



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

April 26, 2023 – 9:30 a.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Mayor Pro Tem, City of North Las Vegas
Nancy Brune, Council Member, City of Las Vegas
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: N/A

ALSO PRESENT: Pattie Gallo
(In Audience)

LEGAL COUNSEL: Heather Anderson-Fintak, General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer

STAFF: Jonna Arqueros, Tawana Bellamy, Daniel Burns, Donna Buss, Andria Cordovez Mulet, Jacques Graham, Fernando Lara, Kimberly Monahan, Luann Province, Larry Rogers, Alexis Romero, Chris Saxton, Greg Tordjman, Donnie Whitaker, Edward Wynder

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order at 9:30 a.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

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 five (5) 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 this portion of the meeting.

IV. ADOPTION OF THE APRIL 26, 2023 MEETING AGENDA *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to approve the April 26, 2023 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: March 22, 2023 *(for possible action)*

A motion was made by Member Black, seconded by Member Kirkpatrick and carried unanimously to approve the April 26, 2023 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive, Discuss and Accept the SNHD Sliding Fee Schedule and Approve

Recommendations to the Board of Health meeting on April 27, 2023; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Randy Smith, FQHC Operations Officer, provided an overview of the Sliding Fee Schedule. Mr. Smith outlined the HRSA Sliding Fee Discount Program requirements, along with the Federal Poverty Guidelines, and billing/collecting requirements. Further to an inquiry from Member Kirkpatrick, Dr. Leguen advised that the Health District was required to make every effort to collect fees for services, however did not send patients to a collection agency for non-payment.

Member Brune joined the meeting at 9:34 a.m.

Mr. Smith further outlined the process for the Sliding Fee Program. Further to an inquiry from Member Brune, Mr. Smith advised that any outstanding payment balances were report to the Southern Nevada Community Health Center Governing Board. Donnie (DJ) Whitaker, Chief Financial Officer, also advised that outstanding payment balances were reported in the annual audit report.

Mr. Smith outlined a market study of fees for FQHCs in Nevada, along with a matrix of the market study. Further, Mr. Smith provided information for the calendar year 2022, related to the claims generated by department, claims without payments and the percentage of claims with payment, for patients that were at or below 100% of the federal poverty level. Mr. Smith added that from the information it appeared that the current provider visit fee of \$20 was not a barrier for individuals accessing care. Further to an inquiry from Member Kirkpatrick regarding the percentage of claims with payments in Family Planning and Ryan White, Mr. Smith advised that the sliding fee structures for Family Planning and Ryan White were constructed a little different and proposed to rectify the low payments with a new class of visits, being the nursing visit. Mr. Smith proceeded to outline the proposed sliding fees for Primary Care, Sexual Health Clinic, Family Planning, and Ryan White.

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to accept the Sliding Fee Schedule, as presented, and to recommend approval of same to the Board of Health at their meeting on April 27, 2023.

2. Receive, Discuss and Accept Billing Fee Schedule Updates and Approve Recommendations to the Board of Health meeting on April 27, 2023; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker introduced Donna Buss, Revenue Cycle Manager, as the subject matter expert related to billing and fees. Ms. Whitaker advised that the Billing Fee Schedule was reviewed annually to add new fees or to adjust existing fees based on analysis within the market. Ms. Whitaker further advised that uninsured individuals would have minimal or no impact of the proposed changes, based on the availability of the Sliding Fee Schedule. Ms. Whitaker outlined the review methodology and the proposed changes. Member Brune requested, for a later date, the frequency of the different tests to determine the demand from the community.

A motion was made by Member Black, seconded by Member Brune and carried unanimously to accept the Billing Fee Schedule Updates, as presented, and recommend approval of same to the Board of Health at their meeting on April 27, 2023.

- 3. Receive, Discuss and Accept Petition #26-23: Plan of Correction to the State of Nevada Department of Taxation to the Fiscal Year 2022 Annual Audit Report and Approve Recommendations to the Board of Health meeting on April 27, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker advised that the final step in the audit process was a requirement to respond to the Department of Taxation to address the appropriation activity related to the audit finding of the Noncompliance with Nevada Revised Statutes Budget Requirements NRS 354.626. The Department of Taxation requested a plan of correction, approved by the Board of Health, to be submitted that outlined the action taken to prevent recurrence of the finding. There was a discussion on whether a budget augmentation could be completed after the close of the fiscal year (June 30th).

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to accept the Plan of Correction to the State of Nevada Department of Taxation to the Fiscal Year 2022 Annual Audit Report, as presented, and recommend approval of same to the Board of Health at their meeting on April 27, 2023.

- 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 five (5) 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 this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 10:26 a.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary

/acm



AGENDA

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

April 26, 2023 – 9:30 a.m.

Meeting will be conducted via Webex Webinar

NOTICE

WebEx Webinar address for attendees:

<https://snhd.webex.com/snhd/j.php?MTID=mf8e9e6ce0897ab2ea7e9eb4e74007d10>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2554 324 1501](https://snhd.webex.com/snhd/j.php?MTID=mf8e9e6ce0897ab2ea7e9eb4e74007d10)

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.
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I. CALL TO ORDER AND 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 five (5) minutes per speaker. Please clearly state your name 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.

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 Webex:** Use the Webex link above. You will be able to provide real-time chat-room messaging, which can be read into the record by a Southern Nevada Health District employee or by raising your hand during the public comment period and a Southern Nevada Health District employee will unmute your connection. Additional Instructions will be provided at the time of public comment.
- **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 APRIL 26, 2023 AGENDA *(for possible action)*

V. CONSENT AGENT

1. **APPROVE MINUTES/FINANCE COMMITTEE MEETING:** March 22, 2023 *for possible action)*

VI. REPORT / DISCUSSION / ACTION

- 1. Receive, Discuss and Accept the SNHD Sliding Fee Schedule and Approve Recommendations to the Board of Health meeting on April 27, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 2. Receive, Discuss and Accept Billing Fee Schedule Updates and Approve Recommendations to the Board of Health meeting on April 27, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 3. Receive, Discuss and Accept Petition #26-23: Plan of Correction to the State of Nevada Department of Taxation to the Fiscal Year 2023 Annual Audit Report and Approve Recommendations to the Board of Health meeting on April 27, 2023;** 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 five (5) 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.

VIII. ADJOURNMENT

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify Andria Cordovez Mulet in Administration 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 Andria Cordovez Mulet at (702) 759-1201.



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

March 22, 2023 – 3:00 p.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Council Member, City of North Las Vegas
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: Nancy Brune, Council Member, City of Las Vegas

ALSO PRESENT: Pattie Gallo, Jose Melendrez, Richard Walker
(In Audience)

LEGAL COUNSEL: Heather Anderson-Fintak, General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer

STAFF: Jonna Arqueros, Tawana Bellamy, Andria Cordovez Mulet, Monica Galaviz, Jacques Graham, Fernando Lara, Cassius Lockett, Julie Maldonado, Kimberly Monahan, Luann Province, Alexis Romero, Kim Saner, Chris Saxton, Amy Tran, Greg Tordjman, Donnie Whitaker, Teresa Wilcox

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order at 3:05 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

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 five (5) 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 this portion of the meeting.

IV. ADOPTION OF THE MARCH 22, 2023 MEETING AGENDA *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to approve the March 22, 2023 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: January 24, 2023 *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to approve the March 22, 2023 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss the Single Audit Report from Eide Bailly and Approve Recommendations to the Board of Health on March 23, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Richard Walker of Eide Bailly attended the meeting to present the Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards (SEFA) Required by the Uniform Guidance (Single Audit Report). Mr. Walker outlined that the total federal expenditures included in the SEFA was \$84,020,096 and the following four programs were audited:

- Epidemiology & Lab Capacity – Assistance Listing 93.323
- Health Department Response to the Public Health or Healthcare Crisis – Assistance Listing 93.391
- Health Center Program Cluster – Assistance Listing 93.224 & 93.527
- HIV Prevention Activities – Assistance Listing 93.940

Mr. Walker advised that there were no noncompliance issues or matters that needed to be brought to the Board of Health, as it relates to the Health District's Major Federal Programs as well as the Schedule of Expenditures of Federal Awards, and Eide Bailly has issued an unmodified report. Mr. Walker further outlined the required communications from the financial statement audit and advised that there were no significant difficulties with management, no misstatements were identified and no disagreements with management.

A motion was made by Member Black, seconded by Member Kirkpatrick and carried unanimously to accept the Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (Single Audit Report), as presented, and to recommend acceptance of same to the Board of Health at their meeting on March 23, 2023.

