

# MARIANNA HEALTH & REHABILITATION CENTER

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

December 29, 2021

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

From: Melinda Gay, Administrator

Subject: November 2021 Financial Statements

November census was 75.13% and December census has averaged 73%. The financials reflect the receipt of \$406,676.43 from the American Rescue Plan Rural through the Provider Relief Funds.

**Income:** Room and Board income was slightly under budget. Therapy incomes are over budget due to increased therapy caseload. The grant revenue is the portion of the employee taxes for the staff bonus.

**Expenses:** Total expenses were above the budgeted amount. The Director of Nursing salary is under budget to the adjustment of accruals due to the retirement of a long term employee. The Administrative Assistant to the Administrator salary is under budget due to correction of accruals that should have occurred in October. Nursing salaries were over budget due to overtime to cover open shifts in nursing. Drugs are over budget to increased requirements of the residents. Nursing supplies over budget due to increased supplies and increased prices. We're continuously hiring in nursing, dietary and housekeeping. Food costs over budget due to dramatic increases in food costs. Auto operations is over budget due to paying the one month up front cost on the new leased bus.

## **COVID-19 Update:**

Staff are tested weekly, regardless of vaccination status. The CDC Community Transmission Rate for Jackson County is currently at a moderate level. The facility has an adequate supply of PPE at this time and PPE quantities are reviewed and ordered as needed. As of this date, 87% of the residents are fully vaccinated and 87% of the residents eligible to receive a booster dose have received their booster dose. We have three residents who have recently received their first dose of a two dose vaccine. As of this date, 55% of the staff have received at least one dose of the COVID-19 vaccine.

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

	Current	Budget	November 2020
Census	75%	73%	63.74%
Census w/o Medicaid Pending	73%		61.1%
Accounts Receivable	\$2,975,658		\$3,003,762
Allowance for Bad Debts	\$1,255,438		\$1,468,472
Allowance for Coinsurance Write-offs	\$112,544		\$142,153
Total Expenses	\$1,354,635	\$1,258,427	\$1,190,979
Depreciation	\$28,750	\$28,750	\$30,000
Cash on Hand	\$1,545,364		\$1,317,516
Total Employees	180		169
Income before City Fees:	\$412,150	\$8,776	\$(171,204)
Net Income	\$364,900	\$(38,474)	\$(224,037)

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

Chipola Health & Rehab – 60 bed facility	91%
Signature Health Care at the Courtyard – 120 bed facility	77%
Signature Health Care of North Florida – 180 bed facility	63%
River Valley Rehabilitation Center – 150 bed facility	82%
Blountstown Health & Rehabilitation Center – 96 bed facility	81%
Washington Rehabilitation & Nursing Center – 180 bed facility	65%

December 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 124,903.44 has been moved to private pay. Resident is deceased and a caveat by creditor was filed in March 2021. There are no assets per law office of Elizabeth Simpson.
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	\$0.00	Medicaid was approved in February 2020 for December forward. Family is aware of private pay amount that is due and is paying. Balance of \$75,094.40 has been moved to private pay.
Resident Z	\$0.00	Medicaid approved.
Resident AA	\$3,472.34	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	\$0.00	Approved in April 2021.
Resident DD	\$0.00	Family decided not to complete the Medicaid application. Resident was discharged home. Family has a signed payment plan in place. Family paid \$5,000 at time of discharge and an additional \$200 on the balance. Balance due of \$15,317.00 was moved to private pay. Resident was readmitted in July for rehab and potential long term care and the Medicaid application will be discussed.
Resident EE	\$0.00	Approved in March 2021.
Resident FF	\$0.00	Approved in April 2021.
Resident GG	\$0.00	Medicaid application has been submitted. Requested status update from DCF.
Resident HH	\$0.00	Approved in June 2021.
Resident II	\$0.00	Medicaid approved in September 2021.
Resident JJ	\$0.00	Medicaid approved in September 2021.
Resident KK	\$0.00	Medicaid approved in September 2021.
Resident LL	\$0.00	Medicaid approved in September 2021.
Resident MM	\$0.00	Medicaid approved in September 2021.
Resident NN	\$0.00	Medicaid approved in September 2021.
Resident OO	\$0.00	Medicaid approved in September 2021.
Resident PP	\$0.00	Medicaid approved in September 2021.
Resident QQ	\$0.00	Medicaid approved in October 2021.
Resident RR	\$0.00	Medicaid approved in December 2021.
Resident SS	\$8,880.00	Applied for Medicaid and application is being processed by DCF. Family is working with an attorney for Medicaid.
Resident TT	\$14,640.00	Applied for Medicaid and application is being processed by DCF.
Resident UU	\$480.00	Applied for Medicaid and application is pending.
Resident VV	\$7,440.00	
Resident WW	\$7,440.00	Family has elected not to apply for Medicaid and resident is discharging on 12/31/2021 and the balance will convert to private pay. Family is aware.
Resident XX	\$3,600.00	Applied for Medicaid and application is being processed by DCF.
Resident YY	\$960.00	Applied for Medicaid.
Resident ZZ	\$4,560.00	Family is working with a law office for the Medicaid application.
Total	\$54,854.75	

