APPROVED BY THE SNCHC FINANCE & AUDIT COMMITTEE
September 14, 2026

MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
June 15, 2026 – 3:00 p.m.

Meeting was conducted via Microsoft Teams Event

MEMBERS PRESENT:	Jasmine Coca, Chair Fr Rafael Pereira
ABSENT:	Blanca Macias-Villa Randy Smith (CEO)
ALSO PRESENT:	Isabella Peterson
LEGAL COUNSEL:	Heather Anderson-Fintak, General Counsel
CHIEF EXECUTIVE OFFICER:	
STAFF:	Adriana Alvarez, Emily Anelli, Tawana Bellamy, Todd Bleak, Donna Buss, Joe Cabanban, Andria Cordovez Mulet, David Kahananui, Cassius Lockett, Kyle Parkson, Luann Province, Donnie (DJ) Whitaker, Lourdes Yapjoco

I. CALL TO ORDER and ROLL CALL

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 3:00 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 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, the Chair closed the First Public Comment portion.

IV. ADOPTION OF THE JUNE 15, 2026 MEETING AGENDA *(for possible action)*

Chair Coca requested a motion to adopt the agenda, as presented.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to approve the June 15, 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** – May 18, 2026 *(for possible action)*

   Chair Coca asked for any changes to the May 18, 2026 meeting minutes; none were raised.

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

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss the April 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on June 16, 2026;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

   Donnie (DJ) Whitaker, Chief Financial Officer, presented the April 2026 Year to Date Financial Report, unaudited results as of April 30, 2026. Ms. Whitaker provided the following highlights:

   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.

Ms. Whitaker explained that reduced expenses were influenced by factors such as a hiring freeze and vacancies, and pharmacy-related revenue and expenses continued to significantly impact overall financial performance.

Ms. Whitaker briefly reviewed the following:

- All Funds/Divisions by Type (budget to actuals)
- Percentage of Revenues and Expenses by Department
- Revenues by Department (budget to actuals)
- Expenses by Department (budget to actuals)

Ms. Whitaker provided a detailed update on patient encounters, noting a significant increase in service utilization.

- Patient Encounters by Department and by Clinic for April 2026:
  - FY2025 total: 32,429
  - FY2026 Total: 36,292
  - 12% Year over Year Growth

Ms. Whitaker highlighted that Primary and Preventive Care visits experienced the most substantial growth at 35%, while Behavioral Health visits increased by 29%. Ms. Whitaker explained that some shifts between service categories were due to changes in processing and reporting methods rather than a reduction in services. Additionally, encounter growth was evenly distributed across locations, with both the Fremont and Decatur locations each experiencing approximately 12% growth. Ms. Whitaker emphasized that this steady increase in patient volume is an important indicator of expanding access to care and potential future revenue growth, particularly as reimbursement cycles catch up with service delivery.

Ms. Whitaker also discussed operational changes affecting financial reporting, including adjustments to the Prospective Payment System (PPS), which shifted how revenue is recorded—from administrative reporting to service-line reporting—resulting in more accurate allocation of revenue to the departments generating it.

Ms. Whitaker concluded with a brief review of the Month-to-Month Comparisons for Year-to-Date revenues and expenses by department and by type.

Father Rafael asked whether the budget adopted for the period included a deficit. Ms. Whitaker confirmed that the organization did adopt a deficit budget. Father Rafael acknowledged this clarification and indicated he had no further questions.

Chair Coca noted her positive outlook on the financial report. Chair Coca highlighted the increase in patient encounters and reduced expenses as encouraging indicators. Chair Coca stated that continued growth in patient volume, combined with reimbursement processes, should lead to improved revenue performance. Chair Coca further noted that the board would be more concerned if expenses were rising while patient encounters declined, which was not the case.

Chair Coca asked if there were any additional questions. Member Father Rafael confirmed that he had no further questions.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to accept the April 2026 Year to Date Financial Report, as presented, and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on June 16, 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 3:17 p.m.

Randy Smith, MPA
Chief Executive Officer - FQHC

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AGENDA

SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
June 15, 2026 – 3:00 P.M.

