

MARIANNA HEALTH & REHABILITATION CENTER

Post Office Box 240 • Marianna, Florida 32447-0240 • (850) 482-8091

December 30, 2020

To: Marianna City Commissioners
MH&RC Board Members
Marianna City Manager

From: Melinda Gay, Administrator

Subject: November 2020 Financial Statements

November census was 63.74%. December census was 65.5%.

Income: Room and Board income was significantly under budget due to the lower census. Lab income is over budget due to increased labs requested. Physical therapy income was over budget due to an increased therapy patient load. Speech therapy and occupational therapy income was under budget due to the lower census.

Expenses: Total expenses were significantly below the budgeted amount due to the lower census and increased monitoring by the Departments to ensure expenses are controlled. RN, LPN and CNA salaries were under budget due to the lower census and vacant positions. Food costs and kitchen supplies were under budget due to the lower census. Repairs and maintenance expense is under budget due to fewer repairs. The AHCA Assessment Fee is under budget due to the lower Medicaid census. Group insurance is under budget due to less employees. The City Administrative Fee is over budget due to a correction in the account this month. The prior year budgeted number was paid in October and the change is reflected in the November financials.

COVID-19 Update:

The facility is testing staff based on the county positivity rate. In December, the facility was required to test staff twice a week. The scheduled family visits are still going well. Residents enjoyed visits from their loved ones during the holidays. The facility has an adequate supply of PPE at this time and PPE quantities are reviewed daily and ordered as needed.

On December 28th and 29th, Walgreens conducted COVID-19 vaccination clinics at the Center. At the conclusion of the clinics, 82% of the residents have received the first dose of the Pfizer vaccine. A few residents have indicated they will take their first dose during the second clinic scheduled for January 19th and 20th. Staff were also given the opportunity to receive the vaccine and 10% of the staff received the first dose of the vaccine.

MARIANNA HEALTH AND REHABILITATION CENTER
Operations Summary
Month Ending November 2020

	Current	Budget	November 2019
Census	63.74%	92%	95%
Census w/o Medicaid Pending	61.1%		
Accounts Receivable	\$3,003,762		\$4,369,255
Allowance for Bad Debts	\$1,468,472		\$1,278,713
Allowance for Coinsurance Write-offs	\$142,153		\$222,187
Total Expenses	\$1,190,979	\$1,482,743	\$1,342,358
Depreciation	\$30,000	\$30,000	\$35,000
Cash on Hand	\$1,317,516		\$271,425
Total Employees	169		206
Income before City Fees:	\$(171,204)	\$17,940	\$55,080
Net Income	\$(224,037)	\$(29,310)	\$13,413

Census Information from Area Facilities as of December 29, 2020:

Chipola Health & Rehab	80%
Signature Health Care at the Courtyard	67%
Signature Health Care of North Florida	72%
Blountstown Health & Rehabilitation Center	64%
River Valley Rehabilitation Center	88%

November 2020

Medicaid Pending Amounts

Resident A	\$0.00	Approved from May 2019 to current on 09/08/20. \$120,200.00 was moved to private pay and collection efforts are ongoing.
Resident B	\$0.00	Approved in May 2020
Resident C	\$125,001.70	Approved on 05/07/2020 - Only approved from October 2019 going forward. Balance will be moved to private pay.
Resident D	\$0.00	Approved for Medicaid in October 2020.
Resident E	\$0.00	Approved in June 2020. Coverage from April 2020 to current has been obtained. Approximately \$57,000 was moved to private pay and the family is aware of the balance.
Resident F	\$0.00	Approved in March 2020
Resident G	\$0.00	Approved in February 2020
Resident H	\$0.00	Medicaid was approved for April 2020 going forward.
Resident I	\$0.00	Approved in March 2020
Resident J	\$0.00	Approved on 05/15/2020
Resident K	\$0.00	Medicaid approved in December 2020.
Resident L	\$0.00	Approved in April 2020
Resident M	\$0.00	Approved in March 2020
Resident N	\$0.00	Approved in February 2020
Resident O	\$0.00	Approved in March 2020
Resident P	\$0.00	Approved in April 2020
Resident Q	\$0.00	Approved in March 2020
Resident R	\$0.00	Approved in July 2020
Resident S	\$0.00	Approved in May 2020
Resident T	\$0.00	Medicaid approved for July 2020. June 2020 coverage was denied. \$1,690.46 has been moved to private pay. Family is
Resident U	\$3,382.41	Family is working with Admissions to complete Medicaid application.
Resident V	\$0.00	Approved in October 2020. Balance of \$16,355.00 in private pay. Family is aware and will pay.
Resident W	\$0.00	Medicaid approval received on 08/27/20. Platinum Benefits assisted the family with the Medicaid application
Resident X	\$0.00	Medicaid approved in December 2020.
Resident Y	\$101,957.00	Family is working with the Sketchle Law Firm for the Medicaid application. The law office has recently been dealing with a COVID outbreak has not been able to provide a current update to this case. This resident has been private pay since admission in October of 2010.
Resident Z	\$3,107.00	Resident has applied for Medicaid with Admissions.
Resident AA	\$10,079.81	Medicaid application was sent to the Department of Children & Families on November 12, 2020. Waiting for approval.

