



AT THE SOUTHERN NEVADA HEALTH DISTRICT

MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING March 16, 2026 – 3:00 p.m.

Meeting was conducted via Microsoft Teams Event

MEMBERS PRESENT:	Jasmine Coca, Chair Father Rafael Pereira
ABSENT:	Blanca Macias-Villa
ALSO PRESENT:	Cade Grogan
LEGAL COUNSEL:	Edward Wynder, Associate General Counsel
CHIEF EXECUTIVE OFFICER:	Randy Smith
STAFF:	Emily Anelli, Tawana Bellamy, Todd Bleak, Donna Buss, Robin Carter, Andria Cordovez Mulet, David Kahananui, Cassius Lockett, Kyle Parkson, Randy Smith, Renee Trujillo, Donnie Whitaker

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

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 3:02 p.m. Tawana Bellamy, Senior Administrative Specialist, 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 Chair closed the First Public Comment portion.

IV. ADOPTION OF THE MARCH 16, 2026 MEETING AGENDA *(for possible action)*

Chair Coca requested a motion to adopt the agenda.

Chair Coca asked for clarification on voting requirements due to the two-member quorum. Legal Counsel Edward Wynder explained that, following a motion, the agenda could be adopted without objection.

A motion was made by Father Rafael, seconded by Member Coca, and carried unanimously to approve the March 16, 2026 Agenda, as presented.

V. CONSENT AGENDA: Items for action to be considered by the Southern Nevada Community Health Center Finance and Audit Committee which may be enacted by one motion. Any item may be discussed separately per Board Member request before action. Any exceptions to the Consent Agenda must be stated prior to approval.

1. Approve Finance & Audit Committee Meeting Minutes – August 18, 2025 *(for possible action)*

Chair Coca called for adoption of the Consent Agenda.

Father Rafael stated he had not served on the committee at the time of the prior meeting and asked whether that affected his ability to approve the minutes. Mr. Wynder confirmed approval was still appropriate. Mr. Wynder further explained that, with only two members present, the consent agenda could be approved without objection rather than via a formal vote.

A motion was made by Father Rafael, seconded by Member Coca, and carried unanimously to approve the Consent Agenda, as presented.

VI. REPORT / DISCUSSION / ACTION

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

Member Coca asked whether her term as Chair had concluded. Mr. Randy Smith explained that the item was presented because Father Rafael had recently joined the committee as a new member, creating an opportunity to revisit committee leadership. Mr. Smith noted that the committee could consider whether a change in leadership was desired or whether Member Coca wished to continue serving as Chair. Member Coca asked Father Rafael if he was interested in serving as Chair of the Finance and Audit Committee. Father Rafael expressed his support for Member Coca continuing in the role.

Member Coca stated that she was willing to continue serving as Chair.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to approve Jasmine Coca as the Chair of the Finance and Audit Committee, as presented.

2. Receive and Discuss the January 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Donnie (DJ) Whitaker, Chief Financial Officer, presented the January 2026 Year to Date Financial Report, unaudited results as of January 31, 2026. Ms. Whitaker provided the following highlights:

Revenue

- General Fund revenue (Charges for Services & Other) is \$21.64M compared to a budget of \$22.79M, an unfavorable variance of \$1.15M.
- Special Revenue Funds (Grants) are \$2.71M compared to a budget of \$4.45M, an unfavorable variance of \$1.74M.
- Total Revenue is \$24.34M compared to a budget of \$27.24M, an unfavorable variance of \$2.90M.

Expenses

- Salary, Tax, and Benefits is \$8.27M compared to a budget of \$9.68M, a favorable variance of \$1.41M.
- Other Operating Expense is \$17.27M compared to a budget of \$18.13M, a favorable variance of \$860K.
- Indirect Cost/Cost Allocation is \$6.21M compared to a budget of \$7.51M, a favorable variance of \$1.30M.
- Total Expense is \$31.75M compared to a budget of \$35.31M, a favorable variance of \$3.56M.

Net Position: is (\$7.41M) compared to a budget of (\$8.07M), a favorable variance of \$660K.

Ms. Whitaker further reviewed the budget to actuals for the following:

- All Funds/Divisions by Type
- Percentage of Revenues and Expenses by Department
- Revenues by Department
- Expenses by Department

Ms. Whitaker continued to review the following:

- Patient Encounters by Department and by Clinic
 - FY2025 total: 21,356
 - FY2026 Total: 24,592
 - 15% Year over Year Growth
- Month-to-Month Comparisons for Year-to-Date revenues and expenses by department and by type.

Father Rafael stated that he had no questions regarding the January 2026 year-to-date financial report. Father Rafael expressed appreciation for the level of detail presented and noted that the report reflects strong internal controls and effective financial oversight. Father Rafael further added that the organization remains close to budget, which is expected and not easy to achieve, and stated that the report is thorough and supports various levels of financial analysis.

Chair Coca agreed with Father Rafael's comments and acknowledged Ms. Whitaker and her team for consistently producing high-quality reports. Chair Coca stated that the financial results appear to be in good standing.

Chair Coca called for further questions and there were none.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to accept the January 2026 Year to Date Financial Report, as presented and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026.

3. Receive and Discuss the Augmentation to the Southern Nevada Community Health Center FY2026 Budget and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker presented the FY 2026 budget augmentation, noting that budget augmentations are conducted periodically to ensure compliance with state law prohibiting expenditures in excess of appropriated amounts and maintaining alignment between projected revenues and expenditures. Ms. Whitaker advised that one additional augmentation is anticipated later in the fiscal year, currently planned for June 2026. Ms. Whitaker provided the following highlights.

Organizational Structure

- No changes were made to the organizational chart compared to the adopted budget.

Revenues - General and Special Revenue Fund Summary

- General Fund:
 - Total *Charges for Services revenue is augmented at \$36.9M, which is a decrease of \$600k from the adopted budget of \$37.5M.
 - *Major component of Charges for Services revenue is Pharmacy which is projected at \$35.2M for FY26
- Special Revenue Fund:
 - Federal (Grants) revenue decreased from \$7.6M to \$5.1M, which is a reduction of \$2.6M. This reduction is primarily due to a \$1.7M reduction of existing grants under Ryan White. Behavioral Health, Refugee Health, and Family Planning also had reductions in their existing grants.

Expenditures – General and Special Revenue Fund Summary

- FQHC combined expenditures augmented budget is \$58.4M compared to \$61.3M from adopted budget
- General Fund Pharmacy total expenses is projected at \$36.7M, 64% of total FQHC expenses of \$57.5M. Pharmacy medication expenses remained the same in FY26 augmented budget at \$28.4M
- Total salaries and benefits for General & Grants funds is \$14.8M, a decrease of \$1.8M from the adopted budget of \$16.6M.
- Total salaries and benefits represent 25.7% of total FQHC expenditures. More than 30% of personnel expenses are supported by grants.
 - *FY26 adopted budget includes a full year of salaries and benefits for vacant positions, whereas FY26 augmented budget includes only half year of salaries and benefits for vacant positions.

Staffing for FY2026

- A net reduction of approximately seven full-time equivalents (FTEs) within the Ryan White program, primarily associated with removal of eligibility worker positions that were grant-based.

- Other program adjustments resulted in an overall reduction consistent with the decrease from adopted staffing levels.

Father Rafael stated that he had no questions but recommended that future budget augmentation presentations include a traditional financial statement format comparing the adopted and augmented budgets side by side to facilitate clearer line-by-line analysis. Father Rafael noted that while charts and graphs are helpful for high-level understanding, a standard financial statement format would better support detailed review and comparison. Mr. Smith concurred and asked Ms. Whitaker whether such a presentation could be provided for the second budget augmentation planned for June. Ms. Whitaker confirmed that this enhanced format could be incorporated into the June augmentation materials.

Chair Coca thanked Father Rafael, Mr. Smith, and staff for the recommendation and expressed appreciation for the continued improvement of financial reporting.

Chair Coca called for further questions and there were none.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to accept the Augmentation to the Southern Nevada Community Health Center FY2026 Budget, as presented and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026.

4. Receive and Discuss Potential Finance Reports and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker, joined by Donna Buss, Revenue Cycle Manager, presented information in response to a request from Father Rafael regarding the health center's billing department.

Ms. Whitaker provided the following overview:

- Revenue Cycle (medical billing) for SNHD was brought in-house in fiscal year 2022.
- Prior medical billing was performed by external third-party companies.
 - Qualifying encounters for Prospective Payment System (PPS) wrap payments were not submitted.
 - Denials, rejections and receivable balances were not resolved consistently.
 - Systematic issues were not consistently identified and resolved.
 - * Based on our understanding of previous discussions and concerns identified prior to the current FQHC – CEO, CFO and Revenue Cycle Manager joining SNHD

Ms. Whitaker reviewed recent changes in Medicaid Managed Care reimbursement effective January 1, 2026, and noted that staff continue to work with payers to ensure accurate and timely reimbursement.

Ms. Whitaker shared the following successes of the billing department:

- Wrap payments increased from zero (\$0) to a cumulative of \$3,883,446.
- Final PPS rate determined in 2025.
- The largest aging categories shifted from >180 to 0-30 days.
- The Billing department actively works denials, rejections, and any issues with the clearinghouse and submits for reprocessing in a timely manner.

- The Revenue Cycle manager works with the provider relations representatives for each payer to correct claims processing issues, pursue contract amendments and reimbursement fee updates.
- A monthly Revenue Cycle meeting between the Revenue Cycle Manager and SNCHC's operations and business teams is in place to optimize the revenue cycle.
- Implemented patient statements to recover additional revenue for activity not collected at time of service.

Ms. Whitaker presented the Accounts Receivable (AR) and Aging Report, highlighting performance trends since the transition to in-house billing operations.

Father Rafael thanked staff for the presentation and emphasized the importance of closely monitoring receivables. He noted that while services may be provided, failure to collect payment ultimately results in loss of revenue, which impacts the Health Center in the same way it would affect any business or clinic. He acknowledged the improvement observed since billing functions were brought in-house and requested additional clarification.

Father Rafael asked for confirmation that self-pay patients, including uninsured individuals, are billed using a sliding fee scale, recognizing that some patients may not be able to pay 100% of the cost of services and that collections must reflect this reality.

Ms. Whitaker and Mr. Smith confirmed that self-pay patients are billed using a standardized sliding fee scale structure and that collection efforts account for patients' ability to pay.

Father Rafael asked why the insured accounts receivable remain outstanding despite billing being handled in-house and inquired why insured claims are not collected closer to 100%.

Ms. Buss explained that a primary contributing factor was a payer system configuration issue affecting claims dating back to November 2024. This issue caused an increase in claims aged over 180 days. She stated that the payer is currently reprocessing the affected claims and that payments have already begun to be received, reducing the older AR balances.

Ms. Buss further noted that staff continue to monitor reprocessing to identify any claims that are not paid appropriately so they may be resubmitted. Ms. Buss explained that AR trends are actively tracked across all payers to ensure revenue is properly collected, acknowledging that denials may occur for various reasons.

Father Rafael stated that insured receivables should be minimized and stressed the importance of understanding denial reasons, coding issues, or billing system errors in order to reduce outstanding balances and maximize collections.

Ms. Buss responded that, based on industry standards, approximately 80% of claims typically process cleanly, while about 20% are denied for various reasons, including reasons unrelated to claim accuracy. Ms. Buss emphasized that payers often rely on providers not actively managing their AR, noting that failure to work denied claims can effectively result in lost revenue. She confirmed that AR management is a top departmental priority.

Ms. Whitaker explained that recent changes associated with the implementation of shadow billing and wrap payment processes may cause short-term delays while systems are aligned. During this transition, denials may reflect both the previous payment rate and wrap amounts.

Ms. Whitaker assured the Committee that the billing team is actively managing this process to ensure full reimbursement is ultimately received. Father Rafael thanked staff for the clarification.

Mr. Smith added that, on the provider's side, the Chief Medical Officer continues to work with providers to support accurate documentation and coding. Mr. Smith stated that an external vendor has been engaged to provide additional training and that the Health Center management team conducts ongoing revenue cycle meetings with the billing department to address any front-office or operational issues impacting the revenue cycle. Father Rafael expressed appreciation for these efforts.

Mr. Smith asked whether the accounts receivable and billing reports presented should be included as part of the recurring monthly finance reports.

Father Rafael confirmed that he would like to receive these reports on an ongoing basis, emphasizing that the board's role is not only to acknowledge strong performance but also to identify areas for improvement. Father Rafael stated that billing and accounts receivable are especially important focus areas.

Mr. Smith asked whether the current bar-graph format was acceptable or if another format would be preferred. Father Rafael stated that while charts are helpful, his preference is numbers and columns instead of graphs.

Mr. Smith asked whether billing data could be broken out by individual payer or payer category to better identify patterns or issues. Ms. Whitaker responded that the data exists within current dashboards and that staff could explore combining available data, including working with internal resources, to determine feasibility.

Father Rafael added that provider-level AR details could also be useful, as it may help identify whether specific providers contribute disproportionately to denied or unpaid claims, allowing targeted corrective action. Mr. Smith agreed and noted that producing additional reports may require iterative development and consideration of staff workload. Mr. Smith recommended working through drafts to determine the most useful formats.

Father Rafael agreed and acknowledged that this would be a work in progress rather than an immediate deliverable, noting that meaningful improvement over time is the goal.

Mr. Smith inquired if there were any other reports the committee wanted to see. Father Rafael stated nothing else for him.

Chair Coca supported Father Rafael's requests and emphasized the Committee's willingness to work within a realistic timeline. Chair Coca acknowledged staff workload constraints and suggested that additional discussion occur to establish expectations. Chair Coca inquired how these reports would be shared with the board.

