

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 928
SENATE BILL 1082

AN ACT TO REQUIRE ALL DOMICILIARY CARE FACILITIES TO REPORT
COSTS AND REVENUES AND TO USE A UNIFORM CHART OF ACCOUNTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 131D-3(a) reads as rewritten:

"(a) The Department of Human Resources, Division of Social Services, by January 1, 1982, shall develop a cost and revenue reporting form for use by all domiciliary care facilities. This form shall be based on the uniform chart of accounts required in G.S. 131D-4. All facilities that receive funds under the State-County Special Assistance for Adults Program shall report total costs and revenues to the Department of Human Resources by March 1 of each year. ~~Facilities licensed under the provisions of G.S. 131D-2(a)(5), facilities that are operated by or under contract with Area Mental Health, Developmental Disabilities, and Substance Abuse Authority, and combination facilities providing either intermediate or skilled care in addition to domiciliary care shall not be required to comply with the reporting requirements in this section.~~ Facilities licensed under the provisions of G.S. 131D-2(a)(5) shall report total costs and revenues beginning with a report that covers the twelve month period beginning January 1, 1993. Facilities operated by or under contract with Area Mental Health, Developmental Disabilities, and Substance Abuse Authorities shall report total costs and revenues beginning with a report that covers the twelve month period beginning July 1, 1992. Combination facilities providing either intermediate or skilled care in addition to domiciliary care shall report total costs and revenues beginning with a report that covers the twelve month period beginning October 1, 1992. All facilities shall be required to permit access to any requested financial records by representatives of the Department of Human Resources for audit purposes effective July 1, 1981."

Sec. 2. G.S. 131D-4 reads as rewritten:

"§ 131D-4. Domiciliary care facilities; uniform chart of accounts.

The Department of Human Resources, Division of Social Services, by January 1, 1982, shall develop a uniform chart of accounts for use by all domiciliary care facilities funded totally or in part through the State-County Special Assistance for Adults Program. The Division shall consult with representatives from the domiciliary care industry in developing the new accounting system. The Division shall require ~~that~~ domiciliary care facilities covered by this section to implement this chart of accounts by January 1, ~~1983~~ 1983, unless otherwise provided by this section. ~~Facilities licensed under the provisions of G.S. 131D-2(a)(5), facilities that are operated by or under contract with Area Mental Health, Developmental Disabilities, and Substance Abuse~~

Authority, and combination facilities providing either intermediate or skilled care in addition to domiciliary care, shall not be required to comply with this section. Facilities licensed under the provisions of G.S. 131D-2(a)(5) shall implement this chart of accounts beginning with the twelve month period beginning January 1, 1993. Facilities operated by or under contract with Area Mental Health, Developmental Disabilities, and Substance Abuse Authorities shall implement this chart of accounts beginning with the twelve month period beginning July 1, 1992. Combination facilities providing either intermediate or skilled care in addition to domiciliary care shall implement this chart of accounts beginning with the twelve month period beginning October 1, 1992.

The Department may take either or both of the following actions to enforce compliance by a facility with this section or to punish noncompliance:

- (1) Seek a court order to enforce compliance;
- (2) Suspend or revoke the facility's license, subject to the provisions of Chapter 150B."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 10th day of July, 1992.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives