



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of June 30, 2026

(Unaudited)

Summary of Revenue, Expenses and Net Position

(June 30, 2026 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$36.57M compared to a budget of \$36.82M, an unfavorable variance of \$248K.
- Special Revenue Funds (Grants) is \$5.05M compared to a budget of \$5.18M, an unfavorable variance of \$130K.
- Total Revenue is \$41.62M compared to a budget of \$42.00M, an unfavorable variance of \$378K.

Expenses

- Salary, Tax, and Benefits is \$13.96M compared to a budget of \$13.82M, an unfavorable variance of \$135K.
- Other Operating Expense is \$27.49M compared to a budget of \$29.23M, a favorable variance of \$1.74M.
- Indirect Cost/Cost Allocation is \$10.46M compared to a budget of \$10.22M, an unfavorable variance of \$238K.
- Total Expense is \$51.91M compared to a budget of \$53.27M, a favorable variance of \$1.36M.

Net Position: is (\$10.28M) compared to a budget of (\$11.27M), a favorable variance of \$988K.

All Funds/Divisions by Type

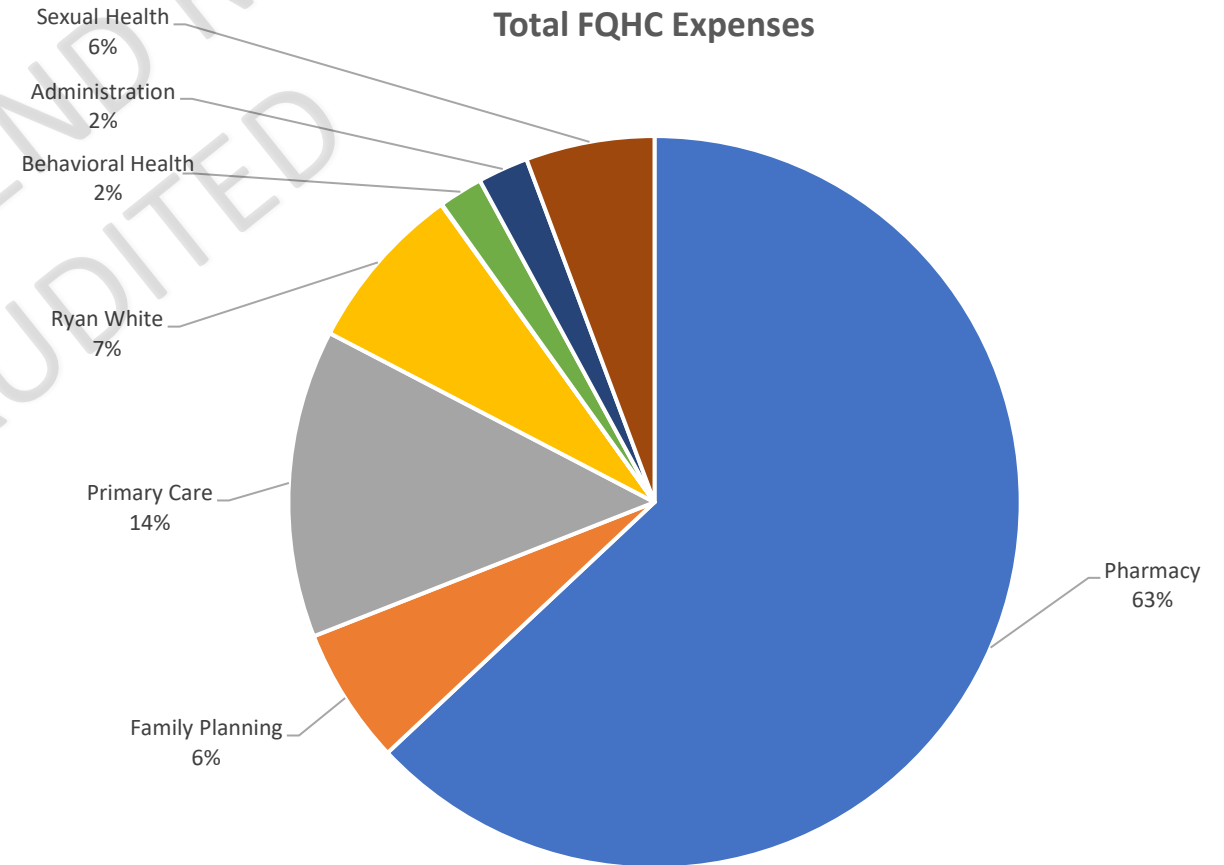
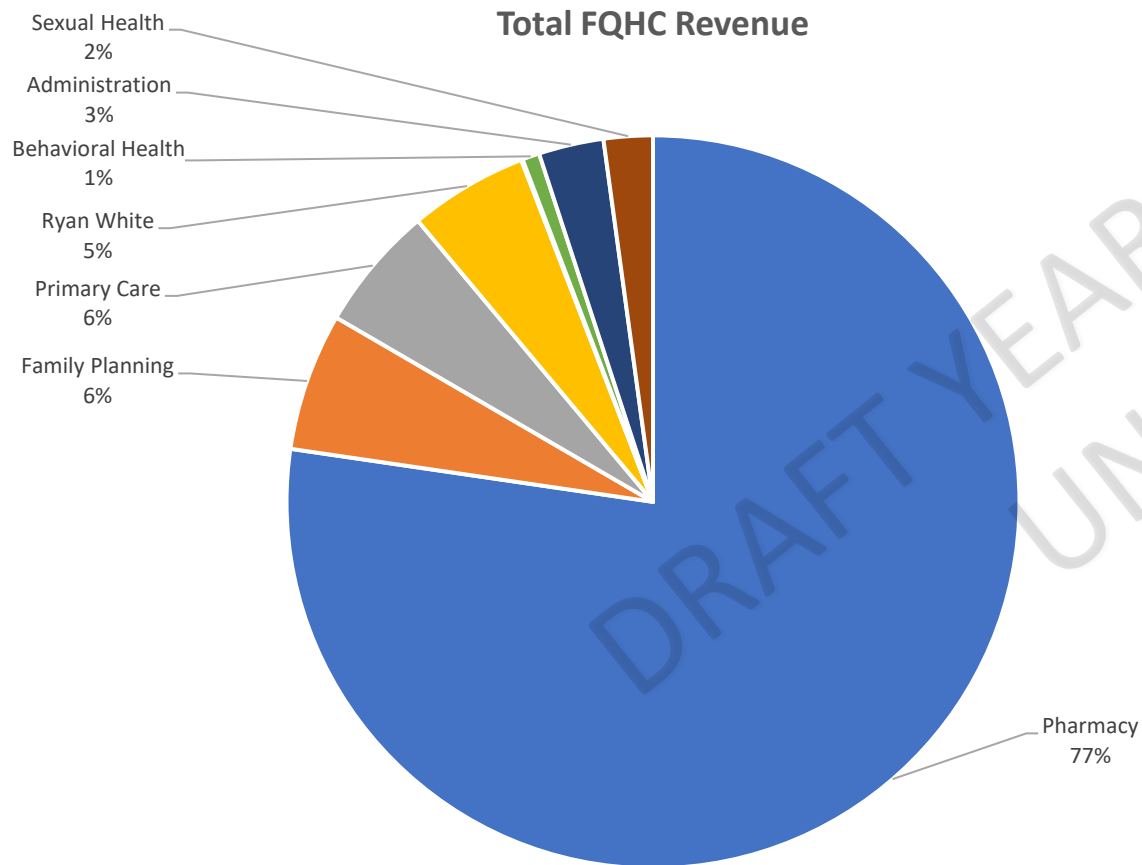
Budget to Actual