2. **Receive and Discuss the FY2023-2024 Budget and Approve Recommendations to the Board of Health on March 23, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Donnie (DJ) Whitaker, Chief Financial Officer, presented the FY2023-2024 Budget, which begins on July 1, 2023 and ends on June 30, 2024, with the following highlights:

Highlights

- Staffing is projected to grow from 853 FTE to 873 FTE, a 2.4% increase
- General Fund revenues project at \$94.6M at 16.3% increase compared to FY23 augmented budget
- Special Revenue Fund (Grants) decrease to 93.3M an 8.5% decrease compared to FY23
- Lab Expansion Project for FY24 was approved through Interlocal Agreement total \$5.05M

Revenues – General

- Property tax revenue is expected at \$33.9M, an increase of \$2.1M or 6.9 %
- EH Licenses and Permits revenue is projected at \$26.5M, an increase of \$5.7M or 27.8% due to the expected fee increase
- FQHC new revenue model increase charges for services by \$2.6M and Pharmacy revenue is projected at \$15.3M, an increase of \$1.0M or 6.0%

Revenues – Special Revenue

- Pass-Thru Grants (State) were reduced from \$59.1M to \$52.7M, a decrease of \$6.3M or 10.7% due to some COVID grants expiring
- CDC – PHI Infrastructure Grant (5year) total of \$22.9M has been allocated to cover personnel, supplies and contractual services

- Lab Expansion Project funded through Interlocal Agreement has been awarded from Clark County and City of Las Vegas for a total of \$5.1M

Expenditures – General Fund

- General Fund Employee Salaries total \$45.2M, an increase of \$4.6M or 11.3% due to additional personnel needed to support FQHC and administration functions
- General Fund Employee Benefits total \$20.0M, an increase of \$2.9M or 16.8% mostly due to anticipated PERS contribution increase
- Pharmacy Medical Supplies increase to \$11.8M, an increase of \$1.1M

Expenditures – Special Revenue

- Special Revenue Fund salaries and benefits total \$33.5M, an increase of \$2.1M or 6.6% due to additional grant personnel and PERS contribution increase
- Lab Expansion Project funded through Interlocal Agreement has been estimated as capital improvement expense at \$5.1M

Ms. Whitaker further reviewed the:

- Expenditures and Revenues vs. Expenditures by Division
- Personnel by Division, comparing FY2022, FY2023 and FY2024
- Capital Fund
- Bond Reserve Fund
- Internal Service Fund

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to accept the FY2023-2023 Budget, as presented, and recommend approval of same to the Board of Health at their meeting on March 23, 2023.

3. Receive and Discuss the SNHD Clinical Sliding Fee Discount Scale Updates and Approve Recommendations to the Board of Health on March 23, 2023; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker presented an Update to the Clinical Sliding Fee Discount Scale and advised that offering a Sliding Fee Schedule for qualifying patients was a requirement for HHS, HRSA and various other pass-through grants. Ms. Whitaker advised that the Sliding Fee Schedule was tied to Federal Poverty Guidelines (FPG) that normally changed every year in January; there was an increase of 8%.

- Primary Care: Sliding Fees range from \$20 to \$55, then Full Charge for incomes 200% above FPG
- Family Planning: Sliding Fees range from \$0 to \$60, then Full Charge for incomes 250% above FPG
- Sexual Health Clinic: Sliding Fees range from \$20 to \$60, then Full Charge for incomes 250% above FPG
- Ryan White: Sliding Fees range from \$0 to \$55, then Full Charge for incomes 200% above FPG
- Ryan White Limits:
 - Equal to and below 100% - No Charge to Patients
 - Over 100% up to and equal to 200% of FPG, patient pays no more than 5% of their total income
 - Over 200% and up to and equal to 300% of FPG, patient pays no more than 7% of their total income
 - Over 300% of FPG, patients pay no more than 10% of their total income

Ms. Whitaker outlined the application process for applying for the sliding fee.

A motion was made by Member Black, seconded by Member Kirkpatrick and carried unanimously to accept the SNHD Clinical Sliding Fee Discount Scale Updates, as presented, and recommend approval of same to the Board of Health at their meeting on March 23, 2023.

4. Receive and Discuss the SNHD Financial Report, as of January 31, 2023, and Approve Recommendations to the Board of Health on March 23, 2023; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker presented the SNHD Financial Report, as of January 31, 2023, related to the Combined Funds, General Fund and Special Revenue Fund.

The Committee provided positive feedback as to the format and information contained in the report. However, Member Kirkpatrick suggested a footnote or notation be included to provide a brief explanation, to avoid any false narrative on the report.

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to accept the SNHD Financial Report, as of January 31, 2023, and recommend acceptance of same to the Board of Health at their meeting on March 23, 2023.

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 five (5) 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 this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 3:41 p.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary

/acm

SNCHC Sliding Fee Discount Schedule

Randy Smith, FQHC Operations Officer

HRSA Sliding Fee Discount Program Requirements

Authority Section 330(k)(3)(G) of the PHS Act; 42 CFR 51c.303(f), 42 CFR 51c.303(g), 42 CFR 51c.303(u), 42 CFR 56.303(f), 42 CFR 56.303(g), and 42 CFR 56.303(u)

- **The health center must operate in a manner such that no patient shall be denied service due to an individual's inability to pay.**
- The health center must **prepare a schedule of fees or payments for the provision of its services consistent with locally prevailing rates or charges and designed to cover its reasonable costs of operation** and must **prepare a corresponding schedule of discounts [sliding fee discount schedule (SFDS)]** to be applied to the payment of such fees or payments, by which discounts are adjusted on the basis of the patient's ability to pay.

HRSA Sliding Fee Discount Program Requirements

Authority Section 330(k)(3)(G) of the PHS Act; 42 CFR 51c.303(f), 42 CFR 51c.303(g), 42 CFR 51c.303(u), 42 CFR 56.303(f), 42 CFR 56.303(g), and 42 CFR 56.303(u)

- The health center must establish systems for [sliding fee] eligibility determination. (SNCHC: FPG, Family Size and Annual Income)
- The health center's schedule of discounts must provide for:
 - A full discount to individuals and families with annual incomes at or below those set forth in the most recent Federal Poverty Guidelines (FPG) [100% of the FPG], **except that nominal charges for service may be collected from such individuals and families where imposition of such fees is consistent with project goals**; and
 - No discount to individuals and families with annual incomes greater than twice those set forth in such Guidelines [200% of the FPG].

HRSA Billing & Collection Requirements

Authority Section 330(k)(3)(E), (F), and (G) of the PHS Act; and 42 CFR 51c.303(e), (f), and (g) and 42 CFR 56.303(e), (f), and (g)

- ▶ The health center must assure that any fees or payments required by the center for health care services will be reduced or waived in order to assure that no patient will be denied such services due to an individual's inability to pay for such services.
- ▶ The health center **must make and continue to make every reasonable effort to secure payment for services from patients**, in accordance with health center fee schedules and the corresponding schedule of discounts

Sliding Fee Program in Action

- ▶ Patients are eligible to be placed on the Sliding Fee Discount Schedule based on their annual income and family size;
- ▶ Based on a patient's placement on the schedule, a sliding fee charge is created and billed to the patient at the point of care;
- ▶ Patients are asked to make a payment;
- ▶ Patient either make a full payment, partial payment or no payment;
- ▶ **ALL patients are seen regardless of their ability to pay;**
- ▶ Patients with outstanding payment balances are sent a billing statement with a request to pay;
- ▶ Any outstanding payment balances after 12 months are written off as bad debt;
- ▶ Patients are NOT sent to collections to recover outstanding payments.
- ▶ **Patients receive assistance for the health center's Eligibility Workers to screen for eligibility and assistance with submitting applications to enroll in Medicaid.**

Sliding Fee Discount Schedule Analysis

- ▶ Determine if the Nominal and Sliding Fee charges are comparable with the local prevailing market.
 - ▶ Comparative analysis of Nominal and Sliding Fee charges among Nevada FQHCs
- ▶ Assess if the Nominal and Sliding Fee charges present a financial barrier to accessing care.
 - ▶ Participation rate of making payments on Nominal fees among SNCHC patients seen in calendar year 2022 (CY22)

Market Study of Fees for FQHCs in Nevada

- ▶ Eight (8) Health Centers queried in March 2023. They include:
 - ▶ All for Health, Health for All
 - ▶ Community Health Alliance
 - ▶ Firstmed Health & Wellness
 - ▶ First Person Care Clinic
 - ▶ Hope Christian Health Center
 - ▶ Nevada Health Centers
 - ▶ Northern Nevada Hopes
 - ▶ Silver State Health

Market Study of Fees for FQHCs in Nevada

FQHC	SNCHC	A	B	C	D	E	F	G	H
Lowest Slide Scale Fee	\$20	\$20	\$20	\$0	\$40	\$35	\$10	\$35	No Answer Not Available
Highest Slide Scale Fee	\$55	\$75	\$90	\$75	\$70	\$95	\$50	\$90	No Answer Not Available
Full Price Fee	\$200	\$75	\$100	\$75	\$200	Ala Carte-billed after visit	Ala Carte-billed after visit	\$100	No Answer Not Available

CY22 Payments on Claims for Uninsured Patients with Incomes at or Below 100% of the Federal Poverty Level

DEPARTMENT	Claim Count	Claim without a Payment	% of Claims with Payment
FQHC - Behavioral Health	482	53	89%
FQHC - Family Planning	304	218	28%
FQHC - Primary & Preventative Care	1,954	296	85%
FQHC - Refugee Health	18	18	0%
FQHC - Ryan White	282	207	27%
Sexual Health	2,199	426	81%
TOTALS	5,239	1218	77%

77% of claims have a payment as of 12/31/22 and the average of that payment is \$18.80.

