



MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING

April 26, 2022 – 11:00 a.m.

Meeting was conducted via Webex Event

- MEMBERS PRESENT:** Scott Black – Chair, Community Member, City of North Las Vegas (*Call-in User 3*)
Scott Garrett – Consumer Member (*Call-in User 2*)
- ABSENT:** Father Rafael Pereira – Community Member, All Saints Episcopal Church
- ALSO PRESENT:** None
(In Audience)
- LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel
- EXECUTIVE SECRETARY:** Fermin Leguen, MD, MPH, District Health Officer
- STAFF:** Tawana Bellamy, Andria Cordovez Mulet, Cassius Locket, Kyle Parkson, Richard Hazeltine, Randy Smith, Karen White, Edward Wynder

I. CALL TO ORDER and ROLL CALL

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 11:05 a.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum.

II. PLEDGE OF ALLEGIANCE

- III. **FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed the First Public Comment portion.

IV. ADOPTION OF THE APRIL 26, 2022 MEETING AGENDA (for possible action)

A motion was made by Member Garrett, seconded by Chair Black, and carried unanimously to approve the April 26, 2022 Agenda, as presented.

V. REPORT / DISCUSSION / ACTION

1. **Approve Finance & Audit Committee Meeting Minutes – March 22, 2022:** direct staff accordingly or take other action as deemed necessary (*for possible action*)

A motion was made by Chair Black, seconded by Member Garrett, and carried unanimously to approve the March 22, 2022 Finance & Audit Committee Minutes, as presented.

2. Receive, Discuss and Accept the Grants Management Policy and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on April 28, 2022; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Karen White, Chief Financial Officer, provided an overview of the Grants Management Policy, with the following highlights:

- Requirement of HRSA that any federal cash draws are made and administered consistent with the payment standards required by the U.S. Department of Health and Human Services found at 45 CFR Part 75 Subpart E, 2 CRF 200, state and local statutes and executive orders as applicable.
- Similar policy currently exists as part of the Southern Nevada Health District however may be replaced with this version if approved.
- Required documentation for each federal grant payment will account for the receipt, obligation, and expenditure of funds.
- The Community Health Center draws as a reimbursement for expenditures that have already been incurred.
- A general ledger listing of the expenditures that are being reimbursed in sufficient detail to satisfy the documentation requirements of Uniform Grant Guidance.
- Federal expenditures being tracked using a grant code in the general ledger.
- Federal expenditures allowable in accordance with the terms and conditions of the Federal award including those that limit the use of Federal funds, and with the Federal Cost Principles in 45 CFR Part 75 Subpart E and/or 2 Code of Federal Regulations (CFR) Part 200 (Subparts A – F).
- A section related to the requirements of cash advances.
- Confirmation that federal grant funds will not be used for lobbyists

A motion was made by Chair Black, seconded by Member Garrett, and carried unanimously to accept the Grants Management Policy, as presented, and recommend approval to the Southern Nevada Community Health Center Governing Board on April 28, 2022.

3. Receive, Discuss and Accept the March Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on April 28, 2022; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. White advised that Health Centers are required to evaluate the effectiveness of the Sliding Fee Discount Program (SFDP) at least every three years. Ms. White performed an evaluation on the SFDP and shared her findings, with the following highlights:

- 70% of self-pay patients are at 100% or below the Federal Poverty Guidelines.
- 75.9% of collections are from self-pay patients.
- Patients reported that they did not cancel a Health Center visit due to the inability to pay, which would confirm that the SFDP fees are reasonable for the services provided.
- No follow-up actions or changes to the nominal fee are required.

Ms. White provided the March Financial Report and advised that the Total Revenue for the YTD Budget was \$14.8M and the YTD Actual was just over \$18M, 22% overbudget, mainly related to patient related program income. Overall grant revenue is 10% above budget. Year to date salaries and fringe continue to be underbudget due to staff working on COVID activities. Ms. White further outlined the updates for Payments by Payer Type and Name, Accounts Receivable by Payer and Aging Buckets, and the Visit Types. Almost 60% of accounts receivable is under 60 days. SNCHC has a large balance related to uninsured COVID 19 testing and vaccines.

A motion was made by Chair Black, seconded by Member Garrett, and carried unanimously to accept the March Financial Report, as presented, and recommend acceptance to the Southern Nevada Community Health Center Governing Board on April 28, 2022.

- VI. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed the Second Public Comment portion.

XIII. ADJOURNMENT

The Chair adjourned the meeting at 11:23 a.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary/CHC Executive Director

/acm



AGENDA

**SOUTHERN NEVADA COMMUNITY HEALTH CENTER
FINANCE & AUDIT COMMITTEE MEETING
April 26, 2022 – 11:00 A.M.**

Meeting will be conducted via Webex Event

NOTICE

WebEx Event address for attendees:

<https://snhd.webex.com/snhd/onstage/g.php?MTID=ea122500e5df6dd755a908999fdf0cd4b>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2555 780 7125](https://snhd.webex.com/snhd/onstage/g.php?MTID=ea122500e5df6dd755a908999fdf0cd4b)

For other governmental agencies using video conferencing capability, the Video Address is: 25557807125@snhd.webex.com

NOTE:

- Agenda items may be taken out of order at the discretion of the Chair.
- The Board may combine two or more agenda items for consideration.
- The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

I. CALL TO ORDER & ROLL CALL

II. PLEDGE OF ALLEGIANCE

- #### **III. FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chairman or the Board by majority vote.

There will be two public comment periods. To submit public comment on either public comment period on individual agenda items or for general public comments:

- **By Webex: Use the link above. You will be able to provide real-time chat-room messaging, which can be read into the record by a Community Health Center employee or by raising your hand during the public comment period, a Community Health Center employee will unmute your connection. Additional instructions will be provided at the time of public comment.**
- **By email: public-comment@snchc.org For comments submitted prior to and during the live meeting. Include your name, zip code, the agenda item number on which you are commenting, and your comment. Please indicate whether you wish your email comment to be read into the record during the meeting or added to the backup materials for the record. If not specified, comments will be added to the backup materials.**

IV. ADOPTION OF THE APRIL 26, 2022 AGENDA (for possible action)

V. REPORT / DISCUSSION / ACTION

1. **Approve Finance & Audit Committee Meeting Minutes – March 22, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)
2. **Receive, Discuss and Accept the Grants Management Policy and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on April 28, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)
3. **Receive, Discuss and Accept the March Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on April 28, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)

- VI. SECOND PUBLIC COMMENT**: A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chairman or the Board by majority vote.

See above for instructions for submitting public comment.

