APPROVED BY THE SNCHC FINANCE & AUDIT COMMITTEE
October 19, 2026

MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
September 14, 2026 – 3:00 p.m.

Meeting was conducted via Microsoft Teams Event

MEMBERS PRESENT:	Jasmine Coca, Chair Fr Rafael Pereira
ABSENT:	Blanca Macias-Villa
ALSO PRESENT:	Nate Higgs, Jeeves Thompson, Jean Thompson, Peter Saba
LEGAL COUNSEL:	Edward Wynder, Associate General Counsel
CHIEF EXECUTIVE OFFICER:	Randy Smith
STAFF:	Emily Anelli, Tawana Bellamy, Todd Bleak, Andria Cordovez Mulet, David Kahananui, Ryan Kelsch, Cassius Lockett, Renee Trujillo, Wei Ren, 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 3:02 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 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 SEPTEMBER 14, 2026 MEETING AGENDA *(for possible action)*

Chair Coca requested a motion to adopt the agenda.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to approve the September 14, 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** – June 15, 2026 *(for possible action)*

   Chair Coca requested a motion to approve Consent Agenda, which consists of the Finance and Audit Committee meeting minutes from June 15th, 2026.

   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 July 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on September 15, 2026;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

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

   Revenue
   - General Fund revenue (Charges for Services & Other) is $3.18M compared to a budget of $3.22M, an unfavorable variance of $44K.
   - Special Revenue Funds (Grants) is $394K compared to a budget of $419K, an unfavorable variance of $25K.
   - Total Revenue is $3.57M compared to a budget of $3.64M, an unfavorable variance of $70K.

   Expenses
   - Salary, Tax, and Benefits is $1.31M compared to a budget of $1.31M, a favorable variance of $2K.
   - Other Operating Expense is $2.29M compared to a budget of $2.29M, an unfavorable variance of $4K.
   - Indirect Cost/Cost Allocation is $1.03M compared to a budget of $915K, an unfavorable variance of 118K.
   - Total Expense is $4.64M compared to a budget of $4.52M, an unfavorable variance of $120K.

   Net Position: is negative $1.06M compared to a budget of negative $874K, an unfavorable variance of $190K.

Father Rafael stated that the financial results appeared reasonable for the first month of the fiscal year and requested additional clarification regarding the cost allocation process and the cost allocation rate referenced in the report. Father Rafael asked how the allocation affected the variance and why the rate was expected to decrease.

Ms. Whitaker explained that cost allocation is the process used to distribute administrative expenses, including the costs of Finance, Human Resources, Information Technology, Facilities, and other support services, across the programs and divisions that benefit from those services.

Ms. Whitaker further stated that:

- Administrative costs are accumulated within the support departments.
- An independent third party assists in developing the annual cost allocation rate and methodology.
- The allocation distributes administrative expenses among receiving divisions, including the Federally Qualified Health Center (FQHC) and other Southern Nevada Health District programs.
- Factors such as departmental expenses and facility usage are considered when calculating the allocation.
- The FY 2027 allocation rate is based on the prior fiscal year's financial information.
- The organization is currently finalizing the allocation methodology and expects to receive the final rate within the next several days.
- Preliminary information indicates the final rate will likely be lower than the estimate currently reflected in the financial statements, which should reduce the reported variance once adjustments are made.

Father Rafael thanked Ms. Whitaker for the explanation and noted that understanding the allocation methodology would be helpful when discussing the financial report during the board meeting. Father Rafael also commented that it was encouraging to hear the final allocation rate is expected to be lower.

Ms. Whitaker acknowledged the comment and agreed that providing context about the cost allocation process is beneficial for board discussions and financial oversight.

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 presented the Patient Encounters Report by department, comparing July 2026 activity to July 2025 and providing a year-over-year analysis of patient volume trends.

