

97046 Definitions

As used in this Article:

(a)

"Annual Consolidated Financial Report" is defined as the financial statements of a consolidated group of entities that include a parent and all its subsidiaries presented as those of a single economic entity, in accordance with the Consolidation Topic of the Financial Accounting Standards Board Accounting Standards Codification.

(b)

"Combined Financial Statement" is defined as the consolidating information for each entity reported in the annual consolidated financial report. This consolidating information shall be provided for the financial statements required in Section 97046.1 subsections (c)(1) and (c)(3).

(c)

"Duly Authorized Official" is defined as an official/employee authorized by the health facility to act on its behalf and includes, but is not limited to, Administrator, President, Chief Executive Officer, Chief Financial Officer, Vice President, Controller, Finance Officer.

(d)

"Department" means the Department of Health Care Access and Information.

(e)

"GAAP" is defined as generally accepted accounting principles as established by the Financial Accounting Standards Board.

(f)

"GAAS" is defined as the generally accepted auditing standards promulgated by the Accounting Standards Board of the American Institute of Certified Public Accountants.

(g)

"Related Party" is defined pursuant to Health and Safety Code Section 128734.1 subdivision (e).

(h)

"Skilled Nursing Facility" means any facility that is required to be licensed under subdivision (c) of Health and Safety Code section 1250; excluding any facility operated by a health care district organized and governed pursuant to the Local Healthcare District Law (Division 23 (commencing with Section 32000)) and any government-licensed entity.

(i)

"SSARS" is defined as the Statements on Standards for Accounting and Review Services as promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants.

(j)

"Statement of Patient Census" is defined as the report form "Facility Patient Days by Payer" prescribed by the Accounting and Reporting Manual for California Long-Term Care Facilities, incorporated by reference in Section 97019; except the data shall include all activity for the entity or entities, not just that of a single facility.

(k)

"Statement of Patient Revenue" is defined as the report form "Facility Revenue Information" prescribed by the Accounting and Reporting Manual for California Long-Term Care Facilities, incorporated by reference in Section 97019; except the data shall include all activity for the entity or entities, not just that of a single facility.