



SOUTHERN NEVADA  
*Community*  
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report  
Results as of September 30, 2024

(Unaudited)

# Summary of Revenue, Expenses and Net Position (September 30, 2024 – Unaudited)

## Revenue

- General Fund revenue (Charges for Services & Other) is \$8.34M compared to a budget of \$7.03M, a favorable variance of \$1.34M.
- Special Revenue Funds (Grants) is \$1.85M compared to a budget of \$1.96M, an unfavorable variance of \$120K.
- Total Revenue is \$10.22M compared to a budget of \$9.00M, a favorable variance of \$1.22M.

## Expenses

- Salary, Tax, and Benefits is \$3.45M compared to a budget of \$3.43M, an unfavorable variance of \$19.7K.
- Other Operating Expense is \$7.61M compared to a budget of \$6.06M, an unfavorable variance of \$1.55M.
- Indirect Cost/Cost Allocation is \$1.97M compared to a budget of \$1.92M, an unfavorable variance of \$55K.
- Total Expense is \$13.02M compared to a budget of \$11.40M, an unfavorable variance of \$1.62M.

**Net Position:** is (\$2.81M) compared to a budget of (\$2.40M), an unfavorable variance of \$402K.

# All Funds/Divisions by Type

## Budget to Actual

| Activity                             | Budget as of September | Actual as of September | Variance<br>Favorable<br>(Unfavorable) | %           |
|--------------------------------------|------------------------|------------------------|--|-------------|
| Charges for Services                 | 6,757,923              | 7,873,605              | 1,115,683                              | 17%         |
| Other                                | 276,667                | 503,016                | 226,349                                | 82%         |
| Federal Revenue                      | 739,795                | 1,093,169              | 353,374                                | 48%         |
| Pass-Thru Revenue                    | 909,578                | 579,748                | (329,830)                              | -36%        |
| State Revenue                        | 317,854                | 173,898                | (143,956)                              | -45%        |
| <b>Total FQHC Revenue</b>            | <b>9,001,817</b>       | <b>10,223,436</b>      | <b>1,221,619</b>                       | <b>14%</b>  |
| Salaries                             | 2,352,969              | 2,373,207              | (20,238)                               | -1%         |
| Taxes & Fringe Benefits              | 1,078,931              | 1,078,393              | 538                                    | 0%          |
| <b>Total Salaries &amp; Benefits</b> | <b>3,431,900</b>       | <b>3,451,600</b>       | <b>(19,700)</b>                        | <b>-1%</b>  |
| Supplies                             | 5,430,577              | 6,651,331              | (1,220,753)                            | -22%        |
| Capital Outlay                       | 228,026                | 608,318                | (380,293)                              | -167%       |
| Contractual                          | 381,073                | 336,357                | 44,716                                 | 12%         |
| Travel & Training                    | 16,536                 | 9,691                  | 6,844                                  | 41%         |
| <b>Total Other Operating</b>         | <b>6,056,211</b>       | <b>7,605,697</b>       | <b>(1,549,486)</b>                     | <b>-26%</b> |
| Indirect Costs/Cost                  | 1,917,063              | 1,971,961              | (54,898)                               | -3%         |
| Transfers IN                         | (176,760)              | (175,448)              | (1,312)                                | 1%          |
| Transfers OUT                        | 176,760                | 175,448                | 1,312                                  | 1%          |
| <b>Total Transfers</b>               | <b>1,917,063</b>       | <b>1,971,961</b>       | <b>(54,898)</b>                        | <b>-3%</b>  |
| <b>Total FQHC Expenses</b>           | <b>11,405,174</b>      | <b>13,029,258</b>      | <b>(1,624,084)</b>                     | <b>-14%</b> |
| <b>Net Position</b>                  | <b>(2,403,357)</b>     | <b>(2,805,822)</b>     | <b>(402,465)</b>                       | <b>17%</b>  |

