SOUTHERN NEVADA Community HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of September 30, 2026

(Unaudited)

Summary of Revenue, Expenses and Net Position (September 30, 2026 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is $9.73M compared to a budget of $9.67M, a favorable variance of $63K.
- Special Revenue Funds (Grants) is $1.22M compared to a budget of $1.26M, an unfavorable variance of $40K.
- Total Revenue is $10.95M compared to a budget of $10.93M, a favorable variance of $23K.

Expenses

- Salary, Tax, and Benefits is $3.83M compared to a budget of $3.93M, a favorable variance of $99K.
- Other Operating Expense is $8.08M compared to a budget of $6.88M, an unfavorable variance of $1.20M.
- Indirect Cost/Cost Allocation is $2.52M compared to a budget of $2.75M, a favorable variance of $225K.
- Total Expense is $14.42M compared to a budget of $13.55M, an unfavorable variance of $876K.

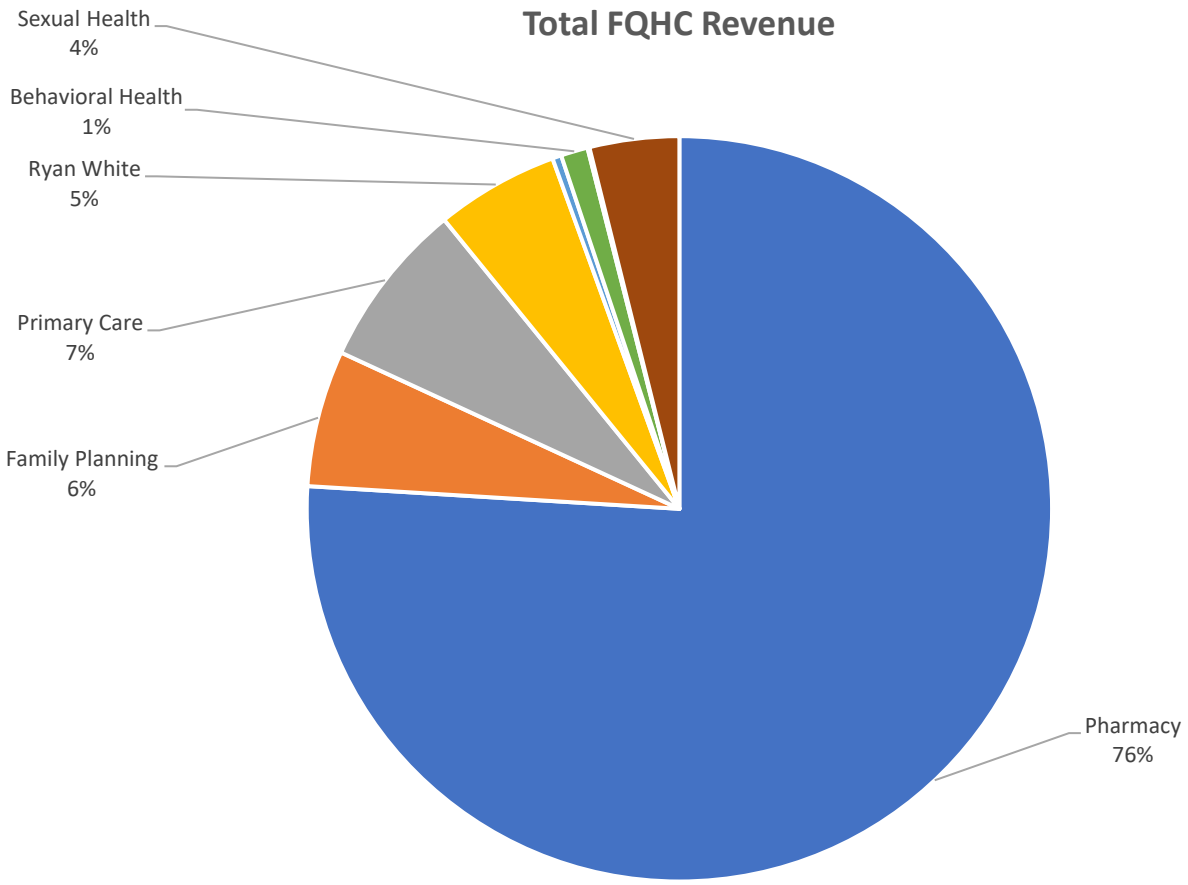
Net Position: is ($3.47M) compared to a budget of ($2.62M), an unfavorable variance of $852K.

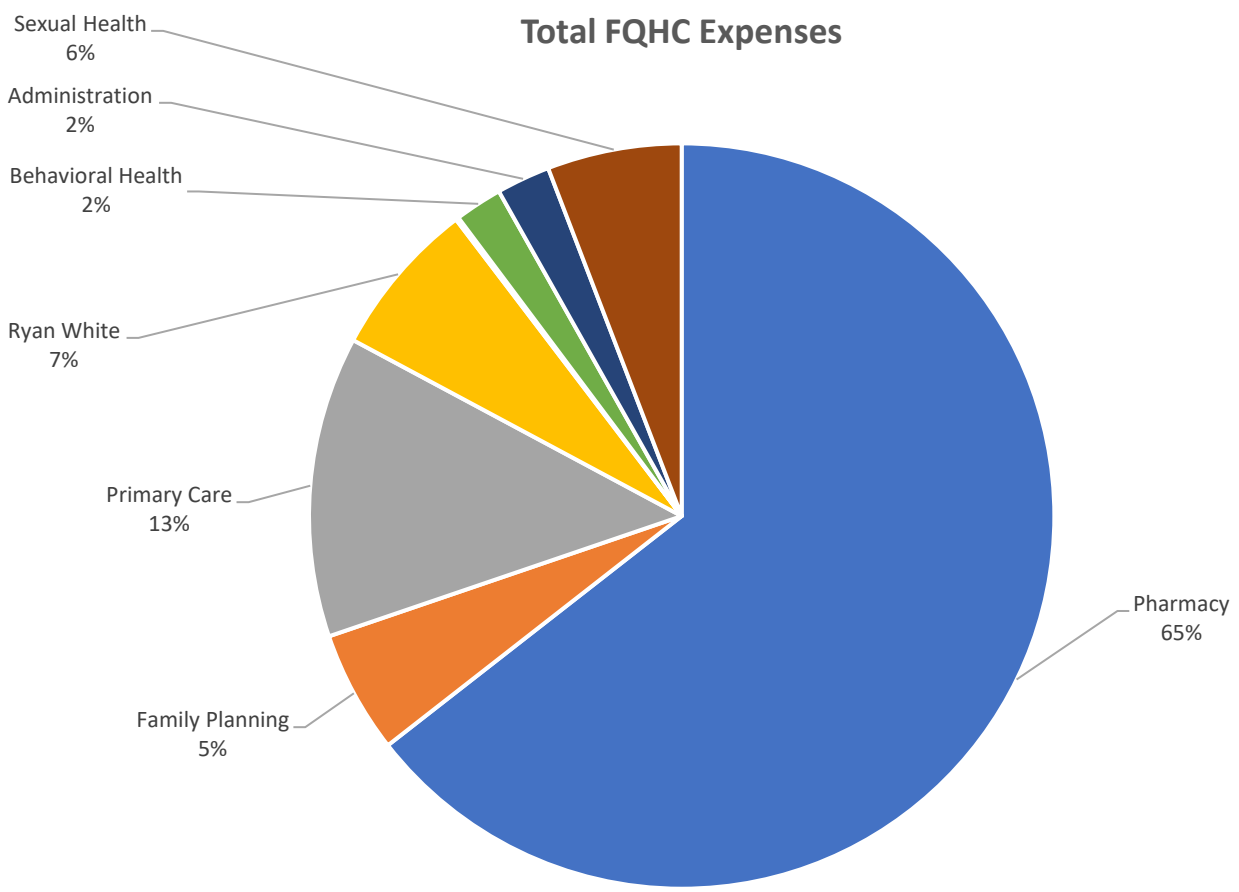
All Funds/Divisions by Type
Budget to Actual

Activity	Budget as of September	Actual as of September	Variance Favorable (Unfavorable)	%	
Charges for Services	9,299,151	9,720,785	421,634	5%	1
Other	367,895	9,325	(358,570)	-97%	
Federal Revenue	636,598	675,400	38,802	6%	
Pass-Thru Revenue	521,151	433,205	(87,946)	-17%	
State Revenue	102,076	111,394	9,318	9%	
Total FQHC Revenue	**10,926,871**	**10,950,109**	**23,238**	**0%**	
Salaries	2,627,231	2,548,101	79,130	3%	
Taxes & Fringe Benefits	1,299,017	1,279,426	19,591	2%	
Total Salaries & Benefits	**3,926,248**	**3,827,527**	**98,721**	**3%**	
Supplies	6,468,207	7,640,437	(1,172,230)	-18%	2
Capital Outlay	6,250	-	6,250	100%	
Contractual	379,136	420,114	(40,978)	-11%	
Travel & Training	23,986	15,873	8,113	34%	
Total Other Operating	**6,877,579**	**8,076,424**	**(1,198,845)**	**-17%**	
Indirect Costs/Cost Allocations	2,745,292	2,520,725	224,567	8%	3
Transfers IN	(223,724)	(146,353)	(77,371)	35%	
Transfers OUT	223,724	146,353	77,371	35%	
Total Transfers	**2,745,292**	**2,520,725**	**224,567**	**8%**	
Total FQHC Expenses	**13,549,119**	**14,424,676**	**(875,557)**	**-6%**	
Net Position	**(2,622,248)**	**(3,474,567)**	**(852,319)**	**-33%**	

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) PHARMACY MEDICATION EXPENSE FLUCTUATES BASED ON TIMING DEPENDING ON ORDERING AND INVENTORY LEVELS.
3) COST ALLOCATION RATE FOR FISCAL YEAR 2027 LOWER THAN RATE USED IN ADOPTED BUDGET.

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





Revenues by Department
Budget to Actuals

Department	Budget as of September	Actual as of September	Variance Favorable (Unfavorable)	%	
Charges for Services, Other, Wrap					
Family Planning	49,295	129,676	80,381	163%	1
Pharmacy	8,917,250	8,439,744	(477,506)	-5%	
Primary Care	116,616	506,323	389,707	334%	
Ryan White	17,775	127,674	109,899	618%	
Refugee Health	2,370	37,154	34,784	1468%	1
Behavioral Health	38,813	120,809	81,996	211%	
Administration	367,895	9,325	(358,570)	-97%	
Sexual Health	157,029	359,405	202,376	129%	
OPERATING REVENUE	**9,667,043**	**9,730,110**	**63,067**	**1%**	
Grants					
Family Planning	451,824	505,350	53,526	12%	
Primary Care	286,852	280,267	(6,585)	-2%	
Ryan White	517,482	428,108	(89,374)	-17%	
Refugee Health	3,670	6,274	2,604	71%	
SPECIAL REVENUE	**1,259,828**	**1,219,999**	**(39,829)**	**-3%**	
TOTAL REVENUE	**10,926,871**	**10,950,109**	**23,238**	**0%**	

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.

Expenses by Department

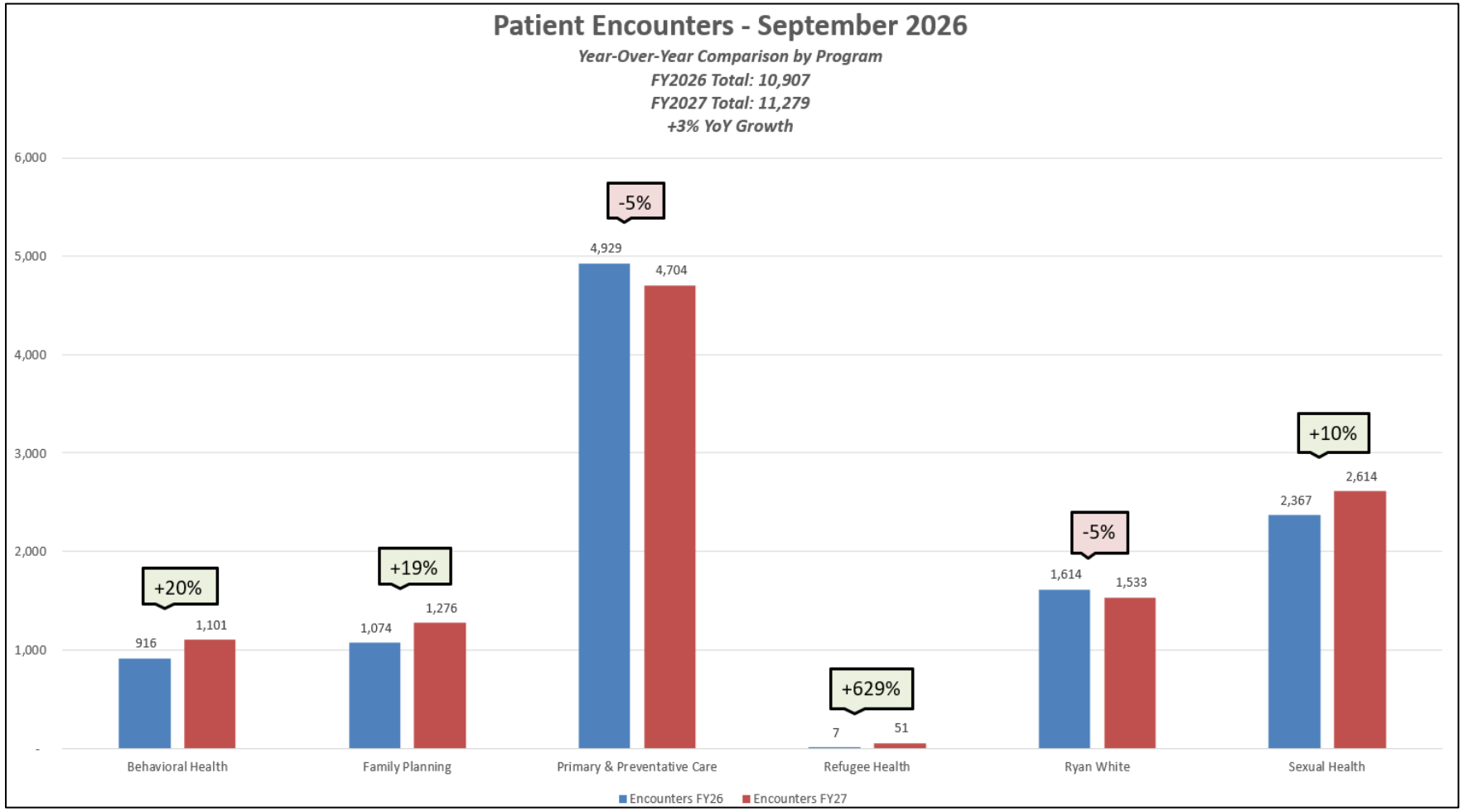
Budget to Actuals

Department	Budget as of September	Actual as of September	Variance Favorable (Unfavorable)	%	
Employment (Salaries, Taxes, Fringe)					
Family Planning	508,748	541,040	(32,292)	-6%	
Pharmacy	200,105	222,626	(22,521)	-11%	
