



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report Results as of August 31, 2026

(Unaudited)

Summary of Revenue, Expenses and Net Position

(August 31, 2026 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$6.48M compared to a budget of \$6.44M, a favorable variance of \$36K.
- Special Revenue Funds (Grants) is \$828K compared to a budget of \$839K, an unfavorable variance of \$11K.
- Total Revenue is \$7.31M compared to a budget of \$7.28M, a favorable variance of \$25K.

Expenses

- Salary, Tax, and Benefits is \$2.57M compared to a budget of \$2.62M, a favorable variance of \$48K.
- Other Operating Expense is \$5.50M compared to a budget of \$4.59M, an unfavorable variance of \$912K.
- Indirect Cost/Cost Allocation is \$1.50M compared to a budget of \$1.83M, a favorable variance of \$334K.
- Total Expense is \$9.56M compared to a budget of \$9.03M, an unfavorable variance of \$531K.

Net Position: is (\$2.25M) compared to a budget of (\$1.74M), an unfavorable variance of \$506K.

All Funds/Divisions by Type

Budget to Actual

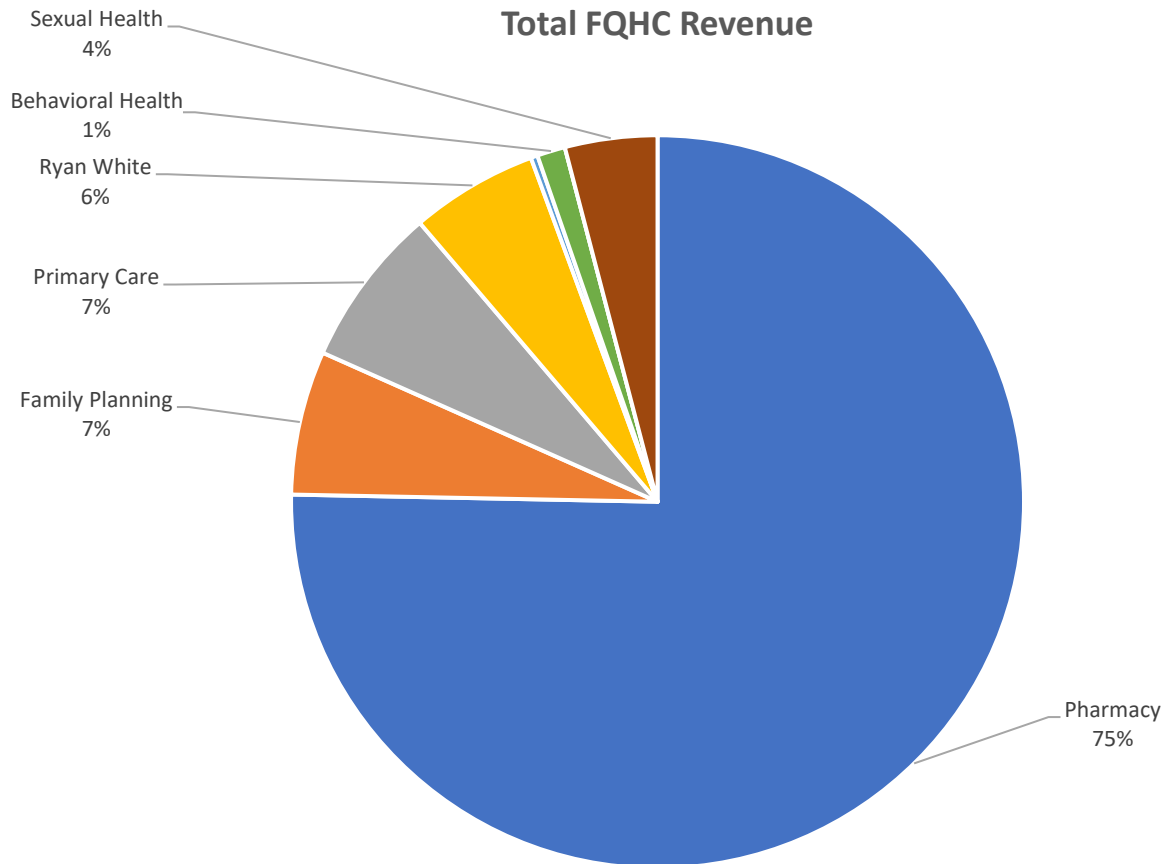
Activity	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Charges for Services	6,199,432	6,480,962	281,530	5%
Other	245,264	-	(245,264)	-100%
Federal Revenue	424,399	465,133	40,734	10%
Pass-Thru Revenue	347,434	288,560	(58,874)	-17%
State Revenue	68,051	74,567	6,516	10%
Total FQHC Revenue	7,284,580	7,309,222	24,642	0%
Salaries	1,751,487	1,698,972	52,515	3%
Taxes & Fringe Benefits	866,011	870,887	(4,876)	-1%
Total Salaries & Benefits	2,617,498	2,569,859	47,639	2%
Supplies	4,312,138	5,091,306	(779,168)	-18%
Capital Outlay	4,167	-	4,167	100%
Contractual	252,757	392,548	(139,791)	-55%
Travel & Training	15,991	13,560	2,431	15%
Total Other Operating	4,585,053	5,497,414	(912,361)	-20%
Indirect Costs/Cost Allocations	1,830,194	1,496,171	334,023	18%
Transfers IN	(149,149)	(202,183)	53,034	-36%
Transfers OUT	149,149	202,183	(53,034)	-36%
Total Transfers	1,830,194	1,496,171	334,023	18%
Total FQHC Expenses	9,032,745	9,563,444	(530,699)	-6%
Net Position	(1,748,165)	(2,254,222)	(506,057)	-29%

