



MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING May 18, 2026 – 3:00 p.m.

Meeting was conducted via Microsoft Teams Event

MEMBERS PRESENT: Jasmine Coca, Chair
Blanca Macias-Villa
Father Rafael Pereira

ABSENT:

ALSO PRESENT:

LEGAL COUNSEL: Edward Wynder, Associate General Counsel

CHIEF EXECUTIVE OFFICER: Randy Smith

STAFF: Emily Anelli, Tawana Bellamy, Todd Bleak, Donna Buss, Joe Cabanban, Andria Cordovez Mulet, Xavier Gonzales, David Kahananui, Ryan Kelsch, Cassius Lockett, Kimberly Monahan, Luann Province, Yin Jie Qin, Felicia Sgovio, Donnie (DJ) Whitaker,

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

In the absence of the Chair, Tawana Bellamy, Senior Administrative Specialist, called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 3:05 p.m. Ms. Bellamy 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 two (2) 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, Ms. Bellamy closed the First Public Comment portion.

IV. ADOPTION OF THE MAY 18, 2026 MEETING AGENDA *(for possible action)*

Ms. Bellamy requested a motion to adopt the agenda, as presented.

A motion was made by Father Rafael, seconded by Member Macias-Villa, and carried unanimously to approve the May 18, 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 – March 16, 2026 *(for possible action)*

Ms. Bellamy asked for any changes to the March 16, 2026 meeting minutes; none were raised.

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

VI. REPORT / DISCUSSION / ACTION

1. Approval of the 2026 Finance and Audit Committee Meeting Schedule; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Bellamy reviewed the proposed 2026 Finance & Audit Committee meeting schedule, explaining the standard meeting cadence and noted exceptions. Ms. Bellamy asked if there were questions or concerns. Father Pereira responded that the schedule looked acceptable.

A motion was made by Father Rafael, seconded by Member Macias-Villa, and carried unanimously to approve the 2026 Finance and Audit Committee Meeting Schedule, as presented.

2. Receive and Discuss the March 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on May 19, 2026; direct staff accordingly or take other action as deemed necessary *(for possible action)*

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

Revenue

- General Fund revenue (Charges for Services & Other) is \$27.79M compared to a budget of \$28.85M, an unfavorable variance of \$1.06M.
- Special Revenue Funds (Grants) is \$3.90M compared to a budget of \$3.80M, a favorable variance of \$100K.
- Total Revenue is \$31.69M compared to a budget of \$32.65M, an unfavorable variance of \$954K.

Expenses

- Salary, Tax, and Benefits is \$10.41M compared to a budget of \$11.10M, a favorable variance of \$690K.

- Other Operating Expense is \$21.98M compared to a budget of \$23.36M, a favorable variance of \$1.38M.
- Indirect Cost/Cost Allocation is \$7.99M compared to a budget of \$8.70M, a favorable variance of \$710K.
- Total Expense is \$40.38M compared to a budget of \$43.15M, a favorable variance of \$2.77M.

Net Position: is (\$8.69M) compared to a budget of (\$10.51M), a favorable variance of \$1.82M

Chair Coca joined the meeting at 3:15 p.m.

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 for March 2026:
 - FY2025 total: 28,278
 - FY2026 Total: 32,165
 - 14% Year over Year Growth
- Month-to-Month Comparisons for Year-to-Date revenues and expenses by department and by type.

Father Rafael inquired about the treatment of write-offs and requested both their location within the report and the total amount. Ms. Whitaker responded that write-offs were included in “charges for services” and confirmed that reported figures were net of write-offs. Further, Father Rafael asked for the specific write-off amount, Ms. Whitaker stated she did not have it available and would provide it for the following day’s board meeting. Father Rafael further emphasized the importance of understanding the proportion of uncollectible revenue.

Mr. Smith asked Ms. Whitaker for clarification regarding the negative 17 percent variance shown at the net position. Ms. Whitaker explained that the figures compared two negative values and acknowledged that it could be presented more clearly as a positive improvement. Mr. Smith suggested adjusting the presentation format, and Ms. Whitaker agreed.

Ms. Whitaker continued, with the pharmacy revenue contributions, and introduced draft supplemental reports for Accounts Receivable (AR) Aging and payer mix. Mr. Smith asked whether the accounts receivable aging data represented only FQHC data or included additional divisions. Ms. Whitaker responded that she believed it was limited to FQHC data but would confirm and revise labeling as needed.

