



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of June 30, 2025

(Unaudited)

Summary of Revenue, Expenses and Net Position

(June 30, 2025 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$37.42M compared to a budget of \$35.50M, a favorable variance of \$1.92M.
- Special Revenue Funds (Grants) is \$6.05M compared to a budget of \$7.39M, an unfavorable variance of \$1.34M.
- Total Revenue is \$43.47M compared to a budget of \$42.89M, a favorable variance of \$580K.

Expenses

- Salary, Tax, and Benefits is \$13.75M compared to a budget of \$13.87M, a favorable variance of \$116K.
- Other Operating Expense is \$27.08M compared to a budget of \$29.18M, a favorable variance of \$2.11M.
- Indirect Cost/Cost Allocation is \$7.96M compared to a budget of \$8.43M, a favorable variance of \$466K.
- Total Expense is \$48.79M compared to a budget of \$51.48M, a favorable variance of \$2.69M.

Net Position: is (\$5.32M) compared to a budget of (\$8.59M), a favorable variance of \$3.27M.

All Funds/Divisions by Type

Budget to Actual

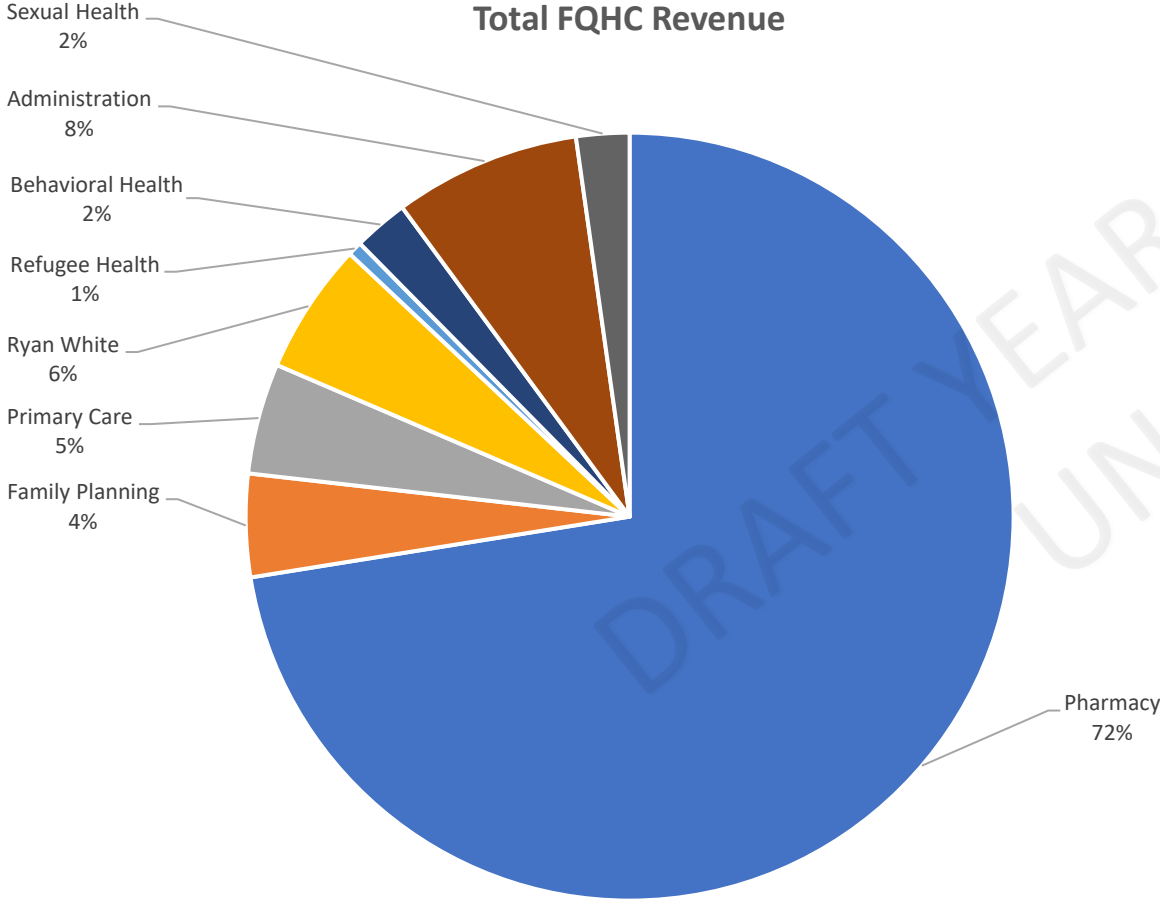
Activity	Budget as of June	Actual as of June	Variance Favorable (Unfavorable)	%
Charges for Services	33,914,949	34,001,398	86,449	0%
Other	1,581,669	3,413,955	1,832,286	116%
Federal Revenue	3,419,942	3,055,786	(364,156)	-11%
Pass-Thru Revenue	2,679,962	2,445,923	(234,039)	-9%
State Revenue	1,293,506	549,769	(743,737)	-57%
Total FQHC Revenue	42,890,028	43,466,831	576,803	1%
Salaries	9,544,883	9,512,867	32,016	0%
Taxes & Fringe Benefits	4,323,647	4,239,777	83,870	2%
Total Salaries & Benefits	13,868,530	13,752,645	115,885	1%
Supplies	26,534,935	25,014,386	1,520,549	6%
Capital Outlay	976,474	608,318	368,156	38%
Contractual	1,599,824	1,423,960	175,864	11%
Travel & Training	71,860	28,447	43,413	60%
Total Other Operating	29,183,093	27,075,111	2,107,982	7%
Indirect Costs/Cost	8,425,203	7,958,771	466,432	6%
Transfers IN	(943,684)	(808,457)	(135,227)	14%
Transfers OUT	943,684	808,457	135,227	14%
Total Transfers	8,425,203	7,958,771	466,432	6%
Total FQHC Expenses	51,476,826	48,786,526	2,690,300	5%
Net Position	(8,586,798)	(5,319,695)	3,267,103	-38%

NOTES:

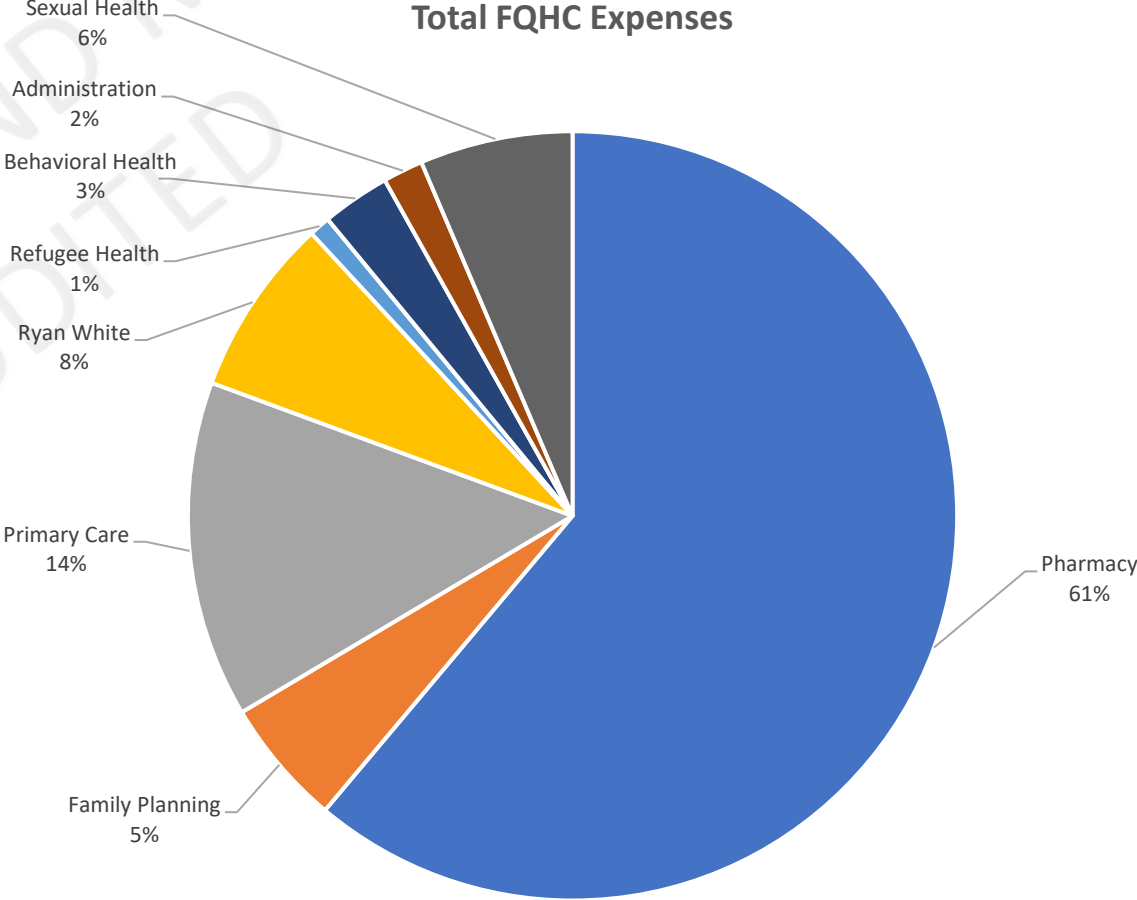
- 1) NEVADA MEDICAID LOOK-BACK PAYMENTS TO REIMBURSE FOR DIFFERENCES BETWEEN THE INTERIM PROSPECTIVE PAYMENT SYSTEM (PPS) RATE AND THE FINAL PPS RATE (TRUE-UP FROM DECEMBER 2021 – JANUARY 2025).
- 2) YEAR-END INVENTORY ADJUSTMENT DRIVING SAVINGS IN MEDICATION EXPENSES (INVENTORY ON-HAND AT 6/30 REDUCED SUPPLIES EXPENSES BY 957K).

