

FLORIDA HOSPITAL UNIFORM REPORTING SYSTEM (FHURS)

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AUTHORITY

- Section 408.061, F.S. gives the agency the authority to collect financial data.
- Rule 59E-5.102, F.A.C. authorizes the FHURS as the standard for reporting financial data.

WHAT IS REQUIRED?

- Within 120 days of a Hospital's fiscal year end the hospital must file:
 - FHURS Schedules (filed electronically using an excel based program called COMPASS)
 - Audited Financial Statements of the Hospital
 - Hospital's Medicare Cost Report

AGENCY'S RESPONSIBILITIES

- Must Complete a Review within 90 days and determine if:
 - The filing is complete
 - The filing conforms with all Rules and FHURS instructions
 - Verify the data is mathematically accurate, reasonable, and supported.
- If the above are not met, a notice of violation will be sent to the hospital.

AGENCY'S ANALYSIS

- Make sure the filing is consistent with:
 - Agency Rules and Statutes
 - FHURS Instructions
 - Recent Legal Rulings
- Make sure the FHURS data reconciles with:
 - The Audit of the Hospital
 - The Hospital's Medicare Cost Report
 - State Center's Discharge Data

WHAT IS THE FHURS DATA USED FOR?

- Public Medical Assistance Trust Fund (PMATF)
 - 1.5% of Inpatient revenues and 1.0% of Outpatient revenues
- Hospital Assessment
 - 0.4% of Operating Expenses
- Health Care Responsibility Act (HCRA)
- Certificate of Need Reviews
- Condition Compliance
- Research
- Media and Legislative Request
- Hospital Financial Data Book

2006 HOSPITAL FINANCIAL DATA STATE SUMMARY

# Line	UTILIZATION AND FINANCIAL CHARACTERISTICS	GENERAL ACUTE CARE HOSPITALS						TOTAL GENERAL ACUTE CARE HOSPITALS N = 180	SPECIALTY HOSPITALS EXCLUDING STATE HOSPITALS N = 57		
		VOLUNTARY NOT FOR PROFIT N = 71		PROPRIETARY (FOR PROFIT) N = 87		LOCAL GOVERNMENT N = 22					
1	ACUTE LICENSED BEDS FISCAL YEAR END	25,644		19,612		7,432		52,688	3,349		
2	SUBACUTE LICENSED BEDS FISCAL YEAR END	534		140		66		740	743		
3	TOTAL LICENSED BEDS FISCAL YEAR END	26,178		19,752		7,498		53,428	4,092		
4	ACUTE STAFFED BEDS FISCAL YEAR END	23,617		96,587		6,697		126,901	3,285		
5	SUBACUTE STAFFED BEDS FISCAL YEAR END	504		140		66		710	743		
6	TOTAL STAFFED BEDS FISCAL YEAR END	24,121		96,727		6,763		127,611	4,028		
7	PHYSICIANS ON ACTIVE STAFF	25,512		15,212		8,044		48,768	3,268		
8	NUMBER OF EMPLOYEES (FTEs)	124,598.3		55,650.2		34,005.0		214,253.5	15,030.4		
ACUTE CARE PATIENT DAYS											
9	SELF PAY	313,571	5.3%	195,649	5.1%	191,690	11.8%	700,910	6.2%	22,139	3.0%
10	MEDICARE	2,610,040	44.1%	1,900,058	49.7%	492,848	30.3%	5,002,946	44.0%	387,000	51.7%
11	MEDICARE HMO	386,824	6.5%	387,388	10.1%	132,489	8.2%	906,701	8.0%	7,040	0.9%
12	MEDICAID	889,581	15.0%	518,422	13.5%	397,181	24.5%	1,805,184	15.9%	88,255	11.8%
13	OTHER GOVERNMENT PAYER	104,453	1.8%	72,938	1.9%	36,409	2.2%	213,800	1.9%	17,834	2.4%
14	INSURANCE/CHARGE-BASED	86,075	1.5%	16,076	0.4%	38,731	2.4%	140,882	1.2%	8,646	1.2%
15	OTHER CHARGE-BASED	36,097	0.6%	2,034	0.1%	0	0.0%	38,131	0.3%	0	0.0%
16	COMMERCIAL HMO/PPO	1,319,494	22.3%	681,814	17.8%	288,960	17.8%	2,290,268	20.1%	183,860	24.6%
17	OTHER DISCOUNTED	171,030	2.9%	52,412	1.4%	45,581	2.8%	269,023	2.4%	33,187	4.4%
18	TOTAL ACUTE CARE PATIENT DAYS	5,917,165	100.0%	3,826,791	100.0%	1,623,889	100.0%	11,367,845	100.0%	747,961	100.0%
20	TOTAL ACUTE CARE ADMISSIONS	1,192,112		791,273		309,828		2,293,213		73,422	
21	SUBACUTE CARE PATIENT DAYS	113,314		32,172		11,902		157,388		175,822	
22	SUBACUTE CARE ADMISSIONS	8,312		1,944		1,118		11,374		5,806	
23	TOTAL ACUTE AND SUBACUTE PATIENT DAYS	6,030,479		3,858,963		1,635,791		11,525,233		923,783	
24	TOTAL ACUTE AND SUBACUTE ADMISSIONS	1,200,424		793,217		310,946		2,304,587		79,228	
25	PERCENTAGE OF OCCUPANCY (LIC. ACUTE BEDS)	63.2%		53.5%		59.9%		59.1%		61.2%	
26	AVERAGE LENGTH OF STAY (ACUTE INPATIENT)	5.0		4.8		5.2		5.0		10.2	
27	PERCENTAGE OF OCCUPANCY (LIC. SUBACUTE BEDS)	58.1%		63.0%		49.4%		58.3%		64.8%	
28	AVERAGE LENGTH OF STAY (SUBACUTE INPATIENT)	13.6		16.5		10.6		13.8		30.3	
29	PERCENTAGE OF OCCUPANCY (TOTAL LIC. BEDS)	63.1%		53.5%		59.8%		59.1%		61.9%	
30	AVERAGE LENGTH OF STAY (TOTAL INPATIENT)	5.0		4.9		5.3		5.0		11.7	
GROSS REVENUES BY PAYER											
31	SELF-PAY	3,685,106,563	7.0%	2,687,594,843	6.6%	1,704,854,348	12.6%	8,077,555,754	7.5%	121,693,931	2.7%
32	MEDICARE	23,896,861,565	45.2%	21,494,009,137	52.7%	4,658,488,550	34.4%	50,049,359,252	46.7%	1,656,030,855	37.4%
33	MEDICAID	5,820,666,285	11.0%	4,390,944,740	10.8%	2,570,558,391	19.0%	12,782,169,416	11.9%	839,906,880	19.0%
34	OTHER GOVERNMENT FIXED PRICE PAYER	1,415,628,152	2.7%	767,043,349	1.9%	611,905,093	4.5%	2,794,574,594	2.6%	87,585,961	2.0%
35	INSURANCE/CHARGE BASED PAYERS	764,471,251	1.4%	87,104,870	0.2%	345,066,787	2.5%	1,196,642,908	1.1%	88,467,662	2.0%
36	COMMERCIAL HMO/PPO	15,333,900,507	29.0%	10,526,758,883	25.8%	3,241,322,200	23.9%	29,101,981,590	27.1%	1,524,441,383	34.4%
37	OTHER COMMERCIAL DISCOUNTED PAYERS	1,979,160,976	3.7%	833,277,540	2.0%	420,500,285	3.1%	3,232,938,801	3.0%	112,205,273	2.5%
38	TOTAL GROSS PATIENT SERVICE REVENUES	52,895,793,299	100.0%	40,786,733,362	100.0%	13,552,695,654	100.0%	107,235,222,315	100.0%	4,430,331,945	100.0%
GROSS REVENUES BY TYPE											
39	DAILY HOSPITAL SERVICE	7,230,840,859	13.7%	5,072,383,694	12.4%	1,874,031,566	13.8%	14,177,258,119	13.2%	960,527,034	21.7%
40	INPATIENT AMBULATORY SERVICE	1,178,853,022	2.2%	714,201,823	1.8%	243,168,863	1.8%	2,136,223,708	2.0%	16,695,609	0.4%
41	INPATIENT SURGERY	3,933,652,520	7.4%	2,585,922,811	6.3%	601,018,657	4.4%	7,120,593,988	6.6%	107,738,930	2.4%
42	OTHER INPATIENT ANCILLARY SERVICE	23,512,015,418	44.4%	20,808,627,457	50.5%	6,267,737,352	46.2%	50,388,380,227	47.0%	1,782,169,263	40.2%
43	OUTPATIENT AND AMBULATORY SURGERY	2,351,791,971	4.4%	1,580,305,635	3.9%	375,698,762	2.8%	4,307,796,368	4.0%	131,342,569	3.0%
44	OTHER OUTPATIENT AMBULATORY SERVICES	2,253,182,865	4.3%	1,422,488,884	3.5%	720,887,484	5.3%	4,396,559,233	4.1%	253,142,181	5.7%
45	OTHER OUTPATIENT ANCILLARY SERVICES	12,435,456,644	23.5%	8,802,803,058	21.6%	3,470,152,970	25.6%	24,708,412,672	23.0%	1,178,716,359	26.6%
46	TOTAL GROSS PATIENT SERVICE REVENUES	52,895,793,299	100.0%	40,786,733,362	100.0%	13,552,695,654	100.0%	107,235,222,315	100.0%	4,430,331,945	100.0%

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	DEDUCTIONS FROM REVENUES										
47	PROVISIONS FOR BAD DEBTS	1,754,041,900	4.7%	1,459,842,879	4.5%	870,904,256	8.9%	4,084,589,035	5.1%	53,630,668	2.0%
48	CONTRACTUAL ALLOWANCE-MEDICARE	17,818,540,104	47.4%	17,497,491,100	54.2%	3,130,858,823	31.9%	38,446,889,827	48.2%	1,050,308,228	39.0%
49	CONTRACTUAL ALLOWANCE-MEDICAID	4,439,141,867	11.8%	3,712,458,700	11.5%	1,769,257,862	18.1%	9,920,858,429	12.4%	582,089,033	21.6%
50	CONTRACTUAL ALLOWANCE-OTHER	10,535,723,241	28.0%	7,725,064,142	23.9%	2,468,460,948	25.2%	20,729,248,331	26.0%	897,348,680	33.3%
51	CHARITY/UNCOMPENSATED CARE-HILL BURTON	0	0.0%	921,135	0.0%	0	0.0%	921,135	0.0%	0	0.0%
52	CHARITY/UNCOMPENSATED CARE-OTHER	2,152,377,367	5.7%	752,728,872	2.3%	1,448,881,667	14.8%	4,353,987,906	5.5%	84,203,260	3.1%
53	RESTRICTED DONATIONS AND GRANTS-INDIGENT	(2,819,064)	0.0%	(584,468)	0.0%	0	0.0%	(3,403,532)	0.0%	0	0.0%
54	ADMINISTRATIVE/COURTESY/POLICY ADJUSTMENTS	202,606,145	0.5%	60,135,742	0.2%	46,048,350	0.5%	308,790,237	0.4%	16,853,553	0.6%
55	OTHER DEDUCTIONS FROM REVENUE	726,846,421	1.9%	1,053,616,342	3.3%	65,118,690	0.7%	1,845,581,453	2.3%	7,798,006	0.3%
56	TOTAL DEDUCTION FROM REVENUE	37,626,457,981	100.0%	32,261,474,444	100.0%	9,799,530,396	100.0%	79,687,462,821	100.0%	2,692,231,428	100.0%
57	NET PATIENT SERVICE REVENUE	15,269,335,318	97.0%	8,525,258,918	99.4%	3,753,165,258	97.2%	27,547,759,494	97.7%	1,738,100,517	97.9%
58	OTHER OPERATING REVENUE	477,746,709	3.0%	50,830,498	0.6%	109,660,863	2.8%	638,237,870	2.3%	37,359,013	2.1%
59	NET OPERATING REVENUE	15,747,082,027	100.0%	8,576,089,416	100.0%	3,862,825,921	100.0%	28,185,997,364	100.0%	1,775,459,530	100.0%
	OPERATING EXPENSES										
60	DAILY HOSPITAL SERVICES	2,474,856,830	16.1%	1,421,263,733	16.8%	843,472,888	19.9%	4,739,593,451	16.9%	289,909,746	17.3%
61	AMBULATORY SERVICES	675,593,369	4.4%	361,420,137	4.3%	310,900,507	7.3%	1,347,914,033	4.8%	88,855,603	5.3%
62	ANCILLARY SERVICES	5,520,494,219	36.0%	2,839,384,689	33.6%	1,411,723,229	33.3%	9,771,602,137	34.8%	473,988,495	28.3%
63	OTHER OPERATING EXPENSES	6,681,604,804	43.5%	3,829,833,239	45.3%	1,673,689,708	39.5%	12,185,127,751	43.4%	824,969,102	49.2%
64	TOTAL OPERATING EXPENSES	15,352,549,242	100.0%	8,451,901,798	100.0%	4,239,786,332	100.0%	28,044,237,372	100.0%	1,677,722,946	100.0%
	EXCESS (DEFICIT) OF OPERATING										
65	REVENUES OVER OPERATING EXPENSES	394,532,785		124,187,618		(376,960,411)		141,759,992		97,736,584	
66	OPERATING MARGIN	2.5%		1.4%		-9.8%		0.5%		5.5%	
67	NON-OPERATING REVENUE	895,169,325		353,694,254		925,814,005		2,174,677,584		194,903,102	
68	NON-OPERATING EXPENSE	441,031,346		153,816,283		207,803,055		802,650,684		124,919,978	
	EXCESS (DEFICIT) OF REVENUES OVER EXPENSES										
69	PRIOR TO TAXES OR EXTRAORDINARY ITEMS	848,670,764		324,065,589		341,050,539		1,513,786,892		167,719,708	
	PROVISION FOR INCOME TAXES										
70	AND EXTRAORDINARY ITEMS	(9,057,109)		142,533,814		0		133,476,705		13,664,156	
	EXCESS (DEFICIT) OF TOTAL REVENUES										
71	OVER TOTAL EXPENSES	857,727,873		181,531,775		341,050,539		1,380,310,187		154,055,552	
72	TOTAL MARGIN	5.4%		2.1%		8.8%		4.9%		8.7%	
73	ADJUSTED ADMISSIONS	1,833,027		1,142,457		493,956		3,469,440		120,275	
74	ADJUSTED PATIENT DAYS	9,032,687		5,459,461		2,526,427		17,018,575		1,191,762	
75	OPERATING EXPENSES/ADJUSTED ADMISSION	8,375.52		7,398.00		8,583.33		8,083.22		13,949.04	
76	NET OPERATING REVENUE/ADJUSTED ADMISSION	8,590.75		7,506.70		7,820.18		8,124.08		14,761.65	
77	OPERATING EXPENSES/ADJUSTED PATIENT DAY	1,699.67		1,548.12		1,678.18		1,647.86		1,407.77	
78	NET OPERATING REVENUE/ADJUSTED PATIENT DAY	1,743.34		1,570.87		1,528.97		1,656.19		1,489.78	
79	SALARY PER FTE	48,525.74		50,005.85		55,034.31		49,943.18		48,503.69	

PROS and CONS of FHURS DATA

- PROS

- Based on Audited Financial Data
- Highly Detailed
- Data available within a year of fiscal year end

- CONS

- Different Fiscal Year Ends
- Consolidated Campus Filings

HOSPITALS THAT FILED CONSOLIDATED FINANCIAL REPORTS

(Consolidation of data for two or more campuses)

MAIN CAMPUS	MAIN CAMPUS NUMBER	MAIN CAMPUS COUNTY	ANCILLARY CAMPUS INCLUDED IN MAIN CAMPUS REPORT	ANCILLARY CAMPUS NUMBER	ANCILLARY CAMPUS COUNTY
Baptist Hospital	10-0093	Eseambia	Gulf Breeze Hospital	11-0003	Santa Rosa
Baptist Medical Center	10-0088	Duval	Baptist Medical Center - South	2396-0052	Duval
Bay Medical Center	10-0026	Bay	Bay Medical Behavioral HC	11-0034	Bay
Brooksville Regional Hospital	10-0071	Hernando	Spring Hill Regional Hospital	11-1525	Hernando
Florida Hospital - Orlando	10-0007	Orange	Florida Hospital Altamonte	12-0004	Seminole
			Florida Hospital - Apopka	12-0003	Orange
			Fl. Hospital Celebration Health	2396-0017	Osceola
			Florida Hospital - East Orlando	10-0021	Orange
			Florida Hospital - Kissimmee	10-0089	Osceola
			Winter Park Memorial Hospital	10-0162	Orange
Florida Hospital Heartland Medical Center	10-0109	Highlands	Florida Hospital - Lake Placid	12-0013	Highlands
Florida Hospital - Oceanside	10-0068	Volusia	Florida Hospital - Ormond Beach	10-0169	Volusia
Halifax Medical Center	10-0017	Volusia	Halifax Psychiatric Center - North	11-0016	Volusia
			Halifax Medical Ctr - Port Orange	2396-0051	Volusia
Holmes Regional	10-0019	Brevard	Palm Bay Community Hospital	12-0007	Brevard
Jackson Memorial Hospital	10-0022	Miami-Dade	Jackson Memorial Hospital North	12-0008	Miami-Dade
			Jackson South Comm. Hospital	10-0208	Miami-Dade
Lee Memorial	10-0012	Lee	Healthpark Medical Center	12-0005	Lee
Leesburg Regional Medical Center	10-0084	Lake	Leesburg Regional Med Ctr North	10-0214	Lake
Lower Keys Med. Center	10-0150	Monroe	Depoo Hospital	10-0195	Monroe
Martin Memorial Medical Center	10-0044	Martin	Martin Memorial Hospital South	12-0009	Martin
Mease Hospital	10-0043	Pinellas	Mease Hospital - Countryside	11-0001	Pinellas
Mount Sinai Medical Center	10-0034	Miami-Dade	South campus	10-0060	Miami-Dade
Naples Community	10-0018	Collier	North Collier Hospital	12-0006	Collier
Ocala Regional Medical Center	10-0212	Marion	West Marion Community Hospital	2396-0039	Marion
Orlando Regional	10-0006	Orange	Arnold Palmer Hospital	12-0001	Orange
			Orlando Regional Lucerine	10-0221	Orange
			Orlando Regional Sand Lake	12-0002	Orange
			Orlando Regional South Seminole	10-0263	Seminole
Shands Teaching Hospital	10-0113	Alachua	Shands at AGH	10-0082	Alachua
			Shands Rehabilitation Hospital	11-0025	Alachua
			Shands at Vista	12-0011	Alachua
Westchester General	10-0165	Miami-Dade	Southern Winds Hospital	11-0040	Miami-Dade
Winter Haven Hospital	10-0052	Polk	Regency Medical Center	12-0010	Polk

NOTE: Individual statistics for the hospitals listed in column four are not contained in the body of this report, but are consolidated into the main campus statistics.

HOSPITALS THAT ARE NOT INCLUDED IN THIS REPORT

MOST RECENT NAME	HOSPITAL NUMBER	HOSPITAL COUNTY	CURRENT STATUS
Shriners Tampa Hospital	11-0012	Hillsborough	Exempt by Statute
The Family	11-0035	Broward	Report Not Filed
Gulf Pines	10-0027	Gulf	Report Not Filed
South Beach Community Hospital	10-0172	Miami-Dade	Report Not Filed

CHARITY CARE FHURS DEFINITION

That portion of hospital charges reported to the Agency for Health Care Administration for which there is no compensation, other than restricted or unrestricted revenues provided to a hospital by local governments or tax districts regardless of the method of payment, for care provided to a patient whose family income for the twelve months preceding the determination is less than or equal to 200 percent of the federal poverty level, unless the amount of hospital charges due from the patient exceeds 25 percent of the annual family income. However, in no case shall the hospital charges for a patient whose family income exceeds four (4) times the federal poverty level for a family of four be considered charity.

CHARITY CARE FHURS REQUIREMENTS

- Each hospital will determine which patients are charity care patients by a verifiable process subject to the following provisions:
- Documentation shall include one of the following forms:
 - 1) W-2 withholding forms
 - 2) Paycheck stubs
 - 3) Income tax returns
 - 4) Forms approving or denying unemployment compensation or worker's compensation.
 - 5) Written verification of wages from employer
 - 6) Written verification from public welfare agencies or any governmental agency which can attest to the patient's income status for the past twelve (12) months
 - 7) A witnessed statement signed by the patient or responsible party, as provided for in public law 770-725, as amended, known as the Hill-Burton Act, except that such statement need not be obtained within the 48 hours of the patients' admission to the hospital as required by the Hill-Burton Act. The statement shall include an acknowledgement that, in accordance with Section 817.50 F.S., providing false information to defraud a hospital for the purpose of obtaining goods or services is a misdemeanor in the second (2nd) degree.
 - 8) A Medicaid remittance voucher which reflects that the patient's Medicaid benefits for that Medicaid fiscal year have been exhausted.

PROVISION FOR BAD DEBTS

FHURS DEFINITION

- The hospital's periodic estimates of the amounts in accounts and notes receivable that are likely to be credit losses. The estimated amount of bad debts may be based on an experience percentage applied to the balance of accounts receivable or the amount of charges to patients' accounts during the period, or it may be based on a detailed aging and analysis of patients' accounts.
- These losses will occur despite collection efforts of the hospital. This account should not be used to report amounts for charity care.

CHARITY VS. BAD DEBT

CHARITY

- Applies to Individuals Only
- Income Requirements
- No Money Received (exception local governments)
- No Intent to Collect

BAD DEBT

- Applies to Individuals and Third Party Payers
- No Income Requirements
- May Receive Money from Individual and Third Parties
- Collection Efforts Fail

RESOURCES

- FHURS Manual:

http://ahca.myflorida.com/MCHQ/CON_FA/fa_data/index.shtml

The screenshot shows a web browser window titled "AHCA: FLORIDA HOSPITAL UNIFORM REPORTING SYSTEM - Windows Internet Explorer". The address bar displays the URL: http://ahca.myflorida.com/MCHQ/CON_FA/fa_data/index.shtml. The page header includes the AHCA logo and the tagline "agency for health care administration". A search bar is present with the text "Search AHCA: Google Custom Search". The date "Tuesday, September 16, 2008" is displayed in the top right corner.

The main content area is titled "FLORIDA HOSPITAL UNIFORM REPORTING SYSTEM" and contains the following sections:

- Site Navigation:** Medicaid, Health Facilities, Consumer Information, Publications & Forms, Licensing & Certification, Managed Care (HMOs), Health Data, About AHCA.
- Local Navigation:** Site Index, Who's Who, Program Overview, Service Area Maps, Links, Feedback, Certificate of Need: Rules, Publications, Application, Data by Batch Cycle, Expedited Reviews, Exempt Listings, Notification, Fixed Need Pool.
- FLORIDA HOSPITAL UNIFORM REPORTING SYSTEM:** Data Collection | Compass | FHURS Manual (1.95MB PDF)
- Data Collection (Florida Hospital Uniform Reporting System)**
- Review of Actual Reports**

Hospital financial data and utilization statistics are reported using a uniform chart of accounts known as the Florida Hospital Uniform Reporting System. The American Hospital Association Chart of Accounts provides the framework for departmental revenues, expenses, hospital gains, losses, and deductions from revenue. Revenues, expenses, assets, liabilities and net assets are reported, in most instances, in accordance with generally accepted accounting principles. An example of a significant departure from GAAP is found in the reporting of bad debts. Under GAAP, bad debts are classified as an operating expense. In accordance with FHURS, bad debts are reported as a deduction from revenue. The FHURS report has been incorporated by reference into the Florida Administrative Code as Rule 59E-5.102.

Within 120 days subsequent to the end of the fiscal year, hospitals are required to file their actual financial experience. (Section 408.061 F.S.) The actual experience is defined as a prior year report in Rule 59E-5.101(21) F.A.C. The prior year report must be prepared from hospital financial data audited by a Florida licensed Certified Public Accountant using generally accepted auditing standards and accounting principals, (Rule 59E-5.201 F.A.C.). The auditor's report must contain an opinion. An audit report containing a disclaimer of opinion disqualifies the acceptance process (Section 408.07(1), (8) F.S.) & Rule 59E-5.101(21) F.A.C. Any differences between the FHURS report and the audited financial statements must be reconciled and/or explained. The applicable Medicare Cost Report is required to be filed with the FHURS report.

The Agency has 90 days to conduct an initial review of the prior year report (59E-5.204 F.A.C.). The report is reviewed to determine whether it is complete, conforming, and verified (59E-5.205 F.A.C.). The report is deemed complete if all forms, documentation and the auditor's report, with an opinion, have been received. The report is deemed conforming if it has been prepared in accordance with the FHURS requirements and GAAP. The report is deemed verified when the financial data are mathematically accurate, reasonable and supported.
- Data Collection | Compass | FHURS Manual (1.95MB PDF)**



Questions??