



ACF

Annual Financial Report Companion Guide



Department
of Health

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| 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
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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
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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.
OSI25	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
OSI49	Total	The number of licensed ACF beds as listed on the ACF Operating Certificate.
OSI50	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 where 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	<p>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.</p> <p>Examples include wall painting, renovation of bathrooms, purchase of a pool table etc.</p> <p>Please note, that depreciation from a capital asset acquisition from EQUAL funds is reported under this account code.</p>
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 OSI30-OSI34.
51200	Purchased Services	This is an automatic calculation field equal to the sum of OSI35-OSI39.

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 OSI40-OSI48.
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
OSI01	ACF Land Owner	The owner of the land where the ACF is located.
OSI02	ACF Building Owner	The owner of the building where the ACF is located.
OSI03	Mortgage/Note Holder-Land	The bank or the financial institution that holds the mortgage for the ACF land.
OSI04	Mortgage/Note Holder-ACF Building	The bank or the financial institution that holds the mortgage for the ACF building.
OSI05	Master lease- (ACF Rental Agreement) - Landlord	The landlord of the master lease agreement for the use of the ACF land and building.
OSI06	Sub lease- (ACF Rental Agreement) - Landlord	The sublessor/landlord with whom the operator has a lease to use the ACF land and building.
OSI07	Management Agreement-Manager	List all managers in the ACF management agreement.
OSI08	Licensed Home Care Agency	The Licensed Home Care Services Agency (LHCSA) with whom the ACF has a contract.
OSI09	Certified Home Health Agency	The Certified Home Health Agency (CHHA) with whom the ACF has a contract.
OSI10	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
OSI11	ACF Land Owner	Explicit (related party as defined in the Key Definitions).
OSI12	ACF Building Owner	Explicit (related party as defined in the Key Definitions).
OSI13	Master Lease- (ACF Rental Agreement) - Landlord	Explicit (related party as defined in the Key Definitions).
OSI14	Sub Lease- (ACF Rental Agreement) - Landlord	Explicit (related party as defined in the Key Definitions).
OSI15	Management Agreement - Manager	Explicit (related party as defined in the Key Definitions).
OSI16	Certified Home Health Agency	Explicit (related party as defined in the Key Definitions).
OSI17	Purchase of Services Contract	Explicit (related party as defined in the Key Definitions).

Related Party Transactions (Dollar Amount)

Account Code	Account Name	Account Description
OSI18	ACF Land Owner	Record the amount reported in Section III.
OSI19	ACF Building Owner	Record the amount reported in Section III.
OSI20	Master Lease- (ACF Rental Agreement) - Landlord	Record the amount reported in Section III.
OSI21	Sub Lease- (ACF Rental Agreement) - Landlord	Record the amount reported in Section III.
OSI22	Management Agreement - Manager	Record the amount reported in Section III.
OSI23	Certified Home Health Agency	Record the amount reported in Section III.
OSI24	Purchase of Services Contract	Record the amount reported in Section III.

Accounts Payable Aging Schedule

Account Code	Account Name	Account Description
OSI27	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
OSI28	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
OSI29	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
OSI30	Dietary	Products relating to sanitation of the cooking area, distribution of meals to residents including setting and clearing of tables.
OSI31	Housekeeping	Products for keeping the general living area and resident room in an orderly and sanitary condition.
OSI32	Laundry and Linen	Products for the cleaning of resident clothing and linens.
OSI33	Social and Recreation	Products for the social, intellectual, recreational, and cultural needs of residents.
OSI34	Attendant	Products for the safety, comfort, bathing, and dressing of residents.

ACF Services-Purchased Services

Account Code	Account Name	Account Description
OSI35	Dietary	Purchased services for meal planning, sanitation of the cooking area, and distribution of meals to residents including setting and clearing of tables.
OSI36	Housekeeping	Purchased services for keeping the general living area and resident room in an orderly and sanitary condition.
OSI37	Laundry and Linen	Purchased services for the cleaning of resident clothing and linens.
OSI38	Social and Recreation	Purchased services for the social, intellectual, recreational, and cultural benefit of residents.
OSI39	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
OSI40	Accounting and Legal Services	The ACF incurred costs for accounting and legal services.
OSI41	Advertising	The ACF incurred costs for marketing and promoting.
OSI42	Bad Debt	The ACF incurred loss of rent for ACF rent payment arrangements due to nonpayment of rent.
OSI43	Continuing Education	The ACF Incurred costs for the educational development and accreditation of the ACF employees.
OSI44	Insurance (Non-Employee Benefits)	The ACF incurred non-employee benefits insurance costs.
OSI45	Interest (Non-Mortgage)	The ACF incurred interest (non-mortgage) costs.
OSI46	Membership Dues	The ACF incurred costs for memberships to an organization that promotes the ACF business model.
OSI48	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
OSI51	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.
OSI52	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.
OSI53	ACF-Total	The ACF annual cumulative total of the ACF entire residents' population for the reporting period = (Private Pay + Congregate Care Level 3).
OSI54	ALP-Medicaid	The ACF annual cumulative billable total of Medicaid billable days for the Medicaid ALP resident population for the reporting period.
OSI55	ALP-Private Pay	The ACF annual cumulative total of Private Pay days for the ALP resident population for the reporting period.
OSI56	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.



**Department
of Health**