

**CATTARAUGUS COUNTY
COUNTY OF CATTARAUGUS**

**REQUEST FOR PROPOSALS (RFP)
For
CATTARAUGUS COUNTY**

**Consultant to Assist in
Evaluating Options for Operation, Management,
And/Or Sale of Skilled Nursing Facility**

RFP #2011 - 1

Issue Date:

August 3, 2011

Due Date:

September 3, 2011

Respond to:

**Cattaraugus County
County Administration Office
303 Court Street
Little Valley, New York 14755**

Attention:

**John R. Searles
County Administrator**

CATTARAUGUS COUNTY

LEGAL NOTICE

REQUESTS FOR PROPOSALS

Consultant to Assist in Evaluation Options for
County Nursing Facility(ies)
RFP #2011 - 1

Cattaraugus County Administrator is seeking a professional service/consultant to assist the County in evaluating of operation, management and/or sale of one or both of its Skilled Nursing Facilities. One facility is located in Olean, NY and has 120 beds, whereas the second facility is located in Machias, NY and has 115 beds.

Specifications may be obtained from Cattaraugus County Administrator's Office, 303 Court Street, Little Valley, New York 14755, either in person or upon request between hours of 9:00 A.M. and 5:00 P.M., Monday through Friday.

Phone request: 716-938-2232.

Download Proposal specifications at: http://www.cattco.org/dpw/bid_announcements.asp

Sealed proposals must be in possession of Cattaraugus County Administrator, 303 Court Street, Little Valley, New York 14755, no later than September 3, 2011 at 12:00 p.m. EST. All proposals shall be accompanied by a non-collusion statement in order to be considered. Late Proposals will be returned, unopened to contractor.

Cattaraugus County reserves right to forego any formalities and reject any or all proposals received.

Cattaraugus County is an equal opportunity employer.

CATTARAUGUS COUNTY

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ORGANIZATION OF REQUEST FOR PROPOSALS

This Request for proposals contains a number of components. These include:

- Legal Notice
- A statement of purpose
- Orientation
- The process to be used
- Items required to be submitted by the person/organization submitting a response to this Request for proposals and
- Documents included (from Cattaraugus County).

These items are presented in the order specified above.

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STATEMENT OF PURPOSE

The service/consultant will be asked to assist the County in outlining options regarding the continued operation and management, lease, sale and/or other disposition of one or both facilities and to help the County develop a strategy and plan of action for going forward with said facility (ies) and residents. The consultant will also be asked to help the county analyze the strengths, limitations, feasibility and cost impacts of current and possible future options. With respect to all such options, the consultant should plan to assist the County in assuring, to the extent possible, that current employees at the facilities will have the first right to fill available positions with a new owner/lessee/operator, should this be decided. Ideas to be explored should include, but not be limited to: directly operating versus contracting out components of operations, ideas to enhance revenue streams (e.g. adding additional bed capacity), cost containment measures, pros and cons associated with options for alternate ownership such as the creation of a Public Benefit Corporation, etc.

The County would like to state that the reason we are seeking this assessment is not to criticize current County operations. Rather this effort is focused upon fully understanding the changing nature and future implications of continuing to remain in the nursing home business. The information gained from this effort will allow the County to make informed and cost effective decisions related to the future of these nursing facilities.

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ORIENTATION

BACKGROUND INFORMATION

Cattaraugus County, New York, a non-chartered county government located in western New York between Chautauqua County and Allegany County, on the Pennsylvania border, is seeking a professional service/consultant to assist the County in evaluating its options for the operation, management and/or sale of one or both of its 120 bed campus located at 2245 West State Street Olean, NY 14760 and its 115 bed Skilled Nursing Facility located at 9822 Route 16 in Machias, NY 14101. Collectively, these two campus locations form the Cattaraugus County Department of Nursing Homes. Each campus has a licensed Nursing Home Administrator and associated personnel. Currently, the Nursing Home Administrator for the Olean Campus simultaneously serves as the Director for the Department of Nursing Homes.

Documents included at the back of this RFP are: 1) the most recent audits for the Olean and Machias Pines facilities, 2) Long Term Debt profiles for the Pines Olean and Machias campuses, and 3) a summary of the 2010 Modified and the 2011 Adopted budget for the Pines Olean and Machias.

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PROCESS TO BE USED

SCOPE OF SERVICES

Interested firm/consultants should address their proposals outlining experience, credentials and similar undertaking client list to the County Administrator, 303 Court Street, Little Valley, New York 14755. Proposals are due September 3, 2011 by 12:00 p.m. EST. Interested parties should be prepared to address the following criteria/constraints as part of their demonstration of experience, and know how to assist Cattaraugus County in its analysis.

PRELIMINARY DECISION CRITERIA/CONSTRAINTS

1. Resident and resident family impacts
2. Employee related impacts/considerations (to the extent separate from Union)
3. Union related impacts/considerations
4. Community impact
 - a. Availability of Medicaid beds – safety net facility considerations
 - b. Impact on local hospital/acute care facilities
 - c. Adult Home vs. SNF beds – New York State future consideration for Cattaraugus County being classified as under/over bedded by the New York State Department of Health.
5. Economic
 - a. One time exit/capital costs
 - b. Ongoing support costs/savings
 - c. Status of Intergovernmental Transfer amounts
 - d. Revenue maximization opportunities
 - e. Wind down expenses
 - f. Pension related issues
6. Legal
 - a. Contract separation
 - b. Ongoing legal obligations
 - c. Steps necessary to obtain authorization to implement
 - d. Potential road blocks to legal authority to act
7. Operational
 - a. Process and system transfer
8. Strategic positioning
 - a. Decision maker/community support and/or reaction
9. Timeframe
 - a. What is the current thinking in relation to Albany's intentions for cuts to nursing homes and/or transfer of state mandated Medicaid costs to counties and other related changes in fiscal philosophies for long term care and non-institutional strategies for transitions/continuum of care.

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10. Developing a Public Relations Response Plan.

PROPOSAL FORMAT

The following is what is expected in each of the major sections of your proposal. The Proposer is to make a written proposal which presents an understanding of the work to be performed. Responses should be thorough and detailed as possible so the County may properly evaluate the firm's capabilities to provide the required services. This information will be reviewed by an internal Review Committee.

Section A – Introduction:

This section should contain an Executive Summary which demonstrates your understanding of the Scope of Services.

Please provide the information necessary for Cattaraugus County to evaluate the qualifications, experience, and expertise of the firm proposing to work with the County.

Section B – Company Profile and History:

Please provide the name, phone number and e-mail address of person the Review Committee should contact with any questions on the proposal submission. Similarly, please provide the name, and title, of person submitting the proposal. The vendor should also provide documentation of vendor history, including capabilities in the areas of services to be provided, number of years in business, number of years doing business in New York State, size and scope of operation. The vendor should also specify their organizational structure (profit/non-profit, corporation, partnership or sole proprietorship, etc). A statement indicating the respondent is in good financial standing, and not in any form of bankruptcy is also required. Please indicate the individual to be designated as the account manager or contact person for this consulting service. Please remit a resume for this individual identifying past experience on similar projects. Similarly, please identify any additional team members that will assist with this effort, their titles, and their credentials related to the current procurement/engagement. The Review Committee reserves the right to interview the account manager and team members associated with this effort in Cattaraugus County and in person.

Section C – Vendor Requirements:

Vendor to include compliance to requirements listed within this Request for Proposals. The Proposer shall describe in detail any services that will be directly provided and those which may be subcontracted.

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Section D – Required Forms:

Required forms listed in the RFP to be returned with Proposal. Specifically include a signed Proposal, Non-Collusion and Vendor Responsibility form. Also include the insurance and workman's comp/disability certification. A response checklist and samples of forms to be use are included in this document bat the end of this section and before the attachments.

Section E – Pricing Section:

Provide pricing details and all associated costs.

Section F – References:

This section shall contain names of at lease three (3) similar contracts within New York State you presently have (or previously had) with other municipalities or local government agencies within the past three to five years for which you have done similar work. Please also include the company name, address, telephone number and contact person for these references.

Section G – Additional Information:

This section should include additional information the proposer finds would be helpful regarding the proposed service.

GENERAL INFORMATION

Obligations of Proposers and Inquiries:

- A. Every person intending to issue a proposal pursuant to these specifications, before submitting said Proposal, shall make himself fully familiar with the product to be provided. A vendor will be barred from pleading misunderstanding or deception because of estimates of quantities, character, scope of work, location or other conditions surrounding the same. Permission will not be given to modify any proposals after the proposals are opened.
- B. To ensure fair consideration for all proposers, Cattaraugus County prohibits communication to or with any County Department or employee during the submission process, except as provided in item (C) below. Additionally, Cattaraugus County prohibits communications initiated by a proposer to any Cattaraugus County Official or employee evaluating or considering the proposal prior to the time an award decision has been made. Any communication between the Proposer and Cattaraugus County will be initiated by the appropriate

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Cattaraugus County official or employee in order to obtain information or clarification needed to develop a proper, accurate evaluation of the proposal. Such communications initiated by a proposer shall be grounds for disqualifying the offending Proposer from consideration for award of the proposal and/or any future proposal.

C. Technical Inquires, either in writing or by telephone, should be addressed to:

Jeffery VandeCar
Deputy County Administrator
303 Court Street
Little Valley, New York 14755
Telephone: 716-938-2235
Fax: 716-938-2760
Email address: lapangborn@cattco.org

Any questions posed should be addressed writing, by fax or email, to the Cattaraugus County Administrator. Questions will be accepted up to 12:00 p.m. on August 17, 2011. Please place (Nursing Home Consultant) in the email subject line.

The resulting answers along with the questions will be forwarded to all interested registered parties receiving the RFP. While all requests for interpretation of the meaning of the RFP must be made in writing, failure on the part of the successful vendor to do so shall not relieve the Vendor of the obligations to execute such services in accordance with a later interpretation by Cattaraugus County.

Interpretations, corrections or scope changes made in any manner other than “in writing” will not be binding. Upon mailing, any addendum/clarification will become part of these specifications to the same extent as though originally included herein and will be come binding upon all vendors submitting proposals.

Submission of Proposals:

Proposals must be submitted using the forms included in theses specifications. Proposals must be accompanied by a signed Proposal Form, a signed Non-Collusion Statement and the Vendor’s Certification Form. These forms can be found at the end of these specifications.

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One (1) original and six (6) copies of the proposal must be provided.

If discrepancies are found between two or more copies of the proposal, the original copy will provide the basis for resolving such discrepancies. If one copy of the proposal is not clearly marked "ORIGINAL" the County may reject the proposal. However, the County may at its sole option, select one copy to be used as the "original".

Read all documents contained in the Request for Proposal package.

Proposers are responsible for submitting their proposal to the Cattaraugus County Administrator's Office, 303 Court Street, Little Valley, New York 14755 at or prior to the time indicated in the RFP package. No proposals will be accepted after the designated time indicated in the proposal package. **Proposals are due on or before September 3, 2011, prior to 12:00 p.m. EST.**

Facsimile or emailed copies are NOT acceptable. Proposal responses must be delivered to County Administrator's Office before stated deadline to be considered.

Vendors are responsible for reporting, in writing, any errors found in the proposal specifications to the Cattaraugus County Administrator's Office, 303 Court Street, Little Valley, New York 14755.

Vendors shall indicate on the outside of their sealed proposal the following information:

- a. Title of RFP and RFP Number
- b. Date and Time the RFP is due
- c. Company Name

Failure to do so may result in the rejection of the proposal as being unresponsive.

Non-Collusion Statement:

A signed Non-Collusion Statement shall be returned with your proposal.

Late Proposals:

Proposals received in the County Administrator's Office after the date and time prescribed shall not be considered for contract award and shall be returned to the Vendor as non-responsive. The Vendor is responsible for the delivery of the proposal. If the proposal is delivered to the wrong County office, by any delivery method, the Vendor bears the

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responsibility. Delivery of the proposal to the specified location at the prescribed time and date is the sole responsibility of the Vendor.

The County employee whose duty it is to receive proposal documents will decide when the specified time has arrived and no proposal received thereafter will be accepted.

NOTE: Any delay due to traffic, weather, construction, mail or express delivery, mechanical failure or failure to locate the County Administrator's Office, is not an exception to the deadline for receipt of proposals. Please plan accordingly.

Contract Period:

The contractual period shall be effective on the contract executive date and shall run for one (1) year from that date, with provisions for two (2) additional one-year renewals, at the same terms and conditions, upon written mutual agreement of the parties, with a maximum anticipated engagement of not more than three (3) years.

Contract Award:

The Award Committee will make an initial recommendation for a consultant agreement/contract. Based on this recommendation, a resolution will be drafted and prefiled. The resolution will be considered by the Senior Services, Labor Management and Finance committees of the Legislature. Upon passage of this resolution through these committees, the Full Legislature will vote on the resolution. Upon passage of this resolution by the Legislature, by at least a majority vote, a contract for service will be authorized. The contract itself will be prepared by the County Attorney.

Award Committee:

The Award Committee will be made up of representatives of: the Chairman of the County Legislature, County Administrator, Director of the Cattaraugus County Department of Nursing Homes, the Chair and Vice Chairs of the Finance and Senior Services Committees of the Legislature and any additional County staff may be included in the process as required.

Method of Award:

The award may be made to the most responsible proposer whose proposal is determined to be in the best interest of Cattaraugus County and deemed will best serve the County's requirements, based upon Principal Award Criteria, the evaluation of references, corporate qualifications, and if deemed necessary an interview with the Vendor and the Award Committee.

All proposals will be evaluated to determine if they meet the required format and be in compliance with all requirements of the Request for Proposals.

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Incomplete or non-responsive proposals may be rejected at the discretion of Cattaraugus County.

The following criteria will be utilized in the evaluation of qualifications for developing the list of candidates to be considered for interviews and/or potential negotiations. The minimum selection criteria will include: (The following criteria are NOT listed in order of importance.)

Principal Award Criteria:

1. Responsiveness, thoroughness and overall quality of the proposal.
2. Specific experience, technical capabilities, professional competence, and qualifications of proposed personnel, especially those assigned to provide the services in accordance with the Scope of Services.
3. Clearly demonstrated understanding of the work to be performed and completeness and reasonableness of the Proposers plan for accomplishing the Scope of Services. Professional Fees including all expenses. Provide a detailed price breakdown for your services as they apply to this project.
4. Current workload and ability to complete the project within County time restraints.
5. Demonstration of a history of supplying similar services with comparable municipal and/or governmental accounts of similar size.
6. Compliance with all RFP requirements.
7. Familiarity with County/State Government operations.

If any of the above components are not present, the proposal may not be evaluated further.

The Cattaraugus County Administrator may arrange for an interview with proposers submitting proposals, if required, for the purpose of obtaining additional information or clarification. Proposers must be prepared to make one or more interviews. These interviews will be held in Cattaraugus County. Proposers must comply with this request or be disqualified. Proposers may be requested to make presentations prior to award to contract. Proposers must comply with this request or be disqualified.

Proposers are advised that, if in the event of receipt of an adequate number of proposals which, in the opinion of the Cattaraugus County Administrator, require no clarifications and/or supplementary information, such proposals may be evaluated without further discussion. Given this, proposals should be submitted initially in their complete and final form and represent the Vendor's "best offer."

Cattaraugus County reserves the right to reject any and all proposals and to waive minor irregularities. Cattaraugus County further reserves the right to seek new proposals when such procedure is reasonably in the best interest of the County to do so.

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Proof:

The Vendor shall bear the burden of proof for compliance with this specification.

Exceptions:

Any exceptions to terms, conditions, or other requirements in any part of the RFP must be stated and described in detail as part of the proposal. Otherwise, the County will consider that all items proposed are in strict compliance with the RFP, and the successful Proposer will be responsible for compliance.

Clarification of Proposal Information:

Cattaraugus County reserves the right to request verification, validation or clarification of any information contained in any of the proposals. This clarification may include checking of references and securing other data from outside sources, as well as from the Vendor.

Reference to Other Materials:

The Proposer cannot compel Cattaraugus County to consider any information except that which is contained in its proposal, or which is offered in response to a request from the County.

The Proposer should rely solely on its proposal. The County, however, reserves the right in its sole discretion, to take into consideration its prior experience with proposers and information gained from other sources.

Altering Proposal:

Proposals cannot be altered or amended after submission deadline. Any interlineations, alteration or erasure made before opening time and date shall be initialed by the signer of the proposal, guaranteeing authenticity. Proposals must be submitted in ink or typewritten. Penciling will not be accepted.

Withdrawal of Proposal:

A proposal may be withdrawn at any time prior to the submittal deadline. A proposal may be withdrawn and resubmitted at any time prior to the submittal deadline. No proposal may be withdrawn after the submittal deadline without the consent of Cattaraugus County Legislature which may be withheld by the Legislature in its absolute discretion.

Amendment of Proposal:

A proposal may not be amended. However, a proposal may be withdrawn and resubmitted pursuant to (Withdrawal of Proposal) section above.

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Addenda:

Cattaraugus County may, at any time by written notification to all vendors, change any portion of the RFP describe and detailed herein. These changes will be communicated to the vendors in the form of Addenda. Addenda will be mailed/faxed, and available on the County's Web Page, to all who are known by the County to have received a complete set of specification documents. Copies of Addenda will be made available for inspection at the County Administrator's Office and/or posted on the County Web Site. No Addenda will be issued later than twenty-four (24) hours prior to the date and time for the receipt of offers, except an Addenda withdrawing the proposal or Addenda for postponement of the proposal due date/time.

Vendors shall ascertain prior to submitting their proposal they have received all Addenda issued and the acknowledge receipt of Addenda by the return of the signed Addenda form(s) with the proposal response. It is the responsibility of the Vendor to check the County Web Page for additional Addenda which may be issued on this RFP.

Performance Ability:

The successful vendor must be prepared, if requested to furnish evidence, including documentary evidence where necessary, to establish proof of financial responsibility and ability to perform if awarded a contract. In all cases the decision of the County of Cattaraugus shall be considered final.

Irregular Proposals:

Proposals shall be considered irregular for the following reasons:

- (a) If the proposal does not include the form(s) furnished by the County, or if the County's form(s) is altered.
- (b) If there are unauthorized additions, conditional or alternative pay items, or irregularities of any kind which make the proposal incomplete, indefinite, or otherwise ambiguous.
- (c) If the proposal is not accompanied by a proposal guaranty specified (if any) by the County.

The County reserves the right to reject any irregular proposal and the right to waive technicalities if such waiver is in the best interest of the County.

Deviation from Specifications:

Any deviation from the listed specifications must be completely outlined. Failure to comply will constitute reason to declare the proposal unresponsive. The Cattaraugus County Administrator reserves the right to reject any and all proposals and waive any formalities. The Cattaraugus County Administrator reserves the right to reject any material(s) or services which do not comply with these specifications.

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Cattaraugus County Reserves the Right:

- (a) Reject any and all proposals received in response to this solicitation;
- (b) The County reserves the right to reject any proposal of any vendor who has previously failed to perform adequately after having once been awarded a prior proposal for furnishing materials or services similar in nature to those in this request for proposal;
- (c) To waive any technical or formal defect in the proposal that is considered by Cattaraugus County to be merely irregular, immaterial, or unsubstantial;
- (d) The County will not accept proposals from firms that have had adversarial relationships with the County or firms that have represented entities that have had adversarial relationships with the County. This includes the firm, employees and financial or legal interests.

Disqualifications:

Cattaraugus County reserves the right to disqualify any company upon convincing evidence of collusion with intent to defraud and to commit any other illegal practices on the part of the firm. Failure to comply with requests for insurance or bonding may also be grounds for disqualification. Cattaraugus County reserves the right to reject any and all proposals, to waive all technicalities and irregularities, and to make the award considered to be in the best interest of the County.

Proposal Subject to Disclosure:

During the evaluation process, the content of each proposal will be held in confidence and details of any proposal will not be revealed (except as may be required under the Freedom of Information Law or other State law). The Freedom of Information Law provides for an exemption from disclosure for trade secrets or information the disclosure of which could cause injury to the competitive position of commercial enterprises. This exception would be effective both during and after the evaluation process.

Should you feel your firm's proposal contains any such trade secrets or other confidential or proprietary information, you must submit a request to except such information from disclosure. Such request shall be in writing, shall state the reasons why the information should be accepted from disclosure, shall be provided at the time of submission of the subject information and in the same envelope as the proposal. The proprietary or confidential data must be readily separable from the proposal in order to facilitate eventual public inspection of the non-confidential portion of the proposal.

Requests for exemption of the entire contents of a proposal from disclosure have generally not been found to be meritorious and are discouraged. Kindly limit any requests for exemption of information from disclosure to bona fide trade secrets or specific information, the disclosure of which would cause a substantial injury to the competitive position of your firm.

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Opening of Proposals:

Under the Request for Proposals process, sealed offers will be received and opened in the Office of the County Administrator. Each proposal will be checked to determine if it is complete and meets the requirements of this Request for Proposals. At and after opening, proposals will NOT be part of the public record and subject to disclosure, but will be kept confidential until after award. When such award is completed, proposals will be available for public inspection.

