

COUNTY OF LEHIGH  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL (Budgetary Basis) - 1233 CEDARBROOK  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

	ADOPTED BUDGET -----	REVISED BUDGET -----	ACTUAL -----	VARIANCE FAVORABLE (UNFAVORABLE) -----
REVENUES:				
GRANTS & REIMBURSEMENTS	57,424,207	55,399,490	54,259,271	(1,140,219)
DEPARTMENTAL EARNINGS	7,377,561	7,377,561	6,204,967	(1,172,594)
INVESTMENT INCOME	1,000	1,000	4,505	3,505
OTHER REVENUES	5,402	5,402	(4,932)	(10,334)
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TOTAL REVENUES	64,808,170	62,783,453	60,463,811	(2,319,642)
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EXPENDITURES:				
NURSING HOMES	61,681,690	61,033,385	57,421,786	3,611,599
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TOTAL EXPENDITURES	61,681,690	61,033,385	57,421,786	3,611,599
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EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,126,480	1,750,068	3,042,025	1,291,957
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OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS IN	3,816,585	3,816,585	2,662,971	(1,153,614)
OPERATING TRANSFERS OUT	(1,065,858)	(1,402,196)	(1,053,056)	349,140
INDIRECT COST ALLOCATION	(5,045,164)	(5,045,164)	(4,700,547)	344,617
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TOTAL OTHER FINANCING SOURCES (USES)	(2,294,437)	(2,630,775)	(3,090,632)	(459,857)
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EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	832,043	(880,707)	(48,608)	832,099
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FUND BALANCES AT JANUARY 01, 2015		1,712,750	1,712,750	
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FUND BALANCES AT DECEMBER 31, 2015	832,043	832,043	1,664,142	832,099
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SEE NOTES TO FINANCIAL STATEMENTS.				

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
32125	MEDICAL ASSISTANCE	43,312,057.00	41,287,340.00	41,722,433.83	.00	(435,093.83)	(1)
32138	MEDICARE A	4,865,800.00	4,865,800.00	4,022,045.83	.00	843,754.17	17
32159	MEDICARE A-COINS	1,138,800.00	1,138,800.00	1,124,154.38	.00	14,645.62	1
32161	PRIVATE INSURANCE	638,750.00	638,750.00	527,031.82	.00	111,718.18	17
32197	MEDICARE B-THERAPY	1,600,000.00	1,600,000.00	2,257,081.09	.00	(657,081.09)	(41)
32198	MEDICARE B-COINS-THERAPY	203,860.00	203,860.00	318,768.38	.00	(114,908.38)	(56)
32218	MEDICARE B-MEDICAL SUPPLI	35,000.00	35,000.00	22,775.11	.00	12,224.89	35
32257	PRIVATE PAY REVENUE	4,672,000.00	4,672,000.00	4,193,058.39	.00	478,941.61	10
32266	MEDICAL ASSISTANCE-HMO	10,000.00	10,000.00	18,335.00	.00	(8,335.00)	(83)
32293	MED B GLUCOSE	1.00	1.00	.00	.00	1.00	100
32317	SWTA WATER LINE REIMB.	20,000.00	20,000.00	.00	.00	20,000.00	100
32499	OTHER GRANTS & REIMBURSEM	10,000.00	10,000.00	53,587.46	.00	(43,587.46)	(436)
33129	PATIENT PAYMENTS-LTC	7,074,443.00	7,074,443.00	6,054,499.81	.00	1,019,943.19	14
33132	MEAL REIMBURSEMENTS	91,000.00	91,000.00	69,001.46	.00	21,998.54	24
33176	RETURN CHECK FEE	20.00	20.00	20.00	.00	.00	0
33199	OTHER DEPARTMENTAL EARNIN	49,000.00	49,000.00	81,445.46	.00	(32,445.46)	(66)
35111	INTEREST-SAVINGS & MONEY	1,000.00	1,000.00	4,504.93	.00	(3,504.93)	(350)
39117	SALE OF PROPERTY	1.00	1.00	.00	.00	1.00	100
39119	DONATIONS	1.00	1.00	.00	.00	1.00	100
39199	ALL OTHER REVENUE	5,400.00	5,400.00	(4,932.13)	.00	10,332.13	191
51111	TRANS FROM OPERATING FUND	4,446,441.00	4,446,441.00	2,593,756.00	.00	1,852,685.00	42
51142	TRANS FROM BROOKVIEW-IND	400,000.00	400,000.00	69,214.59	.00	330,785.41	83

ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
SUMMARY TOTALS FOR 1233 CEDARBROOK						
31000 TAXES	.00	.00	.00	.00	.00	0
32000 GRANTS & REIMBURSEMENTS	56,506,268.00	54,481,551.00	54,259,271.29	.00	222,279.71	0
33000 DEPARTMENTAL EARNINGS	7,214,463.00	7,214,463.00	6,204,966.73	.00	1,009,496.27	14
34000 JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000 INVESTMENT INCOME	1,000.00	1,000.00	4,504.93	.00	(3,504.93)	(350)
36000 PENSION CONTRIBUTION	.00	.00	.00	.00	.00	0
37000 RENTS	.00	.00	.00	.00	.00	0
38000 PAYMENTS IN LIEU OF TAXES	.00	.00	.00	.00	.00	0
39000 OTHER REVENUES	5,402.00	5,402.00	(4,932.13)	.00	10,334.13	0
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	63,727,133.00	61,702,416.00	60,463,810.82	.00	1,238,605.18	2
51000 OTHER FINANCING SOURCES	4,846,441.00	4,846,441.00	2,662,970.59	.00	2,183,470.41	0
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BUDGETED TOTALS	68,573,574.00	66,548,857.00	63,126,781.41	.00	3,422,075.59	5
NONBUDGETED			.00		.00	
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FUND 1233 TOTALS	68,573,574.00	66,548,857.00	63,126,781.41	.00	3,422,075.59	5

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REVENUES BY FUND - ALL OBJECTS - AS OF 12/31/2015

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ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
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ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
GRAND TOTALS FOR ALL FUNDS						
31000 TAXES	.00	.00	.00	.00	.00	0
32000 GRANTS & REIMBURSEMENTS	56,506,268.00	54,481,551.00	54,259,271.29	.00	222,279.71	0
33000 DEPARTMENTAL EARNINGS	7,214,463.00	7,214,463.00	6,204,966.73	.00	1,009,496.27	14
34000 JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000 INVESTMENT INCOME	1,000.00	1,000.00	4,504.93	.00	(3,504.93)	(350)
36000 PENSION CONTRIBUTION	.00	.00	.00	.00	.00	0
37000 RENTS	.00	.00	.00	.00	.00	0
38000 PAYMENTS IN LIEU OF TAXES	.00	.00	.00	.00	.00	0
39000 OTHER REVENUES	5,402.00	5,402.00	(4,932.13)	.00	10,334.13	0
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	63,727,133.00	61,702,416.00	60,463,810.82	.00	1,238,605.18	2
51000 OTHER FINANCING SOURCES	4,846,441.00	4,846,441.00	2,662,970.59	.00	2,183,470.41	0
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BUDGETED TOTALS	68,573,574.00	66,548,857.00	63,126,781.41	.00	3,422,075.59	5
NONBUDGETED			.00		.00	
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GRAND TOTALS	68,573,574.00	66,548,857.00	63,126,781.41	.00	3,422,075.59	5

