

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, 2019

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	-----	-----	-----	-----
REVENUES:				
GRANTS & REIMBURSEMENTS	74,381,259	74,594,126	72,910,849	(1,683,277)
DEPARTMENTAL EARNINGS	7,777,893	7,777,893	8,263,784	485,891
INVESTMENT INCOME	1,250	1,250	24,174	22,924
OTHER REVENUES	5,402	5,402	4,448	(954)
TOTAL REVENUES	82,165,804	82,378,671	81,203,255	(1,175,416)
EXPENDITURES:				
NURSING HOMES	77,402,979	76,815,785	73,489,527	3,326,258
TOTAL EXPENDITURES	77,402,979	76,815,785	73,489,527	3,326,258
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	4,762,825	5,562,886	7,713,727	2,150,841
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS IN	3,174,973	13,077,729	13,386,801	309,072
OPERATING TRANSFERS OUT	(2,241,682)	(14,651,603)	(13,850,881)	800,722
INDIRECT COST ALLOCATION	(5,696,115)	(5,696,115)	(5,696,115)	
TOTAL OTHER FINANCING SOURCES (USES)	(4,762,824)	(7,269,989)	(6,160,195)	1,109,794
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1	(1,707,103)	1,553,532	3,260,635
FUND BALANCES AT JANUARY 01, 2019		1,707,104	1,707,104	
FUND BALANCES AT DECEMBER 31, 2019	1	1	3,260,636	3,260,635

SEE NOTES TO FINANCIAL STATEMENTS.

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
32125	MEDICAL ASSISTANCE	43,852,635.00	40,533,424.00	42,115,517.21	.00	(1,582,093.21)	(4)
32138	MEDICARE A	5,053,336.00	5,053,336.00	3,284,044.54	.00	1,769,291.46	35
32159	MEDICARE A-COINS	956,593.00	956,593.00	384,678.13	.00	571,914.87	60
32161	PRIVATE INSURANCE	1,220,524.00	1,220,524.00	813,647.59	.00	406,876.41	33
32197	MEDICARE B-THERAPY	2,786,889.00	2,786,889.00	3,174,304.64	.00	(387,415.64)	(14)
32198	MEDICARE B-COINS-THERAPY	468,281.00	468,281.00	366,744.94	.00	101,536.06	22
32218	MEDICARE B-MEDICAL SUPPLI	35,000.00	35,000.00	770.49	.00	34,229.51	98
32257	PRIVATE PAY REVENUE	4,818,000.00	4,818,000.00	4,058,149.52	.00	759,850.48	16
32266	MEDICAL ASSISTANCE-HMO	15,000.00	15,000.00	11,790.00	.00	3,210.00	21
32293	MED B GLUCOSE	1.00	1.00	.00	.00	1.00	100
32342	INTERGOVERNMENTAL TRANSFE	15,100,000.00	18,611,578.00	18,611,578.00	.00	.00	0
32499	OTHER GRANTS & REIMBURSEM	75,000.00	95,500.00	89,624.13	.00	5,875.87	6
33129	PATIENT PAYMENTS-LTC	7,634,373.00	7,634,373.00	8,085,338.00	.00	(450,965.00)	(6)
33132	MEAL REIMBURSEMENTS	76,000.00	76,000.00	102,186.02	.00	(26,186.02)	(34)
33142	CASH OVERAGE-TELLER	.00	.00	269.55	.00	(269.55)	0
33144	CASH SHORTAGE-TELLER	.00	.00	(101.72)	.00	101.72	0
33176	RETURN CHECK FEE	20.00	20.00	120.00	.00	(100.00)	(500)
33199	OTHER DEPARTMENTAL EARNIN	67,500.00	67,500.00	75,971.92	.00	(8,471.92)	(13)
35111	INTEREST-SAVINGS & MONEY	1,250.00	1,250.00	24,173.51	.00	(22,923.51)	(1,8)
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	4,447.58	.00	952.42	18
51111	TRANS FROM OPERATING FUND	3,054,972.00	950,561.00	1,272,905.00	.00	(322,344.00)	(34)
51142	TRANS FROM BROOKVIEW-IND	120,000.00	120,000.00	106,728.55	.00	13,271.45	11
51189	TRANS FROM STABILIZATION	1.00	12,007,168.00	12,007,167.00	.00	1.00	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	74,381,259.00	74,594,126.00	72,910,849.19	.00	1,683,276.81	2
33000	DEPARTMENTAL EARNINGS	7,777,893.00	7,777,893.00	8,263,615.94	.00	(485,722.94)	(6)
34000	JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000	INVESTMENT INCOME	1,250.00	1,250.00	24,173.51	.00	(22,923.51)	(1,83)
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	4,447.58	.00	954.42	0
		82,165,804.00	82,378,671.00	81,203,086.22	.00	1,175,584.78	1
51000	OTHER FINANCING SOURCES	3,174,973.00	13,077,729.00	13,386,800.55	.00	(309,071.55)	0
	BUDGETED TOTALS	85,340,777.00	95,456,400.00	94,589,886.77	.00	866,513.23	1
	NONBUDGETED			167.83		(167.83)	
	FUND 1233 TOTALS	85,340,777.00	95,456,400.00	94,590,054.60	.00	866,345.40	1

ROBJFFUND

C O U N T Y O F L E H I G H
REVENUES BY FUND - ALL OBJECTS - AS OF 01/02/2020

01/02/2020 08:04:05 PAGE: 3

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
-------	-------	----------------	----------------	--------------	------------	---------	---

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	74,381,259.00	74,594,126.00	72,910,849.19	.00	1,683,276.81	2
33000	DEPARTMENTAL EARNINGS	7,777,893.00	7,777,893.00	8,263,615.94	.00	(485,722.94)	(6)
34000	JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000	INVESTMENT INCOME	1,250.00	1,250.00	24,173.51	.00	(22,923.51)	(1,83)
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	4,447.58	.00	954.42	0
		-----	-----	-----	-----	-----	
		82,165,804.00	82,378,671.00	81,203,086.22	.00	1,175,584.78	1
51000	OTHER FINANCING SOURCES	3,174,973.00	13,077,729.00	13,386,800.55	.00	(309,071.55)	0
		-----	-----	-----	-----	-----	
	BUDGETED TOTALS	85,340,777.00	95,456,400.00	94,589,886.77	.00	866,513.23	1
	NONBUDGETED			167.83		(167.83)	
		-----	-----	-----	-----	-----	
	GRAND TOTALS	85,340,777.00	95,456,400.00	94,590,054.60	.00	866,345.40	1

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
41111	FULL TIME EMPLOYEES	13,885,115.00	12,791,553.00	12,630,403.94	.00	161,149.06	1
41121	FULL TIME BARGAINING UNIT	13,272,951.00	12,691,699.00	12,620,535.01	.00	71,163.99	1
41211	REGULAR PART TIME EMPLOYE	810,286.00	654,353.00	654,163.78	.00	189.22	0
41221	REG PART TIME BARGAINING	1,384,562.00	1,034,486.00	1,014,879.82	.00	19,606.18	2
41311	PART TIME EMPLOYEES	1,481,523.00	1,533,798.00	1,493,796.70	.00	40,001.30	3
41321	PART TIME BARGAINING UNIT	1,979,103.00	1,892,512.00	1,705,724.76	.00	186,787.24	10
41411	OVERTIME PAY	1,237,507.00	2,032,900.00	1,927,710.87	.00	105,189.13	5
41611	WORKERS COMPENSATION COST	406,627.00	385,964.00	359,637.94	.00	26,326.06	7
41711	HEALTH CARE PLAN	4,106,929.00	3,944,965.00	3,811,219.70	.00	133,745.30	3
41712	LIFE INSURANCE PREMIUMS	40,662.00	40,896.00	37,743.79	.00	3,152.21	8
41713	CANCER INSURANCE PREMIUMS	271.00	273.00	78.57	.00	194.43	71
41714	HEALTH CARE-RX	948,796.00	965,506.00	965,504.17	.00	1.83	0
41715	HEALTH CARE-DENTAL	121,988.00	133,790.00	124,113.56	.00	9,676.44	7
41716	HEALTH CARE-VISION	9,488.00	10,482.00	9,559.53	.00	922.47	9
41717	HEALTH CARE-ADMIN	16,266.00	16,359.00	15,807.43	.00	551.57	3
41721	FEDERAL OLD AGE INSURANCE	2,195,784.00	2,358,577.00	2,358,573.97	.00	3.03	0
41722	STATE UNEMPLOYMENT CHARGE	108,433.00	104,137.00	80,119.64	.00	24,017.36	23
41731	EMPLOYER PENSION CONTRIBU	3,727,411.00	3,769,419.00	3,769,419.00	.00	.00	0
41732	UNUSED DISABILITY LEAVE	162,650.00	157,250.00	144,983.69	.00	12,266.31	8
41741	HEALTH AND WELLNESS PROGR	2.00	2.00	.00	.00	2.00	100
41753	EDUCATIONAL ASSIST PROG	9,000.00	10,070.00	8,610.25	.00	1,459.75	14
41755	HEALTH CARE REIMBURSEMENT	23,250.00	26,041.00	26,036.82	.00	4.18	0
41759	NURSING CAREER LADDER PRO	500.00	500.00	.00	.00	500.00	100
41761	DEDUCTIBLE REIMBURSEMENT	67,771.00	68,161.00	55,216.80	.00	12,944.20	19
41911	BUDGETED VACANCY FACTOR	(1,200,000.00)	750,792.00	.00	.00	750,792.00	100
42111	MILEAGE-PERSONAL VEHICLE	19,903.00	17,638.00	7,958.44	.00	9,679.56	55
42112	OTHER TRAVEL EXPENSE	12,850.00	16,515.00	7,254.10	.00	9,260.90	56
42211	GASOLINE & OIL	9,500.00	12,150.00	11,081.55	.00	1,068.45	9
43111	LEGAL SERVICES	27,500.00	24,500.00	20,545.25	.00	3,954.75	16
43122	PHYSICAL THERAPY SERVICES	1,200,000.00	1,200,000.00	1,146,166.66	.00	53,833.34	4
43123	OCCUPATIONAL THERAPY SERV	1,330,000.00	1,330,000.00	1,215,806.69	.00	114,193.31	9
43126	LABORATORY SERVICES	30,000.00	31,748.00	20,621.86	.00	11,126.14	35
43127	SPEECH SERVICES	775,000.00	775,000.00	721,432.86	.00	53,567.14	7
43144	IT SERVICES	1.00	1.00	.00	.00	1.00	100
43147	BARBER & BEAUTY SERVICES	140,000.00	140,000.00	138,325.00	.00	1,675.00	1
43148	OTHER SPECIALIZED SERVICE	603,502.00	714,006.00	615,263.12	54,137.50	44,605.38	6
43149	RECORDS RETENTION	8,500.00	1,937.00	.00	436.31	1,500.69	77
43173	AGENCY STAFFING	600,000.00	757,361.00	755,852.36	.00	1,508.64	0
43213	TELEPHONE (MOBILE)	38,152.00	36,552.00	30,207.26	.00	6,344.74	17
43214	CABLE TELEVISION	59,500.00	76,500.00	72,648.94	(829.63)	4,680.69	6
43411	TRASH REMOVAL	95,000.00	94,342.00	83,856.57	815.07	9,670.36	10
43413	SPRAYING SERVICE	9,500.00	6,100.00	3,204.34	.00	2,895.66	47
43414	LAUNDRY SERVICES	880,000.00	1,011,500.00	959,078.13	.00	52,421.87	5
43415	WINDOW CLEANING SERVICES	17,000.00	17,000.00	960.00	5,799.00	10,241.00	60
43425	MANAGEMENT FEE	726,040.00	365,940.00	359,320.50	.00	6,619.50	2
43428	PAYROLL SERVICES	35,527.00	35,827.00	35,506.06	.00	320.94	1
43431	RADIOLOGY SERVICES	35,000.00	34,000.00	12,672.56	.00	21,327.44	63
43432	AMBULANCE SERVICES	160,000.00	156,500.00	131,755.52	.00	24,744.48	16
43445	DINING SERVICES	3,046,832.00	2,968,307.00	2,841,436.10	.00	126,870.90	4
43476	PHARMACY SERVICES	235,000.00	235,000.00	198,483.93	.00	36,516.07	16
45111	STOCKROOM SUPPLIES	25,000.00	4,600.00	4,589.93	.00	10.07	0
45221	MEDICAL SUPPLIES	980,000.00	1,006,606.00	809,644.29	99,766.74	97,194.97	10

