

MARIANNA HEALTH & REHABILITATION CENTER

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

March 31, 2022

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

From: Melinda Gay, Administrator

Subject: February 2022 Financial Statements

February and March census are 74%. In the month of March, nursing staff interviewed nine certified nurse's aides and hired two. Applicants are not showing up for interviews when scheduled and some don't show up for the required drug screen. Hiring is a challenge. Our South unit can only admit up to 30-32 residents due to lack of staffing.

Income: Room and Board income was under budget due to a lower than budgeted Medicare census. Physical and Speech Therapy incomes are under budget due to the lower Medicare census.

Expenses: Total expenses were above the budgeted amount. Nursing salaries are over budget due to overtime to cover for vacant shifts. Food costs are over budget due to increased costs. Housekeeping aides are over budget due to overtime to cover for vacant shifts. Consultant fees are over budget due to the billing company researching Medicaid credit balances. General Office Expense is over budget due to the replacement of the server. Bad debt expense is over budget due to write-offs recommended by the billing company.

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 low level. As of this date, 85% of the residents are fully vaccinated and 87% of the residents eligible to receive a booster dose have received their booster dose. As of this date, 54% of the staff have received two doses of the COVID-19 vaccine.

MARIANNA HEALTH AND REHABILITATION CENTER
Operations Summary
Month Ending February 2022

	Current	Budget	January 2021
Census	73.93%	73%	65.18%
Census w/o Medicaid Pending	67%		63%
Accounts Receivable	\$2,699,621		\$2,902,905
Allowance for Bad Debts	\$1,516,059		\$1,468,472
Allowance for Coinsurance Write-offs	\$112,544		\$142,153
Total Expenses	\$1,248,107	\$1,157,468	\$1,115,202
Depreciation	\$28,750	\$28,750	\$30,000
Cash on Hand	\$1,332,833		\$2,289,006
Total Employees	176		173
Income before City Fees:	\$(100,855)	\$34,177	\$40,120
Net Income	\$(148,105)	\$(13,073)	\$(7,130)

Census Information from Area Facilities as of March 29, 2022:

Chipola Health & Rehab – 60 bed facility	95%
Signature Health Care at the Courtyard – 120 bed facility	81%
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	83%
Washington Rehabilitation & Nursing Center – 180 bed facility	67%

February 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. Private pay balance is \$69,887.31.
Resident Z	\$0.00	Medicaid approved.
Resident AA	\$0.00	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. Private pay balance due is \$13,717.00.
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	\$12,436.00	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	\$0.00	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. Balance due of \$7,200 has been moved to Private Pay.
Resident XX	\$17,760.00	Applied for Medicaid and application is being processed by DCF.
Resident YY	\$15,120.00	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	\$3,936.00	Family is working with Platinum Benefits for Medicaid approval.
Resident CCC	\$6,636.22	Family is working with Platinum Benefits for Medicaid approval.
Resident DDD	\$9,600.00	Applied for Medicaid in January 2022.
Resident EEE	\$960.00	Medicaid application is in process.
Resident FFF	\$9,771.86	Medicaid application is in process.
Resident GGG	\$3,840.00	Medicaid application is in process.
Resident HHH	\$3,600.00	Approved for Medicaid in March 2022.
Total	\$98,138.49	

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
February 28, 2022**

ASSETS

Current Assets

Cash	\$ 1,332,833.04	
Accounts Receivable - General	2,699,621.72	
AR Clearing Account	157,601.04	
Accounts Receivable - Others	(165,004.73)	
Allowance for Bad Debts	(1,516,059.76)	
Allowance For Co-Insurance Write-Offs	(112,544.97)	
Inventory - Supplies	113,575.53	
Prepaid Expenses	3,842.36	
Prepaid Maintenance	1,951.00	
Prepaid Insurance	135,378.25	
Prepaid Dues & Subscriptions	10,606.53	
Total Current Assets	<u>10,606.53</u>	\$ 2,661,800.01

Property, Plant, & Equipment

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,191,295.77	
Construction in Progress	17,351.00	
Less: Accumulated Depreciation		
A/D - Building	(4,770,851.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,812,465.13)	
A/D - Laundry Equipment	(171,130.66)	
Net Property, Plant, & Equipment	<u>5,216,552.14</u>	5,216,552.14

Other Assets

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

Total Assets	<u>\$ 10,306,118.15</u>	
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**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
February 28, 2022**

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts Payable - General	\$ 941,791.29	
Accrued Payroll	279,054.49	
Accrued Vacation Pay	221,691.60	
P/R Pay - Accrued Leave	44,867.17	
Retirement Pay - Accrued Leave	25,808.27	
Accrued Sick Pay	317,950.56	
FICA Tax Payable	21,337.83	
Resident Trust Liability	38,311.29	
Employee Insurance Withheld	22,962.19	
Retirement Fund Payable	18,151.74	
Medicare Settlement Payable	(134,040.92)	
Other Accrued Expenses	3,367.08	
Total Current Liabilities	<u>3,367.08</u>	\$ 1,801,252.59

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	
Total Long-Term Liabilities	<u>534,485.00</u>	<u>9,459,000.00</u>

Total Liabilities

11,260,252.59

Fund Balance

Contribution from Gen. Public	54,654.69	
Contribution from State	5,047.00	
Contribution from Fed. Govt.	427,365.98	
Surplus	(1,804,074.73)	
Due to City - Management Fees	411,048.79	
Net Income (Loss)	(48,176.17)	
Total Fund Balance	<u>(48,176.17)</u>	<u>(954,134.44)</u>

Total Liabilities & Fund Balance

\$ 10,306,118.15

**Marianna Health and Rehabilitation Center
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February 28, 2022**

Cash		
Petty Cash	\$	950.00
SS Direct Deposit Acct		6,931.25
Cash in Bank - Activities Fund		14,571.13
Cash in Bank - Cash Mgmt Sweep		1,272,068.37
Cash - Payroll		1.00
Cash - Resident Trust Fund		<u>38,311.29</u>
Total Cash		\$ <u><u>1,332,833.04</u></u>

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Five Months Ending February 28, 2022**

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Income										
Room & Board	\$ 868,988	79.00%	\$ 233.22	\$ 957,599	\$ 88,611	\$ 4,738,336	71.65%	\$237.15	\$ 5,163,592	\$ 425,256
Lab	44,547	4.05%	11.96	20,692	(23,855)	90,745	1.37%	4.54	111,589	20,844
Drugs	27,467	2.50%	7.37	17,109	(10,358)	176,165	2.66%	8.82	92,266	(83,899)
Physical Therapy	68,610	6.24%	18.41	77,222	8,612	406,685	6.15%	20.35	416,444	9,759
Speech Therapy	11,342	1.03%	3.04	13,518	2,176	56,541	0.85%	2.83	67,590	11,049
Occupational Therapy	74,401	6.76%	19.97	68,220	(6,181)	399,235	6.04%	19.98	341,100	(58,135)
Medical Supplies	0	0.00%	0.00	126	126	1,345	0.02%	0.07	681	(664)
Employee & Guest Meals	1,199	0.11%	0.32	1,221	22	5,066	0.08%	0.25	6,105	1,039
Interest Income	41	0.00%	0.01	166	125	321	0.00%	0.02	830	509
Activities Income	0	0.00%	0.00	41	41	200	0.00%	0.01	205	5
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	6.89%	22.81	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	205	205
Grant Revenue	0	0.00%	0.00	0	0	109,500	1.66%	5.48	0	(109,500)
Total	1,096,595	100%	294.31	1,155,955	59,360	6,439,946	97%	322.32	6,200,607	(239,339)
Less Cont Allow	3,407	0.31%	0.91	(11,560)	(14,967)	173,039	2.62%	8.66	(62,007)	(235,046)
Total Income	1,100,002	100.00%	295.22	1,144,395	44,393	6,612,984	100.00%	330.98	6,138,600	(474,384)
Expenses										
Nursing	442,421	40.22%	118.74	409,133	(33,288)	2,630,211	39.77%	131.64	2,284,644	(345,567)
Dietary	82,543	7.50%	22.15	83,342	799	477,728	7.22%	23.91	455,969	(21,759)
Housekeeping	34,985	3.18%	9.39	29,718	(5,267)	192,191	2.91%	9.62	166,164	(26,027)
Laundry & Linen	24,989	2.27%	6.71	24,220	(769)	149,763	2.26%	7.50	135,018	(14,745)
Building & Grounds	85,896	7.81%	23.05	81,472	(4,424)	425,731	6.44%	21.31	425,441	(290)
Special Services	104,935	9.54%	28.16	96,946	(7,989)	539,090	8.15%	26.98	493,600	(45,490)
Admin & General	472,338	42.94%	126.77	432,637	(39,701)	2,246,447	33.97%	112.43	2,177,842	(68,605)
Total Expenses	1,248,107	113.46%	334.97	1,157,468	(90,639)	6,661,161	100.73%	333.39	6,138,678	(522,483)
Net Income (Loss)	\$ (148,105)	-13.46%	\$ (39.75)	\$ (13,073)	\$ 135,032	\$ (48,176)	-0.73%	\$ (2.41)	\$ (78)	\$ 48,098

