

SNHD INCOME STATEMENT

(UNAUDITED)

As of September 2024

Summary of Revenues, Expenses, and Net Position (September 30, 2024 – Unaudited)

Revenues

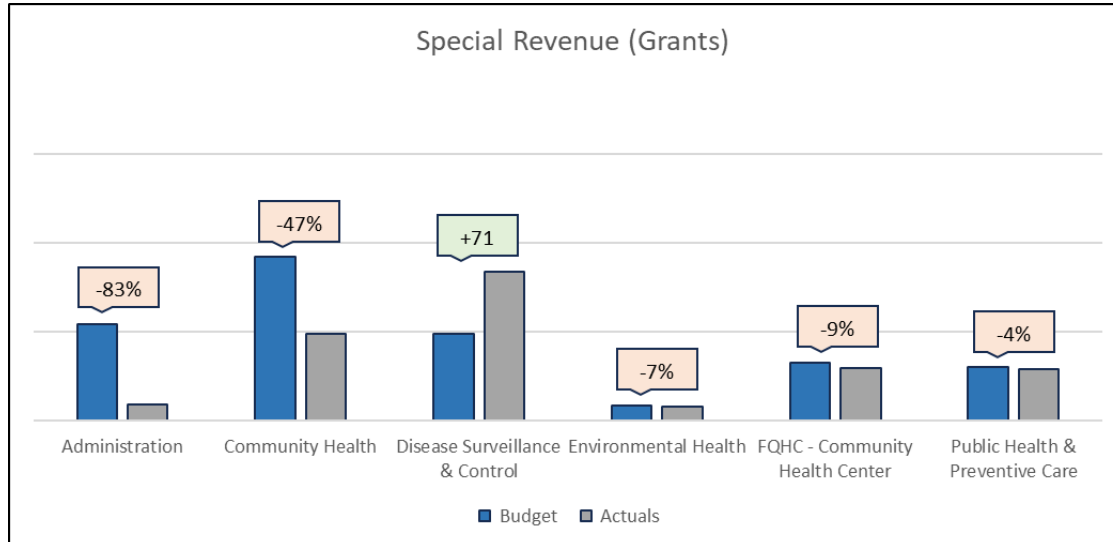
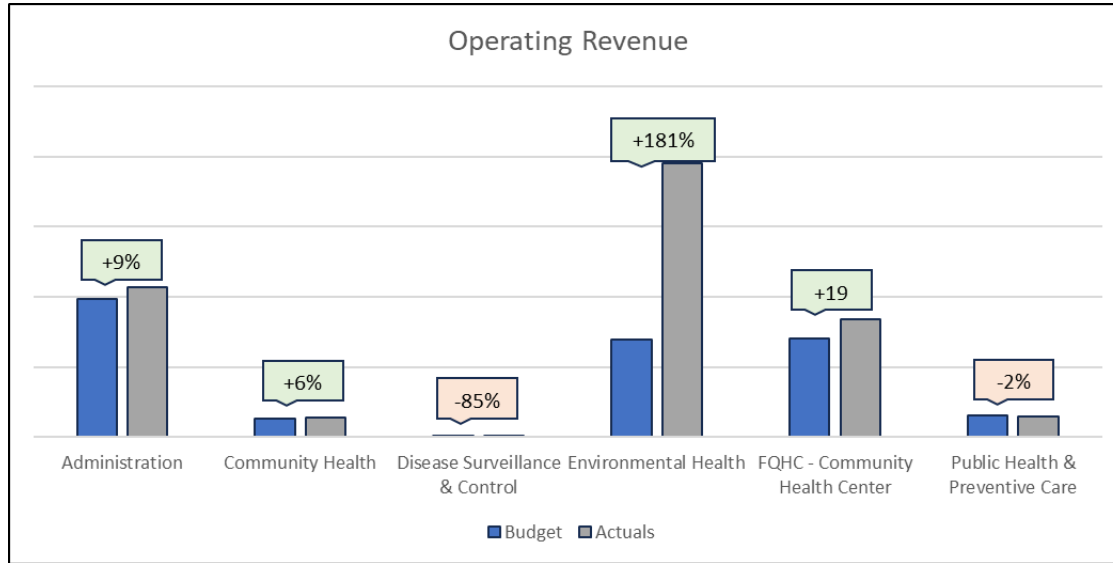
- General Fund revenue (Property Taxes, Charges for Services, Licenses/Permits & Other) is \$41.53M compared to a budget of \$26.73M, a favorable variance of \$14.8M.
- Special Revenue Funds (Grants) is \$12.52M compared to a budget of \$16.04M, an unfavorable variance of \$3.52M.
- Total Revenue is \$54.05M compared to a budget of \$42.76M, a favorable variance of \$11.29M.

