



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of April 30, 2026

(Unaudited)

Summary of Revenue, Expenses and Net Position (April 30, 2026 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$31.21M compared to a budget of \$32.05M, an unfavorable variance of \$841K.
- Special Revenue Funds (Grants) is \$4.35M compared to a budget of \$4.22M, a favorable variance of \$127K.
- Total Revenue is \$35.56M compared to a budget of \$36.27M, an unfavorable variance of \$710K.

Expenses

- Salary, Tax, and Benefits is \$11.72M compared to a budget of \$12.33M, a favorable variance of \$610K.
- Other Operating Expense is \$24.89M compared to a budget of \$25.95M, a favorable variance of \$1.06M.
- Indirect Cost/Cost Allocation is \$9.01M compared to a budget of \$9.67M, a favorable variance of \$660K.
- Total Expense is \$45.61M compared to a budget of \$47.95M, a favorable variance of \$2.34M.

Net Position: is (\$10.05M) compared to a budget of (\$11.67M), a favorable variance of \$1.62M.

All Funds/Divisions by Type

Budget to Actual

Activity	Budget as of April	Actual as of April	Variance Favorable (Unfavorable)	%
Charges for Services	30,713,813	29,453,658	(1,260,155)	-4%
Other	1,339,152	1,757,505	418,353	31%
Federal Revenue	2,130,679	2,202,526	71,847	3%
Pass-Thru Revenue	1,738,652	1,444,099	(294,553)	-17%
State Revenue	351,990	702,584	350,594	100%
Total FQHC Revenue	36,274,286	35,560,372	(713,914)	-2%
Salaries	8,369,976	7,863,192	506,784	6%
Taxes & Fringe Benefits	3,959,959	3,855,039	104,920	3%
Total Salaries & Benefits	12,329,935	11,718,231	611,704	5%
Supplies	24,431,126	23,733,083	698,043	3%
Capital Outlay	16,317	14,302	2,015	12%
Contractual	1,449,400	1,110,331	339,069	23%
Travel & Training	54,517	33,123	21,394	39%
Total Other Operating	25,951,360	24,890,839	1,060,521	4%
Indirect Costs/Cost Allocations	9,666,034	9,005,125	660,909	7%
Transfers IN	(687,610)	(630,998)	(56,612)	8%
Transfers OUT	687,604	630,998	56,606	8%
Total Transfers	9,666,028	9,005,125	660,903	7%
Total FQHC Expenses	47,947,323	45,614,195	2,333,128	5%
Net Position	(11,673,037)	(10,053,823)	1,619,214	14%

