



Department of Health

KATHY HOCHUL
Governor

JAMES V. McDONALD, MD, MPH
Commissioner

JOHANNE E. MORNE, MS
Executive Deputy Commissioner

December 4, 2024

DAL: DAL# 24-12
Subject: 2023 ACF Annual Financial Report

Dear Administrator:

The New York State Department of Health (“Department”) has activated the 2023 Adult Care Facility (ACF) Annual Financial Report on the Health Commerce System (HCS). The regulations governing the ACF Annual Financial Report are included in Title 18 of the New York Codes, Rules, and Regulations (“18 NYCRR”) §§487.10(e), 488.10(e), and 490.10(e).

The ACF Annual Financial report must be submitted via the HCS for all ACFs whose current operator has been in operation for six (6) months or more during calendar year 2023 as well as ACFs that underwent a change of operator between related ACFs during calendar year 2023. Further:

- The ACF Certified Public Accountant (CPA) Certification must be completed by all ACFs with 26 beds or more and submitted to ACF Annual Financial Report CPA Certification | Survey Builder (ny.gov). Please see Enclosures II and III and use that which is appropriate for the facility.
- The Certification of Operation statement must be completed by all ACFs using the DOH-5780 available online at https://health.ny.gov/facilities/adult_care/forms.htm and submitted to ACF Annual Financial Report Operator Certification | Survey Builder (ny.gov).

The deadline for submission of the 2023 ACF Annual Financial Report and the relevant certifications follows:

- For ACFs using a calendar year (January 1 – December 31) as their fiscal year, the due date is May 31, 2025.
- Per 18 NYCRR §487.10(e), ACFs using a fiscal year period that differs from a calendar year are required to file their report by the 15th day of the sixth calendar month following the close of their fiscal year. If this falls before May 31, 2025, then the due date is May 31, 2025.

Please understand that failure to file an acceptable report by the due dates outlined above and as required by regulation, may result in enforcement action including assessment of civil penalties as outlined in New York State Social Services Law §461-e(4)(a).

The 2023 Annual Financial Report can be accessed by logging onto HCS at <https://commerce.health.state.ny.us>. On the HCS Home Page, Click My Applications → click HERDS → click Data Entry and then select an Activity → 2023 Annual Financial Report.

Only individuals assigned the facility's roles as Financial Data Reporter and Financial Submitter may enter financial data for this report; however, only the Financial Submitter can submit the data. Please be reminded that those affiliated with more than one ACF must select the appropriate ACF from the Agency drop-down list. All ACFs are encouraged to review the ACF Annual Financial Report Companion Guide before entering data.

If you have any questions, please email acffinrpt@health.ny.gov. Thank you in advance for your prompt attention to this request.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lynn Baniak".

Lynn Baniak, Deputy Director
Center for Long-Term Care Licensure, Planning, & Finance
Office of Aging and Long-Term Care

Enclosures

cc: V. Deetz
H. Hayes
J. Browning
B. Parente
J. Pinto
J. Van Dyke
J. Reed
S. Wilber
T. Graney