
Oral Health (Dental)	133,581	-	133,581	100%
Primary Care	49,411	68,936	(19,525)	-40%
Ryan White	63,331	68,452	(5,121)	-8%
Refugee Health	22,331	37,815	(15,484)	-69%
Behavioral Health	99,548	561,059	(461,511)	-464%
Administration	94,362	73,569	20,792	22%
Sexual Health	42,271	44,295	(2,025)	-5%
<b>Total Other Expenses</b>	<b>4,037,474</b>	<b>5,204,784</b>	<b>(1,167,310)</b>	<b>-29%</b>
<b>Total Operating Expenses</b>	<b>6,325,407</b>	<b>7,469,283</b>	<b>(1,143,876)</b>	<b>-18%</b>
Indirect Costs/Cost Allocations	1,278,042	1,298,081	(20,039)	-2%
Transfers IN	(117,840)	(82,894)	(34,946)	30%
Transfers OUT	117,840	82,894	34,946	30%
<b>Total Transfers &amp; Allocations</b>	<b>1,278,042</b>	<b>1,298,081</b>	<b>(20,039)</b>	<b>-2%</b>
<b>TOTAL EXPENSES</b>	<b>7,603,449</b>	<b>8,767,364</b>	<b>(1,163,914)</b>	<b>-15%</b>

**NOTES:**

- 1) DENTAL CLINIC PLANNED OPENING IN Q4 FY25.
- 2) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES.
- 3) CAPITAL EXPENSES ASSOCIATED WITH CONSTRUCTION OF NEW BEHAVIORAL HEALTH CLINIC.

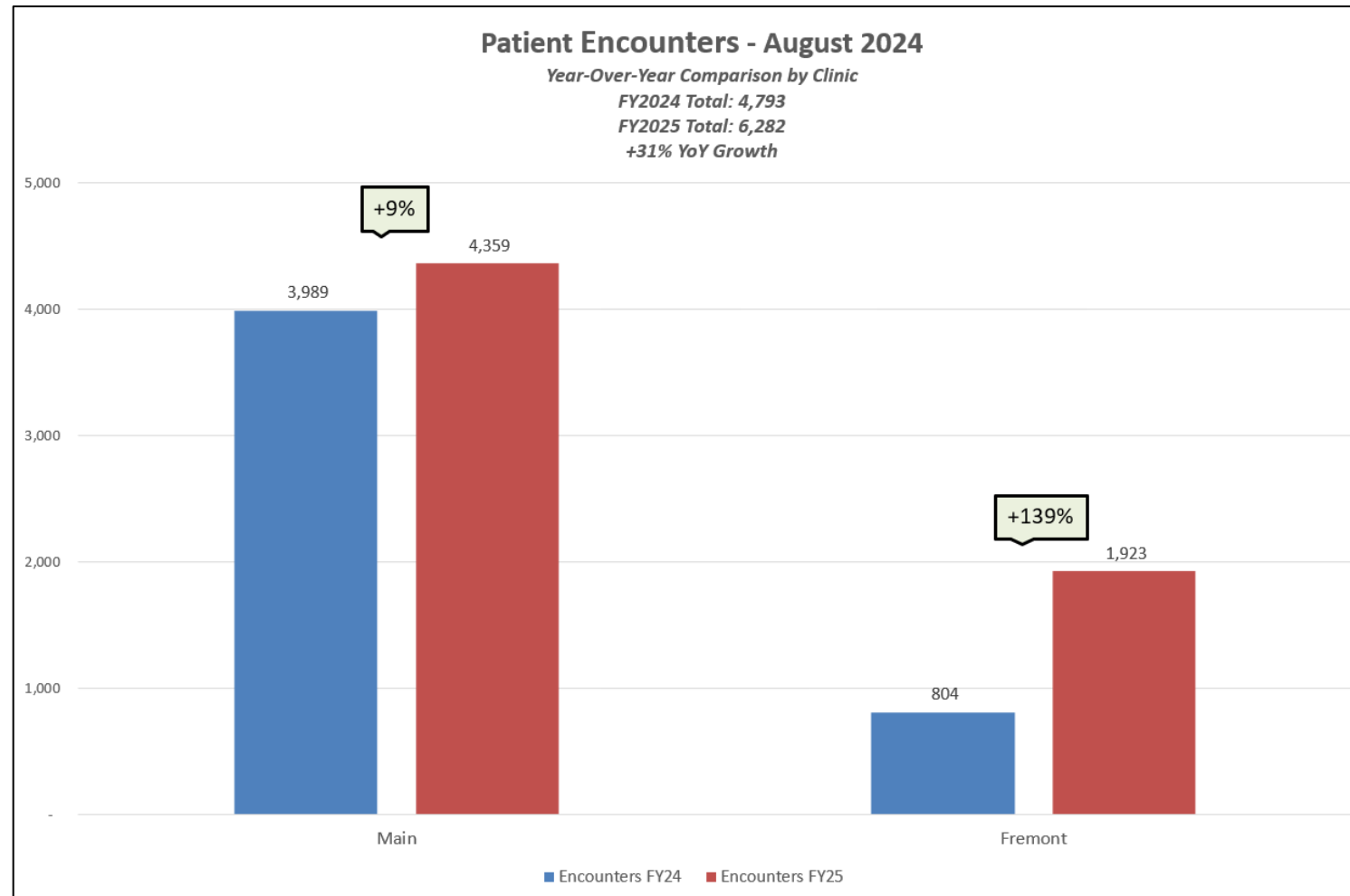
# Patient Encounters By Department



**NOTE 1:** PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. FY24 AND FY25 SEXUAL HEALTH CLINIC ENCOUNTERS DO NOT INCLUDE SELECT NURSE VISITS THAT ARE NOW PROVIDED IN THE PRIMARY AND PREVENTIVE CARE DIVISION.