Primary Care Sliding Fee Schedule

Income % of the Federal Poverty Level	100% or below	101%-150%	151%-175%	176%-199%	200%+
Program Code	P0	P1	P2	P3	P4
Slide Discount %	Nominal Fee	82.5%	77.5%	72.5%	0%
Provider Visit Fees	\$20	\$35	\$45	\$55	\$200
Nurse Visit ONLY Fees	\$4	\$7	\$9	\$11	\$40

Sexual Health Clinic Sliding Fee Schedule

Income % of the Federal Poverty Level	100% or below	101%-150%	151%-175%	176%-199%	200%+
Program Code	P0	P1	P2	P3	P4
Slide Discount %	Nominal Fee	82.5%	77.5%	72.5%	0%
Provider Visit Fees	\$20	\$35	\$45	\$55	\$200
SHC Follow Up Fees	\$11	\$18	\$24	\$29	\$105
Nurse Visit ONLY Fees	\$4	\$7	\$9	\$11	\$40

Current schedule includes discounts @ 200% - 250% FPL
Proposed new schedule aligns with HRSA requirements

Family Planning Sliding Fee Schedule

Income % of the Federal Poverty Level	100% or below	101%-150%	151%-175%	176%-199%	200%-250%	251%+
Program Code	P0	P1	P2	P3	P4	P5
Slide Discount %	Nominal Fee	82.5%	77.5%	72.5%	70%	0%
Provider Visit Fees	\$0	\$35	\$45	\$55	\$60	\$200
Nurse Visit ONLY Fees	\$0	\$7	\$9	\$11	\$12	\$40

Ryan White Sliding Fee Schedule

Income % of the Federal Poverty Level	100% or below	101%-150%	151%-175%	176%-199%	200%-300%	301-399%+	400%+
Program Code	P0	P1	P2	P3	P4		
Slide Discount %	Nominal Fee	82.5%	77.5%	72.5%	0%	0%	0%
Provider Visit Fees	\$0	\$35	\$45	\$55	\$200	\$200	\$200
Nurse Visit ONLY Fees	\$0	\$7	\$9	\$11	\$40	\$40	\$40
No charges beyond ____% of pt.'s gross annual income	0%	5%	5%	5%	7%	10%	N/A

The background features abstract, overlapping geometric shapes in various shades of blue, primarily on the right side of the slide, creating a modern, layered effect.

Questions?

Thank you!

Southern Nevada Health District

Finance Committee Meeting

April 26, 2023

- ▶ Updates to SNHD Billing Fee Schedule 2023
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

Billing Fee Schedule Review

- The billing fee schedule is reviewed annually to add new fees or adjust existing fees.
- Annual review of fees allows for changes on a consistent basis to stay aligned with the local medical community. These regular fee changes position SNHD for the potential benefit of increased reimbursement from contracted insurances and Medicare.
- Uninsured patients will see minimal, or no impact based on the availability of the sliding fee discount.

Billing Fee Review Methodology

- Compare all fees currently utilized in SNHD operations to fees established in the Clark County local healthcare community (Source: The Physician Fees Report 2023)
- Identify fees lower than 50th percentile of reported fees for further review. Add new fees anticipated to be utilized in 2023.
- Propose fee changes based on comparison of current fees to 50th percentile of reported fees and Medicare reimbursement rate.
- Proposed changes to individual fees are included in Exhibit A (85 fees). All other fees on the billing fee schedule remain the same.

REFERENCES

- The complete SNHD billing fee schedule is included as informational.
- The complete Master billing fee schedule that includes all Current Procedural Terminology (CPT) codes available for billing can be furnished upon request. SNHD only utilizes a small percentage of this entire schedule.



Questions



Exhibit A

2023 PROPOSED CHANGES TO SNHD BILLING FEE SCHEDULE

CPT Code	CPT Code Description	Current Fee	Proposed New Fee
Pathology & Laboratory			
81002	Urinalysis nonauto w/o scope	\$ 6.00	\$ 18.00
81025	Urine pregnancy test	\$ 17.00	\$ 34.00
82947	Blood glucose-monitoring device	\$ 8.09	\$ 22.00
83655	Lead - Clia	\$ 35.00	\$ 50.00
83986	ASSAY OF BODY FLUID ACIDITY	\$ 2.44	\$ 14.00
86403	Strep A	\$ 20.97	\$ 39.00
86704	Hep b core antibody total	\$ -	\$ 101.00
86705	Hepatitis B core IgM	\$ -	\$ 12.00
86708	Hepatitis A Total Ab	\$ -	\$ 18.00
86709	Hepatitis A IgM	\$ -	\$ 12.00
86769	Sars-cov-2 covid-19 antibody	\$ -	\$ 70.00
87071	Gonorrhea Culture, Isolation and Presumptive Identification	\$ 67.00	\$ 120.00
87210	Smear wet mount saline/ink	\$ 22.00	\$ 23.00
87340	Hepatitis B Surface Antigen	\$ -	\$ 19.00
87389	Hiv-1 ag w/hiv-1&-2 ab ag ia	\$ 39.00	\$ 126.00
87390	HIV-1 AG, EIA	\$ 36.00	\$ 73.00
87490	Chlmyd trach dna dir probe	\$ -	\$ 91.00
87521	Hepatitis c probe&rvrs trnsc	\$ -	\$ 487.00
87522	Hepatitis C Quantitative RNA	\$ -	\$ 43.00

2023 PROPOSED CHANGES TO SNHD BILLING FEE SCHEDULE

(continued)

CPT Code	CPT Code Description	Current Fee	Proposed New Fee
Pathology & Laboratory (continued)			
87635	SARS-CoV-2 NAAT	\$ -	\$ 52.00
87804	Influenza - Clia	\$ 24.66	\$ 43.00
87806	Hiv ag w/hiv1&2 antb w/optic	\$ 54.00	\$ 80.00
87807	RSV - Clia	\$ 24.66	\$ 43.00
87808	Trichomonas assay w/optic	\$ 17.00	\$ 48.00
88164	Cytopathology, slides, cervical or vaginal/V, MANUAL	\$ 15.00	\$ 48.00
Immunizations/Vaccines			
90460	IMADM ANY ROUTE 1ST VAC/TOX	\$ 20.00	\$ 23.00
90471	Admin Fee 1st Vaccine	\$ 20.00	\$ 23.00
90472	Admin Fee Each Additional Vaccine (IM or SQ)	\$ 8.00	\$ 15.00
90632	Hepatitis A (Adult)	\$ 130.00	\$ 135.00
90633	Hepatitis A (Child)	\$ 60.00	\$ 79.00
90636	Hepatitis A & B (Twinrix)	\$ 175.00	\$ 203.00
90644	MENINGOCCL HIB VAC 4 DOSE IM	\$ -	\$ 11.00
90647	Hib PRP-OMP	\$ 57.00	\$ 60.00
90648	Hib PRP-T	\$ 25.00	\$ 57.00
90649	H PAPILOMA VACC 3 DOSE IM	\$ -	\$ 275.00
90650	HPV TYP BIVAL 3 DOSE IM	\$ -	\$ 274.00
90662	Influenza- High Dose Seasonal	\$ 84.00	\$ 88.00

2023 PROPOSED CHANGES TO SNHD BILLING FEE SCHEDULE

(continued)

CPT Code	CPT Code Description	Current Fee	Proposed New Fee
Immunizations/Vaccines (continued)			
90677	PCV20 (Pevnar 20)	\$ 450.00	\$ 472.00
90680	Rotavirus- Pentavalent	\$ 164.00	\$ 165.00
90691	Typhoid	\$ 155.00	\$ 187.00
90696	DTaP-IPV	\$ 106.00	\$ 116.00
90700	DTap	\$ 45.00	\$ 62.00
90715	Tdap	\$ 75.00	\$ 89.00
90723	DTaP-Hep B- IPV (Pediarix)	\$ 150.00	\$ 166.00
90739	HEP B VACC ADULT 2 DOSE IM	\$ 185.00	\$ 218.00
90744	Hepatitis B (Child)	\$ 48.00	\$ 70.00
90746	Hepatitis B (Adult)	\$ 90.00	\$ 141.00
90756	Flu- MDCK- W/Preservative Quad MDV	\$ 45.00	\$ 48.00
Mental Health			
90791	PSYCH DIAGNOSTIC EVALUATION	\$ 146.39	\$ 228.00
90792	PSYCH DIAG EVAL W/MED SRVCS	\$ 161.94	\$ 341.00
90832	PSYTX PT&/FAMILY 30 MINUTES	\$ 71.59	\$ 117.00
90834	PSYTX PT&/FAMILY 45 MINUTES	\$ 95.22	\$ 158.00
90837	PSYTX PT&/FAMILY 60 MINUTES	\$ 142.42	\$ 181.00
90838	PSYTX PT&/FAM W/E&M 60 MIN	\$ 122.04	\$ 213.00
90839	PSYTX CRISIS INITIAL 60 MIN NEW	\$ -	\$ 211.00
90840	PSYTX CRISIS EA ADDL 30 MIN	\$ -	\$ 90.00
90845	PSYCHOANALYSIS	\$ 101.05	\$ 167.00