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Five Months Ending February 28, 2022

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Nursing										
Payroll - Director	\$ 6,900	0.63%	\$ 1.85	\$ 8,395	\$ 1,495	\$ 52,859	0.80%	\$ 2.65	\$ 45,275	\$ (7,584)
Asst Dir	5,408	0.49%	1.45	6,179	771	21,405	0.32%	1.07	33,322	11,917
R.N	72,645	6.60%	19.50	66,903	(5,742)	413,215	6.25%	20.68	378,969	(34,246)
L.P.N	98,669	8.97%	26.48	94,598	(4,071)	569,325	8.61%	28.49	535,884	(33,441)
Aides	180,910	16.45%	48.55	167,108	(13,802)	1,083,983	16.39%	54.25	946,582	(137,401)
Ward Clerks	11,657	1.06%	3.13	10,572	(1,085)	66,962	1.01%	3.35	57,014	(9,948)
Contract Services - CNA	0	0.00%	0.00	7,011	7,011	24,538	0.37%	1.23	35,055	10,517
Employee Drug Screening	500	0.05%	0.13	546	46	2,744	0.04%	0.14	2,730	(14)
Drugs	41,221	3.75%	11.06	15,824	(25,397)	192,910	2.92%	9.66	79,120	(113,790)
Nursing Supplies	15,214	1.38%	4.08	22,357	7,143	151,300	2.29%	7.57	120,567	(30,733)
Noncovered PPS Expenses	1,421	0.13%	0.38	1,360	(61)	4,828	0.07%	0.24	7,336	2,508
Oxygen	1,611	0.15%	0.43	1,524	(87)	14,179	0.21%	0.71	8,221	(5,958)
Respiratory Supplies	2,175	0.20%	0.58	2,013	(162)	9,951	0.15%	0.50	10,854	903
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	1,713	0.16%	0.46	1,666	(47)	10,136	0.15%	0.51	8,330	(1,806)
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	55	55
Medical Director	2,375	0.22%	0.64	2,375	0	11,875	0.18%	0.59	11,875	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	250	250
Education	0	0.00%	0.00	333	333	0	0.00%	-	1,665	1,665
Advertising - Help Wanted	0	0.00%	0.00	208	208	0	0.00%	-	1,040	1,040
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	500	500
Total Nursing	442,421	40.22%	118.74	409,133	(33,288)	2,630,211	39.77%	131.64	2,284,644	(345,567)
Dietary										
Salaries - Supervisor	2,821	0.26%	0.76	5,622	2,801	17,429	0.26%	0.87	30,321	12,892
Cooks	10,067	0.92%	2.70	6,982	(3,085)	50,382	0.76%	2.52	38,420	(11,962)
Aides	21,277	1.93%	5.71	24,001	2,724	131,855	1.99%	6.60	135,984	4,129
Food	40,660	3.70%	10.91	36,375	(4,285)	223,286	3.38%	11.18	196,164	(27,122)
Dietary Supplements	1,857	0.17%	0.50	2,302	445	14,508	0.22%	0.73	12,412	(2,096)
Kitchen Supplies	3,833	0.35%	1.03	5,755	1,922	30,129	0.46%	1.51	31,037	908
Equipment Rental	0	0.00%	-	277	277	0	0.00%	-	1,491	1,491
Dietician	2,028	0.18%	0.54	2,028	0	10,139	0.15%	0.51	10,140	1
Total Dietary	82,543	7.50%	22.15	83,342	799	477,728	7.22%	23.91	455,969	(21,759)
Housekeeping										
Salaries - Supervisor	3,159	0.29%	0.85	3,460	301	17,271	0.26%	0.86	18,661	1,390
Aides	27,755	2.52%	7.45	21,656	(6,099)	147,409	2.23%	7.38	122,685	(24,724)
Supplies	4,071	0.37%	1.09	4,602	531	27,511	0.42%	1.38	24,818	(2,693)
Total Housekeeping	34,985	3.18%	9.39	29,718	(5,267)	192,191	2.91%	9.62	166,164	(26,027)