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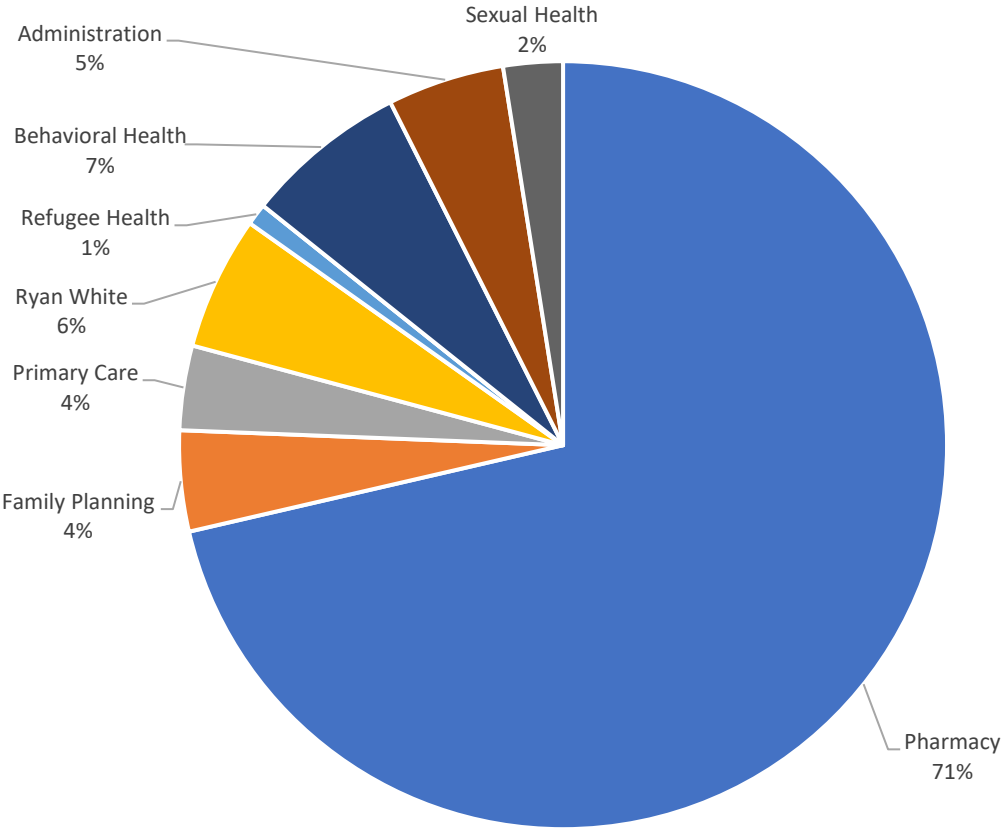
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### NOTES:

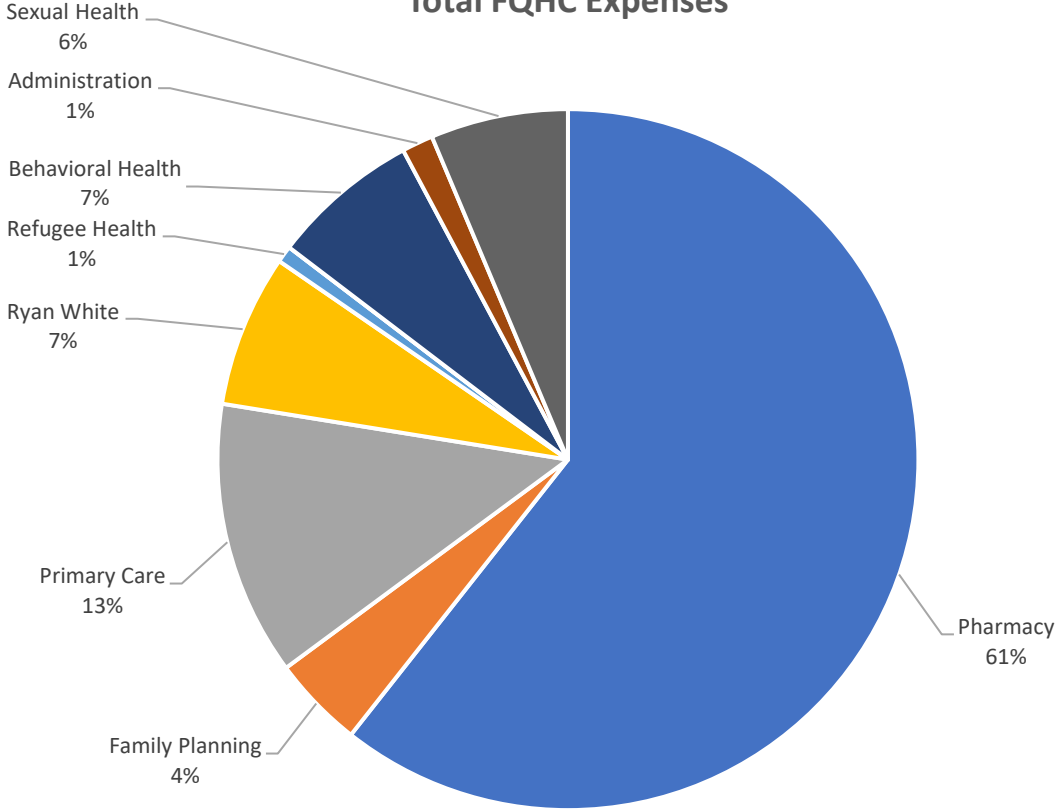
- 1) PHARMACY PATIENT ENCOUNTERS DRIVING MAJORITY OF GROWTH; PATIENT ENCOUNTERS CONTINUE YEAR-OVER-YEAR GROWTH ACROSS FQHC ESPECIALLY WITH ADDITION OF PHARMACY AT FREMONT CLINIC (+32%).
- 2) WRAP REVENUE REIMBURSEMENTS ARE CONTINUING TO OUTPACE PROJECTIONS IN FY25.
- 3) DRIVEN BY \$570K IN REIMBURSEMENTS FOR BEHAVIORAL HEALTH CLINIC CAPITAL EXPENSES THROUGH SEPTEMBER 2024.
- 4) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES PLUS ADDITIONAL PURCHASES FOR SECOND PHARMACY LOCATION AT FREMONT CLINIC.
- 5) CAPITAL EXPENSES ASSOCIATED WITH CONSTRUCTION OF NEW BEHAVIORAL HEALTH CLINIC (\$570K THROUGH SEPTEMBER 2024).

