

# MARIANNA HEALTH & REHABILITATION CENTER

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February 22, 2022

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

From: Melinda Gay, Administrator

Subject: December 2021 Financial Statements

December census was 73.62%. The financials reflect the receipt of \$49,130.00 from the Provider Relief Funds Phase 4 payments.

**Income:** Room and Board income was under budget. Physical and Occupational Therapy incomes are over budget due to increased therapy caseload.

**Expenses:** Total expenses were above the budgeted amount. The Director of Nursing salary line is over budget due to the leave time accruals that were moved from her previous salary line to the Director of Nursing line. ADON salary line is a credit due to the accrued leave and sick changes from prior month totals. LPN and Aides salaries are over budget due to overtime to cover vacant shifts. Nursing supplies are over budget due to increased prices and increased use of supplies. Food costs are over budget due to dramatic increase in food costs. Housekeeping aides salaries are over budget due to overtime to cover for vacant shifts. Housekeeping supplies are over budget due to increased costs of supplies and increased use of supplies for sanitizing. The AHCA Quality Assessment Fee is over budget due to an increased monthly assessment fee.

**COVID-19 Update:**

Staff are tested weekly, regardless of vaccination status. The facility has an adequate supply of PPE at this time and PPE quantities are reviewed and ordered as needed.

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

	Current	Budget	December 2020
Census	73.62%	73%	65.52%
Census w/o Medicaid Pending	69%		63%
Accounts Receivable	\$3,118,504		\$3,057,177
Allowance for Bad Debts	\$1,543,659		\$1,468,472
Allowance for Coinsurance Write-offs	\$112,544		\$142,153
Total Expenses	\$1,373,321	\$1,241,193	\$1,170,808
Depreciation	\$28,750	\$28,750	\$30,000
Cash on Hand	\$1,411,072		\$1,455,369
Total Employees	180		176
Income before City Fees:	\$(21,483)	\$63,889	\$(78,847)
Net Income	\$(68,733)	\$16,639	\$(126,097)

Census Information from Area Facilities as of January 25, 2022:

Chipola Health & Rehab – 60 bed facility	90%
Signature Health Care at the Courtyard – 120 bed facility	75%
Signature Health Care of North Florida – 180 bed facility	63%
River Valley Rehabilitation Center – 150 bed facility	81%
Blountstown Health & Rehabilitation Center – 96 bed facility	80%
Washington Rehabilitation & Nursing Center – 180 bed facility	62%

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	\$3,380.00	Applied for Medicaid and application is being processed by DCF. Family is working with an attorney for Medicaid.
Resident TT	\$14,640.00	Medicaid approved in January 2022.
Resident UU	\$480.00	Applied for Medicaid and application is pending.
Resident VV	\$7,440.00	Medicaid approved in February 2022.
Resident WW	\$7,200.00	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 and is paying on the balance due.
Resident XX	\$3,600.00	Applied for Medicaid and application is being processed by DCF.
Resident YY	\$960.00	Applied for Medicaid.
Resident ZZ	\$3,227.15	Family is working with a law office for the Medicaid application.
Total	\$47,781.90	

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**December 31, 2021**

**ASSETS**

**Current Assets**

Cash	\$ 1,411,072.41	
Accounts Receivable - General	3,118,504.82	
AR Clearing Account	3,401.28	
Accounts Receivable - Others	(80,954.62)	
Allowance for Bad Debts	(1,543,659.76)	
Allowance For Co-Insurance Write-Offs	(112,544.97)	
Inventory - Supplies	103,283.72	
Prepaid Expenses	5,395.18	
Prepaid Maintenance	2,298.00	
Prepaid Insurance	141,955.85	
Prepaid Dues & Subscriptions	12,803.09	
<b>Total Current Assets</b>	<u>12,803.09</u>	\$ 3,061,555.00

**Property, Plant, & Equipment**

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,152,981.68	
Construction in Progress	17,351.00	
Less: Accumulated Depreciation		
A/D - Building	(4,730,851.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,794,965.13)	
A/D - Laundry Equipment	(171,130.66)	
<b>Net Property, Plant, &amp; Equipment</b>	<u>(171,130.66)</u>	5,235,738.05

**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>	2,427,766.00

<b>Total Assets</b>		<u>\$ 10,725,059.05</u>
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**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule I  
December 31, 2021**