Ms. Whitaker reported that total patient encounters for July 2026 decreased compared to July 2025, representing an overall 7% decline year over year. Despite the overall decrease, several programs experienced growth during the reporting period, including:

- Behavioral Health
- Family Planning
- Refugee Health

Ms. Whitaker noted that decreases in patient encounters were observed in:

- Ryan White Services
- Sexual Health Services
- Primary and Preventive Care Services

In reviewing the underlying factors contributing to the decline, Ms. Whitaker explained that the Federally Qualified Health Center (FQHC) experienced staffing vacancies during the month, along with scheduled employee leave that occurred during the reporting period. These factors reduced provider availability and, consequently, patient encounter volumes for July.

Ms. Whitaker further noted that while the month-to-month comparison reflects a decrease, patient encounter trends throughout the prior fiscal year generally demonstrated growth. Management anticipates that, as additional months are accumulated and evaluated on a year-to-date basis, the impact of a single month's staffing and scheduling challenges will be less pronounced.

Ms. Whitaker advised that going forward, they would continue to monitor patient encounter trends and provide the board with cumulative year-to-date data and year-over-year comparisons.

Ms. Whitaker presented a breakdown of patient encounters by clinic location and highlighted the areas contributing to the overall change in patient volume. Ms. Whitaker reported that while the overall patient encounter volume decreased year over year, the decline was not uniform across all clinic locations. Specifically:

- Fremont experienced a 16% increase in patient encounters compared to the same period in the prior year.
- The overall reduction in patient encounters was primarily attributable to decreased activity at the Decatur location.

Ms. Whitaker explained that separating the Fremont location data from other locations provides greater visibility into where patient activity is increasing and where challenges exist. The clinic-specific analysis demonstrated that patient demand remains strong in certain service locations, despite the overall decline in total encounters.

Chair Coca inquired whether the decrease in patient encounters at the Decatur location may have been the result of patients seeking services at other clinic locations. Chair Coca asked whether the Health Center has the ability to track patient movement between clinic sites and expressed hope that the decline reflected a shift in service location rather than a loss of patients.

Mr. Smith explained that the decrease in patient encounters during July was specific to circumstances affecting that particular month. Mr. Smith noted that several providers at the Decatur location were on scheduled paid time off (PTO), which reduced appointment availability and limited the number of patients who could be seen during the reporting period.

Mr. Smith stated that he does not believe the organization is experiencing a loss of patients. Rather, the decline was primarily attributable to reduced provider access and clinic capacity during July. Mr. Smith emphasized that patient volume is closely tied to provider scheduling and appointment availability.

Mr. Smith further reported that preliminary August data had already shown significant improvement, with the year-over-year decline narrowing from approximately 7% in July to about 1% in August. This trend suggests that patient volumes are returning to expected levels as provider schedules normalize.

Mr. Smith explained that the difference in performance between the Decatur and Fremont sites was largely due to the providers who were absent being assigned to the Decatur location rather than Fremont. As a result, Fremont continued to experience growth while the Decatur encounters temporarily declined.

Chair Coca indicated that the explanation answered her question and stated that the circumstances described made sense.

Father Rafael expressed concern about the potential increase in uninsured patients as open enrollment approaches and insurance coverage changes take effect. Father Rafael noted that community organizations, insurance agents, and Nevada Health Link representatives are anticipating that many immigrants and individuals in the process of obtaining legal status may lose insurance coverage or subsidies. Father Rafael asked whether the Health Center is prepared to handle an increase in uninsured patients seeking care.

Mr. Smith stated the Health Center is tracking the issue as well. Mr. Smith explained that the primary concern is not access to care, but rather the impact on the Health Center's payer mix, which is already heavily weighted toward uninsured and underinsured patients.

Mr. Smith reported that provider productivity in primary care is currently aligned with state and national benchmarks, and he feels confident in the Health Center's ability to continue serving additional patients. Mr. Smith noted that management is also working to improve efficiency in Ryan White, Family Planning, and Sexual Health services.

