

CHAPTER 2022-49

House Bill No. 539

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

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

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

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

(5) Within 120 days after the end of its fiscal year, each nursing home as defined in s. 408.07 shall file with the agency, on forms adopted by the agency and based on the uniform system of financial reporting, its actual financial experience for that fiscal year, including expenditures, revenues, and statistical measures. Such data may be based on internal financial reports that are certified to be complete and accurate by the chief financial officer of the nursing home. However, a nursing home's actual financial experience shall be its audited actual experience. This audited actual experience must include the fiscal year-end balance sheet, income statement, statement of cash flow, and statement of retained earnings and must be submitted to the agency in addition to the information filed in the uniform system of financial reporting. The financial statements must tie to the information submitted in the uniform system of financial reporting, and a crosswalk must be submitted along with the financial statements.

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

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

Approved by the Governor April 6, 2022.

Filed in Office Secretary of State April 6, 2022.