Total

\$243,527.92

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
November 30, 2020**

ASSETS

Current Assets

Cash	\$ 1,317,516.35	
Accounts Receivable - General	3,003,762.11	
AR Clearing Account	41,825.94	
Accounts Receivable - Others	(58,736.35)	
Allowance for Bad Debts	(1,468,472.52)	
Allowance For Co-Insurance Write-Offs	(142,153.82)	
Inventory - Supplies	115,827.93	
Prepaid Expenses	6,999.23	
Prepaid Maintenance	757.50	
Prepaid Insurance	145,804.50	
Prepaid Dues & Subscriptions	2,195.23	
Total Current Assets	<u>2,195.23</u>	\$ 2,965,326.10

Property, Plant, & Equipment

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,130,499.86	
Less: Accumulated Depreciation		
A/D - Building	(4,460,308.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,671,115.13)	
A/D - Laundry Equipment	(171,130.66)	
Net Property, Plant, & Equipment	<u>5,590,298.23</u>	5,590,298.23

Other Assets

Utility Deposits	168.00	
Security Deposits	600.00	
Deferred Outflows-Contributions	2,371,184.00	
Total Other Assets	<u>2,371,184.00</u>	2,371,952.00

Total Assets	<u>2,371,184.00</u>	<u>\$ 10,927,576.33</u>
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**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
November 30, 2020**

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts Payable - General	\$ 754,471.86	
Accrued Payroll	157,671.40	
Accrued Vacation Pay	257,621.04	
P/R Pay - Accrued Leave	47,515.58	
Retirement Pay - Accrued Leave	22,159.12	
Accrued Sick Pay	340,994.26	
FICA Tax Payable	11,724.13	
Resident Trust Liability	49,581.26	
Employee Insurance Withheld	16,040.24	
Retirement Fund Payable	34,857.15	
Medicare Settlement Payable	(79,625.67)	
Other Accrued Expenses	11,565.00	
Total Current Liabilities	<u>11,565.00</u>	\$ 1,624,575.37

Long Term Liabilities

Net Pension Liability	7,598,970.00	
OPEB Liability	273,653.00	
OPEB Deferred Inflows	9,401.00	
Deferred Outflows - OPEB	(13,844.00)	
Deferred Inflows	625,892.00	
Total Long-Term Liabilities	<u>625,892.00</u>	<u>8,494,072.00</u>

Total Liabilities

10,118,647.37

Fund Balance

Contribution from Gen. Public	54,654.69	
Contribution from State	5,047.00	
Contribution from Fed. Govt.	427,365.98	
Surplus	340,817.36	
Transfer to City	(167,616.00)	
Due to City - Management Fees	511,062.00	
Net Income (Loss)	(362,402.07)	
Total Fund Balance	<u>(362,402.07)</u>	<u>808,928.96</u>

Total Liabilities & Fund Balance

\$ 10,927,576.33

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
November 30, 2020

Cash		
Petty Cash	\$	950.00
SS Direct Deposit Acct		13,039.80
Cash in Bank - Activities Fund		14,369.32
Cash in Bank - Cash Mgmt Sweep		1,239,475.97
Cash - Payroll		100.00
Cash - Resident Trust Fund		<u>49,581.26</u>
Total Cash		\$ <u>1,317,516.35</u>

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Two Months Ending November 30, 2020**

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
Income										
Room & Board	\$ 791,433	81.85%	\$ 229.93	\$ 1,251,724	\$ 460,291	\$ 1,638,262	81.01%	\$233.30	\$ 2,544,733	\$ 906,471
Lab	51,536	5.33%	14.97	10,852	(40,684)	53,040	2.62%	7.55	22,066	(30,974)
Drugs	13,885	1.44%	4.03	28,775	14,890	27,826	1.38%	3.96	58,509	30,683
Physical Therapy	86,859	8.98%	25.24	81,880	(4,979)	188,703	9.33%	26.87	166,489	(22,214)
Speech Therapy	12,839	1.33%	3.73	19,223	6,384	26,094	1.29%	3.72	38,446	12,352
Occupational Therapy	64,617	6.68%	18.77	73,575	8,958	138,083	6.83%	19.66	147,150	9,067
Medical Supplies	0	0.00%	0.00	491	491	0	0.00%	0.00	997	997
Employee & Guest Meals	0	0.00%	0.00	1,346	1,346	0	0.00%	0.00	2,692	2,692
Interest Income	0	0.00%	0.00	166	166	7	0.00%	0.00	332	325
Activities Income	0	0.00%	0.00	41	41	0	0.00%	0.00	82	82
Net Insurance Proceeds	0	0.00%	0.00	0	0	0	0.00%	0.00	0	0
Miscellaneous Income	0	0.00%	0.00	41	41	0	0.00%	0.00	82	82
Total	1,021,170	105.61%	296.68	1,468,114	446,944	2,072,015	102.45%	295.07	2,981,578	909,563
Less: Cont. Allow	(54,228)	-5.61%	(15.75)	(14,681)	39,547	(49,621)	-2.45%	(7.07)	(29,816)	19,805
Total Income	966,942	100.00%	280.92	1,453,433	486,491	2,022,394	100.00%	288.01	2,951,762	929,368
Expenses										
Nursing	429,584	44.43%	124.81	566,182	136,598	848,807	41.97%	120.88	1,096,233	247,426
Dietary	86,306	8.93%	25.07	104,221	17,915	167,354	8.28%	23.83	207,546	40,192
Housekeeping	31,385	3.25%	9.12	46,438	15,053	64,478	3.19%	9.18	90,247	25,769
Laundry & Linen	30,474	3.15%	8.85	25,641	(4,833)	55,281	2.73%	7.87	49,486	(5,795)
Building & Grounds	81,702	8.45%	23.74	86,841	5,139	163,496	8.08%	23.28	175,360	11,864
Special Services	106,868	11.05%	31.05	157,937	51,069	232,591	11.50%	33.12	316,647	84,056
Admin & General	424,661	43.92%	123.38	495,483	70,822	852,787	42.17%	121.45	1,034,478	181,691
Total Expenses	1,190,979	123.17%	346.01	1,482,743	291,764	2,384,796	117.92%	339.62	2,969,997	585,201
Net Income (Loss)	\$ (224,037)	-23.17%	\$ (65.09)	\$ (29,310)	\$ 194,727	\$ (362,402)	-17.92%	\$ (51.61)	\$ (18,235)	\$ 344,167

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Two Months Ending November 30, 2020

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Nursing										
Payroll - Director	\$ 10,572	1.09%	\$ 3.07	\$ 8,733	\$ (1,839)	\$ 20,043	0.99%	\$ 2.85	\$ 17,757	\$ (2,286)
Asst Dir.	5,986	0.62%	1.74	6,699	713	12,251	0.61%	1.74	13,621	1,370
R.N.	73,233	7.57%	21.28	97,967	24,734	153,254	7.58%	21.82	187,810	34,556
L.P.N.	85,654	8.86%	24.89	129,725	44,071	169,301	8.37%	24.11	248,675	79,374
Aides	191,288	19.78%	55.57	233,940	42,652	387,292	19.15%	55.15	448,483	61,191
Ward Clerks	16,313	1.69%	4.74	15,145	(1,168)	21,629	1.07%	3.08	30,795	9,166
Contract Services - CNA	7,011	0.73%	2.04	7,011	0	7,011	0.35%	1.00	14,022	7,011
Employee Drug Screening	194	0.02%	0.06	408	214	803	0.04%	0.11	816	13
Drugs	10,967	1.13%	3.19	27,398	16,431	17,641	0.87%	2.51	54,796	37,155
Nursing Supplies	19,474	2.01%	5.66	23,954	4,480	43,473	2.15%	6.19	48,706	5,233
Noncovered PPS Expenses	59	0.01%	0.02	1,797	1,738	165	0.01%	0.02	3,654	3,489
Oxygen	2,827	0.29%	0.82	2,054	(773)	2,956	0.15%	0.42	4,177	1,221
Respiratory Supplies	1,747	0.18%	0.51	6,575	4,828	4,818	0.24%	0.69	13,369	8,551
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,593	0.16%	0.46	1,666	73	3,130	0.15%	0.45	3,332	202
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	22	22
Medical Director	2,375	0.25%	0.69	2,375	0	4,750	0.23%	0.68	4,750	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	100	100
Education	0	0.00%	0.00	366	366	0	0.00%	-	732	732
Advertising - Help Wanted	290	0.03%	0.08	208	(82)	290	0.01%	0.04	416	126
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	200	200
Total Nursing	429,584	44.43%	124.81	566,182	136,598	848,807	41.97%	120.88	1,096,233	247,426
Dietary										
Salaries - Supervisor	4,952	0.51%	1.44	7,920	2,968	13,382	0.66%	1.91	16,103	2,721
Cooks	9,441	0.98%	2.74	9,266	(175)	20,013	0.99%	2.85	17,765	(2,248)
Aides	22,543	2.33%	6.55	27,654	5,111	41,020	2.03%	5.84	53,003	11,983
Food	40,345	4.17%	11.72	46,934	6,589	75,560	3.74%	10.76	95,433	19,873
Dietary Supplements	2,020	0.21%	0.59	3,323	1,303	4,299	0.21%	0.61	6,757	2,458
Kitchen Supplies	4,977	0.51%	1.45	6,800	1,823	9,025	0.45%	1.29	13,827	4,802
Equipment Rental	0	0.00%	-	296	296	0	0.00%	-	602	602
Dietician	2,028	0.21%	0.59	2,028	0	4,056	0.20%	0.58	4,056	0
Total Dietary	86,306	8.93%	25.07	104,221	17,915	167,354	8.28%	23.83	207,546	40,192
Housekeeping										
Salaries - Supervisor	4,375	0.45%	1.27	3,601	(774)	7,354	0.36%	1.05	7,322	(32)
Aides	23,255	2.40%	6.76	35,851	12,596	45,760	2.26%	6.52	68,720	22,960
Supplies	3,755	0.39%	1.09	6,986	3,231	11,365	0.56%	1.62	14,205	2,840
Total Housekeeping	31,385	3.25%	9.12	46,438	15,053	64,478	3.19%	9.18	90,247	25,769