Mr. Smith also commented on draft payer mix charts, noting inconsistencies between these visuals and other internal reports, particularly regarding Medicaid trends. Mr. Smith emphasized that the graphs are drafts. Father Rafael then asked whether the totals presented in the charts aligned with the financial statements and expressed concern that the figures appeared inconsistent. Ms. Whitaker explained that charts reflected gross charges prior to write-offs and adjustments, whereas financial statements reflected net revenue. Ms. Whitaker acknowledged the need for clearer reconciliation and agreed to refine the presentation.

Father Rafael asked why pharmacy data was excluded from the payer mix charts, given its significance to overall revenue. Mr. Smith responded that the initial intent was to analyze clinic activity separately, but he agreed with Father Rafael that including pharmacy or presenting both combined and separate analyses would provide better insight. Ms. Whitaker and Mr. Smith confirmed they would incorporate this feedback in future meetings.

Ms. Whitaker presented data showing that 98% of sliding fee discounts apply to self-pay patients, with \$4.2 million of \$4.8 million in self-pay charges discounted, highlighting the significant impact of the sliding fee scale.

Chair Coca asked whether the committee could meet separately to review and refine report content. Edward Wynder, Associate General Counsel, responded to Chair Coca's question, explaining that deliberative discussions among committee members must occur in a properly noticed public meeting. Mr. Wynder clarified that individual committee members may submit input through direct email to Mr. Smith and that such correspondence should avoid any appearance of violating open meeting law requirements. Chair Coca then suggested scheduling a future meeting dedicated to report development. Mr. Smith supported the idea and offered to add the topic to a future meeting if that is what the committee wanted.

Father Rafael inquired whether it would be appropriate, during the upcoming Governing Board presentation, to communicate that the Finance & Audit Committee had met, reviewed the financial materials, and identified specific recommendations and areas for improvement. Father Rafael suggested that the presentation includes a summary of the committee's discussion, the feedback provided, and the additional information requested, along with an indication that staff will incorporate these items in future reports.

Mr. Smith agreed and recommended that, for the upcoming Board meeting, Ms. Whitaker present the standard high-level financial summary along with draft analytical materials. Mr. Smith advised that these materials be clearly identified as works in progress and that the presentation includes an overview of the committee's discussion, direction, and planned enhancements. Mr. Smith noted that this approach would both inform the full Board and provide transparency regarding the committee's efforts to strengthen financial reporting.

Father Rafael further emphasized the importance of follow-through on requested information, stating that items identified as missing or needing enhancement during Committee discussions should be incorporated into subsequent reporting cycles. Father Rafael highlighted that this ongoing process would allow the committee to track improvements over time and ensure that financial reporting evolves to better support oversight and decision-making.

Mr. Smith agreed, noting that the committee's role aligns with strengthening fiduciary oversight and ensuring continuous improvement. Mr. Smith acknowledged that, due to timing constraints between committee and board meetings, not all requested information may be immediately available for the following day. Mr. Smith further stated that incorporating updates in subsequent meetings is both reasonable and achievable. Mr. Smith emphasized the importance of maintaining clear communication regarding progress and continuing to refine reporting to support informed decision-making and organizational improvement.

Chair Coca called for further questions and there were none.

A motion was made by Member Macias-Villa, seconded by Father Rafael, and carried unanimously to accept the March 2026 Year to Date Financial Report, as presented, and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on May 19, 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 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.

Seeing no one, the Chair closed the Second Public Comment portion.

XIII. ADJOURNMENT

The Chair adjourned the meeting at 4:05 p.m.

Randy Smith, MPA
Chief Executive Officer - FQHC

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AGENDA

**SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
May 18, 2026 – 3:00 P.M.**

Meeting will be conducted via Microsoft Teams

NOTICE

Microsoft Teams:

<https://events.teams.microsoft.com/event/81edb12d-811a-40b0-bfab-c0eae5498944@1f318e99-9fb1-41b3-8c10-d0cab0e9f859>

To call into the meeting, dial (702) 907-7151 and enter Phone Conference ID: 966 595 980#

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 966 595 980#. 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 MAY 18, 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** – March 16, 2026 *(for possible action)*

VI. REPORT / DISCUSSION / ACTION

1. **Approval of the 2026 Finance and Audit Committee Meeting Schedule;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
2. **Receive and Discuss the March 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on May 19, 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 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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PROPOSED 2026 SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING SCHEDULE

All CHC Finance and Audit Committee meetings are proposed to occur on the third Monday of each month at 3:00 p.m. with the following exceptions:

- September – September 14, 2026 (Second Tuesday)
- December - No meeting unless required.