Right to Submitted Materials:

All responses, inquiries, or correspondence relating to or in reference to this RFP, and all other reports, charts, display, schedules, exhibits and other documentation submitted by the proposers, will become the property of the County when received.

Minimum Conditions for Consideration:

To be considered, the Proposer must, at a minimum, respond to the full scope of services specified in this RFP. The Vendor may provide suggested additions, enhancements or improvements to the scope of services, which, at the discretion of the County, may or may not be considered.

Provide a detailed price breakdown for your services as they apply to this project.

General Contract Terms:

The terms and conditions contained within this Request for Proposal shall be incorporated into any contract resulting from the acceptance of any proposal. (If applicable, please include a copy of your contract document for review/approval by the County Attorney.)

Completeness or Accuracy of Documents:

The County of Cattaraugus shall not be held responsible for the completeness or accuracy of any RFP documents received by a vendor that were not directly issued to that vendor by the Cattaraugus County Administration Office.

Any vendor submitting a proposal based on incomplete or inaccurate information resulting from documentation received from any third party, shall not have cause for relief from award or completion of a contract in accordance with the official documents on file with the Cattaraugus County Administration Office.

It is HIGHLY suggested that all vendors interested in participating in this RFP, contact the Cattaraugus County Administration Office directly at the County address, email or telephone number to assure they have received the most accurate and up to date material concerning this contract.

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REMINDER: IT IS THE VENDOR'S SOLE RESPONSIBILITY TO VERIFY THE PROPOSAL SUBMITTAL INCLUDES ANY OR ALL ADDENDA.

Governing Law:

This contract shall be governed by the laws of the State of New York except where the Federal Supremacy clause requires otherwise.

Visit Our Web Site:

Information on Cattaraugus County RFPs and Addendums are available at
http://www.cattco.org/dpw/bid_announcements.asp

**CATTARAUGUS COUNTY
RESPONSE CHECKLIST**

RFP 2011 – Nursing Home Consultant

The Proposers attention is especially called to the terms listed below, which must be submitted in full as part of this proposal.

Failure to submit any of the documents listed below as a part of your proposal, or failure to acknowledge any addendum in writing with your proposal, or submitting a proposal in any condition, limitation or provision not officially invited in this Request for Proposals (RFP) may be cause for rejection of the proposal.

Please check each item indication your compliance.

THIS CHECKLIST MUST BE SUBMITTED AS PART OF YOUR PROPOSAL.

- _____ RESPONSE CHECKLIST
- _____ PRICING SUBMISSION SHEET (Vendor's Own Submission)
- _____ PROPOSAL NARRATIVE (Vendor's own submission addressing scope of services)
- _____ NON-COLLUSION FORM
- _____ PROPOSAL FORM
- _____ REQUIRED FORMS/INFORMATION AS LISTED IN RFP
- _____ ADENDUM(S) ACKNOWLEDGED (if applicable)
- _____ **ONE (1) ORIGINAL and SIX (6) COPIES OF PROPOSAL DOCUMENTS**
- _____ VENDOR RESPONSIBILITY FORM

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**PROPOSAL
Nursing Home Consultant
RFP 2011 - 1**

TO: John R. Searles, County Administrator, Cattaraugus County

THE UNDERSIGNED PROPOSES TO PROVIDE THE GOODS AND SERVICES required as set forth in the referenced Request for Proposal. The successful vendor hereby agrees to furnish the goods and services in accordance with all terms, conditions and specifications contained within referenced Request for Proposal, at prices submitted in referenced specifications. I certify that I am authorized to sign this proposal, myself or the company or firm I present, to a contract with Cattaraugus County. This signed proposal will become part of a binding contract after award by the Cattaraugus County Legislature to the successful vendor.

NOTE: By signing and submitting the proposal from for consideration by Cattaraugus County Legislature acknowledges they have read, understood, and agree to all aspects of the specifications as presented without reservation or alteration.

Legal Name of Firm/Corporation

Authorized Signature (IN BLUE INK)

Typed/Printed name

Title

Address

City/State/Zip

Telephone Number

Fax Number

Federal ID Number: _____

Email Address: _____

**CATTARAUGUS COUNTY
NON COLLUSION STATEMENT**

The following statement must be subscribed by the bidder and affirmed by such bidder as true, under the penalties of perjury.

Pursuant to Section 103-d of the General Municipal Law.

NON-COLLUSIVE BIDDING CERTIFICATION

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

The prices in this bid have been arrived at independently without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

No attempt has been made or will be made by the bidder to induce any other person, partnership, or corporation to submit or not to submit a bid for the purpose of restricting competition.

(For use of individual bidder)

IN WITNESS WHEREOF, I, _____, doing business under the style and name of _____ at _____ have hereunto subscribed my name under the penalties of perjury at _____ on this _____ day of _____, 19 ____.

d/b/a _____

(For use of partnership bidder)

IN WITNESS WHEREOF, this non-collusive bidding certification has been subscribed, under the penalties of perjury, at _____ on this _____ day of _____, 19 ____, by _____

_____ one of the partners or co-partners of the partnership composed of _____ and _____

doing business under the style, partnership, and firm name of _____ at _____.

Partnership Name

By _____

Co-Partner

(For use of corporate bidder)

RESOLVED, that _____ (name of corporation) be authorized to sign and submit the bid or proposal of this corporation for the following project _____

_____ and to include in such bid or proposal the certificate as to non-collusion required by Section 103-d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate, this corporate bidder shall be liable, under the penalties of perjury.

The foregoing is a true and correct copy of the Resolution adopted by _____ Corporation at a meeting of its board of directors held on the _____ day of _____, 19 ____.

Dated at _____ on this _____ day of _____, 19 ____.

(SEAL OF THE CORPORATION)

Secretary _____

Name of Bidder _____

By _____
Title _____

CATTARAUGUS COUNTY

**NON-Proposers RESPONSE
RFP # 2011 -1**

RFP NAME: Cattaraugus County – Nursing Home Consultant

VENDOR

NAME: _____

The County of Cattaraugus is interested in ascertaining reasons for prospective vendor's failure to respond to invitation to submit a proposal. If your firm is not/or has not responded to **RFP #2011-1**, please indicate the reason(s) why by checking any appropriate item(s) below and returning this form to the Cattaraugus County Administration Office, 303 Court Street, Little Valley NY 14755.

We are/did not respond to this RFP for the following reason(s):

_____ Items or materials requested not manufactured by us or not available to our Company.

_____ Our items and/or materials do not meet specifications.

_____ Specifications not clearly understood or applicable (too vague, too rigid, etc.)

_____ Quantities too small

_____ Insufficient time allowed for preparation of proposal

_____ Incorrect address used.

Correct address is: _____

_____ Other reason(s):

We continually strive to improve our process. Thank you for taking the time to complete our survey.

John R. Searles
Cattaraugus County Administrator

CATTARAUGUS COUNTY

VENDOR CERTIFICATION RFP #2011- 1

As of January 1, 2005, the Office of the State Comptroller is requiring that governmental agencies award contracts only to vendors that have been certified as "responsible." Vendor responsibility means that a vendor has the integrity to justify the award of public dollars and the capacity to fully perform the requirements of the contract. It is a contracting agency's responsibility, under Section 163 (9) of the State Finance Law (SFL), to evaluate and make a determination of the responsibility of a prospective contractor. A responsibility determination, wherein the contracting agency determines that it has reasonable assurances that a vendor is responsible, is an important part of the procurement process, promoting fairness in contracting and protecting a contracting agency and the State (as well as the County) against failed contracts.

The following factors are to be considered in making a responsibility determination:

1. Legal Authority to do business in New York State
2. Integrity
3. Capacity – both organizational and financial
4. Previous performance

Please complete the enclosed Vendor Responsibility Questionnaire. The completed Questionnaire shall be returned with your proposal submission in order for your proposal to be ruled responsive.

Additional information concerning vendor responsibility, including electronic versions of forms, may be found at the Office of the State Comptroller's (OSC) website: <http://www.osc.state.ny.us/vendrep>

CATTARAUGUS COUNTY

VENDOR RESPONSIBILITY FORM
Cattaraugus County – RFP #2011- 1

Within the past five (5) years has your firm, any affiliate, any predecessor company or entity, owner, director, officer, partner or proprietor been the subject of:

ANSWER ALL QUESTIONS

- A. An indictment, judgment, conviction, or a grant of immunity, including pending actions, for any business related conduct constituting a crime under governmental? YES/ NO
- B. A government suspension or debarment, rejection of any proposal or disapproval of any proposed subcontract, including pending actions, for lack of responsibility, denial or revocation of prequalification or a voluntary exclusion agreement? YES/NO
- C. Any governmental determination of a violation of any public works law or regulation, or labor law or regulation, or any OSHA violation deemed “serious or willfull?” YES/NO
- D. A consent order with NYS Department of Environmental Conservation, or a governmental enforcement determination involving a construction-related violation of federal, state or local environmental laws? YES/NO
- E. A finding of non-responsibility by a governmental agency or Authority for any reason , including but not limited to the intentional provision of false or incomplete information as required by Executive Order 127 . YES/NO

If yes to any of the above, please provide details regarding the finding:

ENTITY MAKING

FINDING: _____

YEAR OF FINDING:

CATTARAUGUS COUNTY

BASIS OF FINDING:

(Attach Additional Sheets if Necessary)

Overview on Executive Order #127 May Be Accessed:

<http://www2.ogs.state.ny.us/query.html?rq=0&qt=+Executive+Order+127&charset=iso-8859-1&col=mergall>

CATTARAUGUS COUNTY

ATTACHMENTS

A. Most Recent Independent Financial Audits of Cattaraugus County Nursing Homes

**THE PINES HEALTHCARE
AND REHABILITATION CENTERS
OLEAN CAMPUS
(AN ENTERPRISE FUND OF THE
COUNTY OF CATTARAUGUS, NEW YORK)**

FINANCIAL REPORT

DECEMBER 31, 2010

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

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Independent Auditor's Report

To the Chairman and Members of the
Board of Legislators of the
County of Cattaraugus, New York

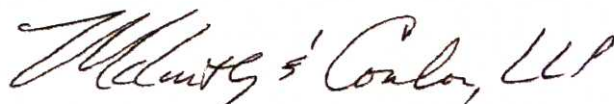
We have audited the accompanying balance sheets of The Pines Healthcare and Rehabilitation Centers, Olean Campus (the "Home"), an enterprise fund of the County of Cattaraugus, New York, as of December 31, 2010 and 2009, and the related statements of revenues and expenses and fund equity, and cash flows for the years then ended. These financial statements are the responsibility of the Home's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As explained in Note 2, the original auditor's report dated May 24, 2011 is superseded by this report to correct an error in depreciation expense for the year ended December 31, 2010. The original depreciation expense was \$576,639. The correct amount is \$536,090, resulting in a decrease in the loss from operations, and increase in fund equity, of \$40,549 for the year ended December 31, 2010.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Pines Healthcare and Rehabilitation Centers, Olean Campus as of December 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Glens Falls, New York
May 25, 2011

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Balance Sheets
December 31, 2010 and 2009**

<u>Assets</u>	<u>2010</u>	<u>2009</u>
Current assets:		
Cash and cash equivalents	\$ 490,602	\$ 3,045,916
Cash, resident funds	79,619	173,009
Resident accounts receivable, net	801,566	756,881
Supplies	26,125	29,717
Due from third-party payors	2,925,207	1,425,207
Prepaid expenses and other current assets	24,852	10,816
Total current assets	<u>4,347,971</u>	<u>5,441,546</u>
Property, plant, and equipment, net	<u>4,308,201</u>	<u>3,728,648</u>
Total assets	<u><u>\$ 8,656,172</u></u>	<u><u>\$ 9,170,194</u></u>
 <u>Liabilities and Fund Equity</u>		
Current liabilities:		
Current maturities of serial bonds	\$ 67,000	\$ 83,779
Accounts payable	331,953	380,809
Due to third party payors	47,957	-
Due to County	549,540	5,720
Accrued payroll and related benefits	218,785	203,131
Vacation leave and related benefits	106,489	113,445
Accrued interest payable	8,352	12,380
Resident funds held in trust	79,619	173,009
Total current liabilities	<u>1,409,695</u>	<u>972,273</u>
Long-term liabilities:		
Serial bonds, net of current maturities	682,000	749,000
Sick leave and related benefits	65,593	72,075
Postemployment health benefits	3,219,670	2,429,456
Total long-term liabilities	<u>3,967,263</u>	<u>3,250,531</u>
Fund equity:		
Invested in property, plant, and equipment, net of related debt	3,559,201	2,895,869
Unrestricted	(279,987)	2,051,521
Total fund equity	<u>3,279,214</u>	<u>4,947,390</u>
Total liabilities and fund equity	<u><u>\$ 8,656,172</u></u>	<u><u>\$ 9,170,194</u></u>

See Notes to Financial Statements.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Statements of Revenues and Expenses and Fund Equity
Years Ended December 31, 2010 and 2009**

	2010	2009
Operating revenues:		
Net resident service revenue	\$ 8,043,980	\$ 8,391,868
Other operating revenue	10,396	10,405
Total operating revenue	<u>8,054,376</u>	<u>8,402,273</u>
Operating expenses:		
Nursing services	6,411,819	5,939,067
Ancillary services	866,023	801,008
Dietary services	841,480	810,827
Housekeeping	367,592	331,284
Laundry service	133,308	142,774
Maintenance and utilities	621,524	652,837
Fiscal services	405,126	366,104
Administrative services	608,114	619,362
Assessment	407,908	427,578
Depreciation, including indirect charges	538,527	485,151
Provision for bad debts	12,728	84,580
	<u>11,214,149</u>	<u>10,660,572</u>
Loss from operations	<u>(3,159,773)</u>	<u>(2,258,299)</u>
Non-operating revenue (expense):		
Intergovernmental transfer	1,500,000	1,291,099
Investment income	20,202	15,810
Interest expense	(54,978)	(60,260)
Other revenue	26,841	11,330
Loss on disposal of equipment	(468)	(948)
Total non-operating revenue, net	<u>1,491,597</u>	<u>1,257,031</u>
Decrease in fund equity	(1,668,176)	(1,001,268)
Fund equity, beginning	4,947,390	5,948,658
Fund equity, ending	<u>\$ 3,279,214</u>	<u>\$ 4,947,390</u>

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Statements of Cash Flows
Years Ended December 31, 2010 and 2009**

	2010	2009
Cash flows from operating activities:		
Cash received from patient services	\$ 6,540,252	\$ 7,025,524
Cash payments to suppliers for goods and services	(2,621,227)	(2,475,014)
Cash payments to employees for services	(6,767,154)	(6,733,855)
Other operating revenue	10,396	10,405
Net cash used in operations	<u>(2,837,733)</u>	<u>(2,172,940)</u>
Cash flows from non-capital financing activities:		
Intergovernmental transfers	1,500,000	1,291,099
Net cash provided by non-capital financing activities	<u>1,500,000</u>	<u>1,291,099</u>
Cash flows from capital and related financing activities:		
Principal payments on serial bonds	(83,779)	(85,309)
Principal payments on capital leases	-	(16,509)
Interest paid	(59,006)	(60,724)
Purchase of property, plant, and equipment	(1,104,342)	(546,295)
Net cash used in capital and related financing activities	<u>(1,247,127)</u>	<u>(708,837)</u>
Cash flows from investing activities:		
Investment income	20,202	15,810
Other	9,344	552
Net cash provided by investing activities	<u>29,546</u>	<u>16,362</u>
Net decrease in cash and cash equivalents	(2,555,314)	(1,574,316)
Cash and cash equivalents, beginning of year	3,045,916	4,620,232
Cash and cash equivalents, end of year	<u>\$ 490,602</u>	<u>\$ 3,045,916</u>
Reconciliation of operating loss to net cash used in operating activities:		
Loss from operations	\$ (3,159,773)	\$ (2,258,299)
Adjustment to reconcile loss from operations to net cash used in operating activities		
Depreciation and amortization	536,090	481,088
Bad debts	12,728	84,580
Changes in:		
Accounts receivable	(51,685)	178,000
Supplies	3,592	(89)
Prepaid items	(14,036)	20,291
Accounts payable	(48,856)	115,684
Due to/from third party payors	(1,452,043)	(1,544,344)
Due to County	543,820	5,720
Accrued items	2,216	34,663
Postemployment health benefits	790,214	709,766
Net cash used in operating activities	<u>\$ (2,837,733)</u>	<u>\$ (2,172,940)</u>

Supplemental disclosure of cash flow information:

Included in accounts payable at December 31, 2010 and 2009, respectively is \$107,697 and \$144,128 for the purchase of fixed assets.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 1. Organization and Summary of Significant Accounting Policies

Reporting entity: The Pines Healthcare and Rehabilitation Centers, Olean Campus (the "Home") is a 120 bed residential health care and health related facility located in Olean, New York. Effective January 1, 1983, the Home was designated as an enterprise fund, distinct from the general fund of the County of Cattaraugus, New York. The financial position of the Home was specifically identified and segregated as of that date and operations have subsequently been accounted for separately.

An enterprise fund is accounted for as an operation that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs or expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Indirect costs from other County departments attributable to shared services have been provided for based on allocations from the most recent allocation plan for the County.

A summary of the Home's significant accounting policies follows:

Basis of accounting: As an enterprise fund, the Home uses the accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred. The Home applies all applicable Government Accounting Standards Board (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions, Accounting Research Bulletins, and the AICPA Audit and Accounting Guide "Health Care Organizations".

Net patient service revenue: Net patient service revenue is reported at the estimated net realizable amounts from residents, third party payors and others for services rendered.

Revenue under third-party reimbursement agreements is subject to audit and retroactive adjustment. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered. Differences between estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Intergovernmental transfer: Included in non-operating revenue are monies received through the Intergovernmental Transfer Program ("IGT"), which provides Medicaid rate enhancements to all non-state operated, publicly sponsored nursing facilities. Its continuation is subject to annual negotiations between New York State and the federal government. IGT revenue of \$1,500,000 and \$1,291,099 recorded for 2010 and 2009, respectively, was still receivable at December 31, 2010 due to a delay in Federal approval of New York State's Medicaid plan. It is anticipated that these revenues will be received during 2011.

Cash and cash equivalents: The Home includes all cash accounts which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less as cash and cash equivalents in the accompanying balance sheet.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 1. Organization and Summary of Significant Accounting Policies, continued

Cash, resident funds: Cash, resident funds represents amounts held in trust for residents of the Home and is reported as an asset and a liability on the balance sheet.

Supplies: Supplies are stated at lower of cost (first-in, first-out basis) or market.

Property, plant and equipment: Property, plant and equipment is stated at cost or, in the case of gifts or transfers from the County, at fair market value at the date of the gift or transfer. Depreciation is computed using the straight-line method, based upon the estimated useful lives (from 2 to 40 years) of the specific assets.

Interest costs incurred on borrowed funds during the period of construction of capital assets is capitalized, net of interest earned, as a component of the cost of acquiring those assets.

Vacation and sick leave: Employees are granted vacation and sick leave in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and sick leave at various rates. Estimated vacation and sick leave and related liabilities have been recognized in the financial statements at the present rates of pay. The liability for sick leave and related benefits has been reflected as long-term since it is anticipated that none of the liability will be liquidated within the next fiscal year.

Allowance for doubtful accounts: The Home provides an allowance for doubtful accounts based upon prior experience and management's assessment of the collectibility of specific accounts. The allowance for doubtful accounts was approximately \$185,000 and \$178,000 for the years ended December 31, 2010 and 2009, respectively.

Subsequent events: The Home has evaluated subsequent events through May 24, 2011, the date on which the financial statements were available to be issued. There were no subsequent events noted that require disclosure.

Use of estimates: The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Note 2. Revised Report

Subsequent to the issuance of the financial statements and auditor's report dated May 24, 2011, it was discovered that depreciation expense for the year ended December 31, 2010 was overstated by \$40,549. Accordingly, these financial statements have been revised to reflect the correct depreciation expense of \$536,090 for the year ended December 31, 2010; and the auditor's report dated May 24, 2011 is now superseded by their report dated May 25, 2011.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 3. Cash and Cash Equivalents

The Home's cash is combined and deposited with the County's and invested in accordance with the provisions of applicable State statutes. The County also has its own written investment policy. The County deposits cash into a number of bank accounts. Monies must be deposited in demand or time accounts or certificates of deposit issued by FDIC insured commercial banks or trust companies located within the State. Permissible investments include obligations of the U.S. Treasury and its agencies, repurchase agreements, and obligations of the State of New York. In accordance with existing policies, repurchase agreements are only entered into with banks or trust companies located within the State or with registered and primary reporting dealers in government securities. Underlying securities for repurchase transactions must be only obligations fully insured and guaranteed by the federal government.

Collateral is required for deposits and certificates of deposit in an amount equal to or greater than the amount of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State of New York and its municipalities and school districts.

Cash recorded by the Home is combined with cash recorded by the County in determining amounts covered by Federal Depository Insurance or by collateral held by the County's agent in the County's name. The County Treasurer is responsible for ensuring the deposits are properly collateralized. As of December 31, 2010 and 2009 the County has reported that its deposits were adequately collateralized.