VII. ADJOURNMENT

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify Andria Cordovez Mulet in Administration at the Southern Nevada Health District by calling (702) 759-1201.

THIS AGENDA HAS BEEN PUBLICLY NOTICED on the Southern Nevada Health District's Website at <https://snhd.info/meetings>, the Nevada Public Notice website at <https://notice.nv.gov>, and a copy will be provided to any person who has requested one via U.S mail or electronic mail. All meeting notices include the time of the meeting, access instructions, and the meeting agenda. For copies of agenda backup material, please contact Andria Cordovez Mulet at 280 S. Decatur Blvd, Las Vegas, NV, 89107 or dial (702) 759-1201.



MINUTES

SOUTHERN NEVADA COMMUNITY HEALTH CENTER FINANCE & AUDIT COMMITTEE MEETING

March 22, 2022 – 11:00 a.m.

Meeting was conducted via Webex Event

- MEMBERS PRESENT:** Scott Black – Chair, Community Member, City of North Las Vegas
Scott Garrett – Consumer Member (*Call-in User 3*)
Father Rafael Pereira – Community Member, All Saints Episcopal Church
- ABSENT:** None
- ALSO PRESENT:** None
(In Audience)
- LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel
- EXECUTIVE SECRETARY:** Fermin Leguen, MD, MPH, District Health Officer
- STAFF:** Andria Cordovez Mulet, David Kahananui, Cassius Locket, Kyle Parkson, Richard Hazeltine, Karen White, Edward Wynder

I. CALL TO ORDER and ROLL CALL

The Chair called the Southern Nevada Community Health Center Finance & Audit Committee Meeting to order at 11:02 a.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum.

II. PLEDGE OF ALLEGIANCE

- III. **FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed the First Public Comment portion.

IV. ADOPTION OF THE MARCH 22, 2022 MEETING AGENDA (for possible action)

A motion was made by Member Garrett, seconded by Father Rafael, and carried unanimously to approve the March 22, 2022 Agenda, as presented.

V. REPORT / DISCUSSION / ACTION

1. **Approve Finance & Audit Committee Meeting Minutes – February 22, 2022:** direct staff accordingly or take other action as deemed necessary (*for possible action*)

A motion was made by Member Garrett, seconded by Father Rafael, and carried unanimously to approve the February 22, 2022 Finance & Audit Committee Minutes, as presented.

2. Receive, Discuss and Accept the Southern Nevada Community Health Center FY23 Budget and Approve Recommendation to the Southern Nevada Community Health Center Governing Board on March 24, 2022; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Karen White, Chief Financial Officer, provided an overview of the FY23 Budget, with the following highlights:

- Budget increased by 9.95% to \$21,670,487 in combined General Fund and Grant Revenue
- Expenditures increased by 11.20% to \$26,557,444
- Grant Funding increased by 22%
- Net decrease of (3) FTE's

Specifically, Ms. White advised that the General Fund Revenue increased by 4.27% and the Special Revenue Fund (Grant Revenue) increased by 22.07%, and the General Fund Expenditures increased by 7.32% and the Special Revenue Fund (Grant Revenue) increased by 22.07%.

Father Rafael requested a detailed report, similar to the monthly financial update report, for the Revenues and Expenditures for the FY23 Budget.

Chair Black requested, for future discussion, the amount that the Community Health Center depends on the Health District's General Funds and the amount that the Community Health Center would need to be self-sufficient.

A motion was made by Father Rafael, seconded by Chair Black, and carried unanimously to accept the FY23 Budget, as presented, and recommend approval to the Southern Nevada Community Health Center Governing Board on March 24, 2022.

3. Receive, Discuss and Accept Billing Fee Schedule Updates and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 24, 2022; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. White provided the Clinical Billing Fee Schedule Update and advised that, as there was a more comprehensive review done last year, this year there were only a few fees that needed to be updated, which are mostly new codes or fees that have not been used in the past. Ms. White outlined the updated fees for primary care services and medications and confirmed that patients on the sliding fee scale pay between \$7 and \$22 for medications. Ms. White further outlined two new vaccines that the Community Health Center will start to offer.

A motion was made by Father Rafael, seconded by Chair Black, and carried unanimously to accept the Clinical Billing Fee Schedule Updates, as presented, and recommend approval to the Southern Nevada Community Health Center Governing Board on March 24, 2022.

4. Receive and Discuss February Financial Report and Approve Recommendations to the Southern Nevada Community Health Center Governing Board on March 24, 2022; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. White provided the February Financial Report (**Attachment #1**) and advised that the YTD Actuals to the YTD Budget for Revenues was at 18% and the YTD Actuals to the YTD Budget for Expenses was at -91%.

Ms. White further outlined that the two locations (Main and Bonanza) with assigned service areas provided service to 81% of the Community Health Center's total patients in 2021 (calendar year). The remaining less than 20% either live outside of the assigned service areas or did not provide the information.

A motion was made by Chair Black, seconded by Father Rafael, and carried unanimously to accept the February Financial Report, as presented, and recommend acceptance to the Southern Nevada Community Health Center Governing Board on March 24, 2022.

- VI. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed the Second Public Comment portion.

XIII. ADJOURNMENT

The Chair adjourned the meeting at 11:27 a.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary/CHC Executive Director

/acm



**SOUTHERN NEVADA COMMUNITY HEALTH CENTER
POLICY AND PROCEDURE**

DIVISION: Administration	NUMBER(s):
PROGRAM: Finance	Page: 1 of 4
TITLE: Grants Management	EFFECTIVE DATE: (Date signed by DHO) xx/xx/xxxx
DESCRIPTION: Managing Grants	ORIGINATION DATE: New
APPROVED BY:	Replaces: N/A
Fermin Leguen, MD, MPH District Health Officer Executive Director	Date

I. PURPOSE

SNCHC is committed to ensuring federal cash draws are made and administered in a manner consistent with payment standards required by the U.S. Department of Health and Human Services found at 45 CFR Part 75 Subpart E, 2 CRF 200, state and local statutes and executive orders as applicable. Revisions to Uniform Grant Guidance are automatically included in the Center’s policy. See references at the end of this policy/procedure.

II. SCOPE

This policy applies to payments received for direct or pass-through federal grant funds awarded to SNCHC.

III. POLICY/Procedure

a. Documentation: The documentation maintained for each federal grant payment will account for the receipt, obligation, and expenditure of funds. SNCHC draws as a reimbursement for expenditures that have already been incurred. The following documentation is kept for each draw or request for reimbursement:

1. A general ledger listing of the expenditures that are being reimbursed in sufficient detail to satisfy the documentation requirements of Uniform Grant Guidance.
2. Information regarding the date of federal grant payment receipt and the timing of expenditures relative to the receipt of the federal funds.
3. Federal expenditures are tracked using a grant code in the general ledger. A report is run from the general ledger to determine the amount of the drawdown. An electronic copy of this report is attached to the draw down request by the accountant. This request is approved by accountant, accounting supervisor,

controller, or CFO electronically through accounting software. After the appropriate approvals the accountant will make the draw through the Payment Management System (PMS).

