

COUNTY OF LEHIGH
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (Budgetary Basis) - 1233 CEDARBROOK
 FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2017

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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REVENUES:				
GRANTS & REIMBURSEMENTS	58,913,723	68,976,556	63,684,167	(5,292,389)
DEPARTMENTAL EARNINGS	6,968,129	6,968,129	7,003,843	35,714
INVESTMENT INCOME	1,000	1,000	10,165	9,165
OTHER REVENUES	5,402	5,402	4,005	(1,397)
TOTAL REVENUES	65,888,254	75,951,087	70,702,180	(5,248,907)
EXPENDITURES:				
NURSING HOMES	62,531,592	73,835,250	66,733,227	7,102,023
TOTAL EXPENDITURES	62,531,592	73,835,250	66,733,227	7,102,023
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,356,662	2,115,837	3,968,953	1,853,116
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS IN	3,284,445	13,893,760	12,799,522	(1,094,238)
OPERATING TRANSFERS OUT	(1,405,655)	(12,307,479)	(11,910,157)	397,322
INDIRECT COST ALLOCATION	(5,235,452)	(5,235,452)	(5,235,452)	
TOTAL OTHER FINANCING SOURCES (USES)	(3,356,662)	(3,649,171)	(4,346,087)	(696,916)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(1,533,334)	(377,134)	1,156,200
FUND BALANCES AT JANUARY 01, 2017		1,775,972	1,775,972	
FUND BALANCES AT NOVEMBER 30, 2017		242,638	1,398,838	1,156,200

SEE NOTES TO FINANCIAL STATEMENTS.

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
32125	MEDICAL ASSISTANCE	42,896,497.00	42,327,806.00	38,615,936.92	.00	3,711,869.08	9
32138	MEDICARE A	6,604,763.00	6,604,763.00	2,971,445.77	.00	3,633,317.23	55
32159	MEDICARE A-COINS	1,404,996.00	1,402,205.00	355,620.94	.00	1,046,584.06	75
32161	PRIVATE INSURANCE	963,600.00	963,600.00	449,324.70	.00	514,275.30	53
32197	MEDICARE B-THERAPY	2,200,000.00	2,200,000.00	2,488,593.14	.00	(288,593.14)	(13)
32198	MEDICARE B-COINS-THERAPY	295,466.00	295,466.00	336,415.24	.00	(40,949.24)	(14)
32218	MEDICARE B-MEDICAL SUPPLI	35,000.00	35,000.00	5,321.64	.00	29,678.36	85
32257	PRIVATE PAY REVENUE	4,438,400.00	4,438,400.00	4,021,035.24	.00	417,364.76	9
32266	MEDICAL ASSISTANCE-HMO	15,000.00	15,000.00	21,695.00	.00	(6,695.00)	(45)
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
32342	INTERGOVERNMENTAL TRANSFE	.00	10,609,315.00	14,334,146.14	.00	(3,724,831.14)	(35)
32499	OTHER GRANTS & REIMBURSEM	40,000.00	65,000.00	84,632.10	.00	(19,632.10)	(30)
33129	PATIENT PAYMENTS-LTC	6,827,109.00	6,827,109.00	6,876,222.92	.00	(49,113.92)	(1)
33132	MEAL REIMBURSEMENTS	76,000.00	76,000.00	56,720.06	.00	19,279.94	25
33142	CASH OVERAGE-TELLER	.00	.00	68.16	.00	(68.16)	0
33144	CASH SHORTAGE-TELLER	.00	.00	(49.16)	.00	49.16	0
33176	RETURN CHECK FEE	20.00	20.00	80.00	.00	(60.00)	(300)
33199	OTHER DEPARTMENTAL EARNIN	65,000.00	65,000.00	70,800.97	.00	(5,800.97)	(9)
35111	INTEREST-SAVINGS & MONEY	1,000.00	1,000.00	10,164.87	.00	(9,164.87)	(916)
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	4,005.31	.00	1,394.69	26
51111	TRANS FROM OPERATING FUND	3,164,445.00	3,164,445.00	2,109,629.00	.00	1,054,816.00	33
51142	TRANS FROM BROOKVIEW-IND	120,000.00	120,000.00	80,577.53	.00	39,422.47	33
51189	TRANS FROM STABILIZATION	.00	10,609,315.00	10,609,315.00	.00	.00	0