**LIABILITIES AND FUND BALANCE**

**Current Liabilities**

Accounts Payable - General	\$	1,017,339.84	
Accrued Payroll		241,030.08	
Accrued Vacation Pay		215,957.68	
P/R Pay - Accrued Leave		44,867.17	
Retirement Pay - Accrued Leave		25,808.27	
Accrued Sick Pay		332,463.26	
FICA Tax Payable		18,428.97	
Resident Trust Liability		35,165.18	
Employee Insurance Withheld		27,154.42	
Retirement Fund Payable		17,522.69	
Medicare Settlement Payable		(36,075.32)	
Other Accrued Expenses		399.00	
<b>Total Current Liabilities</b>			\$ 1,940,061.24

**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>			9,459,000.00

**Total Liabilities**

11,399,061.24

**Fund Balance**

Contribution from Gen. Public		54,654.69	
Contribution from State		5,047.00	
Contribution from Fed. Govt.		427,365.98	
Surplus		(1,785,362.87)	
Due to City - Management Fees		411,048.79	
Net Income (Loss)		213,244.22	
<b>Total Fund Balance</b>			(674,002.19)

**Total Liabilities & Fund Balance**

\$ 10,725,059.05

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**December 31, 2021**

<b>Cash</b>	
Petty Cash	\$ 950.00
SS Direct Deposit Acct	8,918.66
Cash in Bank - Activities Fund	14,570.88
Cash in Bank - Cash Mgmt Sweep	1,351,366.69
Cash - Payroll	101.00
Cash - Resident Trust Fund	<u>35,165.18</u>
<b>Total Cash</b>	<b>\$ <u>1,411,072.41</u></b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Three Months Ending December 31, 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	\$ 969,299	74.30%	\$ 235.95	\$ 1,059,844	\$ 90,545	\$ 2,915,309	66.02%	\$237.62	\$ 3,145,384	\$ 230,075
Lab	21,295	1.63%	5.18	22,909	1,614	47,879	1.08%	3.90	67,988	20,109
Drugs	38,405	2.94%	9.35	18,942	(19,463)	127,216	2.88%	10.37	56,215	(71,001)
Physical Therapy	92,265	7.07%	22.46	85,495	(6,770)	278,321	6.30%	22.68	253,727	(24,594)
Speech Therapy	11,880	0.91%	2.89	13,518	1,638	38,846	0.88%	3.17	40,554	1,708
Occupational Therapy	80,633	6.18%	19.63	68,220	(12,413)	264,682	5.99%	21.57	204,660	(60,022)
Medical Supplies	0	0.00%	0.00	140	140	1,328	0.03%	0.11	415	(913)
Employee & Guest Meals	1,033	0.08%	0.25	1,221	188	3,119	0.07%	0.25	3,663	544
Interest Income	167	0.01%	0.04	166	(1)	178	0.00%	0.01	498	320
Activities Income	200	0.02%	0.05	41	(159)	200	0.00%	0.02	123	(77)
Net Insurance Proceeds	0	0.00%	0.00	0	0	0	0.00%	0.00	0	0
Grant revenue - Provider Relief	49,130	3.77%	11.96	0	(49,130)	455,806	10.32%	37.15	0	(455,806)
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	123	123
Grant Revenue	0	0.00%	0.00	0	0	109,500	2.48%	8.92	0	(109,500)
<b>Total</b>	<b>1,264,308</b>	<b>97%</b>	<b>307.77</b>	<b>1,270,537</b>	<b>6,229</b>	<b>4,242,384</b>	<b>96%</b>	<b>345.78</b>	<b>3,773,350</b>	<b>(469,034)</b>
Less: Cont. Allow	40,280	3.09%	9.81	(12,705)	(52,985)	173,254	3.92%	14.12	(37,733)	(210,987)
<b>Total Income</b>	<b>1,304,588</b>	<b>100.00%</b>	<b>317.57</b>	<b>1,257,832</b>	<b>(46,756)</b>	<b>4,415,638</b>	<b>100.00%</b>	<b>359.90</b>	<b>3,735,617</b>	<b>(680,021)</b>
<b>Expenses</b>										
Nursing	547,786	41.99%	133.35	464,838	(82,948)	1,697,195	38.44%	138.33	1,395,790	(301,405)
Dietary	98,490	7.55%	23.98	93,182	(5,308)	308,385	6.98%	25.14	278,048	(30,337)
Housekeeping	38,707	2.97%	9.42	33,885	(4,822)	123,012	2.79%	10.03	101,578	(21,434)
Laundry & Linen	31,340	2.40%	7.63	27,413	(3,927)	96,909	2.19%	7.90	82,438	(14,471)
Building & Grounds	85,716	6.57%	20.87	86,403	687	257,767	5.84%	21.01	257,566	(201)
Special Services	110,872	8.50%	26.99	99,365	(11,507)	353,595	8.01%	28.82	297,289	(56,306)
