# ACF

# Annual Financial Report Companion Guide

NEW YORK STATE | Department of Health

# Contents

# Key Definitions/Reporting Guidelines

The objective of Key Definitions/and Reporting Guidelines is to provide the user with the essential information to report accurately within the New York State Department of Health's guidelines  The key definitions are to be used as principles to complete the Annual Financial Report

## Key Definitions

### Adult Care Facility

Adult Care Facility (ACF) is a facility that is licensed by the New York State Department of Health and includes Adult Homes (AH) and Enriched Housing Programs (EHP).

### ACF Services

- Dietary includes meal planning, food preparation, general sanitation of the cooking area, distribution of meals to residents including the setting and clearing of tables
- ACF attendant assists with the safety, comfort, bathing, and dressing of residents
- Housekeeping includes services related to keeping the general living area and resident rooms in an orderly and sanitary condition
- Laundry and Linen references cleaning of resident clothing and facility linens
- Social and Recreation addresses the social, intellectual, recreational, and cultural needs of residents

### ACF Administrative and General Services

- ACF Administrative and General Services includes management and daily administration of facility operations, maintenance of the facility building, equipment and grounds, and security and safeguarding of the facility.

### Assisted Living Program (ALP) Services

ALP services are provided to a resident through the facility's Licensed Home Care Services Agency (LHCSA) or through a Certified Home Health Agency (CHHA).

### Relative or Family Relationship

For reporting purposes, a relative or family relationship shall mean spouse, child (including stepchild or adopted child), parent, brother, sister, uncle, aunt, first cousin, nephew, niece, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, half-brother, or half-sister.

### Related Party Transaction

A related party transaction is determined to occur when the facility pays or receives an aggregate of $500.00 or more at any point during the reporting period in connection with transactions involving a member of the operating entity (i.e., member of an LLC, board member, stockholder of a corporation, partner, sole proprietor, etc.).

### Resident Care Days

Resident Care Days are the sum of the number of care days rendered to each resident who resided in the facility during the reporting period.

## Reporting Guidelines

### Generally Accepted Accounting Principles (GAAP)

Unless otherwise provided specifically in the accounting instructions, the Annual Financial Report must align with Generally Accepted Accounting Principles (GAAP). The Report blends in the comprehensive basis of accounting to accommodate the New York State Department of Health's reporting requirements.

### Accrual Method

Revenues reported are revenues earned during the facility's reporting period, not necessarily when received.

Expenses reported are expenses incurred during the facility's reporting period, not necessarily when paid.

### Reported Information

Unless noted in the account description, all reported information must be inclusive of the ACF operating certificate number reflected under the organization's information.

### Reporting Period

Reporting Period is the entity's fiscal year's financial activity for a twelve-month period for the applicable year Please note this may not equate to a calendar year

### Section Objectives and Reported Balances

**Section I** – captures the necessary data to determine the required information for Section II-Section IV and relevant operator information

**Section II** – captures the financial position of the ACF Section II summarizes the facility's assets, liabilities and equity/net assets at a given point in time Reported amounts are the point-in-time balance for the reporting period end date

**Section III** – captures the operational revenues and expenses for the ACF Reported amounts are cumulative totals for the reporting period

**Section IV** – captures the information to enhance the overall quality of the report Unless noted in the account description, reported amounts are the cumulative balances for the reporting period

### Employee Compensation/ Employee Benefits

Allocation of employee compensation/employee benefits is prohibited for the completion of this Report. The principal job function for which the employee is hired determines where the incurred costs are reported; for example, a facility will report employee compensation/ benefits for an employee hired primarily for meal preparation to ACF Services.

### Consolidated Balances

Consolidated balances can only be used when the ACF's financial position cannot reasonably be reported at the ACF's level; however, the ACF operation's activity must be reported for the ACF only.

### Certification of Operation Statement

The licensed Operator must attest the completed ACF financial report adheres to the DOH reporting requirements and accurately represents the ACF financial operations.

