

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, 2016

	ADOPTED BUDGET -----	REVISED BUDGET -----	ACTUAL -----	VARIANCE FAVORABLE (UNFAVORABLE) -----
REVENUES:				
GRANTS & REIMBURSEMENTS	57,424,207	64,343,208	61,187,131	(3,156,077)
DEPARTMENTAL EARNINGS	7,377,561	7,377,561	7,084,905	(292,656)
INVESTMENT INCOME	1,000	1,000	7,255	6,255
OTHER REVENUES	5,402	5,402	3,583	(1,819)
TOTAL REVENUES	64,808,170	71,727,171	68,282,874	(3,444,297)
EXPENDITURES:				
NURSING HOMES	61,681,690	69,550,271	60,694,634	8,855,637
TOTAL EXPENDITURES	61,681,690	69,550,271	60,694,634	8,855,637
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,126,480	2,176,900	7,588,240	5,411,340
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS IN	3,816,585	11,828,229	8,072,241	(3,755,988)
OPERATING TRANSFERS OUT	(1,065,858)	(9,610,692)	(8,968,829)	641,863
INDIRECT COST ALLOCATION	(5,045,164)	(5,045,164)	(5,045,164)	
TOTAL OTHER FINANCING SOURCES (USES)	(2,294,437)	(2,827,627)	(5,941,752)	(3,114,125)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	832,043	(650,727)	1,646,487	2,297,214
FUND BALANCES AT JANUARY 01, 2016		912,770	912,770	
FUND BALANCES AT NOVEMBER 30, 2016	832,043	262,043	2,559,257	2,297,214

SEE NOTES TO FINANCIAL STATEMENTS.

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	RECEIVED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
32125	MEDICAL ASSISTANCE	43,366,906.00	42,274,263.00	38,266,091.84	.00	4,008,171.16	9
32138	MEDICARE A	5,534,877.00	5,534,877.00	2,944,780.41	.00	2,590,096.59	47
32159	MEDICARE A-COINS	1,207,239.00	1,207,239.00	477,434.00	.00	729,805.00	60
32161	PRIVATE INSURANCE	766,500.00	766,500.00	368,622.59	.00	397,877.41	52
32197	MEDICARE B-THERAPY	1,900,000.00	1,900,000.00	2,159,106.83	.00	(259,106.83)	(14)
32198	MEDICARE B-COINS-THERAPY	242,084.00	242,084.00	322,515.12	.00	(80,431.12)	(33)
32218	MEDICARE B-MEDICAL SUPPLI	35,000.00	35,000.00	6,761.65	.00	28,238.35	81
32257	PRIVATE PAY REVENUE	4,321,600.00	4,321,600.00	4,373,904.74	.00	(52,304.74)	(1)
32266	MEDICAL ASSISTANCE-HMO	10,000.00	10,000.00	12,855.00	.00	(2,855.00)	(29)
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	8,011,644.00	12,196,139.36	.00	(4,184,495.36)	(52)
32499	OTHER GRANTS & REIMBURSEM	20,000.00	20,000.00	58,919.25	.00	(38,919.25)	(195)
33129	PATIENT PAYMENTS-LTC	7,236,541.00	7,236,541.00	6,853,649.72	.00	382,891.28	5
33132	MEAL REIMBURSEMENTS	76,000.00	76,000.00	58,959.83	.00	17,040.17	22
33142	CASH OVERAGE-TELLER	.00	.00	6.59	.00	(6.59)	0
33144	CASH SHORTAGE-TELLER	.00	.00	(4.22)	.00	4.22	0
33176	RETURN CHECK FEE	20.00	20.00	60.00	.00	(40.00)	(200)
33199	OTHER DEPARTMENTAL EARNIN	65,000.00	65,000.00	172,232.61	.00	(107,232.61)	(165)
35111	INTEREST-SAVINGS & MONEY	1,000.00	1,000.00	7,254.79	.00	(6,254.79)	(625)
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	3,583.03	.00	1,816.97	34
51111	TRANS FROM OPERATING FUND	3,741,585.00	3,741,585.00	.00	.00	3,741,585.00	100
51142	TRANS FROM BROOKVIEW-IND	75,000.00	75,000.00	60,596.88	.00	14,403.12	19
51189	TRANS FROM STABILIZATION	.00	8,011,644.00	8,011,644.00	.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	57,424,207.00	64,343,208.00	61,187,130.79	.00	3,156,077.21	5
33000 DEPARTMENTAL EARNINGS	7,377,561.00	7,377,561.00	7,084,902.16	.00	292,658.84	4
34000 JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000 INVESTMENT INCOME	1,000.00	1,000.00	7,254.79	.00	(6,254.79)	(625)
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	3,583.03	.00	1,818.97	0
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	64,808,170.00	71,727,171.00	68,282,870.77	.00	3,444,300.23	5
51000 OTHER FINANCING SOURCES	3,816,585.00	11,828,229.00	8,072,240.88	.00	3,755,988.12	0
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BUDGETED TOTALS	68,624,755.00	83,555,400.00	76,355,111.65	.00	7,200,288.35	9
NONBUDGETED			2.37		(2.37)	
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FUND 1233 TOTALS	68,624,755.00	83,555,400.00	76,355,114.02	.00	7,200,285.98	9

