

# MARIANNA HEALTH & REHABILITATION CENTER

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February 28, 2022

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

From: Melinda Gay, Administrator

Subject: January 2022 Financial Statements

January census was 71.42%. February census is 74%. Staffing struggles are affecting the census. We could admit more residents if we had more Certified Nurse's Aides (CNA) working. We have to meet minimum staffing numbers per resident per day and if the census goes up, we need more CNA hours. We're hiring every day and do immediate interviews when someone comes to the facility for a job application.

**Income:** Room and Board income was under budget due to the lower census. Physical and Occupational Therapy incomes are under budget due to the lower census.

**Expenses:** Total expenses were below the budgeted amount. Nursing supplies are over budget due to increased prices and increased use of supplies. Housekeeping supplies are over budget due to increased costs of supplies and increased use of supplies for sanitizing. Utilities are over budget due to the colder weather. 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. The CDC Community Transmission Rate for Jackson County is currently at a high level. As of this date, 86% 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, 53% of the staff have received at least one dose of the COVID-19 vaccine.

**MARIANNA HEALTH AND REHABILITATION CENTER**  
**Operations Summary**  
**Month Ending January 2022**

	Current	Budget	January 2021
Census	71.42%	73%	66.04%
Census w/o Medicaid Pending	67%		63%
Accounts Receivable	\$2,687,533		\$2,985,982
Allowance for Bad Debts	\$1,516,059		\$1,468,472
Allowance for Coinsurance Write-offs	\$112,544		\$142,153
Total Expenses	\$1,210,659	\$1,259,003	\$1,202,462
Depreciation	\$28,750	\$28,750	\$30,000
Cash on Hand	\$1,643,971		\$2,113,516
Total Employees	177		169
Income before City Fees:	\$(66,066)	\$46,835	\$3,546
Net Income	\$(113,316)	\$(415)	\$(43,704)

Census Information from Area Facilities as of February 22, 2022:

Chipola Health & Rehab – 60 bed facility	96%
Signature Health Care at the Courtyard – 120 bed facility	75%
Signature Health Care of North Florida – 180 bed facility	66%
River Valley Rehabilitation Center – 150 bed facility	82%
Blountstown Health & Rehabilitation Center – 96 bed facility	77%
Washington Rehabilitation & Nursing Center – 180 bed facility	63%

January 2022

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	\$8,836.00	Applied for Medicaid and application is being processed by DCF. Family is working with an attorney for Medicaid.
Resident TT	\$0.00	Medicaid approved in January 2022.
Resident UU	\$480.00	Applied for Medicaid and application is pending.
Resident VV	\$0.00	Medicaid approved in February 2022.
Resident WW	\$7,200.00	Family has elected not to apply for Medicaid and resident discharged on 12/31/2021 and the balance will convert to private pay. Family is aware and is paying on the balance due.
Resident XX	\$11,040.00	Applied for Medicaid and application is being processed by DCF.
Resident YY	\$8,400.00	Applied for Medicaid in December 2021.
Resident ZZ	\$0.00	Medicaid approved in February 2022.
Resident AAA	\$10,616.00	Applied for Medicaid in January 2022.
Resident BBB	\$685.80	Family is working with Platinum Benefits for Medicaid approval.
Resident CCC	\$862.72	Family is working with Platinum Benefits for Medicaid approval.
Resident DDD	\$5,040.00	Applied for Medicaid in January 2022.
Resident EEE	\$960.00	Medicaid application is in process.
Resident FFF	\$3,715.86	Medicaid application is in process.
Total	\$64,691.13	

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**January 31, 2022**

**ASSETS**

**Current Assets**

Cash	\$ 1,643,971.29	
Accounts Receivable - General	2,687,533.37	
AR Clearing Account	4,353.28	
Accounts Receivable - Others	(124,302.00)	
Allowance for Bad Debts	(1,516,059.76)	
Allowance For Co-Insurance Write-Offs	(112,544.97)	
Inventory - Supplies	110,123.23	
Prepaid Expenses	4,618.77	
Prepaid Maintenance	2,124.50	
Prepaid Insurance	170,871.13	
Prepaid Dues & Subscriptions	11,704.79	
<b>Total Current Assets</b>	<u>11,704.79</u>	\$ 2,882,393.63

**Property, Plant, & Equipment**

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,185,249.93	
Construction in Progress	17,351.00	
Less: Accumulated Depreciation		
A/D - Building	(4,750,851.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,803,715.13)	
A/D - Laundry Equipment	(171,130.66)	
<b>Net Property, Plant, &amp; Equipment</b>	<u>5,239,256.30</u>	5,239,256.30