Percentage of Revenues and Expenses by Department

Total FQHC Revenue



Total FQHC Expenses



Revenues by Department

Budget to Actuals

Department	Budget as of June	Actual as of June	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	398,638	318,649	(79,989)	-20%
Pharmacy	31,257,918	31,499,546	241,628	1%
Oral Health (Dental)	-	-	-	0%
Primary Care	506,029	726,616	220,587	44%
Ryan White	276,504	112,256	(164,248)	-59%
Refugee Health	191,371	110,866	(80,505)	-42%
Behavioral Health	275,798	260,733	(15,065)	-5%
Administration	1,576,156	3,413,930	1,837,774	117%
Sexual Health	1,014,204	972,757	(41,447)	-4%
OPERATING REVENUE	35,496,618	37,415,353	1,918,735	5%
Grants				
Family Planning	2,051,509	1,564,074	(487,435)	-24%
Oral Health (Dental)	50,000	-	(50,000)	-100%
Primary Care	1,272,913	1,300,709	27,796	2%
Ryan White	2,450,141	2,294,573	(155,568)	-6%
Refugee Health	229,821	151,350	(78,471)	-34%
Behavioral Health	1,339,026	740,771	(598,255)	-45%
SPECIAL REVENUE	7,393,410	6,051,477	(1,341,933)	-18%
TOTAL REVENUE	42,890,028	43,466,830	576,802	1%

NOTES:

- 1) PATIENT ENCOUNTERS CONTINUE YEAR-OVER-YEAR GROWTH ACROSS FQHC ESPECIALLY WITH ADDITION OF PHARMACY AT FREMONT CLINIC.
- 2) DENTAL CLINIC PLANNED OPENING POSTPONED INDEFINITELY.
- 3) NEVADA MEDICAID LOOK-BACK PAYMENTS TO REIMBURSE FOR DIFFERENCES BETWEEN THE INTERIM PROSPECTIVE PAYMENT SYSTEM (PPS) RATE AND THE FINAL PPS RATE (TRUE-UP FROM DECEMBER 2021 – JANUARY 2025).

