

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, 2018

	ADOPTED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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REVENUES:				
GRANTS & REIMBURSEMENTS	58,393,823	71,028,110	73,212,949	2,184,839
DEPARTMENTAL EARNINGS	7,605,702	7,605,702	8,322,423	716,721
INVESTMENT INCOME	1,000	1,000	15,228	14,228
OTHER REVENUES	5,402	5,402	4,514	(888)
TOTAL REVENUES	66,005,927	78,640,214	81,555,114	2,914,900
EXPENDITURES:				
NURSING HOMES	64,086,961	77,271,828	75,534,165	1,737,663
TOTAL EXPENDITURES	64,086,961	77,271,828	75,534,165	1,737,663
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,918,966	1,368,386	6,020,949	4,652,563
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS IN	5,554,525	18,191,590	14,772,079	(3,419,511)
OPERATING TRANSFERS OUT	(1,682,447)	(14,618,220)	(14,144,168)	474,052
INDIRECT COST ALLOCATION	(5,791,044)	(5,791,044)	(5,791,044)	
TOTAL OTHER FINANCING SOURCES (USES)	(1,918,966)	(2,217,674)	(5,163,133)	(2,945,459)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(849,288)	857,816	1,707,104
FUND BALANCES AT JANUARY 01, 2018		849,288	849,288	
FUND BALANCES AT DECEMBER 31, 2018			1,707,104	1,707,104

SEE NOTES TO FINANCIAL STATEMENTS.

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
32125	MEDICAL ASSISTANCE	43,500,308.00	43,421,530.00	42,913,873.99	.00	507,656.01	1
32138	MEDICARE A	4,903,891.00	4,903,891.00	4,454,545.02	.00	449,345.98	9
32159	MEDICARE A-COINS	956,593.00	956,593.00	562,710.80	.00	393,882.20	41
32161	PRIVATE INSURANCE	1,145,405.00	1,145,405.00	678,397.66	.00	467,007.34	41
32197	MEDICARE B-THERAPY	2,612,677.00	2,612,677.00	3,090,022.49	.00	(477,345.49)	(18)
32198	MEDICARE B-COINS-THERAPY	273,947.00	273,947.00	439,067.15	.00	(165,120.15)	(60)
32218	MEDICARE B-MEDICAL SUPPLI	35,000.00	35,000.00	4,358.45	.00	30,641.55	88
32257	PRIVATE PAY REVENUE	4,891,000.00	4,891,000.00	4,169,463.14	.00	721,536.86	15
32266	MEDICAL ASSISTANCE-HMO	15,000.00	15,000.00	16,710.00	.00	(1,710.00)	(11)
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	1.00	12,637,066.00	16,785,403.00	.00	(4,148,337.00)	(33)
32499	OTHER GRANTS & REIMBURSEM	40,000.00	116,000.00	98,397.04	.00	17,602.96	15
33129	PATIENT PAYMENTS-LTC	7,464,682.00	7,464,682.00	8,145,510.56	.00	(680,828.56)	(9)
33132	MEAL REIMBURSEMENTS	76,000.00	76,000.00	90,373.65	.00	(14,373.65)	(19)
33142	CASH OVRAGE-TELLER	.00	.00	124.74	.00	(124.74)	0
33144	CASH SHORTAGE-TELLER	.00	.00	(35.77)	.00	35.77	0
33176	RETURN CHECK FEE	20.00	20.00	40.00	.00	(20.00)	(100)
33199	OTHER DEPARTMENTAL EARNIN	65,000.00	65,000.00	86,409.93	.00	(21,409.93)	(33)
35111	INTEREST-SAVINGS & MONEY	1,000.00	1,000.00	15,228.15	.00	(14,228.15)	(1,4
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	4,514.09	.00	885.91	16
51111	TRANS FROM OPERATING FUND	5,434,524.00	5,434,524.00	2,029,815.11	.00	3,404,708.89	63
51142	TRANS FROM BROOKVIEW-IND	120,000.00	120,000.00	105,199.02	.00	14,800.98	12
51189	TRANS FROM STABILIZATION	1.00	12,637,066.00	12,637,065.00	.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	58,393,823.00	71,028,110.00	73,212,948.74	.00	(2,184,838.74)	(3)
33000	DEPARTMENTAL EARNINGS	7,605,702.00	7,605,702.00	8,322,334.14	.00	(716,632.14)	(9)
34000	JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000	INVESTMENT INCOME	1,000.00	1,000.00	15,228.15	.00	(14,228.15)	(1,42)
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	4,514.09	.00	887.91	0
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		66,005,927.00	78,640,214.00	81,555,025.12	.00	(2,914,811.12)	(4)
51000	OTHER FINANCING SOURCES	5,554,525.00	18,191,590.00	14,772,079.13	.00	3,419,510.87	0
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	BUDGETED TOTALS	71,560,452.00	96,831,804.00	96,327,104.25	.00	504,699.75	1
	NONBUDGETED			88.97		(88.97)	
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	FUND 1233 TOTALS	71,560,452.00	96,831,804.00	96,327,193.22	.00	504,610.78	1

