

Fiscal Exceptions Report
FOR THE QUARTER ENDING: DECEMBER 31, 2019

UNIVERSITY OF NEVADA, LAS VEGAS										
UNLVSOM FPP REIMB ACCOUNTS		=	+	-	=	+(-)	=		-	=
ACCOUNT NUMBER	ACCOUNT NAME	BEGINNING CASH BALANCE	REVENUES	EXPENSES	OPERATING PERFORMANCE	NET TRANSFERS IN(OUT)	CASH BALANCE		PROJECTED ENDING CASH BALANCE	CASH BALANCE VARIANCE
PG12218	UNLVSOM FPP REIMBUR ACCOUNTS	(4,498)	555,374	(484,636)	66,240	4,912	71,152		(328,040)	399,192
PG12219	UNLVSOM FPP REIMB OBGYN	21,680	1,718,845	(2,075,811)	(335,286)		(335,286)		(1,243,809)	908,523
PG12227	UNLVSOM FPP REIMB NEUROLOGY	0	25,418	(18,639)	6,779		6,779		(142,057)	148,836
PG12231	UNLVSOM FPP REIMB INTERNAL MED	170	1,626,118	(2,432,789)	(806,501)		(806,501)		(1,168,375)	361,874
PG12232	UNLVSOM FPP REIMB PEDIATRICS	28,527	1,711,019	(2,108,737)	(369,191)		(369,191)		(222,323)	(146,868)
PG12233	UNLVSOM FPP REIMB PSYCHIATRY	3,927	521,266	(651,626)	(126,433)		(126,433)		(198,006)	71,573
PG12238	UNLVSOM FPP REIMB ADMIN	(1,108,287)	1,958,485	(2,182,098)	(1,331,900)	474,214	(857,686)		(984,494)	126,808
PG12244	UNLVSOM FPP REIMB SURGERY	1,005	2,367,214	(3,522,327)	(1,154,108)		(1,154,108)		(865,111)	(288,997)
PG12245	UNLVSOM FPP REIMB OTOLARYN	(741)	1,496,174	(1,488,340)	7,093		7,093		(297,623)	304,716
PG18410	UNLVSOM FPP REIMB PLASTIC SURGERY	0	805,250	(805,657)	(407)		(407)		(171,857)	171,450
PG18486	UNLVSOM FPP REIMB LEASES	0	823,229	(1,070,934)	(247,705)		(247,705)		(206,878)	(40,827)
TOTAL		\$ (1,058,217)	\$ 13,608,392	\$ (16,841,594)	\$ (4,291,419)	\$ 479,126	\$ (3,812,293)		\$ (5,828,573)	\$ 2,016,280
Correction Plan:	INSERT CORRECTION PLAN HERE									

COLLEGE OF SOUTHERN NEVADA											
		=	+	-	=	+(-)	=		-		=
ACCOUNT NUMBER	ACCOUNT NAME	BEGINNING CASH BALANCE	REVENUES	EXPENSES	OPERATING PERFORMANCE	NET TRANSFERS IN(OUT)	CASH BALANCE		PROJECTED ENDING CASH BALANCE		CASH BALANCE VARIANCE
PG12211	CSN DENTAL FACULTY PRACTICE	\$ (561,999)	\$ 440,870	\$ (486,599)	\$ (607,728)	\$ -	\$ (607,728)		\$ (80,066)		\$ (527,662)
Correction Plan:	INSERT CORRECTION PLAN HERE										

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

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	BEGINNING CASH BALANCE	REVENUES	TRANSFER IN	EXPENSES	ENCUMBRANCES	TRANSFERS OUT	BUDGET BALANCE	CASH BALANCE
UNLV40 FPP	UNLVSOM FPP REIMB accounts	40,592,339	42,109,120	(1,058,218)	13,608,390	533,306	16,841,595	15,419,062	53,439	9,795,025	(3,811,556)
TOTAL		\$40,592,339	\$42,109,120	(\$1,058,218)	\$13,608,390	\$533,306	\$16,841,595	\$15,419,062	\$53,439	\$9,795,025	(\$3,811,556)
Correction Plan:											
<p>Reason for negative balance: Accounts are negative due to billing and procedural issues with the Joint Electronic Medical Records system and the cash impact of the EPIC system. This deficit represents one month of expenses from the various Practice Plans.</p> <p>Actions taken to correct negative balance: The Practice Plans will continue to work through the cash impact of the EPIC system by working to improve their cash position through increased productivity, improved billing, and revenue cycle metrics.</p> <p>Steps taken to ensure negative balance does not occur: UNLV School of Medicine will continue to take steps to improve productivity, revenue cycle timeliness and continued process improvements to strengthen the cash position of the Practice Plans.</p>											
UNLVSOM FPP Accounts:		ORIGINAL BUDGET	CURRENT BUDGET	BEGINNING CASH BALANCE	REVENUES	TRANSFER IN	EXPENSES	ENCUMBRANCES	TRANSFERS OUT	BUDGET BALANCE	CASH BALANCE
PG12218 UNLVSOM FPP REIMB FAMILY MED		2,044,427	2,044,427	(4,498)	555,374	4,912	484,636	518,625	0	1,041,167	71,152
PG12219 UNLVSOM FPP REIMB OB/GYN		4,688,040	4,688,040	21,680	1,718,845	0	2,075,811	2,024,791	0	587,438	(335,286)
PG12227 UNLVSOM FPP REIMB NEUROLOGY		891,421	891,421	0	25,418	0	18,639	0	0	872,782	6,779
PG12231 UNLVSOM FPP REIMB INTERNAL MED		6,326,300	6,326,300	170	1,626,118	0	2,432,789	2,471,564	0	1,421,947	(806,501)
PG12232 UNLVSOM FPP REIMB PEDIATRICS		5,681,215	5,681,215	28,527	1,711,019	0	2,108,737	1,779,554	0	1,792,923	(369,192)
PG12233 UNLVSOM FPP REIMB PSYCHIATRY		2,135,221	2,135,221	3,927	521,266	0	651,626	657,889	0	825,706	(126,434)
PG12238 UNLVSOM FPP REIMB ADMIN		2,341,475	3,858,256	(1,108,287)	1,958,485	527,653	2,182,098	794,040	53,439	828,679	(857,686)
PG12244 UNLVSOM FPP REIMB SURGERY		9,082,780	9,082,780	1,005	2,367,214	0	3,522,327	3,603,185	0	1,957,269	(1,154,108)
PG12245 UNLVSOM FPP REIMB OTOLARYN		3,235,377	3,235,377	(741)	1,496,174	741	1,488,340	1,467,811	0	279,226	7,834
PG18410 UNLVSOM FPP REIMB PLASTIC SURGERY		1,890,419	1,890,419	0	805,250	0	805,657	1,023,791	0	60,971	(407)
PG18486 UNLVSOM FPP REIMB LEASES		2,275,664	2,275,664	0	823,229	0	1,070,934	1,077,812	0	126,918	(247,706)
UNLVSOM FPP Accounts TOTAL		\$40,592,339	\$42,109,120	(\$1,058,218)	\$13,608,390	\$533,306	\$16,841,595	\$15,419,062	\$53,439	\$9,795,025	(\$3,811,556)

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
PG12211	CSN Dental Faculty Practice	498,001	498,001	(561,999)	440,870	0	486,599	422,087	0	(410,685)	(607,728)
TOTAL		\$498,001	\$498,001	(\$561,999)	\$440,870	\$0	\$486,599	\$422,087	\$0	(\$410,685)	(\$607,728)
Correction Plan:											
<p><i>Reason for Negative Balance: Carry over from previous deficit due to billing, procedural and staffing issues with recent loss of full-time dentist.</i></p> <p><i>Actions taken to correct negative balance: The DFP has put in place protocols to ensure that current receivables are collected in a timely manner. This plan includes increased internal monitoring of accounts receivable. Most outstanding receivables that can be recovered have been collected. Additionally, over the 2nd quarter collections have been maintained at >90%.</i></p> <p><i>Steps taken to ensure negative balance does not occur: Although the search to hire a FT dentist was unsuccessful, one of the PT dentists has agreed to serve as FT dentist in the Practice. In addition, another PT dentist and a Dental Assistant were also hired. Having 1 FT and 2 PT Dentists as well as an additional Dental Assistant will allow the DFP to increase patient encounters and services daily, and thereby increase production and monthly revenue. The DFP expects revenues to have a sustained increase with a reduction to the deficit beginning mid-June 2020. This adjustment to the timeline for reducing the deficit, from March to June, results from the delay in hiring a FT dentist, as well as the time required for the part-time dentist to become credentialed for all providers.</i></p> <p><i>Grant opportunities through which the DFP can provide dental services to low-income and socio-economically challenge populations are being pursued. In addition, the DFP is identifying other community non-profit organizations where partnerships can be developed to support the community needs for dental services, and thereby increase the patient base for the DFP.</i></p>											