For a for-profit ACF operating under a sole proprietor, partnership, LLC, or corporation, signatures representing at least 50% of the business interest from the owners, partners, members, or stockholders are required.

For a not-for-profit ACF, signatures from the President (or another authorized officer), and the Chief Fiscal Officer or the Treasurer are required.

The Certification of Operation Statement must be completed, signed, dated and uploaded at ACF Annual Financial Report Operator Certification | Survey Builder (ny.gov).

### Opinion of Independent Certified Public Accountant Statement

For ACFs certified for 26 beds or more, the Opinion of Independent Certified Public Accountant Statement is required to be completed and submitted along with the annual financial report.

*No other document will be accepted in lieu of the Opinion of Independent Certified Public Accountant Statement.

The Opinion of Independent Certified Public Accountant Statement must be completed, signed, dated and uploaded at ACF Annual Financial Report CPA Certification | Survey Builder (ny.gov).

Organizations that file RHCF-4 or financial reports with the Office of Charities Registration must submit the annual financial report via the Health Commerce System For organizations that file RHCF-4 or financial reports with the Office of Charities Registration, they may submit a certified copy to acffinrpt@health.ny.gov in lieu of the Opinion of Independent Certified Public Accountant Statement. However, if the information in the submitted certified copy does not match the information in the submitted ACF Annual Financial Report, an Opinion of Independent Accountant Statement must be submitted.

**Independent Accountant**

For purposes of this Report, an accountant or accounting firm is not considered independent if any of the following applies: A family relationship exists between the public accountant or partners, supervisors, or auditors of the public accounting firm and the operator(s) or administrator of this facility or a business relationship other than as an independent certified public accountant between the operator(s) or administrator of the facility and the public accountant, partners, or auditors of the public accounting firm.

**Resident Care Days**

When census records are insufficient to complete this section, resident care days are calculated as follows:

1. List each resident who resided at the reporting facility during the reporting period.
2. For each listed resident who resided at the reporting facility during the reporting period, enter 365 following the name.
3. For each resident who resided at the facility during part of the reporting period, count the first day during the reporting period he/she resided at the facility and continue forward to the date of discharge or the last day of the reporting period, whichever is earlier **Do not count the day of discharge.** Enter the number of days counted following the name.

Please refer to the following examples for calculation:

**Example #1**

Resident was residing at facility on January 1 and discharged on March 3

**Care Days Rendered:**

| | |
|---|---|
| January | 31 |
| February | 28 |
| March | 02 |
| TOTAL | 61 resident care days |

**Example #2**

Resident was admitted to facility on March 12 and discharged on June 4

**Care Days Rendered:**

| | |
|---|---|
| March | 20 |
| April | 30 |
| May | 31 |
| June | 03 |
| TOTAL | 84 resident care days |

The instructions must be followed for the calculation of resident care days for ACF-Private, ACF- Congregate Care Level 3, ALP-Medicaid*, ALP- Private Pay and must be reported separately *Resident care days for ALP-Medicaid is based on Medicaid billable days.

# Section I

**Categories:**

- General Information
- Names of LLC members/stockholders/partners/board members
- Facility Licensed Bed Count

| General Information | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 80000 | Report Year | The reporting year for the annual financial report. |
| 80100 | Period From | The beginning of the reporting period for the ACF financial report. |
| 80200 | Period To | The end of the reporting period for the ACF financial report. |
| 80300 | Adult Care Facility | EHP (Enriched Housing Program) AH (Adult Home). |
| 80400 | Business Entity Type | (PPHA) For Profit; (NFP) Not for Profit. |
| 80500 | Contact Person | The individual that will be contacted about the submitted ACF financial report. |
| 80600 | Name of Operator | As listed in the ACF operating certificate. |
| OS125 | Operator's Financial Interest in Other New York State ACFs | List the operating certificate numbers for the other New York state ACF where the individuals or entities disclosed in Account Code 80700 have a financial interest in the ACF. |

| Names of LLC Members/ Stockholders/ Partners/ Sole Proprietor/ Board Members | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 80700 | Name | For Profit Entity, list names of all LLC members/ partners/ sole proprietor/ stockholders etc. For Non-Profit Entity, list names of all current board members as reported to the Charities Bureau. |
| 80800 | Address | For Profit Entity, list the addresses for LLC members/ partners/ sole proprietor/ stockholders etc. For Non-Profit Entity, list the addresses of all current board members. |
| 80900 | Ownership Interest/Title | For Profit Entity, list the ownership percentage for all LLC members/ partners/ sole proprietor/ stockholders etc. For Non-Profit Entity, list the official title of the board members listed. |

| Facility Licensed Bed Count | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS149 | Total | The number of licensed ACF beds as listed on the ACF Operating Certificate. |
| OS150 | ALP | The number of ALP licensed beds as listed on the ACF Operating Certificate. |

# Section II

## Assets

**Categories:**

- Cash and Cash Equivalents
- Investments
- Receivables
- Other Assets
- Capital Assets

| Cash and Cash Equivalents | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 10000 | ACF | The ACF operating bank account balance, undeposited checks and cash, and cash equivalents maturing within 12 months. |
| 10100 | Resident Funds | Resident's currency held by the ACF in a custodial relationship; the currency is held at the ACF or the ACF bank account and includes personal needs allowance. |

| Investments | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 11000 | Investments | The ACF stocks, bonds etc. with a maturity date greater than 12 months. |

| Receivables | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 12100 | Rent-Private Pay | The ACF uncollected amount of earned ACF services rent from residents not in a Congregate Care Level 3 living arrangement. |
| 12150 | Rent-Congregate Care Level 3 | The ACF uncollected amount of earned ACF services rent from residents in a Congregate Care Level 3 living arrangement. |
| 12200 | Assisted Living Program (ALP) – Medicaid | The ACF uncollected amount for rendered ALP services to a resident where the Medicaid program is the payment source. |
| 12250 | Assisted Living Program (ALP) – Private Pay | The ACF uncollected amount for rendered ALP services to a resident where the Medicaid program is not the payment source. |
| 12050 | Other | The remaining receivables for the ACF that have not been included in the other receivable accounts. |
| 12999 | Allowance for Doubtful Debts | The anticipated amount of the accounts receivable for which the ACF does not expect to receive payment Report as a negative number. |

| Other Assets | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 13500 | Inventories | The ACF costs of unconsumed supplies; Only report if the ACF supplies are expensed when consumed. |
| 13000 | Prepaid Expenses | The ACF prepayment of goods and services to be received in the future; for example: rent and insurance. |
| 17000 | ACF Other | The remaining ACF assets not identified in the other line items. |

| Capital Assets | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 14000 | Property, Plant and Equipment, net of Depreciation | The ACF historical fixed assets acquisition cost, net of the accumulated depreciation. |
| 16000 | Intangible Assets, net of Amortization | The ACF historical goodwill acquisition cost (non-related party transactions only) and other intangible asset, net of the accumulated amortization. |

## Liabilities

**Categories:**

- Unearned Grant Income
- Payable to Residents
- Unearned Income
- Other Liabilities

| Unearned Grant Income | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 20000 | EQUAL | The ACF amount of unspent EQUAL grant funds awarded to the ACF. |
| 20010 | EHP Subsidy | The ACF amount of unspent EHP subsidy grant funds awarded to the ACF. |
| 20020 | Other | The ACF amount of unspent grant funds other than EQUAL and EHP Subsidy. |

| Payable to Residents | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 21100 | Assets Held in Trust | The residents' cash and cash equivalents held in the custody of the ACF. |
| 21200 | Security Deposits | The ACF received security deposits owed to the residents. |

| Unearned Income | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 21000 | Rent | The ACF rent payments received for a future rent period. |
| 21050 | Other | Payments received by the ACF for other (non-ACF rent) goods or services not rendered. |

| Other Liabilities | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 22000 | Accounts Payable | The ACF amount owed to suppliers or vendors for goods or services that it received on credit. |
| 23000 | Accrued Payroll/Employee Benefits Liabilities | The ACF amount due for wages, salaries, and employee benefits that has not been paid or recorded as accounts payable. |
| 25000 | Notes Payable | The ACF amount outstanding for all promissory notes. |
| 25050 | Bonds Payable | The ACF amount outstanding for all bonds. |
| 24000 | Pension Obligation | The projected benefit obligation actuarial measurement for the ACF. |
| 26000 | Other Liabilities | The remaining ACF liabilities not recorded in the other liabilities line items. |

## **Equity** (For Profit Entities Only)

**Equity Category**

| Equity | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 27000 | Capital | The initial equity contributions for the establishment of the ACF. |
| 27010 | Additional Paid in Capital | The additional equity capital provided by the owner(s) to the ACF Report withdrawals of capital net of additions. |
| 27020 | Retained Earnings | The accumulated amount of the ACF net income not distributed to shareholders/owners. |

## **Net Assets** (Not for Profit Entities Only)

**Net Assets Category**

| Net Assets | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 28000 | Net Assets with Donor Restrictions | Report per the issued Financial Accounting Standards Board (FASB) Guidance. |
| 28010 | Net Assets without Donor Restrictions | Report per the FASB Guidance. |

# Section III:

## Revenues

**Revenue Categories:**

- Adult Care Facility (ACF) Resident Revenues
- Assisted Living Program (ALP) Services Revenues
- Medicaid Resource Utilization Group (RUG)
- Non-Resident Revenues
- Grants

| Adult Care Facility (ACF) Resident Revenues | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 30000 | Private Pay | The ACF earned rent for the room, board and ACF services where the rent amount arrangement exceeds the Congregate Care Level 3. |
| 31000 | Congregate Care Level 3 | Regardless of the payment source, the ACF earned rent from residents in a rent agreement equal to the Congregate Care Level 3 total amount minus the minimal personal needs allowance. |
| 33000 | Other | Other ACF goods and services rendered to a resident but not covered by the ACF rent amount arrangement; for example: cable subscription in a resident room. The category also includes DOH-approved social day care expenses of the ACF. |

| Assisted Living Program (ALP) Services Revenues | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 34500 | Private Pay for ALP Services | The ACF earned ALP services rendered where the payment of services is paid by the resident. |
| 34000 | Medicaid for ALP Services | The ACF earned ALP services rendered where the payment of services is paid by Medicaid. |

| Medicaid Resource Utilization Group (RUG): | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 34001 | Clinically Complex A (CA) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34002 | Severe Behavioral A (BA) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34003 | Reduced Physical Functioning A (PA) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34004 | Reduced Physical Functioning B (PB) | The ACF earned ALP services rendered to a resident under this category w here the payment of services is paid through Medicaid |
| 34005 | Heavy Rehabilitation A (RA) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34006 | Heavy Rehabilitation B (RB) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34007 | Special Care A (SA) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34008 | Special Care B (SB) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34009 | Clinically Complex B (CB) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34010 | Clinically Complex C (CC) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34011 | Clinically Complex D (CD) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34012 | Severe Behavioral B (BB) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34013 | Severe Behavioral B (BC) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34014 | Reduced Physical Functioning C (PC) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34015 | Reduced Physical Functioning D (PD) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |
| 34016 | Reduced Physical Functioning E (PE) | The ACF earned ALP services rendered to a resident under this category where the payment of services is paid through Medicaid |

| Non-Resident Revenues | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 35000 | Enhancing the Quality of Adult Lives (EQUAL) | The ACF earned EQUAL funds; EQUAL funds are earned when spent. |
| 36000 | Enriched Housing Program Subsidy | The ACF earned Enriched Housing Program Subsidy; EHP funds are earned when spent. |
| 37000 | Other | Any non-resident revenue earned by the ACF not stated, including cash donations. |

## Expenses

**Expense Categories:**

- Grants
- ACF Employee Compensation/Employee Benefits
- ACF Services
- ALP Services
- Administrative and General Services

| Grants | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 59000 | EQUAL-Resident | The ACF expended EQUAL funds that directly benefits an individual resident; for example: clothing allowance. |
| 59050 | EQUAL-ACF | The expended ACF EQUAL funds used for repair and maintenance of an ACF capital assets or used for the acquisition of an ACF capital asset.<br>Examples include wall painting, renovation of bathrooms, purchase of a pool table etc.<br>Please note, that depreciation from a capital asset acquisition from EQUAL funds is reported under this account code. |
| 59100 | Enriched Housing Program Subsidy | The ACF expended Enriched Housing Program (EHP) subsidy funds. |
| 59900 | Other | The ACF expended grant funds other than EQUAL or EHP subsidy. |

| ACF – Employee Compensation/Employee Benefits | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 50000 | ACF Services | The ACF employee compensation and benefits costs for staff that provide ACF services (defined in the ACF report instructions) to the residents' population. Employee benefits can include health insurance, employee pension plan, State and Federal unemployment insurance, etc. |
| 50100 | ACF Administrative and General Services | The ACF employee compensation and benefits costs for staff that perform management and daily administration of facility operations; maintenance of the facility building, equipment and grounds; security and safeguarding of the ACF. Employee benefits can include health insurance, employee pension plan, State and Federal unemployment insurance, etc. |

| ACF Services | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 51000 | Food | The ACF food costs incurred for the residents' dietary needs. |
| 51100 | Supplies | This is an automatic calculation field equal to the sum of OS130-OS134. |
| 51200 | Purchased Services | This is an automatic calculation field equal to the sum of OS135-OS139. |

| ALP Services | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 60100 | Employee Compensation/ Employee Benefits/ Licensed Home Care Services Agency | The total employee compensation and benefits costs incurred for the LHCSA staff that rendered ALP services (defined in Key Definitions) to the ACF resident population; applicable employment titles: ALP Nurse(s), Certified Aides, and other staff whose principal function is to provide support to the ALP and whose position would not exist if not for the ALP component. |
| 60200 | Certified Home Health Agency | The incurred cost for ALP services rendered to the ACF resident population delivered by a Certified Home Health Agency. |
| 60300 | DME & Supplies | Durable Medical Equipment and supplies costs for the ALP services rendered to the ACF resident population. |

| Administrative and General Services | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 55000 | ACF Rent/Lease | The ACF incurred building and land usage costs. |
| 55050 | Mortgage/Note Interest | The ACF mortgage interest costs for the building and land used for the ACF operations. |
| 55100 | Real Estate Taxes | The ACF building and land real estate taxes incurred costs. |
| 55200 | Repairs and Maintenance | The ACF capital assets costs used to maintain the capital assets useful life. |
| 55250 | Heat/Electricity | The ACF building and land heat and electricity incurred costs. |
| 55300 | Water/Sewer Usage Tax | The ACF building and land water and sewer usage incurred costs. |
| 55700 | Management Fees | Management fees costs for (management agreement) for the management of the ACF. |
| 55800 | Supplies | The supplies costs for management and daily administration of the ACF operations; building, equipment, and grounds; security and safeguarding of the ACF. |
| 55900 | Other | This is an automatic calculation field equal to the sum of OS140-OS148. |
| 56999 | Depreciation and Amortization | The ACF capital assets depreciation/amortization scheduled costs. |

## Transfer of Assets

| Transfer of Assets | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| 39999 | Transfer from Other Assets | Not-for-profit only Interfund transfer received by the ACF. |
| 69999 | Transfer to Other Assets | Not-for-profit only Interfund transfer sent from the ACF. |

# Section IV

**Section IV Categories:**

- Miscellaneous Information
- ACF's Primary Business Relationships
- Related Party Transactions (Yes/No/Not Applicable)
- Related Party Transactions (Dollar amount)
- Accounts Payable Aging Schedule
- ACF Services – Supplies
- ACF Services – Purchased Services
- Administrative and General Services – Account Code 55900
- Facility Licensed Bed Count
- Resident Care Days

| Miscellaneous Information | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS098 | Administrator/ EHP Coordinator's Employee Compensation/Benefits | The total employee compensation and benefits costs for ACF staff in DOH's definition of an Administrator/ EHP Coordinator job title; employee benefits can include health insurance, employee pension plan, State and Federal unemployment insurance, etc. |
| OS099 | Operator's Employee Compensation/Benefits | The amount reported in Section III Accounts: 50000, 50100, 60100 received by a LLC member, partner, board member, or any other individual listed under Section I: Names of LLC members/ stockholders/ partners/ sole proprietor/ board members. |
| OS100 | Operator's Distribution of Profits | The amount of Section III ACF operation surplus distributed as dividends to members, partners, or any other individuals listed under Section I: Names of LLC members/ stockholders/ partners/ sole proprietor/ board members. |

| **Facility's Primary Business Relationships** (Name and Address) | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS101 | ACF Land Owner | The owner of the land where the ACF is located. |
| OS102 | ACF Building Owner | The owner of the building where the ACF is located. |
| OS103 | Mortgage/Note Holder-Land | The bank or the financial institution that holds the mortgage for the ACF land. |
| OS104 | Mortgage/Note Holder-ACF Building | The bank or the financial institution that holds the mortgage for the ACF building. |
| OS105 | Master lease- (ACF Rental Agreement) - Landlord | The landlord of the master lease agreement for the use of the ACF land and building. |
| OS106 | Sub lease- (ACF Rental Agreement) - Landlord | The sublessor/landlord with whom the operator has a lease to use the ACF land and building. |
| OS107 | Management Agreement-Manager | List all managers in the ACF management agreement. |
| OS108 | Licensed Home Care Agency | The Licensed Home Care Services Agency (LHCSA) with whom the ACF has a contract. |
| OS109 | Certified Home Health Agency | The Certified Home Health Agency (CHHA) with whom the ACF has a contract. |
| OS110 | Purchase of Services Contract (Related Party Transactions Only) | The ACF purchase of services contract (related party as defined in the Key Definitions). |

| **Related Party Transactions** (Yes/No/Not Applicable) | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS111 | ACF Land Owner | Explicit (related party as defined in the Key Definitions). |
| OS112 | ACF Building Owner | Explicit (related party as defined in the Key Definitions). |
| OS113 | Master Lease- (ACF Rental Agreement) - Landlord | Explicit (related party as defined in the Key Definitions). |
| OS114 | Sub Lease- (ACF Rental Agreement) - Landlord | Explicit (related party as defined in the Key Definitions). |
| OS115 | Management Agreement - Manager | Explicit (related party as defined in the Key Definitions). |
| OS116 | Certified Home Health Agency | Explicit (related party as defined in the Key Definitions). |
| OS117 | Purchase of Services Contract | Explicit (related party as defined in the Key Definitions). |

| **Related Party Transactions** (Dollar Amount) | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS118 | ACF Land Owner | Record the amount reported in Section III. |
| OS119 | ACF Building Owner | Record the amount reported in Section III. |
| OS120 | Master Lease- (ACF Rental Agreement) - Landlord | Record the amount reported in Section III. |
| OS121 | Sub Lease- (ACF Rental Agreement) - Landlord | Record the amount reported in Section III. |
| OS122 | Management Agreement - Manager | Record the amount reported in Section III. |
| OS123 | Certified Home Health Agency | Record the amount reported in Section III. |
| OS124 | Purchase of Services Contract | Record the amount reported in Section III. |

| **Accounts Payable Aging Schedule** | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS127 | Current | The portion of the reported Section II: Account 22000 where the purchase of goods or services occurred within the last 30 days of the reporting period end date |
| OS128 | 31 to 90 Days | The portion of the reported Section II: Account 22000 where the purchase of goods or services occurred within the last 31 to 90 days of the reporting period end date |
| OS129 | Over 90 Days | The portion of the reported Section II: Account 22000 where the purchase of goods or services occurred over 90 days prior to the reporting period end date |

| ACF Services-Supplies | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS130 | Dietary | Products relating to sanitation of the cooking area, distribution of meals to residents including setting and clearing of tables. |
| OS131 | Housekeeping | Products for keeping the general living area and resident room in an orderly and sanitary condition. |
| OS132 | Laundry and Linen | Products for the cleaning of resident clothing and linens. |
| OS133 | Social and Recreation | Products for the social, intellectual, recreational, and cultural needs of residents. |
| OS134 | Attendant | Products for the safety, comfort, bathing, and dressing of residents. |

| ACF Services-Purchased Services | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS135 | Dietary | Purchased services for meal planning, sanitation of the cooking area, and distribution of meals to residents including setting and clearing of tables. |
| OS136 | Housekeeping | Purchased services for keeping the general living area and resident room in an orderly and sanitary condition. |
| OS137 | Laundry and Linen | Purchased services for the cleaning of resident clothing and linens. |
| OS138 | Social and Recreation | Purchased services for the social, intellectual, recreational, and cultural benefit of residents. |
| OS139 | Attendant | Purchased services for the safety, comfort, bathing, and dressing of residents. |

| Administrative and General Services-Account Code 55900 | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS140 | Accounting and Legal Services | The ACF incurred costs for accounting and legal services. |
| OS141 | Advertising | The ACF incurred costs for marketing and promoting. |
| OS142 | Bad Debt | The ACF incurred loss of rent for ACF rent payment arrangements due to nonpayment of rent. |
| OS143 | Continuing Education | The ACF Incurred costs for the educational development and accreditation of the ACF employees. |
| OS144 | Insurance (Non-Employee Benefits) | The ACF incurred non-employee benefits insurance costs. |
| OS145 | Interest (Non-Mortgage) | The ACF incurred interest (non-mortgage) costs. |
| OS146 | Membership Dues | The ACF incurred costs for memberships to an organization that promotes the ACF business model. |
| OS148 | Other | The remaining ACF administrative and general services incurred costs not recorded in the other administrative and general services expense line item. |

| Resident Care Days | | |
|---|---|---|
| **Account Code** | **Account Name** | **Account Description** |
| OS151 | ACF-Private Pay | The ACF annual cumulative total for the resident population for the reporting period not in a Congregate Care Level 3 living arrangement. |
| OS152 | ACF-Congregate Care Level 3 | The ACF annual cumulative total for the resident population for the reporting period in a Congregate Care Level 3 living arrangement. |
| OS153 | ACF-Total | The ACF annual cumulative total of the ACF entire residents' population for the reporting period = (Private Pay + Congregate Care Level 3). |
| OS154 | ALP-Medicaid | The ACF annual cumulative billable total of Medicaid billable days for the Medicaid ALP resident population for the reporting period. |
| OS155 | ALP-Private Pay | The ACF annual cumulative total of Private Pay days for the ALP resident population for the reporting period. |
| OS156 | ALP-Total | The ACF annual cumulative total of the ALP entire residents' population for the reporting period= (ALP Private Pay + Medicaid). |

# Appendix

**Consolidated Balances**

| Consolidated Balances Accounts | | | |
|---|---|---|---|
| **Reported** | **Account Code** | **Account Name** | **Account Description** |
| Section I | Non-ACF01 | Assets Non-ACF | The remaining entity's assets not reported in any other line items. |
| Section I | Non-ACF02 | Liabilities Non-ACF | The remaining entity's liabilities not reported in any other line items. |
| Section I | Non-ACF03 | Non-ACF Equity | The remaining entity's equity not reported in any other line items. |
| Section I | Non-ACF04 | Non-ACF Net Assets | The remaining entity's net assets not reported in any other line items. |
| Section II | Non-ACF05 | Non-ACF Revenues | The entity's revenues for operations other than the ACF being reported. |
| Section II | Non-ACF06 | Non ACF Expenses | The entity's expenses for operations other than the ACF being reported. |
| Section II | Non-ACF07 | Non ACF Surplus/ Deficit | The entity's surplus/deficit activity for operations other than the ACF being reported. |


NEW
YORK
STATE
Department
of Health