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	58,913,723.00	68,976,556.00	63,684,166.83	.00	5,292,389.17	8
33000 DEPARTMENTAL EARNINGS	6,968,129.00	6,968,129.00	7,003,823.95	.00	(35,694.95)	(1)
34000 JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000 INVESTMENT INCOME	1,000.00	1,000.00	10,164.87	.00	(9,164.87)	(916)
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	4,005.31	.00	1,396.69	0
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	65,888,254.00	75,951,087.00	70,702,160.96	.00	5,248,926.04	7
51000 OTHER FINANCING SOURCES	3,284,445.00	13,893,760.00	12,799,521.53	.00	1,094,238.47	0
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BUDGETED TOTALS	69,172,699.00	89,844,847.00	83,501,682.49	.00	6,343,164.51	7
NONBUDGETED			19.00		(19.00)	
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FUND 1233 TOTALS	69,172,699.00	89,844,847.00	83,501,701.49	.00	6,343,145.51	7

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	58,913,723.00	68,976,556.00	63,684,166.83	.00	5,292,389.17	8
33000	DEPARTMENTAL EARNINGS	6,968,129.00	6,968,129.00	7,003,823.95	.00	(35,694.95)	(1)
34000	JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000	INVESTMENT INCOME	1,000.00	1,000.00	10,164.87	.00	(9,164.87)	(916)
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	4,005.31	.00	1,396.69	0
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		65,888,254.00	75,951,087.00	70,702,160.96	.00	5,248,926.04	7
51000	OTHER FINANCING SOURCES	3,284,445.00	13,893,760.00	12,799,521.53	.00	1,094,238.47	0
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BUDGETED TOTALS		69,172,699.00	89,844,847.00	83,501,682.49	.00	6,343,164.51	7
NONBUDGETED				19.00		(19.00)	
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GRAND TOTALS		69,172,699.00	89,844,847.00	83,501,701.49	.00	6,343,145.51	7