Meeting will be conducted via Microsoft Teams

NOTICE

Microsoft Teams:
https://events.teams.microsoft.com/event/893ba017-ae3f-4ed3-b417-fbe9931c8e52@1f318e99-9fb1-41b3-8c10-d0cab0e9f859

To call into the meeting, dial (702) 907-7151 and enter Phone Conference ID: 672 303 594#

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 672 303 594#. 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 JUNE 15, 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** – May 18, 2026 *(for possible action)*

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss the April 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on June 16, 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.

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:

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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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.

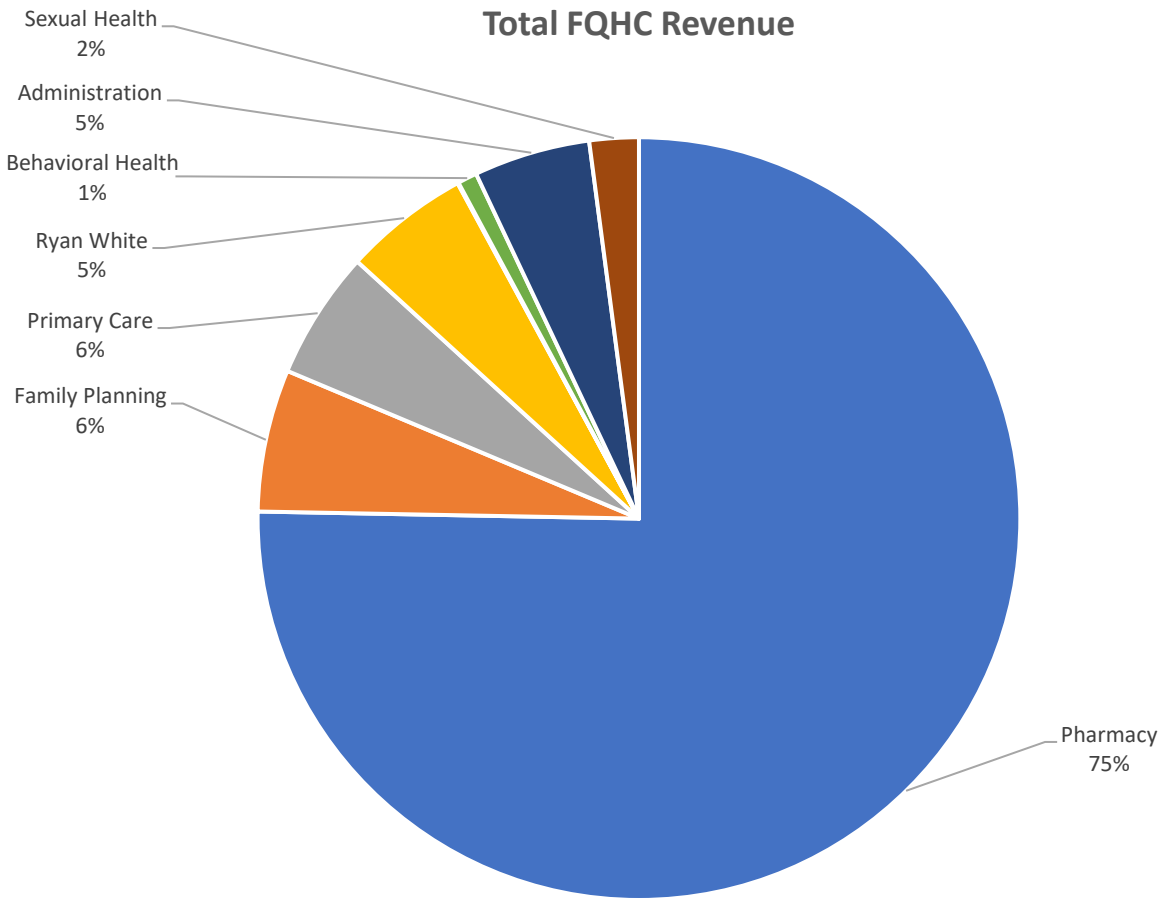
Net Position: is ($10.05M) compared to a budget of ($11.67M), a favorable variance of $1.62M.