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
41111	FULL TIME EMPLOYEES	12,745,020.00	12,151,891.00	12,065,414.58	.00	86,476.42	1
41121	FULL TIME BARGAINING UNIT	13,016,865.00	12,029,651.00	11,941,566.29	.00	88,084.71	1
41211	REGULAR PART TIME EMPLOYE	1,257,920.00	1,079,527.00	1,048,864.52	.00	30,662.48	3
41221	REG PART TIME BARGAINING	1,795,790.00	1,526,265.00	1,496,131.07	.00	30,133.93	2
41311	PART TIME EMPLOYEES	1,160,020.00	1,227,761.00	1,203,538.76	.00	24,222.24	2
41321	PART TIME BARGAINING UNIT	1,539,001.00	1,599,560.00	1,549,479.00	.00	50,081.00	3
41411	OVERTIME PAY	950,018.00	1,163,277.00	1,154,630.01	.00	8,646.99	1
41611	WORKERS COMPENSATION COST	695,475.00	690,175.00	465,966.93	.00	224,208.07	32
41711	HEALTH CARE PLAN	4,351,749.00	4,290,406.00	3,644,881.55	.00	645,524.45	15
41712	LIFE INSURANCE PREMIUMS	36,948.00	36,948.00	35,075.58	.00	1,872.42	5
41713	CANCER INSURANCE PREMIUMS	1,159.00	1,159.00	180.89	.00	978.11	84
41714	HEALTH CARE-RX	1,061,142.00	1,061,142.00	955,178.44	.00	105,963.56	10
41715	HEALTH CARE-DENTAL	164,073.00	164,073.00	90,582.98	.00	73,490.02	45
41716	HEALTH CARE-VISION	12,840.00	12,840.00	9,043.76	.00	3,796.24	30
41717	HEALTH CARE-ADMIN	8,259.00	16,309.00	15,630.62	.00	678.38	4
41721	FEDERAL OLD AGE INSURANCE	2,372,441.00	2,372,441.00	2,294,472.57	.00	77,968.43	3
41722	STATE UNEMPLOYMENT CHARGE	159,380.00	159,380.00	118,537.40	.00	40,842.60	26
41731	EMPLOYER PENSION CONTRIBU	3,042,704.00	3,106,297.00	3,106,297.00	.00	.00	0
41732	UNUSED DISABILITY LEAVE	173,869.00	199,869.00	184,319.26	.00	15,549.74	8
41741	HEALTH AND WELLNESS PROGR	2.00	2.00	.00	.00	2.00	100
41753	EDUCATIONAL ASSIST PROG	8,000.00	10,500.00	7,982.85	.00	2,517.15	24
41755	HEALTH CARE REIMBURSEMENT	22,344.00	24,864.00	24,810.00	.00	54.00	0
41759	NURSING CAREER LADDER PRO	500.00	500.00	.00	.00	500.00	100
41761	DEDUCTIBLE REIMBURSEMENT	144,891.00	116,871.00	65,504.30	.00	51,366.70	44
41911	BUDGETED VACANCY FACTOR	(250,000.00)	1,531,002.00	.00	.00	1,531,002.00	100
42111	MILEAGE-PERSONAL VEHICLE	14,236.00	17,026.00	9,201.05	.00	7,824.95	46
42112	OTHER TRAVEL EXPENSE	6,536.00	8,836.00	3,384.81	.00	5,451.19	62
42211	GASOLINE & OIL	17,000.00	17,000.00	7,173.33	.00	9,826.67	58
43111	LEGAL SERVICES	20,000.00	20,000.00	15,210.05	.00	4,789.95	24
43122	PHYSICAL THERAPY SERVICES	1,240,226.00	1,240,226.00	999,999.10	.00	240,226.90	19
43123	OCCUPATIONAL THERAPY SERV	1,450,693.00	1,450,693.00	1,237,287.18	.00	213,405.82	15
43126	LABORATORY SERVICES	62,000.00	57,500.00	21,402.38	.00	36,097.62	63
43127	SPEECH SERVICES	781,500.00	781,500.00	673,048.98	.00	108,451.02	14
43144	IT SERVICES	1.00	1,041.00	1,040.00	.00	1.00	0
43147	BARBER & BEAUTY SERVICES	225,000.00	235,147.00	147,408.00	.00	87,739.00	37
43148	OTHER SPECIALIZED SERVICE	210,086.00	203,982.00	120,213.09	1,815.00	81,953.91	40
43149	RECORDS RETENTION	4,501.00	5,001.00	4,634.70	.00	366.30	7
43173	AGENCY STAFFING	370,000.00	480,500.00	477,826.71	.00	2,673.29	1
43213	TELEPHONE (MOBILE)	32,002.00	33,758.00	18,997.94	5.03	14,755.03	44
43214	CABLE TELEVISION	31,080.00	41,036.00	40,080.00	.00	956.00	2
43411	TRASH REMOVAL	79,000.00	81,708.00	66,448.99	4,374.00	10,885.01	13
43413	SPRAYING SERVICE	4,500.00	6,600.00	3,376.88	.00	3,223.12	49
43414	LAUNDRY SERVICES	920,000.00	920,000.00	670,588.90	.00	249,411.10	27
43415	WINDOW CLEANING SERVICES	5,900.00	5,900.00	4,280.00	.00	1,620.00	27
43425	MANAGEMENT FEE	434,451.00	434,451.00	428,279.56	.00	6,171.44	1
43428	PAYROLL SERVICES	28,376.00	28,376.00	28,311.95	.00	64.05	0
43431	RADIOLOGY SERVICES	57,000.00	52,000.00	26,435.97	.00	25,564.03	49
43432	AMBULANCE SERVICES	300,000.00	207,413.00	160,524.00	.00	46,889.00	23
43445	DINING SERVICES	2,777,560.00	2,818,560.00	2,737,921.40	.00	80,638.60	3
43476	PHARMACY SERVICES	67,500.00	137,500.00	118,314.40	.00	19,185.60	14
45111	STOCKROOM SUPPLIES	344,162.00	362,592.00	263,297.33	5,732.51	93,562.16	26
45221	MEDICAL SUPPLIES	962,000.00	986,643.00	812,028.49	36,861.44	137,753.07	14