Mr. Smith further reported that staffing capacity has recently increased with the addition of two new physicians, including one who started on the day of the meeting, and a physician assistant who joined in July and has focused on same-day and walk-in services.

Mr. Smith added that management is reviewing the Health Center's sliding fee schedule to ensure it remains accessible for patients while also appropriately capturing revenue. As part of that process, he plans to meet with leaders from other Nevada FQHCs to compare approaches and better understand how other organizations are providing access to uninsured patients.

Mr. Smith noted that some FQHCs have already begun modifying services for uninsured patients. Mr. Smith expressed concern that if the Health Center remains the most accessible option, it may continue to experience a disproportionate increase in demand. Mr. Smith stated that greater awareness and possible alignment among FQHCs could help ensure services remain sustainable while continuing to serve vulnerable populations.

Chair Coca stated that she shares the same concern and noted that community members have already begun receiving notices indicating changes to their benefits. She agreed that the issue should continue to be monitored and said she looks forward to future updates regarding management discussions with other FQHC leaders and any next steps the Health Center may take.

Mr. Smith agreed and reaffirmed management's commitment to monitoring the situation and keeping the Board informed.

There were no further questions.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to accept the July 2026 Year to Date Financial Report, as presented, and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on September 15, 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 3:29 p.m.

Randy Smith, MPA
Chief Executive Officer - FQHC

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AGENDA

SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
September 14, 2026 – 3:00 P.M.

Meeting will be conducted via Microsoft Teams

NOTICE

Microsoft Teams:
https://events.teams.microsoft.com/event/be6dc439-55ff-4c0c-bd87-dc1f24e21d1c@1f318e99-9fb1-41b3-8c10-d0cab0e9f859

To call into the meeting, dial (702) 907-7151 and enter Phone Conference ID: 516 597 893#

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 516 597 893#. 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 SEPTEMBER 14, 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** – June 15, 2026 *(for possible action)*

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss the July 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on September 15, 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
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.

DRAFT

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:

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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DRAFT

SOUTHERN NEVADA Community HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of July 31, 2026

(Unaudited)

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

Revenue

- General Fund revenue (Charges for Services & Other) is $3.18M compared to a budget of $3.22M, an unfavorable variance of $44K.
- Special Revenue Funds (Grants) is $394K compared to a budget of $419K, an unfavorable variance of $25K.
- Total Revenue is $3.57M compared to a budget of $3.64M, an unfavorable variance of $70K.

Expenses

- Salary, Tax, and Benefits is $1.31M compared to a budget of $1.31M, a favorable variance of $2K.
- Other Operating Expense is $2.29M compared to a budget of $2.29M, an unfavorable variance of $4K.
- Indirect Cost/Cost Allocation is $1.03M compared to a budget of $915K, an unfavorable variance of 118K.
- Total Expense is $4.64M compared to a budget of $4.52M, an unfavorable variance of $120K.