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Two Months Ending November 30, 2020**

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
Laundry										
Salaries - Aides	28,749	2.97%	8.35	21,708	(7,041)	51,956	2.57%	7.40	41,620	(10,336)
Linen & Laundry Usage	0	0.00%	-	2,333	2,333	0	0.00%	-	4,666	4,666
Laundry Supplies	1,725	0.18%	0.50	1,600	(125)	3,325	0.16%	0.47	3,200	(125)
Total Laundry	30,474	3.15%	8.85	25,641	(4,833)	55,281	2.73%	7.87	49,486	(5,795)
Building & Grounds										
Salary - Supervisor	5,035	0.52%	1.46	4,126	(909)	9,592	0.47%	1.37	8,390	(1,202)
Staff	10,092	1.04%	2.93	8,661	(1,431)	20,623	1.02%	2.94	17,610	(3,013)
Travel - Maintenance	65	0.01%	0.02	166	101	105	0.01%	0.02	332	227
Utilities	22,315	2.31%	6.48	24,657	2,342	47,111	2.33%	6.71	50,136	3,025
Repairs & Maint.	7,139	0.74%	2.07	12,907	5,768	13,288	0.66%	1.89	26,244	12,956
Deprec. & Amort.	30,000	3.10%	8.72	30,000	0	60,000	2.97%	8.54	60,000	0
Rent	92	0.01%	0.03	223	131	92	0.00%	0.01	446	354
Insurance	3,291	0.34%	0.96	3,057	(234)	6,582	0.33%	0.94	6,114	(468)
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	300	300
Pest Control	399	0.04%	0.12	333	(66)	798	0.04%	0.11	666	(132)
Outside Services	1,000	0.10%	0.29	1,365	365	2,000	0.10%	0.28	2,730	730
TV Repair & Service	2,273	0.24%	0.66	1,196	(1,077)	3,304	0.16%	0.47	2,392	(912)
Total Bldg & Grounds	81,702	8.45%	23.74	86,841	5,139	163,496	8.08%	23.28	175,360	11,864
Special Services										
Salary - Act. Dir.	9,074	0.94%	2.64	13,220	4,146	19,266	0.95%	2.74	26,881	7,615
Physical Therapy	47,541	4.92%	13.81	62,263	14,722	88,011	4.35%	12.53	124,526	36,515
Speech Pathology	4,758	0.49%	1.38	14,417	9,659	9,939	0.49%	1.42	28,834	18,895
Occup Therapy	34,522	3.57%	10.03	55,181	20,659	93,078	4.60%	13.26	110,362	17,284
Salaries - Social Worker	7,986	0.83%	2.32	9,982	1,996	18,053	0.89%	2.57	20,296	2,243
Social Service Supplies	1,210	0.13%	0.35	224	(986)	1,210	0.06%	0.17	448	(762)
Patient Activities	1,776	0.18%	0.52	2,650	874	3,036	0.15%	0.43	5,300	2,264
Total Special Services	106,868	11.05%	31.05	157,937	51,069	232,591	11.50%	33.12	316,647	84,056