Admin & General	460,410	35.29%	112.08	436,107	(24,303)	1,365,531	30.92%	111.30	1,309,498	(56,033)
<b>Total Expenses</b>	<b>1,373,321</b>	<b>105.27%</b>	<b>334.30</b>	<b>1,241,193</b>	<b>(132,128)</b>	<b>4,202,394</b>	<b>95.17%</b>	<b>342.52</b>	<b>3,722,207</b>	<b>(480,187)</b>
<b>Net Income (Loss)</b>	<b>\$ (68,733)</b>	<b>-5.27%</b>	<b>\$ (16.73)</b>	<b>\$ 16,639</b>	<b>\$ 85,372</b>	<b>\$ 213,244</b>	<b>4.83%</b>	<b>\$ 17.38</b>	<b>\$ 13,410</b>	<b>\$ (199,834)</b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Three Months Ending December 31, 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	\$ 28,781	2.21%	\$ 7.01	\$ 9,295	\$ (19,486)	\$ 37,531	0.85%	\$ 3.06	\$ 27,585	\$ (9,946)
Asst Dir.	(4,553)	-0.35%	(1.11)	6,841	11,394	9,793	0.22%	0.80	20,302	10,509
R.N.	78,597	6.02%	19.13	77,099	(1,498)	263,709	5.97%	21.49	231,938	(31,771)
L.P.N.	126,334	9.68%	30.75	109,022	(17,312)	362,711	8.21%	29.56	327,975	(34,736)
Aides	217,941	16.71%	53.05	192,578	(25,363)	699,770	15.85%	57.04	579,331	(120,439)
Ward Clerks	13,057	1.00%	3.18	11,705	(1,352)	42,792	0.97%	3.49	34,737	(8,055)
Contract Services - CNA	7,011	0.54%	1.71	7,011	0	21,033	0.48%	1.71	21,033	0
Employee Drug Screening	461	0.04%	0.11	546	85	1,709	0.04%	0.14	1,638	(71)
Drugs	35,566	2.73%	8.66	15,824	(19,742)	118,423	2.68%	9.65	47,472	(70,951)
Nursing Supplies	32,962	2.53%	8.02	24,752	(8,210)	106,454	2.41%	8.68	73,458	(32,996)
Noncovered PPS Expenses	1,796	0.14%	0.44	1,506	(290)	3,089	0.07%	0.25	4,470	1,381
Oxygen	3,563	0.27%	0.87	1,688	(1,875)	10,504	0.24%	0.86	5,009	(5,495)
Respiratory Supplies	2,027	0.16%	0.49	2,228	201	5,794	0.13%	0.47	6,613	819
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,868	0.14%	0.45	1,666	(202)	6,757	0.15%	0.55	4,998	(1,759)
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	33	33
Medical Director	2,375	0.18%	0.58	2,375	0	7,125	0.16%	0.58	7,125	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	150	150
Education	0	0.00%	0.00	333	333	0	0.00%	-	999	999
Advertising - Help Wanted	0	0.00%	0.00	208	208	0	0.00%	-	624	624
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	300	300
<b>Total Nursing</b>	<b>547,786</b>	<b>41.99%</b>	<b>133.35</b>	<b>464,838</b>	<b>(82,948)</b>	<b>1,697,195</b>	<b>38.44%</b>	<b>138.33</b>	<b>1,395,790</b>	<b>(301,405)</b>
<b>Dietary</b>										
Salaries - Supervisor	3,911	0.30%	0.95	6,225	2,314	10,772	0.24%	0.88	18,474	7,702
Cooks	8,676	0.67%	2.11	7,767	(909)	31,146	0.71%	2.54	23,366	(7,780)
Aides	28,766	2.20%	7.00	27,664	(1,102)	87,235	1.98%	7.11	83,227	(4,008)
Food	47,709	3.66%	11.61	40,272	(7,437)	142,282	3.22%	11.60	119,517	(22,765)
Dietary Supplements	2,812	0.22%	0.68	2,548	(264)	10,316	0.23%	0.84	7,562	(2,754)
Kitchen Supplies	4,588	0.35%	1.12	6,372	1,784	20,551	0.47%	1.68	18,910	(1,641)
Equipment Rental	0	0.00%	-	306	306	0	0.00%	-	908	908
Dietician	2,028	0.16%	0.49	2,028	0	6,084	0.14%	0.50	6,084	0
<b>Total Dietary</b>	<b>98,490</b>	<b>7.55%</b>	<b>23.98</b>	<b>93,182</b>	<b>(5,308)</b>	<b>308,385</b>	<b>6.98%</b>	<b>25.14</b>	<b>278,048</b>	<b>(30,337)</b>
<b>Housekeeping</b>										
Salaries - Supervisor	3,257	0.25%	0.79	3,831	574	10,945	0.25%	0.89	11,370	425
Aides	28,286	2.17%	6.89	24,959	(3,327)	96,204	2.18%	7.84	75,087	(21,117)
Supplies	7,164	0.55%	1.74	5,095	(2,069)	15,863	0.36%	1.29	15,121	(742)
<b>Total Housekeeping</b>	<b>38,707</b>	<b>2.97%</b>	<b>9.42</b>	<b>33,885</b>	<b>(4,822)</b>	<b>123,012</b>	<b>2.79%</b>	<b>10.03</b>	<b>101,578</b>	<b>(21,434)</b>



