



SOUTHERN NEVADA
Community
HEALTH CENTER

AT THE SOUTHERN NEVADA HEALTH DISTRICT

Financial Report
Results as of August 31, 2025
(Unaudited)

Summary of Revenue, Expenses and Net Position

(August 31, 2025 – Unaudited)

Revenue

- General Fund revenue (Charges for Services & Other) is \$6.51M compared to a budget of \$6.51M, a favorable variance of \$3K.
- Special Revenue Funds (Grants) is \$835K compared to a budget of \$1.27M, an unfavorable variance of \$437K.
- Total Revenue is \$7.35M compared to a budget of \$7.78M, an unfavorable variance of \$434K.

Expenses

- Salary, Tax, and Benefits is \$2.49M compared to a budget of \$2.77M, a favorable variance of \$280K.
- Other Operating Expense is \$5.50M compared to a budget of \$5.18M, an unfavorable variance of \$324K.
- Indirect Cost/Cost Allocation is \$1.86M compared to a budget of \$2.14M, a favorable variance of \$290K.
- Total Expense is \$9.84MM compared to a budget of \$10.09M, a favorable variance of \$246K.

Net Position: is (\$2.49M) compared to a budget of (\$2.31M), an unfavorable variance of \$189K.

All Funds/Divisions by Type