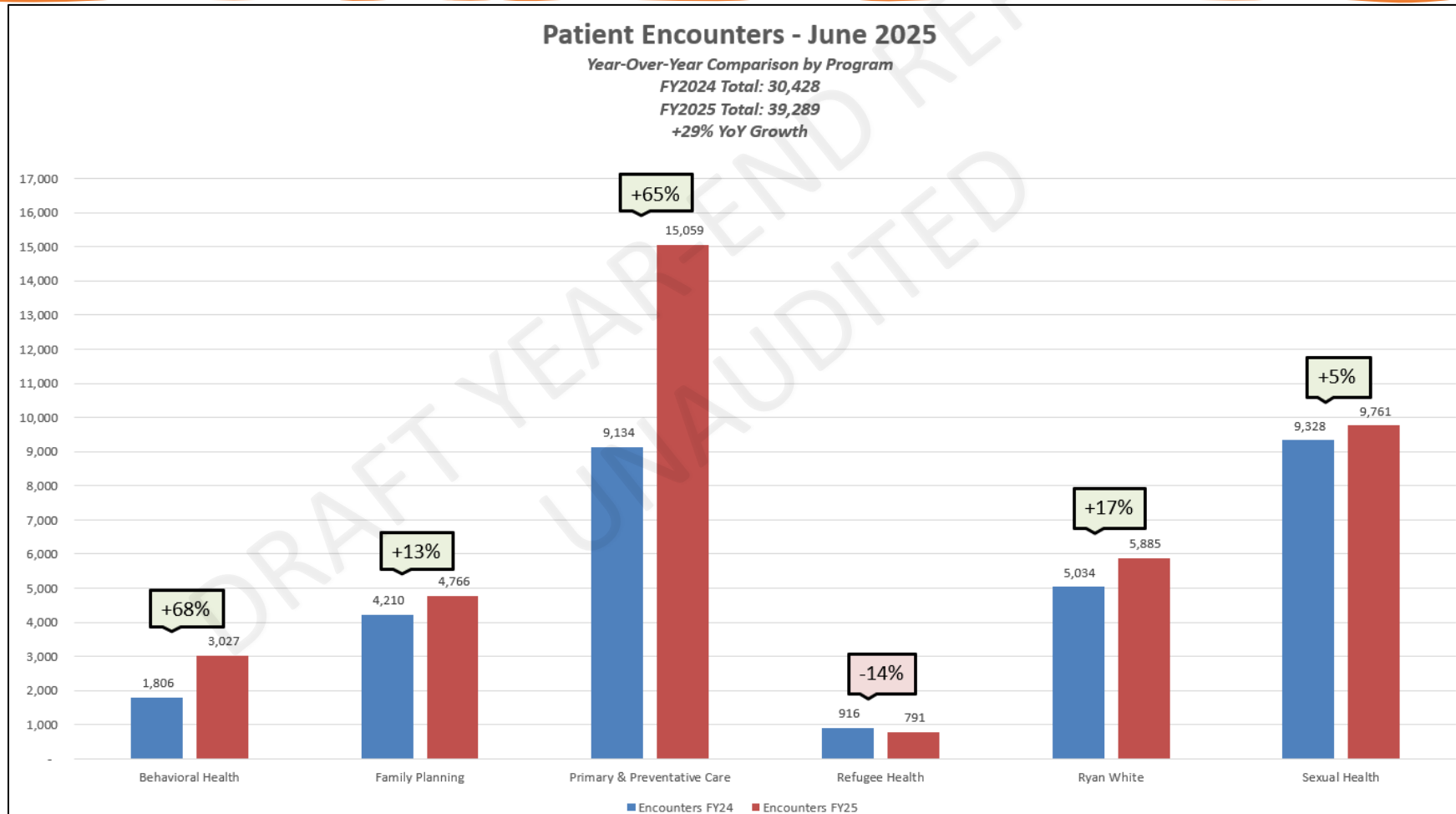
Expenses by Department Budget to Actuals

Department	Budget as of June	Actual as of June	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	1,874,000	1,804,924	69,076	4%
Pharmacy	595,016	585,749	9,267	2%
Oral Health (Dental)	-	-	-	0%
Primary Care	5,261,104	5,391,099	(129,995)	-2%
Ryan White	2,745,297	2,694,928	50,369	2%
Refugee Health	212,386	212,386	-	0%
Behavioral Health	539,844	539,347	497	0%
Administration	242,222	164,807	77,415	32%
Sexual Health	2,398,662	2,359,404	39,258	2%
Total Personnel Costs	13,868,531	13,752,644	115,887	1%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	842,510	377,356	465,154	55%
Pharmacy	25,347,888	24,371,401	976,487	4%
Oral Health (Dental)	50,000	-	50,000	100%
Primary Care	373,419	386,056	(12,637)	-3%
Ryan White	432,250	369,144	63,106	15%
Refugee Health	166,710	151,807	14,903	9%
Behavioral Health	1,185,214	629,911	555,303	47%
Administration	548,478	524,256	24,222	4%
Sexual Health	236,624	265,180	(28,556)	-12%
Total Other Expenses	29,183,093	27,075,111	2,107,982	7%
Total Operating Expenses	43,051,624	40,827,755	2,223,869	5%
Indirect Costs/Cost Allocations	8,425,203	7,958,771	466,432	6%
Transfers IN	(943,684)	(808,457)	(135,227)	14%
Transfers OUT	943,684	808,457	135,227	14%
Total Transfers & Allocations	8,425,203	7,958,771	466,432	6%
TOTAL EXPENSES	51,476,827	48,786,525	2,690,302	5%

