



October 7, 2019

Ms. Heidi Hayes
Acting Director
Division of Adult Care Facility/Assisted Living Surveillance
New York State Department of Health
875 Central Avenue
Albany, NY 12206-1331

By e-mail: Heidi.Hayes@health.ny.gov

Re: Proposed Revisions to ACF, PPHA, and EHP Medicaid Cost Reports

Dear Ms. Hayes:

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 24,000 CPAs in public practice, business, government and education, is pleased to have the opportunity to work with your department to review the draft opinions to be used in the Adult Care Facility (ACF), Private Proprietary Home for Adults (PPHA) and Enriched Housing Program (EHP) Medicaid cost report certifications.

It is our understanding that the New York State Department of Health, Division of Adult Care Facility/Assisted Living Surveillance, is updating its cost reporting requirements including the opinions used by independent auditors to certify these reports.

The opinions currently in the reports have been in use for some time and the language is out of date relative to current generally accepted auditing standards in the United States of America (US). Those opinions currently being used for certification of ACF and related Medicaid cost reports need to be revised and updated with the appropriate language.

The NYSSCPA's Health Care Committee undertook an effort, led by immediate past committee chair Janine Mangione, at the request of the committee, to review the existing opinions and provide you with suggested updates and revisions as necessary so that the draft opinions comply with generally accepted auditing standards in the US, and can be signed by auditors.

We have provided for your consideration in the following attachment the "outdated" report language currently in use for cost reports followed by revised opinions (as listed below) that comply with generally accepted auditing standards in the US and are consistent with other Medicaid cost report opinions. The revised opinions as presented in the attachment are as follows:

- Report of Independent Certified Public Accountants for Periods Ending Before December 15, 2020
- Report of Independent Certified Public Accountants for Periods Ending on or After December 15, 2020 (for standard single facility financial statements)*
- Report of Independent Certified Public Accountants for Periods Ending on or After December 15, 2020 (for consolidated financial statements)*

* The last two reports account for changes from Statement on Auditing Standards (SAS) No. 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements* that will be effective for audits of financial statements for periods ending on or after December 15, 2020.

We also have two requests for your consideration. First, we would welcome the opportunity to review the revised ACF and related cost reports and opinions once they have been finalized. Second, we would like there to be a way of identifying the report that has been filed, something similar to the current Declaration Control Number the other Medicaid cost reports have.

If you would like additional discussion with us, please contact Health Care Committee chair Steven D. Schwartz (646) 254-7484, or committee member Janine Mangione, at (518) 250-7792, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

A handwritten signature in black ink, appearing to read "Ita M. Rahilly". The signature is written over a faint, repeating watermark of the letters "NYSSCPA".

Ita M. Rahilly
President

Attachment

Current “Outdated” Language

Not For Profit Opinion ACF Reports

I/We have examined the Balance Sheet (Exhibit A) of _____ (facility) as of _____ and the related Statement of Change in Fund Balance (Exhibit B), and statement of Expenses and Revenue (Exhibit C) for the year then ended. My/Our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. In my/our opinion, the financial statement referred to above presents fairly the results of operations of _____ (facility) for the year ended _____, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

My/Our examination has been made primarily for the purpose of forming the opinion stated in the preceding paragraph. The departmental breakdowns on Exhibit C and the data contained in Schedules A through I (exclusive of fair market value information), J, and Section 2 of Schedule K of this report are presented as supplemental information. My/our examination of the supplemental data included such auditing procedures as I/we considered necessary in the circumstances. In my/our opinion, the data is fairly stated in all material respects in accordance with the instructions issued by the New York State Department of Health for the preparation of this report.

Private Proprietary Home for Adults Report Opinion

I/We have examined the Balance Sheet (Exhibit A) of _____ (facility) as of _____ and the related Statement of Change in Capital (Exhibit B), and Statement of Expenses and Revenue (Exhibit C) for the year then ended. My/Our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. In my/our opinion, the financial statement referred to above presents fairly the results of operations of _____ (facility) for the year ended _____, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

My/Our examination has been made primarily for the purpose of forming the opinion stated in the preceding paragraph. The departmental breakdowns on Exhibit C and the data contained in Schedules A through I (exclusive of fair market value information), J, and Section 2 of Schedule K of this report are presented as supplemental information. My/our examination of the supplemental data included such auditing procedures as I/we considered necessary in the circumstances. In my/our opinion, the data is fairly stated in all material respects in accordance with the instructions issued by the New York State Department of Health for the preparation of this report.