Primary Care	1,593,182	1,457,619	135,563	9%	
Ryan White	744,835	721,031	23,804	3%	
Refugee Health	1,820	3,690	(1,870)	-103%	
Behavioral Health	191,550	231,195	(39,645)	-21%	
Administration	78,805	121,506	(42,701)	-54%	
Sexual Health	607,203	528,820	78,383	13%	
Total Personnel Costs	3,926,248	3,827,527	98,721	3%	
Other (Supplies, Contractual, Capital, etc.)					
Family Planning	118,754	78,231	40,523	34%	
Pharmacy	6,284,437	7,552,212	(1,267,775)	-20%	1
Primary Care	138,433	99,197	39,236	28%	
Ryan White	76,287	64,199	12,088	16%	
Refugee Health	12,050	12,022	28	0%	
Behavioral Health	12,854	8,680	4,174	32%	
Administration	171,466	159,308	12,158	7%	
Sexual Health	63,298	102,575	(39,277)	-62%	
Total Other Expenses	6,877,579	8,076,424	(1,198,845)	-17%	
Total Operating Expenses	**10,803,827**	**11,903,951**	**(1,100,124)**	**-10%**	
Indirect Costs/Cost Allocations	2,745,292	2,520,725	224,567	8%	2
Transfers IN	(223,724)	(146,353)	(77,371)	35%	
Transfers OUT	223,724	146,353	77,371	35%	
Total Transfers & Allocations	2,745,292	2,520,725	224,567	8%	
TOTAL EXPENSES	**13,549,119**	**14,424,676**	**(875,557)**	**-6%**	

NOTES:

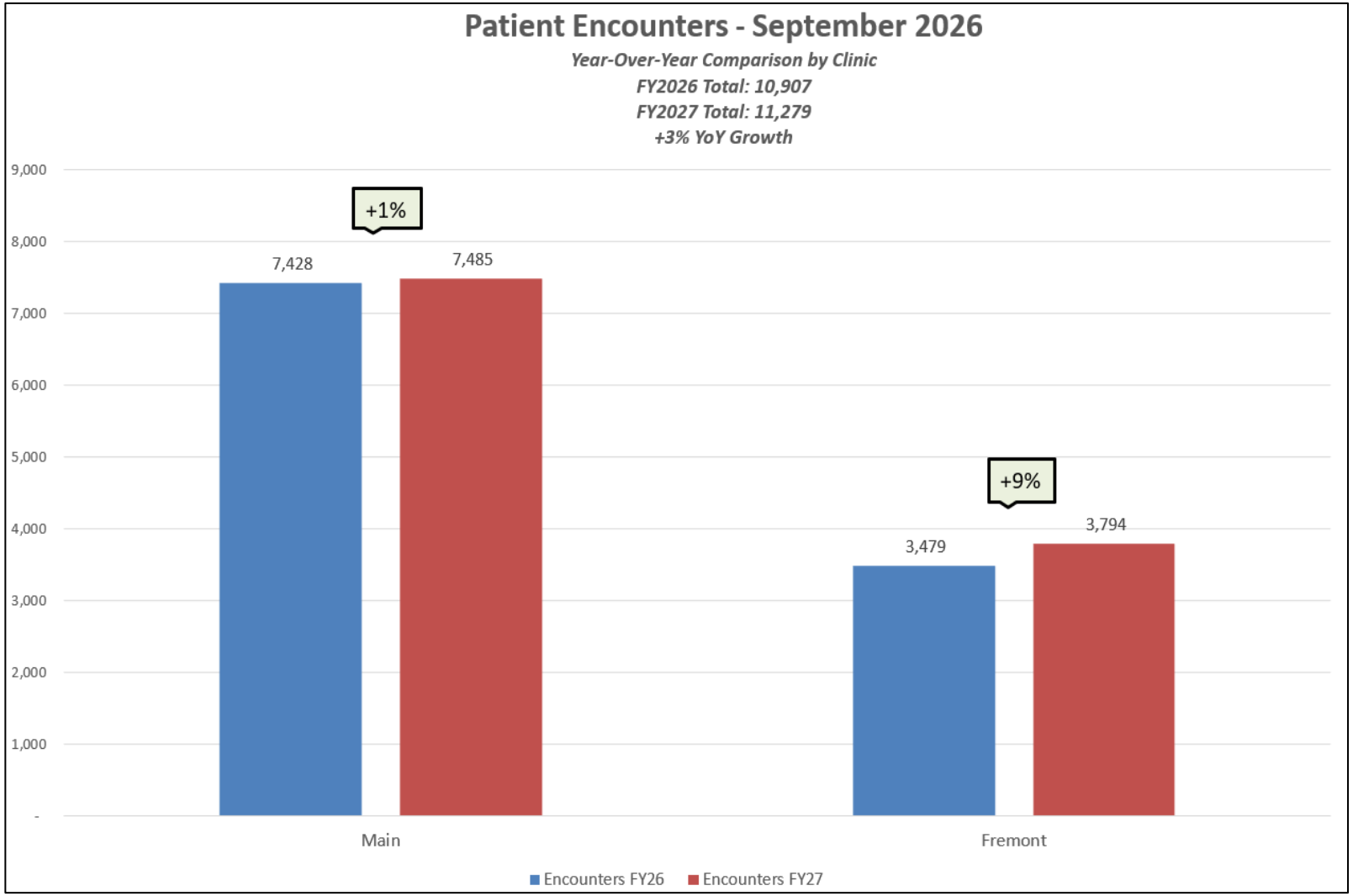
1) PHARMACY MEDICATION EXPENSE FLUCTUATES BASED ON TIMING DEPENDING ON ORDERING AND INVENTORY LEVELS.
2) COST ALLOCATION RATE FOR FISCAL YEAR 2027 LOWER THAN RATE USED IN ADOPTED BUDGET.