NOTES:

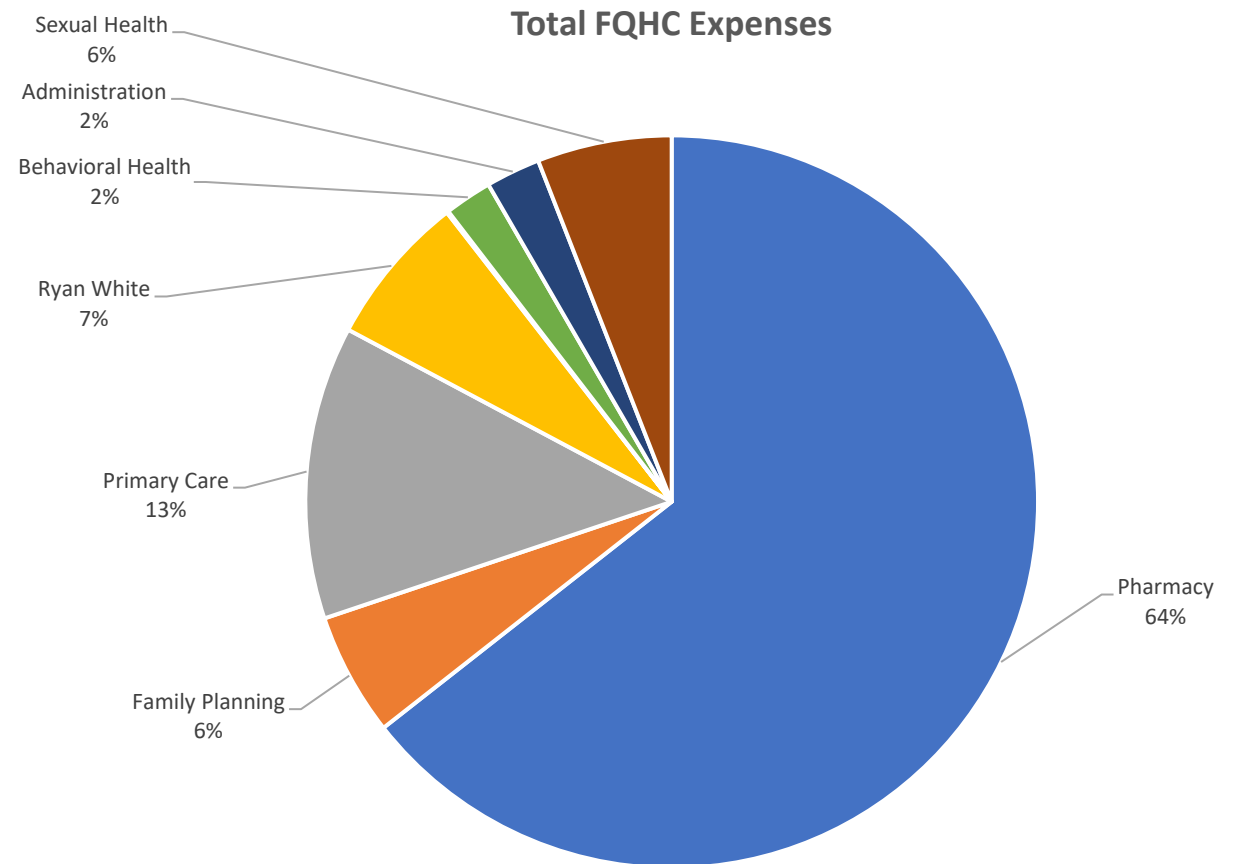
- 1) NEVADA MEDICAID WRAP PAYMENTS SHIFTED FROM OTHER TO CHARGES FOR SERVICES STARTING IN JANUARY 2026. BILLING IS STILL WORKING WITH NEVADA MEDICAID FOR WRAP LOOKBACK PAYMENTS WHICH WILL BE RECORDED IN FUTURE PERIODS IN FY27.
- 2) FY26 YEAR-END INVENTORY ON HAND ACCRUAL EXPENSES RECORDED.
- 3) COST ALLOCATION RATE FINALIZED FOR FISCAL YEAR 2027, NEW FORMULA IS BEING CONFIGURED IN GENERAL LEDGER.