# Percentage of Revenues and Expenses by Department

Total FQHC Revenue



Total FQHC Expenses



# Revenues by Department

## Budget to Actuals

| Department                               | Budget as of<br>September | Actual as of<br>September | Variance<br>Favorable<br>(Unfavorable) | %          |
|--|---------------------------|---------------------------|--|------------|
| <b>Charges for Services, Other, Wrap</b> |                           |                           |  |            |
| Family Planning                          | 99,660                    | 49,278                    | (50,382)                               | -51%       |
| Pharmacy                                 | 6,186,716                 | 7,297,844                 | 1,111,128                              | 18%        |
| Oral Health (Dental)                     | -                         | -                         | -                                      | 0%         |
| Primary Care                             | 126,507                   | 124,586                   | (1,922)                                | -2%        |
| Ryan White                               | 69,126                    | 60,023                    | (9,103)                                | -13%       |
| Refugee Health                           | 13,542                    | 29,252                    | 15,710                                 | 116%       |
| Behavioral Health                        | 68,950                    | 56,554                    | (12,395)                               | -18%       |
| Administration                           | 275,289                   | 503,016                   | 227,727                                | 83%        |
| Sexual Health                            | 194,801                   | 256,089                   | 61,288                                 | 31%        |
| <b>OPERATING REVENUE</b>                 | <b>7,034,590</b>          | <b>8,376,641</b>          | <b>1,342,051</b>                       | <b>19%</b> |
| <b>Grants</b>                            |                           |                           |  |            |
| Family Planning                          | 530,272                   | 384,225                   | (146,047)                              | -28%       |
| Oral Health (Dental)                     | 274,463                   | -                         | (274,463)                              | -100%      |
| Primary Care                             | 252,913                   | 239,157                   | (13,756)                               | -5%        |
| Ryan White                               | 649,960                   | 515,594                   | (134,366)                              | -21%       |
| Refugee Health                           | 56,677                    | 64,154                    | 7,477                                  | 13%        |
| Behavioral Health                        | 202,941                   | 643,685                   | 440,743                                | 217%       |
| <b>SPECIAL REVENUE</b>                   | <b>1,967,227</b>          | <b>1,846,815</b>          | <b>(120,412)</b>                       | <b>-6%</b> |
| <b>TOTAL REVENUE</b>                     | <b>9,001,817</b>          | <b>10,223,456</b>         | <b>1,221,639</b>                       | <b>14%</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 (\$570K THROUGH SEPTEMBER 2024).