4. The health center's financial management system can account for all Federal awards (including the Federal award made under the health center program) to identify the receipt and expenditure of funds for federally funded activities in whole or in part. Specifically, the health center's financial records contain information and related source documentation pertaining to authorizations, obligations, unobligated balance, assets, expenditures, income, and interest under the Federal award as applicable.
5. The accountant will assure expenditures of Federal award funds are allowable in accordance with the terms and conditions of the Federal award including those that limit the use of Federal funds, and with the Federal Cost Principles in 45 CFR Part 75 Subpart E and/or 2 Code of Federal Regulations (CFR) Part 200 (Subparts A – F). The controller is responsible to ensure that no Federal funds are used for mandated limitations/restrictions.

b. Timing

While cash advances are permitted, federal regulations require the timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements. SNCHC uses the reimbursement method for all grant draws. However, in the case of request as a cash advance, it is the SNHD's policy to ensure the following prior to requesting a cash advance:

- i. The draw is the minimum amount needed.
- ii. The draw is timed in accordance with actual, immediate cash requirements.
- iii. That the draw is not done any earlier than necessary to make the payment thus minimizing the time between the draw and expenditure. The distinction is also that timing is based on when expenditures will be paid and not when the expenditure is accrued.
- iv. The draws will not be made to alleviate cash flow problems within SNHD.

c. Method

The preferred method of reimbursement is through electronic fund transfer if available. Requests for draws through the federal payment management system (PMS) will follow the steps and processes outlined with the system. If the draw is not through the federal payment management system, then the draw should be done consistent with the terms of the grant and the processes required by the awarding agency.

d. Oversight and Monitoring

Appropriate fiscal oversight will be maintained for all grants and awards. With respect to Federal funding and the requirements on restrictions to limitations on use of Federal funds as mandated by the Department of Defense and labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019, Division B, Pub. L. 115-245 the health center assures oversight and monitoring for compliance via grants

management. The initial grant draw request and support for expenditures will be prepared by the accountant.

The Controller and/or CFO ensures that there is effective control over, and accountability for, all funds, property, and other assets associated with SNCHC projects. The Controller ensures the safeguarding of all assets to assure they are used solely for authorized purposes in accordance with the terms and conditions of the Health Center Program award/designation. SNCHC has the capacity to track the financial performance of the health center, including identification of trends or conditions that may warrant action by the organization to maintain financial stability.

e. Reporting

The standard financial reporting form SF-425 Federal Financial Report (FFR) is filed quarterly in accordance with HRSA guidelines. An annual FFR is compiled with any carryforward requested amounts noted on the form and followed through for HRSA approval. The quarterly PMS FFR reports are filed by the accountant after receiving the appropriate approvals. See references listed below.

1. The submission of interim FFRs will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final FFR shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final FFRs, the reporting period end date shall be the end date of the project or grant period.
2. Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date or as directed by the funder.

f. Mandatory Disclosures

Any violation of federal criminal law involving fraud, bribery and gratuity violations potentially affecting the award will be disclosed in writing to HHS within 14 days of discovery. This notification will be the responsibility of the DHO and the Board Chair.

g. Other Audit Objectives

Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c). Compliance Supplement 2021 3-L-4 July 2021 Compliance Requirements – Reserved.

Determine whether required reports for federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

SNCHC shall not use federal grant funds to pay the salary or expenses of any employee or agent of SNCHC for activities designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive-legislative relationships or participation by an agency or officer of a State, local or tribal entity/government.

REFERENCES

- Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019, Division B, Pub. L. 115-245
- HRSA Grants Bulletin: 2019-02
- 45 CFR 46.204(b) and section 498(b) of the Public Health Service Act (42 U.S.C. 289g(b)).
- Hyde Amendment
- Consolidated Appropriations Act, 2019
<https://www.congress.gov/resources/display/content/Appropriations+for+Fiscal+Year+2019>
- Controlled Substances Act, Section 202
<https://www.deadiversion.usdoj.gov/21cfr/21usc/812.htm>
- 45 CFR Part 75 Subpart E: Cost Principles <https://www.govinfo.gov/content/pkg/CFR-2017-title45-vol1/xml/CFR-2017-title45-vol1-part75.xml>
- 2 Code of Federal Regulations (CFR) Part 200 (Subparts A – F)
<https://www.govinfo.gov/app/details/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>
 - 2 CFR Part 200-https://www.whitehouse.gov/wp-content/uploads/2021/08/OMB-2021-Compliance-Supplement_Final_V2.pdf):
 - Financial reporting, 2 CFR section 200.328.
 - Monitoring and reporting program performance, 2 CFR section 200.329.
 - Transparency Act, implementing requirements in 2 CFR Part 170 and the FAR,
- Program legislation.
- Federal awarding agency regulations.
- The terms and conditions of the award.

Grants Management Policy

FQHC Policy

April 2022



Purpose

SNCHC is committed to ensuring federal cash draws are made and administered in a manner consistent with payment standards required by the U.S. Department of Health and Human Services found at 45 CFR Part 75 Subpart E, 2 CRF 200, state and local statutes and executive orders as applicable. Revisions to Uniform Grant Guidance are automatically included in the Center's policy. See references at the end of this policy/procedure.

Documentation

The documentation maintained for each federal grant payment will account for the receipt, obligation, and expenditure of funds. SNCHC draws as a reimbursement for expenditures that have already been incurred.

A general ledger listing of the expenditures that are being reimbursed in sufficient detail to satisfy the documentation requirements of Uniform Grant Guidance.

Federal expenditures are tracked using a grant code in the general ledger.

Expenditures

- Expenditures of Federal award funds are allowable in accordance with the terms and conditions of the Federal award including those that limit the use of Federal funds, and with the Federal Cost Principles in 45 CFR Part 75 Subpart E and/or 2 Code of Federal Regulations (CFR) Part 200 (Subparts A – F). The controller is responsible to ensure that no Federal funds are used for mandated limitations/restrictions.

Timing

- While cash advances are permitted, federal regulations require the timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements. SNCHC uses the reimbursement method for all grant draws. However, in the case of request as a cash advance, it is the SNHD's policy to ensure the following prior to requesting a cash advance:
 - The draw is the minimum amount needed.
 - The draw is timed in accordance with actual, immediate cash requirements.
 - That the draw is not done any earlier than necessary to make The draws will not be made to alleviate cash flow problems within SNHD.