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

Total FQHC Revenue



Total FQHC Expenses



Revenues by Department

Budget to Actuals

Department	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	32,863	117,203	84,340	257%
Pharmacy	5,944,833	5,504,780	(440,053)	-7%
Primary Care	77,744	327,434	249,690	321%
Ryan White	11,850	122,871	111,021	937%
Refugee Health	1,580	20,215	18,635	1179%
Behavioral Health	25,875	90,769	64,894	251%
Administration	245,264	-	(245,264)	-100%
Sexual Health	104,686	297,692	193,006	184%
OPERATING REVENUE	6,444,695	6,480,964	36,269	1%
Grants				
Family Planning	301,217	347,091	45,874	15%
Primary Care	191,234	191,430	196	0%
Ryan White	344,988	287,965	(57,023)	-17%
Refugee Health	2,446	1,772	(674)	-28%
SPECIAL REVENUE	839,885	828,258	(11,627)	-1%
TOTAL REVENUE	7,284,580	7,309,222	24,642	0%

NOTES:

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Expenses by Department Budget to Actuals

Department	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	339,165	363,435	(24,270)	-7%
Pharmacy	133,403	151,131	(17,728)	-13%
Primary Care	1,062,121	970,242	91,879	9%
Ryan White	496,557	476,331	20,226	4%
Refugee Health	1,213	1,139	74	6%
Behavioral Health	127,700	158,667	(30,967)	-24%
Administration	52,537	88,223	(35,686)	-68%
Sexual Health	404,802	360,691	44,111	11%
Total Personnel Costs	2,617,498	2,569,859	47,639	2%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	79,170	74,571	4,599	6%
Pharmacy	4,189,625	5,045,146	(855,521)	-20%
Primary Care	92,288	73,660	18,628	20%
Ryan White	50,858	64,441	(13,583)	-27%
Refugee Health	8,033	5,201	2,832	35%
Behavioral Health	8,569	10,530	(1,961)	-23%
Administration	114,311	105,576	8,735	8%
Sexual Health	42,199	118,289	(76,090)	-180%
Total Other Expenses	4,585,053	5,497,414	(912,361)	-20%
Total Operating Expenses	7,202,551	8,067,273	(864,722)	-12%
Indirect Costs/Cost Allocations	1,830,194	1,496,171	334,023	18%
Transfers IN	(149,149)	(202,183)	53,034	-36%
Transfers OUT	149,149	202,183	(53,034)	-36%
Total Transfers & Allocations	1,830,194	1,496,171	334,023	18%
TOTAL EXPENSES	9,032,745	9,563,444	(530,699)	-6%

