

ENROLLED

HB 539

2022 Legislature

1
 2 An act relating to nursing home financial reporting;
 3 amending s. 408.061, F.S.; requiring nursing homes and
 4 their home offices to annually file with the Agency
 5 for Health Care Administration their audited actual
 6 experience for purposes of financial reporting;
 7 providing an effective date.
 8

9 Be It Enacted by the Legislature of the State of Florida:

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 11 Section 1. Subsections (5) and (6) of section 408.061,
 12 Florida Statutes, are amended to read:

13 408.061 Data collection; uniform systems of financial
 14 reporting; information relating to physician charges;
 15 confidential information; immunity.—

16 (5) Within 120 days after the end of its fiscal year, each
 17 nursing home as defined in s. 408.07 shall file with the agency,
 18 on forms adopted by the agency and based on the uniform system
 19 of financial reporting, its actual financial experience for that
 20 fiscal year, including expenditures, revenues, and statistical
 21 measures. Such data may be based on internal financial reports
 22 that are certified to be complete and accurate by the chief
 23 financial officer of the nursing home. However, a nursing home's
 24 actual financial experience shall be its audited actual
 25 experience. This audited actual experience must include the

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26 | fiscal year-end balance sheet, income statement, statement of
27 | cash flow, and statement of retained earnings and must be
28 | submitted to the agency in addition to the information filed in
29 | the uniform system of financial reporting. The financial
30 | statements must tie to the information submitted in the uniform
31 | system of financial reporting, and a crosswalk must be submitted
32 | along with the financial statements.

33 | (6) Within 120 days after the end of its fiscal year, the
34 | home office of each nursing home as defined in s. 408.07 shall
35 | file with the agency, on forms adopted by the agency and based
36 | on the uniform system of financial reporting, its actual
37 | financial experience for that fiscal year, including
38 | expenditures, revenues, and statistical measures. Such data may
39 | be based on internal financial reports that are certified to be
40 | complete and accurate by the chief financial officer of the
41 | nursing home. However, the home office's actual financial
42 | experience shall be its audited actual experience. This audited
43 | actual experience must include the fiscal year-end balance
44 | sheet, income statement, statement of cash flow, and statement
45 | of retained earnings and must be submitted to the agency in
46 | addition to the information filed in the uniform system of
47 | financial reporting. The financial statements must tie to the
48 | information submitted in the uniform system of financial
49 | reporting, and a crosswalk must be submitted along with the
50 | audited financial statements.

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51 | Section 2. This act shall take effect July 1, 2022. |