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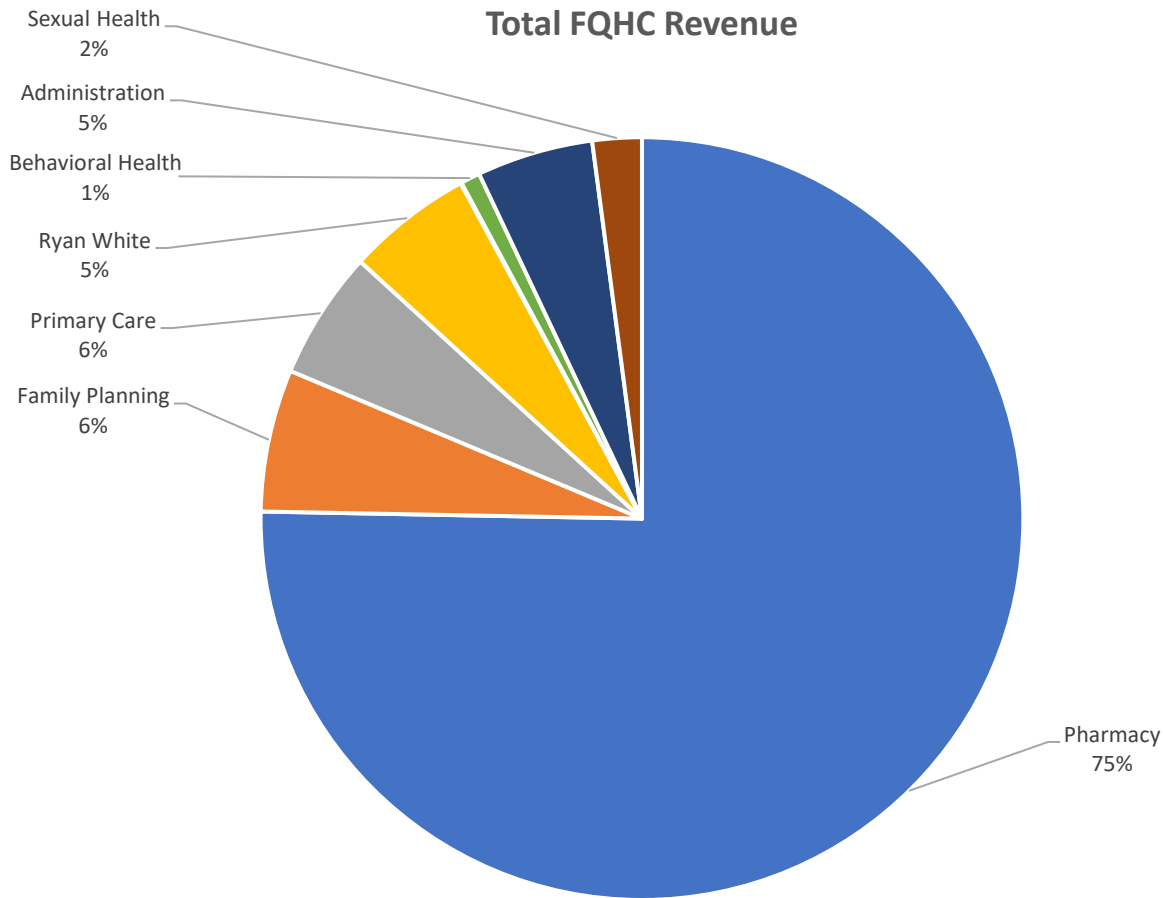
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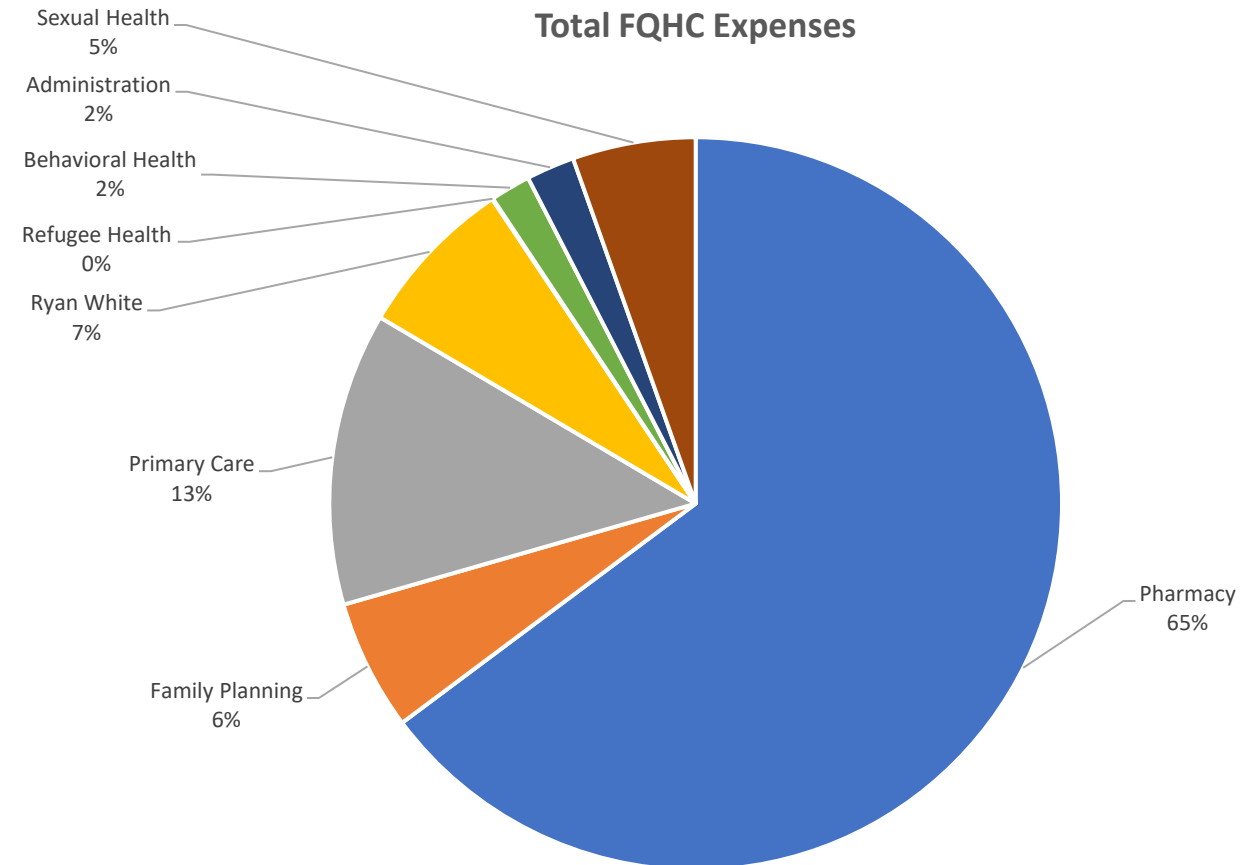
- 1) CHARGES FOR SERVICES INCLUDES FY26 Q1-Q3 WRITE-OFF (ANY OUTSTANDING AMOUNT OLDER THAN 12 MONTHS AS OF MARCH 2026). SEE PHARMACY NOTE ON SLIDE FIVE.
- 2) NEVADA MEDICAID WRAP TRUE-UP/LOOK-BACK PAYMENTS FOLLOWING COMPLETION OF NEW PPS RATE REVIEW (PAID DIFFERENCE BETWEEN INTERIM RATE AND FINALIZED RATE).