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REVENUES BY FUND - ALL OBJECTS - AS OF 11/30/2016

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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	57,424,207.00	64,343,208.00	61,187,130.79	.00	3,156,077.21	5
33000 DEPARTMENTAL EARNINGS	7,377,561.00	7,377,561.00	7,084,902.16	.00	292,658.84	4
34000 JUDICIAL COSTS & FINES	.00	.00	.00	.00	.00	0
35000 INVESTMENT INCOME	1,000.00	1,000.00	7,254.79	.00	(6,254.79)	(625)
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	3,583.03	.00	1,818.97	0
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	64,808,170.00	71,727,171.00	68,282,870.77	.00	3,444,300.23	5
51000 OTHER FINANCING SOURCES	3,816,585.00	11,828,229.00	8,072,240.88	.00	3,755,988.12	0
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BUDGETED TOTALS	68,624,755.00	83,555,400.00	76,355,111.65	.00	7,200,288.35	9
NONBUDGETED			2.37		(2.37)	
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GRAND TOTALS	68,624,755.00	83,555,400.00	76,355,114.02	.00	7,200,285.98	9

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
1233	CEDARBROOK						
41111	FULL TIME EMPLOYEES	12,722,156.00	12,218,909.00	11,220,363.64	.00	998,545.36	8
41121	FULL TIME BARGAINING UNIT	12,343,398.00	11,927,588.00	10,805,611.37	.00	1,121,976.63	9
41211	REGULAR PART TIME EMPLOYE	1,297,395.00	1,133,650.00	974,378.24	.00	159,271.76	14
41221	REG PART TIME BARGAINING	1,723,814.00	1,520,272.00	1,326,465.01	.00	193,806.99	13
41311	PART TIME EMPLOYEES	1,358,995.00	1,308,521.00	998,999.55	.00	309,521.45	24
41321	PART TIME BARGAINING UNIT	1,723,601.00	1,728,101.00	1,414,294.89	.00	313,806.11	18
41411	OVERTIME PAY	1,163,911.00	1,322,171.00	1,274,919.78	.00	47,251.22	4
41611	WORKERS COMPENSATION COST	563,529.00	563,529.00	326,417.81	.00	237,111.19	42
41711	HEALTH CARE PLAN	3,682,676.00	3,682,676.00	3,601,996.00	.00	80,680.00	2
41712	LIFE INSURANCE PREMIUMS	42,265.00	42,265.00	38,520.37	.00	3,744.63	9
41713	CANCER INSURANCE PREMIUMS	423.00	423.00	243.93	.00	179.07	42
41714	HEALTH CARE-RX	986,180.00	986,180.00	946,725.34	.00	39,454.66	4
41715	HEALTH CARE-DENTAL	126,794.00	126,794.00	96,343.18	.00	30,450.82	24
41716	HEALTH CARE-VISION	9,862.00	9,862.00	7,953.80	.00	1,908.20	19
41717	HEALTH CARE-ADMIN	14,088.00	14,638.00	14,203.22	.00	434.78	3
41721	FEDERAL OLD AGE INSURANCE	2,310,478.00	2,310,478.00	2,095,240.86	.00	215,237.14	9
41722	STATE UNEMPLOYMENT CHARGE	211,323.00	211,323.00	104,055.71	.00	107,267.29	51
41731	EMPLOYER PENSION CONTRIBU	3,240,304.00	3,239,754.00	3,140,573.00	.00	99,181.00	3
