

NEW YORK STATE  
CONSOLIDATED FISCAL REPORT  
For the Period: January 1, 2004 to December 31, 2004

SCHEDULE CFR-iiA  
ACCOUNTANT'S REPORT  
VOLUNTARY AGENCY or  
COUNTY GOVERNMENT

Page\_\_\_\_

AGENCY NAME: _____	AGENCY CODE: _____	SCHOOL CODE (SED ONLY): _____
--------------------	--------------------	-------------------------------

We have examined the financial and statistical information identified below contained in the accompanying Consolidated Fiscal Report (CFR) with Document Control Number \_\_\_\_\_ of the Agency listed above for the year ended December 31, 2004. The Agency's management is responsible for the information contained in the CFR. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial and statistical information included on Schedules CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-3; CFR-4; CFR-4A; CFR-5; DMH-1, OMRDD-3; OMRDD-4 (if applicable); OMH-1 (if applicable); and SED-1 (if applicable) and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above, present, in all material respects, the financial and statistical information in conformity with the guidance contained in the CFR Fiscal Reporting and Claiming Manual, and for all State Education Department programs, such schedules have also been completed in all material respects in conformity with Section 200.9 or Section 200.10 (b), (i), (j), (k) and (l) and Section 175.6 of the Regulations of the Commissioner of Education and the State Education Department's Reimbursable Cost Manual, as applicable.

The other information included in this Consolidated Fiscal Report, not detailed in the preceding paragraphs, was not examined by us, and accordingly, we express no opinion thereon.

This report is intended solely for the information and use of management of the Agency, the New York State governmental funding agencies, and any funding Counties that are required to receive a copy of this report and is not intended to be and should not be used by anyone other than these specified parties.

\_\_\_\_\_  
Date Examination Procedures Completed

\_\_\_\_\_  
Signature of Independent Licensed or Independent Certified Public Accountant or Firm

\_\_\_\_\_  
Firm Name

(     )  
\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Firm Address