Expenses

- Salary, Tax, and Benefits is \$24.91M compared to a budget of \$24.74M, an unfavorable variance of \$177K.
- Other Operating Expense is \$17.93M compared to a budget of \$18.01M, a favorable variance of \$73.81K.
- Indirect Cost/Cost Allocation is \$0K compared to a budget of \$2.23K, an unfavorable variance of \$2.23K.
- Total Expense is \$42.84M compared to a budget of \$42.75M, an unfavorable variance of \$103K.

Net Position: is \$11.12M compared to a budget of \$21.07K, a favorable variance of \$11.10M. (See Notes for Revenues and Expenses).

REVENUES



Division	Budget as of September 2024	Actual as of September 2024	Variance Favorable (Unfavorable)	% +/-
Operating Revenue (Charges, Fees, Taxes, etc.)				
Administration	\$ 9,857,230	\$ 10,707,625	\$ 850,394	9%
Community Health	1,345,446	1,419,996	74,550	6%
Disease Surveillance & Control	5,000	760	(4,240)	-85%
Environmental Health	6,961,424	19,543,751	12,582,326	181%
FQHC - Community Health Center	7,034,590	8,376,621	1,342,031	19%
Public Health & Preventive Care	1,521,311	1,484,480	(36,831)	-2%
SUBTOTAL	\$ 26,725,001	\$ 41,533,232	\$ 14,808,231	55%
Special Revenue (Grants)				
Administration	\$ 3,261,027	\$ 540,592	\$ (2,720,435)	-83%
Community Health	5,537,122	2,926,061	(2,611,061)	-47%
Disease Surveillance & Control	2,949,792	5,041,781	2,091,989	71%
Environmental Health	505,602	472,250	(33,352)	-7%
FQHC - Community Health Center	1,967,227	1,790,821	(176,406)	-9%
Public Health & Preventive Care	1,816,820	1,744,597	(72,223)	-4%
SUBTOTAL	\$ 16,037,591	\$ 12,516,101	\$ (3,521,489)	-22%
TOTAL REVENUE	\$ 42,762,592	\$ 54,049,334	\$ 11,286,742	26%

NOTES:

- 1) DUE TO TIMING. ANNUAL FOOD PERMIT REVENUES BILLED ON JULY 1ST (~70% OF ANNUAL REVENUE FOR ENVIRONMENTAL HEALTH). OTHER MAJOR REVENUE BILLING OCCURS IN JANUARY.
- 2) MAJOR GRANT SPENDING FOR LAB EXPANSION TO OCCUR IN SUBSEQUENT PERIODS OF FISCAL YEAR.
- 3) REDUCTIONS IN COVID-RELATED TESTING DECREASED NEED FOR GRANT RELATED LAB SUPPLIES IN 1ST QUARTER OF FISCAL YEAR 2025 IMPACTING GRANT REIMBURSEMENTS.
- 4) TIMING DIFFERENCE AND INCREASE IN GRANT FUNDED PURCHASE OF MEDICAL SUPPLIES AND SUBRECIPIENT EXPENSES.

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Revenues by Category

REVENUE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY
<i>Licenses & Permits</i>	\$ -	\$ 115,525	\$ -	\$ 19,426,325	\$ -	\$ -	\$ 19,541,849
<i>Property Taxes</i>	9,412,794	-	-	-	-	-	9,412,794
<i>Charges for Services</i>	764,040	1,304,471	-	-	7,873,605	1,093,671	11,035,787
<i>Intergovernmental</i>	540,592	2,926,061	5,041,781	472,250	1,790,821	1,744,597	12,516,101
<i>Investment Earnings</i>	529,260	-	-	-	-	-	529,260
<i>Other</i>	1,530	-	760	117,426	503,016	390,809	1,013,541
<i>Contributions</i>	-	-	-	-	-	-	-
TOTALS BY DEPT	\$11,248,217	\$4,346,057	\$ 5,042,541	\$20,016,000	\$10,167,442	\$ 3,229,077	\$54,049,334