Activity	Budget as of June	Actual as of June	Variance Favorable (Unfavorable)	%
Charges for Services	35,070,403	35,377,217	306,814	1%
Other	1,752,623	1,197,066	(555,557)	-32%
Federal Revenue	2,656,875	2,576,141	(80,734)	-3%
Pass-Thru Revenue	1,694,217	1,653,623	(40,594)	-2%
State Revenue	828,961	820,572	(8,389)	-1%
Total FQHC Revenue	42,003,079	41,624,619	(378,460)	-1%
Salaries	9,361,606	9,408,775	(47,169)	-1%
Taxes & Fringe Benefits	4,460,232	4,547,822	(87,590)	-2%
Total Salaries & Benefits	13,821,838	13,956,597	(134,759)	-1%
Supplies	27,407,859	26,125,134	1,282,725	5%
Capital Outlay	19,740	7,155	12,585	64%
Contractual	1,740,536	1,323,587	416,949	24%
Travel & Training	62,091	35,076	27,015	44%
Total Other Operating	29,230,226	27,490,952	1,739,274	6%
Indirect Costs/Cost Allocations	10,222,444	10,460,160	(237,716)	-2%
Transfers IN	(854,272)	(830,216)	(24,056)	3%
Transfers OUT	854,272	830,216	24,056	3%
Total Transfers	10,222,444	10,460,160	(237,716)	-2%
Total FQHC Expenses	53,274,508	51,907,709	1,366,799	3%
Net Position	(11,271,429)	(10,283,090)	988,339	9%

NOTES:

- 1) INCLUDES ALL FOUR QUARTERLY WRITE-OFFS SUBJECT TO FINAL RECONCILIATIONS AND AUDIT REVIEW.
- 2) NEVADA MEDICAID WRAP PAYMENTS SHIFTED FROM OTHER TO CHARGES FOR SERVICES STARTING IN JANUARY 2026. BILLING IS STILL WORKING WITH NEVADA MEDICAID FOR WRAP LOOKBACK PAYMENTS WHICH WILL BE RECORDED IN FUTURE PERIODS IN FY27.
- 3) YEAR-END INVENTORY INCLUDES ADJUSTMENT FOR INVENTORY ON-HAND AT 6/30 RESULTING IN A REDUCTION IN SUPPLIES EXPENSES BY \$757K.

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



Revenues by Department

Budget to Actuals

Department	Budget as of June	Actual as of June	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	526,505	565,749	39,244	7%
Pharmacy	32,174,909	32,181,848	6,939	0%
Primary Care	1,186,923	1,287,174	100,251	8%
Ryan White	136,049	106,266	(29,783)	-22%
Refugee Health	16,706	22,599	5,893	35%
Behavioral Health	332,657	316,254	(16,403)	-5%
Administration	1,752,623	1,193,823	(558,800)	-32%
Sexual Health	696,652	900,572	203,920	29%
OPERATING REVENUE	36,823,024	36,574,285	(248,739)	-1%
Grants				
Family Planning	2,074,790	1,962,844	(111,946)	-5%
Primary Care	999,734	1,012,638	12,904	1%
Ryan White	2,101,227	2,071,537	(29,690)	-1%
Refugee Health	4,304	3,315	(989)	-23%
Behavioral Health	-	-	-	0%
SPECIAL REVENUE	5,180,055	5,050,334	(129,721)	-3%
TOTAL REVENUE	42,003,079	41,624,619	(378,460)	-1%

NOTES:

- 1) FAMILY PLANNING REVENUE IS EXCEEDING EXPECTATIONS DUE TO INCREASED DEVICE REIMBURSEMENTS.
- 2) BILLABLE PRIMARY CARE ENCOUNTERS ARE UP 27% YEAR-OVER-YEAR.
- 3) REVENUE LAGGING BECAUSE RYAN WHITE SELF-PAY WRITE-OFF EXCEEDED TOTAL CHARGES FOR SERVICES THROUGH Q3 FY26.
- 4) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 94% YEAR-OVER-YEAR.
- 5) NEVADA MEDICAID WRAP PAYMENTS SHIFTED FROM OTHER TO CHARGES FOR SERVICES STARTING IN JANUARY 2026. BILLING IS STILL WORKING WITH NEVADA MEDICAID FOR WRAP LOOKBACK PAYMENTS WHICH WILL BE RECORDED IN FUTURE PERIODS IN FY27.