DATE	TIME
June 15, 2026	3:00 p.m.
July 20, 2026	3:00 p.m.
August 17, 2026	3:00 p.m.
September 14, 2026	3:00 p.m.
October 19, 2026	3:00 p.m.
November 16, 2026	3:00 p.m.



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of March 31, 2026

(Unaudited)

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

Revenue

- General Fund revenue (Charges for Services & Other) is \$27.79M compared to a budget of \$28.85M, an unfavorable variance of \$1.06M.
- Special Revenue Funds (Grants) is \$3.90M compared to a budget of \$3.80M, a favorable variance of \$100K.
- Total Revenue is \$31.69M compared to a budget of \$32.65M, an unfavorable variance of \$954K.

Expenses

- Salary, Tax, and Benefits is \$10.41M compared to a budget of \$11.10M, a favorable variance of \$690K.
- Other Operating Expense is \$21.98M compared to a budget of \$23.36M, a favorable variance of \$1.38M.
- Indirect Cost/Cost Allocation is \$7.99M compared to a budget of \$8.70M, a favorable variance of \$710K.
- Total Expense is \$40.38M compared to a budget of \$43.15M, a favorable variance of \$2.77M.

Net Position: is (\$8.69M) compared to a budget of (\$10.51M), a favorable variance of \$1.82M.

All Funds/Divisions by Type

Budget to Actual

Activity	Budget as of March	Actual as of March	Variance Favorable (Unfavorable)	%
Charges for Services	27,642,432	26,039,148	(1,603,284)	-6%
Other	1,205,236	1,755,516	550,280	46%
Federal Revenue	1,917,611	2,004,477	86,866	5%
Pass-Thru Revenue	1,564,787	1,298,277	(266,510)	-17%
State Revenue	316,791	595,217	278,426	88%
Total FQHC Revenue	32,646,857	31,692,635	(954,222)	-3%
Salaries	7,532,978	6,986,929	546,049	7%
Taxes & Fringe Benefits	3,563,963	3,423,729	140,234	4%
Total Salaries & Benefits	11,096,941	10,410,658	686,283	6%
Supplies	21,988,014	20,973,227	1,014,787	5%
Capital Outlay	14,685	-	14,685	100%
Contractual	1,304,460	981,061	323,399	25%
Travel & Training	49,065	30,501	18,564	38%
Total Other Operating	23,356,224	21,984,789	1,371,435	6%
Indirect Costs/Cost Allocations	8,699,430	7,986,672	712,758	8%
Transfers IN	(618,849)	(581,338)	(37,511)	6%
Transfers OUT	618,843	581,338	37,505	6%
Total Transfers	8,699,424	7,986,672	712,752	8%
Total FQHC Expenses	43,152,589	40,382,119	2,770,470	6%
Net Position	(10,505,732)	(8,689,484)	1,816,248	-17%