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 – September 30, 2026

By Department

DEPARTMENT	Jul-26	Aug-26	Sep-26	YTD TOTALS	YTD AVERAGES
Administration (301)	-	25	9,300	9,325	13
Family Planning (309)	182,081	218,003	280,321	680,406	200,042
Pharmacy (333)	2,777,071	2,731,055	2,931,618	8,439,744	2,754,063
Primary Care (337)	206,383	269,807	337,642	813,833	238,095
Ryan White (338)	150,729	201,925	275,361	628,015	176,327
Refugee Health (344)	16,329	6,048	22,550	44,927	11,188
Behavioral Health (345)	48,361	39,037	33,411	120,809	43,699
Sexual Health (350)	118,851	129,096	111,458	359,405	123,973
TOTAL REVENUES	**3,499,806**	**3,594,995**	**4,001,661**	**11,096,463**	**3,547,401**

DEPARTMENT	Jul-26	Aug-26	Sep-26	YTD TOTALS	YTD AVERAGES
Administration (301)	102,332	109,932	125,400	337,665	106,132
Family Planning (309)	184,559	247,974	349,786	782,319	216,266
Pharmacy (333)	2,708,717	2,696,612	4,137,879	9,543,208	2,702,665
Primary Care (337)	379,707	574,518	906,646	1,860,872	477,113
Ryan White (338)	207,597	305,898	485,492	998,987	256,747
Refugee Health (344)	6,018	1,847	13,005	20,869	3,932
Behavioral Health (345)	62,220	89,146	131,004	282,369	75,683
Sexual Health (350)	176,966	226,212	341,562	744,740	201,589
TOTAL EXPENSES	**3,828,116**	**4,252,139**	**6,490,774**	**14,571,029**	**4,040,128**

NET POSITION:	(328,310)	(657,143)	(2,489,113)	(3,474,566)	(492,727)

NOTE 1: NEVADA MEDICAID WRAP SWITCHED TO SHADOW BILLING IN JANUARY 2026. REVENUE WILL BE RECORDED BY DEPARTMENT.

YTD by Month – September 30, 2026

By Type

REVENUE TYPE	Jul-26	Aug-26	Sep-26	YTD TOTALS	YTD AVERAGES
Charges for Services	3,214,875	3,172,239	3,333,672	9,720,785	3,193,557
Other	-	25	9,300	9,325	13
Contributions	-	-	-	-	-
Intergovernmental	248,948	368,401	602,651	1,219,999	308,674
TOTAL REVENUES	**3,463,822**	**3,540,665**	**3,945,623**	**10,950,110**	**3,502,243**
EXPENSE TYPE	**Jul-26**	**Aug-26**	**Sep-26**	**YTD TOTALS**	**YTD AVERAGES**
Salaries	476,074	757,199	1,314,828	2,548,101	616,637
Taxes and Benefits	267,267	374,071	638,089	1,279,426	320,669
Travel and Training	11,842	1,718	2,313	15,873	6,780
Supplies	2,190,758	2,143,851	3,305,828	7,640,437	2,167,305
Contractual	147,498	144,717	127,899	420,114	146,107
Property	-	-	-	-	-
TOTAL EXPENSES	**3,093,439**	**3,421,555**	**5,388,957**	**11,903,951**	**3,257,497**
TRANSFER TYPE	**Jul-26**	**Aug-26**	**Sep-26**	**YTD TOTALS**	**YTD AVERAGES**
Indirect/Cost Allocation	698,693	776,253	1,045,780	2,520,725	737,473
Transfer In	(35,984)	(54,331)	(56,038)	(146,353)	(45,158)
Transfer Out	35,984	54,331	56,038	146,353	45,158
TOTAL TRANSFERS	**698,693**	**776,253**	**1,045,780**	**2,520,725**	**737,473**
NET POSITION:	(328,310)	(657,143)	(2,489,114)	(3,474,566)	(492,727)

Questions?



MOTION

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

SOUTHERN NEVADA Community HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Accounts Receivable Aging - Medical

(Unaudited)

Medical Accounts Receivable Aging
As of June 30, 2026 and September 30, 2026

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%**	

Fiscal Year 2027 – Q1

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	143,164	33%	25,268	28%	18,219	19%	13,853	18%	7,046	7%	6,458	5%	108,636	30%	322,645	25%
Medicaid	309,454	71%	40,582	46%	36,407	39%	41,204	52%	23,782	24%	20,519	17%	169,157	47%	641,104	51%
Medicare	14,554	3%	6,786	8%	6,853	7%	4,882	6%	3,745	4%	3,106	3%	43,686	12%	83,613	7%
Self Pay	16,006	4%	24,752	28%	24,227	26%	20,970	27%	20,918	21%	26,680	23%	156,483	44%	290,035	23%
Grand Total	**483,179**		**97,388**		**85,706**		**80,909**		**55,491**		**56,762**		**477,962**		**1,337,397**	
% by Period	**36%**		**7%**		**6%**		**6%**		**4%**		**4%**		**36%**		**100%**	