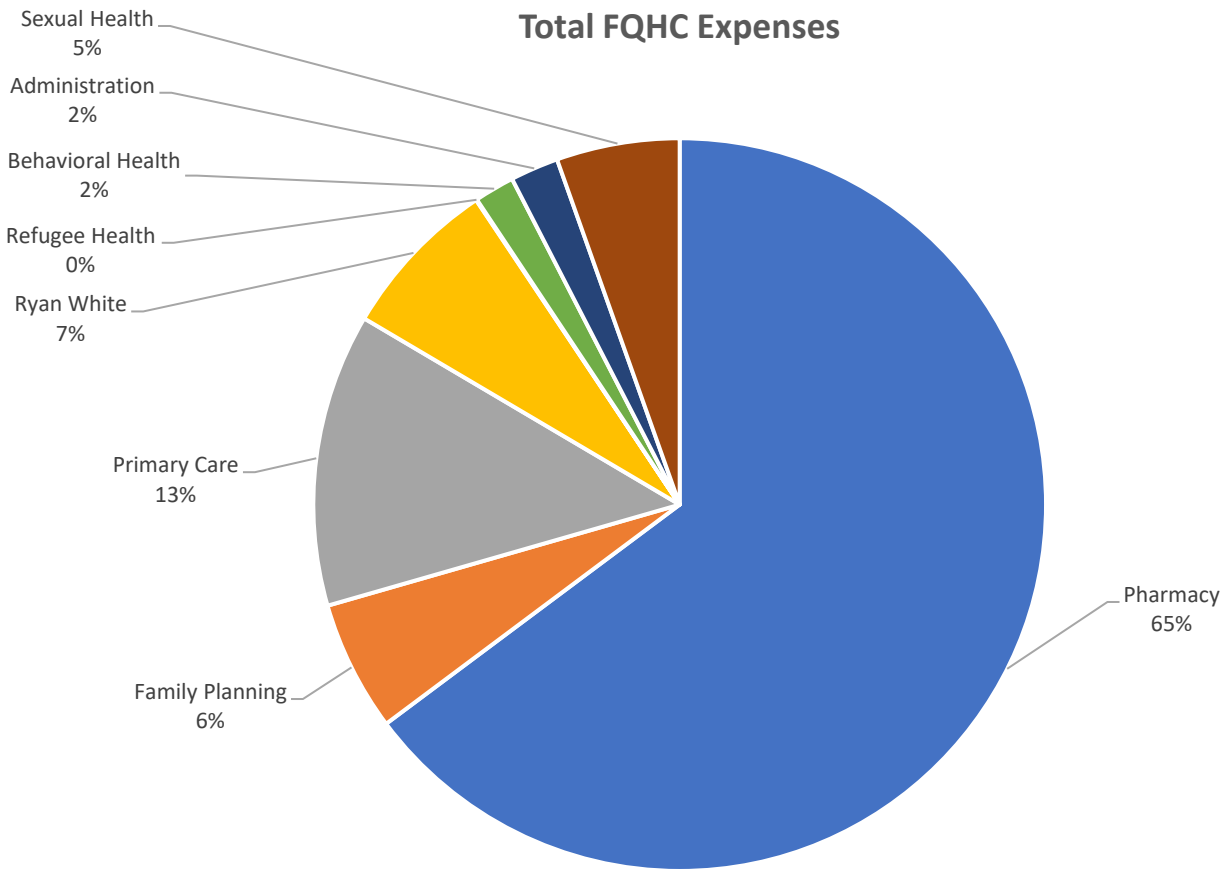
All Funds/Divisions by Type
Budget to Actual

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%	1
Other	1,339,152	1,757,505	418,353	31%	2
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%**	

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 (April 30, 2026)





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%	1
Pharmacy	29,335,567	26,776,007	(2,559,560)	-9%	2
Primary Care	401,695	1,092,035	690,340	172%	3
Ryan White	135,099	76,744	(58,355)	-43%	4
Refugee Health	16,928	12,178	(4,750)	-28%	5
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%	5
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%**	

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.

