



# Department of Health

KATHY HOCHUL  
Governor

JAMES V. McDONALD, MD, MPH  
Commissioner

JOHANNE E. MORNE, MS  
Executive Deputy Commissioner

December 9, 2025

DAL: DAL# 25-12  
Subject: 2024 Adult Care Facility Annual  
Financial Report

Dear Administrator:

The New York State Department of Health (“Department”) has activated the 2024 Adult Care Facility (ACF) Annual Financial Report on the Health Commerce System. The regulations governing the Adult Care Facility 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 Adult Care Facility Annual Financial Report must be submitted via the Health Commerce System for all adult care facilities whose current operator has been in operation for six (6) months or more during calendar year 2024. Adult care facilities that underwent a change of operator between related entities during calendar year 2024 should include the entire year in the report. Further:

- The Report of Independent Certified Public Accountants must be completed by **all adult care facilities 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 ACF Annual Financial Report Certificate of Operation must be completed by **all adult care facilities** using form DOH-5780 available online at [https://health.ny.gov/facilities/adult\\_care/forms.htm](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 2024 Adult Care Facility Annual Financial Report and the relevant certifications follows:

- For adult care facilities using a calendar year (January 1 – December 31) as their fiscal year, the due date is **May 31, 2026**.
- Per 18 NYCRR §§487.10(e), 488.10(e) and 490.10(e), adult care facilities 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, 2026, then the due date is **May 31, 2026**.

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).

The 2024 Annual Financial Report can be accessed by logging onto the Health Commerce System at <https://commerce.health.state.ny.us>. On the Health Commerce System home page, click My Applications → click HERDS → click Data Entry and then select an Activity → 2024 Annual Financial Report.

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

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

Sincerely,

Andrew Lebwohl, Director  
Center for Long-Term Care Licensure, Planning,  
and Finance  
Office of Aging and Long-Term Care

#### Enclosures

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