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule I  
November 30, 2021**

**ASSETS**

**Current Assets**

Cash	\$ 1,545,364.39	
Accounts Receivable - General	2,975,658.58	
AR Clearing Account	25,937.14	
Accounts Receivable - Others	(80,829.86)	
Allowance for Bad Debts	(1,255,438.17)	
Allowance For Co-Insurance Write-Offs	(112,544.97)	
Inventory - Supplies	104,375.83	
Prepaid Expenses	6,171.59	
Prepaid Maintenance	2,471.50	
Prepaid Insurance	175,544.56	
Prepaid Dues & Subscriptions	1,624.71	
<b>Total Current Assets</b>	<u>1,624.71</u>	\$ 3,388,335.30

**Property, Plant, & Equipment**

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,168,744.66	
Construction in Progress	17,351.00	
Less: Accumulated Depreciation		
A/D - Building	(4,710,851.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,786,215.13)	
A/D - Laundry Equipment	(171,130.66)	
<b>Net Property, Plant, &amp; Equipment</b>	<u>(171,130.66)</u>	5,280,251.03

**Other Assets**

Utility Deposits	168.00	
Security Deposits	600.00	
Deferred Outflows-Contributions	2,426,998.00	
<b>Total Other Assets</b>	<u>2,426,998.00</u>	<u>2,427,766.00</u>

<b>Total Assets</b>	<u>1,624.71</u>	<u>\$ 11,096,352.33</u>
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**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule I  
November 30, 2021**

**LIABILITIES AND FUND BALANCE**

**Current Liabilities**

Accounts Payable - General	\$ 1,073,628.27	
Accrued Payroll	202,973.52	
Accrued Vacation Pay	215,787.90	
P/R Pay - Accrued Leave	44,867.17	
Retirement Pay - Accrued Leave	25,808.27	
Accrued Sick Pay	339,457.69	
FICA Tax Payable	15,517.64	
Resident Trust Liability	39,705.56	
Employee Insurance Withheld	27,479.71	
Retirement Fund Payable	17,380.70	
Medicare Settlement Payable	(38,356.95)	
Other Accrued Expenses	399.00	
<b>Total Current Liabilities</b>	<u>                    </u>	<b>\$ 1,964,648.48</b>

**Long Term Liabilities**

Net Pension Liability	8,633,399.00	
OPEB Liability	288,044.00	
OPEB Deferred Inflows	34,804.00	
Deferred Outflows - OPEB	(31,732.00)	
Deferred Inflows	534,485.00	
<b>Total Long-Term Liabilities</b>	<u>                    </u>	<u>9,459,000.00</u>

**Total Liabilities** 11,423,648.48

**Fund Balance**

Contribution from Gen. Public	54,654.69	
Contribution from State	5,047.00	
Contribution from Fed. Govt.	427,365.98	
Surplus	(1,306,391.42)	
Transfer to City	(167,616.00)	
Due to City - Management Fees	377,665.93	
Net Income (Loss)	281,977.67	
<b>Total Fund Balance</b>	<u>                    </u>	<u>(327,296.15)</u>

