

MARIANNA HEALTH & REHABILITATION CENTER

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

February 1, 2021

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

From: Melinda Gay, Administrator

Subject: December 2020 Financial Statements

December census was 65.52%. January census was 66.07%.

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. Nursing salaries were under budget due to the lower census and vacant positions. In the last month, we have hired two LPN's and three CNA's and are actively recruiting. At this time, we need to hire a RN for Baylor weekends and two 3-11 LPN's and at least five CNA's. Noncovered PPS expense is up due to receiving x-ray bills for several months in December. Food costs and kitchen supplies were under budget due to the lower census. Repairs and maintenance expense is over budget due to annual testing of the fire alarm and the backflow preventers. The AHCA Assessment Fee is under budget due to the lower Medicaid census. Group insurance is under budget due to less employees.

COVID-19 Update:

The facility is testing staff based on the county positivity rate. In January, the facility was required to test staff twice a week. The scheduled family visits are going well. The facility has an adequate supply of PPE at this time and PPE quantities are reviewed daily and ordered as needed.

On January 19th and 20th, Walgreens conducted their second COVID-19 vaccination clinic at the Center. At the conclusion of the clinics, 77% of the residents have received both doses of the Pfizer vaccine and an additional 10% of the residents received their first dose. Staff were also given the opportunity to receive the vaccine and 10% of the staff have now received both doses and an additional 5% of the staff received the first dose of the vaccine. The final vaccine clinic will be held Tuesday, February 9th.

MARIANNA HEALTH AND REHABILITATION CENTER
Operations Summary
Month Ending December 2020

	Current	Budget	December 2019
Census	65.52%	92%	92.4%
Census w/o Medicaid Pending	63%		
Accounts Receivable	\$3,057,177		\$4,527,557
Allowance for Bad Debts	\$1,468,472		\$1,278,713
Allowance for Coinsurance Write-offs	\$142,153		\$222,187
Total Expenses	\$1,170,808	\$1,461,497	\$1,375,913
Depreciation	\$30,000	\$30,000	\$35,000
Cash on Hand	\$1,455,369		\$291,919
Total Employees	176		202
Income before City Fees:	\$(78,847)	\$84,082	\$6,950
Net Income	\$(126,097)	\$36,832	\$(34,717)

Census Information from Area Facilities as of January 27, 2021:

Chipola Health & Rehab	86%
Signature Health Care at the Courtyard	81%
Signature Health Care of North Florida	75%
Blountstown Health & Rehabilitation Center	69%
River Valley Rehabilitation Center	88%

December 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. Balance in private pay is now \$55,534.65.
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 paying on the private pay amount.
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	\$78,951.22	Family is working with the Sketchley Law Firm for the Medicaid application. The law office applied for Medicaid in January 2021. This resident has been private pay since admission in October of 2010. Family paid \$19,703.78 in private pay charge in January 2021 per the law office.
Resident Z	\$0.00	Medicaid approved.
Resident AA	\$16,552.81	Medicaid application was sent to the Department of Children & Families on November 12, 2020. Approval is pending.
Resident BB	\$2,629.00	Family is working with Platinum Benefits for Medicaid

Total \$226,517.14

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
December 31, 2020

ASSETS

Current Assets

Cash	\$ 1,455,369.84	
Accounts Receivable - General	3,057,177.73	
AR Clearing Account	9,819.35	
Accounts Receivable - Others	(59,222.42)	
Allowance for Bad Debts	(1,468,472.52)	
Allowance For Co-Insurance Write-Offs	(142,153.82)	
Inventory - Supplies	116,186.23	
Prepaid Expenses	6,222.82	
Prepaid Maintenance	1,992.00	
Prepaid Insurance	117,365.00	
Prepaid Dues & Subscriptions	13,065.01	
Total Current Assets	<u>13,065.01</u>	\$ 3,107,349.22