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
41111	FULL TIME EMPLOYEES	12,875,548.00	12,399,836.00	11,607,669.21	.00	792,166.79	6
41121	FULL TIME BARGAINING UNIT	12,313,701.00	12,075,039.00	11,328,533.90	.00	746,505.10	6
41211	REGULAR PART TIME EMPLOYE	1,265,393.00	957,159.00	804,481.94	.00	152,677.06	16
41221	REG PART TIME BARGAINING	1,580,152.00	1,386,535.00	1,089,778.79	.00	296,756.21	21
41311	PART TIME EMPLOYEES	1,306,019.00	1,314,019.00	1,145,667.62	.00	168,351.38	13
41321	PART TIME BARGAINING UNIT	1,833,001.00	1,828,001.00	1,597,922.34	.00	230,078.66	13
41411	OVERTIME PAY	1,286,407.00	1,484,007.00	1,485,710.40	.00	(1,703.40)	0
41611	WORKERS COMPENSATION COST	463,683.00	463,683.00	354,836.41	.00	108,846.59	23
41711	HEALTH CARE PLAN	3,723,520.00	3,938,520.00	3,749,864.75	.00	188,655.25	5
41712	LIFE INSURANCE PREMIUMS	35,128.00	42,128.00	39,076.62	.00	3,051.38	7
41713	CANCER INSURANCE PREMIUMS	281.00	281.00	208.70	.00	72.30	26
41714	HEALTH CARE-RX	997,622.00	997,622.00	837,629.52	.00	159,992.48	16
41715	HEALTH CARE-DENTAL	112,408.00	112,408.00	106,457.34	.00	5,950.66	5
41716	HEALTH CARE-VISION	9,836.00	9,836.00	8,266.24	.00	1,569.76	16
41717	HEALTH CARE-ADMIN	15,457.00	16,327.00	16,059.83	.00	267.17	2
41721	FEDERAL OLD AGE INSURANCE	2,673,397.00	2,650,397.00	2,140,392.79	.00	509,764.21	19
41722	STATE UNEMPLOYMENT CHARGE	140,510.00	140,140.00	92,428.50	.00	47,711.50	34
41731	EMPLOYER PENSION CONTRIBU	3,372,244.00	3,381,744.00	3,381,207.00	.00	537.00	0
41732	UNUSED DISABILITY LEAVE	168,612.00	174,612.00	166,441.38	.00	8,170.62	5
41741	HEALTH AND WELLNESS PROGR	2.00	2.00	.00	.00	2.00	100
41753	EDUCATIONAL ASSIST PROG	7,250.00	7,250.00	5,732.00	.00	1,518.00	21
41755	HEALTH CARE REIMBURSEMENT	28,350.00	28,350.00	27,600.00	.00	750.00	3
41759	NURSING CAREER LADDER PRO	500.00	500.00	.00	.00	500.00	100
41761	DEDUCTIBLE REIMBURSEMENT	70,255.00	70,255.00	59,708.05	.00	10,546.95	15
41911	BUDGETED VACANCY FACTOR	(600,000.00)	395,625.00	.00	.00	395,625.00	100
42111	MILEAGE-PERSONAL VEHICLE	17,172.00	16,307.00	8,050.83	.00	8,256.17	51
42112	OTHER TRAVEL EXPENSE	7,439.00	8,709.00	4,237.30	.00	4,471.70	51
42211	GASOLINE & OIL	17,000.00	11,000.00	5,982.84	.00	5,017.16	46
43111	LEGAL SERVICES	25,000.00	25,000.00	24,638.30	.00	361.70	1
43122	PHYSICAL THERAPY SERVICES	1,200,000.00	1,303,366.00	1,180,961.65	.00	122,404.35	9
43123	OCCUPATIONAL THERAPY SERV	1,300,000.00	1,392,330.00	1,271,844.42	.00	120,485.58	9
43126	LABORATORY SERVICES	40,000.00	40,000.00	16,346.34	.00	23,653.66	59
43127	SPEECH SERVICES	850,000.00	907,977.00	678,265.23	.00	229,711.77	25
43144	IT SERVICES	1.00	1.00	.00	.00	1.00	100
43147	BARBER & BEAUTY SERVICES	150,000.00	160,517.00	108,377.50	.00	52,139.50	32
43148	OTHER SPECIALIZED SERVICE	210,804.00	401,679.00	244,327.22	3,620.00	153,731.78	38
43149	RECORDS RETENTION	6,000.00	29,423.00	13,721.49	13,975.34	1,726.17	6
43173	AGENCY STAFFING	575,000.00	621,883.00	429,737.95	.00	192,145.05	31
43213	TELEPHONE (MOBILE)	32,003.00	32,009.00	25,141.98	5.03	6,861.99	21
43214	CABLE TELEVISION	52,000.00	52,000.00	39,894.61	.00	12,105.39	23
43411	TRASH REMOVAL	86,000.00	87,921.00	64,609.41	.00	23,311.59	27
43413	SPRAYING SERVICE	9,200.00	9,200.00	6,397.68	.00	2,802.32	30
43414	LAUNDRY SERVICES	800,000.00	867,821.00	680,956.29	.00	186,864.71	22
43415	WINDOW CLEANING SERVICES	4,301.00	7,520.00	1,398.00	6,120.00	2.00	0
43425	MANAGEMENT FEE	734,234.00	748,824.00	644,080.51	.00	104,743.49	14
43428	PAYROLL SERVICES	33,303.00	33,303.00	29,916.85	.00	3,386.15	10
43431	RADIOLOGY SERVICES	52,000.00	52,862.00	19,399.12	.00	33,462.88	63
43432	AMBULANCE SERVICES	170,000.00	168,600.00	106,091.35	.00	62,508.65	37
43445	DINING SERVICES	2,896,714.00	2,896,714.00	2,693,266.10	.00	203,447.90	7
43476	PHARMACY SERVICES	200,000.00	217,672.00	212,869.22	.00	4,802.78	2
45111	STOCKROOM SUPPLIES	353,254.00	368,747.00	279,773.81	30,035.54	58,937.65	16
45221	MEDICAL SUPPLIES	925,000.00	960,520.00	725,434.07	132,481.40	102,604.53	11