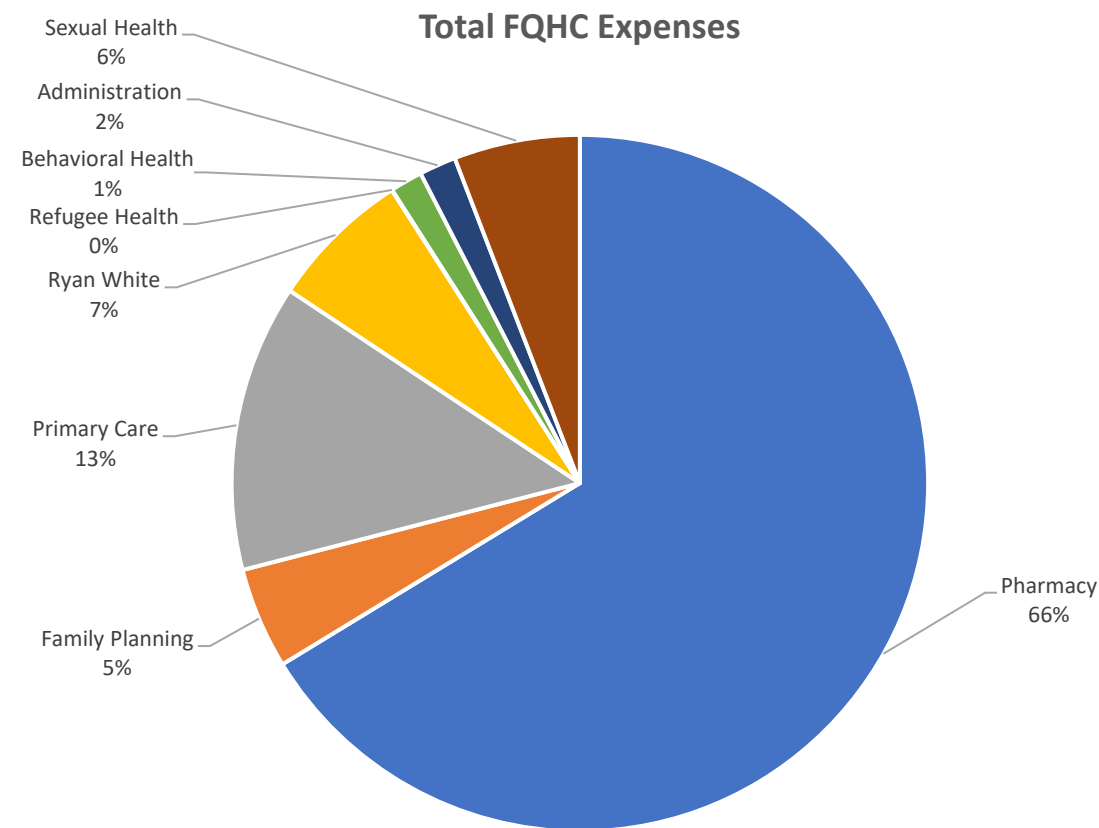
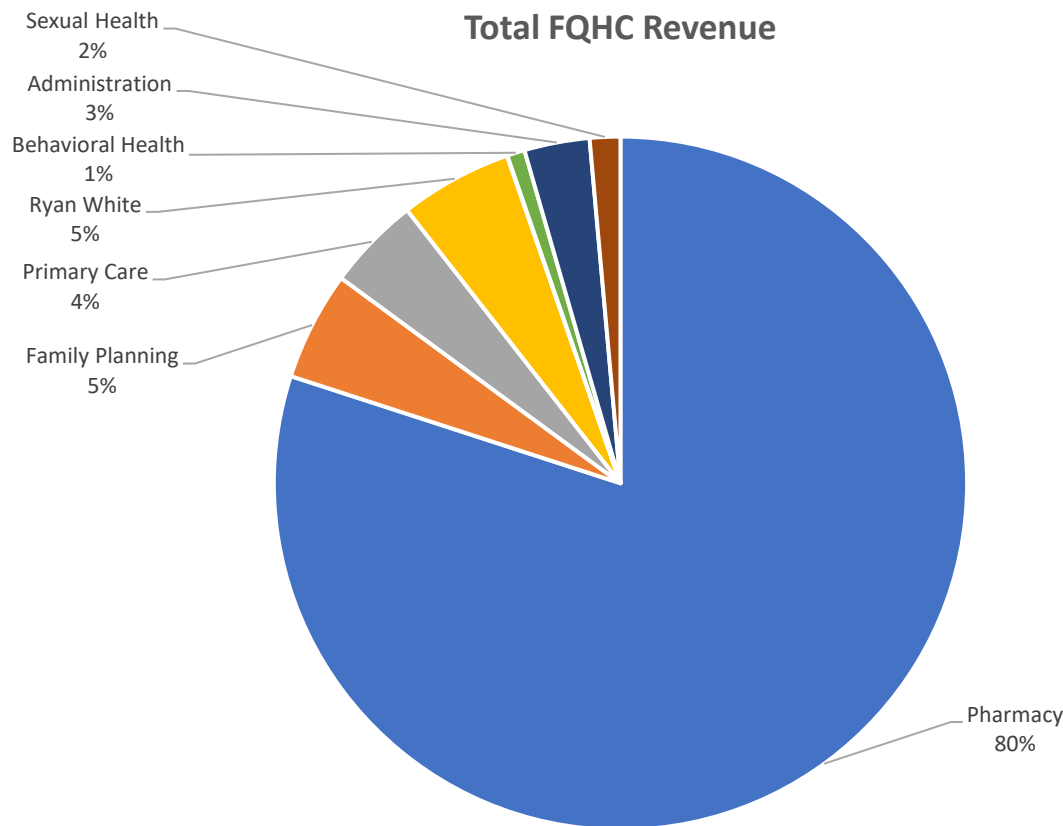
Budget to Actual

Activity	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Charges for Services	6,242,962	6,288,156	45,194	1%
Other	267,830	225,598	(42,232)	-16%
Federal Revenue	503,357	408,764	(94,593)	-19%
Pass-Thru Revenue	645,264	354,524	(290,740)	-45%
State Revenue	123,884	71,822	(52,062)	-42%
Total FQHC Revenue	7,783,297	7,348,864	(434,433)	-6%
Salaries	1,843,467	1,658,394	185,073	10%
Taxes & Fringe Benefits	922,303	827,050	95,253	10%
Total Salaries & Benefits	2,765,770	2,485,444	280,326	10%
Supplies	4,908,690	5,224,282	(315,592)	-6%
Capital Outlay	3,263	-	3,263	100%
Contractual	255,688	227,930	27,758	11%
Travel & Training	10,974	50,776	(39,802)	-363%
Total Other Operating	5,178,615	5,502,988	(324,373)	-6%
Indirect Costs/Cost	2,144,984	1,855,017	289,967	14%
Transfers IN	(132,783)	(105,717)	(27,066)	20%
Transfers OUT	132,783	105,717	27,066	20%
Total Transfers	2,144,984	1,855,017	289,967	14%
Total FQHC Expenses	10,089,369	9,843,449	245,920	2%
Net Position	(2,306,072)	(2,494,585)	(188,513)	8%