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
45223	PATIENT RESPIRATORY SUP	79,000.00	55,610.00	51,367.12	350.00	3,892.88	7
45224	NON-PRESCRIPTION DRUGS	150,000.00	118,400.00	105,979.96	.00	12,420.04	10
45225	PRESCRIPTION DRUGS	700,000.00	401,000.00	355,730.85	.00	45,269.15	11
45229	MEDICARE MEDICAL SUPPLIES	165,000.00	169,623.00	163,186.58	6,429.68	6.74	0
45232	GROCERIES, MEATS, PROVISI	1,877,321.00	1,885,821.00	1,856,262.86	1,423.37	28,134.77	1
45241	UNIFORM SUPPLIES	4,991.00	4,141.00	.00	.00	4,141.00	100
45243	INDIGENT PATIENT CLOTHING	26,500.00	26,500.00	4,786.06	.00	21,713.94	82
45254	OTHER POSTAGE	21,699.00	26,699.00	26,251.07	.00	447.93	2
45261	PROFESSIONAL BOOKS&PERIOD	7,580.00	4,140.00	1,038.03	.00	3,101.97	75
45281	OTHER OPERATING SUPPLIES	852,277.00	959,974.00	845,881.57	45,003.51	69,088.92	7
45289	OTHER MEDICAL EXPENSE	130,000.00	130,000.00	112,297.91	208.00	17,494.09	13
45312	MAINT & REP-MAT & SUPPLIE	316,403.00	345,731.00	293,113.92	24,138.49	28,478.59	8
46111	TELEPHONE	60,000.00	34,900.00	28,821.25	.00	6,078.75	17
46112	FUEL	225,000.00	226,207.00	163,769.91	.00	62,437.09	28
46113	ELECTRICITY	470,000.00	483,269.00	383,631.47	.00	99,637.53	21
46114	WATER/SEWER	207,500.00	207,500.00	180,153.56	.00	27,346.44	13
46225	EQUIPMENT/SUPPLIES	1.00	1.00	.00	.00	1.00	100
46311	MAINTENANCE & REPAIR SERV	457,536.00	485,019.00	345,955.19	31,116.10	107,947.71	22
46421	EQUIPMENT LEASE & RENTAL	36,751.00	36,281.00	14,266.87	.00	22,014.13	61
46511	PERSONNEL DEVELOPMENT	54,876.00	15,591.00	7,688.99	.00	7,902.01	51
46516	NURSE'S AIDE TRAINING	5,001.00	1.00	.00	.00	1.00	100
46522	DESKTOP COMPUTER EXPENSE	90,945.00	89,909.00	83,403.15	6,323.73	182.12	0
46524	THIRD PARTY SOFTWARE	2.00	2.00	.00	.00	2.00	100
46565	INTERGOVERNMENTAL TRANSFE	13,000,000.00	12,007,167.00	12,007,167.00	.00	.00	0
46611	GENERAL INSURANCE	574,000.00	622,200.00	605,445.50	.00	16,754.50	3
46733	OTHER INTEREST EXPENSE	1.00	1.00	.00	.00	1.00	100
46811	ADVERTISING-GENERAL	29,000.00	41,900.00	34,578.73	500.00	6,821.27	16
46821	ASSOCIATION DUES	17,487.00	23,832.00	17,711.81	.00	6,120.19	26
46863	BANKING SERVICES	6,000.00	.00	.00	.00	.00	0
46866	OTHER OPERATING EXPENSES	17,568.00	15,025.00	6,526.07	2,096.78	6,402.15	43
46893	NURSING FACILITY ASSESSME	1,725,000.00	1,725,000.00	1,627,733.60	.00	97,266.40	6
47217	BUILDING IMPROVEMENTS	40,000.00	40,939.00	19,669.50	3,865.50	17,404.00	43
47318	MEDICAL EQUIPMENT-REPLACE	6,003.00	8,398.00	7,688.49	314.05	395.46	5
47351	COMPUTER EQUIPMENT-REPLAC	50,000.00	35,000.00	20,969.85	1,595.00	12,435.15	36
47393	OTHER EQUIPMENT-REPLACEME	64,753.00	67,642.00	45,313.94	865.42	21,462.64	32
47412	MEDICAL EQUIPMENT-NEW	28,600.00	69,190.00	52,073.72	.00	17,116.28	25
47492	OTHER EQUIPMENT-NEW	10,002.00	9,057.00	3,550.59	.00	5,506.41	61
61111	TRANS TO OPERATING FUND	1.00	1.00	.00	.00	1.00	100
61171	TRANS TO OTHER CAP PROJ F	1,095,000.00	1,497,754.00	784,369.21	.00	713,384.79	48
61177	TRANS TO GEN INSUR RESERV	87,250.00	87,250.00	.00	.00	87,250.00	100
61189	TRANS TO STABILIZATION	1.00	12,007,168.00	12,007,167.00	.00	1.00	0
61233	TRF TO SINK ESCO PROJ PHA	268,692.00	268,692.00	268,692.00	.00	.00	0
61234	TRF TO COUP ESCO PROJ PHA	59,232.00	59,232.00	59,175.92	.00	56.08	0
61259	TRF TO SINKING BD FD 2016	4,200.00	4,200.00	4,200.00	.00	.00	0
61265	TRF TO SINK BOND FUND 201	595,120.00	595,120.00	595,120.00	.00	.00	0
61266	TRF TO COUP BOND FUND 201	38,750.00	38,750.00	38,721.00	.00	29.00	0
61267	TRF TO COUPON BD FD 2016	93,436.00	93,436.00	93,436.00	.00	.00	0
61611	INDIRECT COST ALLOCATION	5,696,115.00	5,696,115.00	5,696,115.00	.00	.00	0

ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
SUMMARY TOTALS FOR 1233 CEDARBROOK						
41000 PERSONNEL SERVICES	44,796,875.00	45,374,485.00	43,814,861.45	.00	1,559,623.55	3
42000 TRAVEL & TRANSPORTATION	42,253.00	46,303.00	26,294.09	.00	20,008.91	43
43000 PROF & TECHNICAL SERVICES	10,052,054.00	10,012,121.00	9,363,143.71	60,358.25	588,619.04	6
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,335,771.00	5,138,845.00	4,630,130.15	177,319.79	331,395.06	6
46000 OTHER OPERATING & PROGRAM EXP	16,976,668.00	16,013,805.00	15,506,853.10	40,036.61	466,915.29	3
47000 CAPITAL EXPENDITURES	199,358.00	230,226.00	149,266.09	6,639.97	74,319.94	32
	-----	-----	-----	-----	-----	
	77,402,979.00	76,815,785.00	73,490,548.59	284,354.62	3,040,881.79	4
61000 OTHER FINANCING USES	7,937,797.00	20,347,718.00	19,546,996.13	.00	800,721.87	4
	-----	-----	-----	-----	-----	
BUDGETED TOTALS	85,340,776.00	97,163,503.00	93,037,544.72	284,354.62	3,841,603.66	4
NONBUDGETED			(1,021.71)		1,021.71	
	-----	-----	-----	-----	-----	
FUND 1233 TOTALS	85,340,776.00	97,163,503.00	93,036,523.01	284,354.62	3,842,625.37	4

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
-------	-------	----------------	----------------	--------------	------------	---------	---

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
GRAND TOTALS FOR ALL FUNDS							
41000	PERSONNEL SERVICES	44,796,875.00	45,374,485.00	43,814,861.45	.00	1,559,623.55	3
42000	TRAVEL & TRANSPORTATION	42,253.00	46,303.00	26,294.09	.00	20,008.91	43
43000	PROF & TECHNICAL SERVICES	10,052,054.00	10,012,121.00	9,363,143.71	60,358.25	588,619.04	6
44000	GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000	MATERIALS & OPERATING SUPPLIES	5,335,771.00	5,138,845.00	4,630,130.15	177,319.79	331,395.06	6
46000	OTHER OPERATING & PROGRAM EXP	16,976,668.00	16,013,805.00	15,506,853.10	40,036.61	466,915.29	3
47000	CAPITAL EXPENDITURES	199,358.00	230,226.00	149,266.09	6,639.97	74,319.94	32
		-----	-----	-----	-----	-----	
		77,402,979.00	76,815,785.00	73,490,548.59	284,354.62	3,040,881.79	4
61000	OTHER FINANCING USES	7,937,797.00	20,347,718.00	19,546,996.13	.00	800,721.87	4
		-----	-----	-----	-----	-----	
	BUDGETED TOTALS	85,340,776.00	97,163,503.00	93,037,544.72	284,354.62	3,841,603.66	4
	NONBUDGETED			(1,021.71)		1,021.71	
		-----	-----	-----	-----	-----	
	GRAND TOTALS	85,340,776.00	97,163,503.00	93,036,523.01	284,354.62	3,842,625.37	4