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Title 22@ Social Security

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Division 7@ Health Planning and Facility Construction

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Chapter 10@ Health Facility Data

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Article 4@ Modification, Extension, and Appeal Processes

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Section 97050@ Request for Modifications to Approved Accounting and Reporting Systems

97050 Request for Modifications to Approved Accounting and Reporting Systems

(a)

To obtain modifications to the uniform accounting and reporting systems specified by Sections 97017, 97018, and 97019, including modifications to the account coding structure, health facilities must file a written request for modifications with the Office. Health facilities must have an Office-approved modification prior to implementation of any change to the applicable uniform accounting system.

Modification requests shall specify the precise changes being requested and the reason(s) the changes are needed. Requests from health facilities for modification to the applicable uniform accounting system, including requests to use an alternate coding scheme, shall be accompanied by (1) a cross reference between the facility's proposed account codes and titles, and the account codes and titles in the applicable accounting and reporting manual and (2) the facility's account definitions. The Office shall either approve or disapprove requests for modification within 60 days of the date the request was filed with the Office by the health facility, or the request shall be considered approved as submitted. However, if additional information is required from the health facility to evaluate the request, the Office shall have 30 days from the receipt of the additional information to approve or disapprove the request. The Office may also seek additional information from other appropriate sources to evaluate the request. Approved

requests for systems modifications are subject to annual review and renewal by the Office.

(b)

The Office shall grant modifications upon written application to licensed health facilities that are an integral part of a residential care complex to permit accounting and reporting for assets, liabilities, and equity for the entire residential care complex rather than require separate accounting and reporting for health care related assets, liabilities, and equity. Requests for modifications under this paragraph shall be submitted prior to the start of the accounting period to which the modifications are to apply and shall specify the proposed balance sheet account related modifications.

(c)

The Office may grant modifications, upon written request, to licensees operating and maintaining more than one physical plant on separate premises under a single consolidated hospital license, issued pursuant to Health and Safety Code Section 1250.8, to file separate annual disclosure reports and quarterly financial and utilization reports for each location. The Office may also grant modifications, upon written request, to licensees of hospitals to file annual disclosure reports and quarterly financial and utilization reports for their mental health or rehabilitation care operations separately from the rest of the hospital operations. Licensees granted modifications under this paragraph shall be responsible for all regulatory requirements for each separate report. Separate extension requests, filed under the provisions of Section 97051, shall be required for each report, and penalties, assessed pursuant to Section 97045, shall be assessed on each delinquent report.

(d)

In determining what modifications will be granted to health facilities under (a) or (c), the Office may take into account, but not be limited to the following factors: (1) the data reported are comparable to data reported from other health facilities to the maximum extent feasible as determined by the Office; (2) the report substantially complies with the purposes of the Health Data and Advisory Council Consolidation Act; (3) the facility has considered and has a plan for the eventual or gradual implementation of the general accounting and reporting systems prescribed by the Office; and (4) the burden on the health facility to report otherwise required data is sufficiently great that the cost to the health facility of preparing these data would outweigh the benefit to the people of the State of California.

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the facility has considered and has a plan for the eventual or gradual implementation of the general accounting and reporting systems prescribed by the Office; and

(4)

the burden on the health facility to report otherwise required data is sufficiently great that the cost to the health facility of preparing these data would outweigh the benefit to the people of the State of California.