NOTES:

- 1) DENTAL CLINIC PLANNED OPENING POSTPONED INDEFINITELY.
- 2) YEAR-END INVENTORY ADJUSTMENT DRIVING SAVINGS IN MEDICATION EXPENSES (INVENTORY ON-HAND AT 6/30 REDUCED SUPPLIES EXPENSES BY 957K).

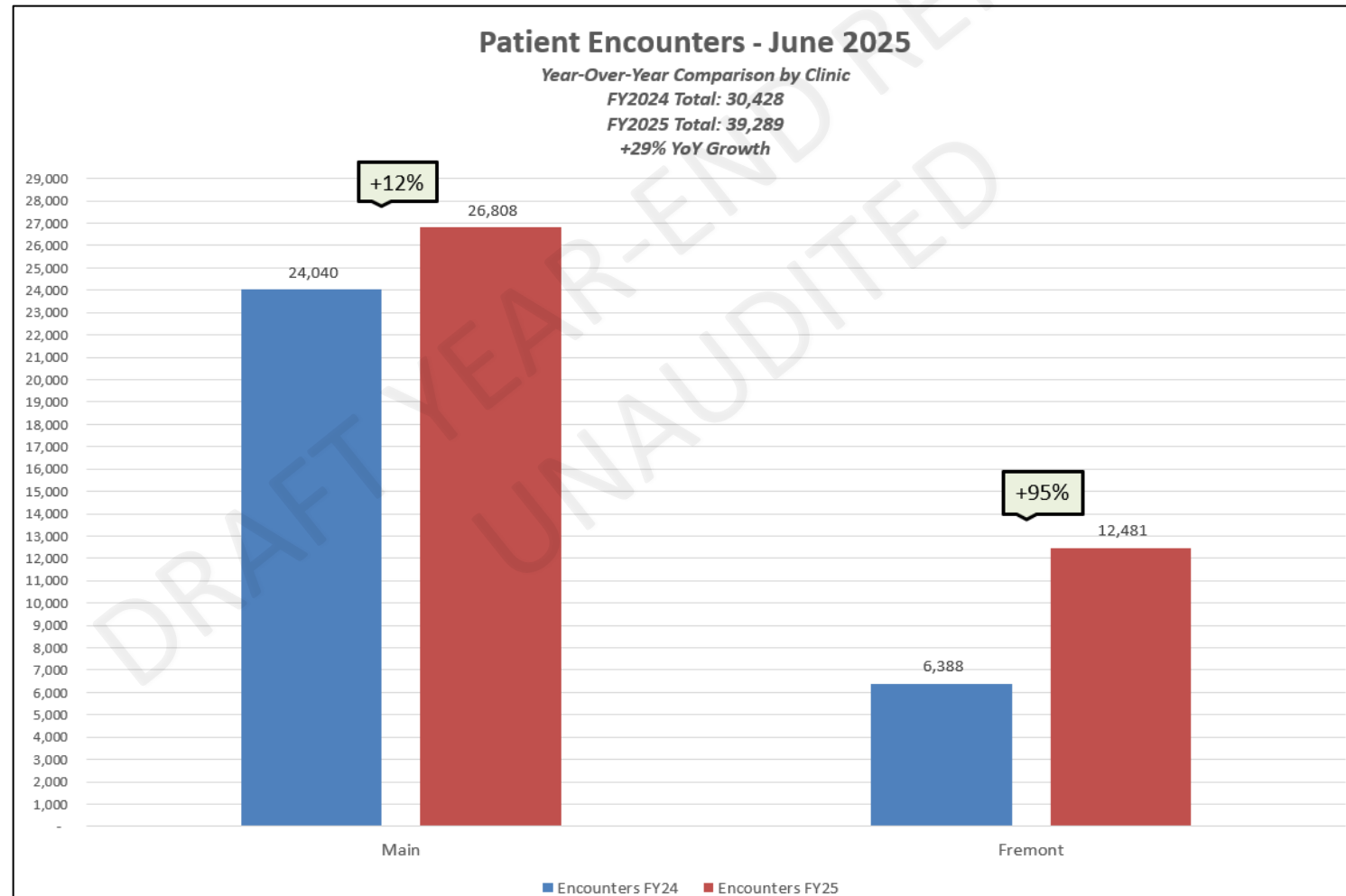
Patient Encounters By Department



NOTE 1: PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. FY24 AND FY25 SEXUAL HEALTH CLINIC ENCOUNTERS DO NOT INCLUDE SELECT NURSE VISITS THAT ARE NOW PROVIDED IN THE PRIMARY AND PREVENTIVE CARE DIVISION.

NOTE 2: ENCOUNTER VOLUME INCREASING DUE TO FILLING AND CREDENTIALLING ALL OPEN POSITIONS COMBINED WITH PROCESS IMPROVEMENT IMPLEMENTATIONS FOLLOWING CONSOLIDATION OF SHC AND RHC UNDER FQHC.

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 – June 30, 2025

By Department

DEPARTMENT	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD TOTALS	YTD AVERAGES
Administration (301)	(304,480)	87,890	105,265	256,373	122,737	10,622	750	135,014	123,291	3,235	213,454	2,659,778	3,413,930	284,494
Family Planning (309)	91,661	148,951	135,840	158,219	188,905	150,221	192,591	225,819	271,720	140,911	175,417	138,543	2,018,798	168,233
Pharmacy (333)	2,383,597	2,574,661	2,339,657	2,480,521	2,340,736	2,881,450	2,729,090	2,624,356	2,777,126	2,834,782	2,969,737	2,563,833	31,499,546	2,624,962
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	144,427	157,797	134,070	142,947	220,767	244,704	372,196	160,262	159,667	165,837	186,095	164,229	2,252,999	187,750
Ryan White (338)	177,359	210,374	250,019	216,556	316,051	238,301	233,875	243,954	231,665	182,358	331,484	100,369	2,732,365	227,697
Refugee Health (344)	28,153	9,890	11,929	37,050	71,523	37,138	47,441	40,836	53,504	29,814	4,841	(4,722)	367,397	30,616
Behavioral Health (345)	280,629	337,075	78,806	45,788	62,009	25,726	33,488	32,599	31,737	32,361	24,319	32,958	1,017,495	84,791