2023 PROPOSED CHANGES TO SNHD BILLING FEE SCHEDULE

(continued)

CPT Code	CPT Code Description	Current Fee	Proposed New Fee
Medical Nutrition Therapy			
97802	MEDICAL NUTRITION, INDIV, IN	\$ 40.00	\$ 67.00
Office Visits & Preventive Care			
99202	E&M New Outpatient, Expanded Problem Focused	\$ 159.00	\$ 160.00
99203	New Patient Detailed Problem Focused	\$ 231.00	\$ 234.00
99204	E&M New Outpatient Comprehensive Problem	\$ 352.00	\$ 357.00
99205	E&M New Outpatient, Very Comprehensive Problem Focused	\$ 454.00	\$ 469.00
99212	E&M Established Outpatient - Problem Focused	\$ 96.00	\$ 105.00
99213	E&M Established Outpatient Expanded Problem Focused	\$ 154.00	\$ 159.00
99214	E&M Established Outpatient Problem Focused	\$ 228.00	\$ 230.00
99215	E&M Established Outpatient - Comprehensive Problem Focused	\$ 320.00	\$ 330.00
99381	Preventive Medicine, New patient, <1 Year Old	\$ 184.00	\$ 202.00
99382	Preventive Medicine, New patient, 1-4 Years Old	\$ 189.00	\$ 206.00
99383	Preventive Medicine, New patient, 5-11 Years Old	\$ 191.00	\$ 211.00
99384	Preventive Medicine, New patient, 12-17 Years Old	\$ 210.00	\$ 234.00
99385	New Preventative Medicine, 18-39 yrs	\$ 240.00	\$ 264.00
99386	INITIAL PREVENTIVE MEDICINE NEW PATIENT 40-64YRS	\$ 269.00	\$ 294.00
99387	Preventive Medicine, New patient, 65+ Years Old	\$ 274.00	\$ 301.00
99391	Preventive Medicine, Established patient, <1 Year Old	\$ 172.00	\$ 181.00
99392	Preventive Medicine, Established patient, 1-4 Years Old	\$ 172.00	\$ 192.00

2023 PROPOSED CHANGES TO SNHD BILLING FEE SCHEDULE

(continued)

CPT Code	CPT Code Description	Current Fee	Proposed New Fee
Office Visits & Preventive Care (continued)			
99393	Preventive Medicine, Established patient, 5-11 Years Old	\$ 172.00	\$ 189.00
99394	Established Preventive Medicine, 12-17 yrs	\$ 186.00	\$ 203.00
99395	Established Preventive Medicine, 18-39 yrs	\$ 209.00	\$ 229.00
99396	Preventive Medicine, Established patient, 40-64 Years Old	\$ 225.00	\$ 243.00
99397	Preventive Medicine, Established patient, 65+ Years Old	\$ 235.00	\$ 253.00
Telemedicine			
99423	OL DIG E/M SVC 21+ MIN	\$ 93.02	\$ 107.00
99442	PHONE E/M BY PHYS 11-20 MIN	\$ 77.00	\$ 142.00
Fee based on comparison to Medicare reimbursement rate			
Fee based on comparison to 50th percentile of local healthcare community billing rates			