Mr. Smith explained that staff have also identified a payer mix report as a useful addition to future reporting. Mr. Smith proposed returning at a future Finance Committee meeting with a timeline and draft formats for review and feedback.

Mr. Smith further discussed a proposed approach for Governing Board meetings whereby the Finance Committee would continue to conduct detailed financial review, while the Governing Board would receive a higher-level summary presentation, including:

- Overall financial summary
- Net position
- Utilization by service line and site

Mr. Smith advised that detailed reports would remain available to all Board members in advance of meetings, with the Finance Committee elevating significant issues or trends for full Board discussion as needed. Both Father Rafael and Chair Coca expressed agreement with this approach.

Chair Coca called for further questions and there were none.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to accept the Potential Finance Reports and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026.

- VII. 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 Chair closed the Second Public Comment portion.

XIII. ADJOURNMENT

The Chair adjourned the meeting at 4:08 p.m.

Randy Smith, MPA
Chief Executive Officer - FQHC

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AT THE SOUTHERN NEVADA HEALTH DISTRICT

AGENDA

**SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
March 16, 2026 – 3:00 P.M.**

Meeting will be conducted via Microsoft Teams

NOTICE

Microsoft Teams:

<https://events.teams.microsoft.com/event/d265f243-d165-43c0-b63a-70e09516ee02@1f318e99-9fb1-41b3-8c10-d0cab0e9f859>

To call into the meeting, dial (702) 907-7151 and enter Phone Conference ID: 318 079 111#

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.

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 two (2) minutes per speaker. Please clearly state and spell your 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. **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 Teams:** Use the meeting controls at the top of the screen and select the Raise Hand icon. When called upon, select the Microphone icon to unmute yourself.
- **By telephone:** Call 702-907-7151 and when prompted to provide the Meeting ID, enter 318 079 111#. Press *5 to raise your hand. When called upon, press *6 on your phone keypad to unmute yourself.
- **By email:** public-comment@snhd.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 MARCH 16, 2026 AGENDA (for possible action)

V. **CONSENT AGENDA:** Items for action to be considered by the Southern Nevada Community Health Center Finance and Audit Committee which may be enacted by one motion. Any item may be discussed separately per Board Member request before action. Any exceptions to the Consent Agenda must be stated prior to approval.

1. **Approve the Finance & Audit Committee Meeting Minutes** – August 18, 2025 *(for possible action)*

VI. **REPORT / DISCUSSION / ACTION**

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

2. **Receive and Discuss the January 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

3. **Receive and Discuss the Augmentation to the Southern Nevada Community Health Center FY2026 Budget and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

4. **Receive and Discuss Potential Finance Reports and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

VII. **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 two (2) 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. **See above for instructions for submitting public comment.**

VIII. **ADJOURNMENT**

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify the Administration Office 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 the Administration Office 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

August 18, 2025 – 4:00 p.m.

Meeting was conducted via Microsoft Teams Event

MEMBERS PRESENT:

Jasmine Coca, Chair
Marie Dukes
Ashley Brown

ABSENT:

Blanca Macias-Villa

ALSO PRESENT:

(In Audience)

LEGAL COUNSEL:

Edward Wynder, Associate General Counsel

CHIEF EXECUTIVE OFFICER:

STAFF:

Emily Anelli, Tawana Bellamy, Andria Cordovez Mulet, Robin Carter, Donna Buss, Tabitha Johnson, David Kahananui, Ryan Kelsch, Cassius Lockett, Kimberly Monahan, Luann Province, Kim Saner, Felicia Sgovio, Donnie Whitaker

I. CALL TO ORDER and ROLL CALL

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 4:18 p.m. Tawana Bellamy, Senior Administrative Specialist, 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 Chair closed the First Public Comment portion.

IV. ADOPTION OF THE AUGUST 18, 2025 MEETING AGENDA *(for possible action)*

A motion was made by Member Brown, seconded by Member Dukes, and carried unanimously to approve the August 18, 2025 Agenda, as presented.

V. CONSENT AGENDA: Items for action to be considered by the Southern Nevada Community Health Center Finance and Audit Committee which may be enacted by one motion. Any item may be discussed separately per Board Member request before action. Any exceptions to the Consent Agenda must be stated prior to approval.

1. Approve Finance & Audit Committee Meeting Minutes – March 17, 2025 *(for possible action)*

The Chair called for questions and there were none.

A motion was made by Member Brown, seconded by Member Dukes, and carried unanimously to approve the Consent Agenda, as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive, Discuss and Accept the June 2025 Year to Date Financial Report and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on August 19, 2025; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Donnie Whitaker, Chief Financial Officer, presented the June 2025 Year to Date Financial Report, unaudited results as of June 30, 2025. Ms. Whitaker explained that June 30, 2025 financials are preliminary due to ongoing audit process, with final results schedule to be completed by November 2025.

Revenue

- General Fund revenue (Charges for Services & Other) is \$37.42M compared to a budget of \$35.50M, a favorable variance of \$1.92M.
- Special Revenue Funds (Grants) is \$6.05M compared to a budget of \$7.39M, an unfavorable variance of \$1.34M.
- Total Revenue is \$43.47M compared to a budget of \$42.89M, a favorable variance of \$580K.

Expenses

- Salary, Tax, and Benefits is \$13.75M compared to a budget of \$13.87M, a favorable variance of \$116K.
- Other Operating Expense is \$27.08M compared to a budget of \$29.18M, a favorable variance of \$2.11M.
- Indirect Cost/Cost Allocation is \$7.96M compared to a budget of \$8.43M, a favorable variance of \$466K.
- Total Expense is \$48.79M compared to a budget of \$51.48M, a favorable variance of \$2.69M.

Net Position: is (\$5.32M) compared to a budget of (\$8.59M), a favorable variance of \$3.27M.

Further to an inquiry from Member Dukes about inventory counts, Ms. Whitaker shared that the inventory is assessed annually, but quarterly assessments are being considered.

Further to an inquiry from Member Dukes, Ms. Whitaker stated the year-end pharmacy inventory adjustment amount was approximately \$957,000.

Ms. Whitaker further reviewed the budget to actuals for the following:

- Percentage of Revenues and Expenses by Department
- Revenues by Department
- Expenses by Department

Ms. Whitaker continued to review the following:

- Percentage of Revenues and Expenses by Department
- Revenues by Department
- Expenses by Department
- Patient Encounters by Department and by Clinic
 - FY2024 total: 30,428
 - FY2025 Total: 39,289
 - 29% Year over Year Growth
- Month-to-Month Comparisons for Year-to-Date revenues and expenses by department and by type.

Chair Coca commented that the health center appeared to be operating under budget compared to prior periods, noting in particular a decrease in pharmacy expenditures for the month of June. Chair Coca stated that the overall financial performance looked positive.

Chair Coca called for further questions and there were none.

A motion was made by Member Dukes, seconded by Member Brown, and carried unanimously to accept the June 2025 Year to Date Financial Report, as presented and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on August 19, 2025.

- VII. 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 Chair closed the Second Public Comment portion.

XIII. ADJOURNMENT

The Chair adjourned the meeting at 4:40 p.m.

Randy Smith, MPA
Chief Executive Officer - FQHC

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SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of January 31, 2026

(Unaudited)

Summary of Revenue, Expenses and Net Position (January 31, 2026 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$21.64M compared to a budget of \$22.79M, an unfavorable variance of \$1.15M.
- Special Revenue Funds (Grants) is \$2.71M compared to a budget of \$4.45M, an unfavorable variance of \$1.74M.
- Total Revenue is \$24.34M compared to a budget of \$27.24M, an unfavorable variance of \$2.90M.

Expenses

- Salary, Tax, and Benefits is \$8.27M compared to a budget of \$9.68M, a favorable variance of \$1.41M.
- Other Operating Expense is \$17.27M compared to a budget of \$18.13M, a favorable variance of \$860K.
- Indirect Cost/Cost Allocation is \$6.21M compared to a budget of \$7.51M, a favorable variance of \$1.30M.
- Total Expense is \$31.75M compared to a budget of \$35.31M, a favorable variance of \$3.56M.

Net Position: is (\$7.41M) compared to a budget of (\$8.07M), a favorable variance of \$660K.

All Funds/Divisions by Type

Budget to Actual

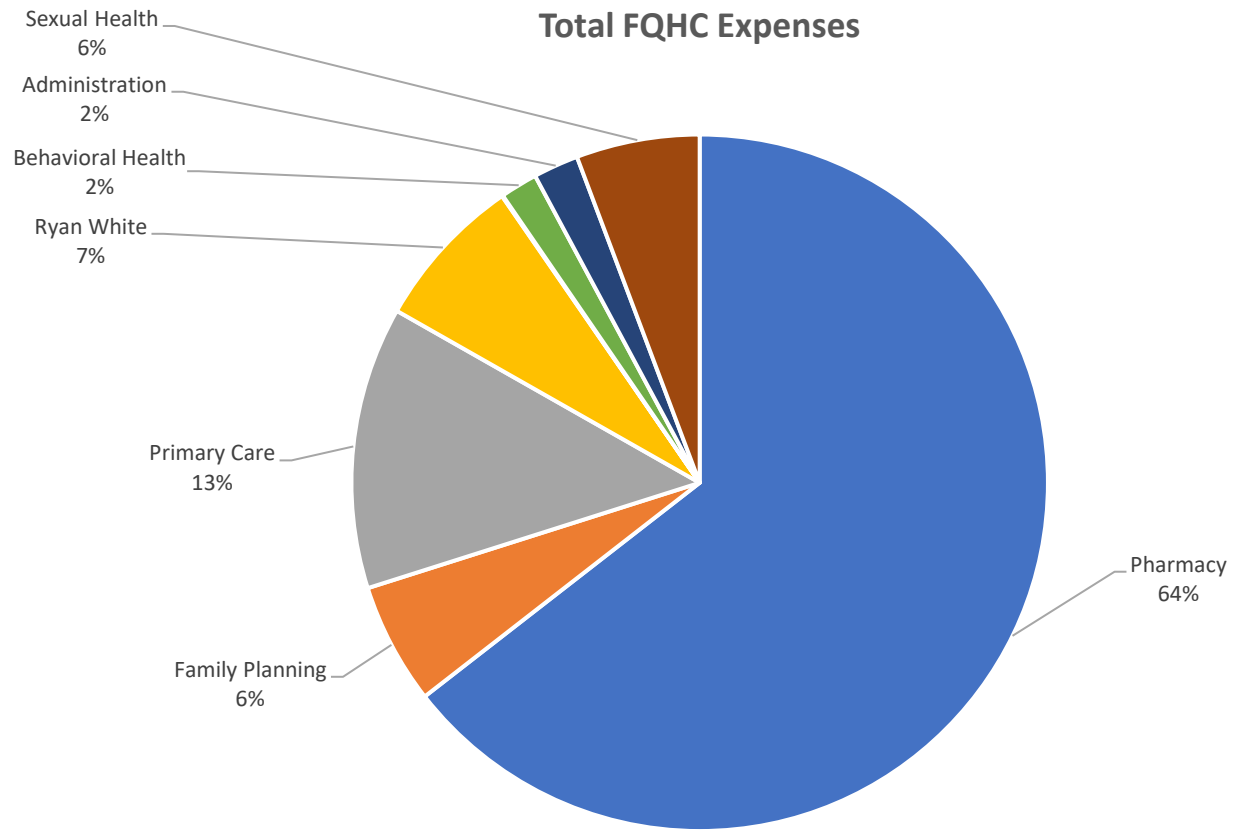
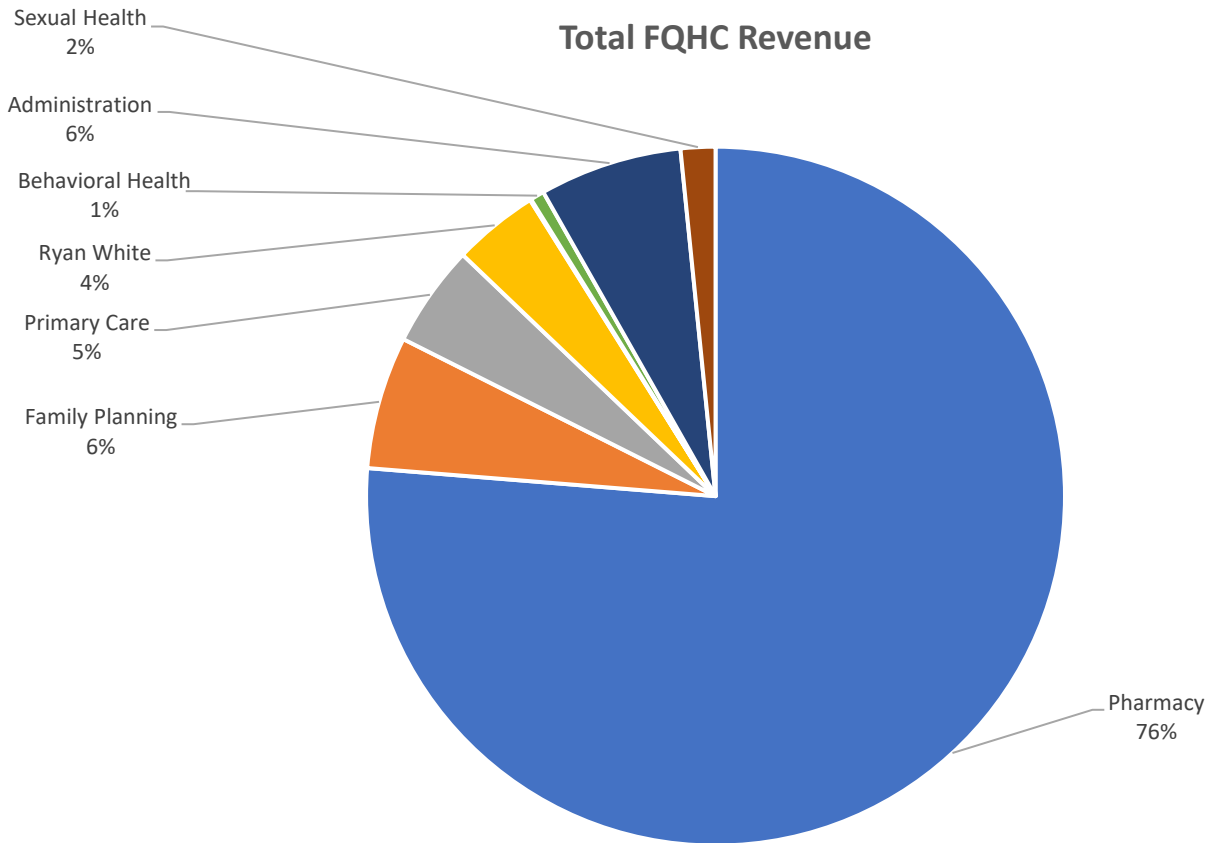
Activity	Budget as of January	Actual as of January	Variance Favorable (Unfavorable)	%
Charges for Services	21,850,366	20,025,852	(1,824,514)	-8%
Other	937,406	1,609,299	671,893	72%
Federal Revenue	1,761,749	1,519,599	(242,150)	-14%
Pass-Thru Revenue	2,258,424	925,739	(1,332,685)	-59%
State Revenue	433,596	260,261	(173,335)	-40%
Total FQHC Revenue	27,241,541	24,340,750	(2,900,791)	-11%
Salaries	6,452,134	5,563,133	889,001	14%
Taxes & Fringe Benefits	3,228,061	2,709,567	518,494	16%
Total Salaries & Benefits	9,680,195	8,272,700	1,407,495	15%
Supplies	17,180,415	16,461,455	718,960	4%
Capital Outlay	11,422	-	11,422	100%
Contractual	894,908	777,145	117,763	13%
Travel & Training	38,407	27,650	10,757	28%
Total Other Operating	18,125,152	17,266,250	858,902	5%
Indirect Costs/Cost Allocations	7,507,444	6,212,639	1,294,805	17%
Transfers IN	(464,741)	(405,441)	(59,300)	13%
Transfers OUT	464,741	405,441	59,300	13%
Total Transfers	7,507,444	6,212,639	1,294,805	17%
Total FQHC Expenses	35,312,791	31,751,589	3,561,202	10%
Net Position	(8,071,250)	(7,410,839)	660,411	-8%