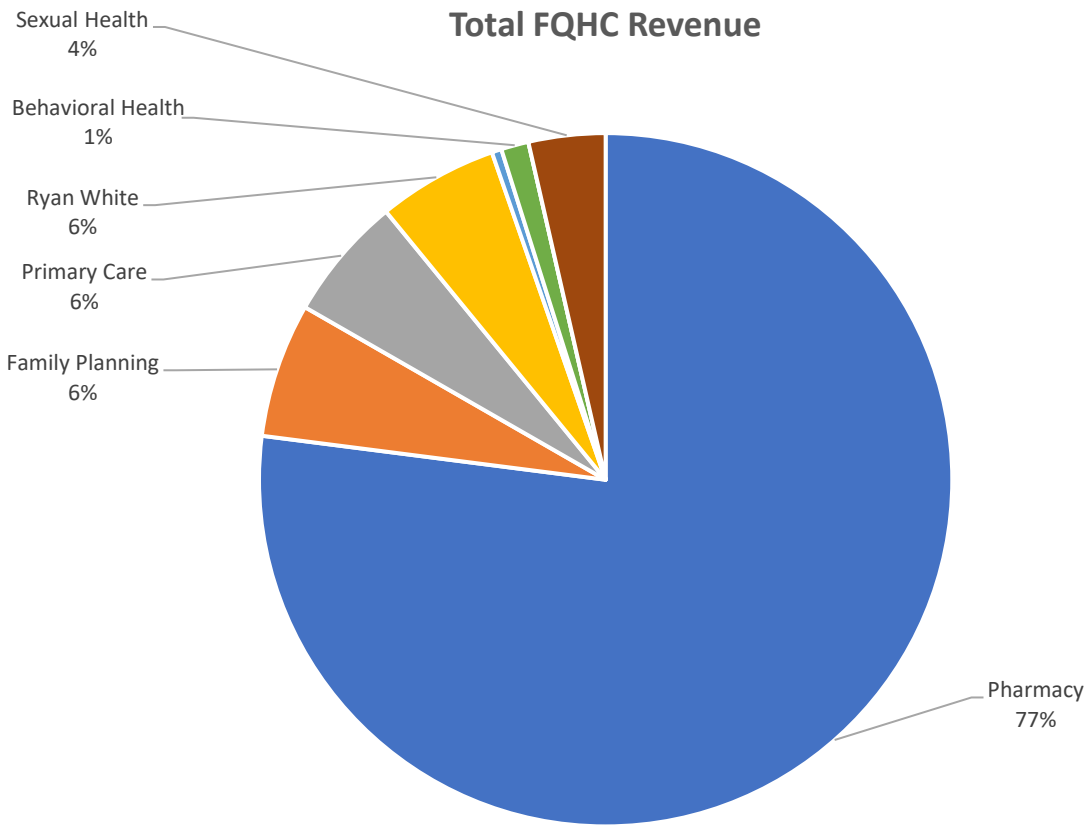
Net Position: is ($1.06M) compared to a budget of ($874K), an unfavorable variance of $190K.

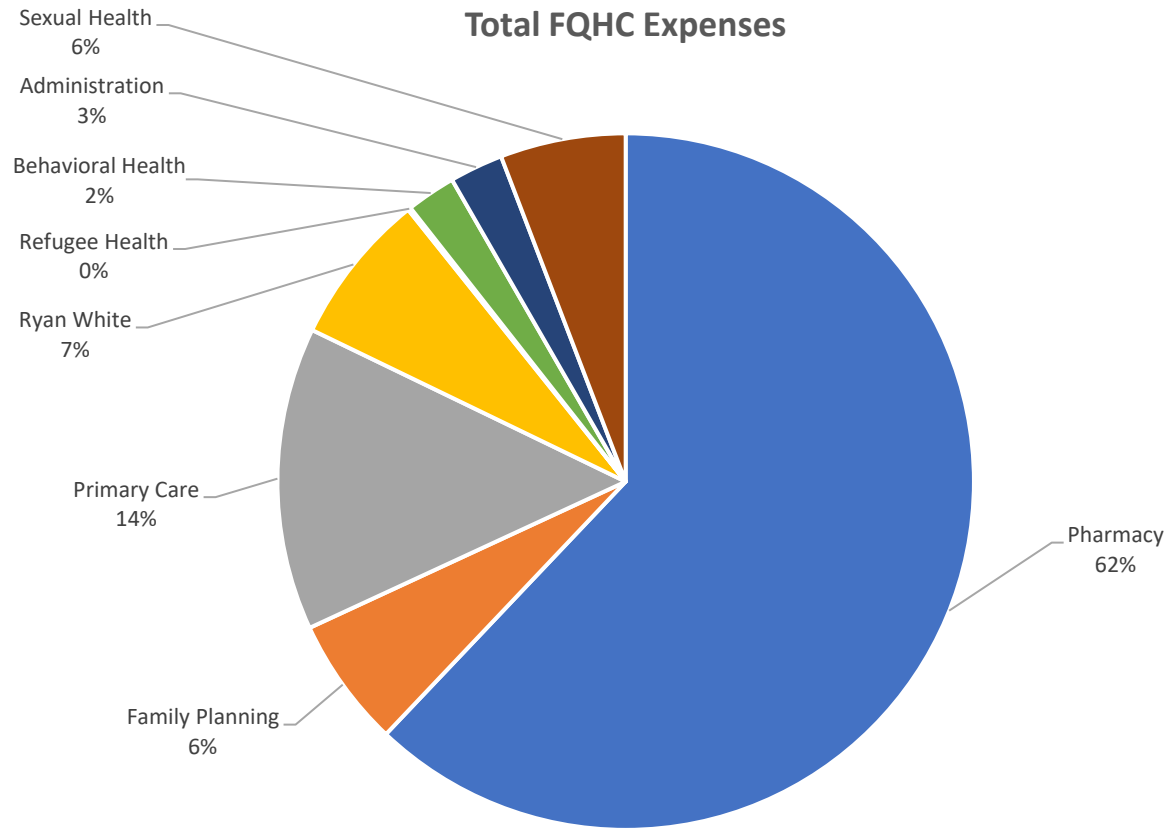
All Funds/Divisions by Type
Budget to Actual

