97040 Required Annual Reports

(a)

The licensee of each health facility shall submit the following reports, except as provided in Section 97044, to the Office within four months after the end of each reporting period: (1) A balance sheet for the unrestricted (general) funds. (2) A balance sheet for the restricted funds. (3) A statement of changes in equity (fund balances) for both unrestricted and restricted funds. (4) A statement of income and expense. (5) A statement of cash flows for the unrestricted funds. (6) A cost finding report. (7) A detailed statistical report. (8) That data required for Medi-Cal cost reimbursement pursuant to Section 14170 of the Welfare and Institutions Code (skilled nursing, intermediate care and congregate living health facilities only). (9) A statement detailing patient revenue by payor and revenue center. (10) And such other reports and worksheets as the Office enacts through the regulation process to constitute accurate and sufficiently detailed statistical reports and to enable proper completion of the above reports as set forth in the Office's "Accounting and Reporting Manual for California Hospitals," as specified in Section 97018, and the Office's "Accounting and Reporting Manual for California Long-Term Care Facilities," as specified in Section 97019.

(1)

A balance sheet for the unrestricted (general) funds.

(2)

A balance sheet for the restricted funds.

(3)

A statement of changes in equity (fund balances) for both unrestricted and restricted funds.

(4)

A statement of income and expense.

(5)

A statement of cash flows for the unrestricted funds.

(6)

A cost finding report.

(7)

A detailed statistical report.

(8)

That data required for Medi-Cal cost reimbursement pursuant to Section 14170 of the Welfare and Institutions Code (skilled nursing, intermediate care and congregate living health facilities only).

(9)

A statement detailing patient revenue by payor and revenue center.

(10)

And such other reports and worksheets as the Office enacts through the regulation process to constitute accurate and sufficiently detailed statistical reports and to enable proper completion of the above reports as set forth in the Office's "Accounting and Reporting Manual for California Hospitals," as specified in Section 97018, and the Office's "Accounting and Reporting Manual for California Long-Term Care Facilities," as specified in Section 97019.

(b)

A reporting period, which may be less than one year, ends:(1) at the close of the health facility's annual accounting period (fiscal year), (2) on the last day of patient care when the health facility no longer accepts patients, (3) on the last day of patient care at the old facility when the health facility closes to relocate to a new facility, (4) on the last day of licensure of the entity relinquishing the license when there is a change in licensee, or (5) on the last day of patient care when the license is placed in suspense.

(1)

at the close of the health facility's annual accounting period (fiscal year),

(2)

on the last day of patient care when the health facility no longer accepts patients,

(3)

on the last day of patient care at the old facility when the health facility closes to relocate to a new facility,

(4)

on the last day of licensure of the entity relinquishing the license when there is a change in licensee, or

(5)

on the last day of patient care when the license is placed in suspense.

(c)

Health facilities that want to submit reports for periods exceeding 12 months must request a modification in accordance with Section 97050.

(d)

The licensee is responsible for reporting for the entire period of licensure, even if there is an agreement between the parties on a change in licensee for the new licensee to operate the facility prior to the new license being effective. However, a

reporting modification would be considered if a new licensee wants to report for a period which begins prior to the effective date of the license and for the reporting period of the entity relinquishing the license to end prior to the last day of its licensure.

(e)

Pursuant to paragraph (2) of subdivision (e) of Health and Safety Code Section 128735, a health facility that receives a preponderance of its revenue from associated comprehensive group practice prepayment health care service plans and that is operated as a unit of a coordinated group of health facilities under common management may submit the reports specified in subdivisions (1), (2), (3), and (5) of subdivision (a) of this section for the group and not for each separately licensed health facility.