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NOTES:

- 1) CHARGES FOR SERVICES INCLUDES FY26 Q1 AND Q2 WRITE-OFF (ANY OUTSTANDING AMOUNT OLDER THAN 12 MONTHS AS OF JANUARY 2026). SEE PHARMACY NOTE ON SLIDE FIVE.
- 2) NEVADA MEDICAID WRAP TRUE-UP/LOOK-BACK PAYMENTS FOLLOWING COMPLETION OF NEW PPS RATE REVIEW (PAID DIFFERENCE BETWEEN INTERIM RATE AND FINALIZED RATE).
- 3) FY26 ADOPTED BUDGET INCLUDED EIGHT ELIGIBILITY WORKERS THAT WOULD HAVE BEEN 100%-GRANT FUNDED WHO WERE NOT HIRED DUE TO CHANGING FEDERAL PRIORITIES. ADDITIONALLY, SOME RYAN WHITE REIMBURSEMENTS WERE DELAYED DUE TO FUNDING CONSTRAINTS.

Percentage of Revenues and Expenses by Department (January 31, 2026)



Revenues by Department

Budget to Actuals

Department	Budget as of January	Actual as of January	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	171,250	266,446	95,196	56%
Pharmacy	20,508,648	18,567,624	(1,941,024)	-9%
Primary Care	381,906	607,826	225,920	59%
Ryan White	161,294	28,281	(133,013)	-82%
Refugee Health	11,849	10,731	(1,118)	-9%
Behavioral Health	160,882	157,308	(3,574)	-2%
Administration	937,406	1,606,407	669,001	71%
Sexual Health	454,536	390,529	(64,007)	-14%
OPERATING REVENUE	22,787,771	21,635,152	(1,152,619)	-5%
Grants				
Family Planning	1,347,233	1,226,864	(120,369)	-9%
Primary Care	725,792	539,512	(186,280)	-26%
Ryan White	2,185,827	936,554	(1,249,273)	-57%
Refugee Health	72,596	2,668	(69,928)	-96%
Behavioral Health	122,320	-	(122,320)	-100%
SPECIAL REVENUE	4,453,768	2,705,598	(1,748,170)	-39%
TOTAL REVENUE	27,241,539	24,340,750	(2,900,789)	-11%

NOTES:

- 1) REVENUE REDUCTION DUE TO CHANGES IN PAYER PATIENT ASSISTANCE PROGRAMS FOR HIGH-COST MEDICATIONS (DISCUSSED AT 2/17/26 BOARD MEETING – “PHARMACY UPDATE”. PHARMACY AND FINANCE ARE ACTIVELY MONITORING CHANGES.
- 2) REVENUE LAGGING BECAUSE RYAN WHITE SELF-PAY WRITE-OFF EXCEEDED TOTAL CHARGES FOR SERVICES THROUGH Q2 FY26.
- 3) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 98% YEAR-OVER-YEAR.
- 4) PATIENT ENCOUNTERS TRENDING 9% UNDER PRIOR FISCAL YEAR DUE TO INTEGRATING PROVIDERS ACROSS SH AND PC CLINICS.
- 5) FY26 ADOPTED BUDGET INCLUDED EIGHT ELIGIBILITY WORKERS THAT WOULD HAVE BEEN 100%-GRANT FUNDED WHO WERE NOT HIRED DUE TO CHANGING FEDERAL PRIORITIES.
- 6) BH INCUBATOR GRANT ENDED IN FY25, ALL FY26 EXPENSES AND REVENUES ARE GENERAL FUNDED AND WILL BE UPDATED IN FIRST BUDGET AUGMENTATION.

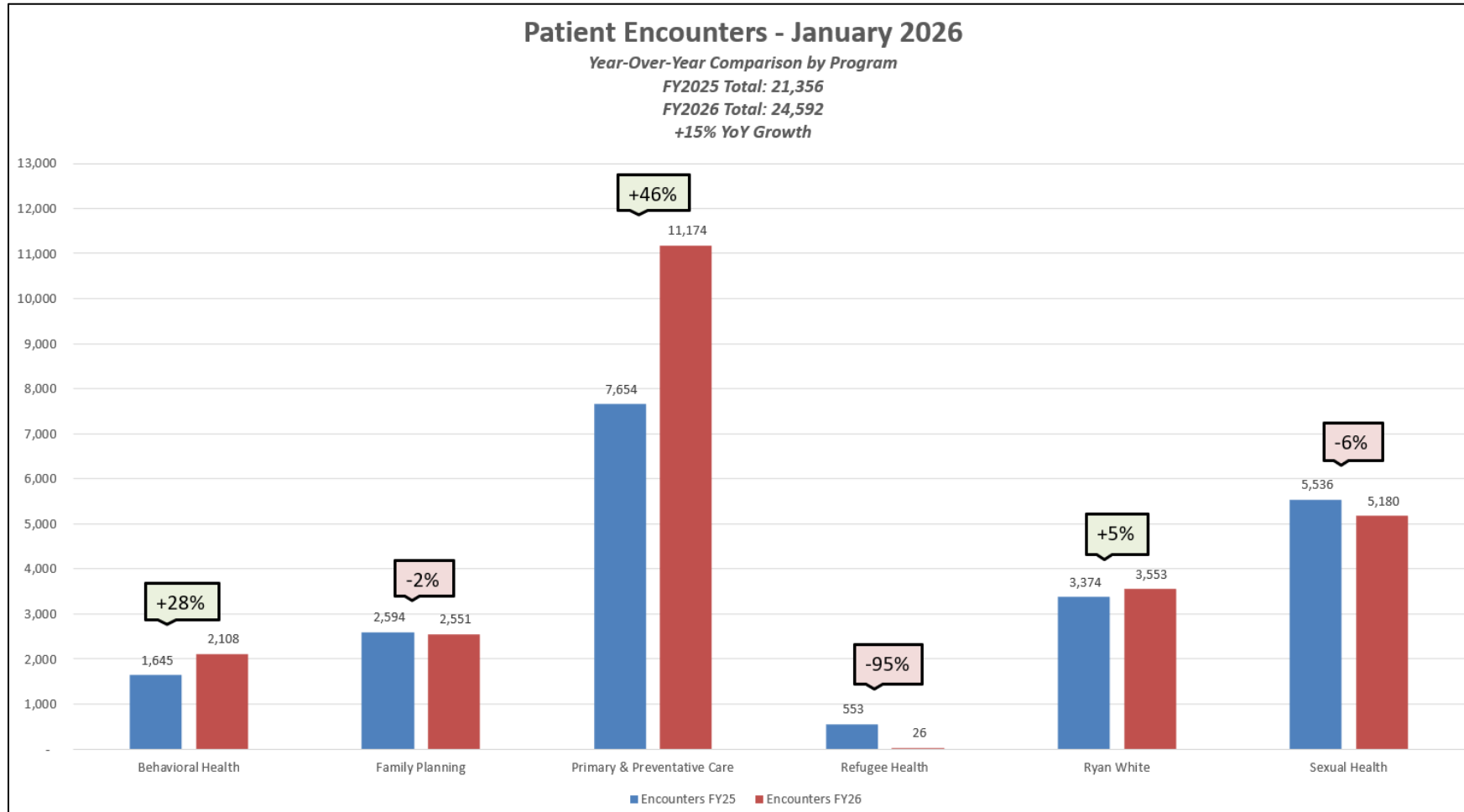
Expenses by Department Budget to Actuals

Department	Budget as of January	Actual as of January	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,371,576	1,107,000	264,576	19%
Pharmacy	370,110	391,951	(21,841)	-6%
Primary Care	3,379,732	3,110,072	269,660	8%
Ryan White	2,304,659	1,655,147	649,512	28%
Refugee Health	175,008	2,334	172,674	99%
Behavioral Health	350,286	440,178	(89,892)	-26%
Administration	221,393	234,915	(13,522)	-6%
Sexual Health	1,507,432	1,331,103	176,329	12%
Total Personnel Costs	9,680,196	8,272,700	1,407,496	15%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	338,955	329,600	9,355	3%
Pharmacy	16,680,632	16,076,279	604,353	4%
Primary Care	279,854	238,117	41,737	15%
Ryan White	173,824	177,101	(3,277)	-2%
Refugee Health	84,086	8,994	75,092	89%
Behavioral Health	7,000	1,975	5,025	72%
Administration	422,614	301,362	121,252	29%
Sexual Health	138,187	132,822	5,365	4%
Total Other Expenses	18,125,152	17,266,250	858,902	5%
Total Operating Expenses	27,805,348	25,538,950	2,266,398	8%
Indirect Costs/Cost Allocations	7,507,444	6,212,639	1,294,805	17%
Transfers IN	(464,741)	(405,441)	(59,300)	13%
Transfers OUT	464,741	405,441	59,300	13%
Total Transfers & Allocations	7,507,444	6,212,639	1,294,805	17%
TOTAL EXPENSES	35,312,792	31,751,589	3,561,203	10%

NOTES:

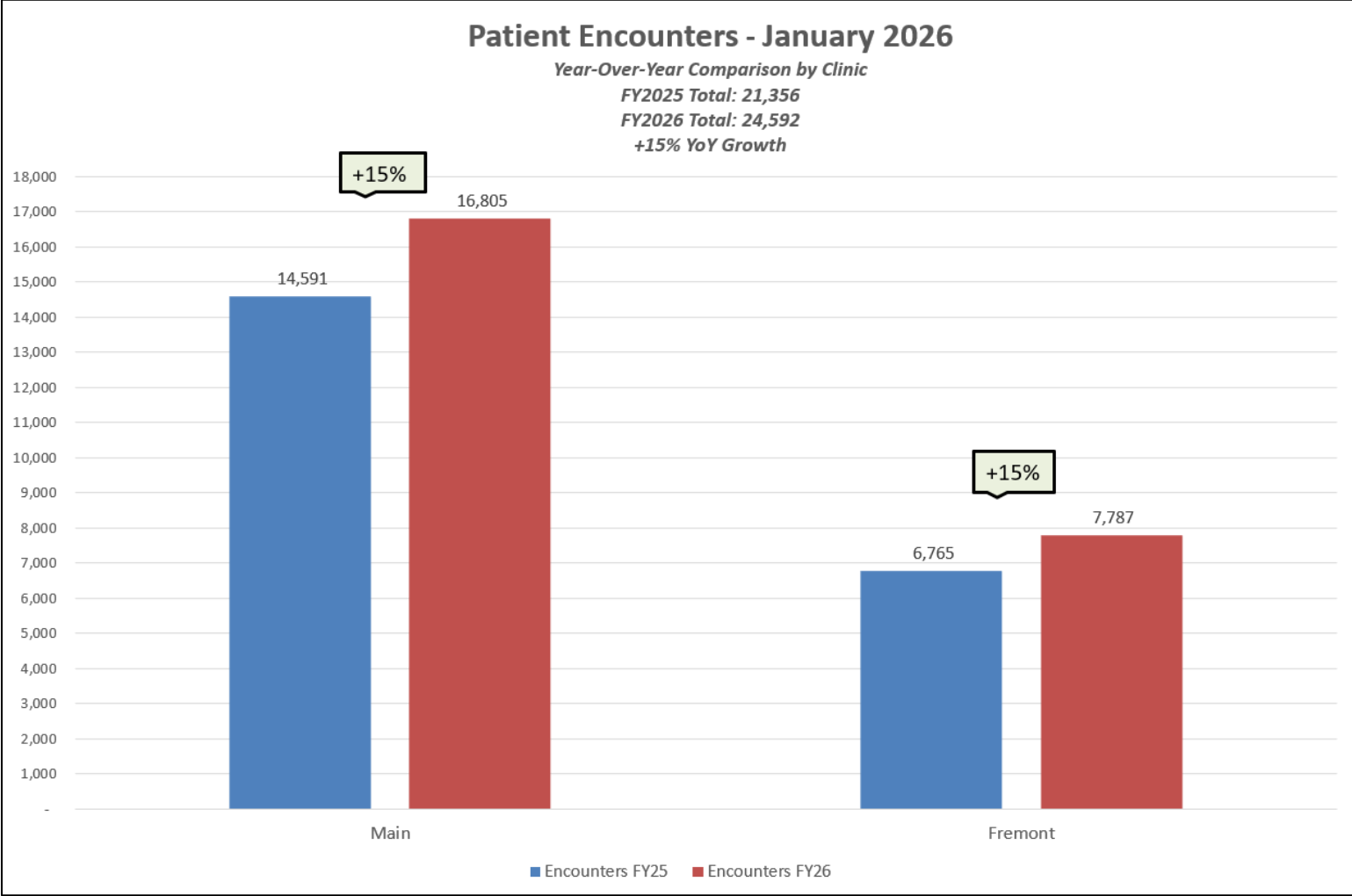
- 1) GRANT-FUNDED VACANCIES ARE DRIVING SAVINGS THROUGH Q2 FY26.
- 2) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 98% YEAR-OVER-YEAR.
- 3) BH FTE ALLOCATIONS UPDATED FOLLOWING END OF THE STATE INCUBATOR GRANT AND PROVIDER TIME AND EFFORT ADJUSTMENTS. ALLOCATIONS WILL BE UPDATED IN FIRST AUGMENTATION TO REFLECT CHANGES.
- 4) MINIMAL DEFERRED ORDERING AND INVOICING FROM DECEMBER RECORDED IN JANUARY.

Patient Encounters By Department



NOTE 1: PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. FY25 AND FY26 SEXUAL HEALTH CLINIC ENCOUNTERS DO NOT INCLUDE SELECT NURSE VISITS THAT ARE NOW PROVIDED IN THE PRIMARY AND PREVENTIVE CARE DIVISION.

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.)

Month-to-Month Comparisons

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

YTD by Month – January 31, 2026

By Department

DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD AVERAGES
Administration (301)	318,204	107,261	99,282	477,183	212,285	279,474	112,717	1,606,407	242,843
Family Planning (309)	124,841	227,027	154,943	402,202	251,445	182,597	301,287	1,644,342	232,092
Pharmacy (333)	3,079,691	2,482,932	2,894,910	2,680,355	2,094,515	2,831,815	2,503,404	18,567,623	2,646,481
Dental Health (336)	-	-	-	-	-	-	-	-	-
Primary Care (337)	138,587	178,371	146,645	192,671	157,724	142,313	256,876	1,213,187	162,800
Ryan White (338)	173,342	178,531	137,261	180,275	148,184	65,168	270,181	1,152,941	163,518
Refugee Health (344)	(347)	(678)	(111)	90	(706)	(824)	16,430	13,854	(350)
Behavioral Health (345)	33,197	27,124	16,046	38,282	21,181	(9,961)	31,439	157,308	27,166
Sexual Health (350)	72,637	32,065	36,100	25,379	42,113	26,372	155,862	390,529	41,659
TOTAL REVENUES	3,940,152	3,232,635	3,485,075	3,996,436	2,926,741	3,516,955	3,648,197	24,746,191	3,516,208
DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD AVERAGES
Administration (301)	70,680	79,215	83,721	138,213	106,752	83,147	106,390	668,118	95,716
Family Planning (309)	138,478	267,099	247,464	432,499	304,127	217,784	324,398	1,931,849	277,933
Pharmacy (333)	3,374,348	3,227,761	2,793,581	2,332,983	2,344,739	3,332,885	3,212,157	20,618,455	2,814,683
Dental Health (336)	-	-	-	-	-	-	-	-	-
Primary Care (337)	485,214	590,367	580,687	755,991	533,944	563,127	678,461	4,187,792	589,241
Ryan White (338)	238,561	305,288	331,241	438,184	319,081	313,915	429,018	2,375,288	326,471
Refugee Health (344)	2,709	-	-	3,695	-	-	8,020	14,424	1,281
Behavioral Health (345)	43,131	67,285	70,044	111,472	74,240	73,510	106,756	546,439	73,234
Sexual Health (350)	193,778	258,395	264,445	333,650	225,408	237,963	301,028	1,814,666	255,135
TOTAL EXPENSES	4,546,898	4,795,412	4,371,183	4,546,688	3,908,290	4,822,332	5,166,228	32,157,030	4,433,694
NET POSITION:	(606,746)	(1,562,777)	(886,107)	(550,251)	(981,549)	(1,305,378)	(1,518,031)	(7,410,839)	(917,486)

YTD by Month – January 31, 2026

By Type

REVENUE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD AVERAGES
Charges for Services	3,298,484	2,670,838	2,989,260	2,895,692	2,267,960	2,866,571	3,037,047	20,025,852	2,824,447
Other	318,204	109,026	99,282	478,311	212,285	279,474	112,717	1,609,299	243,422
Contributions	-	-	-	-	-	-	-	-	-
Intergovernmental	280,097	394,677	343,160	535,279	382,876	317,163	452,347	2,705,598	387,218
TOTAL REVENUES	3,896,784	3,174,541	3,431,702	3,909,282	2,863,121	3,463,209	3,602,112	24,340,750	3,455,086
EXPENSE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD AVERAGES
Salaries	523,875	723,389	720,359	1,068,768	734,847	721,906	1,069,989	5,563,133	754,248
Taxes and Benefits	264,484	358,856	356,812	488,386	349,107	355,739	536,183	2,709,567	363,529
Travel and Training	6,022	12,281	7,060	1,441	430	313	103	27,650	5,447
Supplies	2,669,901	2,586,910	2,258,924	1,907,228	1,889,343	2,638,802	2,510,348	16,461,456	2,262,461
Contractual	139,335	109,328	102,396	125,570	99,084	95,977	105,455	777,145	115,143
Property	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,603,617	3,790,765	3,445,551	3,591,392	3,072,811	3,812,737	4,222,078	25,538,950	3,500,827
TRANSFER TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	899,914	946,553	872,259	868,141	771,859	955,849	898,066	6,212,639	871,745
Transfer In	(43,368)	(58,094)	(53,374)	(87,155)	(63,620)	(53,746)	(46,084)	(405,441)	(61,122)
Transfer Out	43,368	58,094	53,374	87,155	63,620	53,746	46,084	405,441	61,122
TOTAL TRANSFERS	899,914	946,553	872,259	868,141	771,859	955,849	898,066	6,212,639	871,745
NET POSITION:	(606,746)	(1,562,777)	(886,107)	(550,251)	(981,549)	(1,305,378)	(1,518,032)	(7,410,839)	(917,486)

Questions?



MOTION



*Motion to Accept the January 2026 Year-to-Date
Financial Report, as presented.*

Southern Nevada Community Health Center

Governing Board Meeting

March 2026

- ▶ FY 2026 Augmented Budget
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

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.”

SUMMARY

Staffing:

Staffing for FY26 is projected to be **119.5 FTEs** compared to FY26 adopted budget of 126.5 FTEs.

Revenue:

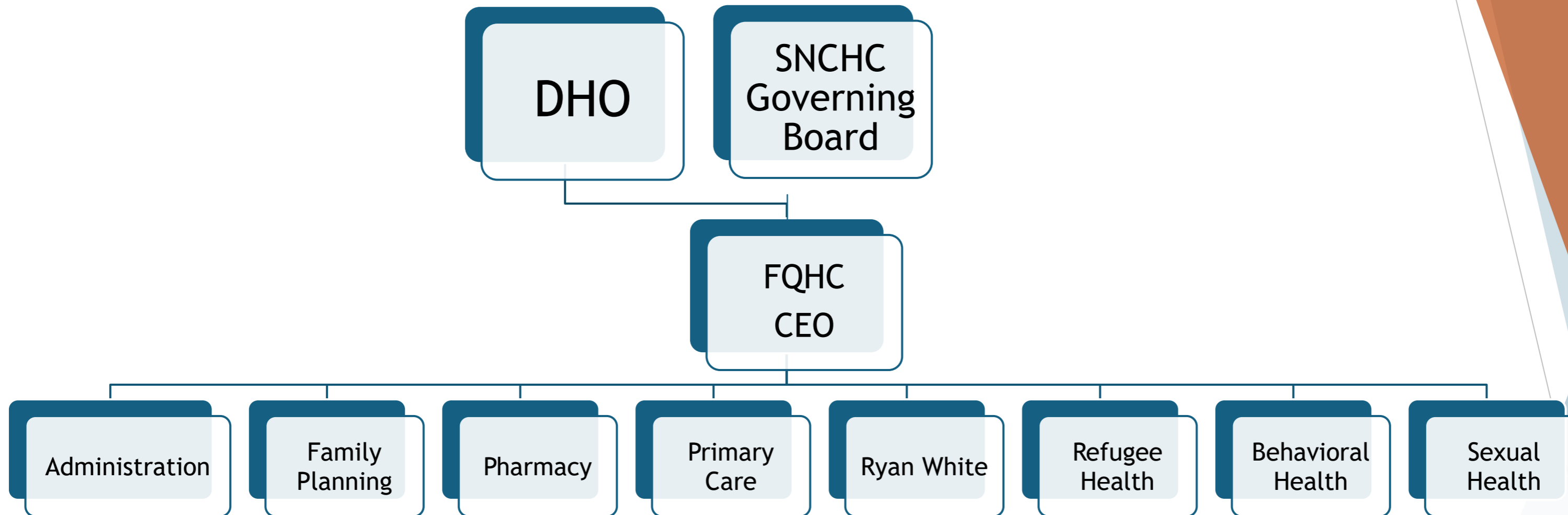
General Fund revenue is projected at **\$38.5M** in FY26, a decrease of \$600K from the FY26 adopted budget.

Special Revenue Fund (Grants) projected at **\$5.1M** in FY26, a decrease of \$2.6M from FY26 adopted budget.

Expense:

FQHC combined expenditures for FY26 augmented budget is **\$58.4M** compared to \$61.3M from FY26 adopted budget.

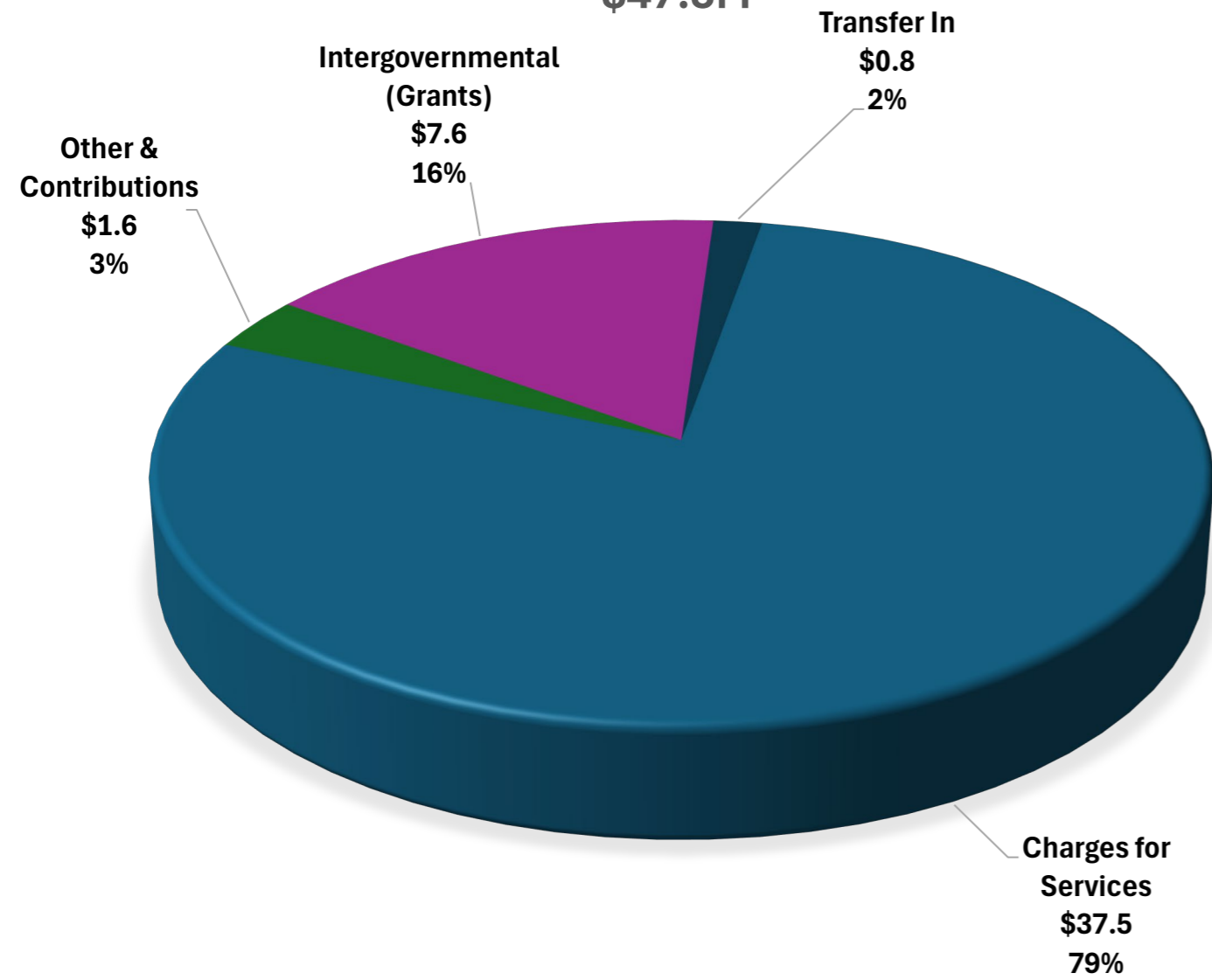
FQHC Division Org Chart



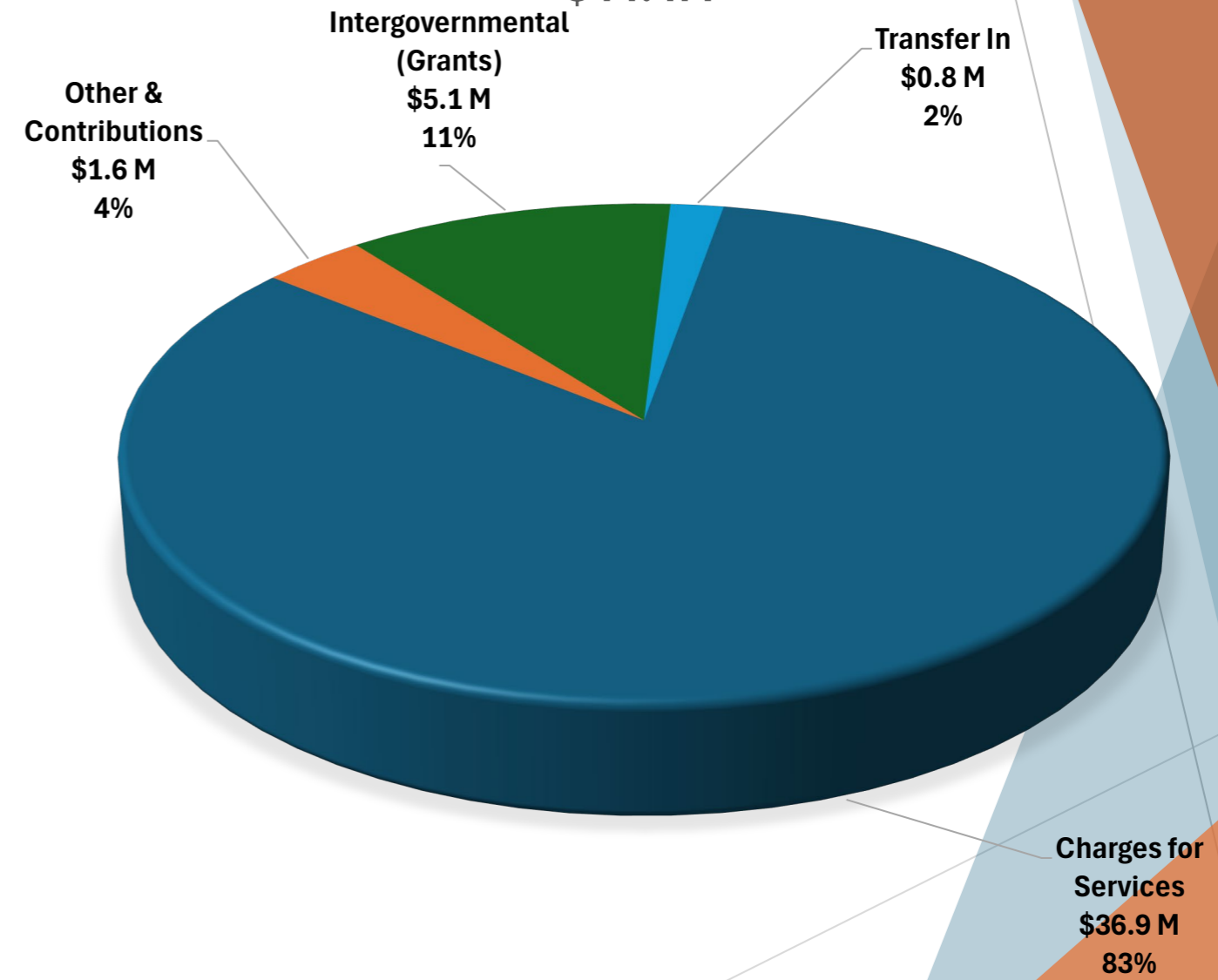
REVENUES

COMBINED REVENUES BY SOURCE - comparison

**FY2026 ADOPTED BUDGET
REVENUE
\$47.5M**



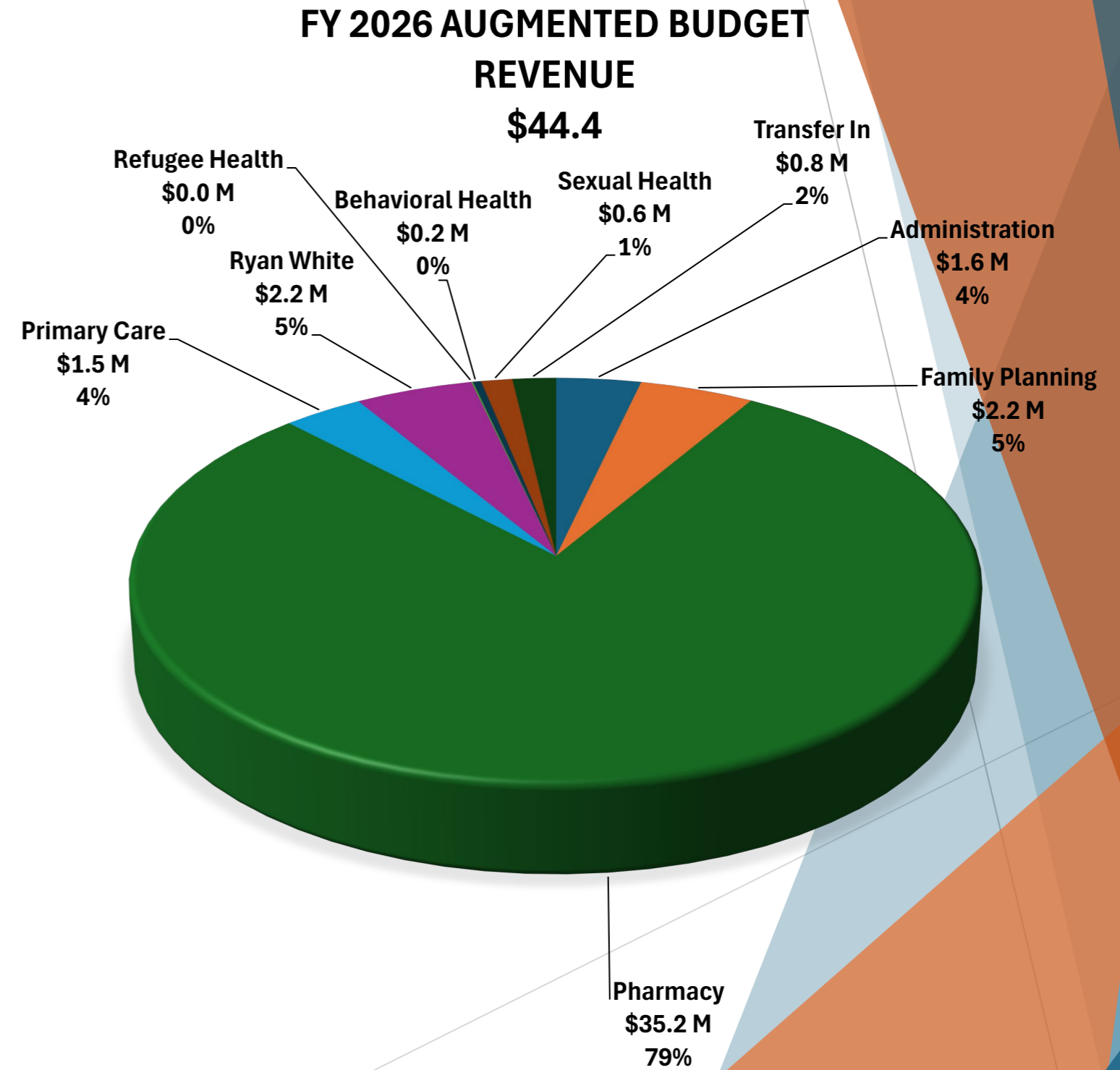
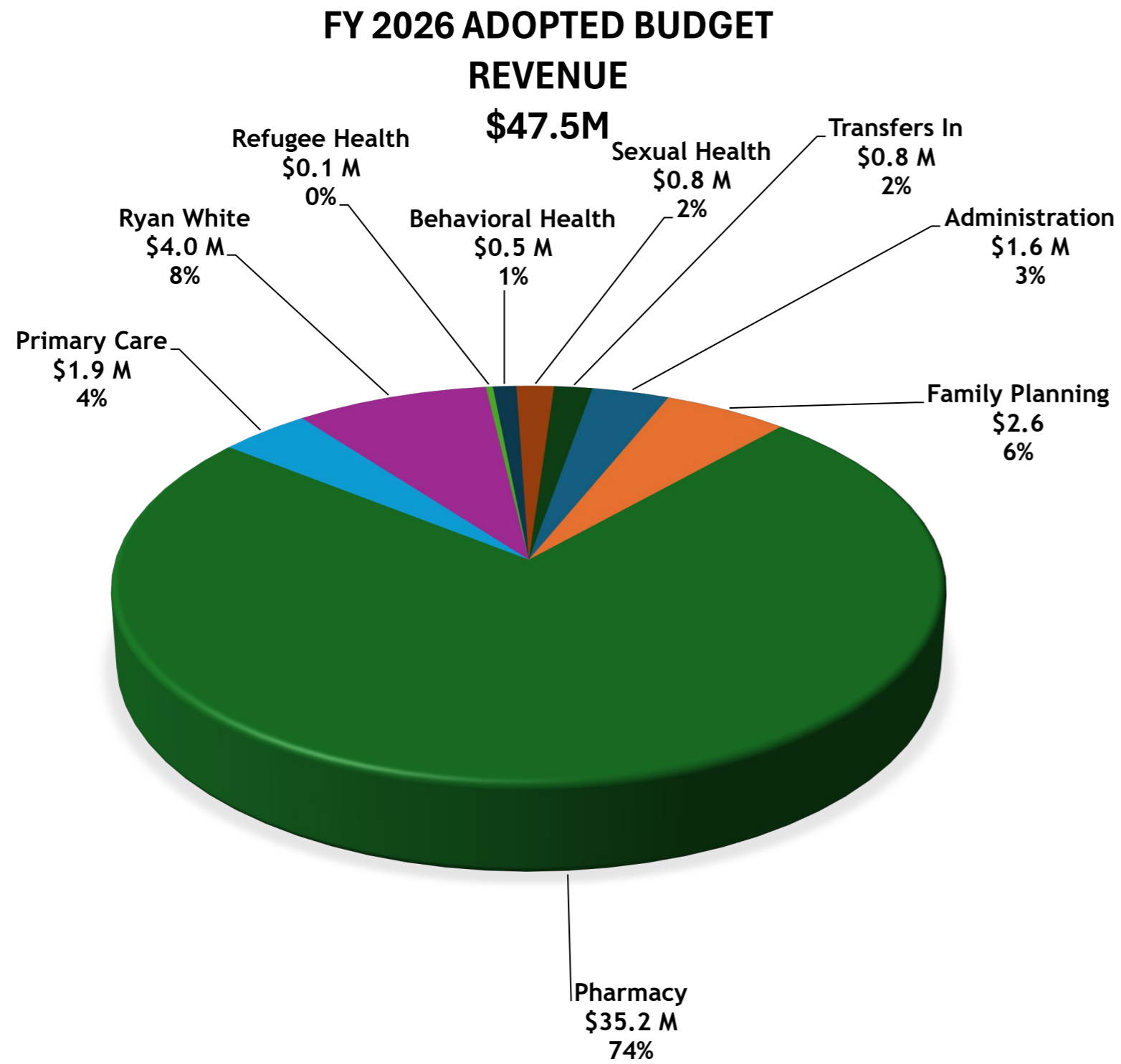
**FY 2026 AUGMENTED BUDGET
REVENUE
\$44.4M**



% Percentages are based on total revenue

REVENUES

COMBINED REVENUES BY DEPARTMENT - comparison



% Percentages are based on total revenue

REVENUES

GENERAL & SPECIAL REVENUE FUND SUMMARY

General Fund:

Total *Charges for Services revenue is augmented at \$36.9M, which is a decrease of \$600k from the adopted budget of \$37.5M