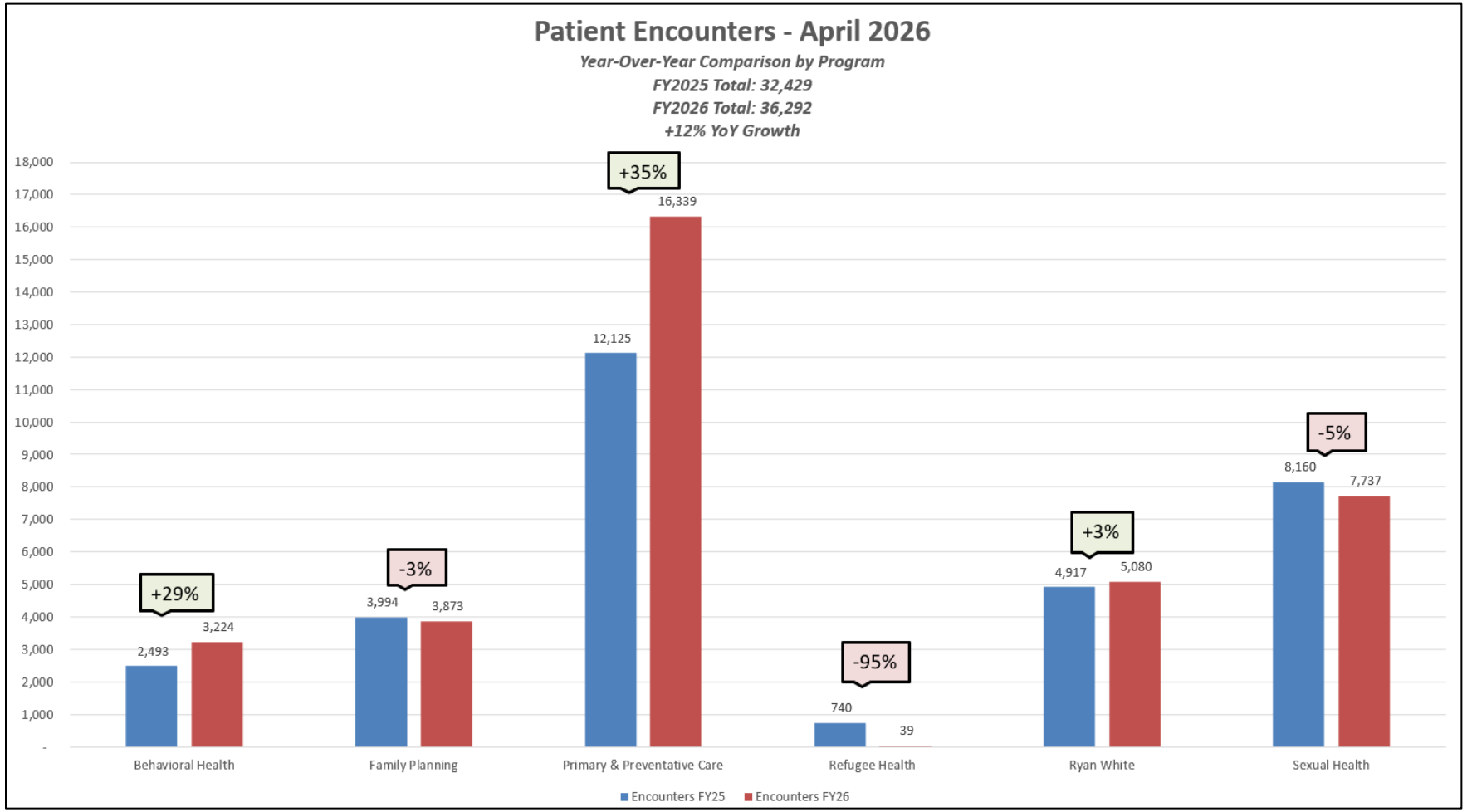
Expenses by Department

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%	1
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%	2
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%	1
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%**	