NOTES:

- 1) FY26 ADOPTED BUDGET INCLUDED EIGHT ELIGIBILITY WORKERS THAT WOULD HAVE BEEN 100%-GRANT FUNDED WHO WERE NOT HIRED DUE TO CHANGING FEDERAL PRIORITIES. ADDITIONALLY, SOME RYAN WHITE REIMBURSEMENTS WERE DELAYED DUE TO FUNDING CONSTRAINTS.
- 2) PATIENT ENCOUNTERS INCREASING DRIVING HIGHER SUPPLIES EXPENSE INCLUDING HIGH-COST PHARMACY MEDICATIONS. .
- 3) REGISTRATIONS PAID FOR PROVIDER/ADMINISTRATOR TRAINING EVENT IN AUGUST. EXPENSES WILL NORMALIZE OVER THE REST OF THE YEAR.

Percentage of Revenues and Expenses by Department



Revenues by Department

Budget to Actuals

Department	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Charges for Services, Other, Wrap				
Family Planning	48,928	72,940	24,012	49%
Pharmacy	5,859,616	5,881,457	21,841	0%
Primary Care	109,116	140,861	31,745	29%
Ryan White	46,084	32,918	(13,166)	-29%
Refugee Health	3,385	(3,279)	(6,664)	-197%
Behavioral Health	45,966	60,321	14,355	31%
Administration	267,830	223,833	(43,997)	-16%
Sexual Health	129,867	104,703	(25,164)	-19%
OPERATING REVENUE	6,510,792	6,513,754	2,962	0%
Grants				
Family Planning	384,924	300,750	(84,174)	-22%
Primary Care	207,369	179,836	(27,533)	-13%
Ryan White	624,522	352,724	(271,798)	-44%
Refugee Health	20,742	1,800	(18,942)	-91%
Behavioral Health	34,948	-	(34,948)	-100%
SPECIAL REVENUE	1,272,505	835,110	(437,395)	-34%
TOTAL REVENUE	7,783,297	7,348,864	(434,433)	-6%

NOTES:

- 1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 96% YEAR-OVER-YEAR. NEGATIVE REVENUE DUE TO CONTRACTUAL ADJUSTMENTS/WRITE-OFFS FROM PRIOR PERIODS EXCEEDING REVENUE.
- 2) FY26 ADOPTED BUDGET INCLUDED EIGHT ELIGIBILITY WORKERS THAT WOULD HAVE BEEN 100%-GRANT FUNDED WHO WERE NOT HIRED DUE TO CHANGING FEDERAL PRIORITIES. ADDITIONALLY, SOME RYAN WHITE REIMBURSEMENTS WERE DELAYED DUE TO FUNDING CONSTRAINTS.
- 3) BH INCUBATOR GRANT ENDED IN FY25, ALL FY26 EXPENSES AND REVENUES ARE GENERAL FUNDED AND WILL BE UPDATED IN FIRST BUDGET AUGMENTATION.