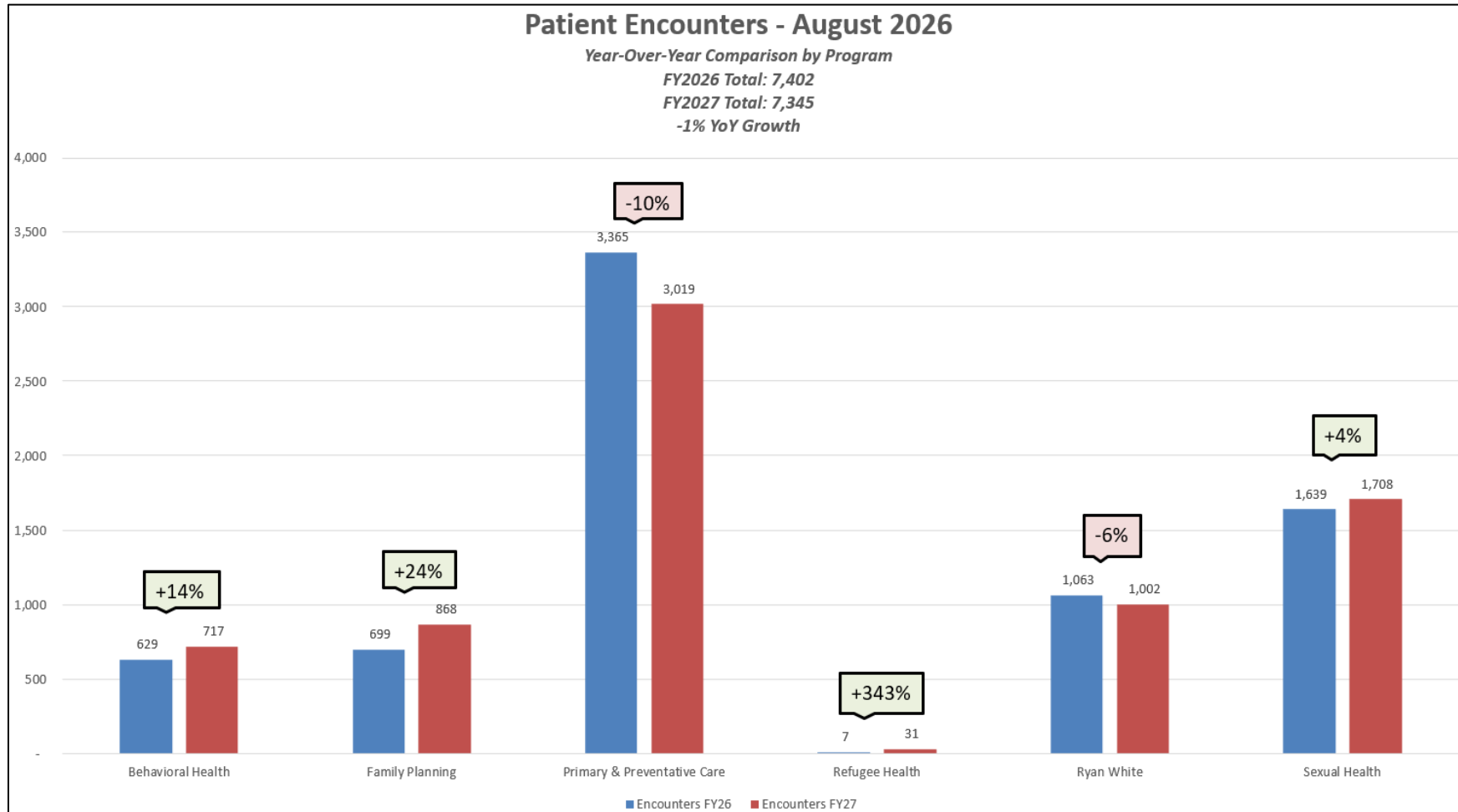
NOTES:

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- 2) COST ALLOCATION RATE FINALIZED FOR FISCAL YEAR 2027, NEW FORMULA IS BEING CONFIGURED IN GENERAL LEDGER.

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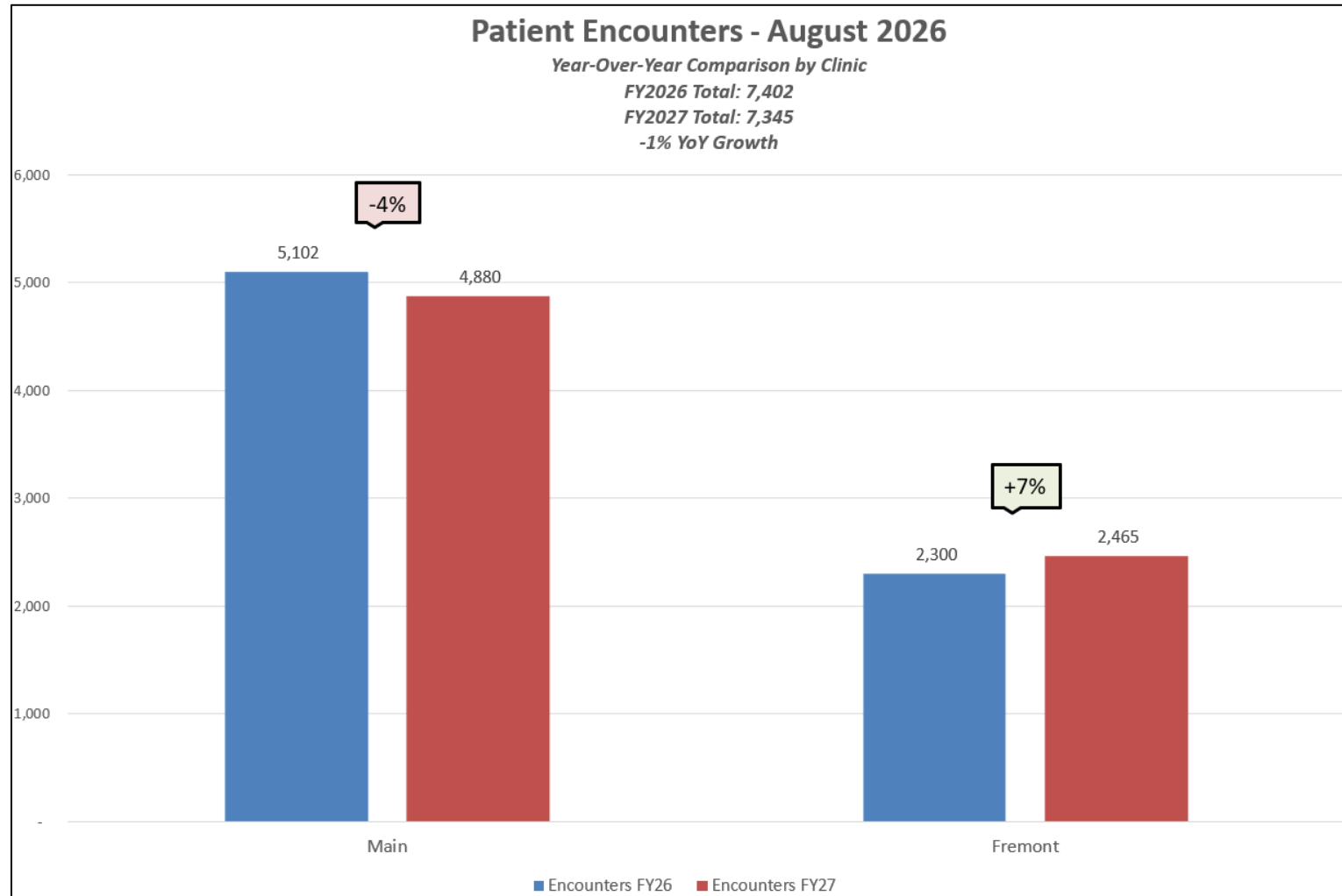
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Patient Encounters By Department