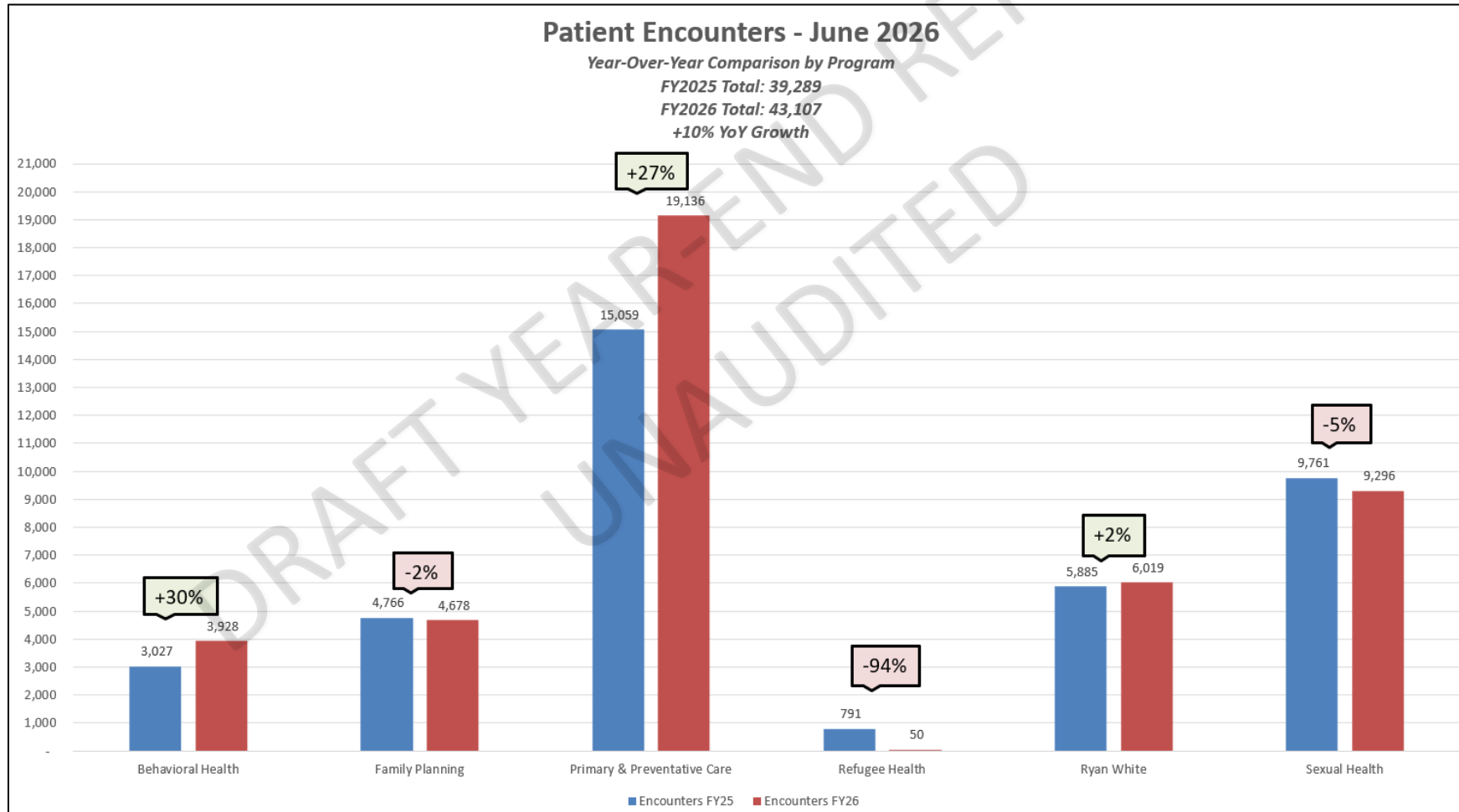
Expenses by Department Budget to Actuals