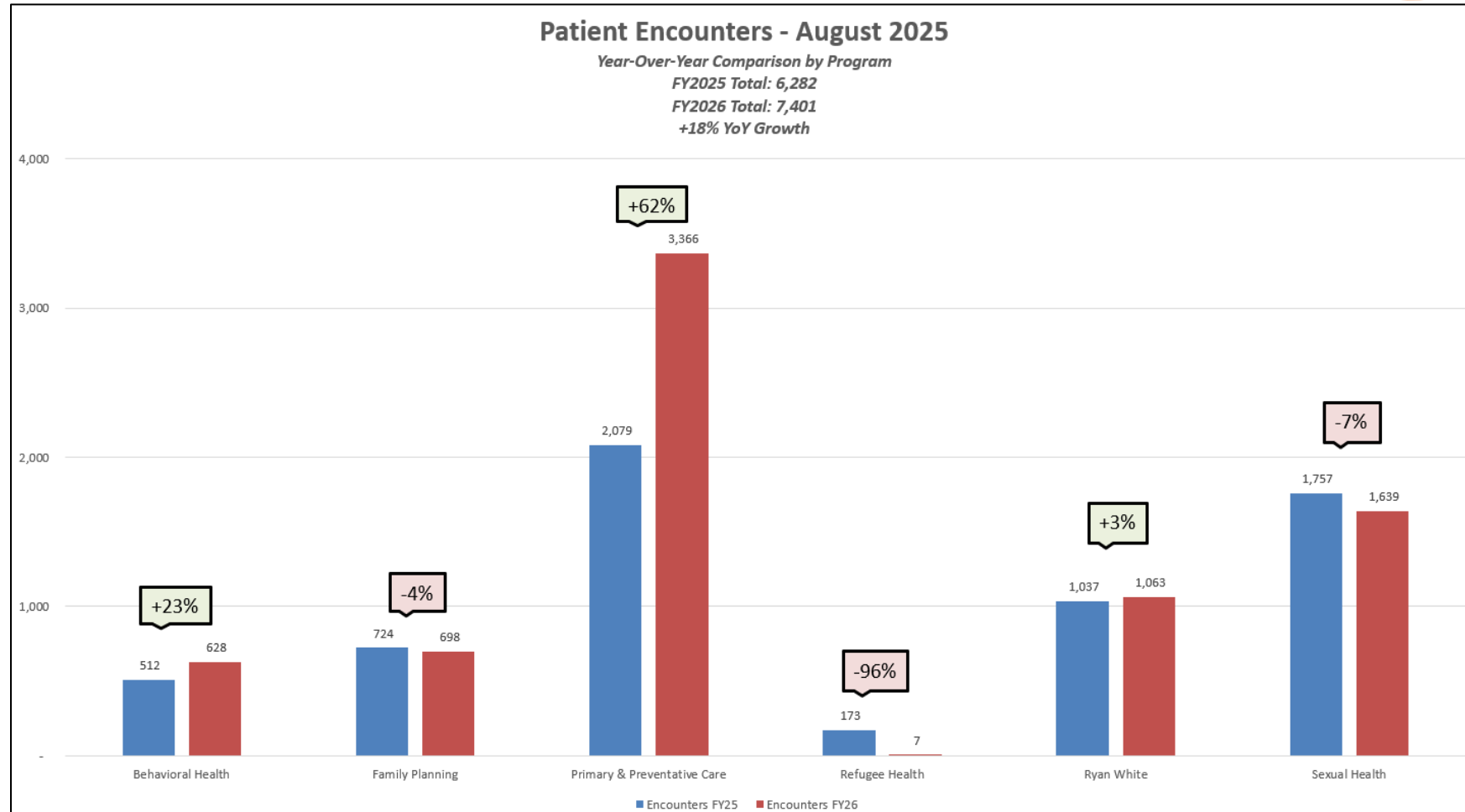
Expenses by Department Budget to Actuals

NOTES:

- 1) REFUGEE HEALTH CLINIC PATIENT ENCOUNTERS REDUCED BY 96% YEAR-OVER-YEAR.
- 2) PATIENT ENCOUNTERS INCREASING DRIVING HIGHER SUPPLIES EXPENSE INCLUDING HIGH-COST PHARMACY MEDICATIONS.