Southern Nevada Health District

Finance Committee Meeting

April 26, 2023

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
10060	I&D Abscess	\$ 267.00
10120	Foreign Body- SKIN- Simple	\$ 340.00
11981	Implant - Insertion	\$ 304.00
11982	Implant - Removal	\$ 320.00
11983	Implant Removal and Reinsertion	\$ 497.00
12001	Laceration repair- simple (site- size): 2.5 cm or less	\$ 551.00
16000	Burn Care- Initial	\$ 306.00
36415	Collection of Venous Blood	\$ 23.00
36416	Collection of Capillary Blood	\$ 22.00
36416	Newborn Screening (Capillary specimen)	\$ 22.00
41899	DENTAL SURGERY PROCEDURE	\$ 286.00
57410	PELVIC EXAMINATION	\$ 112.31
58300	IUD Insertion	\$ 207.00
58301	IUD Removal	\$ 211.00
69209	Cerumen removal w/o instrument	\$ 49.00
69210	Cerumen removal w/ instrument	\$ 137.50
71046	X-RAY EXAM CHEST 2 VIEWS	\$ 33.33
80053	COMPREHEN METABOLIC PANEL	\$ 12.00
80061	LIPID PANEL	\$ 15.00
80074	Acute Hepatitis Panel w/reflex	\$ 105.00
80076	Hepatic Function Panel (Liver Panel)	\$ 18.00
80305	DRUG TEST PRSMV DIR OPT OBS	\$ 14.21
81002	UA Dipstick	\$ 18.00
81025	Urine Pregnancy Test	\$ 34.00
82044	Microalbumin	\$ 11.00
82270	Hemocult - Clia	\$ 8.00
82465	Cholesterol - Clia	\$ 7.00
82465	SNHD Cholesterol - Clia	\$ 6.00
82947	Blood glucose- monitoring device	\$ 22.00
83036	Hemoglobin A1c - Clia	\$ 22.00
83036	SNHD Hemoglobin A1c - Clia	\$ 19.98
83655	Lead - Clia	\$ 50.00
83718	ASSAY OF LIPOPROTEIN	\$ 9.00
83986	ASSAY OF BODY FLUID ACIDITY	\$ 14.00
84478	ASSAY OF TRIGLYCERIDES	\$ 6.00
85018	Hemoglobin - Clia	\$ 23.00
85025	COMPLETE CBC W/AUTO DIFF WBC	\$ 9.00
86308	Mononucleosis	\$ 12.00
86317	Hepatitis B surface Ab- quantitative	\$ 33.00
86403	Strep A	\$ 39.00
86480	Quantiferon	\$ 65.00
86580	Tuberculosis Skin Testing	\$ 32.00
86592	RPR- non treponemal qualitative	\$ 42.00
86593	RPR titer- non-treponemal quantitative	\$ 50.00
86701	HIV-1 antibody (Multispot)	\$ 220.00
86702	HIV-2 antibody (Multispot)	\$ 117.00
86703	(STD Use) HIV-1 and HIV-2 antibody- single result (EIA)	\$ 37.00
86703	HIV-1 and HIV-2 antibody- single result (EIA)	\$ 37.00
86704	Hep b core antibody total	\$ 0.01
86705	Hepatitis B core IgM	\$ 12.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
86706	Hepatitis B surface Ab- qualitative	\$ 18.00
86708	Hepatitis A Total Ab	\$ 18.00
86709	Hepatitis A IgM	\$ 12.00
86769	Sars-cov-2 covid-19 antibody	\$ 0.01
86780	Syphilis IgG antibody (treponemal)	\$ 65.00
86780	TPPA antibody (treponemal)	\$ 65.00
86803	Hep C- Rapid- Oraquick	\$ 32.00
87071	Gonorrhea Culture- Isolation and Presumptive Identification	\$ 120.00
87077	N. gonorrhoeae Culture- Confirmatory Identification	\$ 151.00
87210	Smear- Wet Mount for Inf Agents	\$ 23.00
87340	Hepatitis B Surface Antigen	\$ 19.00
87389	HIV-1 antigen- with HIV-1 and HIV-2 antibodies- single result	\$ 126.00
87390	HIV-1 AG- EIA	\$ 73.00
87490	Chlmyd trach dna dir probe	\$ 0.01
87491	Chlamydia- Detection by Amplified Probe Technique	\$ 53.00
87521	Hepatitis c probe&rvrs trnsc	\$ 0.01
87522	Hepatitis C Quantitative RNA	\$ 43.00
87536	HIV-1- DNA- QUANT	\$ 95.00
87563	M. GENITALIUM AMP PROBE	\$ 139.00
87591	Neisseria gonorrhoeae- Detection by Amplified Probe Technique	\$ 53.00
87624	HPV (AMP)	\$ 36.00
87635	SARS-CoV-2 NAAT	\$ 52.00
87661	TRICHOMONAS VAGINALIS AMPLIF	\$ 135.00
87804	Influenza - Clia	\$ 43.00
87806	HIV - 1/2	\$ 80.00
87807	RSV - Clia	\$ 43.00
87808	Trichomonas Vaginalis - Clia	\$ 48.00
87905	Bacterial Vaginosis	\$ 17.00
87905	SNHD Bacterial Vaginosis	\$ 15.00
88150	Pap Smear	\$ 56.00
88164	Cytopathology- slides- cervical or vaginal/V- MANUAL	\$ 48.00
90461	INADM ANY ROUTE ADDL VAC/TOX	\$ 17.00
90619	Meningococcal MenACWY MenQuadfi	\$ 270.00
90620	Meningococcal (MenB-4C-Bexsero)	\$ 340.00
90621	Meningococcal (MenB-FHbhp- Trumenba)	\$ 280.00
90625	Cholera- live oral	\$ 431.00
90632	Hepatitis A (Adult)	\$ 135.00
90633	Hepatitis A (Child)	\$ 79.00
90634	HEP A VACC- PED/ADOL- 3 DOSE	\$ 0.01
90636	Hepatitis A & B (Twinrix)	\$ 203.00
90644	MENINGOCCL HIB VAC 4 DOSE IM	\$ 0.01
90647	Hib PRP-OMP	\$ 60.00
90648	Hib PRP-T	\$ 57.00
90649	H PAPILOMA VACC 3 DOSE IM	\$ 0.01
90650	HPV TYP BIVAL 3 DOSE IM	\$ 0.01
90653	Influenza-trivalent-adjuvanted (Fluad)	\$ 105.00
90662	Influenza- High Dose Seasonal	\$ 88.00
90670	Pneumococcal (Prevnar 13)	\$ 420.00
90671	PCV15 (Vaxneuvance)	\$ 420.00
90672	Influenza-live- intranasal- quadrivalent	\$ 45.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
90674	Flu- MDCK-pfree-Quad PFS	\$ 45.00
90675	Rabies	\$ 570.00
90677	PCV20 (Prevnar 20)	\$ 472.00
90680	Rotavirus- Pentavalent	\$ 165.00
90681	Rotavirus- Monovalent (Rotarix)	\$ 240.00
90685	Infl.- Quad- Adjuvanted Afluria	\$ 35.00
90686	Influenza Inj. Quad Pres/Free Fluarix	\$ 35.00
90687	Influenza- Quad Inj Prsve 0.25 (1 dose)	\$ 35.00
90688	Influenza- Inj- quad- P-free Fluzone PFS	\$ 35.00
90688	Influenza- inj- quad- pres Fluzone MDV	\$ 35.00
90691	Typhoid	\$ 187.00
90694	VACC AIIV4 NO PRSRV (Fluad) 0.5ML IM	\$ 105.00
90696	DTaP-IPV (Kinrix)	\$ 116.00
90696	DTaP-IPV - Quadracel	\$ 116.00
90697	DTaP-IPV-HepB-Hib - PFS	\$ 245.00
90697	DTAP-IPV-HIB-HEPB VACCINE IM	\$ 245.00
90698	DTaP- Hib- IPV (Pentacel)	\$ 195.00
90700	DTap	\$ 62.00
90702	DT	\$ 120.00
90707	MMR	\$ 160.00
90710	MMRV	\$ 450.00
90713	IPV (Polio)	\$ 70.00
90714	Td Grifols	\$ 65.00
90715	Tdap	\$ 89.00
90715	Tdap Boostrix	\$ 75.00
90715	Tdap Boostrix PFS	\$ 75.00
90716	Chicken Pox (Varicella)	\$ 275.00
90717	Yellow Fever	\$ 325.00
90717	Yellow Fever Stamaril	\$ 325.00
90723	DTaP-Hep B- IPV (Pediarix)	\$ 166.00
90732	Pneumococcal (Pneumovax 23)	\$ 215.00
90732	Pneumococcal - Pneumovax 23 PFS	\$ 215.00
90734	Meningococcal (MCV4) Menactra	\$ 230.00
90734	Meningococcal (MCV4) Menveo	\$ 230.00
90738	Japanese encephalitis IM	\$ 520.00
90739	HEP B VACC ADULT 2 DOSE IM	\$ 218.00
90744	Hepatitis B (Child)	\$ 70.00
90746	Hepatitis B (Adult)	\$ 141.00
90750	Zoster- recombinant (Shingrix)	\$ 325.00
90756	Flu- MDCK- W/Preservative Quad MDV	\$ 48.00
90791	PSYCH DIAGNOSTIC EVALUATION	\$ 228.00
90792	PSYCH DIAG EVAL W/MED SRVCS	\$ 341.00
90832	PSYTX PT&/FAMILY 30 MINUTES	\$ 117.00
90834	PSYTX PT&/FAMILY 45 MINUTES	\$ 158.00
90837	PSYTX PT&/FAMILY 60 MINUTES	\$ 181.00
90838	PSYTX PT&/FAM W/E&M 60 MIN	\$ 213.00
90839	PSYTX CRISIS INITIAL 60 MIN NEW	\$ 211.00
90840	PSYTX CRISIS EA ADDL 30 MIN	\$ 90.00
90845	PSYCHOANALYSIS	\$ 167.00
92551	Audiometry/screening test- pure tone- air only	\$ 34.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
92567	TYMPANOMETRY	\$ 18.00
93000	ECG w/interpretation	\$ 34.00
93040	ECG- Rhythm Strip	\$ 76.00
94010	SPIROMETRY	\$ 135.00
94060	Spirometry- Pre and Post	\$ 132.00
94640	Nebulizer/Inhalation Treatment	\$ 51.00
94664	Nebulizer - demo/eval of pt use	\$ 70.00
94760	Pulmonary Diagnostic Testing/Pulse Oximetry - Single determination	\$ 6.00
96110	ASQ (developmental screening)	\$ 59.00
96372	Therapeutic IM/SC Injection	\$ 65.00
97802	MEDICAL NUTRITION- INDIV- IN	\$ 67.00
97803	MED NUTRITION- INDIV- SUBSEQ	\$ 35.00
97804	MEDICAL NUTRITION- GROUP	\$ 18.00
98960	SELF-MGMT EDUC & TRAIN- 1 PT	\$ 18.34
98961	SELF-MGMT EDUC/TRAIN- 2-4 PT	\$ 8.82
98962	SELF-MGMT EDUC/TRAIN- 5-8 PT	\$ 6.44
99000	Collection of Other Lab Spec	\$ 22.00
99070	Vandazole Vaginal Gel TUBE	\$ 135.43
99173	Vision screen- Bilateral	\$ 28.00
99174	Vision screen- bilateral- Instrument based with remote analysis and report	\$ 52.00
99177	Vision screen- bilateral- Instrument based with on-site analysis	\$ 28.00
99188	Fluoride Varnish Administered (Medical)	\$ 45.00
99202	E&M New Outpatient - Expanded Problem Focused	\$ 160.00
99203	New Patient Detailed Problem Focused	\$ 234.00
99204	Class B (Peds) E&M New Outpatient Comprehensive Problem	\$ 357.00
99205	E&M New Outpatient- Very Comprehensive Problem Focused	\$ 469.00
99211	E&M Established Outpatient - RN Only	\$ 60.00
99212	E&M Established Outpatient - Problem Focused	\$ 96.00
99213	Class B (Peds) E&M Established Outpatient Expanded Problem Focused	\$ 159.00
99214	E&M Established Outpatient - Detailed Problem Focused	\$ 230.00
99215	E&M Established Outpatient - Comprehensive Problem Focused	\$ 330.00
99241	Office Consultation Level 1	\$ 183.00
99242	Office Consultation Level 2	\$ 289.00
99243	Office Consultation Level 3	\$ 375.00
99244	Office Consultation Level 4	\$ 536.00
99245	Office Consultation Level 5	\$ 689.00
99324	DOMICIL/R-HOME VISIT NEW PAT	\$ 126.00
99325	DOMICIL/R-HOME VISIT NEW PAT	\$ 199.00
99326	DOMICIL/R-HOME VISIT NEW PAT	\$ 340.00
99327	DOMICIL/R-HOME VISIT NEW PAT	\$ 456.00
99334	DOMICIL/R-HOME VISIT EST PAT	\$ 157.00
99335	DOMICIL/R-HOME VISIT EST PAT	\$ 237.00
99336	DOMICIL/R-HOME VISIT EST PAT	\$ 322.00
99337	DOMICIL/R-HOME VISIT EST PAT	\$ 422.00
99354	Prolonged/30-74 min additional	\$ 178.00
99381	Preventive Medicine- New patient- <1 Year Old	\$ 202.00
99382	Preventive Medicine- New patient- 1-4 Years Old	\$ 206.00
99383	Preventive Medicine- New patient- 5-11 Years Old	\$ 211.00
99384	Preventive Medicine- New patient- 12-17 Years Old	\$ 234.00
99385	Preventive Medicine- New patient- 18-39 Years Old	\$ 264.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
99386	Preventive Medicine- New patient- 40-64 Years Old	\$ 294.00
99387	Preventive Medicine- New patient- 65+ Years Old	\$ 301.00
99391	Preventive Medicine- Established patient- <1 Year Old	\$ 181.00
99392	Preventive Medicine- Established patient- 1-4 Years Old	\$ 192.00
99393	Preventive Medicine- Established patient- 5-11 Years Old	\$ 189.00
99394	Preventive Medicine- Established patient- 12-17 Years Old	\$ 203.00