**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Three Months Ending December 31, 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	27,825	2.13%	6.77	24,146	(3,679)	86,924	1.97%	7.08	72,637	(14,287)
Linen & Laundry Usage	1,915	0.15%	0.47	1,667	(248)	4,428	0.10%	0.36	5,001	573
Laundry Supplies	1,600	0.12%	0.39	1,600	0	5,557	0.13%	0.45	4,800	(757)
<b>Total Laundry</b>	<b>31,340</b>	<b>2.40%</b>	<b>7.63</b>	<b>27,413</b>	<b>(3,927)</b>	<b>96,909</b>	<b>2.19%</b>	<b>7.90</b>	<b>82,438</b>	<b>(14,471)</b>
<b>Building &amp; Grounds</b>										
Salary - Supervisor	4,258	0.33%	1.04	4,393	135	12,629	0.29%	1.03	13,037	408
Staff	9,730	0.75%	2.37	9,214	(516)	34,324	0.78%	2.80	27,345	(6,979)
Travel - Maintenance	63	0.00%	0.02	166	103	536	0.01%	0.04	498	(38)
Utilities	23,233	1.78%	5.66	23,995	762	69,383	1.57%	5.66	71,211	1,828
Repairs & Maint	13,134	1.01%	3.20	13,337	203	36,222	0.82%	2.95	39,581	3,359
Deprec. & Amort	28,750	2.20%	7.00	28,750	0	86,250	1.95%	7.03	86,250	0
Rent	0	0.00%	-	223	223	0	0.00%	-	669	669
Insurance	3,215	0.25%	0.78	3,281	66	9,646	0.22%	0.79	9,843	197
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	450	450
Pest Control	411	0.03%	0.10	333	(78)	1,233	0.03%	0.10	999	(234)
Outside Services	1,200	0.09%	0.29	1,365	165	3,600	0.08%	0.29	4,095	495
TV Repair & Service	1,722	0.13%	0.42	1,196	(526)	3,944	0.09%	0.32	3,588	(356)
<b>Total Bldg &amp; Grounds</b>	<b>85,716</b>	<b>6.57%</b>	<b>20.87</b>	<b>86,403</b>	<b>687</b>	<b>257,767</b>	<b>5.84%</b>	<b>21.01</b>	<b>257,566</b>	<b>(201)</b>
<b>Special Services</b>										
Salary - Act Dir.	6,161	0.47%	1.50	14,369	8,208	18,995	0.43%	1.55	42,644	23,649
Physical Therapy	50,683	3.88%	12.34	36,211	(14,472)	155,652	3.53%	12.69	108,633	(47,019)
Speech Pathology	4,098	0.31%	1.00	5,835	1,737	15,645	0.35%	1.28	17,505	1,860
Occup Therapy	39,854	3.05%	9.70	29,448	(10,406)	132,950	3.01%	10.84	88,344	(44,606)
Salaries - Social Worker	7,817	0.60%	1.90	10,628	2,811	25,440	0.58%	2.07	31,541	6,101
Social Service Supplies	0	0.00%	-	224	224	146	0.00%	0.01	672	526
Patient Activities	2,259	0.17%	0.55	2,650	391	4,766	0.11%	0.39	7,950	3,184
<b>Total Special Services</b>	<b>110,872</b>	<b>8.50%</b>	<b>26.99</b>	<b>99,365</b>	<b>(11,507)</b>	<b>353,595</b>	<b>8.01%</b>	<b>28.82</b>	<b>297,289</b>	<b>(56,306)</b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Three Months Ending December 31, 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	7,803	0.60%	1.90	9,012	1,209	24,946	0.56%	2.03	26,745	1,799
Asst Admin	3,592	0.28%	0.87	3,887	295	11,456	0.26%	0.93	11,535	79
Bookkeeper	3,516	0.27%	0.86	3,944	428	11,541	0.26%	0.94	11,705	164
