SNHD INCOME STATEMENT

(UNAUDITED)

As of September 2024

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

Revenues

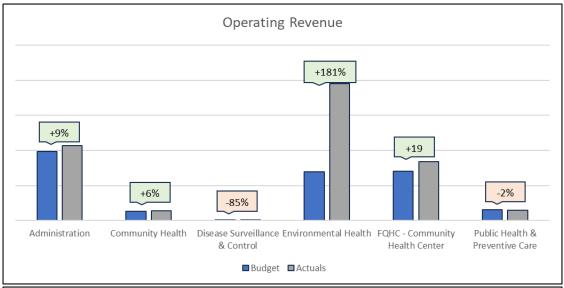
- General Fund revenue (Property Taxes, Charges for Services, Licenses/Permits & Other) is \$41.53M compared to a budget of \$26.73M, a favorable variance of \$14.8M.
- Special Revenue Funds (Grants) is \$12.52M compared to a budget of \$16.04M, an unfavorable variance of \$3.52M.
- Total Revenue is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

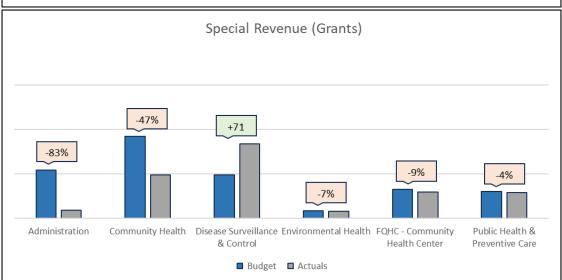
Expenses

- 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		udget as of eptember 2024	ctual 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%	(1
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%	(2
Community Health		5,537,122	2,926,061		(2,611,061)	-47%	3
Disease Surveillance & Control		2,949,792	5,041,781		2,091,989	71%	4
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.
- TIMING DIFFERENCE AND INCREASE IN GRANT FUNDED PURCHASE OF MEDICAL SUPPLIES AND SUBRECIPIENT EXPENSES.

Revenues by Category

REVENUE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY	
Licenses & Permits	\$ -	\$ 115,525	\$ -	\$ 19,426,325	\$ -	\$ -	\$ 19,541,849	
Property Taxes	9,412,794	-	-	-	-	-	9,412,794	
Charges for Services	764,040	1,304,471	-	-	7,873,605	1,093,671	11,035,787	
Intergovernmental	540,592	2,926,061	5,041,781	472,250	1,790,821	1,744,597	12,516,101	
Investment Earnings	529,260	-	-	-	-	-	529,260	
Other	1,530	-	760	117,426	503,016	390,809	1,013,541	
Contributions	-	-	-	-	-	-	-	
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

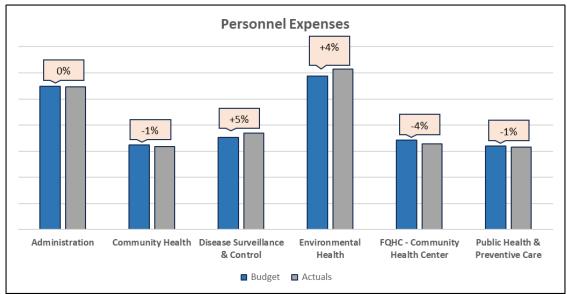
General Fund

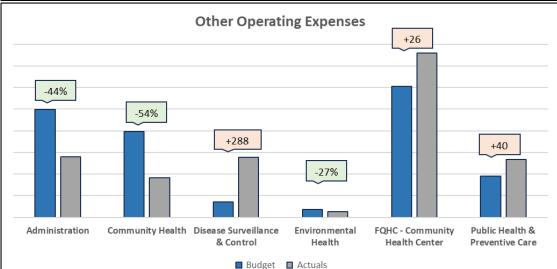
- Property tax includes revenue from Clark County for property tax received.
- Licenses/Permits includes revenue from Annual Fees, Plan Reviews, other regulatory fees.
- Charges for Services includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- Other Revenue includes revenues 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	dget as of ember 2024	ctual as of tember 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)	
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.
 - REDUCTIONS IN COVID-RELATED TESTING DECREASED NEED FOR GRANT RELATED LAB SUPPLIES LEVELS IN 1ST QUARTER OF FISCAL YEAR 2025.
- 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	Ad	ministration	С	ommunity Health	Disease Surveillance & Control		Environmental Health		FQHC		Public Health & Preventive Care		TOTALS BY CATEGORY	
Salaries	\$	3,694,926	\$	2,171,831	\$	2,533,324	\$	4,208,723	\$	2,258,478	\$	2,180,386	\$	17,047,669
Taxes & Benefits		1,763,327		1,012,852		1,162,990		1,926,789		1,027,507		971,507		7,864,972
Contractual		2,468,492		1,034,788		990,879		118,909		336,357		688,627		5,638,051
Indirect/Cost Allocation		(5,746,772)		706,843		1,071,804		1,041,392		1,971,961		954,772		0
Supplies		185,072		766,987		1,693,122		58,061		6,651,331		1,928,013		11,282,586
Property		111,634		4,250		47,786		-		608,318		-		771,988
Travel & Training		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.