99395	Preventive Medicine- Established patient- 18-39 Years Old	\$ 229.00
99396	Preventive Medicine- Established patient- 40-64 Years Old	\$ 243.00
99397	Preventive Medicine- Established patient- 65+ Years Old	\$ 253.00
99401	Preventative- Risk Reduction Counseling- Approx 15 Min.	\$ 78.00
99402	Preventative- Risk Reduction Counseling- Approx 30 Min.	\$ 117.00
99403	Preventative- Risk Reduction Counseling- Approx 45 Min.	\$ 163.00
99404	Preventative- Risk Reduction Counseling- Approx 60 Min.	\$ 160.00
99406	Tobacco counseling/3-10 min	\$ 32.00
99407	Tobacco counseling>10 min	\$ 62.00
99421	OL DIG E/M SVC 5-10 MIN	\$ 93.02
99422	OL DIG E/M SVC 11-20 MIN	\$ 93.02
99423	OL DIG E/M SVC 21+ MIN	\$ 107.00
99441	PHONE E/M BY PHYS 5-10 MIN	\$ 47.00
99442	PHONE E/M BY PHYS 11-20 MIN	\$ 142.00
99443	PHONE E/M BY PHYS 21-30 MIN	\$ 157.00
99606	Medications Management Therapy	\$ 41.00
99607	Medications Management Therapy Addl 15min	\$ 41.00
99608	Medications Management Therapy	\$ 41.00
*90460	IMADM ANY ROUTE 1ST VAC/TOX	\$ 23.00
*90471	Admin Fee 1st Vaccine	\$ 23.00
*90472	Admin Fee Each Additional Vaccine (IM or SQ)	\$ 15.00
0001A	ADM SARSCOV2 30MCG/0.3ML 1ST	\$ 40.00
0002A	ADM SARSCOV2 30MCG/0.3ML 2ND	\$ 28.39
0011A	ADM SARSCOV2 100MCG/0.5ML1ST	\$ 40.00
0012A	ADM SARSCOV2 100MCG/0.5ML2ND	\$ 40.00
0013A	ADM SARSCOV2 100MCG/0.5ML3RD	\$ 40.00
0031A	ADM SARSCOV2 VAC AD26 .5ML	\$ 40.00
0034A	ADM SARSCOV2 VAC AD26 .5ML B	\$ 40.00
0041A	ADM SARSCOV2 5MCG/0.5ML 1ST	\$ 40.00
0042A	ADM SARSCOV2 5MCG/0.5ML 2ND	\$ 40.00
0051A	ADM SARSCV2 30MCG TRS-SUCR 1	\$ 40.00
0052A	ADM SARSCV2 30MCG TRS-SUCR 2	\$ 40.00
0053A	ADM SARSCV2 30MCG TRS-SUCR 3	\$ 40.00
0054A	ADM SARSCV2 30MCG TRS-SUCR B	\$ 40.00
0071A	ADM SARSCV2 10MCG TRS-SUCR 1	\$ 40.00
0072A	ADM SARSCV2 10MCG TRS-SUCR 2	\$ 40.00
0073A	ADM SARSCV2 10MCG TRS-SUCR 3	\$ 40.00
0074A	ADM SARSBV 10 MCG TRS-SUCR	\$ 40.00
0081A	ADM SARSCOV 2 PFIZER 6MO-4 YRS 1ST	\$ 40.00
0082A	ADM SARSCOV 2 PFIZER 6MOS-4YR 2ND	\$ 40.00
0083A	ADM SARSCOV 2 PFIZER 6MOS-4YRS 3RD	\$ 40.00
0091A	ADM SARSCOV MOD 6-11YR 1ST	\$ 40.00
0093A	ADM SARSCOV2 6-11YRS 3RD	\$ 40.00
0094A	ADM SARSCOV2 6-11 YRS BOOSTER	\$ 40.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
0111A	ADM SARSCOV2 MOD 6MO-5YR	\$ 40.00
0112A	ADM SARSCOV2 MOD 6MO-5YR 2ND	\$ 40.00
0124A	ADM SARSCO2 BV 12+	\$ 40.00
0134A	ADM SARSCOV2 MOD BIVALENT BOOSTER	\$ 40.00
0144A	ADM SARSCOV2 MOD 6-11 BV	\$ 40.00
0154A	ADM SARSCOV2 BV 5-11YR	\$ 40.00
0164A	ADM SARSCOV2 MOD BV 6OS-5YRS	\$ 40.00
0173A	ADM SARSCOV2 BV 6mo - 4yr	\$ 40.00
A4266	Diaphragm Device	\$ 109.00
A4267	Condoms (Male) (1 pk = 12)	\$ 0.50
A6250	Silver Sulfadiazine 1% cream	\$ 0.26
A6250	Antibiotic Ointment (Bacitracin Zinc) Packet	\$ 0.09
D0120	PERIODIC ORAL EXAMINATION	\$ 44.00
D0140	LTD ORAL EVALUATION - PROBLEM FOCUS	\$ 43.00
D0145	ORAL EVALUATION- PT < 3YRS	\$ 41.00
D0150	COMP ORAL EVALUATION - NEW/EST PT	\$ 52.00
D0190	Screening of Patient	\$ 41.00
D0191	ASSESSMENT OF A PATIENT	\$ 44.00
D0210	INTRAORL - CMPL SERIES CODE 70320	\$ 83.00
D0220	INTRAORL-PERIAPICAL 1 FILM 70300	\$ 25.00
D0230	INTRAORL-PERIAPICAL EA ADD FILM	\$ 20.00
D0240	INTRAORAL - OCCLUSAL FILM	\$ 15.00
D0270	BITEWING - SINGLE FILM	\$ 12.00
D0272	BITEWINGS - TWO FILMS	\$ 28.00
D0273	BITEWINGS - THREE FILMS	\$ 41.00
D0274	BITEWINGS - FOUR FILMS	\$ 45.00
D0601	CARIES RISK ASSESS DOC FIND LOW RSK	\$ 5.00
D0602	CARIES RISK ASSESS DOC FIND MOD RSK	\$ 5.00
D0603	CARIES RISK ASSESS DOC FIND HI RSK	\$ 5.00
D1110	PROPHYLAXIS - ADULT	\$ 75.00
D1120	PROPHYLAXIS - CHILD	\$ 75.00
D1206	TOPICAL FLUORIDE VARNISH	\$ 53.00
D1330	ORAL HYGIENE INSTRUCTIONS	\$ 1.00
D1351	Dental Sealant - per tooth	\$ 37.00
D1352	PREV RSN REST MOD HIGH CARIES RISK	\$ 11.00
D1353	SEALANT REPAIR - PER TOOTH	\$ 25.00
D1354	INTERIM CARIES ARRESTING MED APPLIC	\$ 13.00
D2330	RESIN COMPOS - ONE SURFACE ANTERIOR	\$ 116.00
D2331	RESIN COMPOS - 2 SURFACES ANTERIOR	\$ 132.00
D2332	RESIN COMPOS - 3 SURFACES ANTERIOR	\$ 169.00
D2335	RSN COMPOS-4></div> SURF/W/INCISAL ANG	\$ 211.00
D2391	RESIN COMPOS - 1 SURFACE POSTERIOR	\$ 146.00
D2392	RESIN COMPOS - 2 SURFACES POSTERIOR	\$ 186.00
D2393	RESIN COMPOS - 3 SURFACES POSTERIOR	\$ 227.00
D2394	RESIN COMPOS - 4/MORE SURFACES POST	\$ 273.00
D2740	CROWN - PORCELAIN/CERAMIC SUBSTRATE	\$ 769.00
D2751	CROWN-PORCELN FUSD PREDOM BASE METL	\$ 755.00
D2791	CROWN - FULL CAST PREDOM BASE METL	\$ 328.00
D3110	PULP CAP - DIRECT	\$ 53.00
D3120	PULP CAP - INDIRECT	\$ 56.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
D3220	TX PULPOT-CORONL DENTNOCEMENTL JUNC	\$ 138.00
D4341	Periodontal scaling & root	\$ 155.00
D4342	PERIODONTAL SCALING & ROOT PLAN 1-3 TEETH	\$ 130.00
D4346	Scalling in Presence of Generalized Moderate or Severe Gingival Inflammation	\$ 277.00
D4355	Full mouth debridement	\$ 112.00
D4381	Localized delivery of antimicrobial agent - per tooth	\$ 105.00
D4910	Periodontal maint procedures	\$ 103.00
D5110	COMPLETE DENTURE - MAXILLARY	\$ 1,103.00
D5120	COMPLETE DENTURE - MANDIBULAR	\$ 1,104.00
D5130	IMMEDIATE DENTURE - MAXILLARY	\$ 1,148.00
D5140	IMMEDIATE DENTURE - MANDIBULAR	\$ 1,149.00
D5211	MAX PARTIAL DENTURE - RESIN BASE	\$ 1,109.00
D5212	MAND PARTIAL DENTUR - RESIN BASE	\$ 1,111.00
D5213	MAX PART DENTUR-CAST METL W/RSN	\$ 1,172.00
D5214	MAND PART DENTUR- CAST METL W/RSN	\$ 1,175.00
D5410	ADJUST COMPLETE DENTURE - MAXILLARY	\$ 41.00
D5411	ADJUST COMPLETE DENTUR - MANDIBULAR	\$ 41.00
D5421	ADJUST PARTIAL DENTURE - MAXILLARY	\$ 41.00
D5422	ADJUST PARTIAL DENTURE - MANDIBULAR	\$ 41.00
D5650	ADD TOOTH EXISTING PARTIAL DENTURE	\$ 165.00
D5750	RELIN COMPLETE MAXILLARY DENTURE	\$ 266.00
D5751	RELIN COMPLETE MANDIBULAR DENTURE	\$ 266.00
D5820	INTERIM PARTIAL DENTURE	\$ 205.00
D5821	INTERIM PARTIAL DENTURE	\$ 205.00
D7140	EXTRAC ERUPTED TOOTH/EXPOSED ROOT	\$ 128.00
D7210	SURG REMOVAL ERUPTED TOOTH	\$ 201.00
D9311	Consultation with a Medical Health Care Professional	\$ 95.00
D9430	Office Visit for Observation (during regularly scheduled hours)	\$ 69.00
D9991	Dental Case Management - Addressing appointment compliance barriers	\$ 15.00
D9992	Dental Case Management - Care Coordination	\$ 31.00
D9993	Dental Case Management - Motivational Interviewing	\$ 15.00
D9994	Dental Case Management - patient education to improve oral health literacy	\$ 15.00
G0008	ADMN FLU VAC NO FEE SCHED SAME DAY	\$ 84.00
G0010	ADMN HEP B VAC NO FEE SCHD SAME DAY	\$ 90.00
G0071	Comm svcs by rhc/fqhc 5 min	\$ 24.31
G0101	CA Screen/Breast Exam	\$ 58.00
G0102	PROS CANCER SCR; DIGTL RECTAL EXAM	\$ 25.00
G0108	DM OP SLF-MGMT TRN SRVC IND-30 MIN	\$ 58.00
G0109	DM SLF-MGMT TRN SRVC GRP-30 MIN	\$ 16.00
G0270	MED NUT TX; REASSESS W/PT EA 15 MIN	\$ 34.00
G0271	MED NUT TX REASSESS GRP EA 30 MIN	\$ 18.00
G0344	Welcome to Medicare Exam	\$ 275.00
G0366	ECG w/ Welcome to Medicare exam	\$ 29.00
G0402	INIT PREV PE LTD DUR 1ST 12 MOS MCR	\$ 176.00
G0438	ANNUAL WELLNES VST; PERSNL PPS INIT	\$ 176.00
G0439	ANNUAL WELLNESS VST; PPS SUBSQT VST	\$ 139.00
G0444	ANNUAL DEPRESSION SCREENING 15 MIN	\$ 20.00
G0446	ANN F2F INT BEHV TX CV DZ IND 15 MN	\$ 28.00
G0447	Obesity Counseling (15 mins face-to-face)	\$ 60.00
G0466	FQHC VISIT NEW PATIENT	\$ 244.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
G0467	FQHC VISIT ESTABLISHED PATIENT	\$ 244.00
G0468	FQHC VISIT IPPE/AWV	\$ 244.00
G0469	FQHC VISIT MENTAL HEALTH NEW PT	\$ 240.00
G0470	FQHC VISIT MENTAL HEALTH ESTAB PT	\$ 240.00
G2010	Remot image submit by pt	\$ 14.00
G2012	Brief check in by md/qhp	\$ 16.00
G2025	Telehealth	\$ 92.03
G8598	Aspirin 325mg (ASA)	\$ 0.02
H0033	Other Preventive Medicine- Directly Observed Therapy	\$ 6.00
J0131	Acetaminophen 160mg/5ml. LQ. ORAL	\$ 0.43
J0131	Acetaminophen 120mg SUPPOS. ORAL	\$ 0.32
J0131	Acetaminophen 325mg CAP TAB. ORAL	\$ 0.01
J0170	Epinephrine 1mg/ml INJ. VIAL	\$ 14.98
J0171	EpiPen (Epinephrine) 0.30mg autoinjector	\$ 312.58
J0171	EpiPen Jr (Epinephrine Jr.) 0.15mg autoinjector	\$ 160.50
J0558	Penicillin G benz/G procaine (CR) 1.2 mil u/2mL (100-000 per unit)	\$ 128.85
J0561	Bicillin 2.4 Long Acting	\$ 13.80
J0561	Penicillin G benzathine (LA) 600-000 u/mL (100-000 per unit)	\$ 13.80
J0696	Ceftriaxone 500mg/mL- IM	\$ 14.17
J0696	Ceftriaxone 250mg/mL- IM	\$ 12.68
J1030	Methylprednisolone 40mg INJ	\$ 8.94
J1040	Methylprednisolone 80mg INJ	\$ 14.69
J1050	Medroxyprogesterone 150mg/ml IM	\$ 57.80
J1100	Dexamethasone sodium phosphate 10mg/ml INJ	\$ 38.25
J1100	Dexamethasone sodium phosphate 4mg/ml INJ	\$ 12.49
J1200	Diphenhydramine HCl 50mg/mL Inj	\$ 0.84
J1324	Nevirapine 50mg/5mL	\$ 0.79
J1580	Gentamicin 80mg/mL 2ML	\$ 1.14
J1741	Ibuprofen 200mg CAP	\$ 0.06
J1885	Ketorolac tromethamine 60mg/2mL INJ	\$ 2.96
J1885	Ketorolac tromethamine 30mg/mL INJ	\$ 1.80
J2001	Xylocaine-Mpf 1% VIAL	\$ 6.96
J2001	Lidocaine 2% Viscous SOLN	\$ 0.11
J2405	Ondansetron ODT 4mg TAB	\$ 19.07
J2405	Ondansetron 4mg/2mL INJ (the code is 1 unit)	\$ 0.48
J2550	Promethazine HCl 25mg/mL (inj code is 50mg)	\$ 30.57
J3301	Triamcinolone acetonide 40mg/mL INJ (10mg per unit)	\$ 8.73
J3420	Vitamin B12 (Cyanocobalamin) 1000 mg INJ	\$ 7.48
J3490	Capastat Injectable (1gr = 10ml)	\$ 221.31
J3490	Sulfamet Trimet 800/160mg (100 tabs)	\$ 117.18
J3490	Triumeq 600/50/300mg (30 tabs)	\$ 96.05
J3490	Tivicay 50mg (30 tabs)	\$ 56.76
J3490	Metronidazole Vaginal Gel TUBE	\$ 23.28
J3490	Clotrimazole vag Cream 1%	\$ 8.84
J3490	Paser 4gm	\$ 6.85
J7296	Kyleena- 19.5 mg	\$ 1,180.00
J7297	IUD Device - Liletta	\$ 200.00
J7298	IUD Device - Mirena	\$ 753.00
J7300	IUD Device - Paragard	\$ 568.00
J7301	IUD Device - Skyla	\$ 550.00