Sexual Health (350)	101,840	76,971	77,277	103,286	80,309	75,454	79,980	114,108	59,670	97,823	89,878	16,160	972,757	81,063
TOTAL REVENUES	2,903,186	3,603,609	3,132,863	3,440,741	3,403,038	3,663,617	3,689,409	3,576,948	3,708,381	3,487,122	3,995,226	5,671,149	44,275,287	3,689,607
DEPARTMENT	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD TOTALS	YTD AVERAGES
Administration (301)	34,048	73,998	67,276	42,945	68,387	54,220	60,419	76,267	73,631	84,598	99,818	88,307	823,913	68,659
Family Planning (309)	130,361	180,167	163,917	191,449	313,688	209,375	175,810	182,401	391,845	224,181	349,295	232,936	2,745,426	228,786
Pharmacy (333)	2,995,246	2,300,613	2,692,537	1,883,199	2,584,559	2,374,952	2,522,881	3,399,478	2,282,436	2,296,713	2,482,808	2,025,795	29,841,218	2,486,768
Dental Health (336)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Primary Care (337)	443,919	610,969	531,333	501,739	777,568	574,161	650,561	576,094	514,837	553,366	777,875	733,824	7,246,247	603,854
Ryan White (338)	224,688	320,915	281,139	270,657	432,313	328,440	336,762	310,263	319,123	289,057	455,406	393,212	3,961,976	330,165
Refugee Health (344)	59,154	(5,281)	5,096	88,306	113,973	58,488	47,184	77,980	51,658	54,609	34,438	(44,956)	540,648	45,054
Behavioral Health (345)	277,810	389,717	90,104	64,958	81,968	58,191	35,375	23,773	48,255	56,858	79,561	90,770	1,297,341	108,112
Sexual Health (350)	189,325	249,162	241,255	248,806	344,487	231,067	232,030	240,098	247,041	236,269	356,703	321,970	3,138,214	261,518
TOTAL EXPENSES	4,354,551	4,120,261	4,072,658	3,292,058	4,716,943	3,888,895	4,061,022	4,886,354	3,928,827	3,795,651	4,635,904	3,841,858	49,594,982	4,132,915
NET POSITION:	(1,451,365)	(516,652)	(939,795)	148,682	(1,313,906)	(225,278)	(371,613)	(1,309,406)	(220,446)	(308,529)	(640,679)	1,829,291	(5,319,695)	(443,308)

