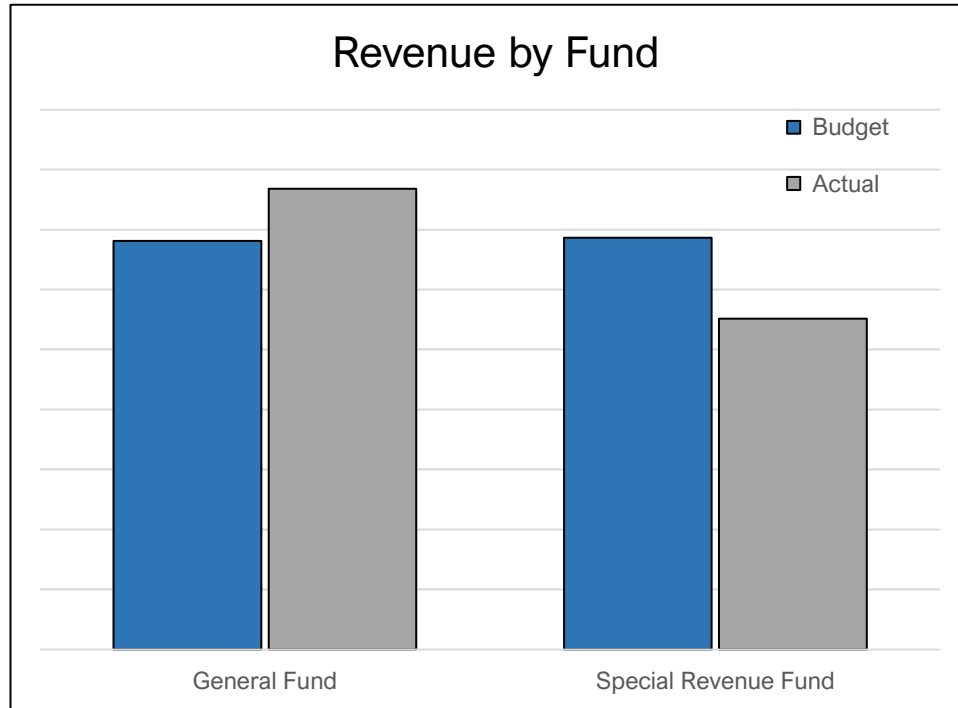

**SNHD
FINANCIAL
UPDATE**

(UNAUDITED)

as of APRIL 2023



Revenues



	Budget	Actual
General Fund		
Property Tax (8010)	26,446,157	26,358,398
Licenses/Permits	17,405,953	21,391,727 ¹
Charges for Services	22,848,358	24,969,887 ²
Other Revenue	1,384,759	2,087,046 ³
Special Revenue Fund		
Federal Revenue	18,100,523	15,458,110 ⁴
Pass-Thru Revenue	49,215,739	37,940,423 ⁵
State Revenue	729,158	915,049
Other Grant Revenue	597,907	851,106
TOTAL REVENUES	136,728,553	129,971,746

NOTES:

- 1) LICENSES/PERMIT REVENUES FROM ENVIRONMENTAL HEALTH. ~75% OF TOTAL ANNUAL REVENUE BILLED ON JULY 1ST FOR FOOD PERMITS AND ~15% ON JANUARY 1ST FOR SOLID WASTE PERMITS.
- 2) MEDICAL BILLING FROM CLAIMS, CHARGES, AND PAYMENTS AND PHARMACY REVENUE HIGHER THAN BUDGETED.
- 3) INCLUDES THE NEVADA MEDICAID REIMBURSEMENTS (THE WRAP) UNBUDGETED AMOUNT OF AN ADDITIONAL 753K.
- 4) \$3M IN FEDERAL GRANTS WERE NOT AWARDED.
- 5) NON-COMPETING CONTINUATIONS MOVED BUDGET GRANT REVENUES FROM FY23 TO FY24. ENVIRONMENTAL HEALTH FEE INCREASE GRANT STARTED 04/2023.