Activity	Budget as of July	Actual as of July	Variance Favorable (Unfavorable)	%	
Charges for Services	3,099,717	3,178,268	78,551	3%	
Other	122,632	-	(122,632)	-100%	1
Federal Revenue	212,199	217,196	4,997	2%	
Pass-Thru Revenue	173,717	126,943	(46,774)	-27%	
State Revenue	34,025	49,998	15,973	47%	
Total FQHC Revenue	**3,642,290**	**3,572,405**	**(69,885)**	**-2%**	
Salaries	875,745	853,039	22,706	3%	
Taxes & Fringe Benefits	433,006	453,774	(20,768)	-5%	
Total Salaries & Benefits	**1,308,751**	**1,306,813**	**1,938**	**0%**	
Supplies	2,156,069	2,190,061	(33,992)	-2%	2
Capital Outlay	2,083	-	2,083	100%	
Contractual	126,379	98,565	27,814	22%	
Travel & Training	7,995	7,621	374	5%	
Total Other Operating	**2,292,526**	**2,296,247**	**(3,721)**	**0%**	
Indirect Costs/Cost Allocations	915,097	1,033,492	(118,395)	-13%	3
Transfers IN	(74,575)	(105,353)	30,778	-41%	
Transfers OUT	74,575	105,353	(30,778)	-41%	
Total Transfers	**915,097**	**1,033,492**	**(118,395)**	**-13%**	
Total FQHC Expenses	**4,516,374**	**4,636,552**	**(120,178)**	**-3%**	
Net Position	**(874,084)**	**(1,064,147)**	**(190,063)**	**-22%**	

NOTES:
1) NEVADA MEDICAID WRAP PAYMENTS SHIFTED FROM OTHER TO CHARGES FOR SERVICES STARTING IN JANUARY 2026. WRAP LOOKBACK PAYMENTS WILL BE RECORDED IN FUTURE PERIODS IN FY27.
2) PURCHASE OF ADDITIONAL MEDICATIONS TO RESTORE AVERAGE INVENTORY ACCOUNTS NECESSARY TO MEET MONTHLY ENCOUNTERS.
3) ESTIMATED COST ALLOCATION RATE FOR FISCAL YEAR 2027 IS BEING FINALIZED AND IS EXPECTED TO BE LOWER THAN THE RATE USED FOR THE INITIAL BUDGET DEVELOPMENT.