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	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Admin & General										
Salary - Admin	10,255	1.06%	2.98	8,467	(1,788)	19,668	0.97%	2.80	17,216	(2,452)
Asst Admin	3,983	0.41%	1.16	3,651	(332)	7,738	0.38%	1.10	7,423	(315)
Bookkeeper	4,264	0.44%	1.24	3,817	(447)	8,204	0.41%	1.17	7,761	(443)
Sec'y & Recept.	10,341	1.07%	3.00	15,331	4,990	20,223	1.00%	2.88	31,173	10,950
Advertising	0	0.00%	-	66	66	5,000	0.25%	0.71	132	(4,868)
Auto Operations	3,163	0.33%	0.92	1,666	(1,497)	4,803	0.24%	0.68	3,332	(1,471)
Consultant Fees	3,736	0.39%	1.09	4,167	431	9,962	0.49%	1.42	8,334	(1,628)
Data Processing	2,408	0.25%	0.70	3,333	925	6,295	0.31%	0.90	6,666	371
Dues & Subscriptions	1,407	0.15%	0.41	1,166	(241)	2,815	0.14%	0.40	2,332	(483)
Education	400	0.04%	0.12	733	333	400	0.02%	0.06	1,466	1,066
Travel & Entertainment	0	0.00%	-	2,700	2,700	140	0.01%	0.02	4,550	4,410
Equipment Rental	832	0.09%	0.24	1,075	243	1,694	0.08%	0.24	2,150	456
General Expense	0	0.00%	-	3,200	3,200	1,880	0.09%	0.27	3,850	1,970
AHCA Assessment Fee	76,906	7.95%	22.34	113,187	36,281	154,767	7.65%	22.04	226,374	71,607
Group Insurance	92,577	9.57%	26.90	125,000	32,423	202,370	10.01%	28.82	250,000	47,630
General Insurance	25,150	2.60%	7.31	21,714	(3,436)	50,300	2.49%	7.16	43,428	(6,872)
Legal & Accounting	3,007	0.31%	0.87	2,527	(480)	4,362	0.22%	0.62	5,054	692
Professional Services	0	0.00%	-	208	208	97	0.00%	0.01	416	319
Taxes & Licenses	6	0.00%	0.00	250	244	51	0.00%	0.01	500	449
General Office Expense	5,399	0.56%	1.57	5,000	(399)	9,351	0.46%	1.33	10,000	649
Payroll Taxes	42,982	4.45%	12.49	44,392	1,410	84,463	4.18%	12.03	110,980	26,517
Retirement Plan	53,701	5.55%	15.60	52,917	(784)	127,319	6.30%	18.13	129,509	2,190
Telephone	993	0.10%	0.29	1,666	673	3,415	0.17%	0.49	3,332	(83)
Bad Debt	30,317	3.14%	8.81	32,000	1,683	32,970	1.63%	4.70	64,000	31,030
City Administration Fee	52,833	5.46%	15.35	47,250	(5,583)	94,500	4.67%	13.46	94,500	0
Total Admin & General	424,661	43.92%	123.38	495,483	70,822	852,787	42.17%	121.45	1,034,478	181,691

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule III
For the Current Month and the
Two Months Ending November 30, 2020**

	Month	% Occ	Year	% Occ
Bed Days Available	5,400	100.00%	10,980	100.00%
Total Bed Days	3,442	63.74%	7,022	63.95%

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule IV
For the Current Month and the
Two Months Ending November 30, 2020**

	Current Actual	Pcnt	Current Budgeted	Current Variance	YTD Actual	Pcnt	YTD Budgeted	YTD Variance
Patient Days								
Medicare	378	10.98%	680	302	842	11.99%	1,382	540
Medicaid	2,453	71.27%	3,946	1,493	4,934	70.26%	8,023	3,089
Insurance	0	0.00%	0	0	0	0.00%	0	0
Private	112	3.25%	341	229	267	3.80%	693	426
Hospice	499	14.50%	0	(499)	979	13.94%	0	(979)
Total Patient Days	<u>3,442</u>	<u>100.00%</u>	<u>4,967</u>	<u>1,525</u>	<u>7,022</u>	<u>100.00%</u>	<u>10,098</u>	<u>3,076</u>