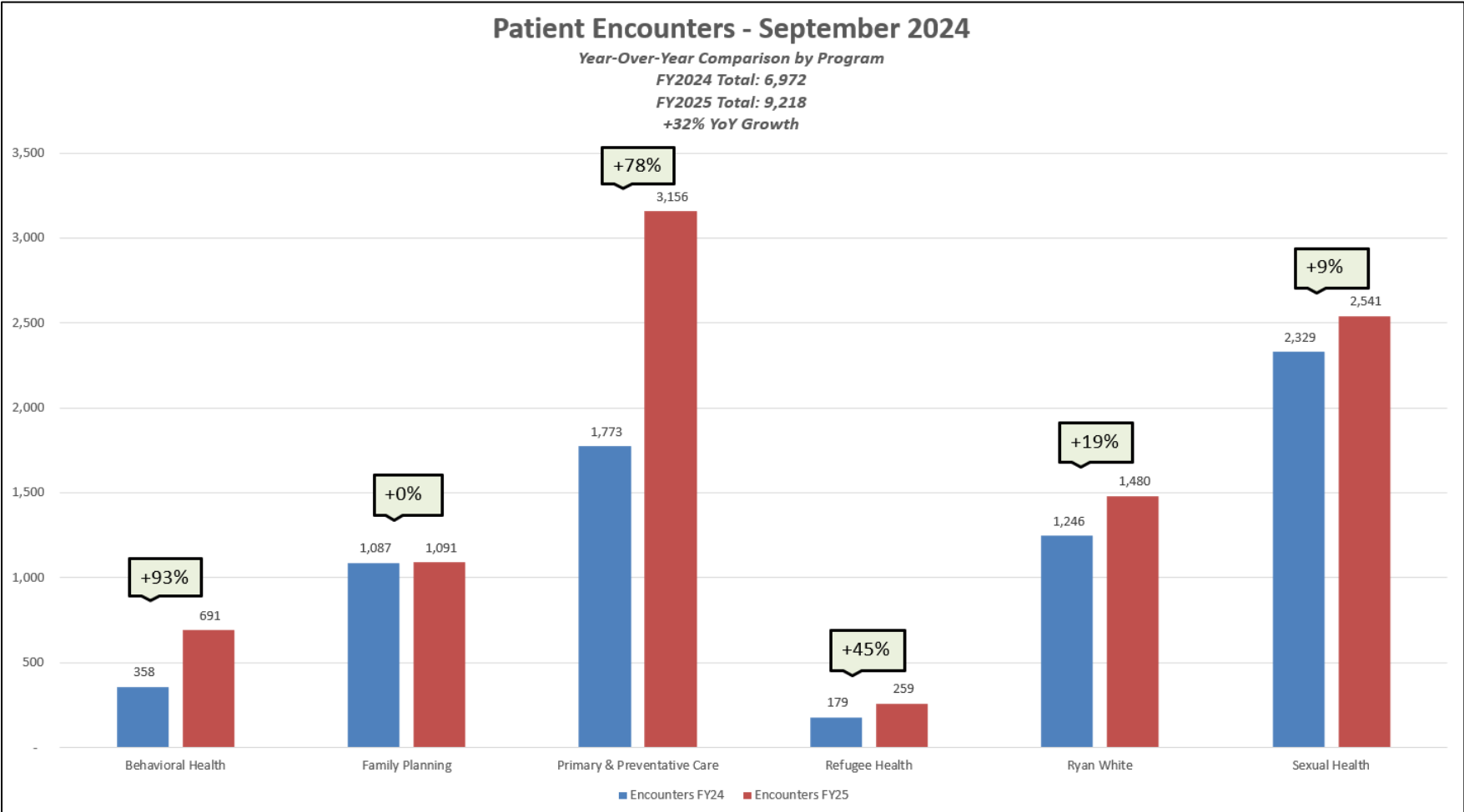
# Expenses by Department Budget to Actuals