Use of grant funds

SNCHC shall not use federal grant funds to pay the salary or expenses of any employee or agent of SNCHC for activities designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive-legislative relationships or participation by an agency or officer of a State, local government.



Wrap Up

Questions????

Karen White, CPA, CFO

Sliding Fee Evaluation



Evaluate the effectiveness of the SFDP

- Health Centers are required to evaluate the effectiveness of the Sliding Fee Discount Program (SFDP) in reducing financial barriers to care at least every three years.

Utilization Data

Sliding Fee

	Patients on SF Scale	Total SF Patients	Percentage
Total Patients	P0 Slide	9,937	70.1%
	P1 Slide	2,921	20.6%
	P2 Slide	635	4.5%
	P3 Slide	680	4.8%
Total 7/1/2021 thru 03/31/2022		14,173	

Collections

- Self-Pay Patient collection as a percentage of net revenue.
- Total self pay patient charges
- Less self pay patient SF discounts
- Equals net self-pay Patient revenue
- Total collections divided by net self pay patient revenue
- 75.9%

Patient Surveys

- Patient survey data
- Patients reported that they did not cancel a health center visit due to the inability to pay.
- Fees are reasonable for the services provided.

Follow-up actions.

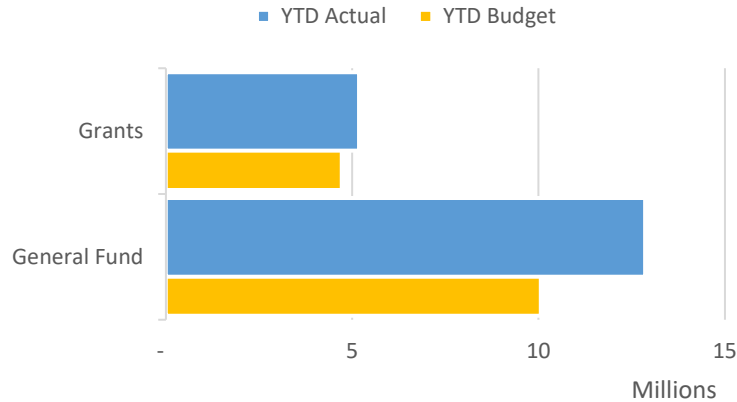
- No follow-up actions are required.
- No change was made to the nominal charge

Southern Nevada Community Health Center FQHC April 2022 Update

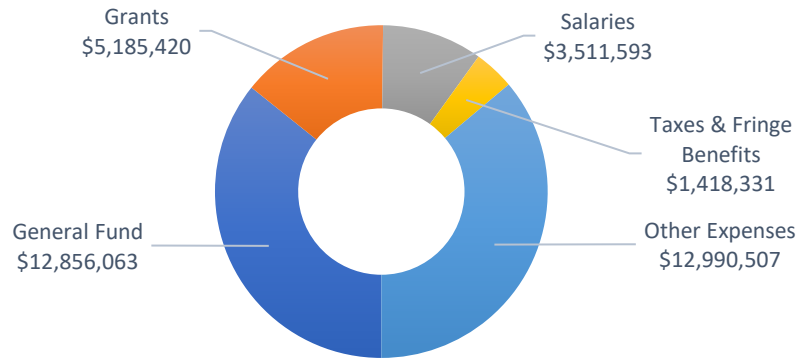
Karen White, CPA, CFO

FQHC – Combined Funds, March 2022

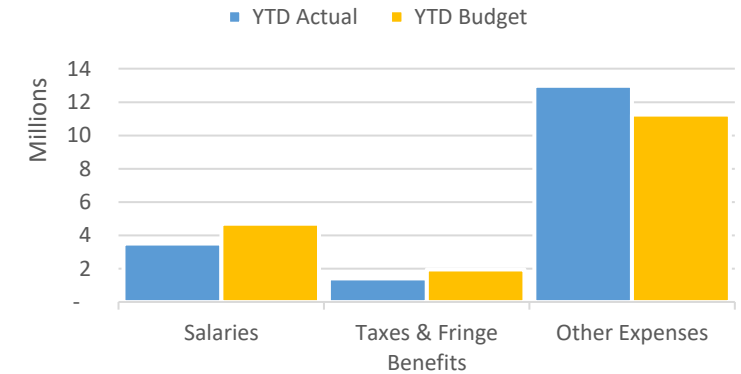
FQHC YTD Actual - Budget to Actual Revenue March 2022



