

**BOARD OF REGENTS
FISCAL EXCEPTIONS REPORT
FOR SELF SUPPORTING BUDGETS WITH NEGATIVE CASH BALANCES**

**Business, Finance, and Facilities Committee Meeting
SEPTEMBER 8-9, 2016**

FISCAL EXCEPTIONS REPORT
SELF SUPPORTING BUDGETS WITH NEGATIVE CASH BALANCES OR
OPERATING NEGATIVELY OUTSIDE THEIR NORMAL BUSINESS PLAN

FOR THE QUARTER ENDING JUNE 30, 2016
Revised as of 8-26-16 to correct CSN Correction Plan

University of Nevada, Reno

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	BEGINNING CASH BALANCE	REVENUES	TRANSFER IN	EXPENSES	ENCUMBRANCES	TRANSFERS OUT	BUDGET BALANCE	CASH BALANCE
1206-104-1801	UNR FIRE SCIENCE ACADEMY	\$0.00	\$0.00	-\$9,009,614.16	\$108,910.65	\$251,489.36	\$0.00	\$0.00	\$0.00	\$0.00	-\$8,649,214.15
	TOTAL	\$0.00	\$0.00	-\$9,009,614.16	\$108,910.65	\$251,489.36	\$0.00	\$0.00	\$0.00	\$0.00	-\$8,649,214.15
Correction Plan:											
1206-104-1801:	The University has completely eliminated the \$28 million construction debt associated with the Fire Science Academy and has reduced the operating deficit by nearly \$1.8 million. Further reduction to the remaining operating deficit will occur as resources become available.										
1202-107-ALL	INTERCOLLEGIATE ATHLETICS	\$16,241,320.00	\$16,241,320.00	-\$3,143,118.16	\$16,231,040.00	\$32,900.00	\$17,790,829.00	\$0.00	\$583,166.94	-\$2,132,676.06	-\$5,253,174.22
1311-107-ALL	INTERCOLLEGIATE ATHLETICS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,181,865.00
	TOTAL	\$16,241,320.00	\$16,241,320.00	-\$3,143,118.16	\$16,231,040.00	\$32,900.00	\$17,790,829.00	\$0.00	\$583,166.94	-\$2,132,676.06	-\$3,071,309.22
Correction Plan:											
1202-107-ALL:	Again this year, UNR's Intercollegiate Athletic Program produced a slight surplus, revenues over expenditures, resulting in a reduction of the accumulated deficit by \$71,809 for FY 2016. This operating surplus was achieved even as UNR ICA continues to carry a contractual obligation to its former Men's Basketball coach. This salary payment was largely offset by revenues associated with UNR's first place finish in the 2016 CBI Tournament. The UNR ICA program fully expects to increase revenues in FY 2017 on the basis of improved preseason ticket sales for both Football and Men's Basketball.										
1201-119-001G	RENO ADMIN SALARY REIMBURSEMT	\$0.00	\$845,407.00	-\$601,906.41	\$320,121.27	\$0.00	\$761,362.31	\$62,312.47	\$0.00	\$21,732.22	-\$1,043,147.45
1201-119-002P	RENO-PM/EMR OPERATING	\$0.00	\$689,949.02	-\$381,022.63	\$314,768.75	\$0.00	\$322,378.66	\$117,482.06	\$0.00	\$250,088.30	-\$388,632.54
1201-119-0602	FAMILY MEDICINE REIMBURSEMENT	\$0.00	\$952,706.10	-\$594,207.72	\$329,486.66	\$0.00	\$845,763.73	\$0.00	\$0.00	\$106,942.37	-\$1,110,484.79
1201-119-0605	PCMH FCM REIMBURSEMENT	\$0.00	\$621,250.84	-\$250,884.68	\$182,977.24	\$0.00	\$510,739.61	\$0.00	\$0.00	\$110,511.23	-\$578,647.05
1201-119-0824	INTERNAL MEDICINE SALARY REIMB	\$0.00	\$3,358,145.00	-\$2,121,536.08	\$1,194,742.01	\$0.00	\$2,129,048.17	\$0.00	\$0.00	\$1,229,096.83	-\$3,055,842.24
1201-119-1205	PATHOLOGY SALARIES	\$0.00	\$1,010,153.00	-\$198,246.91	\$0.00	\$0.00	\$23,481.83	\$0.00	\$0.00	\$986,671.17	-\$221,728.74
1201-119-1302	PEDIATRIC SALARY REIMBURSEMENT	\$0.00	\$140,472.07	-\$45,296.10	\$70,981.48	\$0.00	\$125,618.12	\$0.00	\$0.00	\$14,853.95	-\$99,932.74
1201-119-1615	PSYCHIATRY SALARY REIMBURSEMT	\$0.00	\$1,052,065.00	-\$528,336.27	\$394,818.75	\$0.00	\$646,397.43	\$0.00	\$0.00	\$405,667.57	-\$779,914.95
1201-119-001D	ADMIN SALARY REIMBURSEMENT	\$0.00	\$1,035,866.39	-\$54,007.02	\$1,035,866.39	\$0.00	\$991,731.29	\$11,362.52	\$0.00	\$32,772.58	-\$9,871.92
1201-119-002Q	LV-PM/EMR OPERATING	\$0.00	\$1,226,322.54	-\$9,625.75	\$443,190.71	\$0.00	\$897,629.93	\$160,683.78	\$0.00	\$168,098.83	-\$463,964.97
1201-119-1012	PEDIATRICS LV SALARY REIMB	\$0.00	\$1,829,062.61	-\$8,298.53	\$850,049.20	\$0.00	\$1,735,102.31	\$6,919.05	\$0.00	\$87,041.25	-\$893,351.64
1201-119-0202	INT MED-LV SALARY REIMBURSEMENT	\$0.00	\$2,503,376.00	-\$32,030.22	\$1,539,219.82	\$0.00	\$1,517,948.53	\$17,731.33	\$0.00	\$967,696.14	-\$10,758.93
1201-119-1103	OB-GYN PRACTICE INCOME	\$0.00	\$2,727,043.88	-\$15,090.25	\$1,544,627.57	\$0.00	\$1,537,720.98	\$40.77	\$0.00	\$1,189,282.13	-\$8,183.66
1201-119-2109	MOJAVE LV REIMBURSEMENT	\$0.00	\$1,463,655.00	\$0.00	\$1,260,459.10	\$0.00	\$1,325,663.68	\$0.00	\$0.00	\$137,991.32	-\$65,204.58
1201-119-2110	MOJAVE RENO REIMBURSEMENT	\$0.00	\$219,158.00	\$0.00	\$203,222.79	\$0.00	\$218,188.53	\$0.00	\$0.00	\$969.47	-\$14,965.74
1201-119-2113	NFPRP ADMIN REIMBURSEMENT	\$0.00	\$205,991.62	-\$3,636.06	\$147,228.93	\$0.00	\$153,882.92	\$12.27	\$0.00	\$52,096.46	-\$10,290.05
1201-119-2117	MOHAVE SOUTH-PM EMR OPERATING	\$0.00	\$389,983.00	\$0.00	\$230,903.73	\$0.00	\$239,587.04	\$2,583.67	\$0.00	\$147,812.29	-\$8,683.31
1201-119-2205	SURGERY PRACTICE INCOME	\$0.00	\$9,353,457.00	-\$43,608.86	\$7,110,874.71	\$0.00	\$7,741,327.78	\$24,607.96	\$0.00	\$1,587,521.26	-\$674,061.93
	TOTAL	\$0.00	\$29,624,064.07	-\$4,887,733.49	\$17,173,539.11	\$0.00	\$21,723,472.85	\$403,745.88	\$0.00	\$7,496,845.37	-\$9,437,667.23
Correction Plan:											
1201-119-all:	The Practice Plan is experiencing cash flow problems. We have develop a long term strategy to improve future cash flows and are closely monitoring progress. We have paid down the overall cash balance from the 3rd quarter of FY 2016, by \$81,828.45 in the North and \$2,986,535.04 in the										

College of Southern Nevada

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	BEGINNING CASH BALANCE	REVENUES	TRANSFER IN	EXPENSES	ENCUMBRANCES	TRANSFERS OUT	BUDGET BALANCE	CASH BALANCE
8224-802-1420	DENTAL FACULTY PRACTICE	\$1,424,330.00	\$1,424,330.00	\$143,385.00	\$850,406.00	\$0.00	\$1,169,974.00	\$38,622.00	\$0.00	\$215,733.00	-\$176,184.00
	TOTAL	\$1,424,330.00	\$1,424,330.00	\$143,385.00	\$850,406.00	\$0.00	\$1,169,974.00	\$38,622.00	\$0.00	\$215,733.00	-\$176,184.00
Correction Plan:											
8224-802-1420	A new fee schedule is being implemented in FY 2017, which is anticipated to generate additional revenue for the program. The department is reviewing expenditures to ensure they remain at an appropriate level and following up on outstanding insurance claims and recovering payments.										

8/26/16: Original report to BOR included Correction Plan from 3rd quarter and 4th Quarter; this report has been revised to show only the Correction Plan for the 4th quarter report.

FISCAL EXCEPTIONS REPORT
 QUARTERLY REVENUE AND EXPENDITURE REPORT FOR OPERATING BUDGETS

UNIVERSITY OF NEVADA RENO SCHOOL OF MEDICINE
 HOSPITAL ACCOUNTS AGING REPORT AS OF JUNE 30, 2016

Provider	30- 59 days Balance	60- 89 days Balance	90- 119 days Balance	120+ days Balance	Total	Notes	Terms
AURORA DIAGNOSTICS Total	250,752.44	\$ -	\$ -	\$ -	\$ 250,752.44		Bill Quarterly, terms 30 days
HEALTHY MINDS INC Total	-	-	-	40,748.00	\$ 40,748.00	Agency experiencing cash flow issues; committed to paying off balance within six months.	Bill quarterly, terms 30 days
HUMBOLDT GENERAL HOSPITAL Total	-	17,437.50	-		\$ 17,437.50		Bill quarterly, terms 30 days
RENOWN REGIONAL MEDICAL CENTER Total	102,254.42	102,254.42	-	-	204,508.84	Payment of \$102,254.42 received on 7/15/16.	Bill monthly, terms 30 days
UNIV MED CENTER SOUTH NV Total	329,032.46	-	264,000.00		593,032.46	Waiting for response from UMC regarding additional contract for cardiology.	Bill monthly, no terms stated
VA-LV - Total	\$ -	\$ -	\$ -	\$ 5,816.22	5,816.22	Invoice was certified for payment in May; VA Finance is researching	Bill monthly, no terms stated
VA-RENO - Total	\$ 227,294.59	\$ -	\$ -	\$ -	227,294.59		
WASHOE CNTY HEALTH DIST-NV Total	\$ 1,338.76	\$ -	\$ -	\$ -	1,338.76		Bill Quarterly, terms 30 days
WELLHEALTH QUALITY CARE Total	-	36,774.28	-		36,774.28	Agency promised to pay by end of month.	Bill quarterly, terms 30 days
Grand Total	\$ 910,672.67	\$ 156,466.20	\$ 264,000.00	\$ 46,564.22	\$ 1,377,703.09		