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 2027 Notes by Type

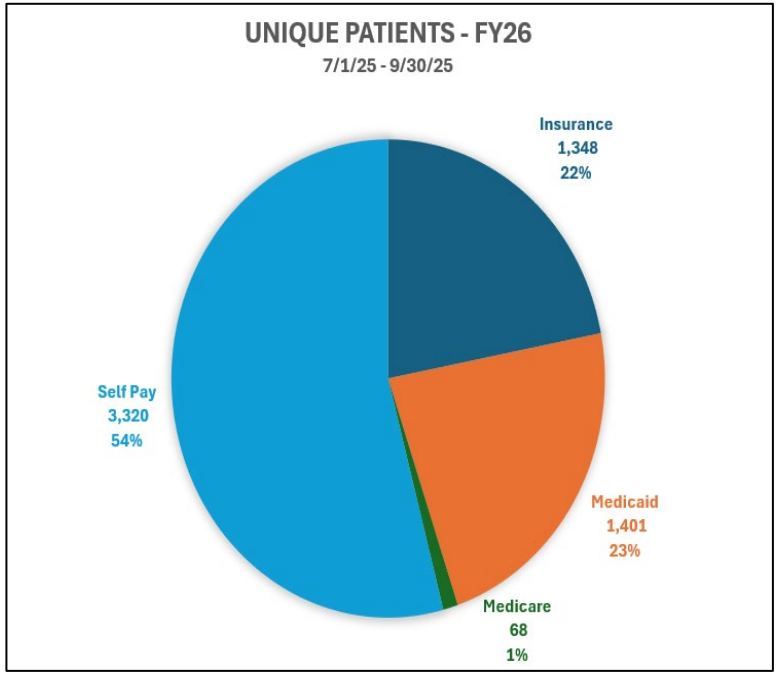
- **Self-Pay**: This AR includes balances from patients that receive the sliding fee adjustment. Billing sends 3 patient statements and maintains outstanding balances for 12 months from date of service. Accounts are not referred to collections and are written off in accordance with SNCHC policy after 12-month period lapses.

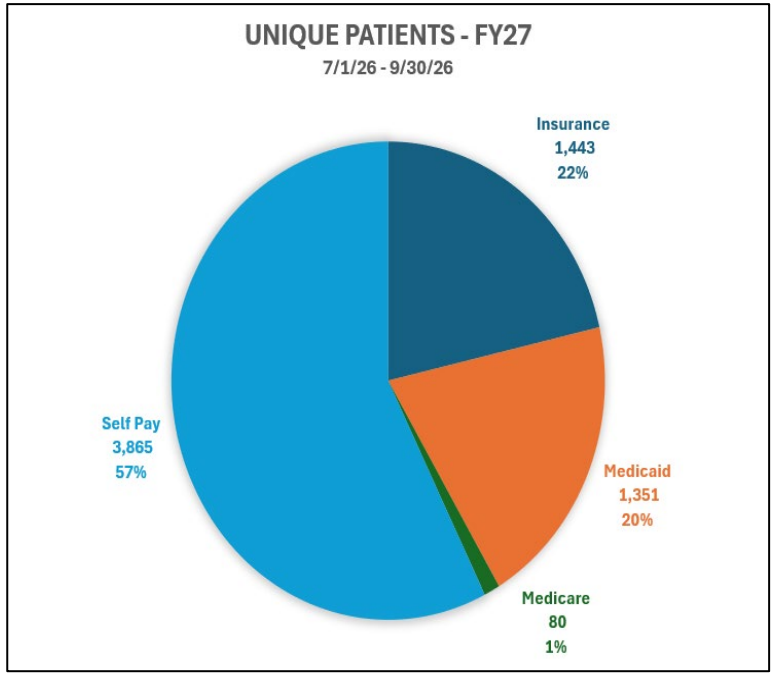
- **Medicaid**: Some MCO payers experienced system configuration errors, claim adjudication delays, and claim backlogs throughout FY26, resulting in delayed payment of outstanding claims. Billing continues to work closely with these payers to resolve outstanding claims and ensure reimbursement before calendar year-end. Once paid, the claims eligible for wrap reimbursement will be sent to Nevada Medicaid for processing.