**Total Liabilities & Fund Balance** \$ 11,096,352.33

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**November 30, 2021**

<b>Cash</b>		
Petty Cash	\$	950.00
SS Direct Deposit Acct		7,257.79
Cash in Bank - Activities Fund		14,370.77
Cash in Bank - Cash Mgmt Sweep		1,482,979.27
Cash - Payroll		101.00
Cash - Resident Trust Fund		<u>39,705.56</u>
<b>Total Cash</b>		<b>\$ <u>1,545,364.39</u></b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Two Months Ending November 30, 2021**

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
<b>Income</b>										
Room & Board	\$ 957,430	55.68%	\$ 235.99	\$ 1,025,696	\$ 68,266	\$ 1,946,010	62.55%	\$ 238.45	\$ 2,085,540	\$ 139,530
Lab	23,276	1.35%	5.74	22,170	(1,106)	26,584	0.85%	3.26	45,079	18,495
Drugs	50,356	2.93%	12.41	18,331	(32,025)	88,810	2.85%	10.88	37,273	(51,537)
Physical Therapy	94,980	5.52%	23.41	82,737	(12,243)	186,056	5.98%	22.80	168,232	(17,824)
Speech Therapy	15,635	0.91%	3.85	13,518	(2,117)	26,965	0.87%	3.30	27,036	71
Occupational Therapy	92,302	5.37%	22.75	68,220	(24,082)	184,049	5.92%	22.55	136,440	(47,609)
Medical Supplies	1,328	0.08%	0.33	135	(1,193)	1,328	0.04%	0.16	275	(1,053)
Employee & Guest Meals	1,194	0.07%	0.29	1,221	27	2,087	0.07%	0.26	2,442	355
Interest Income	4	0.00%	0.00	166	162	11	0.00%	0.00	332	321
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
Grant revenue - Provider Relief	406,676	23.65%	100.24	0	(406,676)	406,676	13.07%	49.83	0	(406,676)
Grant revenue - Hurricane FEM	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
Grant Revenue	14,392	0.84%	3.55	0	(14,392)	109,500	3.52%	13.42	0	(109,500)
<b>Total</b>	<b>1,657,573</b>	<b>96%</b>	<b>408.57</b>	<b>1,232,276</b>	<b>(425,297)</b>	<b>2,978,076</b>	<b>96%</b>	<b>364.92</b>	<b>2,502,813</b>	<b>(475,263)</b>
Less Cont. Allow	61,962	3.60%	15.27	(12,323)	(74,285)	132,975	4.27%	16.29	(25,028)	(158,003)
<b>Total Income</b>	<b>1,719,535</b>	<b>100.00%</b>	<b>423.84</b>	<b>1,219,953</b>	<b>(499,582)</b>	<b>3,111,050</b>	<b>100.00%</b>	<b>381.21</b>	<b>2,477,785</b>	<b>(633,265)</b>
<b>Expenses</b>										
Nursing	545,456	31.72%	134.45	480,996	(64,460)	1,149,409	36.95%	140.84	930,952	(218,457)
Dietary	99,393	5.78%	24.50	93,079	(6,314)	209,895	6.75%	25.72	184,866	(25,029)
Housekeeping	37,673	2.19%	9.29	34,790	(2,883)	84,305	2.71%	10.33	67,693	(16,612)
Laundry & Linen	29,458	1.71%	7.26	28,559	(899)	65,569	2.11%	8.03	55,025	(10,544)
Building & Grounds	76,784	4.47%	18.93	84,760	7,976	172,051	5.53%	21.08	171,163	(888)
Special Services	118,272	6.88%	29.15	98,559	(19,713)	242,723	7.80%	29.74	197,924	(44,799)
Admin & General	447,598	26.03%	110.33	437,684	(9,914)	905,121	29.09%	110.91	873,391	(31,730)
<b>Total Expenses</b>	<b>1,354,635</b>	<b>78.78%</b>	<b>333.90</b>	<b>1,258,427</b>	<b>(96,208)</b>	<b>2,829,073</b>	<b>90.94%</b>	<b>346.66</b>	<b>2,481,014</b>	<b>(348,059)</b>