41732	UNUSED DISABILITY LEAVE	253,589.00	251,589.00	121,141.78	.00	130,447.22	52
41741	HEALTH AND WELLNESS PROGR	2.00	27.00	25.00	.00	2.00	7
41753	EDUCATIONAL ASSIST PROG	7,250.00	9,250.00	7,352.22	.00	1,897.78	21
41755	HEALTH CARE REIMBURSEMENT	25,232.00	27,357.00	27,120.00	.00	237.00	1
41759	NURSING CAREER LADDER PRO	500.00	500.00	.00	.00	500.00	100
41761	DEDUCTIBLE REIMBURSEMENT	70,440.00	68,290.00	43,032.67	.00	25,257.33	37
41911	BUDGETED VACANCY FACTOR	(600,000.00)	544,484.00	.00	.00	544,484.00	100
42111	MILEAGE-PERSONAL VEHICLE	15,950.00	17,000.00	9,075.13	.00	7,924.87	47
42112	OTHER TRAVEL EXPENSE	6,427.00	7,877.00	2,508.77	.00	5,368.23	68
42211	GASOLINE & OIL	17,000.00	14,500.00	4,801.41	.00	9,698.59	67
43111	LEGAL SERVICES	25,000.00	25,000.00	2,351.94	.00	22,648.06	91
43122	PHYSICAL THERAPY SERVICES	1,200,226.00	1,200,226.00	828,010.69	.00	372,215.31	31
43123	OCCUPATIONAL THERAPY SERV	1,300,693.00	1,300,693.00	1,028,726.49	.00	271,966.51	21
43126	LABORATORY SERVICES	62,000.00	35,000.00	16,811.42	.00	18,188.58	52
43127	SPEECH SERVICES	790,000.00	790,000.00	702,371.92	.00	87,628.08	11
43144	IT SERVICES	1.00	1.00	.00	.00	1.00	100
43147	BARBER & BEAUTY SERVICES	160,000.00	160,000.00	124,416.75	.00	35,583.25	22
43148	OTHER SPECIALIZED SERVICE	202,336.00	208,151.00	134,028.42	29,235.20	44,887.38	22
43149	RECORDS RETENTION	6,700.00	14,200.00	832.89	.00	13,367.11	94
43173	AGENCY STAFFING	375,000.00	567,000.00	539,730.95	.00	27,269.05	5
43213	TELEPHONE (MOBILE)	32,003.00	32,009.00	17,501.93	5.03	14,502.04	45
43214	CABLE TELEVISION	51,601.00	50,601.00	46,586.88	.00	4,014.12	8
43411	TRASH REMOVAL	81,000.00	85,374.00	66,323.94	7,096.00	11,954.06	14
43413	SPRAYING SERVICE	8,700.00	8,700.00	5,319.71	.00	3,380.29	39
43414	LAUNDRY SERVICES	820,000.00	820,027.00	633,548.08	.00	186,478.92	23
43415	WINDOW CLEANING SERVICES	5,900.00	1,600.00	.00	1,398.00	202.00	13
43425	MANAGEMENT FEE	164,234.00	694,234.00	463,270.95	.00	230,963.05	33
43428	PAYROLL SERVICES	32,085.00	32,085.00	28,645.98	.00	3,439.02	11
43431	RADIOLOGY SERVICES	57,000.00	47,000.00	21,570.70	.00	25,429.30	54
43432	AMBULANCE SERVICES	280,000.00	185,000.00	140,734.32	.00	44,265.68	24
43445	DINING SERVICES	2,860,887.00	2,860,887.00	2,575,696.86	.00	285,190.14	10
43476	PHARMACY SERVICES	200,000.00	200,000.00	196,125.24	.00	3,874.76	2
45111	STOCKROOM SUPPLIES	359,244.00	370,921.00	248,926.20	17,035.37	104,959.43	28
45221	MEDICAL SUPPLIES	917,000.00	950,112.00	704,834.19	132,963.90	112,313.91	12