As mentioned above, separate bank accounts are not maintained for all County funds. Instead, the majority of the cash is pooled and deposited in checking, savings, and investment accounts with accounting records maintained to show the balance attributable to each fund. As of December 31, 2010 and 2009 the book balance of the Home's funds in pooled checking, savings, and investment accounts was \$490,602 and \$3,045,916, respectively.

Note 4. Property, Plant and Equipment, net

Property, plant and equipment is summarized as follows at December 31:

	2010	2009
Land, building and improvements	\$ 8,325,937	\$ 7,313,447
Fixed equipment	1,456,623	1,439,171
Moveable equipment	1,723,297	1,686,554
Construction in progress	-	30,300
	<u>11,505,857</u>	<u>10,469,472</u>
	(7,197,656)	(6,740,824)
Less accumulated depreciation and amortization	<u>\$ 4,308,201</u>	<u>\$ 3,728,648</u>

Total direct depreciation expense for the years ended December 31, 2010 and 2009 was \$576,639 and \$481,087, respectively.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 5. Long-Term Debt

Long-term debt consists of the following at December 31:

	<u>2010</u>	<u>2009</u>
Public improvement serial bonds, with various maturities through 2012, bearing interest at 6%, payable annually on May 15.	\$ 24,000	\$ 36,000
Public improvement serial bonds, with various maturities through 2010, bearing interest at 4.4% to 6.5%, payable annually on November 15.	-	21,779
Public improvement serial bonds, with various maturities through 2022, bearing interest at an average rate of 3.85%, payable semi-annually on March 15 and September 15.	<u>725,000</u>	<u>775,000</u>
	<u>749,000</u>	<u>832,779</u>
	<u>(67,000)</u>	<u>(83,779)</u>
Less current maturities	<u>\$ 682,000</u>	<u>\$ 749,000</u>

All borrowings related to the Home are secured by the full faith and credit of the County of Cattaraugus.

Scheduled principal repayments on serial bonds are as follows at December 31, 2010:

	\$ 67,000
2011	67,000
2012	55,000
2013	55,000
2014	60,000
2015	445,000
Thereafter	<u>\$ 749,000</u>

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 6. Pension Plan

Plan Description: The Home participates in the New York State and Local Employees' Retirement System and the Public Employees' Group Life Insurance Plan (the "Systems"). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

Funding Policy: The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System ("ERS") after July 27, 1976 who contribute 3% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The Home is required to contribute at an actuarially determined rate. The required contributions for the current year and the three preceding years were as follows:

2010	\$ 459,697
2009	\$ 277,962
2008	\$ 306,616
2007	\$ 327,970

The Home's contributions made to the Systems were equal to 100 percent of the contributions required for each year.

Note 7. Post-Retirement Benefits

Plan description: Cattaraugus County (the "County") administers the Cattaraugus County Retiree Health Insurance Plan (the "Plan") as a single-employer defined benefit Other Postemployment Benefit (OPEB) plan, in which the Home is a participant. The Plan provides for continuation of medical insurance benefits for certain retirees and their spouses and can be amended by action of the County subject to applicable collective bargaining and employment agreements. The Plan does not issue a stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan. The County issues publicly available County-wide general purpose financial statements that include additional disclosures regarding the County-wide OPEB obligation and funding status. These statements are available from the County treasurer.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 7. Post-Retirement Benefits, continued

Funding policy: The obligation of the plan members, employers and other entities, including the Home, are established by action of the County pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and the members varies depending on the applicable agreement. The employer currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the County.

Other disclosure information: The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and plan members in the future. The actuarial calculations reflect a long-term perspective; actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. In the December 31, 2010 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumption included a 4.00% investment rate of return, which is based on the projected long-term earning rate of the assets expected to be available to pay benefits. Since Cattaraugus County does not currently segregate funding for these benefits, the appropriate rate is the expected rate of return on the County's general assets.

Reconciliation of net OPEB obligation at December 31, 2010:

The Home's share of the Net OPEB obligation at December 31, 2010 is calculated as follows:

Net OPEB obligation at the beginning of the year	\$ 2,429,456
OPEB expense	1,151,734
Net OPEB contributions made during the fiscal year	<u>(361,520)</u>
Net OPEB obligation at the end of the year	\$ 3,219,670
Percentage of expense contributed	<u>31.4%</u>

Schedule of employer contributions

The employer contributions made on a pay-as-you-go basis for the current and prior two years were as follows:

2010	\$ 361,520
2009	\$ 342,665
2008	\$ 308,163

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 8. Related Party Transactions

The County provides certain financial and operating services to various County operating units including the Home. The Home was the beneficiary of services valued at \$143,009 and \$168,098 for the years ended December 31, 2010 and 2009, respectively. The Home is expected to reimburse the County for the value of the services provided. Certain individuals work for both the Olean and Machias Campuses of The Pines Healthcare and Rehabilitation Centers including the director, controller and accounting staff. These costs are proportionally allocated to both facilities.

At December 31, 2010, the Home owes the County \$549,540 for services provided and the Home's share of retiree health insurance and workers' compensation.

Note 9. Indirect Costs from County

Indirect cost allocations from the County consist of the following for the years ended December 31:

	2010	2009
Indirect costs allocated:		
Insurance	\$ -	\$ 21,454
Data processing	-	(4,617)
Human resources	65,832	60,814
Auditor	8,076	5,518
Treasurer	26,375	20,404
County attorney	15,684	18,030
County administrator	27,020	45,511
Risk management	-	655
Central printing	-	523
Switchboard	-	(219)
Records management	22	25
Total	<u>\$ 143,009</u>	<u>\$ 168,098</u>

Note 10. Commitments and Contingencies

Unemployment Insurance: The Home currently uses reimbursement financing rather than pay contributions under the regular experience-rating provision of the New York State Unemployment Insurance Law. Under this method, the Home is liable to New York State for payments of amounts equal to the benefits paid to its claimants. The Home's unemployment expense for the years ended December 31, 2010 and 2009 was \$38,739 and \$34,080, respectively. Due to the underlying uncertainties related to future obligations, no accrual has been made for future obligations that might arise under this arrangement.

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 10. Commitments and Contingencies, continued

Workers Compensation Insurance: The Home participates in a self-insurance plan sponsored by the County for workers' compensation under Local Law No. 3, 1989, pursuant to Article 5 of the Workers' Compensation Law. The plan is open to any eligible municipality or public entity within the geographic boundaries of Cattaraugus County for participation. The County, which is responsible for the administration of the plan and its reserves, accounts for this plan in a separate special revenue fund which is included in the County's combined financial statements. Participant contributions are financed on an estimated claim basis with excess contributions transferred to a reserve at the end of the fiscal year. The Home's workers' compensation expense for the years ended December 31, 2010 and 2009 was \$452,459 and \$376,894, respectively.

Self-Insurance: The County has adopted a self-insurance policy which includes the Home. The County assumes liability for most risks including, but not limited to, personal injury, malpractice, vehicle and general liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. At December 31, 2010 and 2009, no claims meet the liability criteria. Payment of any liabilities that could result from judgments and claims against the Home is guaranteed by the County.

Third Party Rate Adjustments: As stated in Note 1, net patient service revenue is reported at estimated net realizable amounts from residents, third-party payors, and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are not longer subject to such audits, reviews, and investigations.

Revenue from the Medicare and Medicaid programs accounted for approximately 10% and 73%, respectively, of the Home's net patient service revenue for the year ended December 31, 2010. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The net patient service decreased approximately \$50,000 in 2010, and increased approximately \$17,000 in 2009 as a result of final settlements in excess of amounts previously estimated.

Charity Care: Pursuant to a construction grant received from the U. S. Department of Health and Human Services ("HHS"), the Home is required, under the Hill-Burton Act, to provide a limited amount of uncompensated care for a twenty year period beginning in 1979. The uncompensated services obligation continues until the required dollar amount is met. Since the Home is beyond its twenty year obligation period and has an outstanding deficit, it must continue to operate a program to provide health services at no or reduced charges under Titles VI and XVI to persons meeting certain criteria. In January 2008 the Home was notified by HHS of its current compliance status and its annual compliance level. Due to its high volume of Medicaid utilization, the Home has been certified by HHS as meeting its obligation under the Unrestricted Availability Compliance Alternative, which has converted the Home's obligation

**The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 10. Commitments and Contingencies, continued

from a dollar deficit to a time obligation. Consequently, the Home's obligation expires on March 14, 2015, and no provision has been made in the accompanying financial statements for this obligation.

Regulatory: The Home is subject to compliance with laws and regulations of various governmental agencies. Recently, governmental review of compliance with these laws and regulations has increased, resulting in fines and penalties for noncompliance by individual health care providers. While no outstanding regulatory actions exist at December 31, 2010 for the Home, compliance with these laws and regulations is subject to future government review, interpretation or actions which are unknown and unasserted at this time.

Litigation

The Home (and the County) is involved in litigation arising in the normal course of business. After conversation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Home's or County's future financial position or results from operations.

Note 11. Concentration of Patient Credit Risk

The Home grants credits without collateral to its patients, most of who are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors was as follows at December 31:

	2010	2009
Medicare	18%	13%
Medicaid	40%	54%
Private Pay	42%	33%

Supplementary Information

The Pines Healthcare and Rehabilitation Centers
Olean Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

Schedule of Operating Expenses
Year Ended December 31, 2010
(With Comparative Totals for 2009)

	Salaries	Employee Benefits	Other	2010 Total	2009 Total
Nursing Services:					
Nursing administration	\$ 406,704	\$ 275,966	\$ 149	\$ 682,819	\$ 646,482
Nursing in-service education	34,849	23,646	728	59,223	48,479
Nursing	3,226,735	2,228,215	189,557	5,644,507	5,223,483
Infection control	14,930	10,130	210	25,270	20,623
Total nursing services	<u>3,683,218</u>	<u>2,537,957</u>	<u>190,644</u>	<u>6,411,819</u>	<u>5,939,067</u>
Ancillary Services:					
Inhalation therapy	-	-	60,117	60,117	56,221
Activities	95,319	64,678	4,959	164,956	143,942
Pharmacy	-	-	129,137	129,137	110,466
Dental	-	-	23,340	23,340	23,170
Lab	-	-	13,065	13,065	14,284
Podiatry	-	-	3,900	3,900	3,900
Physical therapy	41,771	28,343	80,219	150,333	136,832
Occupational therapy	44,335	30,083	29,944	104,362	78,974
Speech therapy	-	-	9,165	9,165	17,693
Social services	47,034	31,915	-	78,949	78,159
Medical director's office	38,986	26,454	184	65,624	62,587
Medical records	34,525	23,427	1,724	59,676	68,600
Transportation	-	-	3,399	3,399	6,180
Total ancillary services	<u>301,970</u>	<u>204,900</u>	<u>359,153</u>	<u>866,023</u>	<u>801,008</u>
General Services:					
Patient food service	43,795	29,717	767,968	841,480	810,827
Plant operations and maintenance	192,915	130,901	41,674	365,490	339,014
Utilities	-	-	236,341	236,341	291,686
Automotive services	-	-	4,048	4,048	5,024
Grounds	6,992	4,744	1,851	13,587	12,656
Housekeeping services	203,929	138,374	25,289	367,592	331,284
Laundry and linen	-	-	133,308	133,308	142,774
Boiler and power plant	-	-	2,058	2,058	3,318
Electrical and refrigeration	-	-	-	-	1,139
Total general services	<u>447,631</u>	<u>303,736</u>	<u>1,212,537</u>	<u>1,963,904</u>	<u>1,937,722</u>
Fiscal Services:					
Accounting	157,172	106,648	34,656	298,476	266,377
Auditing	-	-	15,500	15,500	15,500
Data processing	-	-	91,150	91,150	84,227
Total fiscal services	<u>157,172</u>	<u>106,648</u>	<u>141,306</u>	<u>405,126</u>	<u>366,104</u>
Administrative Services:					
Administration services	214,574	145,598	25,434	385,606	360,577
Contracted services	-	-	107,598	107,598	118,592
Telephone	-	-	18,352	18,352	20,528
General insurance	-	-	70,199	70,199	91,461
Printing	-	-	10,675	10,675	9,254
Legal	-	-	15,684	15,684	18,950
Total administrative services	<u>214,574</u>	<u>145,598</u>	<u>247,942</u>	<u>608,114</u>	<u>619,362</u>
Assessment	-	-	407,908	407,908	427,578
Depreciation	-	-	538,527	538,527	485,151
Provision for bad debts	-	-	12,728	12,728	84,580
Total operating expenses	<u>\$ 4,804,565</u>	<u>\$ 3,298,839</u>	<u>\$ 3,110,745</u>	<u>\$ 11,214,149</u>	<u>\$ 10,660,572</u>

**THE PINES HEALTHCARE
AND REHABILITATION CENTERS
MACHIAS CAMPUS
(AN ENTERPRISE FUND OF THE
COUNTY OF CATTARAUGUS, NEW YORK)**

FINANCIAL REPORT

DECEMBER 31, 2010

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

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Independent Auditor's Report

To the Chairman and Members of the
Board of Legislators of the
County of Cattaraugus, New York

We have audited the accompanying balance sheets of The Pines Healthcare and Rehabilitation Centers, Machias Campus (the "Home"), an enterprise fund of the County of Cattaraugus, New York, as of December 31, 2010 and 2009, and the related statements of revenues and expenses and fund equity, and cash flows for the years then ended. These financial statements are the responsibility of the Home's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Pines Healthcare and Rehabilitation Centers, Machias Campus as of December 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

McCarthy & Conlon, LLP

Glens Falls, New York
May 24, 2011

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

Balance Sheets
December 31, 2010 and 2009

<u>Assets</u>	<u>2010</u>	<u>2009</u>
Current assets:		
Cash and cash equivalents	\$ 802,437	\$ 3,078,659
Cash, resident funds	79,882	129,458
Resident accounts receivable, net	878,708	1,051,834
Other receivables	-	20,000
Supplies	54,461	54,947
Due from third-party payors	2,505,499	1,005,499
Prepaid expenses	26,287	18,038
Total current assets	<u>4,347,274</u>	<u>5,358,435</u>
Property, plant, and equipment, net	11,516,293	12,234,386
Due from third-party payors	<u>1,093,736</u>	<u>1,093,736</u>
Total assets	<u><u>\$ 16,957,303</u></u>	<u><u>\$ 18,686,557</u></u>
 <u>Liabilities and Fund Equity</u>		
Current liabilities:		
Current maturities of serial bonds	\$ 468,000	\$ 471,921
Accounts payable	197,642	261,372
Due to County	563,662	-
Accrued interest payable	150,931	157,109
Accrued payroll and related benefits	265,617	254,718
Vacation leave and related benefits	118,714	110,349
Resident funds held in trust	79,882	129,458
Total current liabilities	<u>1,844,448</u>	<u>1,384,927</u>
Long-term liabilities:		
Serial bonds, net of current maturities	11,068,000	11,536,000
Sick leave and related benefits	131,253	129,827
Postemployment health benefits	3,396,270	2,574,698
Total long-term liabilities	<u>14,595,523</u>	<u>14,240,525</u>
Fund equity:		
Invested in property, plant, and equipment, net of related debt	(19,707)	226,465
Unrestricted	537,039	2,834,640
Total fund equity	<u>517,332</u>	<u>3,061,105</u>
Total liabilities and fund equity	<u><u>\$ 16,957,303</u></u>	<u><u>\$ 18,686,557</u></u>

**The Pines Healthcare and Rehabilitation Centers
Machias Campus**
(An Enterprise Fund of the County of Cattaraugus, New York)

**Statements of Revenues and Expenses and Fund Equity
Years Ended December 31, 2010 and 2009**

	2010	2009
Operating revenues:		
Net resident service revenue	\$ 9,326,425	\$ 9,995,461
Other operating revenue	13,745	14,460
Total operating revenues	<u>9,340,170</u>	<u>10,009,921</u>
Operating expenses:		
Nursing services	6,859,832	6,287,981
Ancillary services	855,472	811,087
Dietary services	1,229,852	1,143,647
Housekeeping	504,830	484,991
Laundry service	178,796	194,950
Maintenance and utilities	832,442	798,886
Fiscal services	409,735	368,155
Administrative services	670,994	668,907
Assessment	476,725	492,337
Depreciation, including indirect charges	791,833	793,688
Provision for bad debts	49,200	5,971
Total operating expenses	<u>12,859,711</u>	<u>12,050,600</u>
Loss from operations	<u>(3,519,541)</u>	<u>(2,040,679)</u>
Non-operating revenue (expense):		
Intergovernmental transfer	1,500,000	1,216,219
Investment income	11,422	6,881
Interest expense	(534,543)	(553,884)
Other revenue	2,679	20,395
Loss on disposal of equipment	(3,790)	(7,798)
Total non-operating revenue, net	<u>975,768</u>	<u>681,813</u>
Decrease in fund equity	(2,543,773)	(1,358,866)
Fund equity, beginning	3,061,105	4,419,971
Fund equity, ending	<u>\$ 517,332</u>	<u>\$ 3,061,105</u>

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaugus, New York)

Statements of Cash Flows
Years Ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from patient services	\$ 8,514,013	\$ 9,070,941
Cash payments to suppliers for goods and services	(2,609,218)	(2,479,255)
Cash payments to employees for services	(8,641,436)	(7,902,287)
Other revenue	13,745	14,460
Net cash used in operations	<u>(2,722,896)</u>	<u>(1,296,141)</u>
Cash flows from non-capital financing activities:		
Intergovernmental transfers	1,500,000	1,216,219
Proceeds from New York State member item grant	20,000	-
Net cash provided by non-capital financing activities	<u>1,520,000</u>	<u>1,216,219</u>
Cash flows from capital and related financing activities:		
Principal payments on serial bonds	(471,921)	(447,195)
Principal payments on capital leases	-	(13,745)
Interest paid	(540,723)	(559,255)
Purchase of property, plant, and equipment	(72,104)	(142,113)
Net cash used in capital and related financing activities	<u>(1,084,748)</u>	<u>(1,162,308)</u>
Cash flows from investing activities:		
Investment income	11,422	6,881
Net cash provided by investing activities	<u>11,422</u>	<u>6,881</u>
Net decrease in cash and cash equivalents	(2,276,222)	(1,235,349)
Cash and cash equivalents, beginning of year	3,078,659	4,314,008
Cash and cash equivalents, end of year	<u>\$ 802,437</u>	<u>\$ 3,078,659</u>
Reconciliation of operating loss to net cash used in operating activities:		
Loss from operations	\$ (3,519,541)	\$ (2,040,679)
Adjustment to reconcile loss from operations to net cash used in operating activities		
Depreciation and amortization	789,088	789,678
Bad debts	49,200	5,971
Changes in:		
Accounts receivable	123,926	41,131
Supplies	486	(8,656)
Due from third party payors	(1,500,000)	(932,846)
Prepaid items	(8,249)	15,053
Other assets	-	1,958
Accounts payable	(63,730)	65,784
Due to County	563,662	(32,805)
Accrued items	20,690	60,885
Postemployment health benefits	821,572	738,385
Net cash used in operating activities	<u>\$ (2,722,896)</u>	<u>\$ (1,296,141)</u>

**The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 1. Organization and Summary of Significant Accounting Policies

Reporting entity: The Pines Healthcare and Rehabilitation Centers, Machias Campus (the "Home") is a 115 bed residential health care and health related facility located in Machias, New York. Effective January 1, 1983, the Home was designated as an enterprise fund, distinct from the general fund of the County of Cattaraugus, New York. The financial position of the Home was specifically identified and segregated as of that date and operations have subsequently been accounted for separately.

An enterprise fund is accounted for as an operation that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs or expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Indirect costs from other County departments attributable to shared services have been provided for based on allocations from the most recent allocation plan for the County.

A summary of the Home's significant accounting policies follows:

Basis of accounting: As an enterprise fund, the Home uses the accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred. The Home applies all applicable Government Accounting Standards Board (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions, Accounting Research Bulletins, and the AICPA Audit and Accounting Guide "Health Care Organizations".

Net patient service revenue: Net patient service revenue is reported at the estimated net realizable amounts from residents, third party payors and others for services rendered.

Revenue under third-party reimbursement agreements is subject to audit and retroactive adjustment. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered. Differences between estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Intergovernmental Transfer: Included in non-operating revenue for 2010 and 2009 are monies received through the Intergovernmental Transfer Program ("IGT"), which provides Medicaid rate enhancements to all non-state operated, publicly sponsored nursing facilities. Its continuation is subject to annual negotiations between New York State and the federal government. IGT revenue of \$1,500,000 and \$1,216,219 recorded for 2010 and 2009, respectively, was still receivable at December 31, 2010 due to a delay in Federal approval of New York State's Medicaid plan. It is anticipated that these revenues will be received during 2011.

**The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 1. Organization and Summary of Significant Accounting Policies, continued

Cash and cash equivalents: The Home includes all cash accounts which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less as cash and cash equivalents in the accompanying balance sheet.

Cash, resident funds: Cash, resident funds represents amounts held in trust for residents of the Home and is reported as an asset and a liability on the balance sheet.

Supplies: Supplies are stated at lower of cost (first-in, first-out basis) or market.