Percentage of Revenues and Expenses by Department (April 30, 2026)

Total FQHC Revenue



Total FQHC Expenses



Revenues by Department

Budget to Actuals

Department	Budget as of April	Actual as of April	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	201,102	463,518	262,416	130%
Pharmacy	29,335,567	26,776,007	(2,559,560)	-9%
Primary Care	401,695	1,092,035	690,340	172%
Ryan White	135,099	76,744	(58,355)	-43%
Refugee Health	16,928	12,178	(4,750)	-28%
Behavioral Health	130,915	293,450	162,535	124%
Administration	1,339,152	1,754,262	415,110	31%
Sexual Health	492,505	742,970	250,465	51%
OPERATING REVENUE	32,052,963	31,211,164	(841,799)	-3%
Grants				
Family Planning	1,610,950	1,681,620	70,670	4%
Primary Care	871,719	844,055	(27,664)	-3%
Ryan White	1,733,254	1,820,954	87,700	5%
Refugee Health	5,399	2,579	(2,820)	-52%
Behavioral Health	1	-	(1)	-100%
SPECIAL REVENUE	4,221,323	4,349,208	127,885	3%
TOTAL REVENUE	36,274,286	35,560,372	(713,914)	-2%

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NOTES:

- 1) FAMILY PLANNING REVENUE IS EXCEEDING EXPECTATIONS DUE TO INCREASED DEVICE REIMBURSEMENTS.
- 2) 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).
- 3) BILLABLE PRIMARY CARE ENCOUNTERS ARE UP 35% YEAR-OVER-YEAR.
- 4) REVENUE LAGGING BECAUSE RYAN WHITE SELF-PAY WRITE-OFF EXCEEDED TOTAL CHARGES FOR SERVICES THROUGH Q2 FY26.
- 5) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 95% YEAR-OVER-YEAR.