**Major component of Charges for Services revenue is Pharmacy which is projected at \$35.2M for FY26*

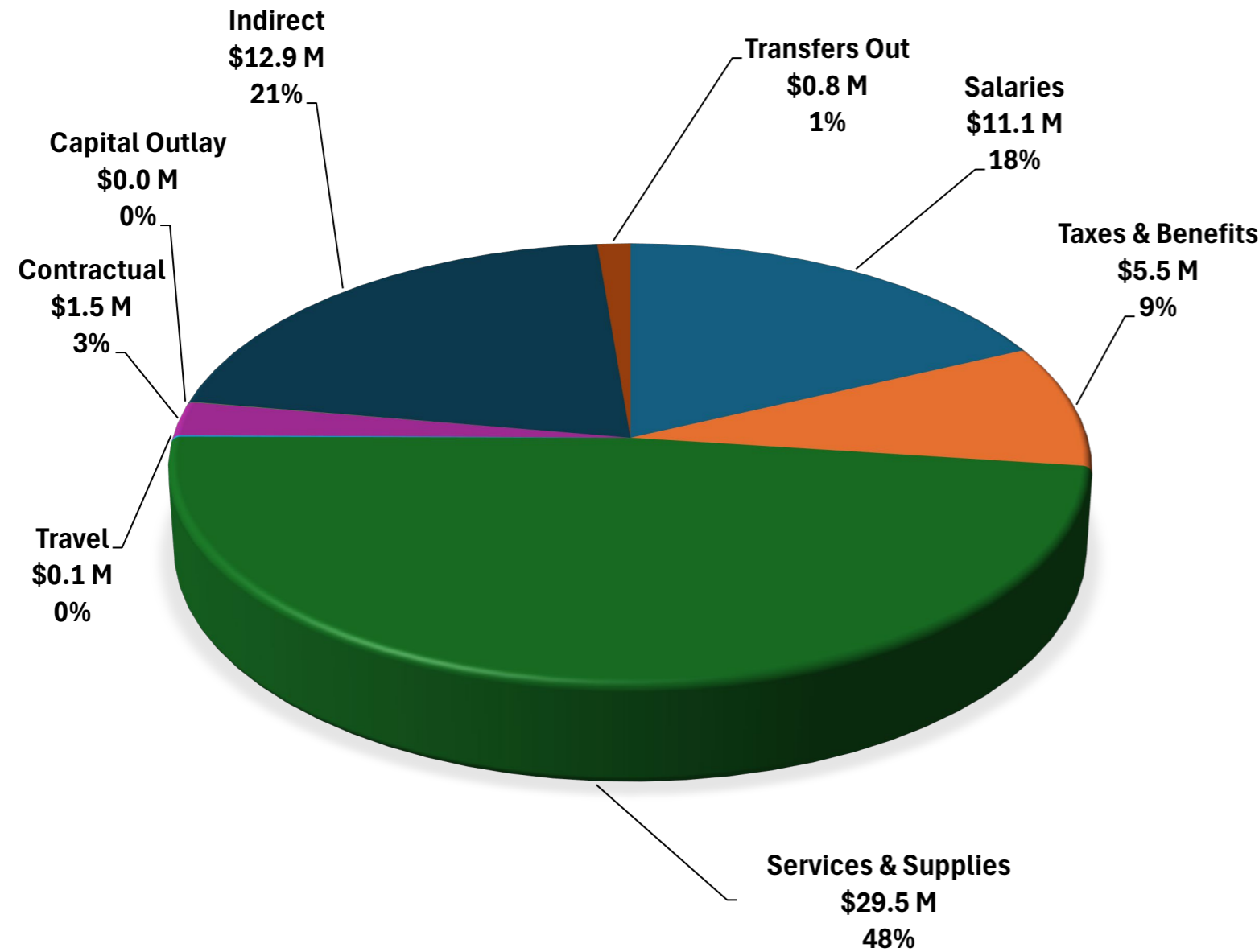
Special Revenue Fund:

Federal (Grants) revenue decreased from \$7.6M to \$5.1M, which is a reduction of \$2.6M. This reduction is primarily due to a \$1.7M reduction of existing grants under Ryan White. Behavioral Health, Refugee Health, and Family Planning also had reductions in their existing grants.

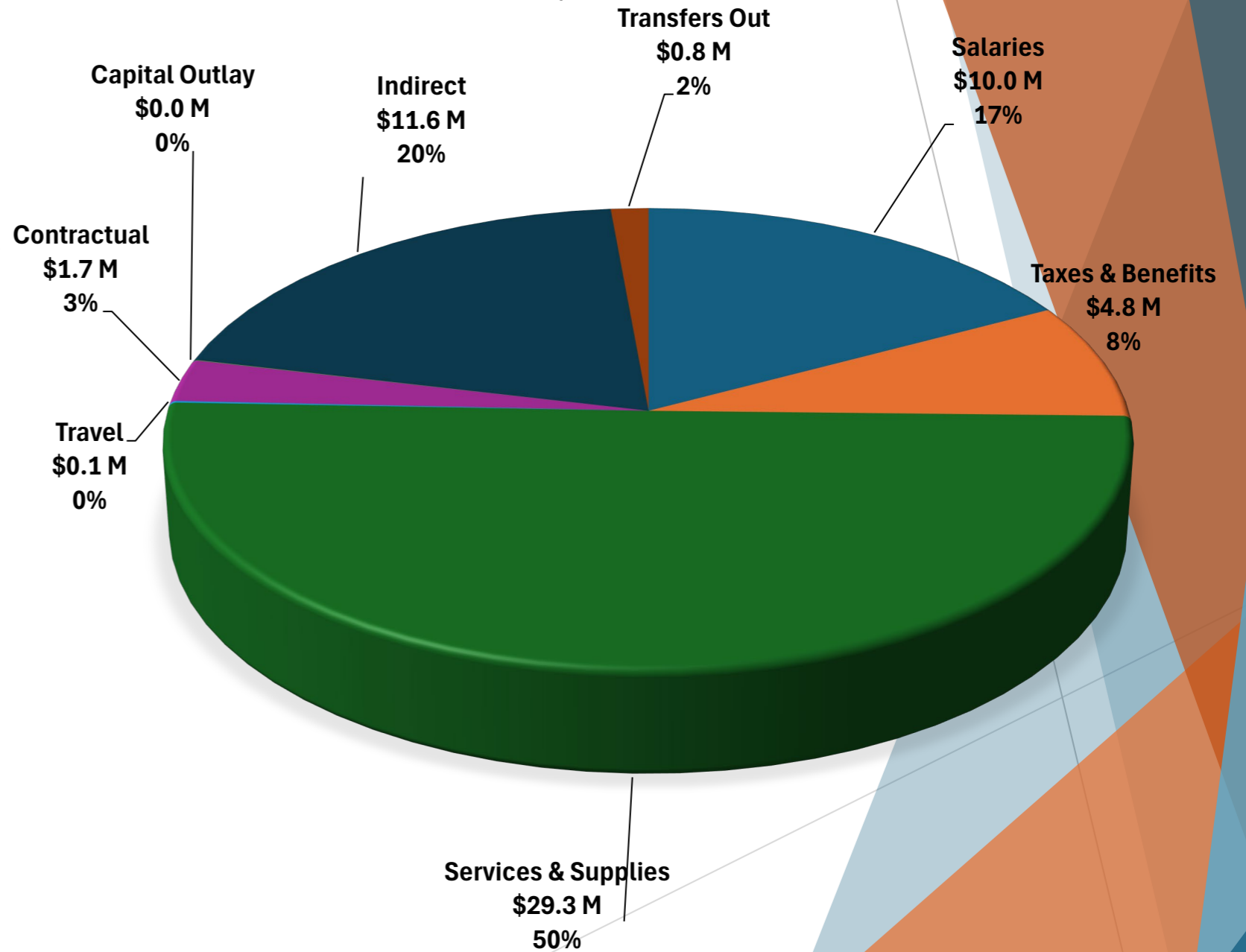
EXPENDITURES

COMBINED EXPENSES BY SOURCE - comparison

**FY2026 ADOPTED BUDGET
EXPENSES
\$61.3M**



**FY2026 AUGMENTED BUDGET
EXPENSES
\$58.4M**



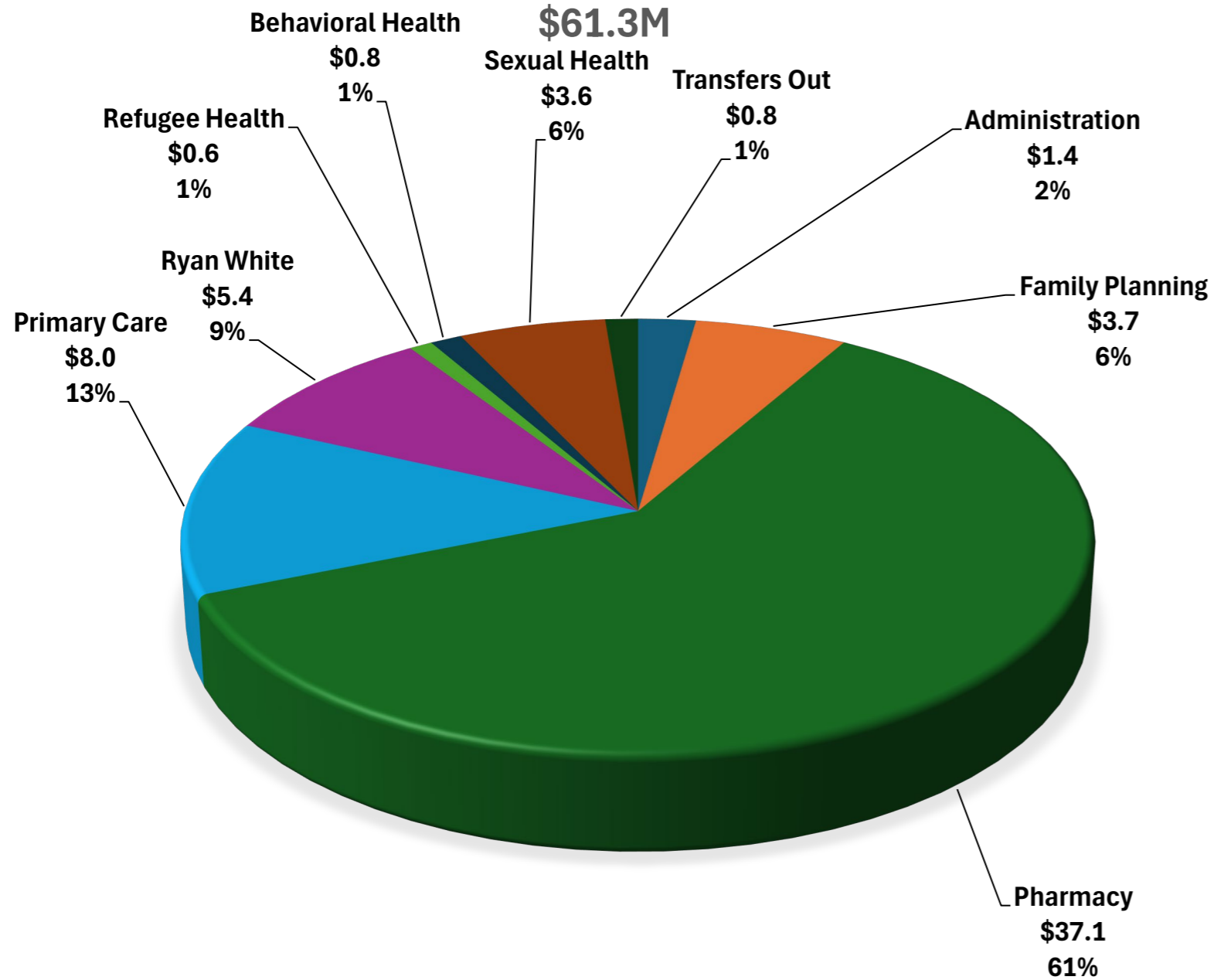
% Percentages are based on total expenses

