

# MARIANNA HEALTH & REHABILITATION CENTER

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

March 29, 2021

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

From: Melinda Gay, Administrator

Subject: February 2021 Financial Statements

February census was 65.18%. March census is 65%.

**Income:** Room and Board income was significantly under budget due to the lower census. Lab income is over budget due to increased labs requested. Therapy incomes were under budget due to the lower census. The bottom line was helped with funds received from the Provider Relief Fund for Nursing Homes. Fund payments to eligible nursing homes are to protect residents from the coronavirus disease. The Center was eligible for the Quality Incentive Payment, which rewards nursing homes for keeping new COVID-19 infection rates among residents lower than the community.

**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. Several nursing positions have been filled and we're still actively recruiting. Food costs were under budget due to the lower census. Administrative equipment rental is over budget due to an error in the bill received from Xerox. The error will be corrected with a credit in coming months. 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 mid-February, the County positivity rate dipped below 10% for the first time since October, so staff are now tested once a week. The facility has an adequate supply of PPE at this time and PPE quantities are reviewed and ordered as needed. The Centers for Medicare and Medicaid Services, CMS, issued updated guidance regarding visitation with vaccinated and unvaccinated residents.

The Health Department has made the vaccine available to all staff and residents who have not received the vaccine or need a second dose. As of this date, 87% of the residents have received at least one vaccine dose and 21% of the staff have been vaccinated.

**MARIANNA HEALTH AND REHABILITATION CENTER**  
**Operations Summary**  
**Month Ending February 2021**

	Current	Budget	February 2020
Census	65.18%	92%	96.67%
Census w/o Medicaid Pending	63%		88%
Accounts Receivable	\$2,902,905		\$4,384,708
Allowance for Bad Debts	\$1,468,472		\$1,278,713
Allowance for Coinsurance Write-offs	\$142,153		\$222,187
Total Expenses	\$1,115,202	\$1,366,592	\$1,258,981
Depreciation	\$30,000	\$30,000	\$35,000
Cash on Hand	\$2,289,006		\$622,153
Total Employees	173		203
Income before City Fees:	\$40,120	\$44,730	\$215,934
Net Income	\$(7,130)	\$(2,520)	\$174,267

Census Information from Area Facilities as of March 29, 2021:

Chipola Health & Rehab	88%
Signature Health Care at the Courtyard	77%
Signature Health Care of North Florida	74%
River Valley Rehabilitation Center	88%
Blountstown Health & Rehabilitation Center	64%

February 2021

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	\$0.00	Approved on 05/07/2020 - Only approved from October 2019 going forward. Balance of 125,0012.70 has been 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 \$54,068.93.
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	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 was working with Admissions to complete Medicaid application. Family will not respond to phone calls.
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	\$75,094.40	Medicaid was approved in February 2020 for December forward. Family is aware of private pay amount that is due.
Resident Z	\$0.00	Medicaid approved.
Resident AA	\$3,602.81	Approved in March 2021. Medicaid for November 2020 was not approved.
Resident BB	\$0.00	Approved in March 2021. Family worked with Platinum Benefits for Medicaid approval.
Resident CC	\$6,345.00	Medicaid application is pending.
Resident DD	\$4,780.00	Medicaid application is pending.
Resident EE	\$4,700.00	Medicaid application is pending.

Total \$97,904.62

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**February 28, 2021**

**ASSETS**

**Current Assets**

Cash	\$ 2,289,006.01	
Accounts Receivable - General	2,902,905.29	
AR Clearing Account	8,861.20	
Accounts Receivable - Others	(62,986.03)	
Allowance for Bad Debts	(1,468,472.52)	
Allowance For Co-Insurance Write-Offs	(142,153.82)	
Inventory - Supplies	110,192.42	
Prepaid Expenses	4,670.00	
Prepaid Maintenance	2,277.00	
Prepaid Insurance	106,419.16	
Prepaid Dues & Subscriptions	10,811.52	
<b>Total Current Assets</b>	<u>10,811.52</u>	\$ 3,761,530.23

**Property, Plant, & Equipment**

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,151,267.61	
Less: Accumulated Depreciation		
A/D - Building	(4,520,308.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,701,115.13)	
A/D - Laundry Equipment	(171,130.66)	
<b>Net Property, Plant, &amp; Equipment</b>	<u>5,521,065.98</u>	5,521,065.98

**Other Assets**

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

<b>Total Assets</b>	<u>11,654,548.21</u>	<u>\$ 11,654,548.21</u>
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**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**February 28, 2021**

**LIABILITIES AND FUND BALANCE**

**Current Liabilities**

Accounts Payable - General	\$ 872,462.09	
Accrued Payroll	235,708.31	
Accrued Vacation Pay	270,725.24	
P/R Pay - Accrued Leave	47,515.58	
Retirement Pay - Accrued Leave	22,159.12	
Accrued Sick Pay	343,938.44	
FICA Tax Payable	18,031.68	
Resident Trust Liability	45,849.64	
Employee Insurance Withheld	21,702.50	
Retirement Fund Payable	19,491.87	
Medicare Settlement Payable	(88,792.71)	
Other Accrued Expenses	399.00	
<b>Total Current Liabilities</b>	<u>399.00</u>	\$ 1,809,190.76

**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	
<b>Total Long-Term Liabilities</b>	<u>625,892.00</u>	<u>8,494,072.00</u>

**Total Liabilities** 10,303,262.76

**Fund Balance**

Contribution from Gen. Public	54,654.69	
Contribution from State	5,047.00	
Contribution from Fed. Govt.	427,365.98	
Surplus	1,030,385.56	
Transfer to City	(167,616.00)	
Due to City - Management Fees	540,779.93	
Net Income (Loss)	(539,331.71)	
<b>Total Fund Balance</b>	<u>(539,331.71)</u>	<u>1,351,285.45</u>

**Total Liabilities & Fund Balance** \$ 11,654,548.21

**Marianna Health and Rehabilitation Center**  
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**February 28, 2021**

<b>Cash</b>		
Petty Cash	\$	950.00
SS Direct Deposit Acct		3,711.78
Cash in Bank - Activities Fund		14,369.67
Cash in Bank - Cash Mgmt Sweep		2,224,024.91
Cash - Payroll		100.01
Cash - Resident Trust Fund		<u>45,849.64</u>
<b>Total Cash</b>		\$ <u><u>2,289,006.01</u></u>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule II  
For the Current Month and the  
Five Months Ending February 28, 2021**

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
<b>Income</b>										
Room & Board	\$ 764,114	68.96%	\$ 232.61	\$ 1,169,594	\$ 405,480	\$ 4,121,119	77.26%	\$ 233.52	\$ 6,302,105	\$ 2,180,986
Lab	19,984	1.80%	6.08	10,129	(9,855)	107,799	2.02%	6.11	54,623	(53,176)
Drugs	21,419	1.93%	6.52	26,856	5,437	86,825	1.63%	4.92	144,833	58,008
Physical Therapy	74,204	6.70%	22.59	76,422	2,218	428,521	8.03%	24.28	412,129	(16,392)
Speech Therapy	13,093	1.18%	3.99	19,223	6,130	65,740	1.23%	3.73	96,115	30,375
Occupational Therapy	66,845	6.03%	20.35	73,575	6,730	325,974	6.11%	18.47	367,875	41,901
Medical Supplies	0	0.00%	0.00	457	457	960	0.02%	0.05	2,466	1,506
Employee & Guest Meals	0	0.00%	0.00	1,346	1,346	0	0.00%	0.00	6,730	6,730
Interest Income	0	0.00%	0.00	166	166	25	0.00%	0.00	830	805
Activities Income	0	0.00%	0.00	41	41	0	0.00%	0.00	205	205
Net Insurance Proceeds	0	0.00%	0.00	0	0	0	0.00%	0.00	0	0
Grant revenue - Provider Relief	159,148	14.36%	48.45	0	(159,148)	268,938	5.04%	15.24	0	(268,938)
Miscellaneous Income	0	0.00%	0.00	41	41	0	0.00%	0.00	205	205
<b>Total</b>	<b>1,118,808</b>	<b>100.97%</b>	<b>340.58</b>	<b>1,377,850</b>	<b>259,042</b>	<b>5,405,901</b>	<b>101.35%</b>	<b>306.32</b>	<b>7,388,116</b>	<b>1,982,215</b>
Less: Cont. Allow	(10,736)	-0.97%	(3.27)	(13,778)	(3,042)	(71,966)	-1.35%	(4.08)	(73,881)	(1,915)
<b>Total Income</b>	<b>1,108,072</b>	<b>100.00%</b>	<b>337.31</b>	<b>1,364,072</b>	<b>256,000</b>	<b>5,333,935</b>	<b>100.00%</b>	<b>302.24</b>	<b>7,314,235</b>	<b>1,980,300</b>
<b>Expenses</b>										
Nursing	396,107	35.75%	120.58	482,587	86,480	2,133,581	40.00%	120.90	2,690,872	557,291
Dietary	86,569	7.81%	26.35	93,796	7,227	430,405	8.07%	24.39	512,157	81,752
Housekeeping	26,655	2.41%	8.11	39,570	12,915	143,908	2.70%	8.15	221,476	77,568
Laundry & Linen	22,827	2.06%	6.95	21,917	(910)	135,978	2.55%	7.71	121,532	(14,446)
Building & Grounds	85,903	7.75%	26.15	83,484	(2,419)	424,829	7.96%	24.07	435,882	11,053
Special Services	101,589	9.17%	30.92	156,391	54,802	535,655	10.04%	30.35	790,458	254,803
Admin & General	395,551	35.70%	120.41	488,847	93,296	2,068,909	38.79%	117.23	2,509,423	440,514
<b>Total Expenses</b>	<b>1,115,202</b>	<b>100.64%</b>	<b>339.48</b>	<b>1,366,592</b>	<b>251,390</b>	<b>5,873,267</b>	<b>110.11%</b>	<b>332.80</b>	<b>7,281,800</b>	<b>1,408,533</b>
<b>Net Income (Loss)</b>	<b>\$ (7,130)</b>	<b>-0.64%</b>	<b>\$ (2.17)</b>	<b>\$(2,520)</b>	<b>\$ 4,610</b>	<b>\$ (539,332)</b>	<b>-10.11%</b>	<b>\$ (30.56)</b>	<b>\$ 32,435</b>	<b>\$ 571,767</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule II  
For the Current Month and the  
Five Months Ending February 28, 2021**

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
<b>Nursing</b>										
Payroll - Director	\$ 6,888	0.62%	\$ 2.10	\$ 8,151	\$ 1,263	\$ 42,707	0.80%	\$ 2.42	\$ 43,956	\$ 1,249
Asst Dir.	8,670	0.78%	2.64	6,252	(2,418)	44,603	0.84%	2.53	33,717	(10,886)
R N	70,576	6.37%	21.48	81,149	10,573	374,560	7.02%	21.22	459,667	85,107
L P N	86,480	7.80%	26.33	107,439	20,959	445,257	8.35%	25.23	608,625	163,368
Aides	163,234	14.73%	49.69	193,781	30,547	910,434	17.07%	51.59	1,097,667	187,233
Ward Clerks	10,138	0.91%	3.09	14,135	3,997	54,583	1.02%	3.09	76,230	21,647
Contract Services - CNA	7,011	0.63%	2.13	7,011	0	28,044	0.53%	1.59	35,055	7,011
Employee Drug Screening	581	0.05%	0.18	408	(173)	2,482	0.05%	0.14	2,040	(442)
Drugs	18,014	1.63%	5.48	27,398	9,384	69,766	1.31%	3.95	136,990	67,224
Nursing Supplies	16,444	1.48%	5.01	22,357	5,913	111,233	2.09%	6.30	120,567	9,334
Noncovered PPS Expenses	703	0.06%	0.21	1,677	974	8,948	0.17%	0.51	9,045	97
Oxygen	1,594	0.14%	0.49	1,917	323	7,655	0.14%	0.43	10,340	2,685
Respiratory Supplies	1,781	0.16%	0.54	6,136	4,355	13,172	0.25%	0.75	33,093	19,921
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,618	0.15%	0.49	1,666	48	7,973	0.15%	0.45	8,330	357
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	55	55
Medical Director	2,375	0.21%	0.72	2,375	0	11,875	0.22%	0.67	11,875	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	250	250
Education	0	0.00%	0.00	366	366	0	0.00%	-	1,830	1,830
Advertising - Help Wanted	0	0.00%	0.00	208	208	290	0.01%	0.02	1,040	750
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	500	500
<b>Total Nursing</b>	<b>396,107</b>	<b>35.75%</b>	<b>120.58</b>	<b>482,587</b>	<b>86,480</b>	<b>2,133,581</b>	<b>40.00%</b>	<b>120.90</b>	<b>2,690,872</b>	<b>557,291</b>
<b>Dietary</b>										
Salaries - Supervisor	6,074	0.55%	1.85	7,391	1,317	32,843	0.62%	1.86	39,860	7,017
Cooks	7,373	0.67%	2.24	7,951	578	44,925	0.84%	2.55	43,755	(1,170)
Aides	18,630	1.68%	5.67	22,895	4,265	102,658	1.92%	5.82	129,720	27,062
Food	41,211	3.72%	12.55	43,805	2,594	197,860	3.71%	11.21	236,236	38,376
Dietary Supplements	(1,032)	-0.09%	(0.31)	3,102	4,134	8,684	0.16%	0.49	16,727	8,043
Kitchen Supplies	12,285	1.11%	3.74	6,347	(5,938)	33,297	0.62%	1.89	34,228	931
Equipment Rental	0	0.00%	-	277	277	0	0.00%	-	1,491	1,491
Dietician	2,028	0.18%	0.62	2,028	0	10,139	0.19%	0.57	10,140	1
<b>Total Dietary</b>	<b>86,569</b>	<b>7.81%</b>	<b>26.35</b>	<b>93,796</b>	<b>7,227</b>	<b>430,405</b>	<b>8.07%</b>	<b>24.39</b>	<b>512,157</b>	<b>81,752</b>
<b>Housekeeping</b>										
Salaries - Supervisor	3,812	0.34%	1.16	3,361	(451)	17,453	0.33%	0.99	18,125	672
Aides	19,559	1.77%	5.95	29,689	10,130	103,194	1.93%	5.85	168,188	64,994
Supplies	3,284	0.30%	1.00	6,520	3,236	23,260	0.44%	1.32	35,163	11,903
<b>Total Housekeeping</b>	<b>26,655</b>	<b>2.41%</b>	<b>8.11</b>	<b>39,570</b>	<b>12,915</b>	<b>143,908</b>	<b>2.70%</b>	<b>8.15</b>	<b>221,476</b>	<b>77,568</b>



**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule II  
For the Current Month and the  
Five Months Ending February 28, 2021**

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
<b>Laundry</b>										
Salaries - Aides	21,227	1.92%	6.46	17,984	(3,243)	124,297	2.33%	7.04	101,867	(22,430)
Linen & Laundry Usage	0	0.00%	-	2,333	2,333	3,557	0.07%	0.20	11,665	8,108
Laundry Supplies	1,600	0.14%	0.49	1,600	0	8,125	0.15%	0.46	8,000	(125)
<b>Total Laundry</b>	<b>22,827</b>	<b>2.06%</b>	<b>6.95</b>	<b>21,917</b>	<b>(910)</b>	<b>135,978</b>	<b>2.55%</b>	<b>7.71</b>	<b>121,532</b>	<b>(14,446)</b>
<b>Building &amp; Grounds</b>										
Salary - Supervisor	3,769	0.34%	1.15	3,852	83	22,013	0.41%	1.25	20,770	(1,243)
Staff	9,292	0.84%	2.83	8,083	(1,209)	49,111	0.92%	2.78	43,591	(5,520)
Travel - Maintenance	89	0.01%	0.03	166	77	325	0.01%	0.02	830	505
Utilities	28,968	2.61%	8.82	23,013	(5,955)	126,170	2.37%	7.15	124,107	(2,063)
Repairs & Maint.	7,754	0.70%	2.36	12,046	4,292	46,461	0.87%	2.63	64,964	18,503
Deprec. & Amort.	30,000	2.71%	9.13	30,000	0	150,000	2.81%	8.50	150,000	0
Rent	0	0.00%	-	223	223	92	0.00%	0.01	1,115	1,023
Insurance	3,291	0.30%	1.00	3,057	(234)	16,455	0.31%	0.93	15,285	(1,170)
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	750	750
Pest Control	399	0.04%	0.12	333	(66)	1,995	0.04%	0.11	1,665	(330)
Outside Services	1,258	0.11%	0.38	1,365	107	5,652	0.11%	0.32	6,825	1,173
TV Repair & Service	1,084	0.10%	0.33	1,196	112	6,556	0.12%	0.37	5,980	(576)
<b>Total Bldg &amp; Grounds</b>	<b>85,903</b>	<b>7.75%</b>	<b>26.15</b>	<b>83,484</b>	<b>(2,419)</b>	<b>424,829</b>	<b>7.96%</b>	<b>24.07</b>	<b>435,882</b>	<b>11,053</b>
<b>Special Services</b>										
Salary - Act. Dir.	6,122	0.55%	1.86	12,339	6,217	40,546	0.76%	2.30	66,542	25,996
Physical Therapy	42,054	3.80%	12.80	62,263	20,209	219,518	4.12%	12.44	311,315	91,797
Speech Pathology	6,192	0.56%	1.88	14,417	8,225	26,403	0.49%	1.50	72,085	45,682
Occup Therapy	37,520	3.39%	11.42	55,181	17,661	194,605	3.65%	11.03	275,905	81,300
Salaries - Social Worker	9,155	0.83%	2.79	9,317	162	45,855	0.86%	2.60	50,241	4,386
Social Service Supplies	128	0.01%	0.04	224	96	1,438	0.03%	0.08	1,120	(318)
Patient Activities	418	0.04%	0.13	2,650	2,232	7,290	0.14%	0.41	13,250	5,960
<b>Total Special Services</b>	<b>101,589</b>	<b>9.17%</b>	<b>30.92</b>	<b>156,391</b>	<b>54,802</b>	<b>535,655</b>	<b>10.04%</b>	<b>30.35</b>	<b>790,458</b>	<b>254,803</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule II  
For the Current Month and the  
Five Months Ending February 28, 2021**

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
<b>Admin &amp; General</b>										
Salary - Admin	7,355	0.66%	2.24	7,903	548	41,834	0.78%	2.37	42,617	783
Asst Admin	3,316	0.30%	1.01	3,407	91	16,824	0.32%	0.95	18,374	1,550
Bookkeeper	3,611	0.33%	1.10	3,562	(49)	18,867	0.35%	1.07	19,211	344
Sec'y & Recept.	10,639	0.96%	3.24	14,308	3,669	51,395	0.96%	2.91	77,165	25,770
Advertising	0	0.00%	-	66	66	1,156	0.02%	0.07	330	(826)
Auto Operations	2,778	0.25%	0.85	1,666	(1,112)	11,818	0.22%	0.67	8,330	(3,488)
Consultant Fees	3,851	0.35%	1.17	4,167	317	23,887	0.45%	1.35	20,835	(3,052)
Data Processing	4,360	0.39%	1.33	3,333	(1,027)	17,012	0.32%	0.96	16,665	(347)
Dues & Subscriptions	1,127	0.10%	0.34	1,166	39	6,475	0.12%	0.37	5,830	(645)
Education	798	0.07%	0.24	733	(65)	3,528	0.07%	0.20	3,665	137
Travel & Entertainment	191	0.02%	0.06	700	509	535	0.01%	0.03	6,650	6,115
Equipment Rental	5,801	0.52%	1.77	1,075	(4,726)	9,711	0.18%	0.55	5,775	(3,936)
General Expense	0	0.00%	-	650	650	1,880	0.04%	0.11	7,550	5,670
AHCA Assessment Fee	73,543	6.64%	22.39	113,187	39,644	390,054	7.31%	22.10	565,935	175,881
Group Insurance	100,624	9.08%	30.63	125,000	24,376	501,952	9.41%	28.44	625,000	123,048
General Insurance	23,763	2.14%	7.23	21,714	(2,049)	130,855	2.45%	7.41	108,570	(22,285)
Legal & Accounting	1,684	0.15%	0.51	2,527	843	10,259	0.19%	0.58	12,635	2,377
Professional Services	0	0.00%	-	208	208	641	0.01%	0.04	1,040	399
Taxes & Licenses	6	0.00%	0.00	250	244	327	0.01%	0.02	1,250	923
General Office Expense	5,227	0.47%	1.59	5,000	(227)	21,978	0.41%	1.25	25,000	3,022
Payroll Taxes	33,682	3.04%	10.25	44,392	10,710	201,540	3.78%	11.42	244,156	42,616
Retirement Plan	48,468	4.37%	14.75	52,917	4,449	275,469	5.16%	15.61	288,260	12,791
Telephone	1,521	0.14%	0.46	1,666	145	7,970	0.15%	0.45	8,330	360
Bad Debt	15,958	1.44%	4.86	32,000	16,042	86,693	1.63%	4.91	160,000	73,307
City Administration Fee	47,250	4.26%	14.38	47,250	0	236,250	4.43%	13.39	236,250	0
<b>Total Admin &amp; General</b>	<b>395,551</b>	<b>35.70%</b>	<b>120.41</b>	<b>488,847</b>	<b>93,296</b>	<b>2,068,909</b>	<b>38.79%</b>	<b>117.23</b>	<b>2,509,423</b>	<b>440,514</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule III  
For the Current Month and the  
Five Months Ending February 28, 2021**

	<b>Month</b>	<b>% Occ</b>	<b>Year</b>	<b>% Occ</b>
Bed Days Available	5,040	100.00%	27,180	100.00%
Total Bed Days	3,285	65.18%	17,648	64.93%

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule IV  
For the Current Month and the  
Five Months Ending February 28, 2021**

	<b>Current Actual</b>	<b>Pcnt</b>	<b>Current Budgeted</b>	<b>Current Variance</b>	<b>YTD Actual</b>	<b>Pcnt</b>	<b>YTD Budgeted</b>	<b>YTD Variance</b>
<b>Patient Days</b>								
Medicare	314	9.56%	634	320	2,053	11.63%	3,420	1,367
Medicaid	2,420	73.67%	3,683	1,263	12,535	71.03%	19,860	7,325
Insurance	41	1.25%	0	(41)	41	0.23%	0	(41)
Private	84	2.56%	318	234	642	3.64%	1,715	1,073
Hospice	426	12.97%	0	(426)	2,377	13.47%	0	(2,377)
<b>Total Patient Days</b>	<b>3,285</b>	<b>100.00%</b>	<b>4,635</b>	<b>1,350</b>	<b>17,648</b>	<b>100.00%</b>	<b>24,995</b>	<b>7,347</b>