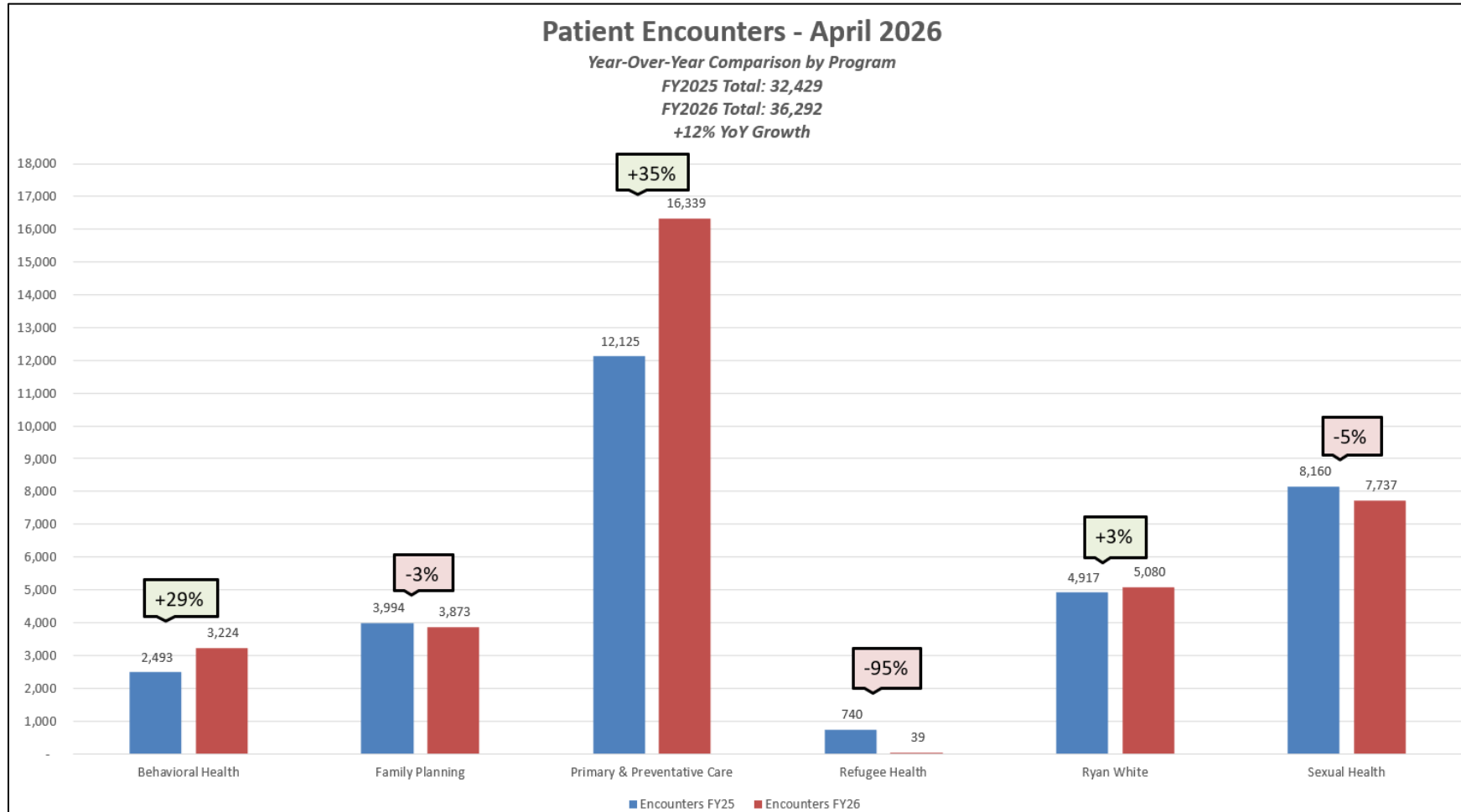
Expenses by Department Budget to Actuals

Department	Budget as of April	Actual as of April	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,683,083	1,594,730	88,353	5%
Pharmacy	583,798	600,577	(16,779)	-3%
Primary Care	4,746,605	4,376,025	370,580	8%
Ryan White	2,380,599	2,371,745	8,854	0%
Refugee Health	3,402	1,904	1,498	44%
Behavioral Health	623,128	638,257	(15,129)	-2%
Administration	338,567	338,073	494	0%
Sexual Health	1,970,753	1,796,920	173,833	9%
Total Personnel Costs	12,329,935	11,718,231	611,704	5%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	487,397	513,437	(26,040)	-5%
Pharmacy	23,841,842	23,119,161	722,681	3%
Primary Care	416,458	359,597	56,861	14%
Ryan White	320,603	240,730	79,873	25%
Refugee Health	28,456	12,588	15,868	56%
Behavioral Health	19,163	11,337	7,826	41%
Administration	598,364	441,824	156,540	26%
Sexual Health	239,077	192,165	46,912	20%
Total Other Expenses	25,951,360	24,890,839	1,060,521	4%
Total Operating Expenses	38,281,295	36,609,070	1,672,225	4%
Indirect Costs/Cost Allocations	9,666,034	9,005,125	660,909	7%
Transfers IN	(687,610)	(630,998)	(56,612)	8%
Transfers OUT	687,604	630,998	56,606	8%
Total Transfers & Allocations	9,666,028	9,005,125	660,903	7%
TOTAL EXPENSES	47,947,323	45,614,195	2,333,128	5%

NOTES:

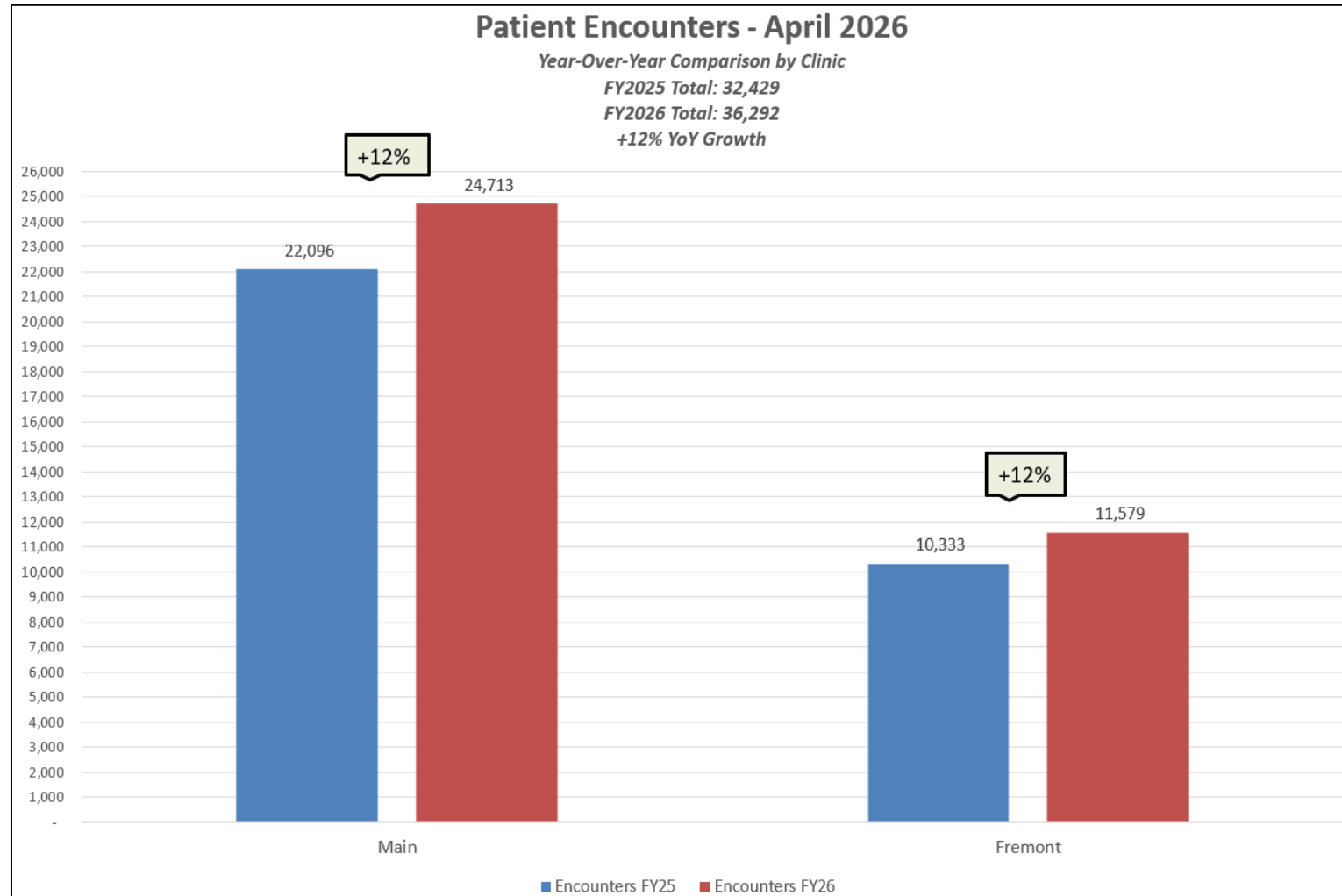
- 1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 95% YEAR-OVER-YEAR.
- 2) REDUCTION IN PAYER ASSISTANCE PROGRAM FUNDING REDUCED ORDERING THROUGH APRIL 2026 FROM ANTICIPATED.