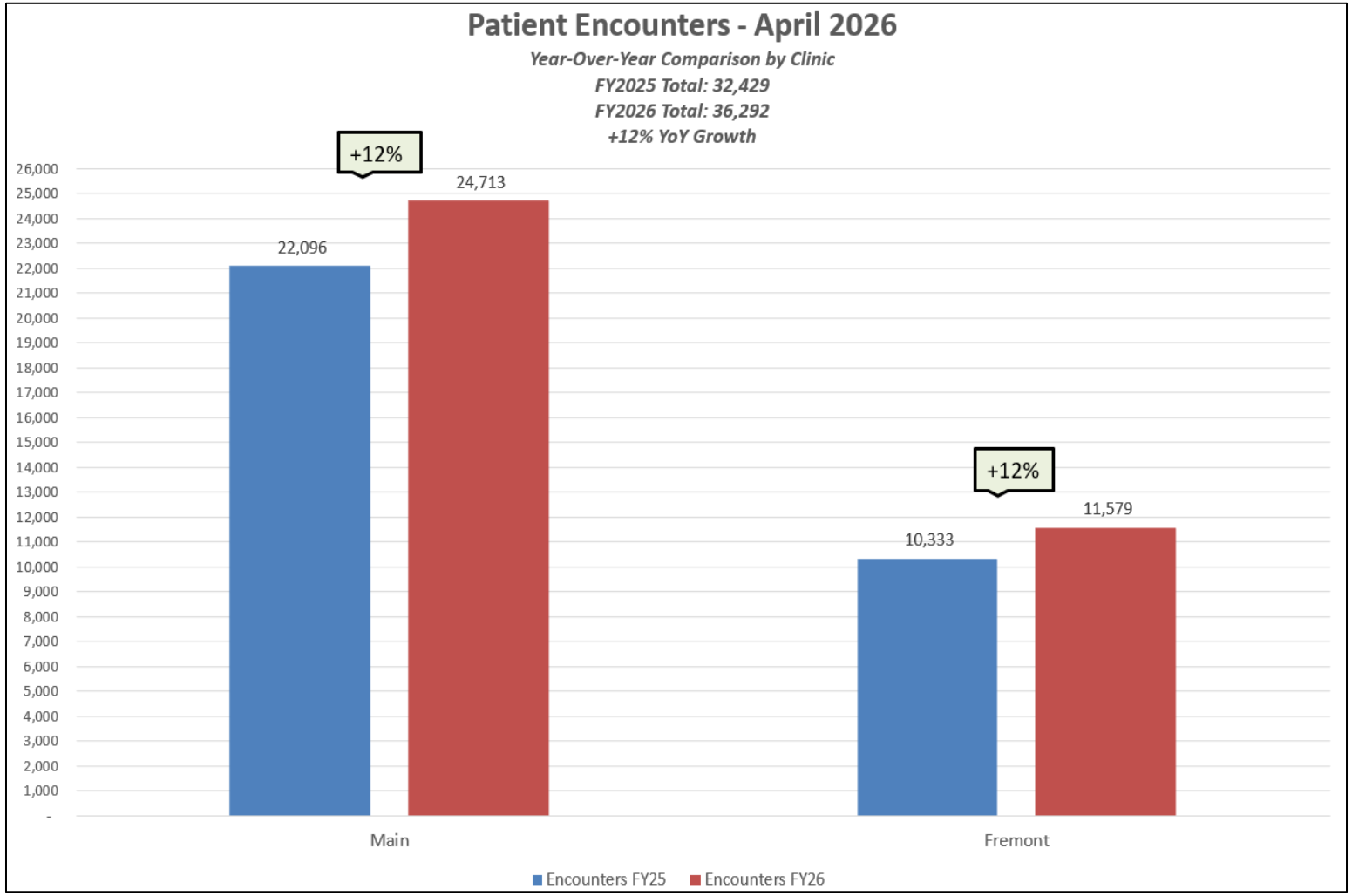
NOTES:
1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 95% YEAR-OVER-YEAR.
2) REDUCTION IN PAYER ASSISTANCE PROGRAM FUNDING REDUCED ORDERING THROUGH APRIL 2026 FROM ANTICIPATED.

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.