YTD by Month – June 30, 2025

By Type

REVENUE TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD TOTALS	YTD AVERAGES
Charges for Services	2,599,053	2,736,809	2,537,814	2,735,959	2,563,395	3,087,511	2,978,006	2,926,919	3,023,674	3,066,137	3,237,524	2,508,597	34,001,398	2,833,450
Other	(304,480)	87,890	105,265	256,373	122,737	10,622	750	135,014	123,291	3,235	213,454	2,659,778	3,413,930	284,494
Contributions	-	-	-	20	-	5	-	-	-	-	-	-	25	2
Intergovernmental	533,730	689,780	450,756	413,874	606,804	486,440	631,595	446,450	493,935	354,258	489,210	454,647	6,051,478	504,290
TOTAL REVENUES	2,828,304	3,514,479	3,093,835	3,406,226	3,292,936	3,584,578	3,610,351	3,508,382	3,640,899	3,423,630	3,940,188	5,623,021	43,466,830	3,622,236
EXPENSE TYPE	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD TOTALS	YTD AVERAGES
Salaries	485,229	707,618	685,316	697,394	1,118,829	733,922	753,683	743,081	794,637	743,248	1,127,393	922,517	9,512,867	792,739
Taxes and Benefits	223,019	316,343	312,100	320,374	460,867	338,879	346,046	343,821	353,570	345,554	471,985	407,220	4,239,777	353,315
Travel and Training	280	4,192	5,219	9,813	3,939	533	267	546	173	282	2,703	500	28,447	2,371
Supplies	2,518,508	1,899,115	2,242,868	1,605,689	2,193,110	1,998,309	2,086,712	2,826,722	1,960,461	1,905,028	2,111,036	1,666,827	25,014,386	2,084,532
Contractual	116,098	122,563	96,763	105,997	73,716	107,969	125,251	128,603	134,970	140,439	130,751	140,841	1,423,960	118,663
Property	248,000	327,602	32,716	-	-	-	-	-	-	-	-	-	608,318	50,693
TOTAL EXPENSES	3,591,136	3,377,433	3,374,981	2,739,266	3,850,460	3,179,612	3,311,958	4,042,773	3,243,811	3,134,551	3,843,869	3,137,904	40,827,755	3,402,313
TRANSFER TYPE													YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	688,533	653,698	658,649	518,277	756,382	630,243	670,006	775,015	617,535	597,608	736,997	655,826	7,958,771	663,231
Transfer In	(74,882)	(89,130)	(39,028)	(34,515)	(110,101)	(79,039)	(79,058)	(68,566)	(67,481)	(63,492)	(55,038)	(48,127)	(808,457)	(67,371)
Transfer Out	74,882	89,130	39,028	34,515	110,101	79,039	79,058	68,566	67,481	63,492	55,038	48,127	808,457	67,371
TOTAL TRANSFERS	688,533	653,698	658,649	518,277	756,382	630,243	670,006	775,015	617,535	597,608	736,997	655,826	7,958,771	663,231
NET POSITION:	(1,451,365)	(516,652)	(939,795)	148,682	(1,313,906)	(225,278)	(371,613)	(1,309,406)	(220,446)	(308,529)	(640,679)	1,829,291	(5,319,695)	(443,308)

Questions?



MOTION

Motion to Accept the June 2025 Year to Date Financial Report, as presented, and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on August 19, 2025.