FQHC YTD Actual - Revenue and Expenses March 2022



FQHC YTD Actual - Budget to Actual Expenses March 2022



FQHC - SNCHC, Combined Funds

Revenues & Expenses

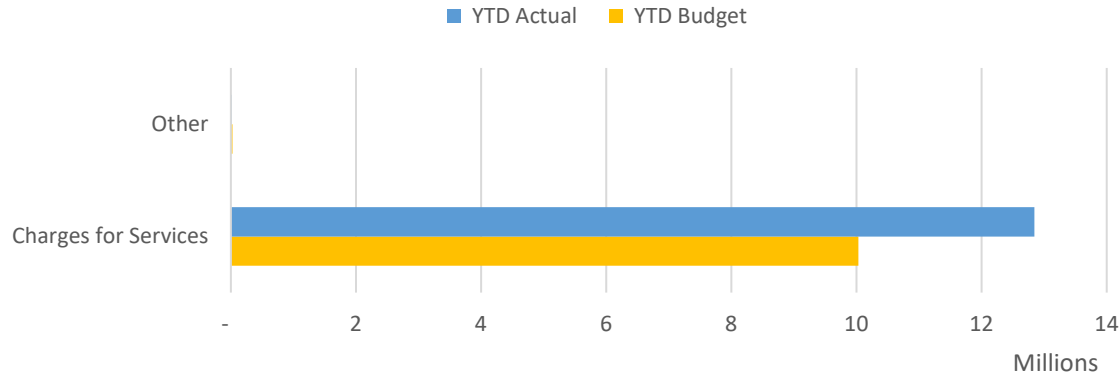
Interim Unaudited Report

March 2022

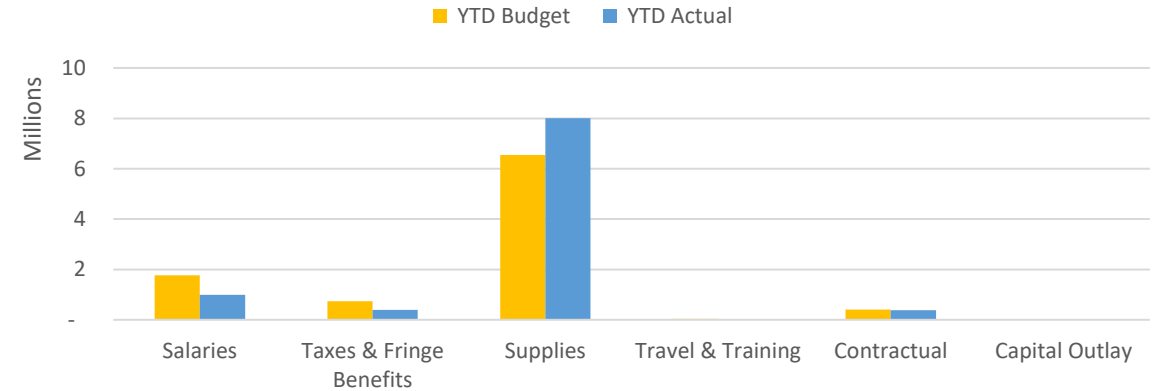
Combined Funds		Description	FY 2022 Adopted	Adjustments	FY2022 Current Budget	YTD Budget	YTD Actual	Variance	% YTD Actuals to YTD Budget	Notes
Combined Funds	Revenue	Revenues								
Combined Funds	Revenue	General Fund	13,413,863	-	13,413,863	10,060,397	12,856,063	2,795,666	28%	
Combined Funds	Revenue	Grants	6,294,818	-	6,294,818	4,721,114	5,185,420	464,306	10%	
Combined Funds	Revenue	Total Revenues	19,708,681	-	19,708,681	14,781,511	18,041,483	3,259,972	22%	
Combined Funds	Expense	Expenses								
Combined Funds	Expense	Salaries	6,258,551	-	6,258,551	4,693,913	3,511,593	(1,182,321)	-25%	
Combined Funds	Expense	Taxes & Fringe Benefits	2,608,287	-	2,608,287	1,956,215	1,418,331	(537,884)	-27%	
Combined Funds	Expense	Other Expenses	15,014,937	-	15,014,937	11,261,203	12,990,507	1,729,304	15%	
Combined Funds	Expense	Total Expenses	23,881,775	-	23,881,775	17,911,331	17,920,430	9,099	0%	
Combined Funds	Net Positio	Net Position YTD	\$ (4,173,094)	\$ -	\$ (4,173,094)	\$ (3,129,821)	\$ 121,053	\$ 3,250,874	-104%	

FQHC – Charges for Service, March 2022

FQHC Charges for Service - YTD Budget vs Actuals Revenue



FQHC Charges for Service - YTD Budget vs Actuals Expenses



FQHC - SNCHC, General Fund

Revenues & Expenses

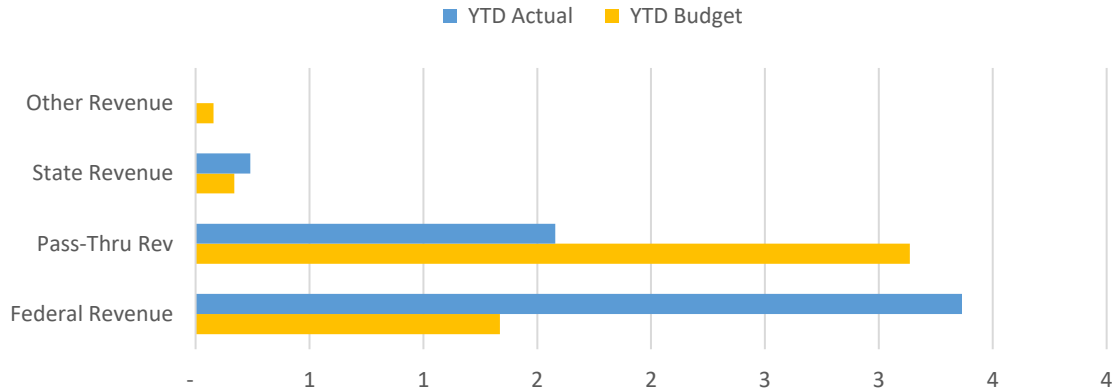
Interim Unaudited Report

March 2022

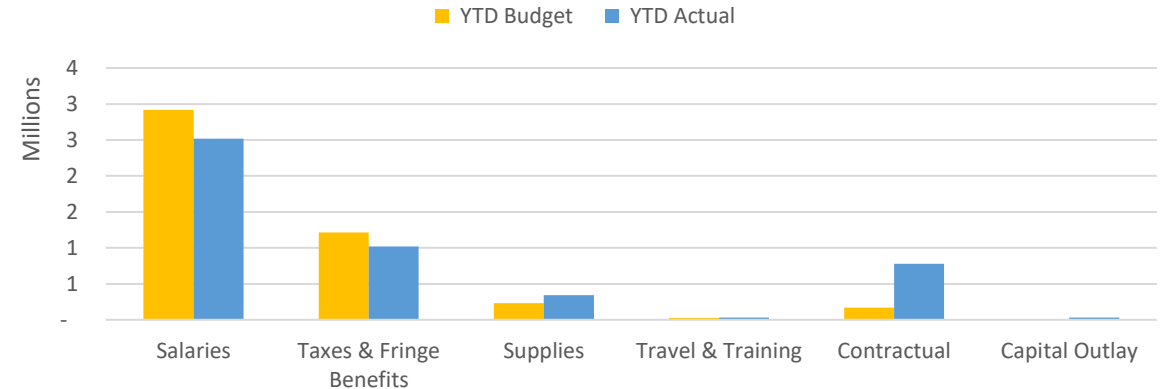
Combined Funds	Description	FY 2022 Adopted	Adjustments	FY2022 Current Budget	YTD Budget	YTD Actual	Variance	% YTD Actuals to YTD Budget	Notes
General Fund	Revenue	Revenues							
General Fund	Revenue	13,379,063		13,379,063	10,034,297	12,845,205	2,810,907	28%	
General Fund	Revenue	-		-	-	-	-	0%	
General Fund	Revenue	34,800		34,800	26,100	10,859	(15,241)	-58%	
General Fund	Revenue	-		-	-	-	-	0%	
General Fund	Revenue	13,413,863	-	13,413,863	10,060,397	12,856,063	2,795,666	28%	
General Fund	Expense	Expenses							
General Fund	Expense	2,365,164		2,365,164	1,773,873	991,812	(782,061)	-44%	
General Fund	Expense	987,569		987,569	740,677	400,909	(339,768)	-46%	
General Fund	Expense	8,733,163		8,733,163	6,549,872	8,002,284	1,452,412	22%	
General Fund	Expense	47,045		47,045	35,284	1,690	(33,594)	-95%	
General Fund	Expense	540,679		540,679	405,509	386,158	(19,352)	-5%	
General Fund	Expense	10,000		10,000	7,500	-	(7,500)	-100%	
General Fund	Expense	12,683,620	-	12,683,620	9,512,715	9,782,852	270,137	3%	
General Fund	Expense	3,447,408		3,447,408	2,585,556	2,312,005	(273,551)	-11%	
General Fund	Expense	-		-	-	(5,090)	(5,090)	0%	
General Fund	Expense	1,455,929		1,455,929	1,091,947	991,565	(100,382)	-9%	
General Fund	Expense	17,586,957	-	17,586,957	13,190,218	13,081,332	(108,885)	-1%	
General Fund	Net Position	(4,173,094)	-	(4,173,094)	(3,129,820)	(225,269)	2,904,551	-93%	

FQHC – Special Revenue, March 2022

FQHC Special Revenue Funds YTD Budget vs Actual Revenue



FQHC Special Revenue Funds YTD Budget vs Actual Expense



FQHC - SNCHC, Special Revenue Fund

Revenues & Expenses

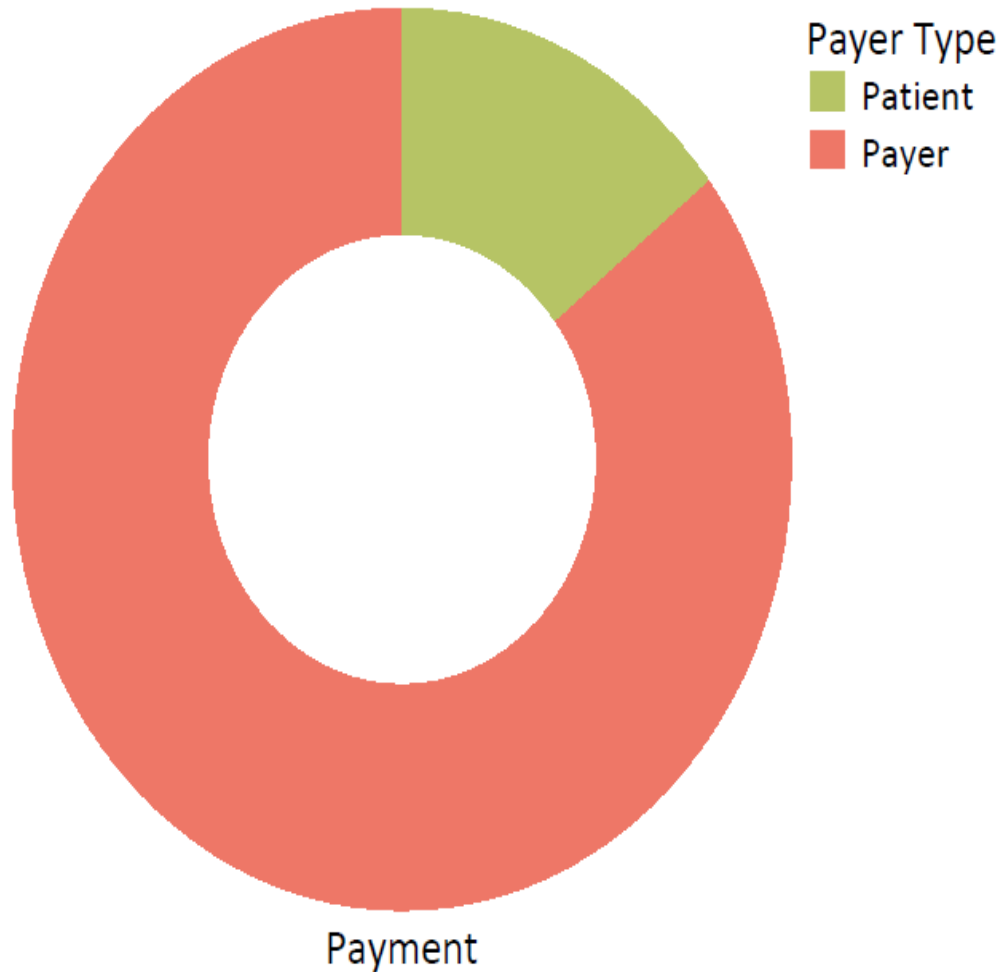
Interim Unaudited Report

March 2022

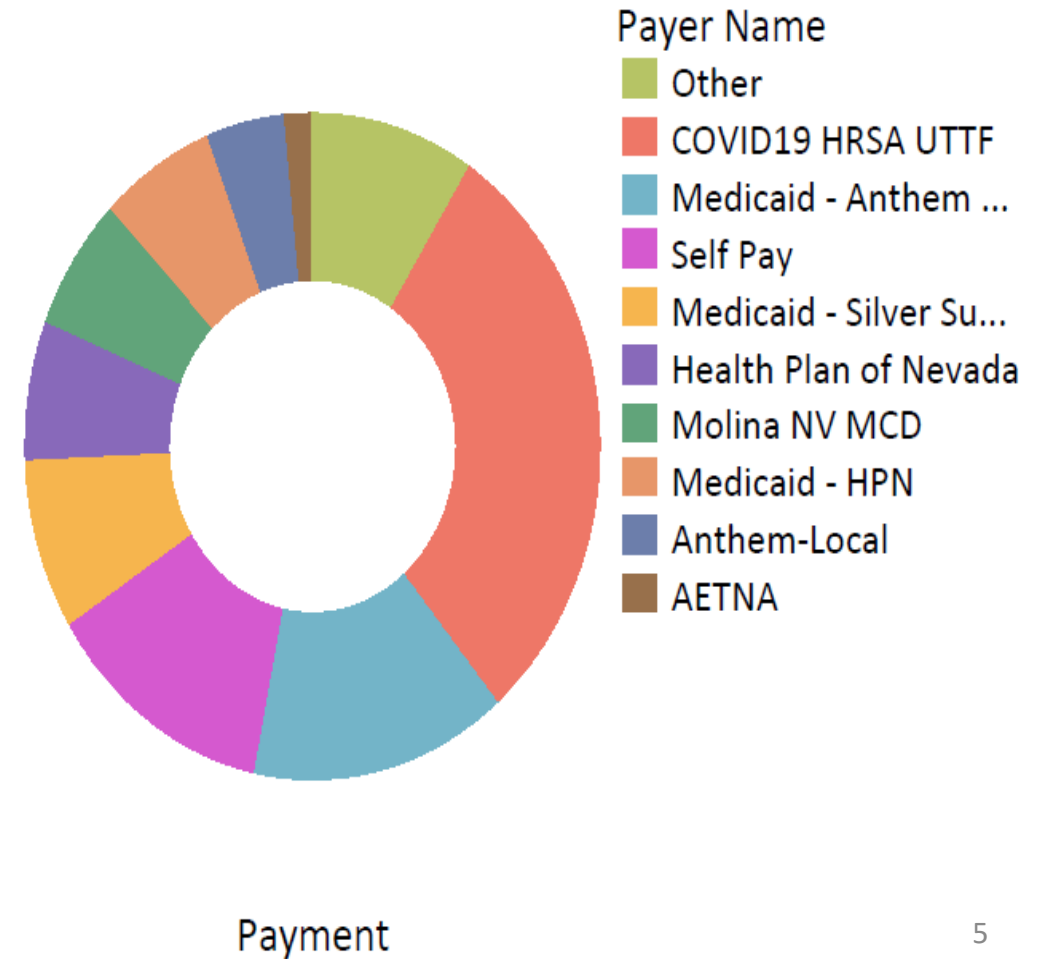
Combined Funds	Description	FY 2022 Adopted	Adjustments	FY2022 Current Budget	YTD Budget	YTD Actual	Variance	% YTD Actuals to YTD Budget	Notes
SRF	Revenue	Revenues							
SRF	Revenue	Federal Revenue		1,781,436	1,336,077	3,366,005	2,029,928	152%	*Includes Accrued Grants for Dec
SRF	Revenue	Pass-Thru Rev		4,182,621	3,136,966	1,578,885	(1,558,081)	-50%	*Includes Accrued Grants for Dec
SRF	Revenue	State Revenue		225,611	169,208	239,530	70,322	42%	
SRF	Revenue	Other Revenue		105,150	78,863	1,000	(77,863)	-99%	
SRF	Revenue	Total Revenues	-	6,294,818	4,721,114	5,185,420	464,306	10%	
SRF	Expense	Expenses							
SRF	Expense	Salaries		3,893,387	2,920,040	2,519,781	(400,259)	-14%	
SRF	Expense	Taxes & Fringe Benefits		1,620,718	1,215,539	1,017,423	(198,116)	-16%	
SRF	Expense	Supplies		310,454	232,841	340,932	108,092	46%	
SRF	Expense	Travel & Training		35,756	26,817	30,017	3,200	12%	
SRF	Expense	Contractual		223,578	167,684	780,116	612,433	365%	
SRF	Expense	Capital Outlay		10,420	7,815	29,985	22,170	284%	
SRF	Expense	Subtotal Operating Expenses	-	6,094,313	4,570,735	4,718,255	147,520	3%	
SRF	Expense	Indirect Costs/Cost Allocations		1,656,434	1,242,326	1,139,601	(102,725)	-8%	
SRF	Expense	Transfers In		(1,455,929)	(1,455,929)	(1,023,848)	68,099	-6%	
SRF	Expense	Transfers Out		-	-	5,090	5,090	0%	
SRF	Expense	Total Expenses	-	6,294,818	4,721,114	4,839,098	117,984	2%	
SRF	Net Positio	Net Position YTD	(0)	-	(0)	(0)	346,322	346,322	

Payments – March 2022

Payment By Payer Type

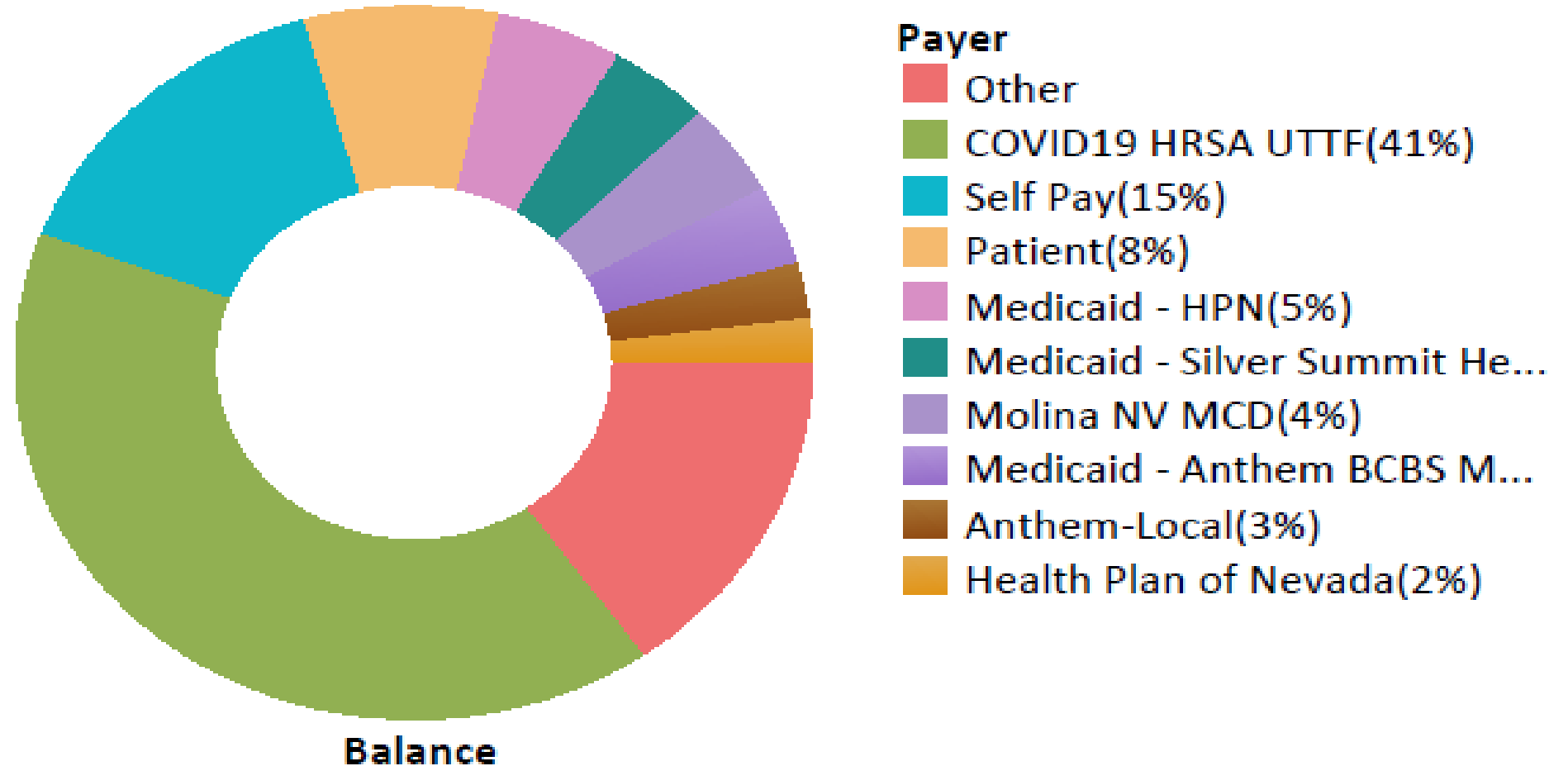


Payment By Payer Name

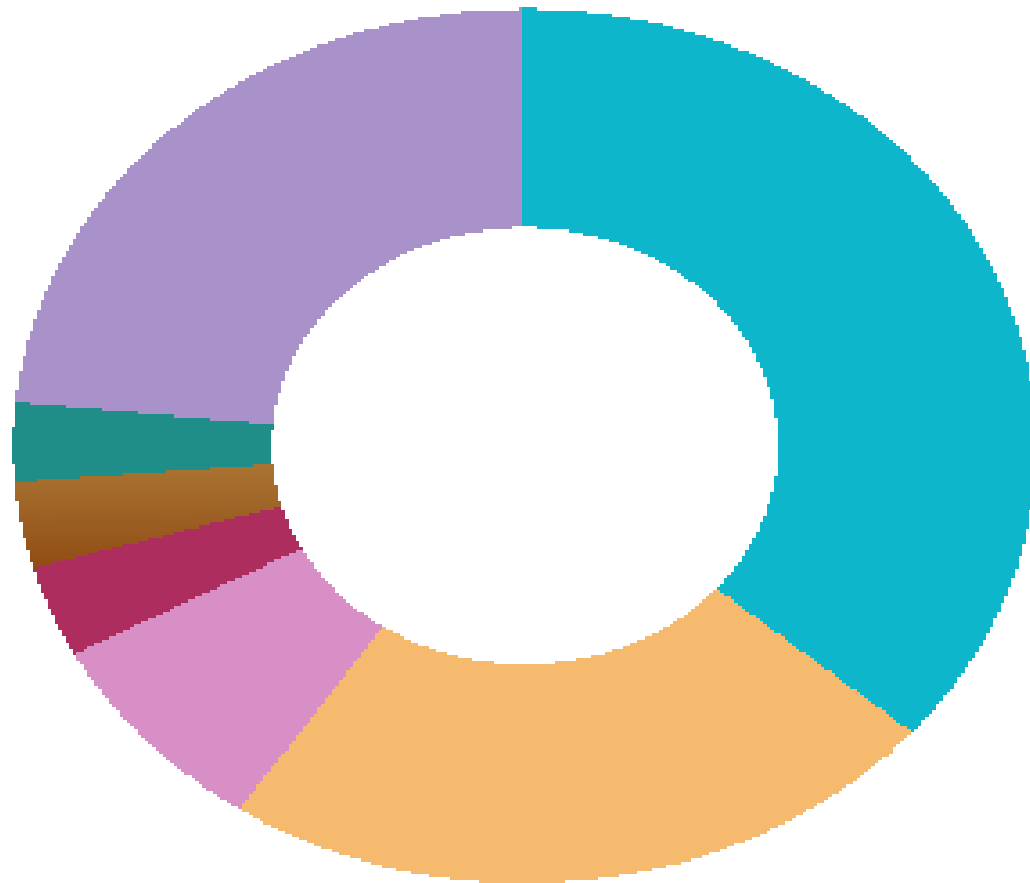


Accounts Receivable – March 2022

A/R By Payer



A/R By Aging Buckets



Aging Buckets

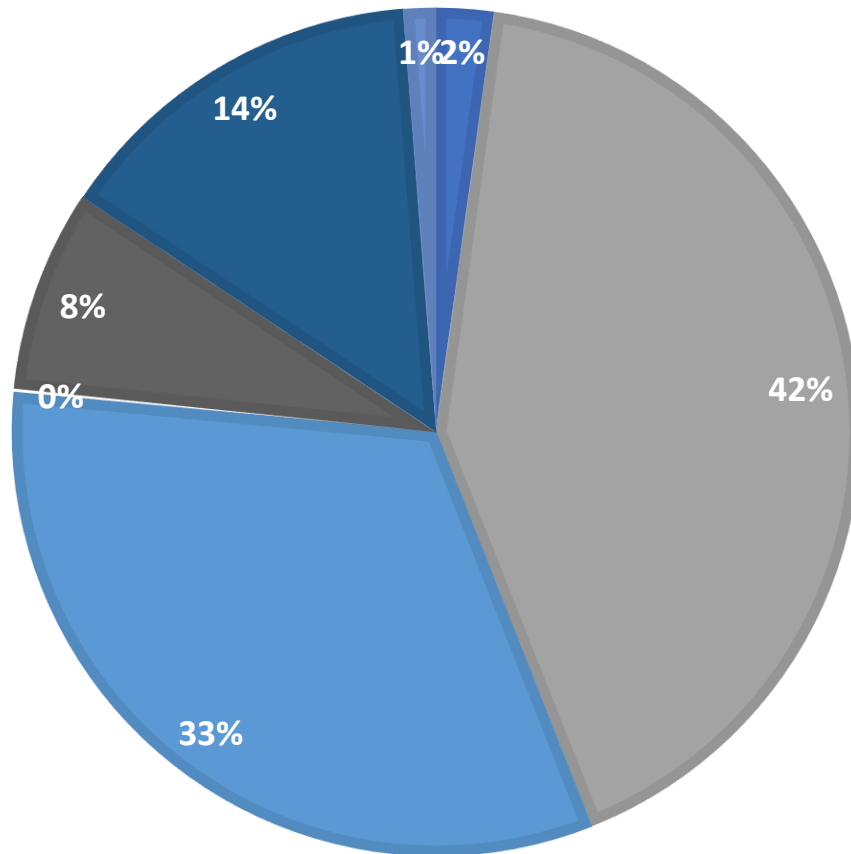
- 0 - 30 Days (36%)
- 31 - 60 Days (23%)
- 61 - 90 Days (8%)
- 91 - 120 Days (3%)
- 121 - 150 Days (3%)
- 151 - 180 Days (3%)
- > 180 Days (23%)

Balance

Visit Types

VISIT TYPES

■ Audio Call ■ Est Office visit ■ Initial Office visit ■ Exam
■ Lab ■ Nurse ■ Televisit



Type	Count	Percentage
Audio Call	60	2.2%
Est Office visit	1,142	41.8%
Initial Office visit	887	32.5%
Exam	4	0.1%
Lab	210	7.7%
Nurse	394	14.4%
Televisit	34	1.2%



Wrap Up

Questions????