

1                                   A bill to be entitled  
 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.  
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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

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.           |