Property, plant and equipment: Property, plant and equipment is stated at cost or, in the case of gifts or transfers from the County, at fair market value at the date of the gift or transfer. Depreciation is computed using the straight-line method, based upon the estimated useful lives (from 2 to 40 years) of the specific assets.

Interest costs incurred on borrowed funds during the period of construction of capital assets is capitalized, net of interest earned, as a component of the cost of acquiring those assets.

Due from third party payors (non-current): The balance of \$1,093,736 represents the Medicaid portion of the remaining unreimbursed depreciation on the old building that was demolished in 2003. This amount has been classified as a non-current asset since the exact timing of receipt cannot be determined.

Vacation and sick leave: Employees are granted vacation and sick leave in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and sick leave at various rates. Estimated vacation and sick leave and related liabilities have been recognized in the financial statements at the present rates of pay. The liability for sick leave and related benefits has been reflected as long-term since it is anticipated that none of the liability will be liquidated within the next fiscal year.

Allowance for doubtful accounts: The Home provides an allowance for doubtful accounts based upon prior experience and management's assessment of the collectibility of specific accounts. The allowance for doubtful accounts was approximately \$120,000 and \$78,000 at December 31, 2010 and 2009, respectively.

Use of estimates: The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent events: The Home has evaluated subsequent events through May 24, 2011, the date on which the financial statements were available to be issued. There were no subsequent events noted that require disclosure.

**The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 2. Cash and Cash Equivalents

The Home's cash is combined and deposited with the County's and invested in accordance with the provisions of applicable State statutes. The County also has its own written investment policy. The County deposits cash into a number of bank accounts. Monies must be deposited in demand or time accounts or certificates of deposit issued by FDIC insured commercial banks or trust companies located within the State. Permissible investments include obligations of the U.S. Treasury and its agencies, repurchase agreements, and obligations of the State of New York. In accordance with existing policies, repurchase agreements are only entered into with banks or trust companies located within the State or with registered and primary reporting dealers in government securities. Underlying securities for repurchase transactions must be only obligations fully insured and guaranteed by the federal government.

Collateral is required for deposits and certificates of deposit in an amount equal to or greater than the amount of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State of New York and its municipalities and school districts.

Cash recorded by the Home is combined with cash recorded by the County in determining amounts covered by Federal Depository Insurance or by collateral held by the County's agent in the County's name. The County Treasurer is responsible for ensuring the deposits are properly collateralized. As of December 31, 2010 and 2009 the County has reported that its deposits were adequately collateralized.

As mentioned above, separate bank accounts are not maintained for all County funds. Instead, the majority of the cash is pooled and deposited in checking, savings, and investment accounts with accounting records maintained to show the balance attributable to each fund. As of December 31, 2010 and 2009 the book balance of the Home's funds in pooled checking, savings, and investment accounts was \$802,437 and \$3,078,659, respectively.

Note 3. Property, Plant and Equipment, net

Property, plant and equipment is summarized as follows at December 31:

	2010	2009
Land, building and improvements	\$ 15,617,749	\$ 15,579,319
Fixed equipment	390,103	379,352
Moveable equipment	1,548,636	1,538,624
	17,556,488	17,497,295
Less accumulated depreciation and amortization	(6,040,195)	(5,262,909)
	<u>\$ 11,516,293</u>	<u>\$ 12,234,386</u>

Total direct depreciation expense for the years ended December 31, 2010 and 2009 was \$789,088 and \$789,678, respectively.

**The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 4. Long-Term Debt

Long-term debt consists of the following at December 31:

	<u>2010</u>	<u>2009</u>
Public improvement serial bonds, with various maturities through 2032, bearing interest at 4% to 4.75%, payable annually on September 15.	\$ 11,500,000	\$ 11,950,000
Public improvement serial bonds, with various maturities through 2012, bearing interest at 6%, payable annually on May 15.	36,000	54,000
Public improvement serial bonds, with various maturities through 2010, bearing interest at 4.4% to 6.5%, payable annually on November 15.	<u>-</u>	<u>3,921</u>
	11,536,000	12,007,921
Less current maturities	468,000	471,921
	<u>\$ 11,068,000</u>	<u>\$ 11,536,000</u>

All borrowings related to the Home are secured by the full faith and credit of the County of Cattaraugus.

Scheduled principal repayments on serial bonds and payments on capital lease obligations are as follows at December 31, 2010:

2011	\$ 468,000
2012	468,000
2013	450,000
2014	475,000
2015	475,000
Thereafter	<u>9,200,000</u>
Total	<u>\$ 11,536,000</u>

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

Notes to Financial Statements
December 31, 2010

Note 5. Pension Plan

Plan Description: The Home participates in the New York State and Local Employees' Retirement System and the Public Employees' Group Life Insurance Plan (the "Systems"). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

The Home is required to contribute at an actuarially determined rate. The required contributions for the current year and three preceding years were as follows:

2010	\$	519,393
2009	\$	332,574
2008	\$	376,573
2007	\$	405,732

The Home's contributions made to the Systems were equal to 100 percent of the contributions required for each year.

Note 6. Post-Retirement Benefits

Plan description: Cattaraugus County (the "County") administers the Cattaraugus County Retiree Health Insurance Plan (the "Plan") as a single-employer defined benefit Other Postemployment Benefit (OPEB) plan, in which the Home is a participant. The Plan provides for continuation of medical insurance benefits for certain retirees and their spouses and can be amended by action of the County subject to applicable collective bargaining and employment agreements. The Plan does not issue a stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan. The County issues publicly available County-wide general purpose financial statements that include additional disclosures regarding the County-wide OPEB obligation and funding status. These statements are available from the County treasurer.

Funding policy: The obligation of the plan members, employers and other entities, including the Home, are established by action of the County pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and the members vary depending on the applicable agreement. The employer currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the County.

**The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 6. Post-Retirement Benefits, continued

Other disclosure information: The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and plan members in the future. The actuarial calculations reflect a long-term perspective; actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. In the December 31, 2010 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumption included a 4.00% investment rate of return, which is based on the projected long-term earning rate of the assets expected to be available to pay benefits. Since Cattaraugus County does not currently segregate funding for these benefits, the appropriate rate is the expected rate of return on the County's general assets.

Reconciliation of net OPEB obligation at December 31, 2010:

The Home's share of the Net OPEB obligation at December 31, 2010 is calculated as follows:

Net OPEB obligation at the beginning of the year	\$ 2,574,698
OPEB expense	1,134,814
Net OPEB contributions made during the fiscal year	<u>(313,242)</u>
Net OPEB obligation at the end of the year	<u>\$ 3,396,270</u>
Percentage of expense contributed	<u>27.6%</u>

Schedule of employer contributions

The employer contributions made on a pay-as-you-go basis for the current and prior two years were as follows:

2010	\$ 313,242
2009	\$ 310,292
2008	\$ 282,214

Note 7. Related Party Transactions

The County provides certain financial and operating services to various County operating units including the Home. The Home was the beneficiary of services valued at \$168,231 and \$186,863 for the years ended December 31, 2010 and 2009, respectively. The Home is expected to reimburse the County for the value of the services provided. Certain individuals work for both the Olean and Machias Campuses of The Pines Healthcare and Rehabilitation Centers including the director, controller and accounting staff. These costs are proportionally allocated to both facilities.

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

Notes to Financial Statements
December 31, 2010

Note 7. Related Party Transactions, continued

At December 31, 2010, the Home owes the County \$563,662 for services provided and the Home's share of retiree health insurance and worker's compensation.

Note 8. Indirect Costs and Transfers from County

Indirect cost allocations from the County consist of the following for the years ended December 31:

Indirect costs allocated:	2010	2009
Insurance	\$ -	\$ 23,762
Data processing	-	(4,529)
Human resources	81,249	67,359
Auditor	9,226	6,304
Treasurer	30,134	23,426
County attorney	15,684	18,030
County administrator	31,936	51,143
Risk management	-	723
Central printing	-	620
Records management	2	25
Total	<u>\$ 168,231</u>	<u>\$ 186,863</u>

Note 9. Commitments and Contingencies

Unemployment Insurance: The Home currently uses reimbursement financing rather than pay contributions under the regular experience-rating provision of the New York State Unemployment Insurance Law. Under this method, the Home is liable to New York State for payments of amounts equal to the benefits paid to its claimants. The Home's unemployment expense for the years ended December 31, 2010 and 2009 was \$45,666 and \$22,973, respectively. Due to the underlying uncertainties related to future obligations, no accrual has been made for future obligations that might arise under this arrangement.

Workers Compensation Insurance: The Home participates in a self-insurance plan sponsored by the County for workers' compensation under Local Law No. 3, 1989, pursuant to Article 5 of the Workers' Compensation Law. The plan is open for participation to any eligible municipality or public entity within the geographic boundaries of Cattaraugus County for. The County, which is responsible for the administration of the plan and its reserves, accounts for this plan in a separate special revenue fund which is included in the County's combined financial statements. Participant contributions are financed on an estimated claim basis with excess contributions transferred to a reserve at the end of the fiscal year. The Home's workers' compensation expense for the years ended December 31, 2010 and 2009 was \$553,441 and \$465,467, respectively.

**The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)**

**Notes to Financial Statements
December 31, 2010**

Note 9. Commitments and Contingencies, continued

Self-Insurance: The County has adopted a self-insurance policy which includes the Home. The County assumes liability for most risks including, but not limited to, personal injury, malpractice, vehicle and general liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. At December 31, 2010 and 2009, no claims meet the liability criteria. Payment of any liabilities that could result from judgments and claims against the Home is guaranteed by the County.

Third Party Rate Adjustments: As stated in Note 1, net patient service revenue is reported at estimated net realizable amounts from residents, third-party payors, and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

Revenue from the Medicare and Medicaid programs accounted for approximately 9% and 76%, respectively, of the Home's net patient service revenue for the year ended December 31, 2010. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The net patient service revenue decreased approximately \$11,000, and increased approximately \$368,000 in 2010 and 2009, respectively, as a result of the final settlements in excess of amounts previously estimated.

Regulatory: The Home is subject to compliance with laws and regulations of various governmental agencies. Recently, governmental review of compliance with these laws and regulations has increased, resulting in fines and penalties for noncompliance by individual health care providers. While no outstanding regulatory actions exist at December 31, 2010 for the Home, compliance with these laws and regulations is subject to future government review, interpretation or actions which are unknown and unasserted at this time.

Litigation

The Home (and the County) is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Home's or County's future financial position or results from operations.

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

Notes to Financial Statements
December 31, 2010

Note 10. Concentration of Patient Credit Risk

The Home grants credits without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors was as follows at December 31:

	<u>2010</u>	<u>2009</u>
Medicare	15%	20%
Medicaid	56%	53%
Private pay	29%	27%

Supplementary Information

The Pines Healthcare and Rehabilitation Centers
Machias Campus
(An Enterprise Fund of the County of Cattaraugus, New York)

Schedule of Operating Expenses
Year Ended December 31, 2010
(With Comparative Totals for 2009)

	Salaries	Employee Benefits	Other	2010 Total	2009 Total
Nursing Services:					
Nursing administration	\$ 407,283	\$ 270,367	\$ 139	\$ 677,789	\$ 617,340
Nursing in-service education	44,188	29,305	329	73,822	78,110
Nursing	3,484,171	2,351,696	240,667	6,076,534	5,559,012
Infection control	18,938	12,559	190	31,687	33,519
Total nursing services	3,954,580	2,663,927	241,325	6,859,832	6,287,981
Ancillary Services:					
Inhalation therapy	-	-	30,218	30,218	32,681
Activities	92,707	61,481	5,612	159,800	144,836
Pharmacy	-	-	137,288	137,288	145,947
Dental	-	-	23,340	23,340	23,170
Podiatry	-	-	3,900	3,900	3,250
Lab	-	-	10,455	10,455	12,540
Radiology	-	-	9,054	9,054	9,414
Physical therapy	40,382	26,781	85,007	152,170	146,756
Occupational therapy	44,864	29,753	43,446	118,063	93,149
Speech therapy	-	-	18,083	18,083	16,400
Social services	51,798	34,351	-	86,149	77,479
Medical director's office	-	-	41,270	41,270	40,000
Medical records	38,759	25,704	1,219	65,682	62,599
Total ancillary services	268,510	178,070	408,892	855,472	811,087
General Services:					
Patient food service	565,121	378,318	286,413	1,229,852	1,143,647
Plant operations and maintenance	191,482	126,986	90,124	408,592	398,180
Utilities	-	-	373,901	373,901	357,645
Automotive services	-	-	3,933	3,933	3,767
Grounds	16,746	11,105	4,084	31,935	28,148
Elevator operation	-	-	8,430	8,430	6,416
Housekeeping services	279,228	185,953	39,649	504,830	484,991
Laundry and linen	7,693	5,102	166,001	178,796	194,950
Boiler and power plant	-	-	5,103	5,103	4,466
Electrical and refrigeration	-	-	548	548	264
Total general services	1,060,270	707,464	978,186	2,745,920	2,622,474
Fiscal Services:					
Accounting	157,172	104,233	39,505	300,910	268,509
Auditing	-	-	15,500	15,500	15,500
Data processing	-	-	93,325	93,325	84,146
Total fiscal services	157,172	104,233	148,330	409,735	368,155
Administrative Services:					
Administration services	234,174	155,298	25,994	415,466	385,174
Contracted services	-	-	132,665	132,665	135,920
Telephone	-	-	16,113	16,113	16,849
General insurance	-	-	84,131	84,131	105,419
Printing	-	-	6,935	6,935	6,595
Legal	-	-	15,684	15,684	18,950
Total administrative services	234,174	155,298	281,522	670,994	668,907
Assessment	-	-	476,725	476,725	492,337
Depreciation	-	-	791,833	791,833	793,688
Provision for bad debts	-	-	49,200	49,200	5,971
Total operating expenses	\$ 5,674,706	\$ 3,808,992	\$ 3,376,013	\$ 12,859,711	\$ 12,050,600

CATTARAUGUS COUNTY

B. Long Term Debt Profile

	2009	2010	2011	2012	2013	2014	2015
LESS Enterprise Fund Debt:							
1992 Serial Bonds (NH)	36,300.00	34,500.00	32,700.00	30,900.00			
1995 Serial Bonds (EF)	49,147.13	49,147.13					
1995 Serial Bonds (EI)	8,846.48	8,846.48					
2002 Serial Bonds (EI)	975,625.06	983,093.80	964,531.30	945,968.80	927,406.30	933,843.80	914,250.04
2003 Serial Bonds (ER)-I	17,474.50	16,624.60	16,011.98	14,981.74	14,400.36		
2004 Serial Bonds (EI)-Refunding							
2004 Serial Bonds (EI)-Refunding							
2006 Serial Bonds (ER)	10,237.50						
2006 Serial Bonds (ER)	19,608.64	19,863.90					
2006 Serial Bonds (ER)	2,858.63	17,646.61	16,932.30	16,219.91	15,544.73		
2006 Serial Bonds (ER)	5,589.23	5,564.28	25,254.40	24,958.00	25,312.17	25,570.30	25,826.92
2006 Serial Bonds (ER)	44,200.00	42,600.00	45,900.00				
2007 Serial Bonds (EF)	81,762.50	79,837.50	82,912.50	80,795.00	78,677.50	76,560.00	79,442.50
ENTERPRISE DEBT	<u>1,251,649.67</u>	<u>1,257,724.30</u>	<u>1,184,242.48</u>	<u>1,113,823.45</u>	<u>1,061,341.06</u>	<u>1,035,974.10</u>	<u>1,019,519.46</u>
DEBT ON TAX LEVY	<u>8,125,164.82</u>	<u>6,836,956.43</u>	<u>6,183,018.86</u>	<u>5,188,674.76</u>	<u>4,702,442.77</u>	<u>4,030,897.23</u>	<u>3,681,561.85</u>
Incremental Effect		<u>(1,288,208.39)</u>	<u>(653,937.57)</u>	<u>(994,344.10)</u>	<u>(486,231.99)</u>	<u>(671,545.54)</u>	<u>(349,335.38)</u>

EF = OLEAN CAMPUS
EI = MACHIAS CAMPUS

	2016	2017	2018	2019	2020	2021	2022
LESS Enterprise Fund D							
1992 Serial Bonds (NH)							
1995 Serial Bonds (EF)							
1995 Serial Bonds (EI)							
2002 Serial Bonds (EI)	894,656.28	875,062.52	880,468.76	859,468.76	837,968.76	840,968.76	817,343.76
2003 Serial Bonds (ER)-I							
2004 Serial Bonds (EI)-R							
2004 Serial Bonds (EI)-R							
2006 Serial Bonds (ER)-							
2006 Serial Bonds (ER) -							
2006 Serial Bonds (ER) -							
2006 Serial Bonds (ER) -							
2006 Serial Bonds (ER)							
2007 Serial Bonds (EF)	77,132.50	74,822.50	77,512.50	75,010.00	72,507.50	70,005.00	67,502.50
ENTERPRISE DEBT	971,788.78	949,885.02	957,981.26	934,478.76	910,476.26	910,973.76	884,846.26
DEBT ON TAX LEVY	3,307,323.76	2,867,155.63	1,729,459.38	1,497,283.75	1,244,536.25	899,788.75	596,835.00
Incremental Effect	(374,238.09)	(440,168.13)	(1,137,696.25)	(232,175.63)	(252,747.50)	(344,747.50)	(302,953.75)

	2023	2024	2025	2026	2027	2028	2029
LESS Enterprise Fund D							
1992 Serial Bonds (NH)							
1995 Serial Bonds (EF)							
1995 Serial Bonds (EI)							
2002 Serial Bonds (EI)	793,718.76	794,437.50	769,000.00	743,562.50	742,437.50	715,125.00	687,812.50
2003 Serial Bonds (ER)-I							
2004 Serial Bonds (EI)-R							
2004 Serial Bonds (EI)-R							
2006 Serial Bonds (ER)-							
2006 Serial Bonds (ER) -							
2006 Serial Bonds (ER) -							
2006 Serial Bonds (ER) -							
2006 Serial Bonds (ER)							
2007 Serial Bonds (EF)							
ENTERPRISE DEBT	793,718.76	794,437.50	769,000.00	743,562.50	742,437.50	715,125.00	687,812.50
DEBT ON TAX LEVY	338,975.00	-	-	-	-	-	-
Incremental Effect	(257,860.00)	(338,975.00)	-	-	-	-	-

	2030	2031	2032
LESS Enterprise Fund D			
1992 Serial Bonds (NH)			
1995 Serial Bonds (EF)			
1995 Serial Bonds (EI)			
2002 Serial Bonds (EI)	685,500.00	657,000.00	628,500.00
2003 Serial Bonds (ER)-I			
2004 Serial Bonds (EI)-R			
2004 Serial Bonds (EI)-R			
2006 Serial Bonds (ER)-			
2006 Serial Bonds (ER) -			
2006 Serial Bonds (ER) -			
2006 Serial Bonds (ER) -			
2006 Serial Bonds (ER)			
2007 Serial Bonds (EF)			
ENTERPRISE DEBT	<u>685,500.00</u>	<u>657,000.00</u>	<u>628,500.00</u>
DEBT ON TAX LEVY	<u>-</u>	<u>-</u>	<u>-</u>
Incremental Effect	<u>-</u>	<u>-</u>	<u>-</u>