Department	Budget as of June	Actual as of June	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,897,034	1,890,001	7,033	0%
Pharmacy	729,352	735,923	(6,571)	-1%
Primary Care	5,147,779	5,200,592	(52,813)	-1%
Ryan White	2,794,493	2,806,153	(11,660)	0%
Refugee Health	1,904	2,324	(420)	-22%
Behavioral Health	777,870	789,303	(11,433)	-1%
Administration	407,464	409,627	(2,163)	-1%
Sexual Health	2,065,942	2,122,674	(56,732)	-3%
Total Personnel Costs	13,821,838	13,956,597	(134,759)	-1%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	834,238	610,491	223,747	27%
Pharmacy	26,388,147	25,377,120	1,011,027	4%
Primary Care	516,166	436,654	79,512	15%
Ryan White	445,088	286,355	158,733	36%
Refugee Health	34,147	11,701	22,446	66%
Behavioral Health	22,996	19,421	3,575	16%
Administration	702,552	515,224	187,328	27%
Sexual Health	286,892	233,986	52,906	18%
Total Other Expenses	29,230,226	27,490,952	1,739,274	6%
Total Operating Expenses	43,052,064	41,447,549	1,604,515	4%
Indirect Costs/Cost Allocations	10,222,444	10,460,160	(237,716)	-2%
Transfers IN	(854,272)	(830,216)	(24,056)	3%
Transfers OUT	854,272	830,216	24,056	3%
Total Transfers & Allocations	10,222,444	10,460,160	(237,716)	-2%
TOTAL EXPENSES	53,274,508	51,907,709	1,366,799	3%

NOTES:

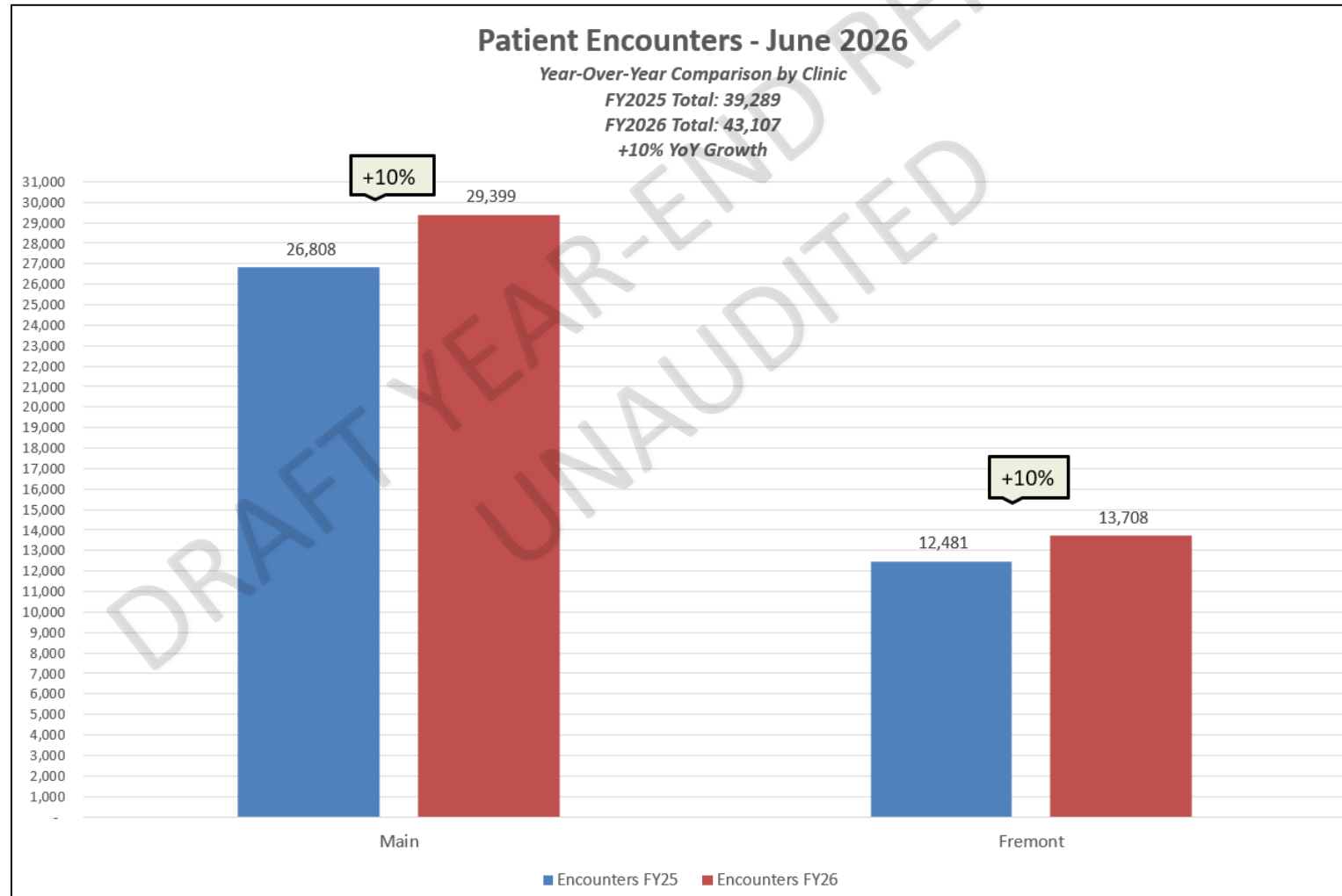
- 1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 94% YEAR-OVER-YEAR.
- 2) YEAR-END INVENTORY INCLUDES ADJUSTMENT FOR INVENTORY ON-HAND AT 6/30 RESULTING IN A REDUCTION IN SUPPLIES EXPENSES BY \$757K.

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 – June 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	May-26	Jun-26	YTD TOTALS	YTD AVERAGES
Administration (301)	(313,204)	141,888	3,200	349,266	98,193	330,303	107,326	96,082	127,917	131,258	4,900	116,693	1,193,823	99,485
Family Planning (309)	124,841	227,027	154,518	402,202	251,445	182,597	242,091	286,130	244,293	155,085	256,258	254,476	2,780,963	231,747
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	2,792,948	2,925,991	2,482,270	2,922,940	32,181,847	2,681,821
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	122,170	178,371	146,645	192,671	157,724	142,313	341,467	210,161	222,199	284,421	223,844	218,214	2,440,201	203,350
Ryan White (338)	173,342	171,389	135,978	281,657	221,011	140,590	262,026	396,959	120,093	217,496	272,437	221,448	2,614,425	217,869
Refugee Health (344)	(347)	(678)	(111)	90	(706)	(824)	15,562	(1,487)	4,248	(338)	2,539	8,804	26,751	2,229
Behavioral Health (345)	33,197	27,124	16,046	38,282	21,181	(9,961)	31,439	38,361	55,673	42,107	(10,693)	33,497	316,254	26,355
Sexual Health (350)	72,637	32,065	36,100	25,379	42,113	26,372	155,862	122,045	103,988	126,409	65,174	92,428	900,572	75,048
TOTAL REVENUES	3,292,327	3,260,120	3,405,321	3,994,020	2,901,484	3,659,440	3,659,189	3,563,919	3,671,359	3,882,430	3,296,729	3,868,499	42,454,836	3,537,903
DEPARTMENT	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-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	114,709	107,816	102,735	1,158,375	96,531
Family Planning (309)	138,478	267,099	247,464	432,499	304,127	219,911	251,038	337,527	287,133	237,972	391,702	269,329	3,384,279	282,023
Pharmacy (333)	3,154,255	3,227,761	2,794,743	2,334,750	2,345,852	3,309,842	3,181,215	2,361,189	3,224,691	3,650,567	616,962	2,504,761	32,706,588	2,725,549
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	485,264	590,380	580,693	756,141	533,944	563,131	528,584	525,609	561,082	569,392	820,334	686,485	7,201,039	600,087
Ryan White (338)	238,561	314,910	333,259	470,966	342,630	338,303	336,122	395,546	328,152	330,073	460,509	415,584	4,304,615	358,718
Refugee Health (344)	2,709	-	-	3,695	-	-	7,152	67	1,055	4,034	-	(326)	18,386	1,532
Behavioral Health (345)	43,131	67,285	70,044	111,472	74,240	73,510	77,725	77,987	76,119	83,001	124,983	133,431	1,012,927	84,411
Sexual Health (350)	193,778	258,395	264,445	333,650	225,581	237,963	226,319	213,012	203,258	205,251	287,750	302,315	2,951,717	245,976
TOTAL EXPENSES	4,326,855	4,805,046	4,374,370	4,581,386	3,933,125	4,825,807	4,700,459	4,005,927	4,765,582	5,194,998	2,810,056	4,414,315	52,737,926	4,394,827
NET POSITION:	(1,034,528)	(1,544,926)	(969,049)	(587,366)	(1,031,641)	(1,166,368)	(1,041,269)	(442,008)	(1,094,223)	(1,312,569)	486,673	(545,816)	(10,283,090)	(856,924)

