

# ACF

## Annual Financial Report Template



## Section I

General Information		
Account Code	Account Name	Response
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 of EQUAL Grant?	Yes/No
-	Is the facility reporting on receipt of EHP of Subsidy Grant?	Yes/No
AH and EHP Reported Under the Same Financial Report		
Account Code	Account Name	Response
-	Operating Certificate # of the EHP Reported	
Consolidated Balances Section I		
Account Code	Account Name	Response
-	Is the facility reporting consolidated balances under Section 1?	Yes/No
Facility Licensed Bed Count		
Account Code	Account Name	Response
OS149	Total	
OS150	ALP	

**Section I (continued)**

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

<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	
80700	Name (First, Last Name)	
80800	Address	
80900	Ownership Interest/Title	

## Section II - ASSETS

ASSETS		
Cash and Cash Equivalents		
Account Code	Account Description	Amount
10000	ACF	
10100	Resident Funds	
Investments		
Account Code	Account Name	Amount
11000	Investments	
Receivables		
Account Code	Account Name	Amount
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	
Other Assets		
Account Code	Account Name	Amount
13500	Inventories	
13000	Prepaid Expenses	
17000	ACF Other	
Capital Assets		
Account Code	Account Name	Amount
14000	Property, Plant and Equipment, Net of Depreciation	
16000	Intangible Assets, Net of Amortization	
TOTAL ASSETS		
Account Code	Account Name	Amount
19999	Total ACF Assets	
Non - ACF01	Assets Non-ACF	
<b>1A</b>	<b>TOTAL ASSETS</b>	

## Section II- LIABILITIES

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

## Section II- LIABILITIES

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

### Section III - Revenues and Expenses

REVENUES		
Adult Care Facility (ACF) Resident Revenues		
Account Code	Account Name	Amount
30000	Private Pay	
31000	Congregate Care Level 3	
33000	Other	
Assisted Living Program (ALP) Services Revenues		
Account Code	Account Name	Amount
34500	Private Pay for ALP Services	
34000	Medicaid for ALP Services	
Medicaid Resource Utilization Group (RUG)		
Account Code	Account Name	Amount
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)	

### Section III - Revenues and Expenses

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



### Section III - Revenues and Expenses

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	

## Section IV

Miscellaneous Information		
Account Code	Account Name	Amount
OS098	Administrator/ EHP Coordinator's Employee Compensation/Benefits	
OS099	Operator's Employee Compensation/Benefits	
OS100	Operator's Distribution of Profits	
ACF's Primary Business Relationships: (Name and Address)		
Account Code	Account Name	Response
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)	

**Section IV**

**Related Party Transactions: (Yes/No/Not Applicable)**

<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

**Related Party Transactions: (Dollar Amount)**

<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	

## Section IV

### 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	

**Section IV**

**Administrative and General Services - Account Code: 55900**

<b>Account Code</b>	<b>Account Name</b>	<b>Amount</b>
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**

<b>Account Code</b>	<b>Account Name</b>	<b>Response</b>
OS151	ACF - Private Pay	
OS152	ACF - Congregate Care Level 3	
OS153	ACF - Total	
OS154	ALP - Medicaid	

**Certification By Operator**

<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.	