**Other Assets**

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

<b>Total Assets</b>	<u>\$ 10,549,415.93</u>	
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**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule I**  
**January 31, 2022**

<b>Cash</b>		
Petty Cash	\$	950.00
SS Direct Deposit Acct		7,956.56
Cash in Bank - Activities Fund		14,571.02
Cash in Bank - Cash Mgmt Sweep		1,585,872.71
Cash - Payroll		1.00
Cash - Resident Trust Fund		<u>34,620.00</u>
<b>Total Cash</b>		<b>\$ <u>1,643,971.29</u></b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Four Months Ending January 31, 2022**

	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	\$ 954,040	86.94%	\$ 239.41	\$ 1,060,609	\$ 106,569	\$ 3,869,348	70.19%	\$238.06	\$ 4,205,993	\$ 336,645
Lab	(1,681)	-0.15%	(0.42)	22,909	24,590	46,198	0.84%	2.84	90,897	44,699
Drugs	21,482	1.96%	5.39	18,942	(2,540)	148,698	2.70%	9.15	75,157	(73,541)
Physical Therapy	59,754	5.45%	14.99	85,495	25,741	338,075	6.13%	20.80	339,222	1,147
Speech Therapy	6,353	0.58%	1.59	13,518	7,165	45,199	0.82%	2.78	54,072	8,873
Occupational Therapy	60,152	5.48%	15.09	68,220	8,068	324,834	5.89%	19.98	272,880	(51,954)
Medical Supplies	17	0.00%	0.00	140	123	1,345	0.02%	0.08	555	(790)
Employee & Guest Meals	748	0.07%	0.19	1,221	473	3,867	0.07%	0.24	4,884	1,017
Interest Income	101	0.01%	0.03	166	65	279	0.01%	0.02	664	385
Activities Income	0	0.00%	0.00	41	41	200	0.00%	0.01	164	(36)
Net Insurance Proceeds	0	0.00%	0.00	0	0	0	0.00%	0.00	0	0
Grant revenue - Provider Relief	0	0.00%	0.00	0	0	455,806	8.27%	28.04	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	164	164
Grant Revenue	0	0.00%	0.00	0	0	109,500	1.99%	6.74	0	(109,500)
<b>Total</b>	<b>1,100,966</b>	<b>100%</b>	<b>276.28</b>	<b>1,271,302</b>	<b>170,336</b>	<b>5,343,350</b>	<b>97%</b>	<b>328.74</b>	<b>5,044,652</b>	<b>(298,698)</b>
Less Cont Allow	(3,622)	-0.33%	(0.91)	(12,714)	(9,092)	169,632	3.08%	10.44	(50,447)	(220,079)
<b>Total Income</b>	<b>1,097,344</b>	<b>100.00%</b>	<b>275.37</b>	<b>1,258,588</b>	<b>161,244</b>	<b>5,512,982</b>	<b>100.00%</b>	<b>339.18</b>	<b>4,994,205</b>	<b>(518,777)</b>
<b>Expenses</b>										
Nursing	490,594	44.71%	123.11	479,721	(10,873)	2,187,790	39.68%	134.60	1,875,511	(312,279)
Dietary	86,800	7.91%	21.78	94,579	7,779	395,185	7.17%	24.31	372,627	(22,558)
Housekeeping	34,193	3.12%	8.58	34,868	675	157,205	2.85%	9.67	136,446	(20,759)
Laundry & Linen	27,865	2.54%	6.99	28,360	495	124,774	2.26%	7.68	110,798	(13,976)
Building & Grounds	82,069	7.48%	20.59	86,403	4,334	339,836	6.16%	20.91	343,969	4,133
Special Services	80,561	7.34%	20.22	99,365	18,804	434,155	7.88%	26.71	396,654	(37,501)
Admin & General	408,578	37.23%	102.53	435,707	27,129	1,774,109	32.18%	109.15	1,745,205	(28,904)
<b>Total Expenses</b>	<b>1,210,659</b>	<b>110.33%</b>	<b>303.80</b>	<b>1,259,003</b>	<b>48,344</b>	<b>5,413,053</b>	<b>98.19%</b>	<b>333.03</b>	<b>4,981,210</b>	<b>(431,843)</b>
<b>Net Income (Loss)</b>	<b>\$ (113,316)</b>	<b>-10.33%</b>	<b>\$ (28.44)</b>	<b>\$ (415)</b>	<b>\$ 112,901</b>	<b>\$ 99,929</b>	<b>1.81%</b>	<b>\$ 6.15</b>	<b>\$ 12,995</b>	<b>\$ (86,934)</b>