ACCT#	TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
45223	PATIENT RESPIRATORY SUP	73,000.00	75,060.00	59,886.26	3,100.00	12,073.74	16
45224	NON-PRESCRIPTION DRUGS	180,000.00	180,000.00	106,970.19	.00	73,029.81	41
45225	PRESCRIPTION DRUGS	900,000.00	887,500.00	342,083.79	.00	545,416.21	61
45229	MEDICARE MEDICAL SUPPLIES	190,000.00	197,262.00	142,696.30	12,899.19	41,666.51	21
45232	GROCERIES, MEATS, PROVISI	1,872,520.00	1,874,464.00	1,558,511.97	1,943.87	314,008.16	17
45241	UNIFORM SUPPLIES	5,216.00	4,440.00	.00	.00	4,440.00	100
45254	OTHER POSTAGE	20,300.00	20,600.00	13,609.26	.00	6,990.74	34
45261	PROFESSIONAL BOOKS&PERIOD	5,352.00	5,308.00	1,821.65	.00	3,486.35	66
45281	OTHER OPERATING SUPPLIES	524,481.00	517,506.00	338,346.06	47,269.47	131,890.47	25
45312	MAINT & REP-MAT & SUPPLIE	276,980.00	315,593.00	248,193.95	49,936.12	17,462.93	6
46111	TELEPHONE	43,500.00	43,500.00	36,032.20	.00	7,467.80	17
46112	FUEL	280,000.00	215,000.00	146,517.72	.00	68,482.28	32
46113	ELECTRICITY	430,000.00	460,000.00	416,062.12	.00	43,937.88	10
46114	WATER/SEWER	202,000.00	247,000.00	228,666.36	.00	18,333.64	7
46225	EQUIPMENT/SUPPLIES	1.00	1.00	.00	.00	1.00	100
46311	MAINTENANCE & REPAIR SERV	367,772.00	418,705.00	276,023.56	86,107.87	56,573.57	14
46421	EQUIPMENT LEASE & RENTAL	135,002.00	135,102.00	103,874.64	.00	31,227.36	23
46511	PERSONNEL DEVELOPMENT	13,094.00	13,044.00	3,713.59	.00	9,330.41	72
46516	NURSE'S AIDE TRAINING	6,001.00	6,001.00	2,065.00	.00	3,936.00	66
46522	DESKTOP COMPUTER EXPENSE	64,684.00	69,030.00	58,062.13	10,480.99	486.88	1
46524	THIRD PARTY SOFTWARE	2.00	2.00	.00	.00	2.00	100
46565	INTERGOVERNMENTAL TRANSFE	.00	8,011,644.00	8,011,644.00	.00	.00	0
46611	GENERAL INSURANCE	559,407.00	568,207.00	499,702.56	.00	68,504.44	12
46811	ADVERTISING-GENERAL	16,000.00	19,950.00	17,530.33	.00	2,419.67	12
46821	ASSOCIATION DUES	16,682.00	14,182.00	11,081.31	.00	3,100.69	22
46863	BANKING SERVICES	8,000.00	8,000.00	3,834.72	.00	4,165.28	52
46866	OTHER OPERATING EXPENSES	9,160.00	10,904.00	7,696.96	531.95	2,675.09	25
46893	NURSING FACILITY ASSESSME	2,000,000.00	1,134,607.00	874,195.38	.00	260,411.62	23
47217	BUILDING IMPROVEMENTS	20,000.00	20,000.00	.00	.00	20,000.00	100
47318	MEDICAL EQUIPMENT-REPLACE	13,502.00	22,941.00	19,284.90	.00	3,656.10	16
47351	COMPUTER EQUIPMENT-REPLAC	50,000.00	2,800.00	372.00	.00	2,428.00	87
47393	OTHER EQUIPMENT-REPLACEME	57,453.00	90,771.00	26,074.24	9,045.36	55,651.40	61
47412	MEDICAL EQUIPMENT-NEW	23,286.00	23,286.00	7,758.03	736.52	14,791.45	64
47492	OTHER EQUIPMENT-NEW	9,103.00	11,032.00	3,593.22	.00	7,438.78	67
61147	TRANS TO COUPON SERIES 20	165,246.00	165,246.00	165,246.00	.00	.00	0
61171	TRANS TO OTHER CAP PROJ F	522,800.00	1,055,990.00	434,063.52	.00	621,926.48	59
61177	TRANS TO GEN INSUR RESERV	49,875.00	49,875.00	30,000.00	.00	19,875.00	40
61189	TRANS TO STABILIZATION	.00	8,011,644.00	8,011,644.00	.00	.00	0
61233	TRF TO SINK ESCO PROJ PHA	240,409.00	240,409.00	240,409.00	.00	.00	0
61234	TRF TO COUP ESCO PROJ PHA	87,528.00	87,528.00	87,466.56	.00	61.44	0
61611	INDIRECT COST ALLOCATION	5,045,164.00	5,045,164.00	5,045,164.00	.00	.00	0