Revenue Categorization

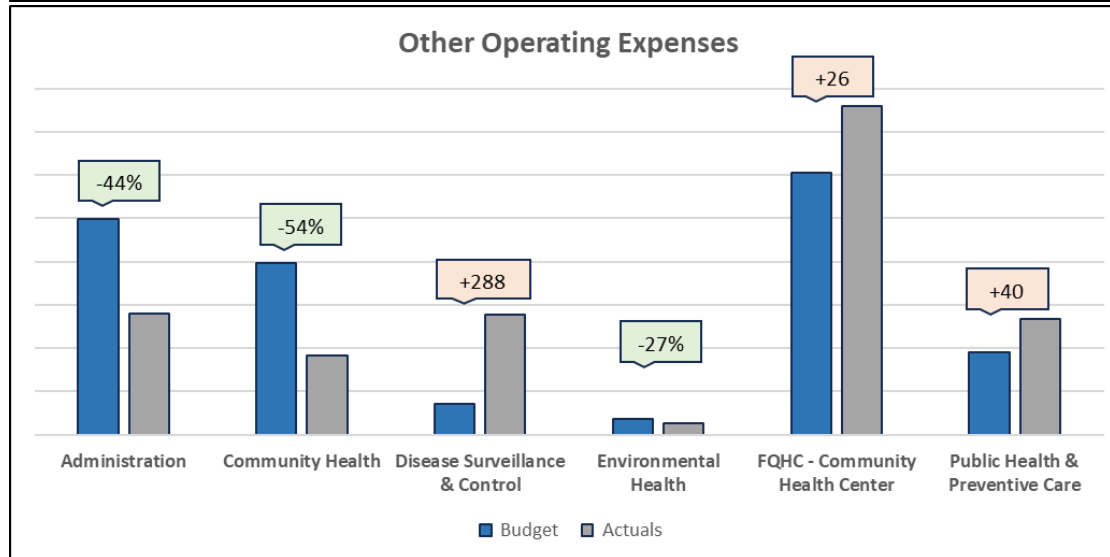
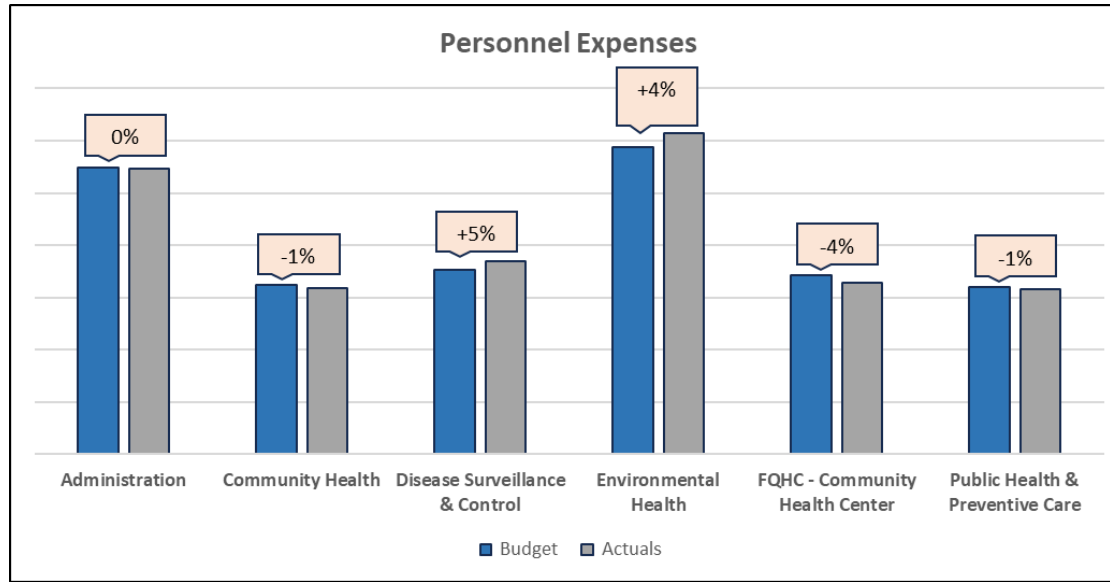
General Fund

- *Property tax* – includes revenue from Clark County for property tax received.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other regulatory 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 direct 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 passed thru from NV Dept. 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