CATTARAUGUS COUNTY

C. Summary of Modified 2010 Operating Budget and adopted 2011 Budget

OLEAN

CATTARAUGUS COUNTY BUDGET SYSTEM
ADOPTED BUDGET REPORT
EF THE PINES - OLEAN
200 THE PINES - OLEAN

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- REVENUES -----						
EF.3021	MEDICARE	422,045.00	504,426.00	504,426.00	504,426.00	504,426.00
EF.3022	PRIVATE PAY	740,890.00	775,915.00	775,915.00	775,915.00	775,915.00
EF.3023	MEDICAID	8,141,405.00	8,244,087.00	8,244,087.00	8,244,087.00	8,244,087.00
EF.3024	VETERANS	75,035.00	87,290.00	87,290.00	87,290.00	87,290.00
EF.3028	NYS ASSESSMENTS ADD-ON	41,644.00	46,555.00	46,555.00	46,555.00	46,555.00
EF.3033	ENHANCED MEDICAID (IGT)	1,500,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
EF.4330	REV.-PHYSICAL THPY-ALL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
EF.4340	REV.-OCCUPATIONAL THPY-ALL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
EF.4350	REV.-SPEECH THPY-ALL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
EF.5071	TELEVISION	9,900.00	9,900.00	9,900.00	9,900.00	9,900.00
EF.5072	TELEPHONE REVENUES	360.00	200.00	200.00	200.00	200.00
EF.5177	INTEREST INCOME	7,000.00	15,000.00	15,000.00	15,000.00	15,000.00
EF.5195	MISCELLANEOUS REVENUE	10,000.00				
EF.5521	CONTRACTUAL ALLOW - MEDICARE	188,722.00	363,952.00	363,952.00	363,952.00	363,952.00
EF.5522	CONT ALLOW - PRIVATE PAY	-3,191.00	-4,991.00	-4,991.00	-4,991.00	-4,991.00
EF.5523	CONTRACTUAL ALLOW - MEDICAID	-1,972,952.00	-2,088,740.00	-2,088,740.00	-2,088,740.00	-2,088,740.00
	DEPARTMENTAL REVENUE:	9,190,858.00	9,233,594.00	9,233,594.00	9,233,594.00	9,233,594.00
----- APPROPRIATIONS -----						
EF.1160	CAPITAL EXPENDITURES					
EF.1160.001	BLDG & BLDG IMPROVEMENTS	63,662.00	96,000.00	71,200.00	71,200.00	71,200.00
	*** SUBACCOUNT TOTAL	63,662.00	96,000.00	71,200.00	71,200.00	71,200.00
	***** ACCOUNT TOTAL	63,662.00	96,000.00	71,200.00	71,200.00	71,200.00
EF.1190	CAPITAL EQUIPMENT PURCHASES					
EF.1190.001	MAJOR MOVEABLE EQUIPMENT	83,350.00	137,300.00	64,450.00	64,450.00	64,450.00
	*** SUBACCOUNT TOTAL	83,350.00	137,300.00	64,450.00	64,450.00	64,450.00
	***** ACCOUNT TOTAL	83,350.00	137,300.00	64,450.00	64,450.00	64,450.00
EF.1210	2010 CAPITAL IMPROVEMENTS					
EF.1210.001	2010 CAPITAL IMPROVEMENTS	890,000.00				
	*** SUBACCOUNT TOTAL	890,000.00				
	***** ACCOUNT TOTAL	890,000.00				
EF.1212	A&E PROJECT FEES					
EF.1212.001	A&E PROJECT FEES		576,866.00	45,682.00	45,682.00	45,682.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL		576,866.00	45,682.00	45,682.00	45,682.00
	***** ACCOUNT TOTAL		576,866.00	45,682.00	45,682.00	45,682.00
EF.6010	NURSING					
EF.6010.011	SUPERVISORS	286,512.00	305,703.00	302,584.00	302,584.00	302,584.00
EF.6010.021	DIRECTOR	84,891.00	74,458.00	74,458.00	74,458.00	74,458.00
EF.6010.061	CLERICAL	28,251.00	32,263.00	31,838.00	31,838.00	31,838.00
	*** SUBACCOUNT TOTAL	399,654.00	412,424.00	408,880.00	408,880.00	408,880.00
EF.6010.551	NURS. ADMIN OFFICE SUPPLIES	50.00	50.00	50.00	50.00	50.00
EF.6010.591	NURS. ADMIN OTHER SUPPLIES	100.00	100.00	50.00	50.00	50.00
	*** SUBACCOUNT TOTAL	150.00	150.00	100.00	100.00	100.00
EF.6010.851	DUES-NURSING ADMINISTRATION	40.00				
EF.6010.881	NURS. & ADMIN TRAVEL	200.00	200.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	240.00	200.00	200.00	200.00	200.00
EF.6010.921	NURSING ADMIN MEALS	25.00	25.00	25.00	25.00	25.00
	*** SUBACCOUNT TOTAL	25.00	25.00	25.00	25.00	25.00
	***** ACCOUNT TOTAL	400,069.00	412,799.00	409,205.00	409,205.00	409,205.00
EF.6011	INFECTION CONTROL					
EF.6011.021	DIRECTOR	16,246.00	18,744.00	18,744.00	18,744.00	18,744.00
	*** SUBACCOUNT TOTAL	16,246.00	18,744.00	18,744.00	18,744.00	18,744.00
EF.6011.851	INFECTION CONTROL DUES	190.00	200.00	200.00	200.00	200.00
EF.6011.881	INFECTION CONT. OTHER TRAVEL	100.00	250.00	100.00	100.00	100.00
EF.6011.891	INFECTION CONTROL BOOKS	30.00	30.00	30.00	30.00	30.00
	*** SUBACCOUNT TOTAL	320.00	480.00	330.00	330.00	330.00
EF.6011.931	EMPLOYEE MILEAGE	100.00	100.00			
	*** SUBACCOUNT TOTAL	100.00	100.00			
	***** ACCOUNT TOTAL	16,666.00	19,324.00	19,074.00	19,074.00	19,074.00
EF.6012	INSERVICE COORDINATOR					
EF.6012.021	INSERVICE COORD.	37,908.00	43,736.00	43,736.00	43,736.00	43,736.00
	*** SUBACCOUNT TOTAL	37,908.00	43,736.00	43,736.00	43,736.00	43,736.00
EF.6012.591	NURSING INSERV OTHER SUPPLY	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	100.00	100.00	100.00	100.00	100.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.6012	INSERVICE COORDINATOR					
EF.6012.881	NURSING INSEV TRAVEL	75.00	75.00	75.00	75.00	75.00
EF.6012.891	NURS INSEV BOOKS, ETC	75.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	150.00	175.00	175.00	175.00	175.00
EF.6012.911	INSERVICE TRAINING SUPPLIES	668.00	450.00	450.00	450.00	450.00
	*** SUBACCOUNT TOTAL	668.00	450.00	450.00	450.00	450.00
	***** ACCOUNT TOTAL	38,826.00	44,461.00	44,461.00	44,461.00	44,461.00
EF.6020	SNF					
EF.6020.021	HEAD NURSES	284,417.00	343,193.00	340,185.00	340,185.00	340,185.00
EF.6020.031	RN-MDS COORDINATOR	76,076.00	57,968.00	57,968.00	57,968.00	57,968.00
EF.6020.041	LICENSED PRACTICAL NURSES	899,243.00	918,106.00	918,106.00	918,106.00	918,106.00
EF.6020.051	AIDES	1,994,752.00	2,080,404.00	2,080,404.00	2,080,404.00	2,080,404.00
EF.6020.061	WARD CLERKS	106,590.00	107,779.00	107,779.00	107,779.00	107,779.00
EF.6020.071	STAFF RN	8,000.00				
	*** SUBACCOUNT TOTAL	3,369,078.00	3,507,450.00	3,504,442.00	3,504,442.00	3,504,442.00
EF.6020.381	DISPOSABLE LINEN	77,000.00	77,000.00	72,000.00	72,000.00	72,000.00
	*** SUBACCOUNT TOTAL	77,000.00	77,000.00	72,000.00	72,000.00	72,000.00
EF.6020.401	SNF CATHETER	2,200.00	2,500.00	2,000.00	2,000.00	2,000.00
EF.6020.481	PERSONAL CARE SUPPLIES	9,500.00	9,000.00	9,000.00	9,000.00	9,000.00
EF.6020.491	SNF OTHER SUPPLIES	40,000.00	40,000.00	34,000.00	34,000.00	34,000.00
	*** SUBACCOUNT TOTAL	51,700.00	51,500.00	45,000.00	45,000.00	45,000.00
EF.6020.551	SNF OFFICE SUPPLIES	150.00	150.00	50.00	50.00	50.00
EF.6020.571	INST & MINOR MEDICAL EQUIP	300.00	200.00	200.00	200.00	200.00
EF.6020.581	SNF MONOR NON-MED EQUIPMENT	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00
EF.6020.591	SNF OTHER SUPPLIES	33,000.00	37,000.00	37,000.00	37,000.00	37,000.00
	*** SUBACCOUNT TOTAL	35,450.00	39,850.00	39,250.00	39,250.00	39,250.00
EF.6020.601	REPAIR PARTS SUPPLIES ASSIGN	4,700.00	2,000.00	2,000.00	2,000.00	2,000.00
EF.6020.621	SAFETY ALARMS	8,700.00	9,000.00	9,000.00	9,000.00	9,000.00
EF.6020.631	SNF REPAIR & MAINTENANCE	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.6020.641	WHEEL CHAIR REPAIR & PARTS	1,100.00	1,000.00	1,000.00	1,000.00	1,000.00
EF.6020.661	NURSE AIDE RECERTIFICATION	1,880.00	1,500.00	1,500.00	1,500.00	1,500.00
	*** SUBACCOUNT TOTAL	17,880.00	15,000.00	15,000.00	15,000.00	15,000.00
EF.6020.731	RENTAL MOVEABLE EQUIPMENT	3,000.00	3,600.00	3,100.00	3,100.00	3,100.00
	*** SUBACCOUNT TOTAL	3,000.00	3,600.00	3,100.00	3,100.00	3,100.00
EF.6020.831	CPR TRAINING	310.00	300.00	300.00	300.00	300.00
EF.6020.881	TRAVEL, CONF-WORKSHOPS	200.00	200.00	200.00	200.00	200.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.6020	SNF					
EF.6020.891	SNF BOOKS & SUBSCRIPTIONS	100.00	100.00			
	*** SUBACCOUNT TOTAL	610.00	600.00	500.00	500.00	500.00
EF.6020.911	LPN-VACCINES	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
EF.6020.931	SKILLED NURSING MILEAGE	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	1,600.00	1,600.00	1,100.00	1,100.00	1,100.00
	***** ACCOUNT TOTAL	3,556,318.00	3,696,600.00	3,680,392.00	3,680,392.00	3,680,392.00
EF.6021	HOUSEKEEPING					
EF.6021.051	AIDES	84.00				
	*** SUBACCOUNT TOTAL	84.00				
	***** ACCOUNT TOTAL	84.00				
EF.7210	LABORATORY					
EF.7210.681	CONTRACTED SERVICES	7,000.00	7,300.00	7,300.00	7,300.00	7,300.00
	*** SUBACCOUNT TOTAL	7,000.00	7,300.00	7,300.00	7,300.00	7,300.00
	***** ACCOUNT TOTAL	7,000.00	7,300.00	7,300.00	7,300.00	7,300.00
EF.7240	RADIOLOGY					
EF.7240.681	CONTRACTED SERVICES	6,200.00	6,000.00	6,000.00	6,000.00	6,000.00
	*** SUBACCOUNT TOTAL	6,200.00	6,000.00	6,000.00	6,000.00	6,000.00
	***** ACCOUNT TOTAL	6,200.00	6,000.00	6,000.00	6,000.00	6,000.00
EF.7250	INHALATION					
EF.7250.411	INHALATION THERAPY-OXYGEN	20,500.00	20,000.00	20,000.00	20,000.00	20,000.00
EF.7250.491	MEDICAL SUPPLIES	15,500.00	13,000.00	12,000.00	12,000.00	12,000.00
	*** SUBACCOUNT TOTAL	36,000.00	33,000.00	32,000.00	32,000.00	32,000.00
EF.7250.571	INST & MINOR MEDICAL EQUIP	300.00	200.00	200.00	200.00	200.00
EF.7250.591	OTHER SUPPLIES	800.00	700.00	700.00	700.00	700.00
	*** SUBACCOUNT TOTAL	1,100.00	900.00	900.00	900.00	900.00
EF.7250.731	RENTAL MOVEABLE EQUIPMENT	21,000.00	21,000.00	18,000.00	18,000.00	18,000.00
	*** SUBACCOUNT TOTAL	21,000.00	21,000.00	18,000.00	18,000.00	18,000.00
	***** ACCOUNT TOTAL	58,100.00	54,900.00	50,900.00	50,900.00	50,900.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.7260	ACTIVITIES					
EF.7260.021	RECREATION DIRECTOR	39,213.00	41,787.00	41,787.00	41,787.00	41,787.00
EF.7260.051	ACTIVITY AIDES	53,826.00	69,740.00	59,189.00	59,189.00	59,189.00
	*** SUBACCOUNT TOTAL	93,039.00	111,527.00	100,976.00	100,976.00	100,976.00
EF.7260.501	FOOD	1,650.00	1,500.00	1,400.00	1,400.00	1,400.00
EF.7260.591	ACTIVITIES-OTHER SUPPLIES	2,300.00	2,500.00	2,300.00	2,300.00	2,300.00
	*** SUBACCOUNT TOTAL	3,950.00	4,000.00	3,700.00	3,700.00	3,700.00
EF.7260.851	DUES	85.00	75.00	75.00	75.00	75.00
EF.7260.881	ACTIV. PROG TRAVEL	200.00	200.00	200.00	200.00	200.00
EF.7260.891	ACTIV. PROG BOOKS, ETC	200.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	485.00	375.00	375.00	375.00	375.00
EF.7260.921	ACTIVITIES MEALS	550.00	550.00	550.00	550.00	550.00
	*** SUBACCOUNT TOTAL	550.00	550.00	550.00	550.00	550.00
	***** ACCOUNT TOTAL	98,024.00	116,452.00	105,601.00	105,601.00	105,601.00
EF.7270	PHARMACY					
EF.7270.291	PHARMACY CONSULTANT	12,240.00	12,240.00	12,240.00	12,240.00	12,240.00
	*** SUBACCOUNT TOTAL	12,240.00	12,240.00	12,240.00	12,240.00	12,240.00
EF.7270.441	PRESCRIPTION DRUGS	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
EF.7270.451	PHARMACEUTICALS	17,000.00	16,000.00	16,000.00	16,000.00	16,000.00
EF.7270.491	MEDICAL SUPPLIES	500.00	250.00	250.00	250.00	250.00
	*** SUBACCOUNT TOTAL	107,500.00	106,250.00	106,250.00	106,250.00	106,250.00
EF.7270.591	SUPPLIES PHARMACY	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	*** SUBACCOUNT TOTAL	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
EF.7270.911	VACCINES	1,000.00	500.00	500.00	500.00	500.00
	*** SUBACCOUNT TOTAL	1,000.00	500.00	500.00	500.00	500.00
	***** ACCOUNT TOTAL	123,240.00	121,490.00	121,490.00	121,490.00	121,490.00
EF.7281	PODIATRIST					
EF.7281.271	PHYSICIAN FEES	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
	*** SUBACCOUNT TOTAL	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
	***** ACCOUNT TOTAL	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
EF.7290	DENTAL					
EF.7290.271	DENTIST FEE	23,340.00	24,200.00	24,200.00	24,200.00	24,200.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	23,340.00	24,200.00	24,200.00	24,200.00	24,200.00
	***** ACCOUNT TOTAL	23,340.00	24,200.00	24,200.00	24,200.00	24,200.00
EF.7330	PHYSICAL THERAPY					
EF.7330.051	PHYSICAL THERAPY AIDE	37,964.00	36,750.00	36,750.00	36,750.00	36,750.00
	*** SUBACCOUNT TOTAL	37,964.00	36,750.00	36,750.00	36,750.00	36,750.00
EF.7330.281	FEES PHYSICAL THERAPIST	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00
	*** SUBACCOUNT TOTAL	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00
EF.7330.591	PHY. THER OTHER SUPPLIES	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00
	*** SUBACCOUNT TOTAL	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00
	***** ACCOUNT TOTAL	117,164.00	115,750.00	115,750.00	115,750.00	115,750.00
EF.7340	OCCUPATIONAL THERAPY					
EF.7340.021	COTA	43,343.00	44,467.00	44,467.00	44,467.00	44,467.00
	*** SUBACCOUNT TOTAL	43,343.00	44,467.00	44,467.00	44,467.00	44,467.00
EF.7340.281	OCCUPATIONAL THERAPIST FEES	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
	*** SUBACCOUNT TOTAL	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
EF.7340.591	OCCUP. THER.OTHER SUPPLIES	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	*** SUBACCOUNT TOTAL	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
EF.7340.881	OTHER TRAVEL EXPENSES	200.00	200.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	200.00	200.00	200.00	200.00	200.00
	***** ACCOUNT TOTAL	59,043.00	60,167.00	60,167.00	60,167.00	60,167.00
EF.7350	SPEECH THERAPY					
EF.7350.281	SPEECH & HEARING FEES	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
	*** SUBACCOUNT TOTAL	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
EF.7350.591	OTHER SUPPLIES	200.00	200.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	200.00	200.00	200.00	200.00	200.00
	***** ACCOUNT TOTAL	12,200.00	12,200.00	12,200.00	12,200.00	12,200.00
EF.7380	SOCIAL WORK					
EF.7380.021	SOCIAL WORKER	6,145.00	6,085.00	6,085.00	6,085.00	6,085.00
EF.7380.051	SOCIAL WORKER ASSIST	47,283.00	48,522.00	48,522.00	48,522.00	48,522.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	53,428.00	54,607.00	54,607.00	54,607.00	54,607.00
EF.7380	SOCIAL WORK					
EF.7380.851	SOC SVC DUES	40.00				
	*** SUBACCOUNT TOTAL	40.00				
EF.7380.931	EMPLOYEE MILEAGE	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	100.00	100.00	100.00	100.00	100.00
	***** ACCOUNT TOTAL	53,568.00	54,707.00	54,707.00	54,707.00	54,707.00
EF.7390	MEDICAL RECORDS					
EF.7390.021	TECH	41,865.00	37,316.00	37,316.00	37,316.00	37,316.00
	*** SUBACCOUNT TOTAL	41,865.00	37,316.00	37,316.00	37,316.00	37,316.00
EF.7390.551	MEDICAL RECORDS SUP & MAT	1,438.00	1,000.00	800.00	800.00	800.00
EF.7390.581	MINOR NON-MEDICAL EQUIPMENT	208.00				
	*** SUBACCOUNT TOTAL	1,646.00	1,000.00	800.00	800.00	800.00
EF.7390.851	DUES		20.00	20.00	20.00	20.00
EF.7390.881	TRAVEL CONF & WORKSHOPS	100.00	100.00			
EF.7390.891	BOOKS & PERIODICALS	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	200.00	220.00	120.00	120.00	120.00
	***** ACCOUNT TOTAL	43,711.00	38,536.00	38,236.00	38,236.00	38,236.00
EF.7420	PHYSICIAN SERVICES					
EF.7420.081	MEDICAL DIRECTOR	38,987.00	40,156.00	40,156.00	40,156.00	40,156.00
	*** SUBACCOUNT TOTAL	38,987.00	40,156.00	40,156.00	40,156.00	40,156.00
EF.7420.271	PHYSICIAN FEES	1,500.00	1,400.00	1,400.00	1,400.00	1,400.00
	*** SUBACCOUNT TOTAL	1,500.00	1,400.00	1,400.00	1,400.00	1,400.00
	***** ACCOUNT TOTAL	40,487.00	41,556.00	41,556.00	41,556.00	41,556.00
EF.8212	DIETARY					
EF.8212.021	DIETICIAN	42,813.00	44,204.00	44,204.00	44,204.00	44,204.00
	*** SUBACCOUNT TOTAL	42,813.00	44,204.00	44,204.00	44,204.00	44,204.00
EF.8212.291	CONSULTANT FEES	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
	*** SUBACCOUNT TOTAL	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
EF.8212.501	FOOD	3,300.00	3,000.00	3,000.00	3,000.00	3,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.8212	DIETARY					
EF.8212.511	KITCHENWARE & CHINA	1,940.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.8212.541	CLEANING SUPPLIES	1,191.00	600.00	600.00	600.00	600.00
EF.8212.591	DIETARY OTHER SUPPLIES	1,400.00	1,000.00	1,000.00	1,000.00	1,000.00
	*** SUBACCOUNT TOTAL	7,831.00	6,100.00	6,100.00	6,100.00	6,100.00
EF.8212.601	REPAIR PARTS SUPPLIES ASSIGN	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.8212.631	DIEARY REPAIR & MAINTENANCE	1,032.00	1,000.00	1,000.00	1,000.00	1,000.00
EF.8212.681	DIETARY CONTRACTED SERVICES	745,000.00	760,000.00	760,000.00	760,000.00	760,000.00
	*** SUBACCOUNT TOTAL	747,532.00	762,500.00	762,500.00	762,500.00	762,500.00
	***** ACCOUNT TOTAL	817,176.00	831,804.00	831,804.00	831,804.00	831,804.00
EF.8220	BUILDING MAINTENANCE					
EF.8220.011	SUPERVISORS	51,098.00	52,451.00	52,451.00	52,451.00	52,451.00
EF.8220.071	MAINTENANCE WORKERS	141,597.00	171,135.00	158,635.00	158,635.00	158,635.00
	*** SUBACCOUNT TOTAL	192,695.00	223,586.00	211,086.00	211,086.00	211,086.00
EF.8220.521	TOOLS	550.00	550.00	550.00	550.00	550.00
EF.8220.581	MINOR NON-MEDICAL EQUIPMENT	425.00	300.00	300.00	300.00	300.00
EF.8220.591	OTHER SUPPLIES	7,500.00	7,600.00	7,600.00	7,600.00	7,600.00
	*** SUBACCOUNT TOTAL	8,475.00	8,450.00	8,450.00	8,450.00	8,450.00
EF.8220.601	REPAIR PARTS SUPPLIES ASSIGN	2,500.00	2,500.00	1,500.00	1,500.00	1,500.00
EF.8220.631	REPAIR & MAINTENANCE	5,200.00	5,200.00	3,200.00	3,200.00	3,200.00
EF.8220.681	CONTRACTED SERVICES	27,300.00	28,000.00	28,000.00	28,000.00	28,000.00
	*** SUBACCOUNT TOTAL	35,000.00	35,700.00	32,700.00	32,700.00	32,700.00
EF.8220.741	BUILDING ELECTRICITY	152,500.00	165,000.00	165,000.00	165,000.00	165,000.00
EF.8220.751	BUILDING GAS	81,000.00	90,000.00	90,000.00	90,000.00	90,000.00
EF.8220.761	BUILDING WATER AND SEWAGE	16,096.00	20,000.00	20,000.00	20,000.00	20,000.00
	*** SUBACCOUNT TOTAL	249,596.00	275,000.00	275,000.00	275,000.00	275,000.00
	***** ACCOUNT TOTAL	485,766.00	542,736.00	527,236.00	527,236.00	527,236.00
EF.8222	PLUMBING					
EF.8222.591	PLUMBING	948.00	750.00	750.00	750.00	750.00
	*** SUBACCOUNT TOTAL	948.00	750.00	750.00	750.00	750.00
	***** ACCOUNT TOTAL	948.00	750.00	750.00	750.00	750.00
EF.8223	PAINTING					
EF.8223.591	PAINTING-SUPPLIES & MATERIAL	1,455.00	800.00	800.00	800.00	800.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	1,455.00	800.00	800.00	800.00	800.00
	***** ACCOUNT TOTAL	1,455.00	800.00	800.00	800.00	800.00
EF.8224	AUTOMOTIVE MAINTENANCE					
EF.8224.591	AUTO SUPPLIES	1,750.00	1,500.00	1,500.00	1,500.00	1,500.00
	*** SUBACCOUNT TOTAL	1,750.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.8224.631	AUTO REPAIR & MAINTENANCE	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00
	*** SUBACCOUNT TOTAL	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00
	***** ACCOUNT TOTAL	5,250.00	5,000.00	4,500.00	4,500.00	4,500.00
EF.8225	GROUNDS MAINTENANCE					
EF.8225.071	MAINTENANCE WORKERS	10,990.00	11,153.00	11,153.00	11,153.00	11,153.00
	*** SUBACCOUNT TOTAL	10,990.00	11,153.00	11,153.00	11,153.00	11,153.00
EF.8225.581	GRNDS NON-MEDICAL EQUIPMENT	300.00	300.00	300.00	300.00	300.00
EF.8225.591	GROUNDS OTHER SUPPLIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
	*** SUBACCOUNT TOTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.8225.601	REPAIR PARTS SUPPLIES ASSIGN	500.00	500.00	500.00	500.00	500.00
EF.8225.631	GROUNDS REPAIR & MAINTENANCE	400.00	400.00	400.00	400.00	400.00
	*** SUBACCOUNT TOTAL	900.00	900.00	900.00	900.00	900.00
	***** ACCOUNT TOTAL	13,390.00	13,553.00	13,553.00	13,553.00	13,553.00
EF.8229	BOILER MAINTENANCE					
EF.8229.591	BOILER POWER PLANT OTHER SUP	2,700.00	2,700.00	2,200.00	2,200.00	2,200.00
	*** SUBACCOUNT TOTAL	2,700.00	2,700.00	2,200.00	2,200.00	2,200.00
EF.8229.601	BOILER REPAIR PARTS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
EF.8229.631	BOILER REPAIRS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	*** SUBACCOUNT TOTAL	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	***** ACCOUNT TOTAL	4,700.00	4,700.00	4,200.00	4,200.00	4,200.00
EF.8231	ELECTRICAL MAINTENANCE					
EF.8231.591	ELECTRICAL SUPPLIES & MAT	1,158.00	1,100.00	1,100.00	1,100.00	1,100.00
	*** SUBACCOUNT TOTAL	1,158.00	1,100.00	1,100.00	1,100.00	1,100.00
	***** ACCOUNT TOTAL	1,158.00	1,100.00	1,100.00	1,100.00	1,100.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.8240	HOUSEKEEPING					
EF.8240.071	CLEANERS	201,169.00	225,784.00	215,034.00	215,034.00	215,034.00
	*** SUBACCOUNT TOTAL	201,169.00	225,784.00	215,034.00	215,034.00	215,034.00
EF.8240.541	CLEANING SUPPLIES	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
EF.8240.581	MINOR NON-MEDICAL EQUIPMENT	250.00	250.00	250.00	250.00	250.00
EF.8240.591	HOUSEKEEPING OTHER SUPPLIES	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	*** SUBACCOUNT TOTAL	24,750.00	24,750.00	24,750.00	24,750.00	24,750.00
EF.8240.601	REPAIR PARTS SUPPLIES ASSIGN	600.00	600.00	600.00	600.00	600.00
EF.8240.631	REPAIR & MAINTENANCE	500.00	300.00	300.00	300.00	300.00
	*** SUBACCOUNT TOTAL	1,100.00	900.00	900.00	900.00	900.00
	***** ACCOUNT TOTAL	227,019.00	251,434.00	240,684.00	240,684.00	240,684.00
EF.8253	LAUNDRY					
EF.8253.541	CLEANING SUPPLIES	1,383.00	500.00	500.00	500.00	500.00
EF.8253.591	OTHER SUPPLIES	313.00	300.00	300.00	300.00	300.00
	*** SUBACCOUNT TOTAL	1,696.00	800.00	800.00	800.00	800.00
EF.8253.601	REPAIR PARTS SUPPLIES ASSIGN	100.00	100.00	100.00	100.00	100.00
EF.8253.681	CONTRACTED SERVICES	15,393.00	15,393.00	15,393.00	15,393.00	15,393.00
	*** SUBACCOUNT TOTAL	15,493.00	15,493.00	15,493.00	15,493.00	15,493.00
	***** ACCOUNT TOTAL	17,189.00	16,293.00	16,293.00	16,293.00	16,293.00
EF.8254	LAUNDRY - NURSING					
EF.8254.531	LINEN REPLACEMENT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
EF.8254.591	OTHER SUPPLIES	596.00				
	*** SUBACCOUNT TOTAL	10,596.00	10,000.00	10,000.00	10,000.00	10,000.00
EF.8254.601	REPAIR PARTS SUPPLIES ASSIGN	1,051.00	1,000.00	1,000.00	1,000.00	1,000.00
EF.8254.631	REPAIR & MAINT OUTSIDE	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.8254.681	CONTRACTED SERVICES	74,335.00	74,335.00	74,335.00	74,335.00	74,335.00
	*** SUBACCOUNT TOTAL	77,386.00	76,835.00	76,835.00	76,835.00	76,835.00
EF.8254.741	ELECTRIC	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00
EF.8254.751	GAS	25,934.00	24,000.00	20,000.00	20,000.00	20,000.00
EF.8254.761	WATER	5,338.00	6,000.00	6,000.00	6,000.00	6,000.00
	*** SUBACCOUNT TOTAL	41,272.00	41,000.00	37,000.00	37,000.00	37,000.00
	***** ACCOUNT TOTAL	129,254.00	127,835.00	123,835.00	123,835.00	123,835.00
EF.8270	TRANSPORTATION					
EF.8270.681	AMBULANCE SERVICES	9,000.00	9,000.00	6,000.00	6,000.00	6,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	9,000.00	9,000.00	6,000.00	6,000.00	6,000.00
	***** ACCOUNT TOTAL	9,000.00	9,000.00	6,000.00	6,000.00	6,000.00
EF.8310	FINANCE					
EF.8310.011	CONTROLLER	31,045.00	31,464.00	31,464.00	31,464.00	31,464.00
EF.8310.061	CLERICAL	123,667.00	127,902.00	127,902.00	127,902.00	127,902.00
	*** SUBACCOUNT TOTAL	154,712.00	159,366.00	159,366.00	159,366.00	159,366.00
EF.8310.311	FISCAL-AUDITING SERVICES	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
	*** SUBACCOUNT TOTAL	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
EF.8310.551	OFFICE AND ADMIN SUPPLIES	100.00	100.00	100.00	100.00	100.00
EF.8310.591	OTHER SUPPLIES	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	200.00	200.00	200.00	200.00	200.00
EF.8310.681	CONTRACTED SERVICES	26,100.00	27,405.00	27,405.00	27,405.00	27,405.00
	*** SUBACCOUNT TOTAL	26,100.00	27,405.00	27,405.00	27,405.00	27,405.00
EF.8310.851	FISCAL DUES	30.00				
EF.8310.881	FISCAL TRAVEL	350.00	350.00	350.00	350.00	350.00
	*** SUBACCOUNT TOTAL	380.00	350.00	350.00	350.00	350.00
EF.8310.921	FISCAL SERVICES MEALS	30.00	20.00	20.00	20.00	20.00
EF.8310.931	FISCAL SERVICE MILEAGE	350.00	350.00	250.00	250.00	250.00
	*** SUBACCOUNT TOTAL	380.00	370.00	270.00	270.00	270.00
	***** ACCOUNT TOTAL	197,272.00	203,191.00	203,091.00	203,091.00	203,091.00
EF.8319	DATA PROCESSING					
EF.8319.551	OFFICE SUPPLIES	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00
EF.8319.591	SUPPLIES-DATA PROCESSING	170.00	200.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	5,770.00	5,800.00	5,800.00	5,800.00	5,800.00
EF.8319.681	CONTRACTED SERVICES	92,700.00	89,000.00	89,000.00	89,000.00	89,000.00
	*** SUBACCOUNT TOTAL	92,700.00	89,000.00	89,000.00	89,000.00	89,000.00
EF.8319.841	TELEPHONE	500.00	400.00	400.00	400.00	400.00
	*** SUBACCOUNT TOTAL	500.00	400.00	400.00	400.00	400.00
	***** ACCOUNT TOTAL	98,970.00	95,200.00	95,200.00	95,200.00	95,200.00
EF.8350	ADMINISTRATION					
EF.8350.011	DIR & ADMINISTRATOR	80,875.00	84,105.00	84,105.00	84,105.00	84,105.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.8350	ADMINISTRATION					
EF.8350.021	ADMISSION COORDINATOR	48,124.00	50,783.00	50,783.00	50,783.00	50,783.00
EF.8350.061	SEC & SWITCHBOARD OPR	77,397.00	78,637.00	78,637.00	78,637.00	78,637.00
EF.8350.071	COURIER	2,048.00	2,047.00	2,047.00	2,047.00	2,047.00
	*** SUBACCOUNT TOTAL	208,444.00	215,572.00	215,572.00	215,572.00	215,572.00
EF.8350.291	COST ALLOCATION PLAN	4,138.00	950.00	950.00	950.00	950.00
	*** SUBACCOUNT TOTAL	4,138.00	950.00	950.00	950.00	950.00
EF.8350.301	LEGAL SERVICES	18,100.00	19,005.00	19,005.00	19,005.00	19,005.00
EF.8350.371	CONSULTANT	498.00	5,000.00			
	*** SUBACCOUNT TOTAL	18,598.00	24,005.00	19,005.00	19,005.00	19,005.00
EF.8350.501	ADMIN MEETING EXPENSE	755.00	600.00	600.00	600.00	600.00
EF.8350.551	ADMIN-OFFICE SUPPLIES	3,400.00	2,500.00	2,500.00	2,500.00	2,500.00
EF.8350.581	MINOR NON-MEDICAL EQUIPMENT	676.00	450.00	450.00	450.00	450.00
EF.8350.591	ADMIN-OTHER SUPPLIES	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	*** SUBACCOUNT TOTAL	6,831.00	5,550.00	5,550.00	5,550.00	5,550.00
EF.8350.681	ADMIN-CONTRACTED SERVICES	120,400.00	126,000.00	126,000.00	126,000.00	126,000.00
	*** SUBACCOUNT TOTAL	120,400.00	126,000.00	126,000.00	126,000.00	126,000.00
EF.8350.731	ADMIN-RENTAL MOV. EQUIP.	2,884.00	2,000.00	2,000.00	2,000.00	2,000.00
	*** SUBACCOUNT TOTAL	2,884.00	2,000.00	2,000.00	2,000.00	2,000.00
EF.8350.831	LICENSES AND FEES	900.00	500.00	500.00	500.00	500.00
EF.8350.851	ADMIN-DUES	11,156.00	11,105.00	11,105.00	11,105.00	11,105.00
EF.8350.861	PRINTING & DUPLICATION	2,700.00	2,500.00	2,000.00	2,000.00	2,000.00
EF.8350.881	ADMIN TRAVEL EXPENSES	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00
EF.8350.891	ADMIN-BOOKS & PERIODICALS	200.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	16,956.00	15,705.00	15,205.00	15,205.00	15,205.00
EF.8350.901	POSTAGE	4,100.00	3,400.00	3,400.00	3,400.00	3,400.00
EF.8350.911	ADVERTISING - NON EMPLOYEE	150.00	250.00	250.00	250.00	250.00
EF.8350.921	ADMIN SERVICES MEALS	50.00	50.00	50.00	50.00	50.00
EF.8350.931	ADMIN-EMPLOYEE MILEAGE	700.00	300.00	300.00	300.00	300.00
	*** SUBACCOUNT TOTAL	5,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	***** ACCOUNT TOTAL	383,251.00	393,782.00	388,282.00	388,282.00	388,282.00
EF.8351	PUBLIC RELATIONS					
EF.8351.861	PRINTING & DUPLICATION	200.00	200.00			
	*** SUBACCOUNT TOTAL	200.00	200.00			
EF.8351.911	PUBLIC RELATIONS ADVERTISING	450.00	400.00	400.00	400.00	400.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	450.00	400.00	400.00	400.00	400.00
	***** ACCOUNT TOTAL	650.00	600.00	400.00	400.00	400.00
EF.8382	TELEPHONE					
EF.8382.591	OTHER SUPPLIES	300.00	300.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	300.00	300.00	200.00	200.00	200.00
EF.8382.841	TELEPHONE	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00
	*** SUBACCOUNT TOTAL	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00
	***** ACCOUNT TOTAL	20,300.00	21,300.00	21,200.00	21,200.00	21,200.00
EF.8384	PRINTING					
EF.8384.551	PRINTING-OFFICE SUPPLIES	4,500.00	4,000.00	4,000.00	4,000.00	4,000.00
	*** SUBACCOUNT TOTAL	4,500.00	4,000.00	4,000.00	4,000.00	4,000.00
EF.8384.731	PRINTING- RENT MOV EQUIP	7,000.00	7,000.00	5,500.00	5,500.00	5,500.00
	*** SUBACCOUNT TOTAL	7,000.00	7,000.00	5,500.00	5,500.00	5,500.00
	***** ACCOUNT TOTAL	11,500.00	11,000.00	9,500.00	9,500.00	9,500.00
EF.8391	EMPLOYMENT					
EF.8391.911	ADVERTISING-EMPLOYEES	600.00	700.00	700.00	700.00	700.00
	*** SUBACCOUNT TOTAL	600.00	700.00	700.00	700.00	700.00
	***** ACCOUNT TOTAL	600.00	700.00	700.00	700.00	700.00
EF.8430	INSURANCE					
EF.8430.811	INSURANCE	84,974.00	79,118.00	79,118.00	79,118.00	79,118.00
	*** SUBACCOUNT TOTAL	84,974.00	79,118.00	79,118.00	79,118.00	79,118.00
	***** ACCOUNT TOTAL	84,974.00	79,118.00	79,118.00	79,118.00	79,118.00
EF.8433	PROPERTY INSURANCE					
EF.8433.811	INSURANCE	7,200.00	7,560.00	7,560.00	7,560.00	7,560.00
	*** SUBACCOUNT TOTAL	7,200.00	7,560.00	7,560.00	7,560.00	7,560.00
	***** ACCOUNT TOTAL	7,200.00	7,560.00	7,560.00	7,560.00	7,560.00
EF.8440	HEALTH FACILITY ASSESSMENT					
EF.8440.831	HEALTH FACILITY ASSESSMENT	48,800.00	53,000.00	53,000.00	53,000.00	53,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	48,800.00	53,000.00	53,000.00	53,000.00	53,000.00
	***** ACCOUNT TOTAL	48,800.00	53,000.00	53,000.00	53,000.00	53,000.00
EF.8460	FRINGE BENEFITS					
EF.8460.161	FICA	381,092.00	397,047.00	393,960.00	393,960.00	393,960.00
EF.8460.171	UNEMPLOYMENT INSURANCE	39,000.00	34,000.00	34,000.00	34,000.00	34,000.00
EF.8460.181	HEALTH AND DENTAL INSURANCES	1,177,974.00	1,235,538.00	1,235,538.00	1,235,538.00	1,235,538.00
EF.8460.191	RETIREMENT	451,306.00	660,618.00	655,617.00	655,617.00	655,617.00
	*** SUBACCOUNT TOTAL	2,049,372.00	2,327,203.00	2,319,115.00	2,319,115.00	2,319,115.00
EF.8460.201	WORKMEN'S COMP INS	391,205.00	434,807.00	434,807.00	434,807.00	434,807.00
EF.8460.231	EMPLOYEE TUITION REIMBURSEMT	1,360.00				
	*** SUBACCOUNT TOTAL	392,565.00	434,807.00	434,807.00	434,807.00	434,807.00
	***** ACCOUNT TOTAL	2,441,937.00	2,762,010.00	2,753,922.00	2,753,922.00	2,753,922.00
	DEPARTMENTAL APPROPRIATION:	10,702,711.00	11,072,974.00	10,359,199.00	10,359,199.00	10,359,199.00
----- DEPARTMENTAL SUMMARY -----						
	DEPARTMENTAL APPROPRIATION:	10,702,711.00	11,072,974.00	10,359,199.00	10,359,199.00	10,359,199.00
	DEPARTMENTAL REVENUE:	9,190,858.00	9,233,594.00	9,233,594.00	9,233,594.00	9,233,594.00
	DEPARTMENTAL NET LEVY:	1,511,853.00	1,839,380.00	1,125,605.00	1,125,605.00	1,125,605.00