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
41111	FULL TIME EMPLOYEES	13,271,170.00	12,525,490.00	12,522,950.89	.00	2,539.11	0
41121	FULL TIME BARGAINING UNIT	12,539,806.00	12,585,660.00	12,582,057.54	.00	3,602.46	0
41211	REGULAR PART TIME EMPLOYE	988,783.00	668,907.00	668,336.46	.00	570.54	0
41221	REG PART TIME BARGAINING	1,348,970.00	1,185,493.00	1,184,901.14	.00	591.86	0
41311	PART TIME EMPLOYEES	1,215,521.00	1,558,158.00	1,557,423.97	.00	734.03	0
41321	PART TIME BARGAINING UNIT	1,866,401.00	1,838,669.00	1,829,982.17	.00	8,686.83	0
41411	OVERTIME PAY	1,291,507.00	1,752,148.00	1,728,959.84	.00	23,188.16	1
41611	WORKERS COMPENSATION COST	447,684.00	305,684.00	292,606.89	.00	13,077.11	4
41711	HEALTH CARE PLAN	3,917,229.00	5,151,055.00	5,121,802.42	.00	29,252.58	1
41712	LIFE INSURANCE PREMIUMS	41,970.00	41,970.00	39,340.17	.00	2,629.83	6
41713	CANCER INSURANCE PREMIUMS	280.00	280.00	200.71	.00	79.29	28
41714	HEALTH CARE-RX	1,119,208.00	933,608.00	908,989.70	.00	24,618.30	3
41715	HEALTH CARE-DENTAL	125,910.00	125,910.00	114,109.87	.00	11,800.13	9
41716	HEALTH CARE-VISION	9,793.00	9,793.00	9,000.05	.00	792.95	8
41717	HEALTH CARE-ADMIN	16,788.00	19,688.00	17,460.86	.00	2,227.14	11
41721	FEDERAL OLD AGE INSURANCE	3,176,372.00	2,381,218.00	2,350,048.44	.00	31,169.56	1
41722	STATE UNEMPLOYMENT CHARGE	111,921.00	102,525.00	77,887.47	.00	24,637.53	24
41731	EMPLOYER PENSION CONTRIBU	3,707,377.00	3,463,551.00	3,463,551.00	.00	.00	0
41732	UNUSED DISABILITY LEAVE	167,881.00	166,481.00	77,075.41	.00	89,405.59	54
41741	HEALTH AND WELLNESS PROGR	2.00	2.00	.00	.00	2.00	100
41753	EDUCATIONAL ASSIST PROG	8,750.00	8,720.00	7,206.25	.00	1,513.75	17
41755	HEALTH CARE REIMBURSEMENT	27,600.00	25,434.00	25,000.00	.00	434.00	2
41759	NURSING CAREER LADDER PRO	500.00	500.00	.00	.00	500.00	100
41761	DEDUCTIBLE REIMBURSEMENT	69,950.00	69,950.00	69,600.48	.00	349.52	0
41911	BUDGETED VACANCY FACTOR	(700,000.00)	718,315.00	.00	.00	718,315.00	100
42111	MILEAGE-PERSONAL VEHICLE	20,840.00	17,445.00	7,439.30	.00	10,005.70	57
42112	OTHER TRAVEL EXPENSE	8,274.00	10,903.00	8,380.86	.00	2,522.14	23
42211	GASOLINE & OIL	13,000.00	13,000.00	10,961.28	.00	2,038.72	16
43111	LEGAL SERVICES	25,000.00	45,300.00	45,168.72	.00	131.28	0
43122	PHYSICAL THERAPY SERVICES	1,200,000.00	1,257,574.00	1,257,572.60	.00	1.40	0
43123	OCCUPATIONAL THERAPY SERV	1,250,000.00	1,417,872.00	1,417,569.69	.00	302.31	0
43126	LABORATORY SERVICES	30,000.00	30,000.00	29,382.14	.00	617.86	2
43127	SPEECH SERVICES	850,000.00	637,376.00	637,375.63	.00	.37	0
43144	IT SERVICES	1.00	1.00	.00	.00	1.00	100
43147	BARBER & BEAUTY SERVICES	140,000.00	138,498.00	136,553.50	.00	1,944.50	1
43148	OTHER SPECIALIZED SERVICE	551,003.00	581,301.00	538,835.79	2,307.50	40,157.71	7
43149	RECORDS RETENTION	6,000.00	20,412.00	17,006.64	436.31	2,969.05	15
43173	AGENCY STAFFING	580,000.00	673,225.00	672,462.48	.00	762.52	0
43213	TELEPHONE (MOBILE)	37,152.00	36,158.00	31,251.50	.00	4,906.50	14
43214	CABLE TELEVISION	57,500.00	83,206.00	79,984.56	(829.63)	4,051.07	5
43411	TRASH REMOVAL	89,000.00	97,684.00	69,122.27	4,342.00	24,219.73	25
43413	SPRAYING SERVICE	9,500.00	9,700.00	8,719.98	.00	980.02	10
43414	LAUNDRY SERVICES	875,000.00	725,098.00	724,450.23	.00	647.77	0
43415	WINDOW CLEANING SERVICES	5,800.00	11,720.00	9,108.00	.00	2,612.00	22
43425	MANAGEMENT FEE	724,234.00	703,018.00	702,255.30	.00	762.70	0
43428	PAYROLL SERVICES	34,758.00	37,758.00	37,332.79	.00	425.21	1
43431	RADIOLOGY SERVICES	42,000.00	18,073.00	14,647.50	.00	3,425.50	19
43432	AMBULANCE SERVICES	160,000.00	172,700.00	172,568.92	.00	131.08	0
43445	DINING SERVICES	2,983,616.00	2,976,182.00	2,919,350.94	.00	56,831.06	2
43476	PHARMACY SERVICES	230,000.00	217,341.00	214,846.37	.00	2,494.63	1
45111	STOCKROOM SUPPLIES	.00	16,768.00	10,105.82	.00	6,662.18	40
45221	MEDICAL SUPPLIES	925,000.00	880,276.00	852,583.05	27,105.36	587.59	0