ACCT# TITLE	ADOPTED BUDGET	REVISED BUDGET	EXPENDED YTD	ENCUMBERED	BALANCE	%
SUMMARY TOTALS FOR 1233 CEDARBROOK						
41000 PERSONNEL SERVICES	43,278,205.00	43,248,631.00	38,585,977.37	.00	4,662,653.63	11
42000 TRAVEL & TRANSPORTATION	39,377.00	39,377.00	16,385.31	.00	22,991.69	58
43000 PROF & TECHNICAL SERVICES	8,715,366.00	9,317,788.00	7,572,606.06	37,734.23	1,707,447.71	18
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,324,093.00	5,398,766.00	3,765,879.82	265,147.92	1,367,738.26	25
46000 OTHER OPERATING & PROGRAM EXP	4,151,305.00	11,374,879.00	10,696,702.58	97,120.81	581,055.61	5
47000 CAPITAL EXPENDITURES	173,344.00	170,830.00	57,082.39	9,781.88	103,965.73	61
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	61,681,690.00	69,550,271.00	60,694,633.53	409,784.84	8,445,852.63	12
61000 OTHER FINANCING USES	6,111,022.00	14,655,856.00	14,013,993.08	.00	641,862.92	4
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BUDGETED TOTALS	67,792,712.00	84,206,127.00	74,708,626.61	409,784.84	9,087,715.55	11
NONBUDGETED			.00		.00	
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FUND 1233 TOTALS	67,792,712.00	84,206,127.00	74,708,626.61	409,784.84	9,087,715.55	11

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EXPENDITURES BY FUND - ALL OBJECTS - AS OF 11/30/2016

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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	43,278,205.00	43,248,631.00	38,585,977.37	.00	4,662,653.63	11
42000 TRAVEL & TRANSPORTATION	39,377.00	39,377.00	16,385.31	.00	22,991.69	58
43000 PROF & TECHNICAL SERVICES	8,715,366.00	9,317,788.00	7,572,606.06	37,734.23	1,707,447.71	18
44000 GRANTS, SUBSIDIES, CONTRACTS	.00	.00	.00	.00	.00	0
45000 MATERIALS & OPERATING SUPPLIES	5,324,093.00	5,398,766.00	3,765,879.82	265,147.92	1,367,738.26	25
46000 OTHER OPERATING & PROGRAM EXP	4,151,305.00	11,374,879.00	10,696,702.58	97,120.81	581,055.61	5
47000 CAPITAL EXPENDITURES	173,344.00	170,830.00	57,082.39	9,781.88	103,965.73	61
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	61,681,690.00	69,550,271.00	60,694,633.53	409,784.84	8,445,852.63	12
61000 OTHER FINANCING USES	6,111,022.00	14,655,856.00	14,013,993.08	.00	641,862.92	4
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BUDGETED TOTALS	67,792,712.00	84,206,127.00	74,708,626.61	409,784.84	9,087,715.55	11
NONBUDGETED			.00		.00	
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GRAND TOTALS	67,792,712.00	84,206,127.00	74,708,626.61	409,784.84	9,087,715.55	11