MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
OCTOBER 19, 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:	N/A
LEGAL COUNSEL:	Edward Wynder, Associate General Counsel
CHIEF EXECUTIVE OFFICER:	Randy Smith
STAFF:	Emily Anelli, Tawana Bellamy, Todd Bleak, Andria Cordovez Mulet, Ryan Kelsch, Cassius Lockett, Yin Jie Quin, Donnie (DJ) Whitaker

I. CALL TO ORDER and ROLL CALL

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 3:01 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.

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IV. ADOPTION OF THE OCTOBER 19, 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 October 19, 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** – September 14, 2026 *(for possible action)*

   Chair Coca requested a motion to approve Consent Agenda, which consists of the Finance and Audit Committee meeting minutes from September 14, 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 August 2026 Year to Date Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on October 20, 2026;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

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

   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.

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Ms. Whitaker shared the health center reported an unfavorable variance in net position of approximately $506,000, primarily attributed to timing-related inventory adjustments and budget alignment issues. Staff anticipate these variances will normalize over time and be addressed through the upcoming budget augmentation process scheduled for January 2027.

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)

Father Rafael inquired about the administration revenue line showing no actual revenue. Ms. Whitaker explained that the administration category includes pending Medicaid wrap look-back payments that have not yet been processed. Because the amount has not been finalized, staff have not accrued any revenue at this time. The amount was included in the budget as an estimate; however, staff elected not to record a receivable until the payments are confirmed. Ms. Whitaker reported that the Revenue Cycle Manager is actively working to resolve the issue and expects the revenue to be recorded during the first half of the year.

Ms. Whitaker further clarified that, following implementation of the shadow billing model on January 1, 2026, revenue formerly reported within the Administration category is now allocated directly to the individual departments. The Administration line item now primarily represents the outstanding look-back payments associated with the transition period. Staff anticipate recording the revenue once the payment process is completed.

Father Rafael asked whether staff had an estimate of the amount expected from the look-back payments. Ms. Whitaker responded that the expected amount is estimated to be approximately $500,000. The estimate was included in the budget, and staff will verify the expected amount with the Revenue Cycle Manager and provide an updated figure.

Mr. Smith asked whether future budget augmentations would better align revenue reporting with the current shadow billing process. Ms. Whitaker confirmed that future budget augmentations will shift revenue projections to the departments where revenue is generated under the shadow billing model. The Administration revenue line will primarily reflect remaining look-back payments and other administrative revenues.

Father Rafael asked whether bringing billing operations in-house has improved performance. Mr. Smith reported significant improvements since billing functions were brought in-house. Mr. Smith noted that supplemental accounts receivable aging reports and revenue cycle performance information for the first quarter of the fiscal year will be presented next month.

Ms. Whitaker continued with a review of the Expenses by Department (budget to actuals).

Ms. Whitaker reported that patient encounters remain slightly below the prior year's levels. She noted that the comparison on the report should reflect FY26 to FY27 rather than FY25 to FY26 and apologized for the labeling error. Ms. Whitaker reminded the Board that a larger variance had been discussed during the previous month, largely due to provider availability challenges earlier in the reporting period. Since then, the health center has recovered some of the lost volume and anticipates continued improvement.

Mr. Smith noted that, based on the most recent September board report, patient encounters are now trending 8% above previous year’s levels. Mr. Smith explained that the lower volumes reported in July were primarily the result of pre-planned provider time off and other

circumstances that temporarily limited appointment availability. Those access challenges have largely been resolved.

Mr. Smith further stated that the only service area still experiencing a decline is the Ryan White program. To address access needs, the organization has hired two new physicians, which will increase provider capacity and patient access within that program.

Mr. Smith also highlighted significant growth in the Refugee Health program. Although overall volumes remain relatively small, patient growth has increased considerably due to ongoing collaboration with Catholic Charities and a resulting increase in referrals. Mr. Smith informed the Board that he would provide additional details at the board meeting regarding a new insurance product intended to support refugee patients who recently lost Medicaid coverage effective the first of the month. This new resource is expected to help address coverage gaps for affected patients.

Ms. Whitaker presented encounter activity by location, noting that the Fremont site continues to experience growth despite recent decreases in overall encounters. Ms. Whitaker added that activity at the main location (Decatur) appears to be stabilizing and is expected to level out as the organization moves through September.

Ms. Whitaker then briefly reviewed the financial report category definitions and month-to-month comparison reports by department and by type.

The Chair called for questions. There were none.

A motion was made by Father Rafael, seconded by Chair Coca, and carried unanimously to approve the August 2026 Year to Date Financial Report, as presented, and approve Recommendations to the Southern Nevada Community Health Center Governing Board on October 20, 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 3:25 p.m.

Randy Smith, MPA
Chief Executive Officer - FQHC

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