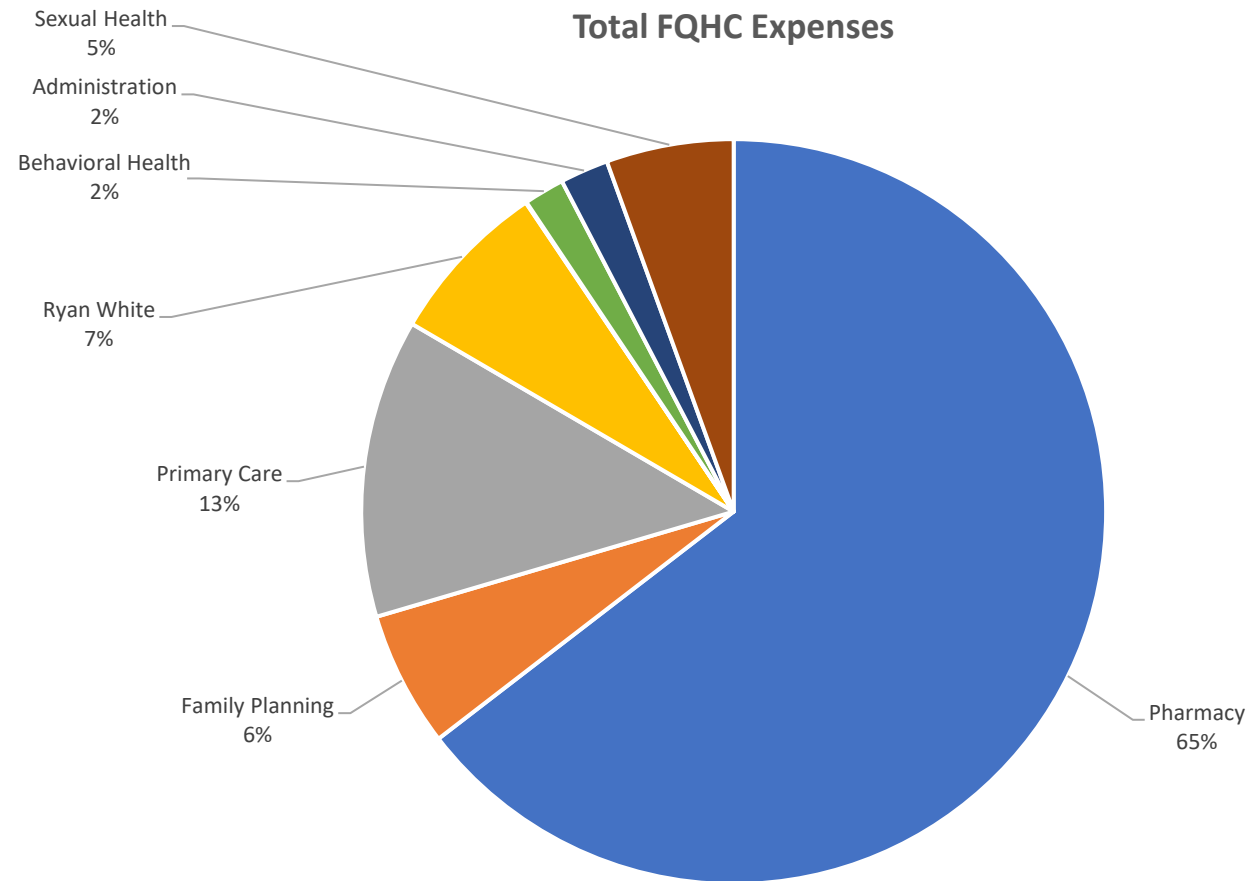
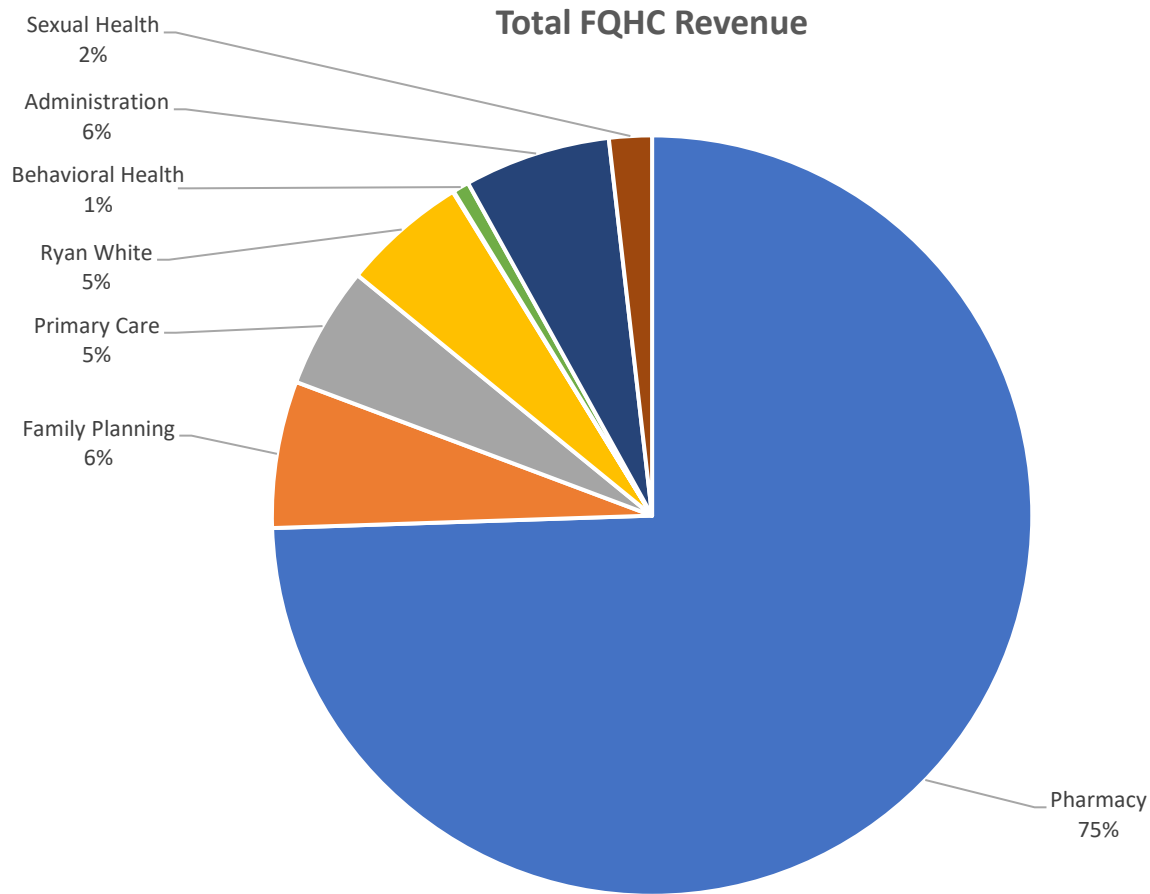
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NOTES:

- 1) CHARGES FOR SERVICES INCLUDES FY26 Q1-Q3 WRITE-OFF (ANY OUTSTANDING AMOUNT OLDER THAN 12 MONTHS AS OF MARCH 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).

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



Revenues by Department

Budget to Actuals

Department	Budget as of March	Actual as of March	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	180,992	391,816	210,824	116%
Pharmacy	26,402,011	23,850,635	(2,551,376)	-10%
Primary Care	361,525	896,097	534,572	148%
Ryan White	121,589	23,073	(98,516)	-81%
Refugee Health	15,235	12,516	(2,719)	-18%
Behavioral Health	117,824	251,343	133,519	113%
Administration	1,205,236	1,752,624	547,388	45%
Sexual Health	443,255	616,561	173,306	39%
OPERATING REVENUE	28,847,667	27,794,665	(1,053,002)	-4%
Grants				
Family Planning	1,449,855	1,544,839	94,984	7%
Primary Care	784,547	753,809	(30,738)	-4%
Ryan White	1,559,928	1,596,743	36,815	2%
Refugee Health	4,860	2,579	(2,281)	-47%
Behavioral Health	-	-	-	0%
SPECIAL REVENUE	3,799,190	3,897,970	98,780	3%
TOTAL REVENUE	32,646,857	31,692,635	(954,222)	-3%

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 95% YEAR-OVER-YEAR.