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
45223	PATIENT RESPIRATORY SUP	73,000.00	74,450.00	61,390.90	60.00	12,999.10	17
45224	NON-PRESCRIPTION DRUGS	180,000.00	180,000.00	105,886.29	.00	74,113.71	41
45225	PRESCRIPTION DRUGS	1,130,000.00	1,010,000.00	575,831.13	.00	434,168.87	43
45229	MEDICARE MEDICAL SUPPLIES	210,000.00	217,596.00	174,357.52	7,261.50	35,976.98	17
45232	GROCERIES, MEATS, PROVISI	1,835,804.00	1,789,804.00	1,614,677.75	1,943.87	173,182.38	10
45241	UNIFORM SUPPLIES	7,416.00	7,166.00	.00	.00	7,166.00	100
45254	OTHER POSTAGE	19,500.00	17,240.00	13,983.27	.00	3,256.73	19
45261	PROFESSIONAL BOOKS&PERIOD	5,122.00	5,122.00	1,557.75	.00	3,564.25	70
45281	OTHER OPERATING SUPPLIES	521,452.00	512,691.00	298,815.85	4,222.27	209,652.88	41
45312	MAINT & REP-MAT & SUPPLIE	298,409.00	276,151.00	229,950.24	13,139.14	33,061.62	12
46111	TELEPHONE	43,500.00	44,000.00	40,703.45	.00	3,296.55	7
46112	FUEL	290,000.00	263,000.00	220,077.29	.00	42,922.71	16
46113	ELECTRICITY	455,000.00	492,000.00	461,774.00	.00	30,226.00	6
46114	WATER/SEWER	232,000.00	215,878.00	208,993.93	.00	6,884.07	3
46225	EQUIPMENT/SUPPLIES	1.00	1.00	.00	.00	1.00	100
46311	MAINTENANCE & REPAIR SERV	341,730.00	444,423.00	354,469.72	50,782.64	39,170.64	9
46421	EQUIPMENT LEASE & RENTAL	135,002.00	135,367.00	120,512.55	.00	14,854.45	11
46511	PERSONNEL DEVELOPMENT	13,245.00	13,170.00	2,768.40	.00	10,401.60	79
46516	NURSE'S AIDE TRAINING	6,001.00	6,001.00	4,130.00	.00	1,871.00	31
46522	DESKTOP COMPUTER EXPENSE	52,185.00	52,308.00	44,903.73	4,345.20	3,059.07	6
46524	THIRD PARTY SOFTWARE	65,001.00	65,001.00	52,045.60	.00	12,955.40	20
46546	CEDARBROOK RESTRUCTURING	(740,000.00)	(740,000.00)	.00	.00	(740,000.00)	100
46611	GENERAL INSURANCE	525,407.00	539,107.00	481,143.79	.00	57,963.21	11
46811	ADVERTISING-GENERAL	12,002.00	9,502.00	3,135.95	.00	6,366.05	67
46821	ASSOCIATION DUES	16,583.00	16,958.00	13,947.31	.00	3,010.69	18
46863	BANKING SERVICES	6,000.00	6,000.00	5,815.17	.00	184.83	3
46866	OTHER OPERATING EXPENSES	9,150.00	8,425.00	3,435.08	792.37	4,197.55	50
46893	NURSING FACILITY ASSESSME	1,800,000.00	931,155.00	1,710,303.21	.00	(779,148.21)	(84)
47217	BUILDING IMPROVEMENTS	20,000.00	3,750.00	.00	.00	3,750.00	100
47318	MEDICAL EQUIPMENT-REPLACE	48,502.00	48,502.00	2,144.48	5,438.93	40,918.59	84
47351	COMPUTER EQUIPMENT-REPLAC	1.00	1.00	.00	.00	1.00	100
47393	OTHER EQUIPMENT-REPLACEME	33,634.00	56,308.00	32,460.18	12,616.92	11,230.90	20
47412	MEDICAL EQUIPMENT-NEW	29,000.00	33,286.00	7,767.88	.00	25,518.12	77
47492	OTHER EQUIPMENT-NEW	3,505.00	3,505.00	.00	2,928.17	576.83	16
61147	TRANS TO COUPON SERIES 20	169,098.00	169,098.00	169,098.00	.00	.00	0
61171	TRANS TO OTHER CAP PROJ F	450,001.00	786,338.00	252,811.54	.00	533,526.46	68
61177	TRANS TO GEN INSUR RESERV	49,800.00	49,800.00	21,000.00	.00	28,800.00	58
61233	TRF TO SINK ESCO PROJ PHA	231,477.00	231,478.00	231,477.30	.00	.70	0
61234	TRF TO COUP ESCO PROJ PHA	96,287.00	96,287.00	96,177.38	.00	109.62	0
61241	TRF TO SINKING BD FD 2010	269,040.00	269,040.00	269,040.00	.00	.00	0
61242	TRF TO COUPON BD FD 2010	13,452.00	13,452.00	13,452.00	.00	.00	0
61611	INDIRECT COST ALLOCATION	4,700,547.00	4,700,547.00	4,700,547.00	.00	.00	0

ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
SUMMARY TOTALS FOR 1233 CEDARBROOK						
41000 PERSONNEL SERVICES	44,470,410.00	44,572,710.00	41,478,088.36	.00	3,094,621.64	7
42000 TRAVEL & TRANSPORTATION	37,772.00	42,862.00	19,759.19	.00	23,102.81	54
43000 PROF & TECHNICAL SERVICES	9,101,376.00	9,242,892.00	8,001,630.18	6,194.03	1,235,067.79	13
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,586,865.00	5,439,455.00	4,151,776.52	69,220.73	1,218,457.75	22
46000 OTHER OPERATING & PROGRAM EXP	3,262,807.00	2,502,296.00	3,728,159.18	55,920.21	(1,281,783.39)	(51)
47000 CAPITAL EXPENDITURES	134,642.00	145,352.00	42,372.54	20,984.02	81,995.44	56
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	62,593,872.00	61,945,567.00	57,421,785.97	152,318.99	4,371,462.04	7
61000 OTHER FINANCING USES	5,979,702.00	6,316,040.00	5,753,603.22	.00	562,436.78	9
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BUDGETED TOTALS	68,573,574.00	68,261,607.00	63,175,389.19	152,318.99	4,933,898.82	7
NONBUDGETED			.00		.00	
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FUND 1233 TOTALS	68,573,574.00	68,261,607.00	63,175,389.19	152,318.99	4,933,898.82	7



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C O U N T Y O F L E H I G H  
EXPENDITURES BY FUND - ALL OBJECTS - AS OF 12/31/2015

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ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
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ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
GRAND TOTALS FOR ALL FUNDS						
41000 PERSONNEL SERVICES	44,470,410.00	44,572,710.00	41,478,088.36	.00	3,094,621.64	7
42000 TRAVEL & TRANSPORTATION	37,772.00	42,862.00	19,759.19	.00	23,102.81	54
43000 PROF & TECHNICAL SERVICES	9,101,376.00	9,242,892.00	8,001,630.18	6,194.03	1,235,067.79	13
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,586,865.00	5,439,455.00	4,151,776.52	69,220.73	1,218,457.75	22
46000 OTHER OPERATING & PROGRAM EXP	3,262,807.00	2,502,296.00	3,728,159.18	55,920.21	(1,281,783.39)	(51)
47000 CAPITAL EXPENDITURES	134,642.00	145,352.00	42,372.54	20,984.02	81,995.44	56
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	62,593,872.00	61,945,567.00	57,421,785.97	152,318.99	4,371,462.04	7
61000 OTHER FINANCING USES	5,979,702.00	6,316,040.00	5,753,603.22	.00	562,436.78	9
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BUDGETED TOTALS	68,573,574.00	68,261,607.00	63,175,389.19	152,318.99	4,933,898.82	7
NONBUDGETED			.00		.00	
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GRAND TOTALS	68,573,574.00	68,261,607.00	63,175,389.19	152,318.99	4,933,898.82	7