Enriched Housing Program

No current independent auditor certification.

Suggested Revisions to the Language in the Report

For Periods Ending Before December 15, 2020:

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Report on the _____ Financial Statements

We have audited the _____ financial statements of _____, which comprise the _____ balance sheet as of _____, and the related _____ statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the _____ financial statements.

Management's Responsibility for the _____ Financial Statements

Management is responsible for the preparation and fair presentation of these _____ 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 _____ 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 _____ 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 _____ 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 _____ financial statements.

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 _____ financial statements referred to above present fairly, in all material respects, the financial position of the entity as of _____ 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 _____ 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 _____ financial statements identified by _____.

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-ACF 05 Revenues

- Expenses:
- Total ACF Expenses
- Non-ACF Expenses

- Operating Surplus/Deficit:
- ACF Operating Surplus/Deficit
- Non-ACF 07 Operating Surplus/Deficit

The statistical data included on:

- Section IV - Facility Licensed Bed Count
- 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 _____ financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic _____ financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the _____ financial statements or to the _____ 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 _____ financial statements as a whole.

The other information included in the accompanying ACF Cost Report, identified by _____, not detailed in the preceding paragraphs, was not subjected to the auditing procedures applied in the audit of the _____ basic 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 _____. _____'s 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 _____. 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 _____, 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 _____ 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 _____ 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.

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

For Periods Ending on or After December 15, 2020:

For Single Facility Standard Financial Statements

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of _____ (the Facility) which comprise the balance sheet as of _____, and the related statements of operations, changes in net assets or equity and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of _____ as of _____ and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of _____ and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about _____ ability to continue as a going concern for the period ending _____.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

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- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 _____ internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about _____ ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The following supplemental data, from the accompanying Adult Care Facility (ACF) Cost Report for the year ended _____, identified by Declaration Control Number _____, which are the responsibility of _____ management, is presented for purposes of additional analysis and is not a required part of the 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-ACF 05 Revenues
	Expenses:
	Total ACF Expenses
	Non-ACF Expenses
	Operating Surplus/Deficit:
	ACF Operating Surplus/Deficit
	Non-ACF 07 Operating Surplus/Deficit

The statistical data included on:

Section IV - Facility Licensed Bed Count
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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

The other information included in the accompanying ACF Cost Report, identified by _____, not detailed in the preceding paragraphs, was not subjected to the auditing procedures applied in the audit of the basic 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 _____.
_____ 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 _____. Our responsibility is to express an opinion on the supplemental data's conformity with those instructions based upon our examination.

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) 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 _____, 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 _____ 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 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 financial statements, we did not have nor were committed to acquire, any

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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.

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

Facility _____

DCN#: _____

For Periods Ending on or After December 15, 2020:

For Consolidated Financial Statements

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of _____, (the parent company of or sole member of) _____ (the Facility) which comprise the consolidated balance sheet as of _____, and the related consolidated statements of operations, changes in net assets or equity and cash flows for the year then ended, and the related notes to the consolidated financial statements. In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of _____, (the parent company of or sole member of) _____ as of _____ and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of _____ and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about _____ ability to continue as a going concern for the period ending _____.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these consolidated financial statements.

In performing an audit in accordance with GAAS, we:

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- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 _____ internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about _____ ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The following supplemental data from the accompanying Adult Care Facility (ACF) Cost Report for the year ended _____, identified by Declaration Control Number _____, which are the responsibility of _____ management, is presented for purposes of additional analysis and is not a required part of the 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-ACF 05 Revenues
	Expenses:
	Total ACF Expenses
	Non-ACF Expenses
	Operating Surplus/Deficit:
	ACF Operating Surplus/Deficit
	Non-ACF 07 Operating Surplus/Deficit

The statistical data included on:

Section IV - Facility Licensed Bed Count
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 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 consolidated financial statements as a whole.

The other information included in the accompanying ACF Cost Report, identified by _____, 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 _____.

_____ 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 _____. Our responsibility is to express an opinion on the supplemental data's conformity with those instructions based upon our examination.

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) 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 _____, 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 _____ 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 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

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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.

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

Facility _____

DCN#: _____