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----- CATTARAUGUS COUNTY BUDGET SYSTEM -----
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BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- REVENUES -----						
EF.5031	TRANSFER FROM GENERAL FUND	4,548.00	1,935,373.00			
	DEPARTMENTAL REVENUE:	4,548.00	1,935,373.00			
----- DEPARTMENTAL SUMMARY -----						
DEPARTMENTAL APPROPRIATION:						
	DEPARTMENTAL REVENUE:	4,548.00	1,935,373.00			
	DEPARTMENTAL NET LEVY:	-4,548.00	-1,935,373.00			

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EF.8451	CAPITAL DEBT					
EF.8451.821	CAPITAL DEBT INTEREST	31,638.00	28,993.00	28,993.00	28,993.00	28,993.00
	*** SUBACCOUNT TOTAL	31,638.00	28,993.00	28,993.00	28,993.00	28,993.00
EF.8451.951	PRINCIPAL-OTHER THAN LAUNDRY	62,000.00	67,000.00	67,000.00	67,000.00	67,000.00
	*** SUBACCOUNT TOTAL	62,000.00	67,000.00	67,000.00	67,000.00	67,000.00
	***** ACCOUNT TOTAL	93,638.00	95,993.00	95,993.00	95,993.00	95,993.00
EF.8452	LAUNDRY BOND					
EF.8452.821	INTEREST EXPENSE	27,369.00				
	*** SUBACCOUNT TOTAL	27,369.00				
EF.8452.951	BOND PRINCIPAL	21,780.00				
	*** SUBACCOUNT TOTAL	21,780.00				
	***** ACCOUNT TOTAL	49,149.00				
	DEPARTMENTAL APPROPRIATION:	142,787.00	95,993.00	95,993.00	95,993.00	95,993.00
----- DEPARTMENTAL SUMMARY -----						
	DEPARTMENTAL APPROPRIATION:	142,787.00	95,993.00	95,993.00	95,993.00	95,993.00
	DEPARTMENTAL REVENUE:					
	DEPARTMENTAL NET LEVY:	142,787.00	95,993.00	95,993.00	95,993.00	95,993.00

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----- CATTARAUGUS COUNTY BUDGET SYSTEM -----
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EF THE PINES - OLEAN

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BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- FUND SUMMARY -----						
	FUND APPROPRIATION TOTAL:	10,845,498.00	11,168,967.00	10,455,192.00	10,455,192.00	10,455,192.00
	FUND REVENUE TOTAL:	9,195,406.00	11,168,967.00	9,233,594.00	9,233,594.00	9,233,594.00
	FUND APPROPRIATED BALANCE:	1,650,092.00		1,221,598.00	1,221,598.00	1,221,598.00
	FUND APPROPRIATED RESERVE:					
	FUND NET LEVY:					