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





Revenues by Department
Budget to Actuals

Department	Budget as of July	Actual as of July	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	16,432	58,661	42,229	257%
Pharmacy	2,972,414	2,751,700	(220,714)	-7%
Primary Care	38,872	120,037	81,165	209%
Ryan White	5,925	58,101	52,176	881%
Refugee Health	790	15,976	15,186	1922%
Behavioral Health	12,938	45,830	32,892	254%
Administration	122,632	-	(122,632)	-100% [1]
Sexual Health	52,343	127,965	75,622	144%
OPERATING REVENUE	**3,222,346**	**3,178,270**	**(44,076)**	**-1%**
Grants				
Family Planning	150,609	165,199	14,590	10%
Primary Care	95,617	86,666	(8,951)	-9%
Ryan White	172,495	141,940	(30,555)	-18%
Refugee Health	1,223	330	(893)	-73%
SPECIAL REVENUE	**419,944**	**394,135**	**(25,809)**	**-6%**
TOTAL REVENUE	**3,642,290**	**3,572,405**	**(69,885)**	**-2%**

NOTES:
1) NEVADA MEDICAID WRAP PAYMENTS SHIFTED FROM OTHER TO CHARGES FOR SERVICES STARTING IN JANUARY 2026. WRAP LOOKBACK PAYMENTS WILL BE RECORDED IN FUTURE PERIODS IN FY27.