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 – June 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	May-26	Jun-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	3,103,554	3,415,131	2,706,676	3,216,251	35,377,217	2,948,101
Other	(313,204)	143,653	3,200	350,394	98,193	330,303	107,326	96,082	127,917	131,608	4,900	116,693	1,197,066	99,755
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	263,679	383,912	340,692	624,317	446,837	383,401	443,850	531,441	382,893	286,990	502,957	459,366	5,050,337	420,861
TOTAL REVENUES	3,248,959	3,198,403	3,351,186	3,894,522	2,828,997	3,596,511	3,588,236	3,462,871	3,614,364	3,833,729	3,214,533	3,792,310	41,624,620	3,468,718
EXPENSE TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-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	728,614	1,075,163	972,053	9,408,775	784,065
Taxes and Benefits	264,484	358,856	356,812	488,386	349,107	355,739	357,567	357,217	356,819	356,711	490,377	455,745	4,547,822	378,985
Travel and Training	6,022	12,281	7,060	1,441	430	313	103	1,999	852	2,622	699	1,254	35,076	2,923
Supplies	2,449,807	2,586,910	2,258,923	1,907,228	1,889,343	2,616,755	2,512,191	1,945,699	2,586,494	2,913,892	534,933	1,922,961	26,125,137	2,177,095
Contractual	139,385	109,341	103,564	127,486	100,370	97,112	106,172	97,923	104,162	129,573	104,862	103,635	1,323,587	110,299
Property	-	-	-	-	-	-	-	-	-	14,302	(7,146)	-	7,155	596
TOTAL EXPENSES	3,383,573	3,790,777	3,446,718	3,593,309	3,074,097	3,791,825	3,690,263	3,114,751	3,761,988	4,145,713	2,198,889	3,455,648	41,447,551	3,453,963
TRANSFER TYPE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	899,914	952,552	873,517	888,579	786,541	971,053	939,242	790,128	946,598	1,000,585	528,971	882,478	10,460,160	871,680
Transfer In	(43,368)	(61,717)	(54,134)	(99,499)	(72,487)	(62,929)	(70,954)	(101,048)	(56,995)	(48,700)	(82,196)	(76,189)	(830,216)	(69,185)
Transfer Out	43,368	61,717	54,134	99,499	72,487	62,929	70,954	101,048	56,995	48,700	82,196	76,189	830,216	69,185
TOTAL TRANSFERS	899,914	952,552	873,517	888,579	786,541	971,053	939,242	790,128	946,598	1,000,585	528,971	882,478	10,460,160	871,680
NET POSITION:	(1,034,528)	(1,544,926)	(969,049)	(587,366)	(1,031,641)	(1,166,368)	(1,041,269)	(442,008)	(1,094,223)	(1,312,569)	486,673	(545,816)	(10,283,090)	(856,924)