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 – August 31, 2026

By Department

DEPARTMENT	Jul-26	Aug-26	YTD TOTALS	YTD AVERAGES
Administration (301)	-	-	-	-
Family Planning (309)	209,429	314,473	523,902	261,951
Pharmacy (333)	2,777,071	2,727,707	5,504,779	2,752,389
Dental Health (336)	-	-	-	-
Primary Care (337)	225,965	332,668	558,632	279,316
Ryan White (338)	194,795	318,302	513,097	256,548
Refugee Health (344)	16,421	6,114	22,535	11,267
Behavioral Health (345)	50,224	40,544	90,769	45,384
Sexual Health (350)	153,611	144,080	297,692	148,846
TOTAL REVENUES	3,627,517	3,883,888	7,511,405	3,755,702

DEPARTMENT	Jul-26	Aug-26	YTD TOTALS	YTD AVERAGES
Administration (301)	104,023	128,248	232,271	116,135
Family Planning (309)	293,052	423,615	716,667	358,333
Pharmacy (333)	3,303,049	2,501,448	5,804,497	2,902,248
Dental Health (336)	-	-	-	-
Primary Care (337)	480,705	887,136	1,367,841	683,921
Ryan White (338)	327,513	533,473	860,986	430,493
Refugee Health (344)	6,657	2,887	9,544	4,772
Behavioral Health (345)	72,343	132,357	204,701	102,350
Sexual Health (350)	229,812	339,309	569,121	284,560
TOTAL EXPENSES	4,817,155	4,948,473	9,765,627	4,882,814

NET POSITION:	(1,189,638)	(1,064,585)	(2,254,222)	(1,127,111)
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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 – August 31, 2026

By Type

REVENUE TYPE	Jul-26	Aug-26	YTD TOTALS	YTD AVERAGES
Charges for Services	3,282,783	3,198,179	6,480,962	3,240,481
Other	-	-	-	-
Contributions	-	-	-	-
Intergovernmental	248,427	579,833	828,260	414,130
TOTAL REVENUES	3,531,210	3,778,012	7,309,222	3,654,611
EXPENSE TYPE	Jul-26	Aug-26	YTD TOTALS	YTD AVERAGES
Salaries	476,074	1,222,898	1,698,972	849,486
Taxes and Benefits	267,267	603,620	870,887	435,443
Travel and Training	11,842	1,718	13,560	6,780
Supplies	2,947,640	2,143,667	5,091,307	2,545,654
Contractual	215,406	177,141	392,548	196,274
Property	-	-	-	-
TOTAL EXPENSES	3,918,230	4,149,044	8,067,273	4,033,637
TRANSFER TYPE	Jul-26	Aug-26	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	802,618	693,553	1,496,171	748,085
Transfer In	(96,307)	(105,876)	(202,183)	(101,091)
Transfer Out	96,307	105,876	202,183	101,091
TOTAL TRANSFERS	802,618	693,553	1,496,171	748,085
NET POSITION:	(1,189,638)	(1,064,585)	(2,254,222)	(1,127,111)

Questions?



MOTION

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