Expenses by Department

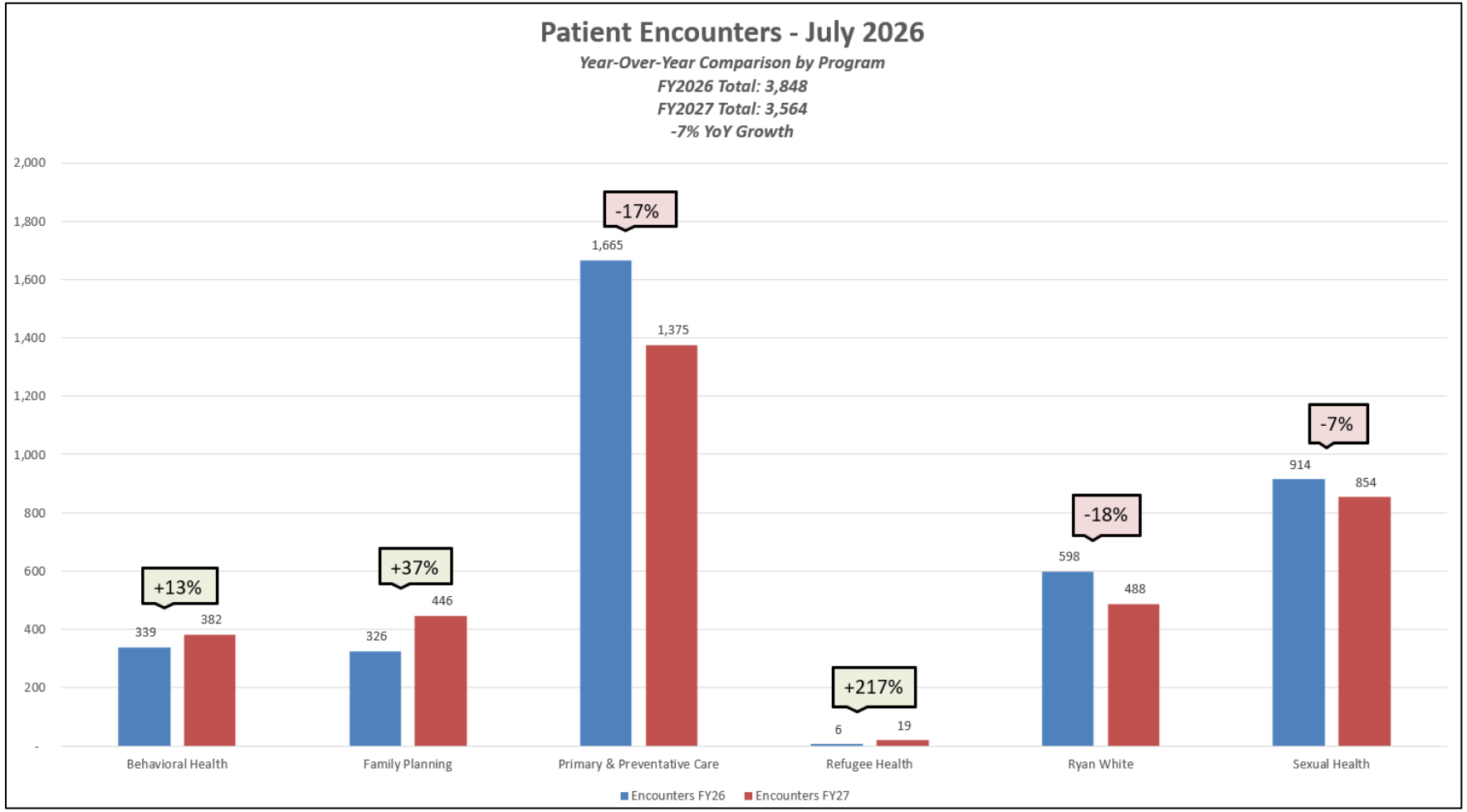
Budget to Actuals

Department	Budget as of July	Actual as of July	Variance Favorable (Unfavorable)	%	
Employment (Salaries, Taxes, Fringe)					
Family Planning	169,583	186,782	(17,199)	-10%	
Pharmacy	66,702	76,526	(9,824)	-15%	
Primary Care	531,062	485,373	45,689	9%	
Ryan White	248,278	237,100	11,178	5%	
Refugee Health	607	-	607	100%	
Behavioral Health	63,850	82,460	(18,610)	-29%	
Administration	26,268	51,110	(24,842)	-95%	
Sexual Health	202,401	187,462	14,939	7%	
Total Personnel Costs	1,308,751	1,306,813	1,938	0%	
Other (Supplies, Contractual, Capital, etc.)					
Family Planning	39,585	30,076	9,509	24%	
Pharmacy	2,094,812	2,160,411	(65,599)	-3%	1
Primary Care	46,144	21,361	24,783	54%	
Ryan White	25,429	18,485	6,944	27%	
Refugee Health	4,017	4,913	(896)	-22%	
Behavioral Health	4,285	188	4,097	96%	
Administration	57,155	38,444	18,711	33%	
Sexual Health	21,099	22,369	(1,270)	-6%	
Total Other Expenses	2,292,526	2,296,247	(3,721)	0%	
Total Operating Expenses	**3,601,277**	**3,603,060**	**(1,783)**	**0%**	
Indirect Costs/Cost Allocations	915,097	1,033,492	(118,395)	-13%	2
Transfers IN	(74,575)	(105,353)	30,778	-41%	
Transfers OUT	74,575	105,353	(30,778)	-41%	
Total Transfers & Allocations	915,097	1,033,492	(118,395)	-13%	
TOTAL EXPENSES	**4,516,374**	**4,636,552**	**(120,178)**	**-3%**	

NOTES:

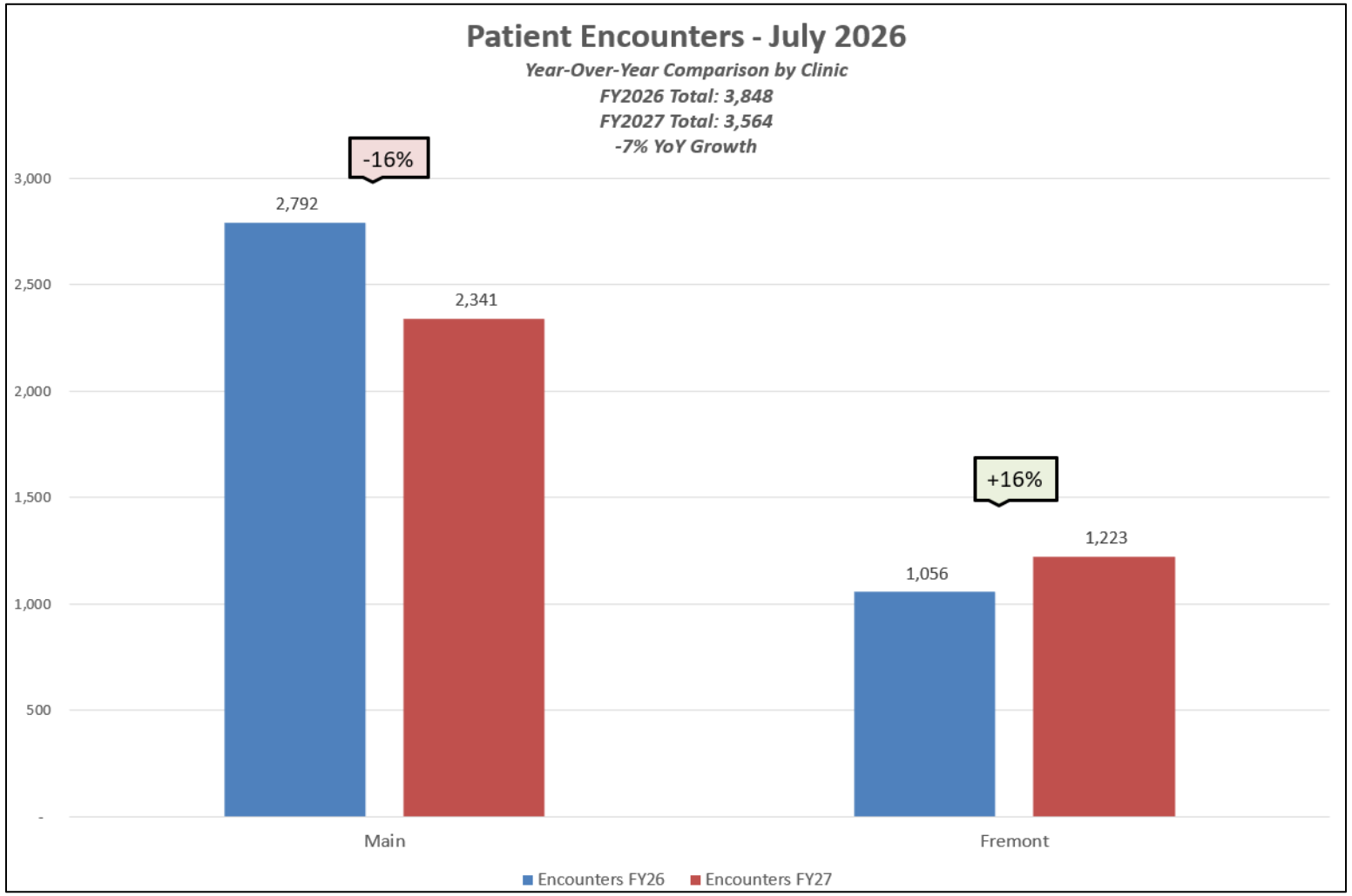
1) PURCHASE OF ADDITIONAL MEDICATIONS TO RESTORE AVERAGE INVENTORY ACCOUNTS NECESSARY TO MEET MONTHLY ENCOUNTERS.
2) ESTIMATED COST ALLOCATION RATE FOR FISCAL YEAR 2027 IS BEING FINALIZED AND IS EXPECTED TO BE LOWER THAN THE RATE USED FOR THE INITIAL BUDGET DEVELOPMENT.

Patient Encounters By Department



NOTE 1: PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. THE DECREASE IN YEAR-OVER-YEAR ENCOUNTERS IS DUE IN PART TO VACANCIES AND SCHEDULED TIME OFF.

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.)

Questions?