Sec'y & Recept	13,548	1.04%	3.30	14,880	1,332	42,699	0.97%	3.48	44,161	1,462
Advertising	0	0.00%	-	66	66	0	0.00%	-	198	198
Auto Operations	3,017	0.23%	0.73	2,271	(746)	9,150	0.21%	0.75	6,813	(2,337)
Consultant Fees	4,682	0.36%	1.14	4,583	(99)	14,349	0.32%	1.17	13,749	(600)
Data Processing	7,678	0.59%	1.87	3,360	(4,318)	18,657	0.42%	1.52	10,080	(8,577)
Dues & Subscriptions	1,098	0.08%	0.27	1,166	68	3,295	0.07%	0.27	3,498	203
Education	544	0.04%	0.13	733	189	2,565	0.06%	0.21	2,199	(366)
Travel & Entertainment	68	0.01%	0.02	700	632	2,301	0.05%	0.19	2,100	(201)
Equipment Rental	1,206	0.09%	0.29	1,475	269	3,424	0.08%	0.28	3,625	201
General Expense	100	0.01%	0.02	650	550	1,775	0.04%	0.14	1,950	175
AHCA Assessment Fee	84,634	6.49%	20.60	78,606	(6,028)	254,395	5.76%	20.73	235,818	(18,577)
Group Insurance	79,514	6.09%	19.36	100,000	20,486	266,372	6.03%	21.71	300,000	33,628
General Insurance	32,331	2.48%	7.87	27,026	(5,305)	96,992	2.20%	7.91	81,078	(15,914)
Legal & Accounting	4,634	0.36%	1.13	2,574	(2,060)	9,424	0.21%	0.77	7,722	(1,702)
Professional Services	0	0.00%	-	208	208	1,682	0.04%	0.14	624	(1,058)
Taxes & Licenses	104	0.01%	0.03	204	100	287	0.01%	0.02	612	325
General Office Expense	5,263	0.40%	1.28	5,000	(263)	15,287	0.35%	1.25	15,000	(287)
Payroll Taxes	45,381	3.48%	11.05	39,285	(6,096)	134,606	3.05%	10.97	120,855	(13,751)
Retirement Plan	61,658	4.73%	15.01	55,561	(6,097)	184,439	4.18%	15.03	166,683	(17,756)
Telephone	833	0.06%	0.20	1,666	833	3,740	0.08%	0.30	4,998	1,258
Bad Debt	51,956	3.98%	12.65	32,000	(19,956)	110,400	2.50%	9.00	96,000	(14,400)
City Administration Fee	47,250	3.62%	11.50	47,250	0	141,750	3.21%	11.55	141,750	0
<b>Total Admin &amp; General</b>	<b>460,410</b>	<b>35.29%</b>	<b>112.08</b>	<b>436,107</b>	<b>(24,303)</b>	<b>1,365,531</b>	<b>30.92%</b>	<b>111.30</b>	<b>1,309,498</b>	<b>(56,033)</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule III  
For the Current Month and the  
Three Months Ending December 31, 2021**

	<b>Month</b>	<b>% Occ</b>	<b>Year</b>	<b>% Occ</b>
Bed Days Available	5,580	100.00%	16,560	100.00%
Total Bed Days	4,108	73.62%	12,269	74.09%

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule IV  
For the Current Month and the  
Three Months Ending December 31, 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	725	17.65%	611	(114)	2,194	17.88%	1,813	(381)
Medicaid	2,788	67.87%	3,307	519	8,419	68.62%	9,814	1,395
Insurance	52	1.27%	0	(52)	204	1.66%	0	(204)
Private	211	5.14%	153	(58)	489	3.99%	455	(34)
Hospice	332	8.08%	0	(332)	963	7.85%	0	(963)
<b>Total Patient Days</b>	<b>4,108</b>	<b>100.00%</b>	<b>4,071</b>	<b>(37)</b>	<b>12,269</b>	<b>100.00%</b>	<b>12,082</b>	<b>(187)</b>