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Accounts Receivable Aging - Medical

(Unaudited)

Medical Accounts Receivable Aging

As of June 30, 2025 and June 30, 2026

Fiscal Year 2025

Payer Type	0 - 30	Type %	31 - 60	Type %	61 - 90	Type %	91 - 120	Type %	121 - 150	Type %	151 - 180	Type %	> 180	Type %	Total	Type %
Insurance	113,427	32%	23,067	31%	22,239	34%	27,834	39%	17,768	23%	13,612	23%	113,106	32%	331,054	31%
Medicaid	166,332	47%	24,580	33%	18,287	28%	18,644	26%	34,979	46%	25,233	42%	108,686	31%	396,742	38%
Medicare	10,319	3%	3,402	5%	4,862	7%	2,605	4%	3,028	4%	3,354	6%	36,114	10%	63,685	6%
Self Pay	65,024	18%	23,163	31%	20,853	31%	22,191	31%	20,677	27%	17,529	29%	92,714	26%	262,151	25%
Grand Total	355,103		74,212		66,241		71,274		76,453		59,727		350,621		1,053,632	
% by Period	34%		7%		6%		7%		7%		6%		33%		100%	

Fiscal Year 2026

Payer Type	0 - 30	Type %	31 - 60	Type %	61 - 90	Type %	91 - 120	Type %	121 - 150	Type %	151 - 180	Type %	> 180	Type %	Total	Type %
Insurance	122,171	28%	20,656	23%	14,988	16%	14,878	19%	20,556	21%	24,109	20%	66,948	19%	284,306	22%
Medicaid	285,070	66%	41,721	47%	43,546	46%	31,596	40%	41,277	42%	57,931	49%	114,699	32%	615,840	49%
Medicare	10,843	3%	7,065	8%	3,643	4%	3,155	4%	2,182	2%	4,041	3%	41,331	12%	72,259	6%
Self Pay	14,800	3%	19,581	22%	32,186	34%	28,978	37%	33,632	34%	31,787	27%	134,147	38%	295,110	23%
Grand Total	432,884		89,022		94,362		78,607		97,647		117,867		357,125		1,267,515	
% by Period	34%		7%		7%		6%		8%		9%		28%		100%	

Medical Accounts Receivable Aging

FY 2026 Notes by Type

- **Self-Pay:** This AR includes balances from patients that receive the sliding fee adjustment. Billing sends 3 patient statements and maintains outstanding balances for 12 months from date of service. Accounts are not referred to collections and are written off in accordance with SNCHC policy after the 12-month period has lapsed.
- **Medicaid:** Some MCO payers experienced system configuration errors, claim adjudication delays, and claim backlogs throughout FY26, resulting in delayed payment of outstanding claims. Billing continues to work closely with these payers to resolve outstanding claims and ensure reimbursement.
- **Insurance:** Similar adjudication trends have also been identified with some Commercial payers, contributing to delayed reimbursement. Billing continues to work closely with these payers to resolve these claims.
- **Medicare:** These claims remain within Medicare's one-year timely filing limit and are actively being worked to maximize reimbursement.

NOTE: All patients on the sliding fee schedule must demonstrate eligibility following the health center's board-approved Sliding Fee Discount policy.

Questions?

DRAFT YEAR-END REPORT
UNAUDITED



MOTION

Motion to Approve the June 2026 Year-to-Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on August 18, 2026, as presented.