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
45223	PATIENT RESPIRATORY SUP	72,000.00	75,850.00	61,016.26	2,060.00	12,773.74	17
45224	NON-PRESCRIPTION DRUGS	140,000.00	150,453.00	106,589.72	.00	43,863.28	29
45225	PRESCRIPTION DRUGS	750,000.00	547,727.00	399,975.84	.00	147,751.16	27
45229	MEDICARE MEDICAL SUPPLIES	197,000.00	205,845.00	139,928.25	19,116.42	46,800.33	23
45232	GROCERIES, MEATS, PROVISI	1,820,698.00	1,815,642.00	1,659,995.17	1,943.87	153,702.96	8
45241	UNIFORM SUPPLIES	5,216.00	4,705.00	.00	.00	4,705.00	100
45243	INDIGENT PATIENT CLOTHING	45,000.00	37,590.00	4,378.75	.00	33,211.25	88
45254	OTHER POSTAGE	20,300.00	20,300.00	14,182.26	.00	6,117.74	30
45261	PROFESSIONAL BOOKS&PERIOD	6,851.00	6,701.00	3,549.28	.00	3,151.72	47
45281	OTHER OPERATING SUPPLIES	484,190.00	516,446.00	428,794.64	29,510.24	58,141.12	11
45312	MAINT & REP-MAT & SUPPLIE	285,903.00	321,531.00	217,612.27	40,859.89	63,058.84	20
46111	TELEPHONE	42,000.00	42,000.00	37,882.11	.00	4,117.89	10
46112	FUEL	280,000.00	280,000.00	154,908.18	.00	125,091.82	45
46113	ELECTRICITY	430,000.00	430,000.00	408,041.56	.00	21,958.44	5
46114	WATER/SEWER	202,000.00	202,000.00	175,057.91	.00	26,942.09	13
46225	EQUIPMENT/SUPPLIES	1.00	1.00	.00	.00	1.00	100
46311	MAINTENANCE & REPAIR SERV	391,209.00	439,715.00	342,315.85	19,118.16	78,280.99	18
46421	EQUIPMENT LEASE & RENTAL	70,002.00	51,662.00	5,933.93	.00	45,728.07	89
46511	PERSONNEL DEVELOPMENT	17,277.00	18,495.00	12,482.00	.00	6,013.00	33
46516	NURSE'S AIDE TRAINING	6,001.00	6,001.00	5,205.00	.00	796.00	13
46522	DESKTOP COMPUTER EXPENSE	61,800.00	67,170.00	61,522.17	5,645.58	2.25	0
46524	THIRD PARTY SOFTWARE	2.00	2.00	.00	.00	2.00	100
46565	INTERGOVERNMENTAL TRANSFE	.00	10,609,315.00	10,609,315.00	.00	.00	0
46611	GENERAL INSURANCE	559,407.00	504,407.00	497,890.60	.00	6,516.40	1
46811	ADVERTISING-GENERAL	19,000.00	23,600.00	21,769.00	250.00	1,581.00	7
46821	ASSOCIATION DUES	16,607.00	15,473.00	9,639.97	.00	5,833.03	38
46863	BANKING SERVICES	8,000.00	8,000.00	948.76	.00	7,051.24	88
46866	OTHER OPERATING EXPENSES	12,669.00	13,002.00	8,082.88	2,747.57	2,171.55	17
46893	NURSING FACILITY ASSESSME	2,000,000.00	1,944,000.00	1,713,451.16	.00	230,548.84	12
47217	BUILDING IMPROVEMENTS	20,000.00	18,000.00	.00	.00	18,000.00	100
47318	MEDICAL EQUIPMENT-REPLACE	5,752.00	32,552.00	1,961.34	4,524.45	26,066.21	80
47351	COMPUTER EQUIPMENT-REPLAC	50,000.00	28,700.00	1,429.12	5,117.84	22,153.04	77
47393	OTHER EQUIPMENT-REPLACEME	57,953.00	73,431.00	49,362.81	12,191.87	11,876.32	16
47412	MEDICAL EQUIPMENT-NEW	21,750.00	19,450.00	13,736.34	3,985.46	1,728.20	9
47492	OTHER EQUIPMENT-NEW	7,303.00	9,303.00	4,635.00	.00	4,668.00	50
61146	TRANS TO SINKING SERIES 2	509,765.00	.00	.00	.00	.00	0
61147	TRANS TO COUPON SERIES 20	165,238.00	.00	.00	.00	.00	0
61171	TRANS TO OTHER CAP PROJ F	328,000.00	863,147.00	496,198.32	.00	366,948.68	43
61177	TRANS TO GEN INSUR RESERV	74,875.00	74,875.00	40,000.00	.00	34,875.00	47
61189	TRANS TO STABILIZATION	.00	10,609,315.00	10,609,315.00	.00	.00	0
61233	TRF TO SINK ESCO PROJ PHA	249,341.00	249,341.00	249,341.00	.00	.00	0
61234	TRF TO COUP ESCO PROJ PHA	78,436.00	78,436.00	78,365.36	.00	70.64	0
61265	TRF TO SINK FUND 2017	.00	387,860.00	387,860.00	.00	.00	0
61266	TRF TO COUP FUND 2017	.00	44,505.00	49,077.00	.00	(4,572.00)	(10)
61611	INDIRECT COST ALLOCATION	5,235,452.00	5,235,452.00	5,235,452.00	.00	.00	0

ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
SUMMARY TOTALS FOR 1233 CEDARBROOK						
41000 PERSONNEL SERVICES	43,679,276.00	43,874,276.00	40,045,913.33	.00	3,828,362.67	9
42000 TRAVEL & TRANSPORTATION	41,611.00	36,016.00	18,270.97	.00	17,745.03	49
43000 PROF & TECHNICAL SERVICES	9,426,560.00	10,056,622.00	8,492,241.22	23,720.37	1,540,660.41	15
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,105,412.00	5,032,057.00	4,041,230.32	256,007.36	734,819.32	15
46000 OTHER OPERATING & PROGRAM EXP	4,115,975.00	14,654,843.00	14,064,446.08	27,761.31	562,635.61	4
47000 CAPITAL EXPENDITURES	162,758.00	181,436.00	71,124.61	25,819.62	84,491.77	47
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	62,531,592.00	73,835,250.00	66,733,226.53	333,308.66	6,768,714.81	9
61000 OTHER FINANCING USES	6,641,107.00	17,542,931.00	17,145,608.68	.00	397,322.32	2
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BUDGETED TOTALS	69,172,699.00	91,378,181.00	83,878,835.21	333,308.66	7,166,037.13	8
NONBUDGETED			.00		.00	
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FUND 1233 TOTALS	69,172,699.00	91,378,181.00	83,878,835.21	333,308.66	7,166,037.13	8

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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 12/01/2017

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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	43,679,276.00	43,874,276.00	40,045,913.33	.00	3,828,362.67	9
42000 TRAVEL & TRANSPORTATION	41,611.00	36,016.00	18,270.97	.00	17,745.03	49
43000 PROF & TECHNICAL SERVICES	9,426,560.00	10,056,622.00	8,492,241.22	23,720.37	1,540,660.41	15
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,105,412.00	5,032,057.00	4,041,230.32	256,007.36	734,819.32	15
46000 OTHER OPERATING & PROGRAM EXP	4,115,975.00	14,654,843.00	14,064,446.08	27,761.31	562,635.61	4
47000 CAPITAL EXPENDITURES	162,758.00	181,436.00	71,124.61	25,819.62	84,491.77	47
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	62,531,592.00	73,835,250.00	66,733,226.53	333,308.66	6,768,714.81	9
61000 OTHER FINANCING USES	6,641,107.00	17,542,931.00	17,145,608.68	.00	397,322.32	2
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BUDGETED TOTALS	69,172,699.00	91,378,181.00	83,878,835.21	333,308.66	7,166,037.13	8
NONBUDGETED			.00		.00	
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GRAND TOTALS	69,172,699.00	91,378,181.00	83,878,835.21	333,308.66	7,166,037.13	8