Division	Budget as of September 2024	Actual as of September 2024	Variance Favorable (Unfavorable)	% +/-
Employment (Salaries, Taxes & Benefits)				
Administration	\$ 5,484,399	\$ 5,458,253	\$ 26,146	0%
Community Health	3,229,004	3,184,683	44,321	-1%
Disease Surveillance & Control	3,521,911	3,696,315	(174,404)	5%
Environmental Health	5,876,982	6,135,512	(258,530)	4%
FQHC - Community Health Center	3,431,900	3,285,985	145,915	-4%
Public Health & Preventive Care	3,191,934	3,151,893	40,041	-1%
SUBTOTAL	\$ 24,736,129	\$ 24,912,641	\$ (176,512)	1%
Other (Supplies, Contractual, Capital)				
Administration	\$ 4,996,283	\$ 2,789,423	\$ 2,206,860	-44%
Community Health	3,969,278	1,821,558	2,147,720	-54%
Disease Surveillance & Control	716,870	2,781,591	(2,064,721)	288%
Environmental Health	370,660	270,620	100,040	-27%
FQHC - Community Health Center	6,056,211	7,605,697	(1,549,486)	26%
Public Health & Preventive Care	1,896,331	2,662,935	(766,604)	40%
SUBTOTAL	\$ 18,005,633	\$ 17,931,824	\$ 73,809	0%
Total Operating Expenses	\$ 42,741,763	\$ 42,844,465	\$ (102,702)	0%
Indirect Costs/Cost Allocations	\$ (2,234)	\$ -	\$ (2,234)	-100%
Transfers IN	(1,380,689)	(1,088,750)	(291,939)	-21%
Transfers OUT	1,382,683	1,088,750	293,933	-21%
Total Transfers & Allocations	\$ (240)	\$ (0)	\$ (240)	-100%
TOTAL EXPENSES	\$ 42,741,523	\$ 42,844,465	\$ (102,942)	0%

NOTES:

- 1) LAB EXPANSION PROJECT CAPITAL EXPENSES ANTICIPATED TO OCCUR IN SUBSEQUENT PERIODS OF FISCAL YEAR.
- 2) REDUCTIONS IN COVID-RELATED TESTING DECREASED NEED FOR GRANT RELATED LAB SUPPLIES LEVELS IN 1ST QUARTER OF FISCAL YEAR 2025.
- 3) TIMING DIFFERENCE AND INCREASE IN GRANT FUNDED PURCHASE OF MEDICAL SUPPLIES AND SUBRECIPIENT EXPENSES.
- 4) RISING DEMAND AND COST OF PRESCRIPTION MEDICATIONS DRIVING INCREASE SUPPLIES EXPENSE FOR THE FQHC. OPENED SECOND PHARMACY LOCATION AT FREMONT CLINIC.

Expenses by Category

EXPENSE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY
<i>Salaries</i>	\$ 3,694,926	\$ 2,171,831	\$ 2,533,324	\$ 4,208,723	\$ 2,258,478	\$ 2,180,386	\$ 17,047,669
<i>Taxes & Benefits</i>	1,763,327	1,012,852	1,162,990	1,926,789	1,027,507	971,507	7,864,972
<i>Contractual</i>	2,468,492	1,034,788	990,879	118,909	336,357	688,627	5,638,051
<i>Indirect/Cost Allocation</i>	(5,746,772)	706,843	1,071,804	1,041,392	1,971,961	954,772	0
<i>Supplies</i>	185,072	766,987	1,693,122	58,061	6,651,331	1,928,013	11,282,586
<i>Property</i>	111,634	4,250	47,786	-	608,318	-	771,988
<i>Travel & Training</i>	24,225	15,533	49,805	93,649	9,691	46,295	239,199
TOTALS BY DEPT	\$ 2,500,905	\$ 5,713,084	\$ 7,549,710	\$ 7,447,524	\$ 12,863,643	\$ 6,769,600	\$ 42,844,465

Expense Categorization

Expenses (All Funds)

- *Salaries* – includes expenses associated with employee compensation such as salaries, overtime, longevity, etc.
- *Taxes & Fringe Benefits* – includes expenses associated with the employer-paid portion of FICA/Medicare, Health Insurance, Life Insurance, 100% employer-paid retirement (NVPERS), etc.
- *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, office supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD Overhead rate is 19.57%. Indirect costs associated with special revenue funds are recovered generally at the allowed 10% de minimis rate. Cost Allocations make up the remaining 9.57%. NOTE: The de minimis rate for federal grants increased from 10% to 15% effective October 1, 2024.
- *Transfers In* – funds transferred into special revenue fund from the general fund.
- *Transfers Out* – funds transferred out of the general fund into other funds.