**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Four Months Ending January 31, 2022**

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
<b>Nursing</b>										
Payroll - Director	\$ 8,428	0.77%	\$ 2.11	\$ 9,295	\$ 867	\$ 45,959	0.83%	\$ 2.83	\$ 36,880	\$ (9,079)
Asst Dir	6,204	0.57%	1.56	6,841	637	15,997	0.29%	0.98	27,143	11,146
R N	76,860	7.00%	19.29	80,128	3,268	340,569	6.18%	20.95	312,066	(28,503)
L P N	107,946	9.84%	27.09	113,311	5,365	470,657	8.54%	28.96	441,286	(29,371)
Aides	203,303	18.53%	51.02	200,143	(3,160)	903,073	16.38%	55.56	779,474	(123,599)
Ward Clerks	12,513	1.14%	3.14	11,705	(808)	55,305	1.00%	3.40	46,442	(8,863)
Contract Services - CNA	3,505	0.32%	0.88	7,011	3,506	24,538	0.45%	1.51	28,044	3,506
Employee Drug Screening	535	0.05%	0.13	546	11	2,244	0.04%	0.14	2,184	(60)
Drugs	33,266	3.03%	8.35	15,824	(17,442)	151,689	2.75%	9.33	63,296	(88,393)
Nursing Supplies	29,632	2.70%	7.44	24,752	(4,880)	136,085	2.47%	8.37	98,210	(37,875)
Noncovered PPS Expenses	318	0.03%	0.08	1,506	1,188	3,407	0.06%	0.21	5,976	2,569
Oxygen	2,064	0.19%	0.52	1,688	(376)	12,567	0.23%	0.77	6,697	(5,870)
Respiratory Supplies	1,981	0.18%	0.50	2,228	247	7,775	0.14%	0.48	8,841	1,066
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,665	0.15%	0.42	1,666	1	8,423	0.15%	0.52	6,664	(1,759)
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	44	44
Medical Director	2,375	0.22%	0.60	2,375	0	9,500	0.17%	0.58	9,500	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	200	200
Education	0	0.00%	0.00	333	333	0	0.00%	-	1,332	1,332
Advertising - Help Wanted	0	0.00%	0.00	208	208	0	0.00%	-	832	832
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	400	400
<b>Total Nursing</b>	<b>490,594</b>	<b>44.71%</b>	<b>123.11</b>	<b>479,721</b>	<b>(10,873)</b>	<b>2,187,790</b>	<b>39.68%</b>	<b>134.60</b>	<b>1,875,511</b>	<b>(312,279)</b>
<b>Dietary</b>										
Salaries - Supervisor	3,836	0.35%	0.96	6,225	2,389	14,608	0.26%	0.90	24,699	10,091
Cooks	9,170	0.84%	2.30	8,072	(1,098)	40,315	0.73%	2.48	31,438	(8,877)
Aides	23,343	2.13%	5.86	28,756	5,413	110,578	2.01%	6.80	111,983	1,405
Food	40,345	3.68%	10.12	40,272	(73)	182,626	3.31%	11.24	159,789	(22,837)
Dietary Supplements	2,334	0.21%	0.59	2,548	214	12,650	0.23%	0.78	10,110	(2,540)
Kitchen Supplies	5,745	0.52%	1.44	6,372	627	26,296	0.48%	1.62	25,282	(1,014)
Equipment Rental	0	0.00%	-	306	306	0	0.00%	-	1,214	1,214
Dietician	2,028	0.18%	0.51	2,028	0	8,111	0.15%	0.50	8,112	1
<b>Total Dietary</b>	<b>86,800</b>	<b>7.91%</b>	<b>21.78</b>	<b>94,579</b>	<b>7,779</b>	<b>395,185</b>	<b>7.17%</b>	<b>24.31</b>	<b>372,627</b>	<b>(22,558)</b>
<b>Housekeeping</b>										
Salaries - Supervisor	3,168	0.29%	0.79	3,831	663	14,112	0.26%	0.87	15,201	1,089
Aides	23,449	2.14%	5.88	25,942	2,493	119,654	2.17%	7.36	101,029	(18,625)
Supplies	7,576	0.69%	1.90	5,095	(2,481)	23,439	0.43%	1.44	20,216	(3,223)
<b>Total Housekeeping</b>	<b>34,193</b>	<b>3.12%</b>	<b>8.58</b>	<b>34,868</b>	<b>675</b>	<b>157,205</b>	<b>2.85%</b>	<b>9.67</b>	<b>136,446</b>	<b>(20,759)</b>



