

9549.0041 GENERAL REPORTING REQUIREMENTS.

Subpart 1. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 2. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 3. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 4. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 5. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 6. **Method of accounting.** The accrual method of accounting in accordance with generally accepted accounting principles is the only method acceptable for purposes of satisfying reporting requirements. If a governmentally owned nursing facility demonstrates that the accrual method of accounting is not applicable to its accounts and that a cash or modified accrual method of accounting more accurately reports the nursing facility's financial operations, the commissioner shall permit the governmentally owned nursing facility to use a cash or modified accrual method of accounting.

Subp. 7. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 8. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 9. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 10. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 11. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 12. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 13. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 14. [Repealed, L 2014 c 262 art 4 s 9]

Subp. 15. [Repealed, L 2014 c 262 art 4 s 9]

Statutory Authority: *MS s 256B.41 to 256B.502*

History: *9 SR 2659; 11 SR 866; L 1992 c 513 art 7 s 136; L 2014 c 262 art 4 s 9*

Published Electronically: *August 8, 2014*