Department	Budget as of August	Actual as of August	Variance Favorable (Unfavorable)	%
Employment (Salaries, Taxes, Fringe)				
Family Planning	391,879	306,565	85,314	22%
Pharmacy	105,746	105,877	(131)	0%
Primary Care	965,637	995,017	(29,380)	-3%
Ryan White	658,474	480,131	178,343	27%
Refugee Health	50,002	1,466	48,536	97%
Behavioral Health	100,082	120,033	(19,951)	-20%
Administration	63,255	49,553	13,702	22%
Sexual Health	430,695	426,802	3,893	1%
Total Personnel Costs	2,765,770	2,485,444	280,326	10%
Other (Supplies, Contractual, Capital, etc.)				
Family Planning	96,844	68,589	28,255	29%
Pharmacy	4,765,895	5,189,850	(423,955)	-9%
Primary Care	79,958	70,371	9,587	12%
Ryan White	49,664	46,459	3,205	6%
Refugee Health	24,025	334	23,691	99%
Behavioral Health	2,000	-	2,000	100%
Administration	120,747	87,012	33,735	28%
Sexual Health	39,482	40,373	(891)	-2%
Total Other Expenses	5,178,615	5,502,988	(324,373)	-6%
Total Operating Expenses	7,944,385	7,988,432	(44,047)	-1%
Indirect Costs/Cost Allocations	2,144,984	1,855,017	289,967	14%
Transfers IN	(132,783)	(105,717)	(27,066)	20%
Transfers OUT	132,783	105,717	27,066	20%
Total Transfers & Allocations	2,144,984	1,855,017	289,967	14%
TOTAL EXPENSES	10,089,369	9,843,449	245,920	2%