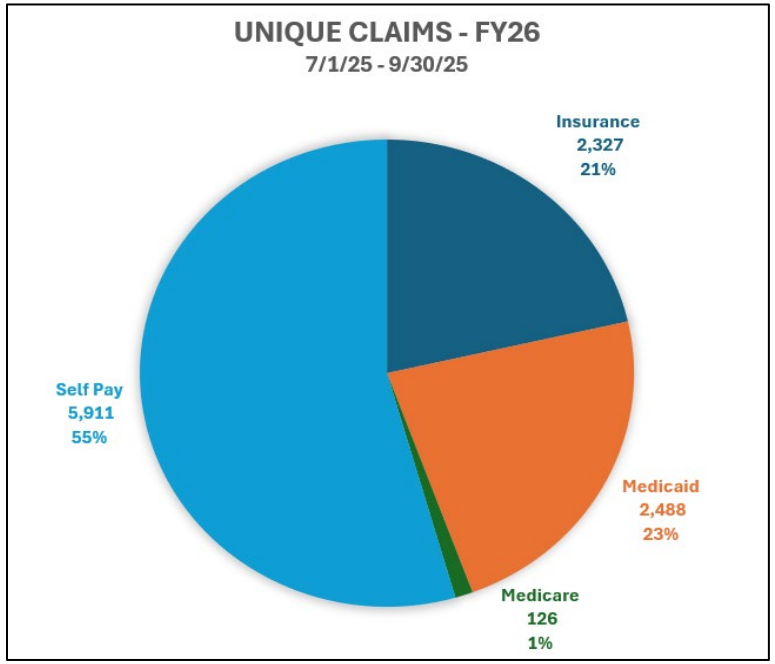
- **Insurance:** Similar adjudication trends have also been identified with some Commercial payers, contributing to delayed reimbursement. Billing continues to work closely with these payers to resolve these claims.

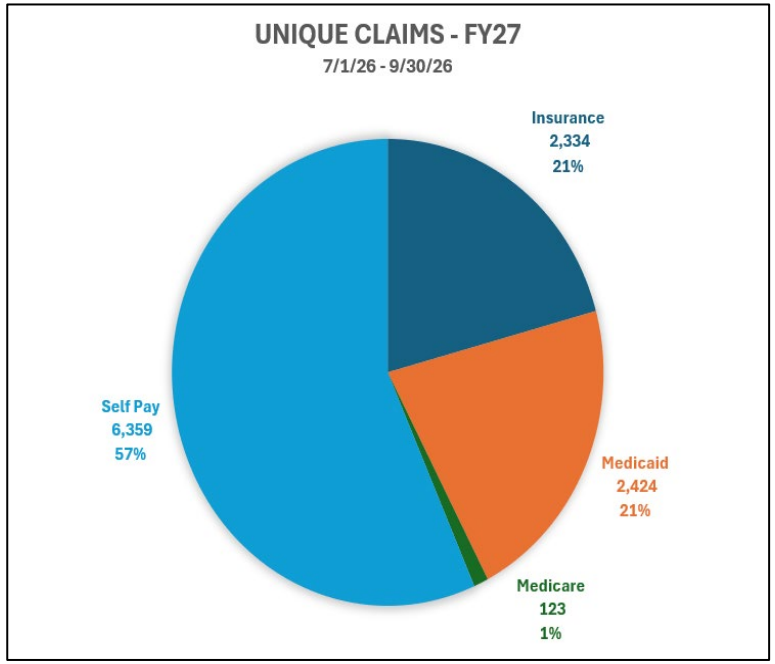
- **Medicare:** These claims remain within Medicare's one-year timely filing limit and are actively being worked to maximize reimbursement.

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









Medical Payer Mix

Unique Patients & Claims

Comparison Periods:

FY26: 07/01/25 – 09/30/25

FY27: 07/01/26 – 09/30/26

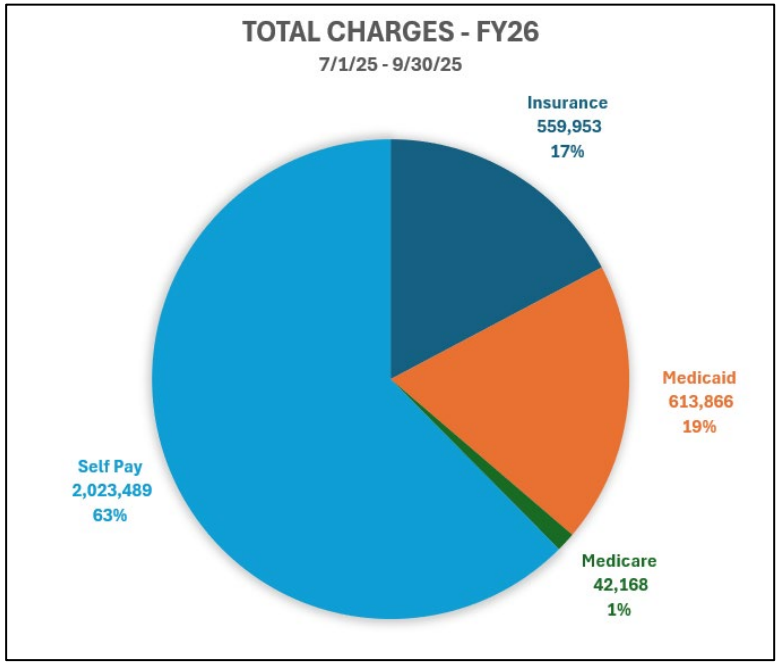
Medical Payer Mix

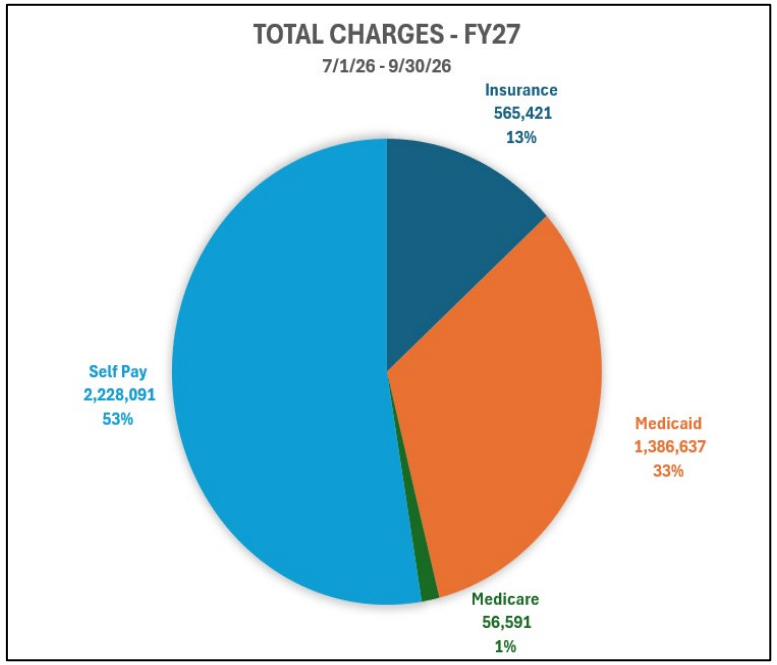
Total Charges & Payments

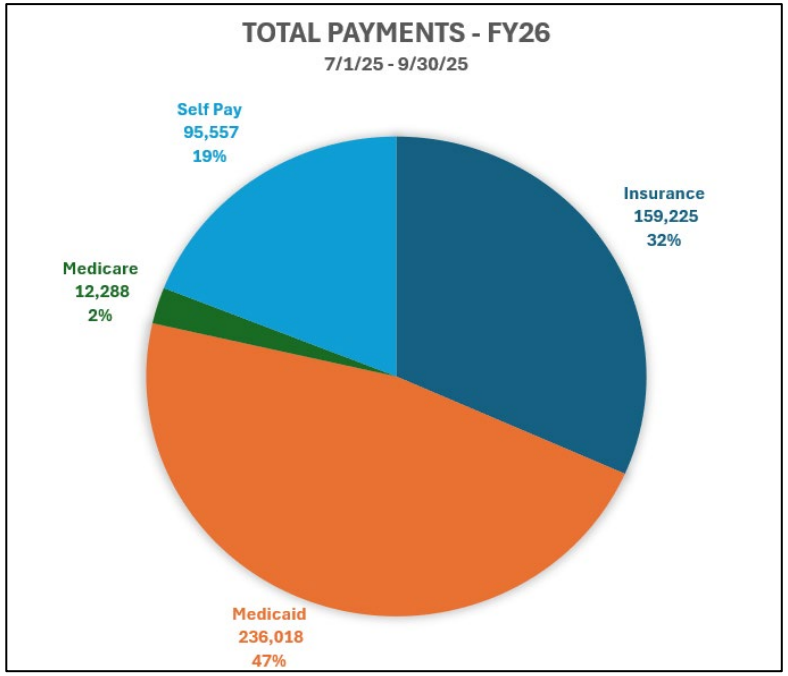
Comparison Periods:

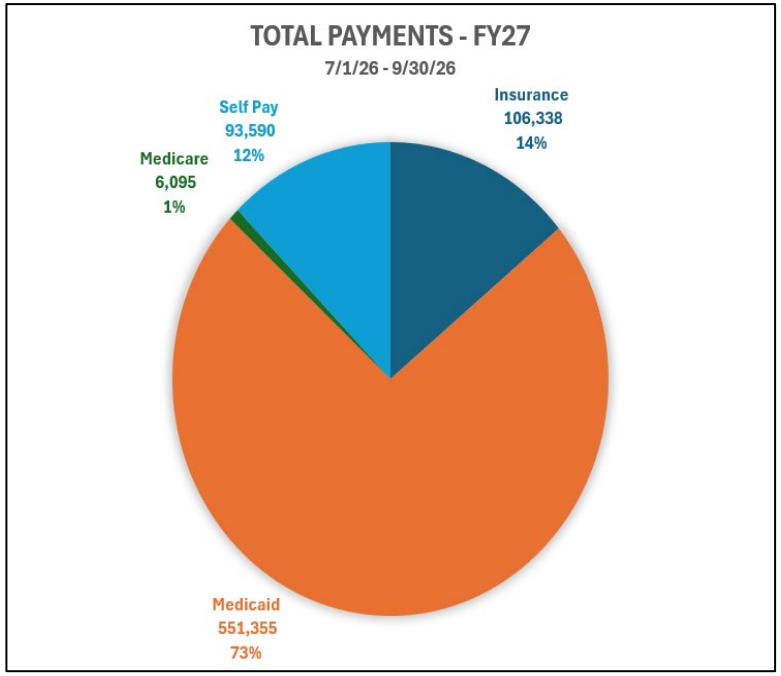
FY26: 07/01/25 – 09/30/25

FY27: 07/01/26 – 09/30/26









NOTE: Starting on January 1, 2026, Wrap payments were shifted from periodic monthly reimbursement to supplemental billing by claim for difference between MCO and PPS rates (e.g. shadow billing).

Medical Payer Mix – Total Slide Year-Over-Year Comparison