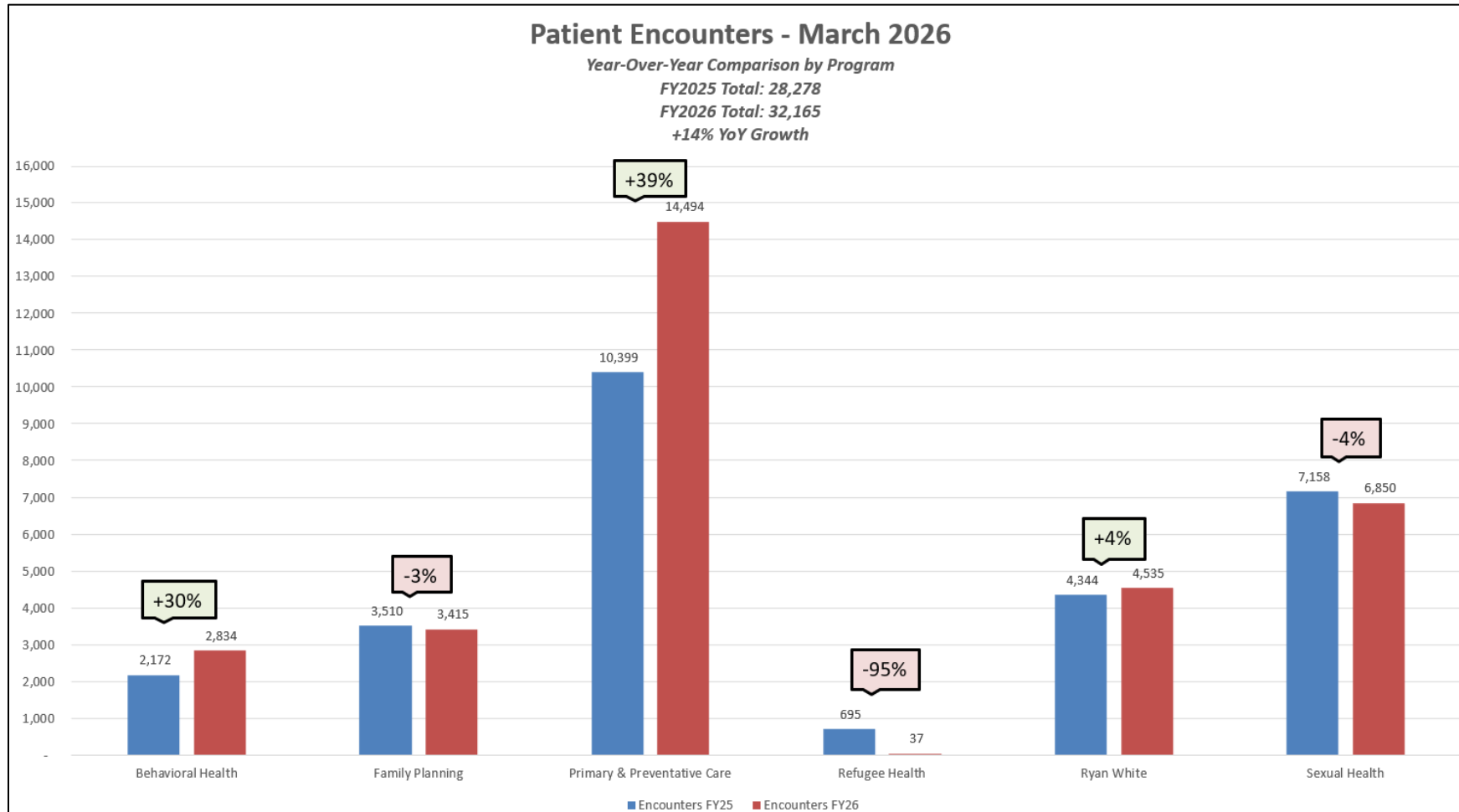
Expenses by Department Budget to Actuals

Department	Budget as of March	Actual as of March	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,514,775	1,420,434	94,341	6%
Pharmacy	525,418	518,938	6,480	1%
Primary Care	4,271,945	3,886,094	385,851	9%
Ryan White	2,142,539	2,102,500	40,039	2%
Refugee Health	3,061	1,904	1,157	38%
Behavioral Health	560,815	565,978	(5,163)	-1%
Administration	304,711	295,241	9,470	3%
Sexual Health	1,773,677	1,619,569	154,108	9%
Total Personnel Costs	11,096,941	10,410,658	686,283	6%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	438,657	485,556	(46,899)	-11%
Pharmacy	21,457,658	20,395,580	1,062,078	5%
Primary Care	374,812	313,843	60,969	16%
Ryan White	288,543	218,715	69,828	24%
Refugee Health	25,610	9,353	16,257	63%
Behavioral Health	17,247	4,772	12,475	72%
Administration	538,528	385,147	153,381	28%
Sexual Health	215,169	171,823	43,346	20%
Total Other Expenses	23,356,224	21,984,789	1,371,435	6%
Total Operating Expenses	34,453,165	32,395,447	2,057,718	6%
Indirect Costs/Cost Allocations	8,699,430	7,986,672	712,758	8%
Transfers IN	(618,849)	(581,338)	(37,511)	6%
Transfers OUT	618,843	581,338	37,505	6%
Total Transfers & Allocations	8,699,424	7,986,672	712,752	8%
TOTAL EXPENSES	43,152,589	40,382,119	2,770,470	6%

NOTES:

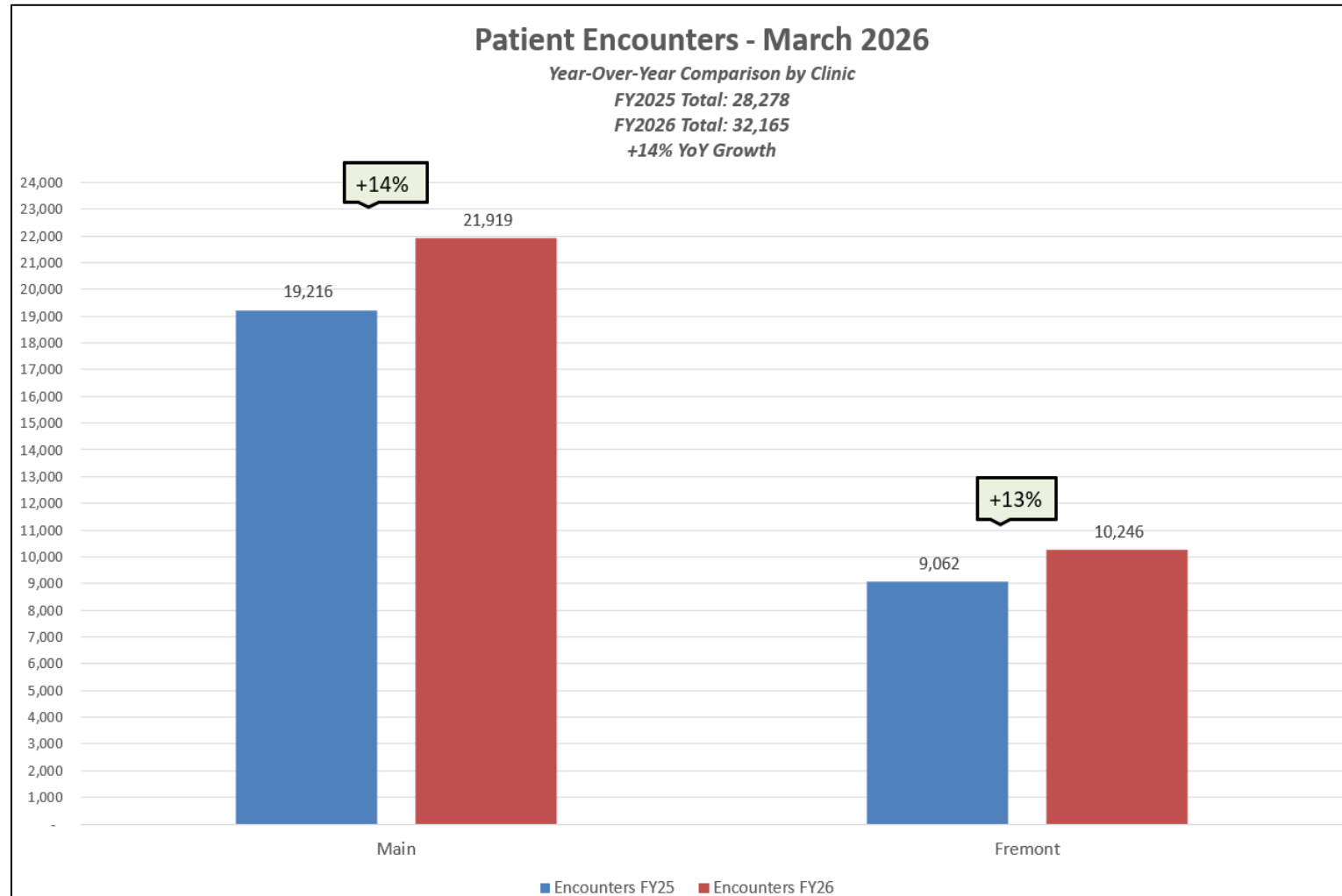
- 1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 95% YEAR-OVER-YEAR.
- 2) REDUCTION IN PAYER ASSISTANCE PROGRAM FUNDING REDUCED ORDERING THROUGH MARCH 2026 FROM ANTICIPATED.