<b>Net Income (Loss)</b>	<b>\$ 364,900</b>	<b>21.22%</b>	<b>\$ 89.94</b>	<b>\$ (38,474)</b>	<b>\$ (403,374)</b>	<b>\$ 281,978</b>	<b>9.06%</b>	<b>\$ 34.55</b>	<b>\$ (3,229)</b>	<b>\$ (285,207)</b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Two Months Ending November 30, 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	\$ (1,882)	-0.11%	\$ (0.46)	\$ 8,995	\$ 10,877	\$ 8,750	0.28%	\$ 1.07	\$ 18,290	\$ 9,540
Asst Dir	6,849	0.40%	1.69	6,620	(229)	14,346	0.46%	1.76	13,461	(885)
R.N.	86,500	5.03%	21.32	80,769	(5,731)	185,113	5.95%	22.68	154,839	(30,274)
L.P.N.	117,281	6.82%	28.91	114,219	(3,062)	236,377	7.60%	28.96	218,953	(17,424)
Aides	231,220	13.45%	56.99	201,740	(29,480)	481,829	15.49%	59.04	386,753	(95,076)
Ward Clerks	12,444	0.72%	3.07	11,327	(1,117)	29,735	0.96%	3.64	23,032	(6,703)
Contract Services - CNA	7,011	0.41%	1.73	7,011	0	14,022	0.45%	1.72	14,022	0
Employee Drug Screening	487	0.03%	0.12	546	59	1,248	0.04%	0.15	1,092	(156)
Drugs	44,384	2.58%	10.94	15,824	(28,560)	82,857	2.66%	10.15	31,648	(51,209)
Nursing Supplies	30,516	1.77%	7.52	23,954	(6,562)	73,491	2.36%	9.01	48,706	(24,785)
Noncovered PPS Expenses	585	0.03%	0.14	1,458	873	1,293	0.04%	0.16	2,964	1,671
Oxygen	3,929	0.23%	0.97	1,633	(2,296)	6,941	0.22%	0.85	3,321	(3,620)
Respiratory Supplies	2,092	0.12%	0.52	2,157	65	3,768	0.12%	0.46	4,385	617
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,664	0.10%	0.41	1,666	2	4,889	0.16%	0.60	3,332	(1,557)
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	22	22
Medical Director	2,375	0.14%	0.59	2,375	0	4,750	0.15%	0.58	4,750	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	100	100
Education	0	0.00%	0.00	333	333	0	0.00%	-	666	666
Advertising - Help Wanted	0	0.00%	0.00	208	208	0	0.00%	-	416	416
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	200	200
<b>Total Nursing</b>	<b>545,456</b>	<b>31.72%</b>	<b>134.45</b>	<b>480,996</b>	<b>(64,460)</b>	<b>1,149,409</b>	<b>36.95%</b>	<b>140.84</b>	<b>930,952</b>	<b>(218,457)</b>
<b>Dietary</b>										
Salaries - Supervisor	2,844	0.17%	0.70	6,024	3,180	6,861	0.22%	0.84	12,249	5,388
Cooks	10,729	0.62%	2.64	8,136	(2,593)	22,470	0.72%	2.75	15,599	(6,871)
Aides	27,638	1.61%	6.81	28,990	1,352	58,469	1.88%	7.16	55,563	(2,906)
Food	48,881	2.84%	12.05	38,973	(9,908)	94,573	3.04%	11.59	79,245	(15,328)
Dietary Supplements	4,327	0.25%	1.07	2,466	(1,861)	7,504	0.24%	0.92	5,014	(2,490)
Kitchen Supplies	2,946	0.17%	0.73	6,166	3,220	15,963	0.51%	1.96	12,538	(3,425)
Equipment Rental	0	0.00%	-	296	296	0	0.00%	-	602	602
Dietician	2,028	0.12%	0.50	2,028	0	4,056	0.13%	0.50	4,056	0
<b>Total Dietary</b>	<b>99,393</b>	<b>5.78%</b>	<b>24.50</b>	<b>93,079</b>	<b>(6,314)</b>	<b>209,895</b>	<b>6.75%</b>	<b>25.72</b>	<b>184,866</b>	<b>(25,029)</b>
<b>Housekeeping</b>										
Salaries - Supervisor	3,607	0.21%	0.89	3,708	101	7,688	0.25%	0.94	7,539	(149)
Aides	29,539	1.72%	7.28	26,151	(3,388)	67,918	2.18%	8.32	50,128	(17,790)
Supplies	4,527	0.26%	1.12	4,931	404	8,699	0.28%	1.07	10,026	1,327
<b>Total Housekeeping</b>	<b>37,673</b>	<b>2.19%</b>	<b>9.29</b>	<b>34,790</b>	<b>(2,883)</b>	<b>84,305</b>	<b>2.71%</b>	<b>10.33</b>	<b>67,693</b>	<b>(16,612)</b>



**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Two Months Ending November 30, 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	25,332	1.47%	6.24	25,292	(40)	59,099	1.90%	7.24	48,491	(10,608)
Linen & Laundry Usage	2,513	0.15%	0.62	1,667	(846)	2,513	0.08%	0.31	3,334	821
Laundry Supplies	1,613	0.09%	0.40	1,600	(13)	3,957	0.13%	0.48	3,200	(757)
<b>Total Laundry</b>	<b>29,458</b>	<b>1.71%</b>	<b>7.26</b>	<b>28,559</b>	<b>(899)</b>	<b>65,569</b>	<b>2.11%</b>	<b>8.03</b>	<b>55,025</b>	<b>(10,544)</b>
<b>Building &amp; Grounds</b>										
Salary - Supervisor	3,782	0.22%	0.93	4,251	469	8,370	0.27%	1.03	8,644	274
Staff	10,653	0.62%	2.63	8,917	(1,736)	24,594	0.79%	3.01	18,131	(6,463)
Travel - Maintenance	0	0.00%	-	166	166	473	0.02%	0.06	332	(141)
Utilities	20,994	1.22%	5.17	23,221	2,227	46,150	1.48%	5.65	47,216	1,066
Repairs & Maint	6,641	0.39%	1.64	12,907	6,266	23,088	0.74%	2.83	26,244	3,156
Deprec. & Amort	28,750	1.67%	7.09	28,750	0	57,500	1.85%	7.05	57,500	0
Rent	0	0.00%	-	223	223	0	0.00%	-	446	446
Insurance	3,215	0.19%	0.79	3,281	66	6,431	0.21%	0.79	6,562	131
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	300	300
Pest Control	411	0.02%	0.10	333	(78)	822	0.03%	0.10	666	(156)
Outside Services	1,200	0.07%	0.30	1,365	165	2,400	0.08%	0.29	2,730	330
TV Repair & Service	1,138	0.07%	0.28	1,196	58	2,222	0.07%	0.27	2,392	170
<b>Total Bldg &amp; Grounds</b>	<b>76,784</b>	<b>4.47%</b>	<b>18.93</b>	<b>84,760</b>	<b>7,976</b>	<b>172,051</b>	<b>5.53%</b>	<b>21.08</b>	<b>171,163</b>	<b>(888)</b>
<b>Special Services</b>										
Salary - Act. Dir	5,514	0.32%	1.36	13,906	8,392	12,833	0.41%	1.57	28,275	15,442
Physical Therapy	52,115	3.03%	12.85	36,211	(15,904)	104,969	3.37%	12.86	72,422	(32,547)
Speech Pathology	6,055	0.35%	1.49	5,835	(220)	11,548	0.37%	1.41	11,670	122
Occup Therapy	45,394	2.64%	11.19	29,448	(15,946)	93,097	2.99%	11.41	58,896	(34,201)
Salaries - Social Worker	7,470	0.43%	1.84	10,285	2,815	17,623	0.57%	2.16	20,913	3,290
Social Service Supplies	146	0.01%	0.04	224	78	146	0.00%	0.02	448	302
Patient Activities	1,578	0.09%	0.39	2,650	1,072	2,507	0.08%	0.31	5,300	2,793
<b>Total Special Services</b>	<b>118,272</b>	<b>6.88%</b>	<b>29.15</b>	<b>98,559</b>	<b>(19,713)</b>	<b>242,723</b>	<b>7.80%</b>	<b>29.74</b>	<b>197,924</b>	<b>(44,799)</b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Two Months Ending November 30, 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	8,082	0.47%	1.99	8,721	639	17,143	0.55%	2.10	17,733	590
Asst Admin	(715)	-0.04%	(0.18)	3,761	4,476	7,863	0.25%	0.96	7,648	(215)
Bookkeeper	3,626	0.21%	0.89	3,817	191	8,024	0.26%	0.98	7,761	(263)