**NOTE 2:** ENCOUNTER VOLUME INCREASING DUE TO FILLING AND CREDENTIALLING ALL OPEN POSITIONS COMBINED WITH PROCESS IMPROVEMENT IMPLEMENTATIONS FOLLOWING CONSOLIDATION OF SHC AND RHC UNDER FQHC.

# Patient Encounters By Clinic





# Financial Report Categorization

Statement Category – Revenue	Elements
Charges for Services	Fees received for medical services provided from patients, insurance companies, Medicare, and Medicaid.
Other	Medicaid MCO reimbursements (the wrap), administrative fees, and miscellaneous income (sale of fixed assets, payments on uncollectible charges, etc.).
Grants	Reimbursements for grant-funded operations via Local, State, Federal, and Pass-Through grants.

Statement Category – Expenses	Elements
Salaries, Taxes, and Benefits	Salaries, overtime, stand-by pay, retirement, health insurance, long-term disability, life insurance, etc.
Travel and Training	Mileage reimbursement, training registrations, hotel, flights, rental cars, and meeting expenses pre-approved, job-specific training and professional development.
Supplies	Medical supplies, medications, vaccines, laboratory supplies, office supplies, building supplies, books and reference materials, etc.
Contractual	Temporary staffing for medical/patient/laboratory services, subrecipient expenses, dues/memberships, insurance premiums, advertising, and other professional services.
Property/Capital Outlay	Fixed assets (i.e. buildings, improvements, equipment, vehicles, computers, etc.)
Indirect/Cost Allocation	Indirect/administrative expenses for grant management and allocated costs for shared services (i.e. Executive leadership, finance, IT, facilities, security, etc.)

# Additional Visualizations

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*Year-to-Date revenues and expenses by department and by type.*

# YTD by Month – August 31, 2024 By Department

## Southern Nevada Community Health Center

Year-to-Date Revenues/Expenses by Department

Fiscal Year 2025 as of August 31, 2024

DEPARTMENT	Jul-24	Aug-24	YTD TOTALS	YTD AVERAGES
Administration (301)	203,904	178,206	382,110	191,055
Family Planning (309)	73,721	231,349	305,070	152,535
Pharmacy (333)	2,348,622	2,533,079	4,881,701	2,440,851
Dental Health (336)	-	-	-	-
Primary Care (337)	144,427	140,896	285,323	142,662
Ryan White (338)	177,359	310,395	487,755	243,877
Refugee Health (344)	28,153	20,423	48,576	24,288
Behavioral Health (345)	280,629	379,943	660,572	330,286
Sexual Health (350)	101,840	83,823	185,663	92,832
<b>TOTAL REVENUES</b>	<b>3,358,655</b>	<b>3,878,115</b>	<b>7,236,770</b>	<b>3,618,385</b>
DEPARTMENT	Jul-24	Aug-24	YTD TOTALS	YTD AVERAGES
Administration (301)	37,218	67,813	105,030	52,515
Family Planning (309)	125,989	241,330	367,319	183,659
Pharmacy (333)	2,992,857	2,311,204	5,304,062	2,652,031
Dental Health (336)	-	-	-	-
Primary Care (337)	442,102	691,339	1,133,441	566,720
Ryan White (338)	224,923	388,200	613,123	306,561
Refugee Health (344)	59,154	21,832	80,986	40,493
Behavioral Health (345)	278,625	416,973	695,598	347,799
Sexual Health (350)	189,325	361,374	550,699	275,349
<b>TOTAL EXPENSES</b>	<b>4,350,193</b>	<b>4,500,065</b>	<b>8,850,258</b>	<b>4,425,129</b>
<b>NET POSITION:</b>	<b>(991,538)</b>	<b>(621,950)</b>	<b>(1,613,488)</b>	<b>(806,744)</b>

# YTD by Month – August 31, 2024 By Type

## Southern Nevada Community Health Center

Year-to-Date Revenues/Expenses by Type

Fiscal Year 2025 as of August 31, 2024

<b>REVENUE TYPE</b>	Jul-24	Aug-24	YTD TOTALS	YTD AVERAGES
Charges for Services	2,564,079	2,721,677	5,285,755	2,642,878
Other	203,904	178,206	382,110	191,055
Contributions	-	-	-	-
Intergovernmental	517,226	968,784	1,486,010	743,005
<b>TOTAL REVENUES</b>	<b>3,285,209</b>	<b>3,868,667</b>	<b>7,153,876</b>	<b>3,576,938</b>
<b>EXPENSE TYPE</b>	Jul-24	Aug-24	YTD TOTALS	YTD AVERAGES
Salaries	485,229	1,073,283	1,558,512	779,256
Taxes and Benefits	223,019	482,967	705,986	352,993
Travel and Training	280	4,192	4,472	2,236
Supplies	2,518,508	1,886,195	4,404,703	2,202,352
Contractual	116,113	103,894	220,007	110,003
Property	248,000	327,602	575,602	287,801
<b>TOTAL EXPENSES</b>	<b>3,591,150</b>	<b>3,878,133</b>	<b>7,469,283</b>	<b>3,734,641</b>
<b>TRANSFER TYPE</b>	Jul-24	Aug-24	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	685,597	612,484	1,298,081	649,040
Transfer In	(73,446)	(9,448)	(82,894)	(41,447)
Transfer Out	73,446	9,448	82,894	41,447
<b>TOTAL TRANSFERS</b>	<b>685,597</b>	<b>612,484</b>	<b>1,298,081</b>	<b>649,040</b>
<b>NET POSITION:</b>	<b>(991,538)</b>	<b>(621,950)</b>	<b>(1,613,488)</b>	<b>(806,744)</b>

Questions?

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