

For Periods Ending Before December 15, 2021:

Report of Independent Certified Public Accountants

| Facility Name | Facility Operating Certificate No. | Report Year | HCS Submission Date |
|---------------|------------------------------------|-------------|---------------------|
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For Consolidated Financial Statements

Report on the Consolidated Financial Statements

We have audited the consolidated financial statements of _____, (*the parent company or sole member*) which comprise the _____ (*the Facility*) consolidated balance sheet as of _____, (*period end date*) and the related consolidated statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the entity as of _____ (the parent company or sole member) and the results of operations, changes in net assets or equity and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements as a whole. The following supplemental data is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements.

The financial data on:

- Section II - Total Assets
- Total Liabilities
- Total Equity (For Profit Entities Only)
- Total Net Assets (Not for Profit Entities Only)

- Section III - Revenues:
 - Total Medicaid Revenues (Sum of Accounts 34000-34016)
 - Total ACF Revenues
 - Non-ACF05 Revenues
- Expenses:
 - Total ACF Expenses
 - Non-ACF06 Expenses
- Operating Surplus/Deficit:
 - ACF Operating Surplus/Deficit
 - Non-ACF07 Operating Surplus/Deficit

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The statistical data included on:

- Section I -
Facility Licensed Bed Count:
- Section IV -
Resident Care Days:

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic consolidated financial statements as a whole.

The other information included in the accompanying ACF Cost Report, not detailed in the preceding paragraphs, was not subjected to the auditing procedures applied in the audit of the consolidated financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

We have examined the above supplemental data for the year ended _____ (period end date). _____'s (*the Facility*) management is responsible for the preparation of the supplemental data in accordance with (or based on) the applicable instructions relating to the preparation of the ACF Cost Report as furnished by the New York State Department of Health for the year ended _____ (*period end date*). Our responsibility is to express an opinion on the supplemental data based upon our examination.



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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the above supplemental data is in accordance with (or based on) the applicable instructions relating to the preparation of the ACF Cost Report, in all material respects. An examination involves performing procedures to obtain evidence about the above supplemental data. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the above supplemental data, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the above supplemental data are presented in accordance with (or based on) / in conformity with the applicable instructions relating to the preparation of the ACF Cost Report as furnished by the New York State Department of Health for the year ended _____, (*period end date*) in all material respects.

This ACF Cost Report, including this accountant's opinion, is intended solely for the information and use of the management and ownership of the organization and the Offices and Agencies of the State of New York, and is not intended to be and should not be used by anyone other than these specified parties.

The undersigned hereby certifies this opinion and that we have disclosed any and all material facts known to us, disclosure of which is necessary to make this opinion, the basic consolidated financial statements and the supplemental data not misleading.

During the period of this professional engagement, at the time of expressing this opinion and during the period covered by the consolidated financial statements, we did not have nor were committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the facility and we were not connected in any way with the ownership, financing or operation of the facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant.



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| | | | |

Signature of Accounting Firm

Name of Accounting Firm

By: _____
Signature of CPA Partner-in-Charge

Name of CPA

CPA License Number

Date of CPA Signature

Address

City/State/ZIP

Telephone