**Marianna Health and Rehabilitation Center**  
**Statement of Net Assets**  
**Schedule II**  
**For the Current Month and the**  
**Four Months Ending January 31, 2022**

	Current Actual	Pct	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pct	Per Pat Day	YTD Budgeted	YTD Variance
<b>Laundry</b>										
Salaries - Aides	24,738	2.25%	6.21	25,093	355	111,663	2.03%	6.87	97,730	(13,933)
Linen & Laundry Usage	1,527	0.14%	0.38	1,667	140	5,954	0.11%	0.37	6,668	714
Laundry Supplies	1,600	0.15%	0.40	1,600	0	7,157	0.13%	0.44	6,400	(757)
<b>Total Laundry</b>	<b>27,865</b>	<b>2.54%</b>	<b>6.99</b>	<b>28,360</b>	<b>495</b>	<b>124,774</b>	<b>2.26%</b>	<b>7.68</b>	<b>110,798</b>	<b>(13,976)</b>
<b>Building &amp; Grounds</b>										
Salary - Supervisor	3,557	0.32%	0.89	4,393	836	16,185	0.29%	1.00	17,430	1,245
Staff	9,129	0.83%	2.29	9,214	85	43,452	0.79%	2.67	36,559	(6,893)
Travel - Maintenance	257	0.02%	0.06	166	(91)	793	0.01%	0.05	664	(129)
Utilities	27,281	2.49%	6.85	23,995	(3,286)	96,664	1.75%	5.95	95,206	(1,458)
Repairs & Maint	7,131	0.65%	1.79	13,337	6,206	43,353	0.79%	2.67	52,918	9,565
Deprec. & Amort	28,750	2.62%	7.21	28,750	0	115,000	2.09%	7.08	115,000	0
Rent	0	0.00%	-	223	223	0	0.00%	-	892	892
Insurance	3,215	0.29%	0.81	3,281	66	12,862	0.23%	0.79	13,124	262
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	600	600
Pest Control	411	0.04%	0.10	333	(78)	1,644	0.03%	0.10	1,332	(312)
Outside Services	1,200	0.11%	0.30	1,365	165	4,800	0.09%	0.30	5,460	660
TV Repair & Service	1,138	0.10%	0.29	1,196	58	5,082	0.09%	0.31	4,784	(298)
<b>Total Bldg &amp; Grounds</b>	<b>82,069</b>	<b>7.48%</b>	<b>20.59</b>	<b>86,403</b>	<b>4,334</b>	<b>339,836</b>	<b>6.16%</b>	<b>20.91</b>	<b>343,969</b>	<b>4,133</b>
<b>Special Services</b>										
Salary - Act Dir	4,349	0.40%	1.09	14,369	10,020	23,344	0.42%	1.44	57,013	33,669
Physical Therapy	34,133	3.11%	8.57	36,211	2,078	189,785	3.44%	11.68	144,844	(44,941)
Speech Pathology	2,328	0.21%	0.58	5,835	3,507	17,973	0.33%	1.11	23,340	5,367
Occup Therapy	31,985	2.91%	8.03	29,448	(2,537)	164,936	2.99%	10.15	117,792	(47,144)
Salaries - Social Worker	6,692	0.61%	1.68	10,628	3,936	32,132	0.58%	1.98	42,169	10,037
Social Service Supplies	178	0.02%	0.04	224	46	324	0.01%	0.02	896	572
Patient Activities	896	0.08%	0.22	2,650	1,754	5,662	0.10%	0.35	10,600	4,938
<b>Total Special Services</b>	<b>80,561</b>	<b>7.34%</b>	<b>20.22</b>	<b>99,365</b>	<b>18,804</b>	<b>434,155</b>	<b>7.88%</b>	<b>26.71</b>	<b>396,654</b>	<b>(37,501)</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule II  
For the Current Month and the  
Four Months Ending January 31, 2022**

	<b>Current Actual</b>	<b>Pct</b>	<b>Per Pat Day</b>	<b>Current Budgeted</b>	<b>Current Variance</b>	<b>YTD Actual</b>	<b>Pct</b>	<b>Per Pat Day</b>	<b>YTD Budgeted</b>	<b>YTD Variance</b>
<b>Admin &amp; General</b>										
Salary - Admin	8,601	0.78%	2.16	9,012	411	33,547	0.61%	2.06	35,757	2,210
Asst Admin	3,360	0.31%	0.84	3,887	527	14,815	0.27%	0.91	15,422	607
Bookkeeper	4,204	0.38%	1.06	3,944	(260)	15,745	0.29%	0.97	15,649	(96)
Sec'y & Receipt	9,548	0.87%	2.40	14,880	5,332	52,247	0.95%	3.21	59,041	6,794
Advertising	15	0.00%	0.00	66	51	15	0.00%	0.00	264	249
Auto Operations	2,008	0.18%	0.50	2,271	263	11,158	0.20%	0.69	9,084	(2,074)
Consultant Fees	6,583	0.60%	1.65	4,583	(2,000)	20,933	0.38%	1.29	18,332	(2,601)
Data Processing	2,616	0.24%	0.66	3,360	744	21,273	0.39%	1.31	13,440	(7,833)
Dues & Subscriptions	1,098	0.10%	0.28	1,166	68	4,393	0.08%	0.27	4,664	271
Education	317	0.03%	0.08	733	416	2,882	0.05%	0.18	2,932	50
Travel & Entertainment	1,194	0.11%	0.30	700	(494)	3,495	0.06%	0.22	2,800	(695)
Equipment Rental	660	0.06%	0.17	1,075	415	4,084	0.07%	0.25	4,700	616
General Expense	0	0.00%	-	650	650	1,775	0.03%	0.11	2,600	825
AHCA Assessment Fee	86,524	7.88%	21.71	78,606	(7,918)	340,920	6.18%	20.97	314,424	(26,496)
Group Insurance	83,103	7.57%	20.85	100,000	16,897	349,475	6.34%	21.50	400,000	50,525
General Insurance	32,277	2.94%	8.10	27,026	(5,251)	129,270	2.34%	7.95	108,104	(21,166)
Legal & Accounting	1,911	0.17%	0.48	2,574	663	11,334	0.21%	0.70	10,296	(1,038)
Professional Services	446	0.04%	0.11	208	(238)	2,128	0.04%	0.13	832	(1,296)
Taxes & Licenses	605	0.06%	0.15	204	(401)	892	0.02%	0.05	816	(76)
General Office Expense	4,708	0.43%	1.18	5,000	292	19,995	0.36%	1.23	20,000	5
Payroll Taxes	41,456	3.78%	10.40	39,285	(2,171)	176,061	3.19%	10.83	160,140	(15,921)
Retirement Plan	58,333	5.32%	14.64	55,561	(2,772)	242,772	4.40%	14.94	222,244	(20,528)
Telephone	1,372	0.13%	0.34	1,666	294	5,112	0.09%	0.31	6,664	1,552
Bad Debt	10,388	0.95%	2.61	32,000	21,612	120,788	2.19%	7.43	128,000	7,212
City Administration Fee	47,250	4.31%	11.86	47,250	0	189,000	3.43%	11.63	189,000	0
<b>Total Admin &amp; General</b>	<b>408,578</b>	<b>37.23%</b>	<b>102.53</b>	<b>435,707</b>	<b>27,129</b>	<b>1,774,109</b>	<b>32.18%</b>	<b>109.15</b>	<b>1,745,205</b>	<b>(28,904)</b>

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule III  
For the Current Month and the  
Four Months Ending January 31, 2022**

	<b>Month</b>	<b>% Occ</b>	<b>Year</b>	<b>% Occ</b>
Bed Days Available	5,580	100.00%	22,140	100.00%
Total Bed Days	3,985	71.42%	16,254	73.41%

**Marianna Health and Rehabilitation Center  
Statement of Net Assets  
Schedule IV  
For the Current Month and the  
Four Months Ending January 31, 2022**

	<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	639	16.04%	611	(28)	2,833	17.43%	2,424	(409)
Medicaid	2,881	72.30%	3,307	426	11,300	69.52%	13,121	1,821
Insurance	(4)	-0.10%	0	4	200	1.23%	0	(200)
Private	185	4.64%	153	(32)	674	4.15%	608	(66)
Hospice	284	7.13%	0	(284)	1,247	7.67%	0	(1,247)
<b>Total Patient Days</b>	<b>3,985</b>	<b>100.00%</b>	<b>4,071</b>	<b>86</b>	<b>16,254</b>	<b>100.00%</b>	<b>16,153</b>	<b>(101)</b>