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45223	PATIENT RESPIRATORY SUP	73,000.00	76,955.00	70,614.93	.00	6,340.07	8
45224	NON-PRESCRIPTION DRUGS	150,000.00	121,680.00	119,609.14	.00	2,070.86	2
45225	PRESCRIPTION DRUGS	725,000.00	476,349.00	468,440.69	.00	7,908.31	2
45229	MEDICARE MEDICAL SUPPLIES	197,000.00	158,557.00	146,235.48	2,062.66	10,258.86	6
45232	GROCERIES, MEATS, PROVISI	1,877,321.00	1,927,396.00	1,908,742.29	.00	18,653.71	1
45241	UNIFORM SUPPLIES	4,991.00	3,418.00	.00	.00	3,418.00	100
45243	INDIGENT PATIENT CLOTHING	26,500.00	10,700.00	7,015.72	.00	3,684.28	34
45254	OTHER POSTAGE	21,300.00	18,840.00	13,866.01	.00	4,973.99	26
45261	PROFESSIONAL BOOKS&PERIOD	6,432.00	6,375.00	2,870.41	.00	3,504.59	55
45281	OTHER OPERATING SUPPLIES	826,971.00	873,245.00	770,490.86	26,386.86	76,367.28	9
45289	OTHER MEDICAL EXPENSE	.00	102,000.00	98,546.25	.00	3,453.75	3
45312	MAINT & REP-MAT & SUPPLIE	305,903.00	327,658.00	260,664.58	34,137.84	32,855.58	10
46111	TELEPHONE	41,000.00	45,386.00	44,641.62	.00	744.38	2
46112	FUEL	225,000.00	208,000.00	182,537.03	.00	25,462.97	12
46113	ELECTRICITY	465,000.00	416,809.00	391,217.36	.00	25,591.64	6
46114	WATER/SEWER	205,000.00	205,000.00	169,056.84	.00	35,943.16	18
46225	EQUIPMENT/SUPPLIES	1.00	1.00	.00	.00	1.00	100
46311	MAINTENANCE & REPAIR SERV	433,712.00	447,758.00	367,495.31	25,782.60	54,480.09	12
46421	EQUIPMENT LEASE & RENTAL	45,751.00	5,751.00	5,255.16	.00	495.84	9
46511	PERSONNEL DEVELOPMENT	51,141.00	17,531.00	9,460.81	.00	8,070.19	46
46516	NURSE'S AIDE TRAINING	7,001.00	3,501.00	2,104.00	.00	1,397.00	40
46522	DESKTOP COMPUTER EXPENSE	120,908.00	122,328.00	119,464.58	2,863.42	.00	0
46524	THIRD PARTY SOFTWARE	2.00	2.00	.00	.00	2.00	100
46565	INTERGOVERNMENTAL TRANSFE	1.00	12,637,066.00	12,637,065.00	.00	1.00	0
46611	GENERAL INSURANCE	552,407.00	561,306.00	540,921.10	.00	20,384.90	4
46733	OTHER INTEREST EXPENSE	100,000.00	100.00	.00	.00	100.00	100
46811	ADVERTISING-GENERAL	24,000.00	24,250.00	16,872.10	.00	7,377.90	30
46821	ASSOCIATION DUES	16,592.00	16,777.00	14,818.55	.00	1,958.45	12
46863	BANKING SERVICES	6,000.00	6,000.00	.00	.00	6,000.00	100
46866	OTHER OPERATING EXPENSES	17,269.00	12,777.00	6,821.11	567.00	5,388.89	42
46893	NURSING FACILITY ASSESSME	1,750,000.00	1,713,500.00	1,713,451.16	.00	48.84	0
47217	BUILDING IMPROVEMENTS	40,000.00	37,500.00	5,369.68	1,638.75	30,491.57	81
47318	MEDICAL EQUIPMENT-REPLACE	6,752.00	31,278.00	26,586.93	2,394.68	2,296.39	7
47351	COMPUTER EQUIPMENT-REPLAC	50,000.00	13,218.00	13,160.21	.00	57.79	0
47393	OTHER EQUIPMENT-REPLACEME	62,653.00	84,629.00	43,722.84	4,677.99	36,228.17	43
47412	MEDICAL EQUIPMENT-NEW	22,750.00	81,750.00	79,043.35	.00	2,706.65	3
47492	OTHER EQUIPMENT-NEW	10,552.00	8,639.00	4,476.72	.00	4,162.28	48
61111	TRANS TO OPERATING FUND	1.00	1.00	.00	.00	1.00	100
61171	TRANS TO OTHER CAP PROJ F	551,000.00	849,708.00	439,449.09	.00	410,258.91	48
61177	TRANS TO GEN INSUR RESERV	74,875.00	74,875.00	11,144.10	.00	63,730.90	85
61189	TRANS TO STABILIZATION	1.00	12,637,066.00	12,637,065.00	.00	1.00	0
61233	TRF TO SINK ESCO PROJ PHA	258,272.00	258,272.00	258,272.00	.00	.00	0
61234	TRF TO COUP ESCO PROJ PHA	69,011.00	69,011.00	68,950.60	.00	60.40	0
61259	TRF TO SINKING BD FD 2016	700.00	700.00	700.00	.00	.00	0
61265	TRF TO SINK BOND FUND 201	586,520.00	586,520.00	586,520.00	.00	.00	0
61266	TRF TO COUP BOND FUND 201	48,603.00	48,603.00	48,603.00	.00	.00	0
61267	TRF TO COUPON BD FD 2016	93,464.00	93,464.00	93,464.00	.00	.00	0
61611	INDIRECT COST ALLOCATION	5,791,044.00	5,791,044.00	5,791,044.00	.00	.00	0

ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
SUMMARY TOTALS FOR 1233 CEDARBROOK						
41000 PERSONNEL SERVICES	44,771,373.00	45,639,209.00	44,648,491.73	.00	990,717.27	2
42000 TRAVEL & TRANSPORTATION	42,114.00	41,348.00	26,781.44	.00	14,566.56	35
43000 PROF & TECHNICAL SERVICES	9,880,564.00	9,890,197.00	9,735,565.55	6,256.18	148,375.27	2
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,139,418.00	5,000,217.00	4,729,785.23	89,692.72	180,739.05	4
46000 OTHER OPERATING & PROGRAM EXP	4,060,785.00	16,443,843.00	16,221,181.73	29,213.02	193,448.25	1
47000 CAPITAL EXPENDITURES	192,707.00	257,014.00	172,359.73	8,711.42	75,942.85	30
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	64,086,961.00	77,271,828.00	75,534,165.41	133,873.34	1,603,789.25	2
61000 OTHER FINANCING USES	7,473,491.00	20,409,264.00	19,935,211.79	.00	474,052.21	2
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BUDGETED TOTALS	71,560,452.00	97,681,092.00	95,469,377.20	133,873.34	2,077,841.46	2
NONBUDGETED			.00		.00	
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FUND 1233 TOTALS	71,560,452.00	97,681,092.00	95,469,377.20	133,873.34	2,077,841.46	2