EXPENDITURES

COMBINED EXPENSES BY DEPARTMENT- comparison

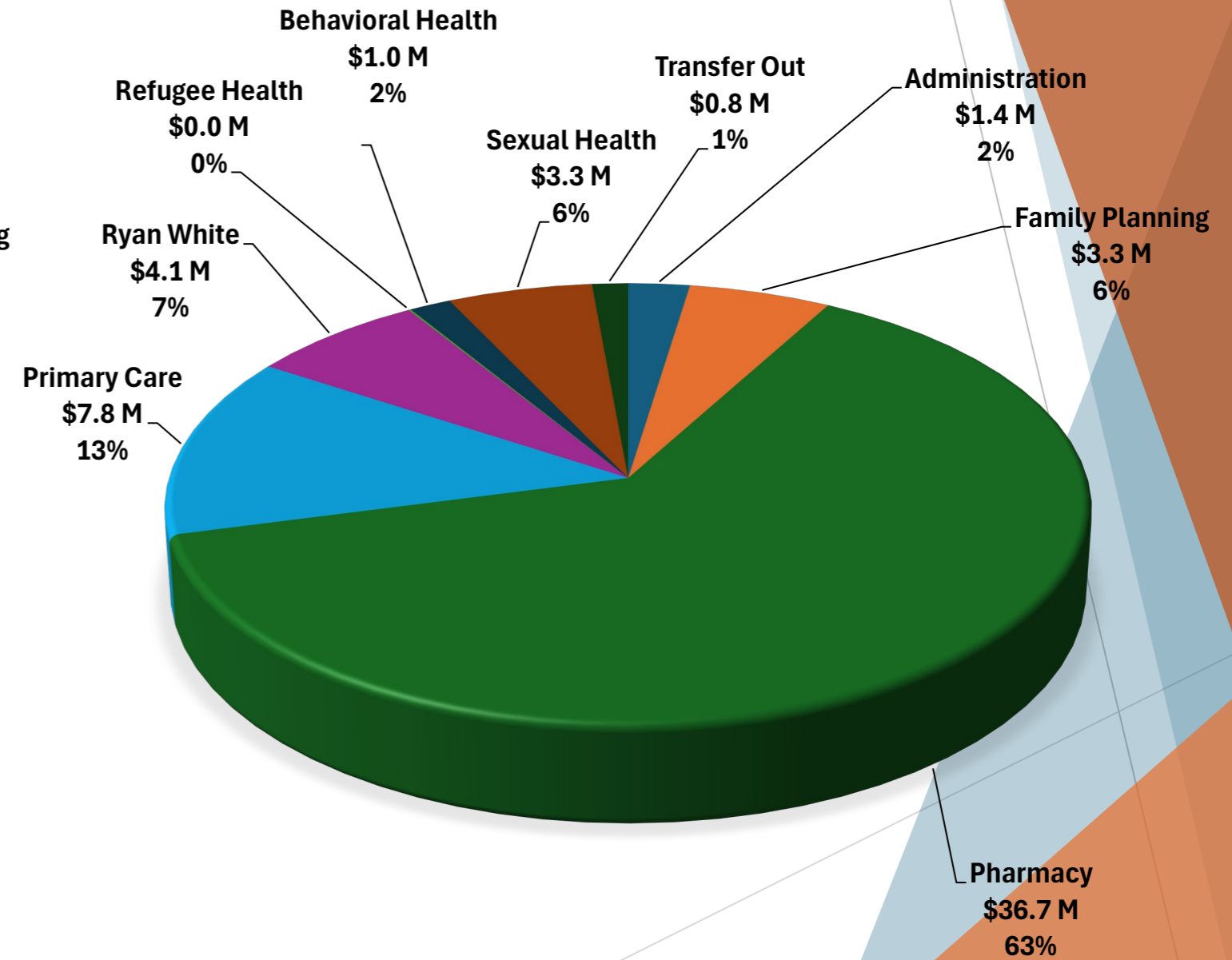
FY2026 ADOPTED BUDGET EXPENSES

\$61.3M



FY2026 AUGMENTED BUDGET EXPENSES

\$58.4M



% Percentages are based on total expenditures

EXPENDITURES

GENERAL & SPECIAL REVENUE FUND SUMMARY

FQHC combined expenditures augmented budget is **\$58.4M** compared to **\$61.3M** from adopted budget

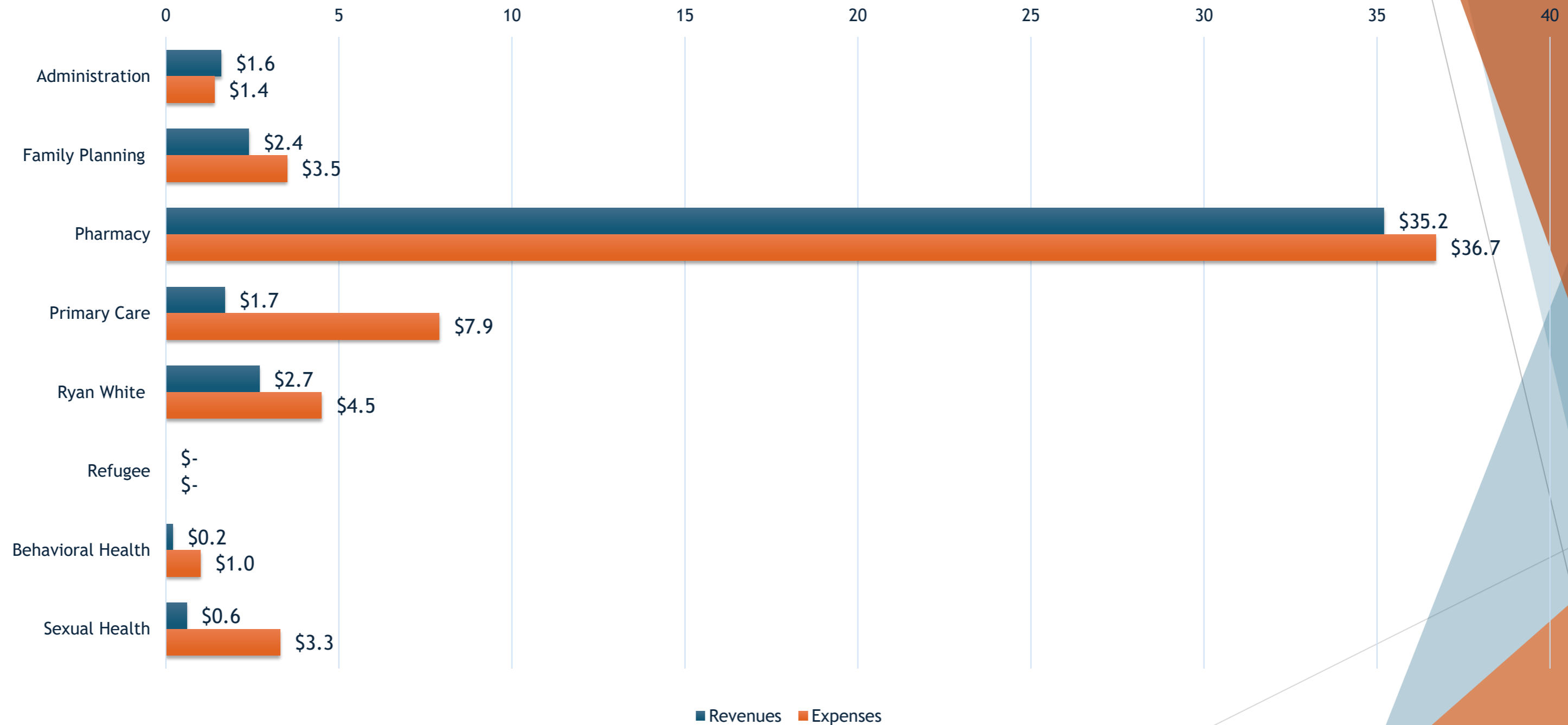
General Fund Pharmacy total expenses is projected at **\$36.7M**, 64% of total FQHC expenses of **\$57.5M**. Pharmacy medication expenses remained the same in FY26 augmented budget at **\$28.4M**

Total salaries and benefits for General & Grants funds is **\$14.8M**, a decrease of **\$1.8M** from the adopted budget of **\$16.6M**. **Total salaries and benefits represent 25.7%** of total FQHC expenditures. More than 30% of personnel expenses are supported by grants.

**FY26 adopted budget includes a full year of salaries and benefits for vacant positions, whereas FY26 augmented budget includes only half year of salaries and benefits for vacant positions.*

REVENUES VS. EXPENDITURES

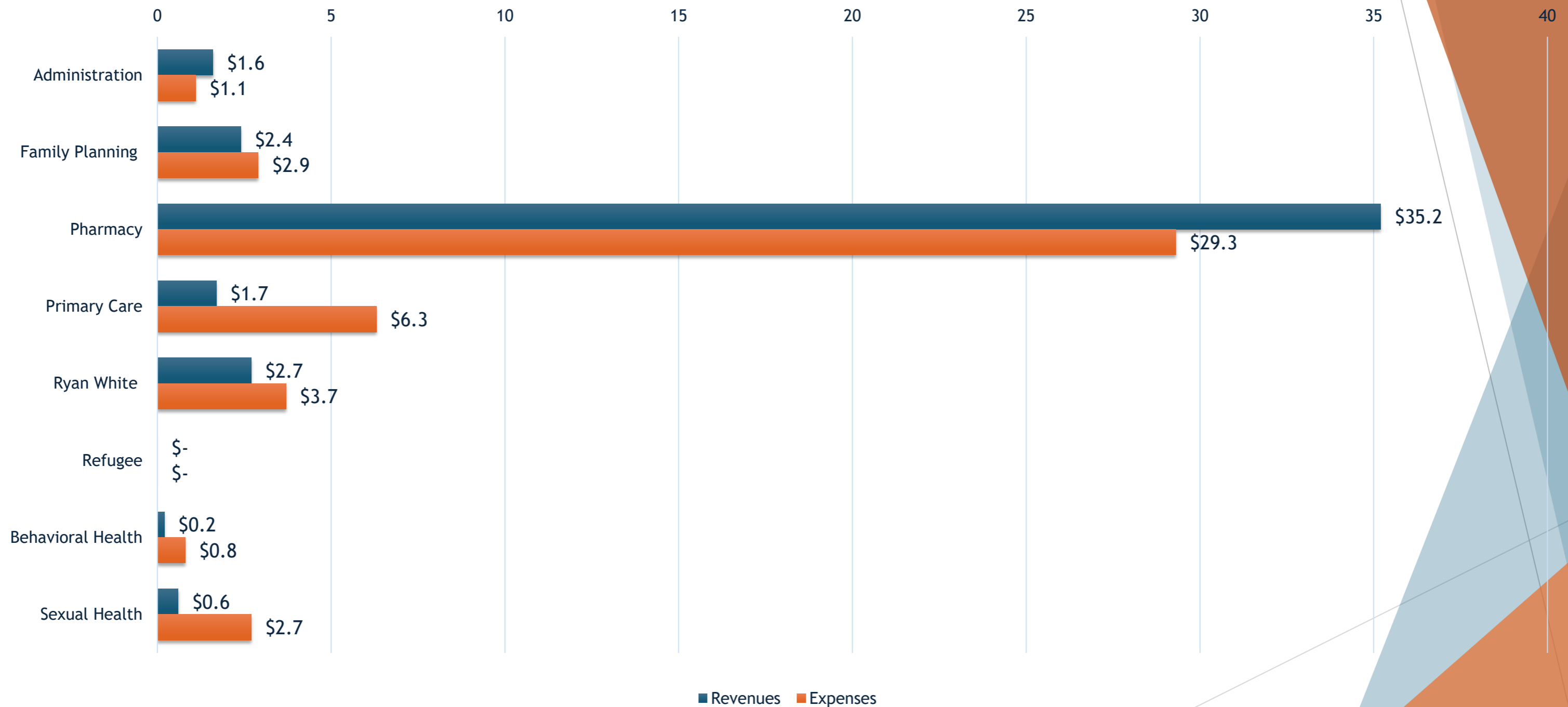
COMBINED FUNDS BY DEPARTMENT



*Amounts are represented in millions

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DEPARTMENT



*Amounts are represented in millions
*Excludes cost allocations & indirects

Staffing FY2026

FQHC Total FTE

FY26 FTE Counts	2025/2026	2025/2026	FTE Change
Division	Adopted	Amended	FY26 Adopted vs FY26 Amended
ADMINISTRATION ⁽¹⁾	12.0	9.0	-3.0
BEHAVIORAL HEALTH	3.0	3.0	0.0
FAMILY PLANNING ⁽²⁾	18.5	19.5	1.0
SEXUAL HEALTH ⁽³⁾	20.0	19.0	-1.0
PHARMACY ⁽⁴⁾	4.0	5.0	1.0
PRIMARY CARE ⁽⁵⁾	37.0	39.0	2.0
RYAN WHITE ⁽⁶⁾	32.0	25.0	-7.0
Total:	126.5	119.5	-7.0

1. Removal of 2 new/vacant Patient Services Representatives and transfer of 1 Medical Director from FQHC to Administration
2. Addition of 1 Senior Patient Services Representative
3. Removal of 1 Community Health Nurse II.
4. Addition of 1 Clinical Pharmacist
5. Addition of 1 Medical Assistant and 1 Patient Services Representative
6. Removal of vacant grant-funded Eligibility Workers positions that were not hired due to changing federal priorities.

RECOMMENDATION

Acceptance of the FY 2026 budget augmentation, as presented, and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 17, 2026.



SNHD Billing Department Review

March 16, 2026



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

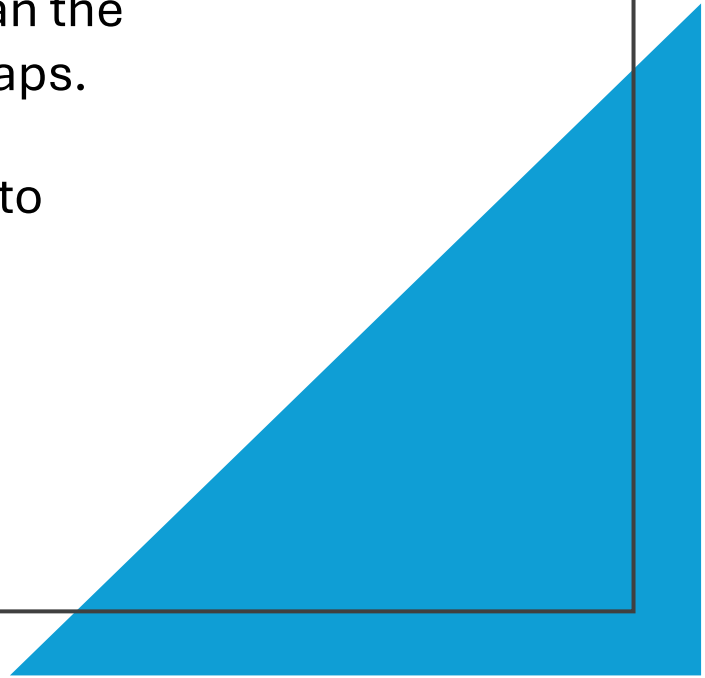
Overview

- Revenue Cycle (medical billing) for SNHD was brought in-house in fiscal year 2022.
- Prior medical billing was performed by external third-party companies.
 - Qualifying encounters for Prospective Payment System (PPS) wrap payments were not submitted.
 - * Denials, rejections and receivable balances were not resolved consistently.
 - * Systematic issues were not consistently identified and resolved.