Property, Plant, & Equipment

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,133,916.86	
Less: Accumulated Depreciation		
A/D - Building	(4,480,308.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,681,115.13)	
A/D - Laundry Equipment	(171,130.66)	
Net Property, Plant, & Equipment	<u>(171,130.66)</u>	5,563,715.23

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>13,065.01</u>	\$ <u>11,043,016.45</u>
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Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
December 31, 2020

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts Payable - General	\$ 911,380.36	
Accrued Payroll	192,043.29	
Accrued Vacation Pay	256,577.81	
P/R Pay - Accrued Leave	47,515.58	
Retirement Pay - Accrued Leave	22,159.12	
Accrued Sick Pay	337,284.33	
FICA Tax Payable	14,691.30	
Resident Trust Liability	39,214.66	
Employee Insurance Withheld	18,196.91	
Child Support Withheld	598.56	
Retirement Fund Payable	36,281.08	
Medicare Settlement Payable	(73,485.67)	
Other Accrued Expenses	63,654.66	
Total Current Liabilities	<u>63,654.66</u>	\$ 1,866,111.99

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>	8,494,072.00

Total Liabilities

10,360,183.99

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)	(488,498.57)	
Total Fund Balance	<u>(488,498.57)</u>	682,832.46

Total Liabilities & Fund Balance

\$ 11,043,016.45

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
December 31, 2020

Cash		
Petty Cash	\$	950.00
SS Direct Deposit Acct		43,740.34
Cash in Bank - Activities Fund		14,369.43
Cash in Bank - Cash Mgmt Sweep		1,356,995.41
Cash - Payroll		100.00
Cash - Resident Trust Fund		<u>39,214.66</u>
Total Cash		\$ <u><u>1,455,369.84</u></u>

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Three Months Ending December 31, 2020

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
Income										
Room & Board	\$ 848,281	81.20%	\$ 232.02	\$ 1,293,009	\$ 444,728	\$ 2,486,542	81.07%	\$232.87	\$ 3,837,742	\$ 1,351,200
Lab	34,470	3.30%	9.43	11,214	(23,256)	87,510	2.85%	8.20	33,280	(54,230)
Drugs	19,850	1.90%	5.43	29,734	9,884	47,676	1.55%	4.46	88,243	40,567
Physical Therapy	89,481	8.57%	24.48	84,609	(4,872)	278,184	9.07%	26.05	251,098	(27,086)
Speech Therapy	12,156	1.16%	3.33	19,223	7,067	38,250	1.25%	3.58	57,669	19,419
Occupational Therapy	62,955	6.03%	17.22	73,575	10,620	201,037	6.55%	18.83	220,725	19,688
Medical Supplies	960	0.09%	0.26	506	(454)	960	0.03%	0.09	1,503	543
Employee & Guest Meals	0	0.00%	0.00	1,346	1,346	0	0.00%	0.00	4,038	4,038
Interest Income	14	0.00%	0.00	166	152	21	0.00%	0.00	498	477
Activities Income	0	0.00%	0.00	41	41	0	0.00%	0.00	123	123
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	123	123
Total	1,068,167	102.25%	292.17	1,513,464	445,297	3,140,181	102.38%	294.08	4,495,042	1,354,861
Less: Cont. Allow	(23,456)	-2.25%	(6.42)	(15,135)	8,321	(73,077)	-2.38%	(6.84)	(44,951)	28,126
Total Income	1,044,711	100.00%	285.75	1,498,329	453,618	3,067,105	100.00%	287.24	4,450,091	1,382,986
Expenses										
Nursing	427,027	40.88%	116.80	547,367	120,340	1,275,834	41.60%	119.48	1,643,600	367,766
Dietary	90,853	8.70%	24.85	104,713	13,860	258,207	8.42%	24.18	312,259	54,052
Housekeeping	23,103	2.21%	6.32	45,156	22,053	87,582	2.86%	8.20	135,403	47,821
Laundry & Linen	28,531	2.73%	7.80	24,658	(3,873)	83,811	2.73%	7.85	74,144	(9,667)
Building & Grounds	89,256	8.54%	24.41	88,519	(737)	252,752	8.24%	23.67	263,879	11,127
Special Services	105,600	10.11%	28.88	158,710	53,110	338,192	11.03%	31.67	475,357	137,165
Admin & General	406,438	38.90%	111.17	492,374	85,936	1,259,225	41.06%	117.93	1,526,852	267,627
Total Expenses	1,170,808	112.07%	320.24	1,461,497	290,689	3,555,603	115.93%	332.98	4,431,494	875,891
Net Income (Loss)	\$ (126,097)	-12.07%	\$ (34.49)	\$ 36,832	\$ 162,929	\$ (488,499)	-15.93%	\$ (45.75)	\$ 18,597	\$ 507,096

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Three Months Ending December 31, 2020

	Current Actual	Per Pat Pent	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Per Pat Pent	Per Pat Day	YTD Budgeted	YTD Variance
Nursing										
Payroll - Director	\$ 8,705	0.83%	\$ 2.38	\$ 9,024	\$ 319	\$ 28,748	0.94%	\$ 2.69	\$ 26,781	\$ (1,967)
Asst Dir.	6,839	0.65%	1.87	6,922	83	19,090	0.62%	1.79	20,543	1,453
R.N.	69,630	6.67%	19.05	93,517	23,887	222,884	7.27%	20.87	281,327	58,443
L.P.N.	88,689	8.49%	24.26	123,820	35,131	257,990	8.41%	24.16	372,495	114,505
Aides	177,070	16.95%	48.43	223,315	46,245	564,362	18.40%	52.85	671,798	107,436
Ward Clerks	12,934	1.24%	3.54	15,650	2,716	34,563	1.13%	3.24	46,445	11,882
Contract Services - CNA	7,011	0.67%	1.92	7,011	0	14,022	0.46%	1.31	21,033	7,011
Employee Drug Screening	558	0.05%	0.15	408	(150)	1,361	0.04%	0.13	1,224	(137)
Drugs	12,442	1.19%	3.40	27,398	14,956	30,084	0.98%	2.82	82,194	52,110
Nursing Supplies	26,602	2.55%	7.28	24,752	(1,850)	70,075	2.28%	6.56	73,458	3,383
Noncovered PPS Expenses	8,000	0.77%	2.19	1,857	(6,143)	8,164	0.27%	0.76	5,511	(2,653)
Oxygen	1,321	0.13%	0.36	2,123	802	4,276	0.14%	0.40	6,300	2,024
Respiratory Supplies	3,234	0.31%	0.88	6,794	3,560	8,051	0.26%	0.75	20,163	12,112
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,618	0.15%	0.44	1,666	48	4,748	0.15%	0.44	4,998	250
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	33	33
Medical Director	2,375	0.23%	0.65	2,375	0	7,125	0.23%	0.67	7,125	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	150	150
Education	0	0.00%	0.00	366	366	0	0.00%	-	1,098	1,098
Advertising - Help Wanted	0	0.00%	0.00	208	208	290	0.01%	0.03	624	334
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	300	300
Total Nursing	427,027	40.88%	116.80	547,367	120,340	1,275,834	41.60%	119.48	1,643,600	367,766
Dietary										
Salaries - Supervisor	6,265	0.60%	1.71	8,183	1,918	19,647	0.64%	1.84	24,286	4,639
Cooks	9,296	0.89%	2.54	8,846	(450)	29,308	0.96%	2.74	26,611	(2,697)
Aides	23,192	2.22%	6.34	26,390	3,198	64,212	2.09%	6.01	79,393	15,181
Food	42,512	4.07%	11.63	48,499	5,987	118,072	3.85%	11.06	143,932	25,860
Dietary Supplements	3,298	0.32%	0.90	3,434	136	7,597	0.25%	0.71	10,191	2,594
Kitchen Supplies	4,262	0.41%	1.17	7,027	2,765	13,288	0.43%	1.24	20,854	7,566
Equipment Rental	0	0.00%	-	306	306	0	0.00%	-	908	908
Dietician	2,028	0.19%	0.55	2,028	0	6,084	0.20%	0.57	6,084	0
Total Dietary	90,853	8.70%	24.85	104,713	13,860	258,207	8.42%	24.18	312,259	54,052
Housekeeping										
Salaries - Supervisor	3,590	0.34%	0.98	3,721	132	10,943	0.36%	1.02	11,043	100
Aides	15,813	1.51%	4.33	34,216	18,403	61,573	2.01%	5.77	102,936	41,363
Supplies	3,701	0.35%	1.01	7,219	3,518	15,066	0.49%	1.41	21,424	6,358
Total Housekeeping	23,103	2.21%	6.32	45,156	22,053	87,582	2.86%	8.20	135,403	47,821

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Three Months Ending December 31, 2020

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
Laundry										
Salaries - Aides	26,931	2.58%	7.37	20,725	(6,206)	78,886	2.57%	7.39	62,345	(16,541)
Linen & Laundry Usage	0	0.00%	-	2,333	2,333	0	0.00%	-	6,999	6,999
Laundry Supplies	1,600	0.15%	0.44	1,600	0	4,925	0.16%	0.46	4,800	(125)
Total Laundry	28,531	2.73%	7.80	24,658	(3,873)	83,811	2.73%	7.85	74,144	(9,667)
Building & Grounds										
Salary - Supervisor	4,518	0.43%	1.24	4,264	(254)	14,110	0.46%	1.32	12,654	(1,456)
Staff	9,226	0.88%	2.52	8,949	(277)	29,849	0.97%	2.80	26,559	(3,290)
Travel - Maintenance	64	0.01%	0.02	166	102	169	0.01%	0.02	498	329
Utilities	23,075	2.21%	6.31	25,479	2,404	70,186	2.29%	6.57	75,615	5,429
Repairs & Maint.	16,600	1.59%	4.54	13,337	(3,263)	29,888	0.97%	2.80	39,581	9,693
Deprcc. & Amort	30,000	2.87%	8.21	30,000	0	90,000	2.93%	8.43	90,000	0
Rent	0	0.00%	-	223	223	92	0.00%	0.01	669	577
Insurance	3,291	0.32%	0.90	3,057	(234)	9,873	0.32%	0.92	9,171	(702)
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	450	450
Pest Control	399	0.04%	0.11	333	(66)	1,197	0.04%	0.11	999	(198)
Outside Services	1,000	0.10%	0.27	1,365	365	3,000	0.10%	0.28	4,095	1,095
TV Repair & Service	1,084	0.10%	0.30	1,196	112	4,388	0.14%	0.41	3,588	(800)
Total Bldg & Grounds	89,256	8.54%	24.41	88,519	(737)	252,752	8.24%	23.67	263,879	11,127
Special Services										
Salary - Act. Dir.	9,459	0.91%	2.59	13,661	4,202	28,724	0.94%	2.69	40,542	11,818
Physical Therapy	47,416	4.54%	12.97	62,263	14,847	135,427	4.42%	12.68	186,789	51,362
Speech Pathology	4,576	0.44%	1.25	14,417	9,841	14,514	0.47%	1.36	43,251	28,737
Occup Therapy	32,525	3.11%	8.90	55,181	22,656	125,603	4.10%	11.76	165,543	39,940
Salaries - Social Worker	9,100	0.87%	2.49	10,314	1,214	27,153	0.89%	2.54	30,610	3,457
Social Service Supplies	0	0.00%	-	224	224	1,210	0.04%	0.11	672	(538)
Patient Activities	2,524	0.24%	0.69	2,650	126	5,560	0.18%	0.52	7,950	2,390
Total Special Services	105,600	10.11%	28.88	158,710	53,110	338,192	11.03%	31.67	475,357	137,165

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	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
Admin & General										
Salary - Admin	8,439	0.81%	2.31	8,749	310	28,107	0.92%	2.63	25,965	(2,142)
Asst Admin	3,639	0.35%	1.00	3,772	133	11,377	0.37%	1.07	11,195	(182)
Bookkeeper	3,392	0.32%	0.93	3,944	552	11,596	0.38%	1.09	11,705	109
Sec'y & Recept.	9,169	0.88%	2.51	15,842	6,673	29,393	0.96%	2.75	47,015	17,622
Advertising	(4,264)	-0.41%	(1.17)	66	4,330	736	0.02%	0.07	198	(538)
Auto Operations	1,571	0.15%	0.43	1,666	95	6,374	0.21%	0.60	4,998	(1,376)
Consultant Fees	5,965	0.57%	1.63	4,167	(1,798)	15,927	0.52%	1.49	12,501	(3,426)
Data Processing	3,179	0.30%	0.87	3,333	154	9,473	0.31%	0.89	9,999	526
Dues & Subscriptions	1,407	0.13%	0.38	1,166	(241)	4,221	0.14%	0.40	3,498	(723)
Education	0	0.00%	-	733	733	400	0.01%	0.04	2,199	1,799
Travel & Entertainment	131	0.01%	0.04	700	569	271	0.01%	0.03	5,250	4,979
Equipment Rental	879	0.08%	0.24	1,475	596	2,573	0.08%	0.24	3,625	1,052
General Expense	0	0.00%	-	650	650	1,880	0.06%	0.18	4,500	2,620
AHCA Assessment Fee	80,671	7.72%	22.07	113,187	32,516	235,438	7.68%	22.05	339,561	104,123
Group Insurance	102,706	9.83%	28.09	125,000	22,294	305,076	9.95%	28.57	375,000	69,924
General Insurance	30,363	2.91%	8.30	21,714	(8,649)	80,663	2.63%	7.55	65,142	(15,521)
Legal & Accounting	2,242	0.21%	0.61	2,527	285	6,603	0.22%	0.62	7,581	978
Professional Services	359	0.03%	0.10	208	(151)	456	0.01%	0.04	624	168
Taxes & Licenses	6	0.00%	0.00	250	244	57	0.00%	0.01	750	693
General Office Expense	3,388	0.32%	0.93	5,000	1,612	12,740	0.42%	1.19	15,000	2,260
Payroll Taxes	39,233	3.76%	10.73	44,392	5,159	123,696	4.03%	11.58	155,372	31,676
Retirement Plan	50,174	4.80%	13.72	52,917	2,743	177,493	5.79%	16.62	182,426	4,933
Telephone	1,497	0.14%	0.41	1,666	169	4,912	0.16%	0.46	4,998	86
Bad Debt	15,042	1.44%	4.11	32,000	16,958	48,013	1.57%	4.50	96,000	47,987
City Administration Fee	47,250	4.52%	12.92	47,250	0	141,750	4.62%	13.27	141,750	0
Total Admin & General	406,438	38.90%	111.17	492,374	85,936	1,259,225	41.06%	117.93	1,526,852	267,627

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule III
For the Current Month and the
Three Months Ending December 31, 2020**

	Month	% Occ	Year	% Occ
Bed Days Available	5,580	100.00%	16,560	100.00%
Total Bed Days	3,656	65.52%	10,678	64.48%

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule IV
For the Current Month and the
Three Months Ending December 31, 2020**

	Current Actual	Pct	Current Budgeted	Current Variance	YTD Actual	Pct	YTD Budgeted	YTD Variance
Patient Days								
Medicare	442	12.09%	702	260	1,284	12.02%	2,084	800
Medicaid	2,571	70.32%	4,077	1,506	7,505	70.28%	12,100	4,595
Insurance	0	0.00%	0	0	0	0.00%	0	0
Private	156	4.27%	352	196	423	3.96%	1,045	622
Hospice	487	13.32%	0	(487)	1,466	13.73%	0	(1,466)
Total Patient Days	<u>3,656</u>	<u>100.00%</u>	<u>5,131</u>	<u>1,475</u>	<u>10,678</u>	<u>100.00%</u>	<u>15,229</u>	<u>4,551</u>