MACHIAS

CATTARAUGUS COUNTY BUDGET SYSTEM
ADOPTED BUDGET REPORT
EI THE PINES - MACHIAS
300 THE PINES - MACHIAS

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- REVENUES -----						
EI.3021	MEDICARE	744,250.00	723,174.00	723,174.00	723,174.00	723,174.00
EI.3022	PRIVATE PAY	1,137,000.00	1,222,966.00	1,222,966.00	1,222,966.00	1,222,966.00
EI.3023	MEDICAID	8,455,000.00	8,688,408.00	8,688,408.00	8,688,408.00	8,688,408.00
EI.3028	NYS ASSESSMENTS ADD-ON	50,234.00	52,960.00	52,960.00	52,960.00	52,960.00
EI.3033	ENHANCED MEDICAID (IGT)	1,500,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
EI.4330	REV.-PHYSICAL THPY-ALL	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
EI.4340	REV.-OCCUPATIONAL THPY-ALL	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
EI.4350	REV.-SPEECH THPY-ALL	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
EI.5071	TELEVISION REVENUES	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
EI.5072	TELEPHONE REVENUES	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00
EI.5177	INTEREST INCOME	4,700.00	9,000.00	9,000.00	9,000.00	9,000.00
EI.5521	CONTRACTUAL ALLOW - MEDICARE	249,092.00	353,024.00	353,024.00	353,024.00	353,024.00
EI.5522	CONT ALLOW - PRIVATE PAY	-26,391.00	-39,568.00	-39,568.00	-39,568.00	-39,568.00
EI.5523	CONTRACTUAL ALLOW - MEDICAID	-2,085,302.00	-1,717,492.00	-1,717,492.00	-1,717,492.00	-1,717,492.00
	DEPARTMENTAL REVENUE:	10,091,583.00	10,605,772.00	10,605,772.00	10,605,772.00	10,605,772.00
----- APPROPRIATIONS -----						
EI.1160	CAPITAL EXPENDITURES					
EI.1160.003	BLDG & BLDG IMPROVEMENT	63,175.00	59,000.00	29,500.00	29,500.00	29,500.00
	*** SUBACCOUNT TOTAL	63,175.00	59,000.00	29,500.00	29,500.00	29,500.00
	***** ACCOUNT TOTAL	63,175.00	59,000.00	29,500.00	29,500.00	29,500.00
EI.1190	CAPITAL EQUIPMENT PURCHASES					
EI.1190.003	MAJOR MOVEABLE EQUIPMENT	38,851.00	104,000.00	35,800.00	35,800.00	35,800.00
	*** SUBACCOUNT TOTAL	38,851.00	104,000.00	35,800.00	35,800.00	35,800.00
	***** ACCOUNT TOTAL	38,851.00	104,000.00	35,800.00	35,800.00	35,800.00
EI.1210	HARDIBOARD SIDING PROJECT					
EI.1210.003	HARDIBOARD SIDING PROJECT		105,000.00	110,484.00	110,484.00	110,484.00
	*** SUBACCOUNT TOTAL		105,000.00	110,484.00	110,484.00	110,484.00
	***** ACCOUNT TOTAL		105,000.00	110,484.00	110,484.00	110,484.00
EI.6010	NURSING					
EI.6010.013	NURSING SUPERVISORS	291,544.00	307,286.00	302,685.00	302,685.00	302,685.00
EI.6010.023	DIRECTOR OF NURSING	64,890.00	66,837.00	66,837.00	66,837.00	66,837.00
EI.6010.063	NURSING CLERICAL	30,770.00	30,064.00	30,064.00	30,064.00	30,064.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	387,204.00	404,187.00	399,586.00	399,586.00	399,586.00
EI.6010	NURSING					
EI.6010.853	NURS ADMIN DUES & SUBCRIP	40.00				
EI.6010.883	NURS ADMIN TRAVEL	650.00	650.00	650.00	650.00	650.00
	*** SUBACCOUNT TOTAL	690.00	650.00	650.00	650.00	650.00
	***** ACCOUNT TOTAL	387,894.00	404,837.00	400,236.00	400,236.00	400,236.00
EI.6011	INFECTION CONTROL					
EI.6011.023	DIRECTOR	18,346.00	18,819.00	18,819.00	18,819.00	18,819.00
	*** SUBACCOUNT TOTAL	18,346.00	18,819.00	18,819.00	18,819.00	18,819.00
EI.6011.853	INFECTION CONTROL DUES	190.00	200.00	200.00	200.00	200.00
EI.6011.883	OTHER TRAVEL EXPENSES	400.00	400.00	200.00	200.00	200.00
EI.6011.893	BOOKS & PERIODICALS	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	690.00	700.00	500.00	500.00	500.00
	***** ACCOUNT TOTAL	19,036.00	19,519.00	19,319.00	19,319.00	19,319.00
EI.6012	INSERVICE COORDINATOR					
EI.6012.023	INSERVICE COORD	42,808.00	43,911.00	43,911.00	43,911.00	43,911.00
	*** SUBACCOUNT TOTAL	42,808.00	43,911.00	43,911.00	43,911.00	43,911.00
EI.6012.593	NURS INSERV OTHER SUPPLIES	50.00	50.00	50.00	50.00	50.00
	*** SUBACCOUNT TOTAL	50.00	50.00	50.00	50.00	50.00
EI.6012.883	NURS INSERV TRAVEL	125.00	125.00	125.00	125.00	125.00
EI.6012.893	NURS INSERV BOOKS, ETC	120.00	120.00	120.00	120.00	120.00
	*** SUBACCOUNT TOTAL	245.00	245.00	245.00	245.00	245.00
EI.6012.913	NURS INSERV OTHER EXPENSES	300.00	300.00	300.00	300.00	300.00
	*** SUBACCOUNT TOTAL	300.00	300.00	300.00	300.00	300.00
	***** ACCOUNT TOTAL	43,403.00	44,506.00	44,506.00	44,506.00	44,506.00
EI.6020	SNF					
EI.6020.023	HEAD NURSES	343,408.00	363,963.00	351,691.00	351,691.00	351,691.00
EI.6020.033	RN-MDS COORDINATOR	99,602.00	119,988.00	119,988.00	119,988.00	119,988.00
EI.6020.043	LICENSED PRACTICAL NURSES	1,018,399.00	1,050,431.00	1,050,431.00	1,050,431.00	1,050,431.00
EI.6020.053	AIDES	1,914,946.00	1,959,292.00	1,959,292.00	1,959,292.00	1,959,292.00
EI.6020.063	WARD CLERKS	108,742.00	110,269.00	110,269.00	110,269.00	110,269.00
EI.6020.073	STAFF RN	91,273.00	136,738.00	115,322.00	115,322.00	115,322.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	3,576,370.00	3,740,681.00	3,706,993.00	3,706,993.00	3,706,993.00
EI.6020	SNF					
EI.6020.383	SNF DISP LINEN NURSING	73,000.00	73,000.00	70,174.00	70,174.00	70,174.00
	*** SUBACCOUNT TOTAL	73,000.00	73,000.00	70,174.00	70,174.00	70,174.00
EI.6020.403	SNF SUPPLIES CATHETERS	2,500.00	2,500.00	2,300.00	2,300.00	2,300.00
EI.6020.483	PERSONAL CARE SUPPLIES	16,600.00	13,000.00	13,000.00	13,000.00	13,000.00
EI.6020.493	SNF OTHER SUPPLIES	42,000.00	33,000.00	33,000.00	33,000.00	33,000.00
	*** SUBACCOUNT TOTAL	61,100.00	48,500.00	48,300.00	48,300.00	48,300.00
EI.6020.553	OFFICE SUPPLIES	150.00	150.00	100.00	100.00	100.00
EI.6020.573	INST & MINOR MEDICAL EQUIP	900.00	900.00	800.00	800.00	800.00
EI.6020.583	MINOR NON-MEDICAL EQUIPMENT	951.00	800.00	800.00	800.00	800.00
EI.6020.593	SNF OTHER SUPPLIES & MAT	50,000.00	50,000.00	45,000.00	45,000.00	45,000.00
	*** SUBACCOUNT TOTAL	52,001.00	51,850.00	46,700.00	46,700.00	46,700.00
EI.6020.603	REPAIR PARTS SUPPLIES ASSIGN	7,171.00	7,000.00	5,000.00	5,000.00	5,000.00
EI.6020.623	SAFETY ALARMS	6,000.00	8,000.00	6,500.00	6,500.00	6,500.00
EI.6020.633	SNF REPAIRS & MAINTENANCE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
EI.6020.643	WHEEL CHAIR REPAIR & PARTS	2,000.00	3,000.00	2,500.00	2,500.00	2,500.00
EI.6020.663	NURSE AIDE RECERTIFICATION	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
	*** SUBACCOUNT TOTAL	18,071.00	20,900.00	16,900.00	16,900.00	16,900.00
EI.6020.733	RENTAL OF MOVEABLE EQUIPMENT	20,000.00	18,000.00	18,000.00	18,000.00	18,000.00
	*** SUBACCOUNT TOTAL	20,000.00	18,000.00	18,000.00	18,000.00	18,000.00
EI.6020.833	CPR TRAINING	300.00	300.00	300.00	300.00	300.00
EI.6020.893	BOOKS & PERIODICALS	97.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	397.00	400.00	400.00	400.00	400.00
EI.6020.913	SKILLED NURSING VACCINES	2,100.00	2,500.00	2,000.00	2,000.00	2,000.00
	*** SUBACCOUNT TOTAL	2,100.00	2,500.00	2,000.00	2,000.00	2,000.00
	***** ACCOUNT TOTAL	3,803,039.00	3,955,831.00	3,909,467.00	3,909,467.00	3,909,467.00
EI.7210	LABORATORY					
EI.7210.683	LAB SERV CONTRACT SERV	9,400.00	15,000.00	13,000.00	13,000.00	13,000.00
	*** SUBACCOUNT TOTAL	9,400.00	15,000.00	13,000.00	13,000.00	13,000.00
	***** ACCOUNT TOTAL	9,400.00	15,000.00	13,000.00	13,000.00	13,000.00
EI.7240	RADIOLOGY					
EI.7240.683	CONTRACTED SERVICES	8,500.00	10,000.00	9,000.00	9,000.00	9,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	8,500.00	10,000.00	9,000.00	9,000.00	9,000.00
	***** ACCOUNT TOTAL	8,500.00	10,000.00	9,000.00	9,000.00	9,000.00
EI.7250	INHALATION					
EI.7250.413	INHALATION THERAPY-OXYGEN	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
EI.7250.493	MEDICAL SUPPLIES INHALATION	5,900.00	6,000.00	6,000.00	6,000.00	6,000.00
	*** SUBACCOUNT TOTAL	17,900.00	18,000.00	18,000.00	18,000.00	18,000.00
EI.7250.573	INST & MINOR MEDICAL EQUIP	555.00	200.00	200.00	200.00	200.00
EI.7250.593	OTHER SUPPLIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
	*** SUBACCOUNT TOTAL	1,755.00	1,400.00	1,400.00	1,400.00	1,400.00
EI.7250.733	RENTAL OF MOVEABLE EQUIPMENT	13,500.00	15,000.00	14,000.00	14,000.00	14,000.00
	*** SUBACCOUNT TOTAL	13,500.00	15,000.00	14,000.00	14,000.00	14,000.00
	***** ACCOUNT TOTAL	33,155.00	34,400.00	33,400.00	33,400.00	33,400.00
EI.7260	ACTIVITIES					
EI.7260.023	RECREATION DIR	44,683.00	45,677.00	45,677.00	45,677.00	45,677.00
EI.7260.053	ACTIVITY AIDES	48,334.00	61,982.00	48,690.00	48,690.00	48,690.00
	*** SUBACCOUNT TOTAL	93,017.00	107,659.00	94,367.00	94,367.00	94,367.00
EI.7260.503	ACTIVITIES MEETING EXPENSE	2,430.00	2,500.00	2,000.00	2,000.00	2,000.00
EI.7260.593	ACTIVITIES OTHER SUPPLIES	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
	*** SUBACCOUNT TOTAL	5,230.00	5,300.00	4,800.00	4,800.00	4,800.00
EI.7260.853	DUES	85.00	75.00	75.00	75.00	75.00
EI.7260.883	ACTIV. PROG TRAVEL	200.00	200.00	200.00	200.00	200.00
EI.7260.893	ACTIV. PROG BOOKS, ETC	200.00	200.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	485.00	475.00	475.00	475.00	475.00
EI.7260.923	ACTIVITIES MEALS	450.00	600.00	600.00	600.00	600.00
	*** SUBACCOUNT TOTAL	450.00	600.00	600.00	600.00	600.00
	***** ACCOUNT TOTAL	99,182.00	114,034.00	100,242.00	100,242.00	100,242.00
EI.7270	PHARMACY					
EI.7270.293	PHARMACY CONSULTANT	11,730.00	11,730.00	11,730.00	11,730.00	11,730.00
	*** SUBACCOUNT TOTAL	11,730.00	11,730.00	11,730.00	11,730.00	11,730.00
EI.7270.443	PRESCRIPTIONS	106,000.00	115,000.00	115,000.00	115,000.00	115,000.00
EI.7270.453	PHARMACEUTICALS	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
	*** SUBACCOUNT TOTAL	128,000.00	137,000.00	137,000.00	137,000.00	137,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EI.7270	PHARMACY					
EI.7270.593	SUPPLIES PHARMACY	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	*** SUBACCOUNT TOTAL	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
EI.7270.913	VACCINES	500.00	500.00	500.00	500.00	500.00
	*** SUBACCOUNT TOTAL	500.00	500.00	500.00	500.00	500.00
	***** ACCOUNT TOTAL	143,230.00	152,230.00	152,230.00	152,230.00	152,230.00
EI.7281	PODIATRIST					
EI.7281.273	PHYSICIAN FEES	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
	*** SUBACCOUNT TOTAL	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
	***** ACCOUNT TOTAL	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
EI.7290	DENTAL					
EI.7290.273	PHYSICIAN FEES	23,340.00	24,200.00	24,200.00	24,200.00	24,200.00
	*** SUBACCOUNT TOTAL	23,340.00	24,200.00	24,200.00	24,200.00	24,200.00
	***** ACCOUNT TOTAL	23,340.00	24,200.00	24,200.00	24,200.00	24,200.00
EI.7330	PHYSICAL THERAPY					
EI.7330.053	PHYSICAL THERAPY AIDE	40,190.00	37,000.00	37,000.00	37,000.00	37,000.00
	*** SUBACCOUNT TOTAL	40,190.00	37,000.00	37,000.00	37,000.00	37,000.00
EI.7330.283	PHYSICAL THERAPIST FEES	83,000.00	83,000.00	83,000.00	83,000.00	83,000.00
	*** SUBACCOUNT TOTAL	83,000.00	83,000.00	83,000.00	83,000.00	83,000.00
EI.7330.593	PHY. THER OTHER SUPPLIES	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
	*** SUBACCOUNT TOTAL	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
	***** ACCOUNT TOTAL	124,590.00	121,400.00	121,400.00	121,400.00	121,400.00
EI.7340	OCCUPATIONAL THERAPY					
EI.7340.023	COTA	45,386.00	46,805.00	46,805.00	46,805.00	46,805.00
	*** SUBACCOUNT TOTAL	45,386.00	46,805.00	46,805.00	46,805.00	46,805.00
EI.7340.283	OCCUPATIONAL THERAPIST FEES	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
	*** SUBACCOUNT TOTAL	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
EI.7340.593	OCCUP. THER. OTHER SUPPLIES	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
	*** SUBACCOUNT TOTAL	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	***** ACCOUNT TOTAL	70,186.00	71,605.00	71,605.00	71,605.00	71,605.00
EI.7350	SPEECH THERAPY					
EI.7350.283	SPEECH PATHOLOGIST	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
	*** SUBACCOUNT TOTAL	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
	***** ACCOUNT TOTAL	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
EI.7380	SOCIAL WORK					
EI.7380.023	SOCIAL WORKER	47,753.00	49,226.00	49,226.00	49,226.00	49,226.00
	*** SUBACCOUNT TOTAL	47,753.00	49,226.00	49,226.00	49,226.00	49,226.00
EI.7380.853	SOCIAL SERVICES DUES	40.00				
	*** SUBACCOUNT TOTAL	40.00				
EI.7380.933	EMPLOYEE MILEAGE	150.00	150.00	150.00	150.00	150.00
	*** SUBACCOUNT TOTAL	150.00	150.00	150.00	150.00	150.00
	***** ACCOUNT TOTAL	47,943.00	49,376.00	49,376.00	49,376.00	49,376.00
EI.7390	MEDICAL RECORDS					
EI.7390.023	TECH	38,002.00	38,985.00	38,985.00	38,985.00	38,985.00
	*** SUBACCOUNT TOTAL	38,002.00	38,985.00	38,985.00	38,985.00	38,985.00
EI.7390.553	OFFICE SUPPLIES MED. RECORD	929.00	1,000.00	1,000.00	1,000.00	1,000.00
	*** SUBACCOUNT TOTAL	929.00	1,000.00	1,000.00	1,000.00	1,000.00
EI.7390.853	DUES	185.00	20.00	20.00	20.00	20.00
EI.7390.883	TRAVEL CONF & WKSHOPS	80.00	80.00	80.00	80.00	80.00
EI.7390.893	BOOKS & SUBS MED RECORDS	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	365.00	200.00	200.00	200.00	200.00
	***** ACCOUNT TOTAL	39,296.00	40,185.00	40,185.00	40,185.00	40,185.00
EI.7420	PHYSICIAN SERVICES					
EI.7420.273	PHYSICIAN FEES	231.00				
EI.7420.283	MEDICAL DIRECTOR FEES	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
	*** SUBACCOUNT TOTAL	40,231.00	40,000.00	40,000.00	40,000.00	40,000.00
	***** ACCOUNT TOTAL	40,231.00	40,000.00	40,000.00	40,000.00	40,000.00
EI.8212	DIETARY					
EI.8212.013	DIETARY MANAGER	48,538.00	50,338.00	50,338.00	50,338.00	50,338.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EI.8212	DIETARY					
EI.8212.023	COOK & DIETICIAN	166,447.00	175,045.00	174,175.00	174,175.00	174,175.00
EI.8212.073	DIETARY AIDE	330,994.00	355,941.00	344,770.00	344,770.00	344,770.00
	*** SUBACCOUNT TOTAL	545,979.00	581,324.00	569,283.00	569,283.00	569,283.00
EI.8212.293	DIETARY CONSULTANT FEES	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
	*** SUBACCOUNT TOTAL	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
EI.8212.503	FOOD	240,825.00	240,825.00	240,825.00	240,825.00	240,825.00
EI.8212.513	KITCHENWARE & CHINA	1,750.00	1,500.00	1,300.00	1,300.00	1,300.00
EI.8212.543	CLEANING SUPPLIES	10,400.00	10,500.00	10,500.00	10,500.00	10,500.00
EI.8212.583	MINOR NON-MEDICAL EQUIPMENT	351.00				
EI.8212.593	DIETARY OTHER SUPPLIES	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00
	*** SUBACCOUNT TOTAL	263,326.00	262,825.00	261,625.00	261,625.00	261,625.00
EI.8212.603	REPAIR PARTS SUPPLIES ASSIGN	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
EI.8212.633	REPAIRS & MAINTENANCE	2,004.00	2,000.00	2,000.00	2,000.00	2,000.00
EI.8212.683	DIETARY CONTRACTED SERVICES	870.00	740.00	740.00	740.00	740.00
	*** SUBACCOUNT TOTAL	7,874.00	7,740.00	7,740.00	7,740.00	7,740.00
EI.8212.933	EMPLOYEE MILEAGE	96.00	96.00	96.00	96.00	96.00
	*** SUBACCOUNT TOTAL	96.00	96.00	96.00	96.00	96.00
	***** ACCOUNT TOTAL	836,275.00	870,985.00	857,744.00	857,744.00	857,744.00
EI.8220	BUILDING MAINTENANCE					
EI.8220.013	SUPERVISORS	43,176.00	46,107.00	46,107.00	46,107.00	46,107.00
EI.8220.073	MAINTENANCE WORKERS	150,976.00	154,834.00	154,834.00	154,834.00	154,834.00
	*** SUBACCOUNT TOTAL	194,152.00	200,941.00	200,941.00	200,941.00	200,941.00
EI.8220.523	TOOLS	300.00	600.00	300.00	300.00	300.00
EI.8220.583	MINOR NON-MEDICAL EQUIPMENT	200.00	200.00	200.00	200.00	200.00
EI.8220.593	BUILDING SUPPLIES	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
	*** SUBACCOUNT TOTAL	11,500.00	11,800.00	11,500.00	11,500.00	11,500.00
EI.8220.603	REPAIR PARTS/SUPPLIES-INSIDE	3,400.00	3,400.00	2,400.00	2,400.00	2,400.00
EI.8220.633	REPAIRS & MAINTENANCE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
EI.8220.683	CONTRACTED SERVICES	83,000.00	87,000.00	87,000.00	87,000.00	87,000.00
	*** SUBACCOUNT TOTAL	89,400.00	93,400.00	92,400.00	92,400.00	92,400.00
EI.8220.743	ELECTRIC	265,000.00	280,000.00	270,000.00	270,000.00	270,000.00
EI.8220.753	GAS	105,710.00	100,000.00	90,000.00	90,000.00	90,000.00
EI.8220.763	WATER	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
	*** SUBACCOUNT TOTAL	381,210.00	390,500.00	370,500.00	370,500.00	370,500.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EI.8220	BUILDING MAINTENANCE					
EI.8220.933	EMPLOYEE MILEAGE	200.00	200.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	200.00	200.00	100.00	100.00	100.00
	***** ACCOUNT TOTAL	676,462.00	696,841.00	675,441.00	675,441.00	675,441.00
EI.8222	PLUMBING					
EI.8222.593	PLUMBING SUPPLIES & MATERIAL	3,000.00	4,000.00	3,500.00	3,500.00	3,500.00
	*** SUBACCOUNT TOTAL	3,000.00	4,000.00	3,500.00	3,500.00	3,500.00
	***** ACCOUNT TOTAL	3,000.00	4,000.00	3,500.00	3,500.00	3,500.00
EI.8223	PAINTING					
EI.8223.593	PAINTING SUPPLIES	500.00	1,500.00	1,500.00	1,500.00	1,500.00
	*** SUBACCOUNT TOTAL	500.00	1,500.00	1,500.00	1,500.00	1,500.00
	***** ACCOUNT TOTAL	500.00	1,500.00	1,500.00	1,500.00	1,500.00
EI.8224	AUTOMOTIVE MAINTENANCE					
EI.8224.593	AUTO SUPPLIES	2,700.00	2,000.00	2,000.00	2,000.00	2,000.00
	*** SUBACCOUNT TOTAL	2,700.00	2,000.00	2,000.00	2,000.00	2,000.00
EI.8224.633	AUTO REPAIRS & MAINTENANCE	1,250.00	500.00	500.00	500.00	500.00
	*** SUBACCOUNT TOTAL	1,250.00	500.00	500.00	500.00	500.00
	***** ACCOUNT TOTAL	3,950.00	2,500.00	2,500.00	2,500.00	2,500.00
EI.8225	GROUNDS MAINTENANCE					
EI.8225.073	MAINTENANCE WORKERS	16,072.00	17,058.00	17,058.00	17,058.00	17,058.00
	*** SUBACCOUNT TOTAL	16,072.00	17,058.00	17,058.00	17,058.00	17,058.00
EI.8225.583	MINOR NON-MEDICAL EQUIPMENT	200.00	100.00	100.00	100.00	100.00
EI.8225.593	OTHER SUPPLIES	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
	*** SUBACCOUNT TOTAL	3,400.00	3,300.00	3,300.00	3,300.00	3,300.00
EI.8225.603	REPAIR PARTS SUPPLIES ASSIGN	500.00	500.00	500.00	500.00	500.00
EI.8225.633	REPAIRS & MAINTENANCE	250.00	250.00	250.00	250.00	250.00
	*** SUBACCOUNT TOTAL	750.00	750.00	750.00	750.00	750.00
	***** ACCOUNT TOTAL	20,222.00	21,108.00	21,108.00	21,108.00	21,108.00
EI.8228	ELEVATOR					
EI.8228.683	CONTRACTED SERVICES	8,430.00	5,500.00	5,500.00	5,500.00	5,500.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	8,430.00	5,500.00	5,500.00	5,500.00	5,500.00
	***** ACCOUNT TOTAL	8,430.00	5,500.00	5,500.00	5,500.00	5,500.00
EI.8229	BOILER MAINTENANCE					
EI.8229.593	BOILER OTHER SUPPLIES	4,000.00	4,000.00	3,500.00	3,500.00	3,500.00
	*** SUBACCOUNT TOTAL	4,000.00	4,000.00	3,500.00	3,500.00	3,500.00
EI.8229.603	BOILER REPAIR PARTS	739.00	500.00	500.00	500.00	500.00
EI.8229.633	REPAIRS & MAINTENANCE	700.00	1,000.00	1,000.00	1,000.00	1,000.00
	*** SUBACCOUNT TOTAL	1,439.00	1,500.00	1,500.00	1,500.00	1,500.00
	***** ACCOUNT TOTAL	5,439.00	5,500.00	5,000.00	5,000.00	5,000.00
EI.8231	ELECTRICAL MAINTENANCE					
EI.8231.593	ELECTRICAL	600.00	800.00	600.00	600.00	600.00
	*** SUBACCOUNT TOTAL	600.00	800.00	600.00	600.00	600.00
	***** ACCOUNT TOTAL	600.00	800.00	600.00	600.00	600.00
EI.8240	HOUSEKEEPING					
EI.8240.013	HEAD CLEANER	37,511.00	38,776.00	38,776.00	38,776.00	38,776.00
EI.8240.073	CLEANERS	233,949.00	236,978.00	236,978.00	236,978.00	236,978.00
	*** SUBACCOUNT TOTAL	271,460.00	275,754.00	275,754.00	275,754.00	275,754.00
EI.8240.543	HOUSEKEEPING CLEANING SUP	11,500.00	11,000.00	11,000.00	11,000.00	11,000.00
EI.8240.583	MINOR NON-MEDICAL EQUIPMENT	250.00				
EI.8240.593	HOUSEKEEPING OTHER SUPPLIES	26,000.00	28,000.00	28,000.00	28,000.00	28,000.00
	*** SUBACCOUNT TOTAL	37,750.00	39,000.00	39,000.00	39,000.00	39,000.00
EI.8240.603	REPAIR PARTS SUPPLIES ASSIGN	1,000.00	500.00	500.00	500.00	500.00
	*** SUBACCOUNT TOTAL	1,000.00	500.00	500.00	500.00	500.00
	***** ACCOUNT TOTAL	310,210.00	315,254.00	315,254.00	315,254.00	315,254.00
EI.8253	LAUNDRY					
EI.8253.543	CLEANING SUPPLIES	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
EI.8253.593	OTHER SUPPLIES	750.00	750.00	750.00	750.00	750.00
	*** SUBACCOUNT TOTAL	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00
EI.8253.603	REPAIR PARTS SUPPLIES ASSIGN	2,850.00	2,000.00	2,000.00	2,000.00	2,000.00
	*** SUBACCOUNT TOTAL	2,850.00	2,000.00	2,000.00	2,000.00	2,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	***** ACCOUNT TOTAL	6,600.00	5,750.00	5,750.00	5,750.00	5,750.00
EI.8254	LAUNDRY - NURSING					
EI.8254.073	TRUCK DRIVER	8,189.00	8,188.00	8,188.00	8,188.00	8,188.00
	*** SUBACCOUNT TOTAL	8,189.00	8,188.00	8,188.00	8,188.00	8,188.00
EI.8254.533	LINEN REPLACEMENT	12,422.00	13,000.00	12,000.00	12,000.00	12,000.00
EI.8254.593	OTHER SUPPLIES	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	*** SUBACCOUNT TOTAL	16,422.00	17,000.00	16,000.00	16,000.00	16,000.00
EI.8254.683	CONTRACTED SERVICES	97,986.00	97,986.00	97,986.00	97,986.00	97,986.00
	*** SUBACCOUNT TOTAL	97,986.00	97,986.00	97,986.00	97,986.00	97,986.00
EI.8254.733	RENTAL RYDER TRUCK/CELL PHON	16,600.00	16,600.00	16,600.00	16,600.00	16,600.00
EI.8254.743	ELECTRIC	12,000.00	13,000.00	13,000.00	13,000.00	13,000.00
EI.8254.753	GAS	24,000.00	23,000.00	18,000.00	18,000.00	18,000.00
EI.8254.763	WATER	10,347.00	6,000.00	6,000.00	6,000.00	6,000.00
	*** SUBACCOUNT TOTAL	62,947.00	58,600.00	53,600.00	53,600.00	53,600.00
	***** ACCOUNT TOTAL	185,544.00	181,774.00	175,774.00	175,774.00	175,774.00
EI.8270	TRANSPORTATION					
EI.8270.683	AMBULANCE SERVICES	4,000.00	4,000.00	2,000.00	2,000.00	2,000.00
	*** SUBACCOUNT TOTAL	4,000.00	4,000.00	2,000.00	2,000.00	2,000.00
	***** ACCOUNT TOTAL	4,000.00	4,000.00	2,000.00	2,000.00	2,000.00
EI.8310	FINANCE					
EI.8310.013	CONTROLLER	31,045.00	31,464.00	31,464.00	31,464.00	31,464.00
EI.8310.063	CLERICAL	123,667.00	127,902.00	127,902.00	127,902.00	127,902.00
	*** SUBACCOUNT TOTAL	154,712.00	159,366.00	159,366.00	159,366.00	159,366.00
EI.8310.313	AUDITING SERVICES	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
	*** SUBACCOUNT TOTAL	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
EI.8310.553	OFFICE SUPPLIES	100.00	100.00	100.00	100.00	100.00
EI.8310.593	OTHER SUPPLIES	100.00	100.00	100.00	100.00	100.00
	*** SUBACCOUNT TOTAL	200.00	200.00	200.00	200.00	200.00
EI.8310.683	CONTRACTED SERVICES	29,900.00	31,395.00	31,395.00	31,395.00	31,395.00
	*** SUBACCOUNT TOTAL	29,900.00	31,395.00	31,395.00	31,395.00	31,395.00
EI.8310.853	DUES	30.00				
EI.8310.883	TRAVEL-CONF-WORKSHOP	350.00	350.00	350.00	350.00	350.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	*** SUBACCOUNT TOTAL	380.00	350.00	350.00	350.00	350.00
EI.8310	FINANCE					
EI.8310.923	FISCAL SERVICES MEALS	30.00	20.00	20.00	20.00	20.00
EI.8310.933	FISCAL SERVICES MILEAGE	350.00	350.00	250.00	250.00	250.00
	*** SUBACCOUNT TOTAL	380.00	370.00	270.00	270.00	270.00
	***** ACCOUNT TOTAL	201,072.00	207,181.00	207,081.00	207,081.00	207,081.00
EI.8319	DATA PROCESSING					
EI.8319.553	OFFICE SUPPLIES	5,400.00	6,000.00	6,000.00	6,000.00	6,000.00
	*** SUBACCOUNT TOTAL	5,400.00	6,000.00	6,000.00	6,000.00	6,000.00
EI.8319.683	CONTRACTED SERVICES	101,025.00	104,000.00	104,000.00	104,000.00	104,000.00
	*** SUBACCOUNT TOTAL	101,025.00	104,000.00	104,000.00	104,000.00	104,000.00
EI.8319.843	TELEPHONE	350.00	350.00	350.00	350.00	350.00
	*** SUBACCOUNT TOTAL	350.00	350.00	350.00	350.00	350.00
	***** ACCOUNT TOTAL	106,775.00	110,350.00	110,350.00	110,350.00	110,350.00
EI.8350	ADMINISTRATION					
EI.8350.013	DIR & ADMINISTRATOR	94,935.00	92,084.00	92,084.00	92,084.00	92,084.00
EI.8350.023	ADMISSION COORDINATOR	47,868.00	49,104.00	49,104.00	49,104.00	49,104.00
EI.8350.063	CLERICAL	86,243.00	88,130.00	88,130.00	88,130.00	88,130.00
EI.8350.073	COURIER	2,931.00	2,047.00	2,047.00	2,047.00	2,047.00
	*** SUBACCOUNT TOTAL	231,977.00	231,365.00	231,365.00	231,365.00	231,365.00
EI.8350.293	COST ALLOCATION PLAN	4,138.00	950.00	950.00	950.00	950.00
	*** SUBACCOUNT TOTAL	4,138.00	950.00	950.00	950.00	950.00
EI.8350.303	LEGAL SERVICES	18,100.00	19,005.00	19,005.00	19,005.00	19,005.00
EI.8350.373	CONSULTANT	498.00	5,000.00			
	*** SUBACCOUNT TOTAL	18,598.00	24,005.00	19,005.00	19,005.00	19,005.00
EI.8350.503	MEETING EXPENSE	500.00	500.00	300.00	300.00	300.00
EI.8350.553	ADMIN-OFFICE SUPPLIES	2,000.00	2,400.00	2,400.00	2,400.00	2,400.00
EI.8350.583	MINOR NON-MEDICAL EQUIPMENT	467.00	500.00	500.00	500.00	500.00
EI.8350.593	ADMIN-OTHER SUPPLIES	1,570.00	1,570.00	1,570.00	1,570.00	1,570.00
	*** SUBACCOUNT TOTAL	4,537.00	4,970.00	4,770.00	4,770.00	4,770.00
EI.8350.633	REPAIR & MAINTENANCE	170.00				
EI.8350.683	CONTRACTED SERVICES	137,580.00	145,000.00	145,000.00	145,000.00	145,000.00
	*** SUBACCOUNT TOTAL	137,750.00	145,000.00	145,000.00	145,000.00	145,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EI.8350	ADMINISTRATION					
EI.8350.733	RENTAL EQUIPMENT ADMIN	2,550.00	2,500.00	2,500.00	2,500.00	2,500.00
	*** SUBACCOUNT TOTAL	2,550.00	2,500.00	2,500.00	2,500.00	2,500.00
EI.8350.833	LICENSES & FEES ADMIN	2,300.00	1,600.00	1,600.00	1,600.00	1,600.00
EI.8350.853	ADMINISTRATION DUES	14,364.00	14,363.00	14,363.00	14,363.00	14,363.00
EI.8350.863	PRINTING & DUPLICATION	2,700.00	2,700.00	2,000.00	2,000.00	2,000.00
EI.8350.883	ADMIN TRAVEL EXPENSES	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
EI.8350.893	ADMIN BOOKS & PERIODICALS	600.00	600.00	500.00	500.00	500.00
	*** SUBACCOUNT TOTAL	21,464.00	20,763.00	19,463.00	19,463.00	19,463.00
EI.8350.903	POSTAGE	2,300.00	2,500.00	2,500.00	2,500.00	2,500.00
EI.8350.913	ADVERTISING-NON EMPLOYEE	50.00	50.00	50.00	50.00	50.00
EI.8350.923	ADMIN EMPLOYEE MEALS	100.00	100.00	100.00	100.00	100.00
EI.8350.933	ADMIN SERVICES MILEAGE	1,500.00	1,200.00	1,200.00	1,200.00	1,200.00
	*** SUBACCOUNT TOTAL	3,950.00	3,850.00	3,850.00	3,850.00	3,850.00
	***** ACCOUNT TOTAL	424,964.00	433,403.00	426,903.00	426,903.00	426,903.00
EI.8351	PUBLIC RELATIONS					
EI.8351.863	PRINTING & DUPLICATION	500.00	200.00	200.00	200.00	200.00
	*** SUBACCOUNT TOTAL	500.00	200.00	200.00	200.00	200.00
EI.8351.913	PUBLIC RELATIONS-ADVERTISING	400.00	400.00	400.00	400.00	400.00
	*** SUBACCOUNT TOTAL	400.00	400.00	400.00	400.00	400.00
	***** ACCOUNT TOTAL	900.00	600.00	600.00	600.00	600.00
EI.8382	TELEPHONE					
EI.8382.593	OTHER SUPPLIES	50.00	50.00	50.00	50.00	50.00
	*** SUBACCOUNT TOTAL	50.00	50.00	50.00	50.00	50.00
EI.8382.843	TELEPHONE	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00
	*** SUBACCOUNT TOTAL	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00
	***** ACCOUNT TOTAL	20,050.00	21,050.00	21,050.00	21,050.00	21,050.00
EI.8384	PRINTING					
EI.8384.553	OFFICE SUPPLIES	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
	*** SUBACCOUNT TOTAL	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
EI.8384.733	PRINTING- RENT MOV EQUIPMENT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	*** SUBACCOUNT TOTAL	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
	***** ACCOUNT TOTAL	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
EI.8391	EMPLOYMENT					
EI.8391.913	ADVERTISING	2,500.00	2,500.00	1,900.00	1,900.00	1,900.00
	*** SUBACCOUNT TOTAL	2,500.00	2,500.00	1,900.00	1,900.00	1,900.00
	***** ACCOUNT TOTAL	2,500.00	2,500.00	1,900.00	1,900.00	1,900.00
EI.8430	INSURANCE					
EI.8430.813	INSURANCE	100,306.00	96,098.00	96,098.00	96,098.00	96,098.00
	*** SUBACCOUNT TOTAL	100,306.00	96,098.00	96,098.00	96,098.00	96,098.00
	***** ACCOUNT TOTAL	100,306.00	96,098.00	96,098.00	96,098.00	96,098.00
EI.8433	PROPERTY INSURANCE					
EI.8433.813	INSURANCE	8,200.00	8,610.00	8,610.00	8,610.00	8,610.00
	*** SUBACCOUNT TOTAL	8,200.00	8,610.00	8,610.00	8,610.00	8,610.00
	***** ACCOUNT TOTAL	8,200.00	8,610.00	8,610.00	8,610.00	8,610.00
EI.8440	HEALTH FACILITY ASSESSMENT					
EI.8440.833	HEALTH FACILITY ASSESSMENT	66,700.00	80,000.00	80,000.00	80,000.00	80,000.00
	*** SUBACCOUNT TOTAL	66,700.00	80,000.00	80,000.00	80,000.00	80,000.00
	***** ACCOUNT TOTAL	66,700.00	80,000.00	80,000.00	80,000.00	80,000.00
EI.8460	FRINGE BENEFITS					
EI.8460.163	FICA	445,879.00	460,170.00	455,302.00	455,302.00	455,302.00
EI.8460.173	UNEMPLOYMENT INSURANCE	41,000.00	30,000.00	30,000.00	30,000.00	30,000.00
EI.8460.183	HEALTH AND DENTAL INSURANCES	1,404,236.00	1,420,806.00	1,420,806.00	1,420,806.00	1,420,806.00
EI.8460.193	PENSION & RETIREMENT	536,937.00	779,978.00	771,916.00	771,916.00	771,916.00
	*** SUBACCOUNT TOTAL	2,428,052.00	2,690,954.00	2,678,024.00	2,678,024.00	2,678,024.00
EI.8460.203	WORKMENS COMP INS	477,781.00	477,589.00	477,589.00	477,589.00	477,589.00
	*** SUBACCOUNT TOTAL	477,781.00	477,589.00	477,589.00	477,589.00	477,589.00
	***** ACCOUNT TOTAL	2,905,833.00	3,168,543.00	3,155,613.00	3,155,613.00	3,155,613.00
	DEPARTMENTAL APPROPRIATION:	10,922,583.00	11,638,570.00	11,413,426.00	11,413,426.00	11,413,426.00