| Department  | Budget as of September | Actual as of September | Variance Favorable (Unfavorable) | %           |
|---|------------------------|------------------------|----------------------------------|-------------|
| <b>Employment (Salaries, Taxes, Fringe)</b>         |                        |                        |                                  |             |
| Family Planning                                     | 577,959                | 441,392                | 136,567                          | 24%         |
| Pharmacy  | 136,515                | 159,021                | (22,505)                         | -16%        |
| Oral Health (Dental)                                | 28,349                 | -                      | 28,349                           | 100%        |
| Primary Care  | 1,148,227              | 1,284,424              | (136,196)                        | -12%        |
| Ryan White  | 676,436                | 698,534                | (22,098)                         | -3%         |
| Refugee Health                                      | 46,470                 | 30,981                 | 15,489                           | 33%         |
| Behavioral Health                                   | 124,673                | 163,844                | (39,171)                         | -31%        |
| Administration                                      | 29,280                 | 36,885                 | (7,605)                          | -26%        |
| Sexual Health                                       | 663,991                | 636,520                | 27,471                           | 4%          |
| <b>Total Personnel Costs</b>                        | <b>3,431,900</b>       | <b>3,451,600</b>       | <b>(19,700)</b>                  | <b>-1%</b>  |
| <b>Other (Supplies, Contractual, Capital, etc.)</b> |                        |                        |                                  |             |
| Family Planning                                     | 210,616                | 28,054                 | 182,562                          | 87%         |
| Pharmacy  | 5,088,345              | 6,544,817              | (1,456,472)                      | -29%        |
| Oral Health (Dental)                                | 200,371                | -                      | 200,371                          | 100%        |
| Primary Care  | 74,117                 | 117,584                | (43,467)                         | -59%        |
| Ryan White  | 94,997                 | 79,323                 | 15,674                           | 16%         |
| Refugee Health                                      | 33,496                 | 54,256                 | (20,760)                         | -62%        |
| Behavioral Health                                   | 149,321                | 593,775                | (444,454)                        | -298%       |
| Administration                                      | 141,542                | 122,791                | 18,752                           | 13%         |
| Sexual Health                                       | 63,406                 | 65,097                 | (1,691)                          | -3%         |
| <b>Total Other Expenses</b>                         | <b>6,056,211</b>       | <b>7,605,697</b>       | <b>(1,549,486)</b>               | <b>-26%</b> |
| <b>Total Operating Expenses</b>                     | <b>9,488,111</b>       | <b>11,057,297</b>      | <b>(1,569,186)</b>               | <b>-17%</b> |
| Indirect Costs/Cost Allocations                     | 1,917,063              | 1,971,961              | (54,898)                         | -3%         |
| Transfers IN  | (176,760)              | (175,448)              | (1,312)                          | 1%          |
| Transfers OUT                                       | 176,760                | 175,448                | 1,312                            | 1%          |
| <b>Total Transfers &amp; Allocations</b>            | <b>1,917,063</b>       | <b>1,971,961</b>       | <b>(54,898)</b>                  | <b>-3%</b>  |
| <b>TOTAL EXPENSES</b>                               | <b>11,405,174</b>      | <b>13,029,258</b>      | <b>(1,624,084)</b>               | <b>-14%</b> |

NOTES:

- 1) DENTAL CLINIC PLANNED OPENING IN Q4 FY25.
- 2) PHARMACY PATIENT ENCOUNTERS DRIVING CORRESPONDING INCREASE IN MEDICATION SUPPLIES EXPENSES PLUS ADDITIONAL PURCHASES FOR SECOND PHARMACY LOCATION AT FREMONT CLINIC.
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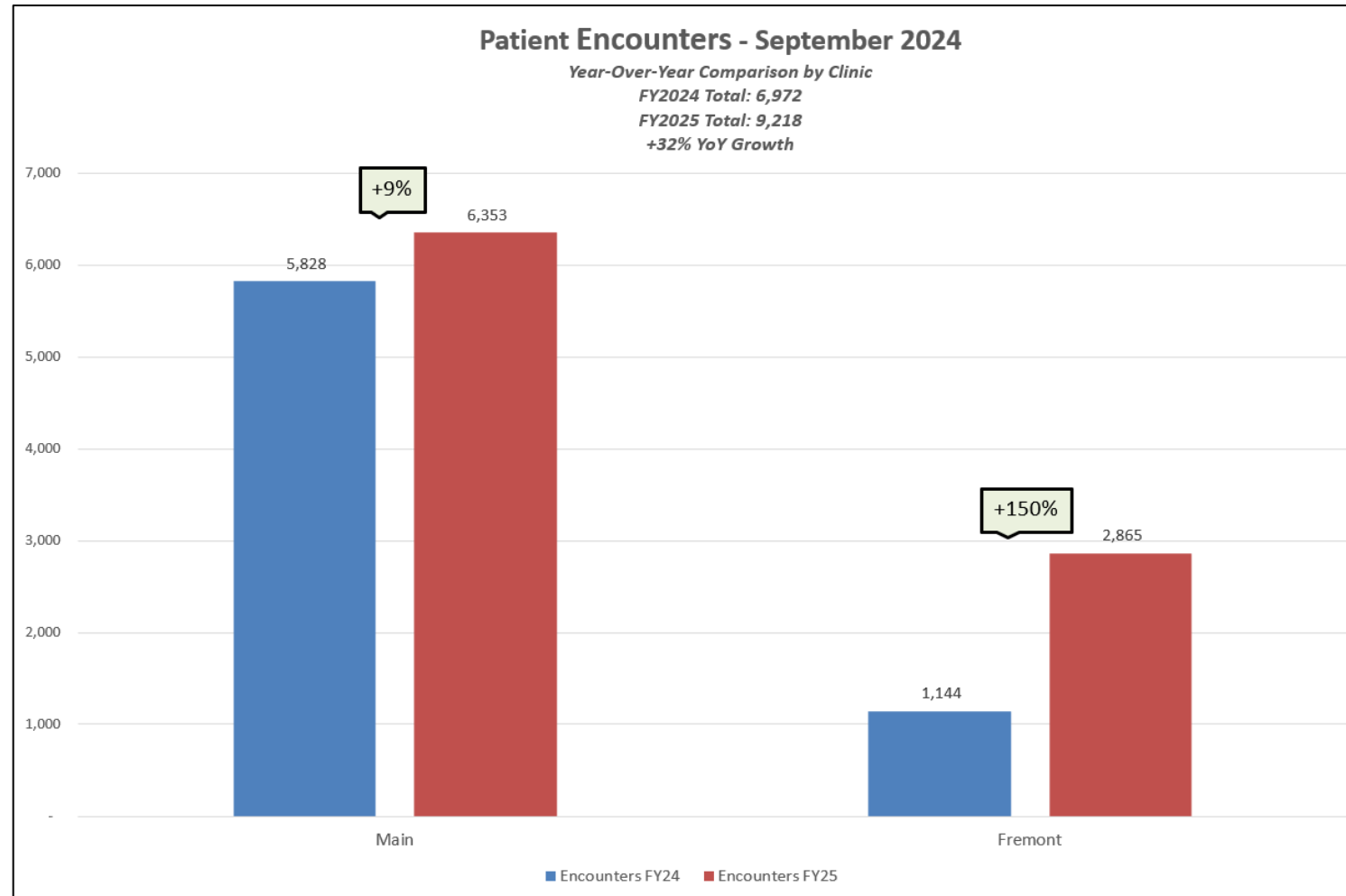
# Patient Encounters By Department



**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 – September 30, 2024 By Department

## Southern Nevada Community Health Center

Year-to-Date Revenues/Expenses by Department

Fiscal Year 2025 as of September 30, 2024

| DEPARTMENT              | Jul-24           | Aug-24           | Sep-24             | YTD TOTALS         | YTD AVERAGES     |
|-------------------------|------------------|------------------|--------------------|--------------------|------------------|
| Administration (301)    | 258,696          | 125,348          | 118,972            | 503,016            | 167,672          |
| Family Planning (309)   | 103,020          | 151,299          | 206,468            | 460,786            | 153,595          |
| Pharmacy (333)          | 2,383,597        | 2,574,661        | 2,339,586          | 7,297,844          | 2,432,615        |
| Dental Health (336)     | -                | -                | -                  | -                  | -                |
| Primary Care (337)      | 144,427          | 157,797          | 185,934            | 488,159            | 162,720          |
| Ryan White (338)        | 177,359          | 189,138          | 255,454            | 621,952            | 207,317          |
| Refugee Health (344)    | 28,153           | 9,890            | 26,033             | 64,075             | 21,358           |
| Behavioral Health (345) | 280,629          | 337,075          | 89,260             | 706,963            | 235,654          |
| Sexual Health (350)     | 101,840          | 76,971           | 77,277             | 256,089            | 85,363           |
| <b>TOTAL REVENUES</b>   | <b>3,477,720</b> | <b>3,622,179</b> | <b>3,298,984</b>   | <b>10,398,884</b>  | <b>3,466,295</b> |
| DEPARTMENT              | Jul-24           | Aug-24           | Sep-24             | YTD TOTALS         | YTD AVERAGES     |
| Administration (301)    | 37,218           | 73,998           | 77,947             | 189,162            | 63,054           |
| Family Planning (309)   | 133,129          | 180,739          | 254,954            | 568,822            | 189,607          |
| Pharmacy (333)          | 2,994,802        | 2,291,908        | 2,722,952          | 8,009,663          | 2,669,888        |
| Dental Health (336)     | -                | -                | -                  | -                  | -                |
| Primary Care (337)      | 442,767          | 610,833          | 796,885            | 1,850,485          | 616,828          |
| Ryan White (338)        | 224,923          | 313,964          | 373,526            | 912,413            | 304,138          |
| Refugee Health (344)    | 59,154           | (5,281)          | 19,199             | 73,073             | 24,358           |
| Behavioral Health (345) | 278,625          | 389,717          | 122,091            | 790,434            | 263,478          |
| Sexual Health (350)     | 189,325          | 249,162          | 372,166            | 810,653            | 270,218          |
| <b>TOTAL EXPENSES</b>   | <b>4,359,944</b> | <b>4,105,041</b> | <b>4,739,720</b>   | <b>13,204,705</b>  | <b>4,232,493</b> |
| <b>NET POSITION:</b>    | <b>(882,224)</b> | <b>(482,862)</b> | <b>(1,440,736)</b> | <b>(2,805,822)</b> | <b>(935,274)</b> |