* Based on our understanding of previous discussions and concerns identified prior to the current FQHC – CEO, CFO and Revenue Cycle Manager joining SNHD.

Nevada Medicaid Wrap Payments

- State Medicaid establishes interim and final rates for Prospective Payment System (PPS) for qualifying encounters provided by Federally Qualified Health Centers (FQHCs).
- Medicaid Managed Care Organizations (MCOs) may pay less than the PPS rate for FQHCs and wrap payments are designed to cover gaps.
- Beginning in CY26, MCOs are providing full PPS reimbursement to FQHCs for qualifying encounters (i.e., shadow billing).

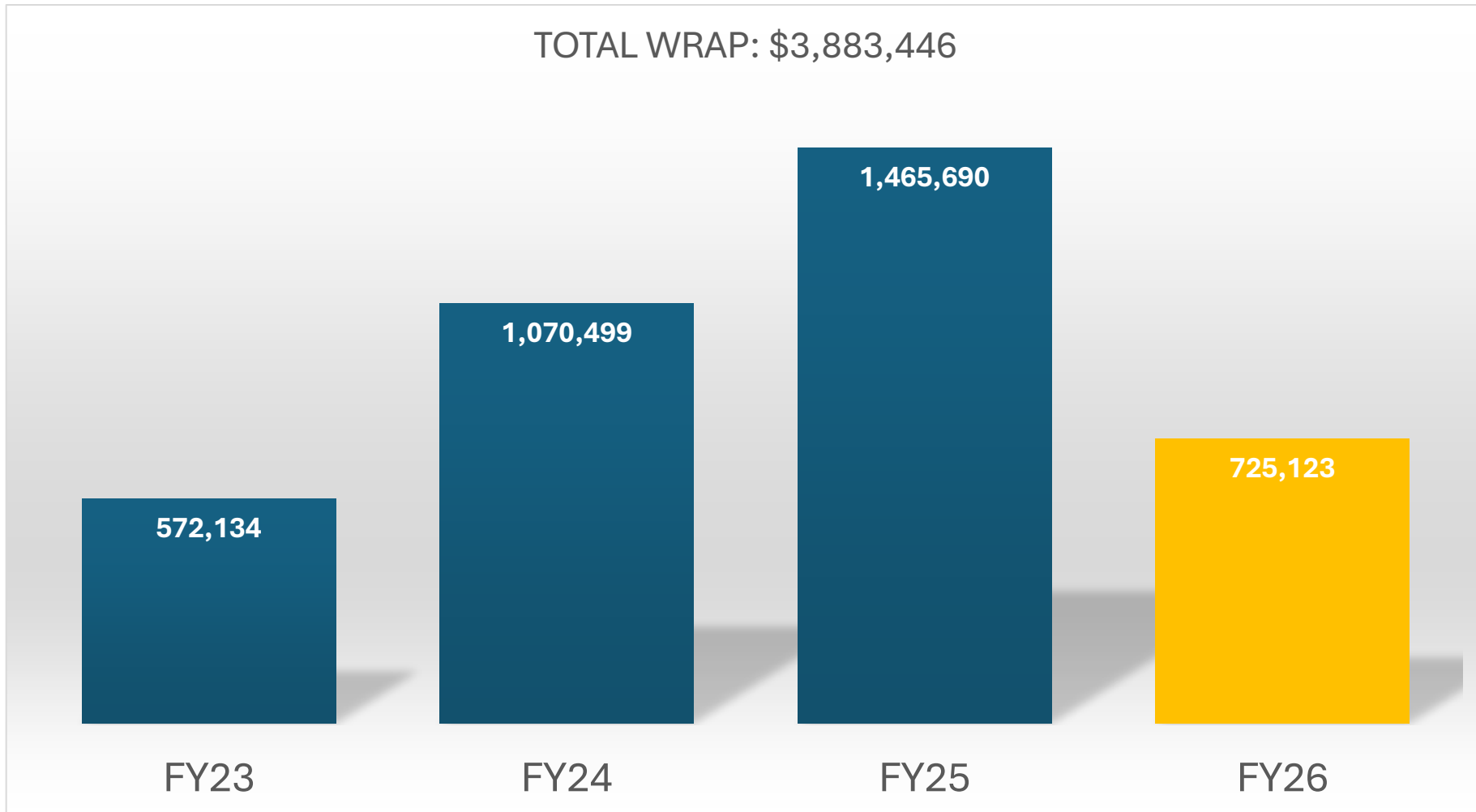


Summary

SNHD Billing Team successes:

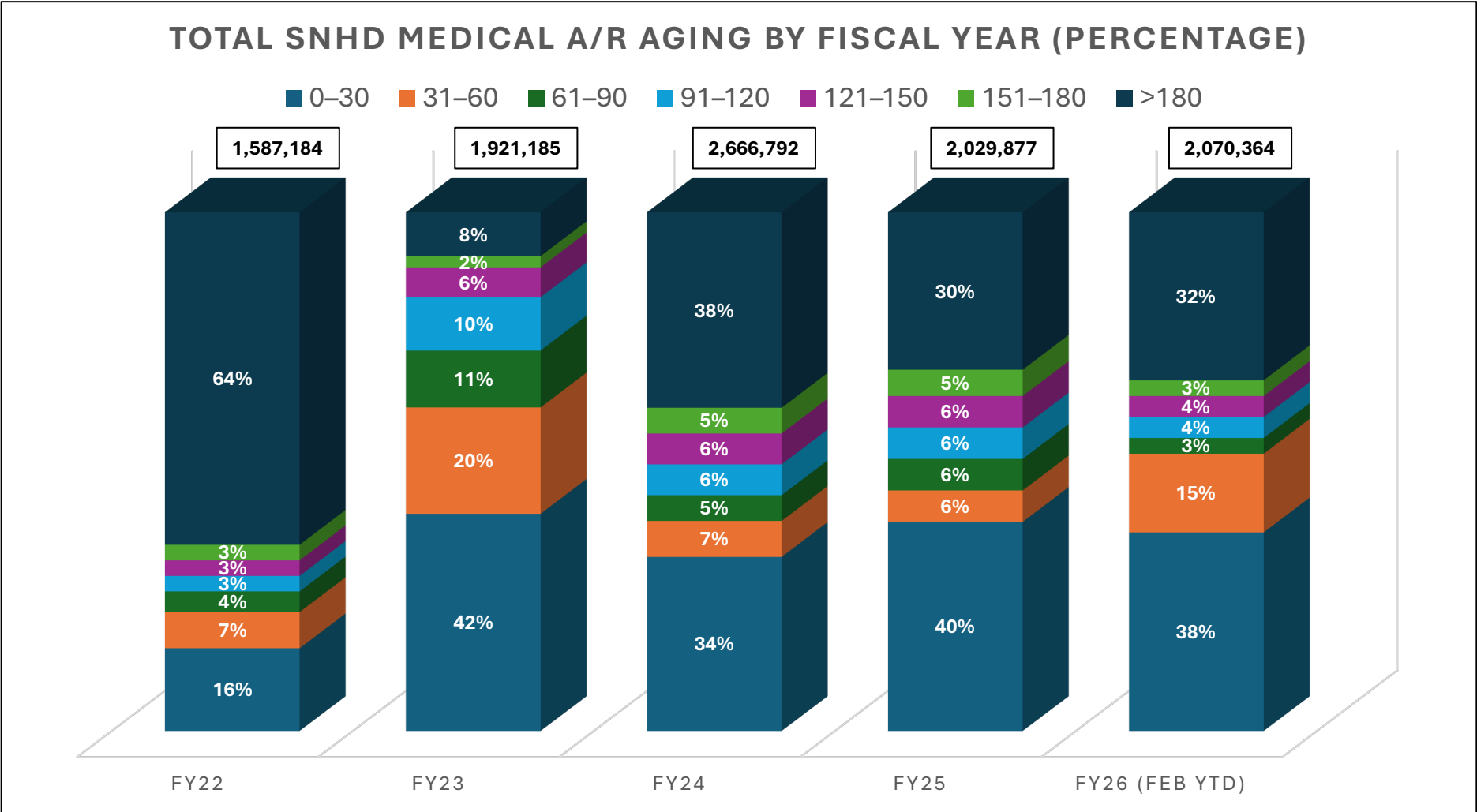
- Wrap payments increased from zero (\$0) to a cumulative of \$3,883,446.
 - Final PPS rate determined in 2025.
- The largest aging categories shifted from >180 to 0-30 days.
- The Billing department actively works denials, rejections, and any issues with the clearinghouse and submits for reprocessing in a timely manner.
- The Revenue Cycle manager works with the provider relations representatives for each payer to correct claims processing issues, pursue contract amendments and reimbursement fee updates.
- A monthly Revenue Cycle meeting between the Revenue Cycle Manager and SNCHC's operations and business teams is in place to optimize the revenue cycle.
- Implemented patient statements to recover additional revenue for activity not collected at time of service.

Wrap Payments Received by Year



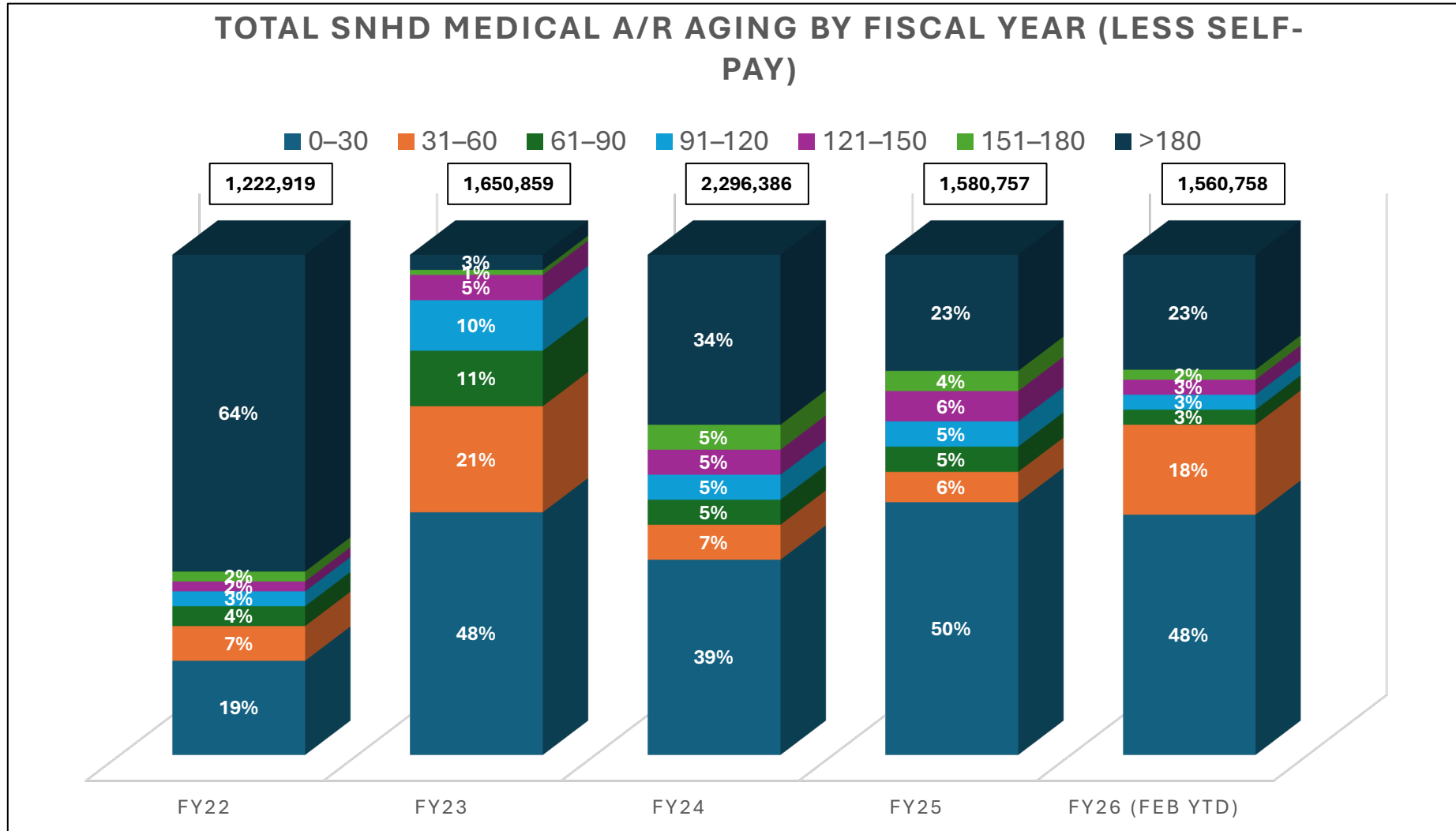
NOTE: Wrap payments through December 2025. Medicaid shadow billing began in January 2026.

Historical A/R Aging by Fiscal Year



NOTE: A payer system configuration error in FY24-FY26 did not recognize SNHD FQHC designation. The Billing department caught the error and negotiated with the payer for settlement based on contractual agreement. Since these settlements carried over fiscal years, the >180 categories were inflated during pending re-processing of claims. Information does not include third-party data.

Historical A/R Aging by Fiscal Year (Less Self-Pay)



NOTE: A payer system configuration error in FY24-FY26 did not recognize SNHD FQHC designation. The Billing department caught the error and negotiated with the payer for settlement based on contractual agreement. Since these settlements carried over fiscal years, the >180 categories were inflated during pending re-processing of claims. Information does not include third-party data.



Questions?



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT