

# ACF

## Annual Financial Report Template



<b>General Information</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
80000	Report Year	
80100	Period From	
80200	Period To	
80300	Adult Care Facility	EHP/AH
80400	Business Entity Type	PPHA/NFP
80500	Contact Person	
80600	Name of Operator (as listed in the ACF operating certificate)	
OS125	Operator's Financial Interest in other New York State ACFs	
	Operating Certificate #	
-	Does the facility have ALP Beds?	Yes/No
-	Is the facility reporting on receipt EQUAL Grant?	Yes/No
-	Is the facility reporting on receipt EHP Subsidy Grant?	Yes/No
<b>AH and EHP Reported Under the Same Financial Report</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
-	Operating Certificate # of the EHP Reported	
<b>Consolidated Balances Section I</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
-	Is the facility reporting consolidated balances under Section 1?	Yes/No
<b>Facility Licensed Bed Count</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
OS149	Total	
OS150	ALP	

## Names of LLC members/ stockholders/ partners/ sole proprietor/ board members

Account Code	Account Name	Response
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (Last, First and MI)	
80800	Address	
80900	Ownership Interest/Title	

<b>ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
<b>Account Code</b>	<b>Account Description</b>	<b>Amount</b>
10000	ACF	
10100	Resident Funds	
<b>Investments</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
11000	Investments	
<b>Receivables</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
12100	Rent - Private Pay	
12150	Rent - Congregate Care Level 3	
12200	Assisted Living Program (ALP) - Medicaid	
12250	Assisted Living Program (ALP) - Private Pay	
12050	Other	
12999	Allowance for Doubtful Debts	
<b>Other Assets</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
13500	Inventories	
13000	Prepaid Expenses	
17000	ACF Other	
<b>Capital Assets</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
14000	Property, Plant and Equipment, Net of Depreciation	
16000	Intangible Assets, Net of Amortization	
<b>TOTAL ASSETS</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
19999	Total ACF Assets	
Non - ACF01	Assets Non-ACF	
<b>1A</b>	<b>TOTAL ASSETS</b>	

<b>LIABILITIES</b>		
<b>Unearned Grant Income</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
20000	EQUAL	
20010	EHP Subsidy	
20020	Other	
<b>Payable to Residents</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
21100	Assets Held in Trust	
21200	Security Deposits	
<b>Unearned Income</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
21000	Rent	
21050	Other	
<b>Other Liabilities</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
22000	Accounts Payable	
23000	Accrued Payroll/Employee Benefits Liabilities	
25000	Notes Payable	
25050	Bonds Payable	
24000	Pension Obligation	
26000	Other Liabilities	
<b>TOTAL LIABILITIES</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
26999	Total ACF Liabilities	
Non - ACF02	Liabilities Non - ACF	
<b>1B</b>	<b>TOTAL LIABILITIES</b>	

<b>EQUITY (For Profit Entities Only)</b>		
<b>Equity</b>		
<b>Account Code</b>	<b>Account Description</b>	<b>Amount</b>
27000	Capital	
27010	Additional Paid-In Capital	
27020	Retained Earnings	
<b>Account Code</b>	<b>Account Description</b>	<b>Amount</b>
27999	Total ACF Equity	
Non - ACF03	Non - ACF Equity	
<b>1C</b>	<b>TOTAL EQUITY</b>	
<b>Net Assets (Not for Profit Entities Only)</b>		
<b>Account Code</b>	<b>Account Description</b>	<b>Amount</b>
28000	Net Assets with Donor Restrictions	
28010	Net Assets without Donor Restrictions	
<b>TOTAL NET ASSETS (Not for Profit Entities Only)</b>		
<b>Account Code</b>	<b>Account Description</b>	<b>Amount</b>
28999	Total ACF Net Assets	
Non - ACF04	Non - ACF Net Assets	
<b>1D</b>	<b>TOTAL NET ASSETS</b>	
<b>TOTAL LIABILITIES AND EQUITY/ASSETS</b>		
<b>Total Liabilities &amp; Equity/Assets</b>		
<b>Account Code</b>	<b>Account Description</b>	<b>Amount</b>
-	<b>TOTAL LIABILITIES &amp; TOTAL NET EQUITY/ (TOTAL NET ASSETS)</b>	

<b>REVENUES</b>		
<b>Adult Care Facility (ACF) Resident Revenues</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
30000	Private Pay	
31000	Congregate Care Level 3	
33000	Other	
<b>Assisted Living Program (ALP) Services Revenues</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
34500	Private Pay for ALP Services	
34000	Medicaid for ALP Services	
<b>Medicaid Resource Utilization Group (RUG)</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
34001	Clinically Complex A (CA)	
34002	Severe Behavioral A (BA)	
34003	Reduced Physical Functioning A (PA)	
34004	Reduced Physical Functioning B (PB)	
34005	Heavy Rehabilitation A (RA)	
34006	Heavy Rehabilitation B (RB)	
34007	Special Care A (SA)	
34008	Special Care B (SB)	
34009	Clinically Complex B (CB)	
34010	Clinically Complex C (CC)	
34011	Clinically Complex D (CD)	
34012	Severe Behavioral B (BB)	
34013	Severe Behavioral C (BC)	
34014	Reduced Physical Functioning C (PC)	
34015	Reduced Physical Functioning D (PD)	
34016	Reduced Physical Functioning E (PE)	

<b>Non-Resident Revenues</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
35000	Enhancing the Quality of Adult Lives (EQUAL)	
36000	Enriched Housing Program Subsidy	
37000	Other	
<b>TOTAL REVENUES</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
37099	Total Revenues	
Non - ACF05	Non - ACF Revenues	
<b>EXPENSES</b>		
<b>Grants</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
59000	EQUAL - Resident	
59050	EQUAL - ACF	
59100	Enriched Housing Program Subsidy	
59900	Other	
<b>ACF-Employee Compensation/Employee Benefits</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
50000	ACF Services	
50100	ACF Administrative and General Services	
<b>ACF Services</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
51000	Food	
51100	Supplies	
51200	Purchased Services	
<b>ALP Services</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
60100	Employee Compensation/Employee Benefits/Licensed Home Care Services Agency	
60200	Certified Home Health Agency	



60300	DME & Supplies	
<b>Administrative and General Services</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
55000	ACF Rent/Lease	
55050	Mortgage/Note Interest	
55100	Real Estate Taxes	
55200	Repairs and Maintenance	
55250	Heat/Electricity	
55300	Water/Sewer Usage Tax	
55700	Management Fees	
55800	Supplies	
55900	Other	
55999	Depreciation and Amortization	
<b>Total Expenses</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
58999	Total Expenses	
Non - ACF06	Non ACF Expenses	
<b>Transfer of Assets</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
39999	Transfer from Other Assets	
69999	Transfer to Other Assets	
<b>PROFIT/LOSS</b>		
<b>Account Code:</b>	<b>Account Name</b>	<b>Response:</b>
70000	Surplus/Deficit ACF	
Non - ACF07	Surplus/Deficit Non ACF	

<b>Miscellaneous Information</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
OS098	Administrator/ EHP Coordinator's Employee Compensation/Benefits	
OS099	Operator's Employee Compensation/Benefits	
OS100	Operator's Distribution of Profits	
<b>ACF's Primary Business Relationships: (Name and Address)</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
OS101	ACF Land Owner	
OS102	ACF Building Owner	
OS103	Mortgage/Note Holder - Land	
OS104	Mortgage/Note Holder - ACF Building	
OS105	Master Lease-(ACF Rental Agreement)- Landlord	
OS106	Sub Lease-(ACF Rental Agreement)- Landlord	
OS107	Management Agreement - Manager	
OS108	Licensed Home Care Agency	
OS109	Certified Home Health Agency	
OS110	Purchase of Services Contract (Related Party Transactions Only)	

<b>Related Party Transactions: (Yes/No/Not Applicable)</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
OS111	ACF Land Owner	Yes/No/N/A
OS112	ACF Building Owner	Yes/No/N/A
OS113	Master Lease-(ACF Rental Agreement)- Landlord	Yes/No/N/A
OS114	Sub Lease-(ACF Rental Agreement)- Landlord	Yes/No/N/A
OS115	Management Agreement - Manager	Yes/No/N/A
OS116	Certified Home Health Agency	Yes/No/N/A
OS117	Purchase of Services Contract	Yes/No/N/A

<b>Related Party Transactions: (Dollar Amount)</b>		
<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
OS118	ACF Land Owner	
OS119	ACF Building Owner	
OS120	Master Lease-(ACF Rental Agreement)- Landlord	
OS121	Sub Lease-(ACF Rental Agreement)- Landlord	
OS122	Management Agreement - Manager	
OS123	Certified Home Health Agency	
OS124	Purchase of Services Contract	

### Accounts Payable Aging Schedule

Account Code	Account Name	Amount
OS127	Current	
OS128	31 to 90 Days	
OS129	Over 90 Days	

### ACF Services - Supplies

Account Code	Account Name	Amount
OS130	Dietary	
OS131	Housekeeping	
OS132	Laundry and Linen	
OS133	Social and Recreation	
OS134	Attendant	

### ACF Services - Purchased Services

Account Code	Account Name	Amount
OS135	Dietary	
OS136	Housekeeping	
OS137	Laundry and Linen	
OS138	Social and Recreation	
OS139	Attendant	

Administrative and General Services - Account Code: 55900		
Account Code	Account Name	Amount
OS140	Accounting and Legal Services	
OS141	Advertising	
OS142	Bad Debt	
OS143	Continuing Education	
OS144	Insurance (Non-Employee Benefits)	
OS145	Interest (Non-Mortgage)	
OS146	Membership Dues	
OS148	Other	
Resident Care Days		
Account Code	Account Name	Response
OS151	ACF - Private Pay	
OS152	ACF - Congregate Care Level 3	
OS153	ACF - Total	
OS154	ALP - Medicaid	
<b>Certification By Operator</b>		<b>Name</b>
I have read all the instructions and have examined the annual financial report. I declare that all the information contained in the report, to the best of my knowledge and belief is true, correct, and complete.		