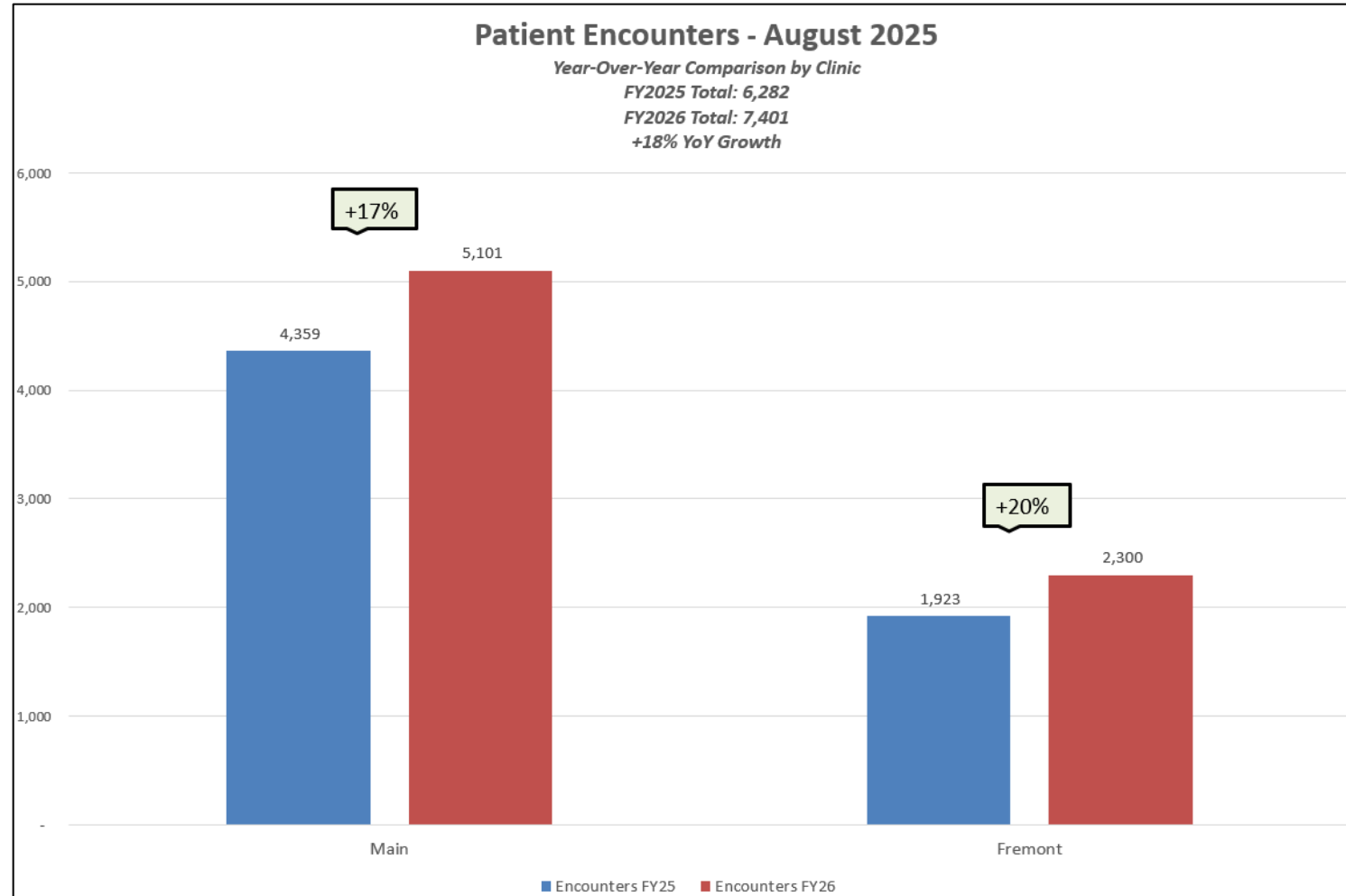
Patient Encounters By Department



NOTE 1: PATIENT ENCOUNTERS INCLUDE VISITS PROVIDED BY LICENSED INDEPENDENT PRACTITIONERS (LIPS) AND NURSES. FY25 AND FY26 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.

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 – August 31, 2025

By Department

DEPARTMENT	Jul-25	Aug-25	YTD TOTALS	YTD AVERAGES
Administration (301)	112,900	110,933	223,833	111,916
Family Planning (309)	124,841	280,366	405,208	202,604
Pharmacy (333)	2,914,956	2,966,501	5,881,458	2,940,729
Dental Health (336)	-	-	-	-
Primary Care (337)	122,170	217,969	340,139	170,069
Ryan White (338)	174,872	265,980	440,853	220,426
Refugee Health (344)	(1,256)	(678)	(1,934)	(967)
Behavioral Health (345)	33,197	27,124	60,321	30,160
Sexual Health (350)	72,637	32,065	104,703	52,351
TOTAL REVENUES	3,554,318	3,900,262	7,454,580	3,727,290

DEPARTMENT	Jul-25	Aug-25	YTD TOTALS	YTD AVERAGES
Administration (301)	70,680	96,104	166,784	83,392
Family Planning (309)	138,478	342,991	481,469	240,735
Pharmacy (333)	3,372,950	3,253,263	6,626,213	3,313,107
Dental Health (336)	-	-	-	-
Primary Care (337)	468,407	823,761	1,292,167	646,084
Ryan White (338)	241,702	438,557	680,259	340,130
Refugee Health (344)	1,800	-	1,800	900
Behavioral Health (345)	43,031	99,241	142,272	71,136
Sexual Health (350)	193,121	365,079	558,199	279,100
TOTAL EXPENSES	4,530,168	5,418,997	9,949,165	4,974,583

NET POSITION:	(975,850)	(1,518,735)	(2,494,585)	(1,247,293)
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YTD by Month – August 31, 2025

By Type

REVENUE TYPE	Jul-25	Aug-25	YTD TOTALS	YTD AVERAGES
Charges for Services	3,133,749	3,154,407	6,288,156	3,144,078
Other	112,900	112,698	225,598	112,799
Contributions	-	-	-	-
Intergovernmental	264,027	571,083	835,110	417,555
TOTAL REVENUES	3,510,676	3,838,187	7,348,863	3,674,432
EXPENSE TYPE	Jul-25	Aug-25	YTD TOTALS	YTD AVERAGES
Salaries	523,875	1,134,519	1,658,394	829,197
Taxes and Benefits	264,484	562,566	827,050	413,525
Travel and Training	6,022	44,754	50,776	25,388
Supplies	2,669,620	2,554,662	5,224,282	2,612,141
Contractual	120,653	107,276	227,930	113,965
Property	-	-	-	-
TOTAL EXPENSES	3,584,654	4,403,778	7,988,432	3,994,216
TRANSFER TYPE	Jul-25	Aug-25	YTD TOTALS	YTD AVERAGES
Indirect/Cost Allocation	901,872	953,145	1,855,017	927,508
Transfer In	(43,642)	(62,075)	(105,717)	(52,858)
Transfer Out	43,642	62,075	105,717	52,858
TOTAL TRANSFERS	901,872	953,145	1,855,017	927,508
NET POSITION:	(975,850)	(1,518,735)	(2,494,585)	(1,247,293)

Questions?



MOTION

Motion to Accept the August 2025 Year to Date Financial Report, as presented.