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
J7307	Implant Device - Nexplanon	\$ 825.00
J7510	PREDNISOLONE 15mg/5mL SOLN. ORAL	\$ 0.41
J7613	Albuterol Sul 2.5mg/3mL SOLN	\$ 1.14
J7620	Iprat-Albut 0.5-3(2.5)mg/3mL	\$ 1.97
J7620	Ipratropium BR 0.02% SOLN	\$ 1.51
J7626	Budesonide 0.5mg/2mL INH SUSP	\$ 9.48
J7627	Budesonide 1mg/2mL INH SUSP	\$ 19.76
J8499	Linezolid 600mg Tab	\$ 146.94
J8499	Genvoya 150-200-10	\$ 100.86
J8499	Triumeq 600/50/300mg	\$ 96.05
J8499	Odefsey 200-25-25	\$ 91.79
J8499	Streptomycin 1 gram VIAL	\$ 80.00
J8499	Erythromycin 500mg	\$ 73.52
J8499	Cycloserine 250mg	\$ 66.88
J8499	Prezcobix 800/150mg	\$ 61.86
J8499	Rifamate (rifampin and isoniazid) 150/300mg	\$ 60.83
J8499	Descovy 200mg/25mg (30 tabs)	\$ 57.38
J8499	Truvada 200-300mg	\$ 57.38
J8499	Tivicay 50mg	\$ 56.76
J8499	Prezista 800mg	\$ 54.12
J8499	Avelox 400mg	\$ 31.27
J8499	Levaquin 750mg	\$ 30.88
J8499	Moxifloxacin 400 mg Tab	\$ 26.76
J8499	Cefixime 400mg	\$ 23.83
J8499	Levaquin 500mg	\$ 17.20
J8499	Rifampin 150mg	\$ 16.95
J8499	Fluconazole 150mg	\$ 15.87
J8499	Mycobutin 150mg	\$ 14.98
J8499	Tindamax 500mg	\$ 14.66
J8499	Levaquin 250mg	\$ 14.39
J8499	Rifampin 300mg	\$ 14.03
J8499	Azithromycin 500mg	\$ 13.33
J8499	Zyvox 600mg	\$ 10.97
J8499	Ethambutol 100mg	\$ 8.20
J8499	Diflucan 100mg	\$ 7.54
J8499	Fluconazole 100mg	\$ 7.54
J8499	Hurricane Gyno-Gel	\$ 7.40
J8499	Ethionamide 250 mg	\$ 5.67
J8499	Metronidazole 500 mg	\$ 5.55
J8499	Priftin 150mg	\$ 3.90
J8499	Rifapentine 150mg	\$ 3.90
J8499	Acyclovir 800mg	\$ 3.14
J8499	Dapsone 100mg	\$ 2.59
J8499	Pyrazinamide 500mg	\$ 2.45
J8499	Acyclovir 400mg	\$ 1.61
J8499	Cephalexin 500mg	\$ 1.14
J8499	Ethambutol 400 mg	\$ 1.13
J8499	Bactrim DS 800/160mg	\$ 0.99
J8499	Penicillin VK 500mg	\$ 0.67
J8499	Isoniazid 300mg	\$ 0.43