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 – April 30, 2026

By Department

DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	YTD AVERAGES
Administration (301)	436,833	248,524	99,282	477,183	210,367	281,382	690	-	-	-	1,754,262	294,438
Family Planning (309)	124,841	227,027	154,943	402,202	251,445	182,597	242,091	286,130	244,294	236,267	2,351,837	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	2,925,371	26,776,005	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	222,199	332,693	2,046,415	159,516
Ryan White (338)	173,342	171,389	135,978	281,657	221,011	140,590	262,026	446,467	227,363	151,201	2,211,023	196,675
Refugee Health (344)	(347)	(678)	(111)	90	(706)	(824)	15,562	(1,487)	4,248	(338)	15,409	(350)
Behavioral Health (345)	33,197	27,124	16,046	38,282	21,181	(9,961)	31,439	38,361	55,673	42,107	293,450	27,166
Sexual Health (350)	72,637	32,065	36,100	25,379	42,113	26,372	155,862	122,045	103,988	126,409	742,970	41,659
TOTAL REVENUES	4,042,364	3,366,756	3,501,828	4,121,937	3,013,657	3,610,519	3,552,553	3,517,345	3,650,700	3,813,710	36,191,370	3,609,308
DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	YTD AVERAGES
Administration (301)	70,680	79,215	83,721	138,213	106,752	83,147	92,305	94,990	84,092	137,753	970,868	95,716
Family Planning (309)	138,478	267,099	247,464	432,499	304,127	219,911	251,038	337,527	287,133	336,918	2,822,193	277,933
Pharmacy (333)	3,337,488	3,227,761	2,794,743	2,334,750	2,345,852	3,309,642	3,181,215	2,361,189	3,224,691	3,579,918	29,697,249	2,808,119
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	485,264	590,380	580,693	756,141	533,944	563,131	528,584	525,609	558,295	849,023	5,971,064	589,284
Ryan White (338)	238,561	314,910	333,259	470,966	342,630	338,303	336,122	395,066	304,056	424,617	3,498,489	340,065
Refugee Health (344)	2,709	-	-	3,695	-	-	7,152	67	1,055	4,034	18,712	1,281
Behavioral Health (345)	43,131	67,285	70,044	111,472	74,240	73,510	77,725	77,987	76,119	129,918	801,431	73,234
Sexual Health (350)	193,778	258,395	264,445	333,650	225,581	237,963	226,319	213,012	203,258	308,786	2,465,187	255,170
TOTAL EXPENSES	4,510,088	4,805,046	4,374,370	4,581,386	3,933,125	4,825,607	4,700,459	4,005,447	4,738,699	5,770,966	46,245,193	4,440,803
NET POSITION:	(467,723)	(1,438,290)	(872,542)	(459,450)	(919,468)	(1,215,088)	(1,147,905)	(488,102)	(1,087,999)	(1,957,256)	(10,053,823)	(831,495)

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 – April 30, 2026

By Type

REVENUE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-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	3,414,510	29,453,658	2,836,079
Other	436,833	250,289	99,282	478,311	210,367	281,382	690	-	-	350	1,757,505	295,016
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	263,679	383,912	341,117	624,317	446,837	383,401	443,850	580,950	501,972	379,174	4,349,209	411,972
TOTAL REVENUES	3,998,996	3,305,039	3,447,694	4,022,438	2,941,170	3,547,590	3,481,600	3,416,297	3,605,514	3,794,034	35,560,372	3,543,067
EXPENSE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	YTD AVERAGES
Salaries	523,875	723,389	720,359	1,068,768	734,847	721,906	714,229	711,913	713,660	1,230,247	7,863,192	754,248
Taxes and Benefits	264,484	358,856	356,812	488,386	349,107	355,739	357,567	357,217	356,819	610,051	3,855,039	363,529
Travel and Training	6,022	12,281	7,060	1,441	430	313	103	1,999	852	2,622	33,123	5,447
Supplies	2,633,040	2,586,910	2,258,924	1,907,228	1,889,343	2,616,555	2,512,191	1,945,699	2,586,494	2,796,700	23,733,084	2,255,089
Contractual	139,385	109,341	103,564	127,486	100,370	97,112	106,172	97,443	100,896	128,561	1,110,331	116,029
Property	-	-	-	-	-	-	-	-	-	14,302	14,302	-
TOTAL EXPENSES	3,566,806	3,790,777	3,446,719	3,593,309	3,074,097	3,791,625	3,690,263	3,114,271	3,758,721	4,782,482	36,609,070	3,494,342
TRANSFER TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	899,914	952,552	873,517	888,579	786,541	971,053	939,242	790,128	934,791	968,808	9,005,125	880,221
Transfer In	(43,368)	(61,717)	(54,134)	(99,499)	(72,487)	(62,929)	(70,954)	(101,048)	(45,186)	(19,676)	(630,998)	(66,241)
Transfer Out	43,368	61,717	54,134	99,499	72,487	62,929	70,954	101,048	45,186	19,676	630,998	66,241
TOTAL TRANSFERS	899,914	952,552	873,517	888,579	786,541	971,053	939,242	790,128	934,791	968,808	9,005,125	880,221
NET POSITION:	(467,723)	(1,438,290)	(872,543)	(459,450)	(919,468)	(1,215,088)	(1,147,905)	(488,102)	(1,087,999)	(1,957,256)	(10,053,823)	(831,495)

Questions?



MOTION



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