Revenue Categorization

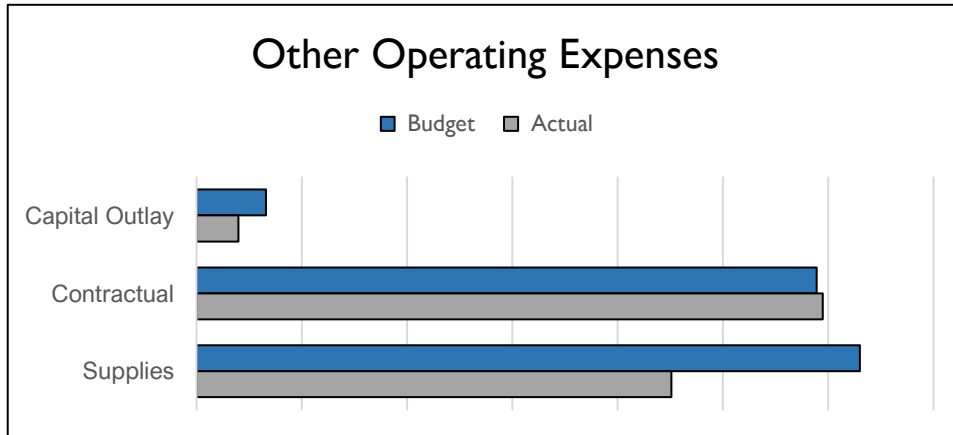
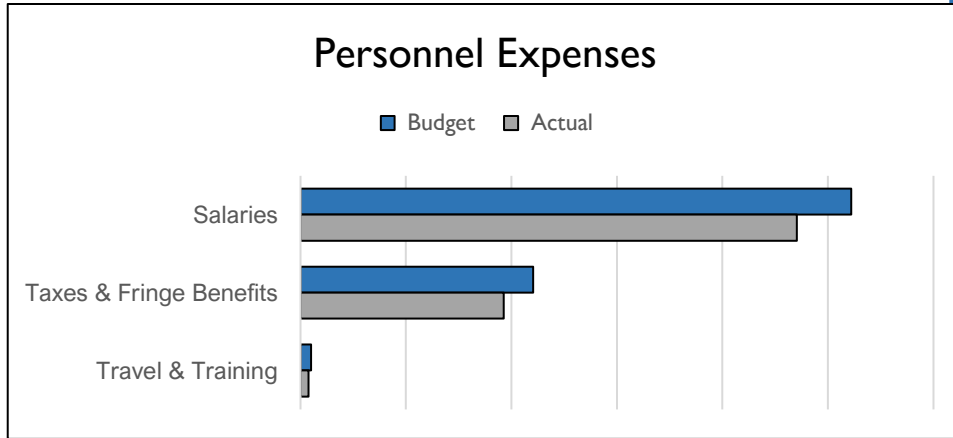
General Fund

- *Property tax* – includes revenue from Clark County property tax.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other fees.
- *Charges for Services* – includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- *Other Revenue* – includes revenues from Admin Fees, Investment Interest, Misc. Income, etc.

Special Revenue Fund

- *Federal Revenue* – includes federal grant revenue from U.S. Dept. of Health and Human Services, U.S. Dept. of Agriculture, and U.S. Dept. of Homeland Security
- *Pass-Thru Revenue* – includes revenue from NV Department of Health and Human Services, UNLV, and Clark County
- *State-Revenue* – includes state revenue for FQHC-related grants
- *Other Revenue* – includes revenue from Clark County grants

Expenses



	<u>Budget</u>	<u>Actual</u>
Salaries	52,216,606	49,405,002
Taxes & Fringe Benefits	22,070,931	20,264,452
Travel & Training	1,012,914	773,480
Total Personnel Costs	75,300,451	70,442,934
Capital Outlay	3,283,974	1,985,093
Contractual	29,451,536	29,734,368
Supplies	31,499,665	23,549,804
Total Other Operating	64,235,175	55,269,265
Indirect Costs/Cost Allocations	(4,481,733)	(38,690)
Transfers IN	(16,325,926)	(11,277,126)
Transfers OUT	16,325,926	11,315,816
Total Transfers & Allocations	(4,481,733)	-
TOTAL EXPENSES	135,053,893	125,712,199

NOTES:

- 1) SIGNIFICANT SAVINGS FROM VACANT POSITIONS ACROSS THE ORGANIZATION THROUGHOUT THE YEAR.
- 2) CONSTRUCTION PROJECTS DELAYED UNTIL FY24 (BEHAVIORAL HEALTH BUILDOUT, LAB EQUIPMENT REFRESH).
- 3) LAB SUPPLIES MUCH LOWER THAN BUDGET INCLUDING OFFSET FOR INCREASE IN PHARMACY SUPPLIES.

Expense Categorization

Expenses (All Funds)

- *Salaries, Taxes & Fringe Benefits* – includes expenses associated with employee compensation such as salaries; payroll taxes like employer-paid portion of FICA/Medicare; and employer-paid benefits like Health and Life Insurance.
- *Capital Outlay* – includes expenses associated with capital purchases such as equipment, computer software/hardware, furniture, etc.
- *Contractual* – includes expenses associated with contractual agreements such as professional services, subscriptions, computer software maintenance, etc.
- *Supplies* – includes expenses associated with Medical Supplies, Vaccines, Lab Supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD has an Overhead rate. Indirect costs associated with special revenue funds are claimed at a 10% de minimis rate. Cost Allocations make up the difference between the Overhead rate and the de minimis rate.
- *Transfers In* – funds transferred into special revenue fund from program general fund
- *Transfers Out* – funds transferred out of a program general fund into special revenue fund



QUESTIONS?