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----- CATTARAUGUS COUNTY BUDGET SYSTEM -----
ADOPTED BUDGET REPORT
EI THE PINES - MACHIAS
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BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- DEPARTMENTAL SUMMARY -----						
	DEPARTMENTAL APPROPRIATION:	10,922,583.00	11,638,570.00	11,413,426.00	11,413,426.00	11,413,426.00
	DEPARTMENTAL REVENUE:	10,091,583.00	10,605,772.00	10,605,772.00	10,605,772.00	10,605,772.00
	DEPARTMENTAL NET LEVY:	831,000.00	1,032,798.00	807,654.00	807,654.00	807,654.00

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BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- REVENUES -----						
EI.5031	TRANSFER FROM GENERAL FUND	3,188.00	2,016,950.00			
	DEPARTMENTAL REVENUE:	3,188.00	2,016,950.00			
----- DEPARTMENTAL SUMMARY -----						
	DEPARTMENTAL APPROPRIATION:					
	DEPARTMENTAL REVENUE:	3,188.00	2,016,950.00			
	DEPARTMENTAL NET LEVY:	-3,188.00	-2,016,950.00			

BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- APPROPRIATIONS -----						
EI.8451	CAPITAL DEBT					
EI.8451.823	INTEREST EXPENSE	7,627.00	1,620.00	1,620.00	1,620.00	1,620.00
	*** SUBACCOUNT TOTAL	7,627.00	1,620.00	1,620.00	1,620.00	1,620.00
EI.8451.953	PRINCIPAL-OTHER THAN LAUNDRY	21,921.00	18,000.00	18,000.00	18,000.00	18,000.00
	*** SUBACCOUNT TOTAL	21,921.00	18,000.00	18,000.00	18,000.00	18,000.00
	***** ACCOUNT TOTAL	29,548.00	19,620.00	19,620.00	19,620.00	19,620.00
EI.8470	NEW FACILITY					
EI.8470.823	INTEREST EXPENSE	533,094.00	514,532.00	514,532.00	514,532.00	514,532.00
	*** SUBACCOUNT TOTAL	533,094.00	514,532.00	514,532.00	514,532.00	514,532.00
EI.8470.903	BOND PRINCIPAL	453,921.00	450,000.00	450,000.00	450,000.00	450,000.00
	*** SUBACCOUNT TOTAL	453,921.00	450,000.00	450,000.00	450,000.00	450,000.00
	***** ACCOUNT TOTAL	987,015.00	964,532.00	964,532.00	964,532.00	964,532.00
	DEPARTMENTAL APPROPRIATION:	1,016,563.00	984,152.00	984,152.00	984,152.00	984,152.00
----- DEPARTMENTAL SUMMARY -----						
	DEPARTMENTAL APPROPRIATION:	1,016,563.00	984,152.00	984,152.00	984,152.00	984,152.00
	DEPARTMENTAL REVENUE:					
	DEPARTMENTAL NET LEVY:	1,016,563.00	984,152.00	984,152.00	984,152.00	984,152.00

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BUDGET ACCOUNT NO	DESCRIPTION	2010 MODIFIED	DEPARTMENTAL REQUEST	RECOMMENDED BY BUDGET OFFICER	RECOMMENDED BY BUDGET & FINANCE COMMITTEE	2011 ADOPTED
----- FUND SUMMARY -----						
	FUND APPROPRIATION TOTAL:	11,939,146.00	12,622,722.00	12,397,578.00	12,397,578.00	12,397,578.00
	FUND REVENUE TOTAL:	10,094,771.00	12,622,722.00	10,605,772.00	10,605,772.00	10,605,772.00
	FUND APPROPRIATED BALANCE:	1,844,375.00		1,791,806.00	1,791,806.00	1,791,806.00
	FUND APPROPRIATED RESERVE:					
	FUND NET LEVY:					