



AT THE SOUTHERN NEVADA HEALTH DISTRICT

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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