Sec'y & Recept.	13,925	0.81%	3.43	14,401	476	29,151	0.94%	3.57	29,281	130
Advertising	0	0.00%	-	66	66	0	0.00%	-	132	132
Auto Operations	3,402	0.20%	0.84	2,271	(1,131)	6,134	0.20%	0.75	4,542	(1,592)
Consultant Fees	4,307	0.25%	1.06	4,583	276	9,667	0.31%	1.18	9,166	(501)
Data Processing	4,670	0.27%	1.15	3,360	(1,310)	10,979	0.35%	1.35	6,720	(4,259)
Dues & Subscriptions	1,098	0.06%	0.27	1,166	68	2,197	0.07%	0.27	2,332	135
Education	1,475	0.09%	0.36	733	(742)	2,021	0.06%	0.25	1,466	(555)
Travel & Entertainment	1,547	0.09%	0.38	700	(847)	2,233	0.07%	0.27	1,400	(833)
Equipment Rental	1,047	0.06%	0.26	1,075	28	2,217	0.07%	0.27	2,150	(67)
General Expense	100	0.01%	0.02	650	550	1,675	0.05%	0.21	1,300	(375)
AHCA Assessment Fee	84,039	4.89%	20.71	78,606	(5,433)	169,761	5.46%	20.80	157,212	(12,549)
Group Insurance	92,640	5.39%	22.83	100,000	7,360	186,857	6.01%	22.90	200,000	13,143
General Insurance	32,331	1.88%	7.97	27,026	(5,305)	64,662	2.08%	7.92	54,052	(10,610)
Legal & Accounting	2,335	0.14%	0.58	2,574	239	4,789	0.15%	0.59	5,148	359
Professional Services	282	0.02%	0.07	208	(74)	1,682	0.05%	0.21	416	(1,266)
Taxes & Licenses	111	0.01%	0.03	204	93	184	0.01%	0.02	408	224
General Office Expense	3,719	0.22%	0.92	5,000	1,281	10,025	0.32%	1.23	10,000	(25)
Payroll Taxes	46,896	2.73%	11.56	42,285	(4,611)	89,225	2.87%	10.93	81,570	(7,655)
Retirement Plan	64,846	3.77%	15.98	55,561	(9,285)	122,781	3.95%	15.04	111,122	(11,659)
Telephone	1,447	0.08%	0.36	1,666	219	2,907	0.09%	0.36	3,332	425
Bad Debt	29,139	1.69%	7.18	32,000	2,861	58,444	1.88%	7.16	64,000	5,556
City Administration Fee	47,250	2.75%	11.65	47,250	0	94,500	3.04%	11.58	94,500	0
<b>Total Admin &amp; General</b>	<b>447,598</b>	<b>26.03%</b>	<b>110.33</b>	<b>437,684</b>	<b>(9,914)</b>	<b>905,121</b>	<b>29.09%</b>	<b>110.91</b>	<b>873,391</b>	<b>(31,730)</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule III  
For the Current Month and the  
Two Months Ending November 30, 2021**

	<b>Month</b>	<b>% Occ</b>	<b>Year</b>	<b>% Occ</b>
Bed Days Available	5,400	100.00%	10,980	100.00%
Total Bed Days	4,057	75.13%	8,161	74.33%

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule IV  
For the Current Month and the  
Two Months Ending November 30, 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	736	18.14%	591	(145)	1,469	18.00%	1,202	(267)
Medicaid	2,719	67.02%	3,200	481	5,631	69.00%	6,507	876
Insurance	77	1.90%	0	(77)	152	1.86%	0	(152)
Private	155	3.82%	149	(6)	278	3.41%	302	24
Hospice	370	9.12%	0	(370)	631	7.73%	0	(631)
<b>Total Patient Days</b>	<u>4,057</u>	<u>100.00%</u>	<u>3,940</u>	<u>(117)</u>	<u>8,161</u>	<u>100.00%</u>	<u>8,011</u>	<u>(150)</u>