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 – March 31, 2026

By Department

DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD AVERAGES
Administration (301)	436,833	248,524	99,282	477,183	210,367	279,744	690	-	-	1,752,624	294,438
Family Planning (309)	124,841	227,027	154,943	402,202	251,445	182,597	242,091	286,130	263,174	2,134,451	232,092
Pharmacy (333)	3,079,691	2,482,932	2,912,946	2,704,474	2,110,522	2,848,050	2,503,416	2,415,668	2,792,936	23,850,634	2,658,113
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	122,170	178,371	146,645	192,671	157,724	142,313	341,467	210,161	257,936	1,749,458	159,516
Ryan White (338)	173,342	171,389	135,978	281,657	221,011	140,590	198,401	501,543	79,246	1,903,157	196,675
Refugee Health (344)	(347)	(678)	(111)	90	(706)	(824)	15,562	(1,487)	4,248	15,746	(350)
Behavioral Health (345)	33,197	27,124	16,046	38,282	21,181	(9,961)	31,439	38,361	55,673	251,343	27,166
Sexual Health (350)	72,637	32,065	36,100	25,379	42,113	26,372	155,862	122,045	103,988	616,561	41,659
TOTAL REVENUES	4,042,364	3,366,756	3,501,828	4,121,937	3,013,657	3,608,881	3,488,929	3,572,421	3,557,200	32,273,974	3,609,308
DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD AVERAGES
Administration (301)	70,680	79,215	83,721	138,213	106,752	83,147	92,305	94,990	99,183	848,205	95,716
Family Planning (309)	138,478	267,099	247,464	432,499	304,127	219,911	251,038	337,527	367,089	2,565,231	277,933
Pharmacy (333)	3,374,348	3,227,761	2,794,743	2,334,750	2,345,852	3,309,642	3,181,215	2,361,189	3,256,576	26,186,077	2,815,491
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	485,264	590,380	580,687	756,141	533,944	563,127	528,567	525,609	748,268	5,311,988	589,283
Ryan White (338)	238,561	314,910	333,259	470,966	342,630	338,303	312,987	371,391	382,036	3,105,043	340,065
Refugee Health (344)	2,709	-	-	3,695	-	-	7,152	67	1,055	14,678	1,281
Behavioral Health (345)	43,131	67,285	70,044	111,472	74,240	73,510	77,725	77,987	110,727	706,121	73,234
Sexual Health (350)	193,778	258,395	264,445	333,650	225,581	237,963	226,319	213,012	272,973	2,226,115	255,170
TOTAL EXPENSES	4,546,948	4,805,046	4,374,364	4,581,386	3,933,125	4,825,603	4,677,306	3,981,772	5,237,906	40,963,458	4,448,174
NET POSITION:	(504,584)	(1,438,290)	(872,536)	(459,450)	(919,468)	(1,216,723)	(1,188,377)	(409,351)	(1,680,706)	(8,689,484)	(838,866)

NOTE 1: NEVADA MEDICAID WRAP SWITCHED TO SHADOW BILLING IN JANUARY 2026. MEDICAID PPS RATE WILL BE PAID FOR ALL CLAIMS GOING FORWARD. REVENUE WILL BE RECORDED BY DEPARTMENT.

YTD by Month – March 31, 2026

By Type

REVENUE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD AVERAGES
Charges for Services	3,298,484	2,670,838	3,007,294	2,919,810	2,283,967	2,882,806	3,037,059	2,835,348	3,103,542	26,039,148	2,836,079
Other	436,833	250,289	99,282	478,311	210,367	279,744	690	-	-	1,755,516	295,016
Contributions	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	263,679	383,912	341,117	624,317	446,837	383,401	388,938	644,940	420,830	3,897,971	411,972
TOTAL REVENUES	3,998,996	3,305,039	3,447,694	4,022,438	2,941,170	3,545,952	3,426,687	3,480,288	3,524,372	31,692,636	3,543,067
EXPENSE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD AVERAGES
Salaries	523,875	723,389	720,359	1,068,768	734,847	721,906	714,229	711,913	1,067,643	6,986,929	754,248
Taxes and Benefits	264,484	358,856	356,812	488,386	349,107	355,739	357,567	357,217	535,561	3,423,729	363,529
Travel and Training	6,022	12,281	7,060	1,441	430	313	103	1,999	852	30,501	5,447
Supplies	2,669,901	2,586,910	2,258,924	1,907,228	1,889,343	2,616,555	2,512,191	1,945,699	2,586,477	20,973,228	2,262,461
Contractual	139,385	109,341	103,559	127,486	100,370	97,108	106,155	97,443	100,213	981,061	116,028
Property	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,603,667	3,790,777	3,446,713	3,593,309	3,074,097	3,791,621	3,690,246	3,114,271	4,290,747	32,395,448	3,501,713
TRANSFER TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	899,914	952,552	873,517	888,579	786,541	971,053	924,818	775,368	914,330	7,986,672	880,221
Transfer In	(43,368)	(61,717)	(54,134)	(99,499)	(72,487)	(62,929)	(62,242)	(92,133)	(32,828)	(581,338)	(66,241)
Transfer Out	43,368	61,717	54,134	99,499	72,487	62,929	62,242	92,133	32,828	581,338	66,241
TOTAL TRANSFERS	899,914	952,552	873,517	888,579	786,541	971,053	924,818	775,368	914,330	7,986,672	880,221
NET POSITION:	(504,584)	(1,438,290)	(872,537)	(459,450)	(919,468)	(1,216,723)	(1,188,377)	(409,351)	(1,680,706)	(8,689,484)	(838,866)

Questions?



MOTION



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