2023 SNHD BILLING FEE SCHEDULE with Proposed Fee Changes

CPTCODE	Description	Fee
J8499	Metronidazole 250 mg	\$ 0.41
J8499	Doxycycline 100mg	\$ 0.20
J8499	Zidovud Syrp 50mg/5mL 240mL	\$ 0.20
J8499	Isoniazid 100mg	\$ 0.13
J8499	Mylanta	\$ 0.09
J8499	Ibuprofen 100mg/5mL LQ ORAL	\$ 0.03
J8499	Diphenhydramine 12.5mg/5ml LQ	\$ 0.02
J8499	Vitamin B-6 50mg	\$ 0.02
PHYEX	SNHD General Physical	\$ 91.00
Q0091	Pap Smear	\$ 74.00
Q0144	Zithromax 1 gm powder	\$ 123.50
Q0144	Azithromycin 600mg	\$ 15.99
Q0144	Azithromycin Powder 1gm	\$ 15.99
Q0144	Azithromycin 500mg	\$ 13.33
Q0163	Diphenhydramine 25mg CAP	\$ 0.02
Q3014	TELEHEALTH ORIG SITE FACILITY FEE	\$ 77.00
Q4026	CAST SPL HIP SPICA ADULT FIBRGLS	\$ 2,100.00
S4993	Birth Control Pills - Tri Lo Sprintec (28 tabs)	\$ 122.35
S4993	Birth Control Pills - Micronor (28 tabs)	\$ 56.12
S4993	Birth Control Pills - Orth Cyclen (28 tabs)	\$ 51.30
S4993	Birth Control Pills - Ortho Trycyclen (28 tabs)	\$ 51.30
S4993	Birth Control Pills - Ortho Trycyclen Lo (28 tabs)	\$ 51.30
S4993	Birth Control Pills - Nora - B (28 tabs)	\$ 34.54
S4993	Birth Control Pills - Reclipsen (28 tabs)	\$ 33.68
S4993	Birth Control Pills - Aviane (28 tabs)	\$ 33.13
S4993	NEW DAY TAB 1.5MG 1 NSTR@	\$ 31.94
S4993	Emergency Birth Control - Plan B	\$ 31.20
S4993	Birth Control Pills - Sprintec (28 tabs)	\$ 30.78
S4993	Birth Control Pills - Apri (28 tabs) - Brand	\$ 29.41
S4993	Birth Control Pills - Trinessa (28 tabs)	\$ 27.90
T1013	Sign Lang/Oral Interpreter	\$ 23.00
TBCB1	TBCB1 CHARGE	\$ 100.00
TBCB2	TBCB2 CHARGE	\$ 200.00
U0002	Covid-19 lab test non-cdc	\$ 100.00
U0003	Cov-19 amp prb hgh thrupt	\$ 100.00

Proposed fee change for 2023



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH DATE: April 27, 2023

RE: *Approval of Plan of Correction to the State of Nevada Department of Taxation to the Fiscal Year 2022 Annual Audit Report, Finding Note 3: Noncompliance with Nevada Revised Statutes Budget Requirements*

PETITION #26-23

That the Southern Nevada District Board of Health *adopt the attached response and recommendation to the Fiscal Year 2022 Annual Audit Report, note 3: Noncompliance with Nevada Revised Statutes Budget Requirements NRS 354.626, (page 33-34 of audit report) to forward said response to the State of Nevada Department of Taxation*

PETITIONERS:

Donnie (DJ) Whitaker, CPA, Chief Financial Officer *DW*

Fermin Leguen MD, MPH, District Health Officer *FL*

DISCUSSION:

Nevada Revised Statute (NRS) 354.626, *Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions*, states that “No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation of repayments and any other long-term contract expressly authorized by law.”

The Southern Nevada Health District’s Special Revenue Fund expenditures exceeded the available approved appropriation by \$1,697,446 due to underbudgeting services and supplies for grants in the amended Fiscal Year 2021-2022 budget that was submitted in June 2022.

NRS 354.598005, *Procedures and requirements for augmenting or amending budget*, allows for the transfer of budget appropriations between functions and/or funds if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions. Budget appropriations may be transferred in the following manner:

(a) The person designated to administer the budget for a local government may transfer



appropriations within any function.

(b) The person designated to administer the budget may transfer appropriations between functions or programs within a fund, if:

(1) The governing body is advised of the action at the next regular meeting; and

(2) The action is recorded in the official minutes of the meeting.

(c) Upon recommendation of the person designated to administer the budget, the governing body may authorize the transfer of appropriations between funds or from the contingency account, if:

(1) The governing body announces the transfer of appropriations at a regularly scheduled meeting and sets forth the exact amounts to be transferred and the accounts, functions, programs and funds affected;

(2) The governing body sets forth its reasons for the transfer; and

(3) The action is recorded in the official minutes of the meeting.

The Southern Nevada Health District made transfers in excess of budget of \$1,740,568 from the General Fund to the Special Revenue Fund without obtaining Board approval or including a sufficient adjustment in the June 2022 budget augmentation for Fiscal Year 2021-2022.

Staff is aware of responsibilities in reporting budget changes per NRS 354 and will continue to review budget status regularly; review and refine projection methods to estimate budget levels and prepare budget augmentations as needed to minimize the potential for transfers and expenditures exceeding approved budget levels.

FUNDING:

No funds are required in approving the above requested action.



Memorandum

Date: April 17, 2023

To: Fermin Leguen, MD, MPH, District Health Officer

From: Donnie (DJ) Whitaker, CPA, Chief Financial Officer

RE: Response to State of Nevada Department of Taxation, Annual Audit Report - Fiscal Year 2022

Response to State of Nevada Department of Taxation, Annual Audit Report - Fiscal Year 2022
Noncompliance with Nevada Revised Statutes Budget Requirements; Material Weakness in Internal Control Over Compliance

Criteria: Nevada Revised Statute (NRS) 354.626, Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions, states that "No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation of repayments and any other long-term contract expressly authorized by law."

NRS 354.598005, *Procedures and requirements for augmenting or amending budget, allows for the transfer of budget appropriations between functions and/or funds if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions.* Budget appropriations may be transferred in the following manner:

- (a) The person designated to administer the budget for a local government may transfer appropriations within any function.
- (b) The person designated to administer the budget may transfer appropriations between functions or programs within a fund, if:
 - (1) The governing body is advised of the action at the next regular meeting; and
 - (2) The action is recorded in the official minutes of the meeting.
- (c) Upon recommendation of the person designated to administer the budget, the governing body may authorize the transfer of appropriations between funds or from the contingency account, if:
 - (1) The governing body announces the transfer of appropriations at a regularly scheduled meeting and sets forth the exact amounts to be transferred and the accounts, functions, programs and funds affected;
 - (2) The governing body sets forth its reasons for the transfer; and
 - (3) The action is recorded in the official minutes of the meeting.



Condition – Southern Nevada Health District made transfers in excess of budget of \$1,740,568 from the General Fund to the Special Revenue Fund without obtaining Board approval. Additionally, the District's Special Revenue Fund expenditures exceeded the available budget appropriations by \$1,697,446.

Cause – Controls over adhering to the NRS budget requirements were not properly followed to prevent material noncompliance from occurring. The Health District's budget augmentation did not fully take into account the increased revenues and resource demands of the special revenue funds that result from the Health District's cost allocation plan. As a result, allocations to the Special Revenue fund from the General Fund were not adequately budgeted.

Effect – The Health District is not in compliance with the NRS budget requirements identified above.

Recommendation – We recommend management revisit the Health District's process for establishing, monitoring, amending, and augmenting its final budget.

Views of Responsible Officials: Agree

Management's Response:

Although a budget augmentation was presented and approved for Fiscal Year 2021-2022, the approved budget for grant funded supplies utilized in the public health laboratory were not adequate to accommodate the actual expenditures recorded at June 30, 2022. Additionally, transfers from the general fund to the special revenue fund were not estimated at a sufficient level to accommodate the increased activity in cost allocations and related transfers.

To remediate budgetary noncompliance issues in the future, the budget will continue to be reviewed regularly and in depth at least twice during each fiscal year to determine if a budget augmentation is needed. Analytical and projection methods will be reviewed and refined to provide additional confidence in establishing budgetary estimates. Any budget augmentation will be completed and presented to the board of health for review and approval.



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Fax: (775) 684-2020

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4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

March 13, 2023

Norlon Munroe
South Nevada Health District
P.O. Box 3902
Las Vegas, NV 89127

Re: Annual Audit Report – Fiscal Year 2022

Dear Mr. Munroe:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations. The department must also identify all violations of statute and/or regulations reported therein. Your audit meets the provisions required in NRS 354.624 and NRS 354.6241.

In our review of your audit, we identified a violation of NRS 354.626 that was noted by your auditor on page 34.

The Health's District's Special Revenue Fund expenditures for the public health function exceeded appropriations by \$1,697,446.

Within 60 days after delivery of the annual audit to the local government, the governing body shall advise the department what action has been taken to prevent recurrence of violation of law or regulation and to correct each continuing violation.

If you have any questions, please call me at 775-684-2065 or e-mail me at Kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann
Budget Analyst
Local Government Finance

RECEIVED

MAR 20 2023

FINANCIAL SERVICES