# YTD by Month – September 30, 2024 *By Type*

## Southern Nevada Community Health Center

*Year-to-Date Revenues/Expenses by Type*

Fiscal Year 2025 as of September 30, 2024

| <b>REVENUE TYPE</b>      | <b>Jul-24</b>    | <b>Aug-24</b>    | <b>Sep-24</b>      | <b>YTD TOTALS</b>  | <b>YTD AVERAGES</b> |
|--------------------------|------------------|------------------|--------------------|--------------------|---------------------|
| Charges for Services     | 2,599,053        | 2,736,809        | 2,537,743          | 7,873,605          | 2,624,535           |
| Other                    | 258,696          | 125,348          | 118,972            | 503,016            | 167,672             |
| Contributions            | -                | -                | -                  | -                  | -                   |
| Intergovernmental        | 544,180          | 674,181          | 628,454            | 1,846,815          | 615,605             |
| <b>TOTAL REVENUES</b>    | <b>3,401,929</b> | <b>3,536,337</b> | <b>3,285,170</b>   | <b>10,223,436</b>  | <b>3,407,812</b>    |
| <b>EXPENSE TYPE</b>      | <b>Jul-24</b>    | <b>Aug-24</b>    | <b>Sep-24</b>      | <b>YTD TOTALS</b>  | <b>YTD AVERAGES</b> |
| Salaries                 | 485,229          | 707,618          | 1,180,359          | 2,373,207          | 791,069             |
| Taxes and Benefits       | 223,019          | 316,343          | 539,031            | 1,078,393          | 89,866              |
| Travel and Training      | 280              | 4,192            | 5,219              | 9,691              | 808                 |
| Supplies                 | 2,518,508        | 1,890,853        | 2,241,969          | 6,651,331          | 554,278             |
| Contractual              | 118,723          | 121,984          | 95,650             | 336,357            | 28,030              |
| Property                 | 248,000          | 327,602          | 32,716             | 608,318            | 50,693              |
| <b>TOTAL EXPENSES</b>    | <b>3,593,760</b> | <b>3,368,592</b> | <b>4,094,944</b>   | <b>11,057,297</b>  | <b>3,685,766</b>    |
| <b>TRANSFER TYPE</b>     | <b>Jul-24</b>    | <b>Aug-24</b>    | <b>Sep-24</b>      | <b>YTD TOTALS</b>  | <b>YTD AVERAGES</b> |
| Indirect/Cost Allocation | 690,392          | 650,607          | 630,962            | 1,971,961          | 657,320             |
| Transfer In              | (75,791)         | (85,842)         | (13,814)           | (175,448)          | (58,483)            |
| Transfer Out             | 75,791           | 85,842           | 13,814             | 175,448            | 58,483              |
| <b>TOTAL TRANSFERS</b>   | <b>690,392</b>   | <b>650,607</b>   | <b>630,962</b>     | <b>1,971,961</b>   | <b>657,320</b>      |
| <b>NET POSITION:</b>     | <b>(882,224)</b> | <b>(482,862)</b> | <b>(1,440,736)</b> | <b>(2,805,822)</b> | <b>(935,274)</b>    |

Questions?

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