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Five Months Ending February 28, 2022**

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Laundry										
Salaries - Aides	22,909	2.08%	6.15	20,953	(1,956)	134,571	2.03%	6.74	118,683	(15,888)
Linen & Laundry Usage	480	0.04%	0.13	1,667	1,187	6,434	0.10%	0.32	8,335	1,901
Laundry Supplies	1,600	0.15%	0.43	1,600	0	8,757	0.13%	0.44	8,000	(757)
Total Laundry	24,989	2.27%	6.71	24,220	(769)	149,763	2.26%	7.50	135,018	(14,745)
Building & Grounds										
Salary - Supervisor	3,882	0.35%	1.04	3,967	85	20,068	0.30%	1.00	21,397	1,329
Staff	9,544	0.87%	2.56	8,323	(1,221)	52,996	0.80%	2.65	44,882	(8,114)
Travel - Maintenance	0	0.00%	-	166	166	793	0.01%	0.04	830	37
Utilities	25,645	2.33%	6.88	21,673	(3,972)	122,308	1.85%	6.12	116,879	(5,429)
Repairs & Maint.	12,111	1.10%	3.25	12,045	(66)	55,464	0.84%	2.78	64,963	9,499
Deprec & Amort.	28,750	2.61%	7.72	28,750	0	143,750	2.17%	7.19	143,750	0
Rent	0	0.00%	-	223	223	0	0.00%	-	1,115	1,115
Insurance	3,215	0.29%	0.86	3,281	66	16,077	0.24%	0.80	16,405	328
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	750	750
Pest Control	411	0.04%	0.11	333	(78)	2,055	0.03%	0.10	1,665	(390)
Outside Services	1,200	0.11%	0.32	1,365	165	6,000	0.09%	0.30	6,825	825
TV Repair & Service	1,138	0.10%	0.31	1,196	58	6,219	0.09%	0.31	5,980	(239)
Total Bldg & Grounds	85,896	7.81%	23.05	81,472	(4,424)	425,731	6.44%	21.31	425,441	(290)
Special Services										
Salary - Act Dir.	5,286	0.48%	1.42	12,978	7,692	28,629	0.43%	1.43	69,991	41,362
Physical Therapy	38,817	3.53%	10.42	36,211	(2,606)	228,602	3.46%	11.44	181,055	(47,547)
Speech Pathology	4,550	0.41%	1.22	5,835	1,285	22,523	0.34%	1.13	29,175	6,652
Occup Therapy	40,605	3.69%	10.90	29,448	(11,157)	205,541	3.11%	10.29	147,240	(58,301)
Salaries - Social Worker	14,080	1.28%	3.78	9,600	(4,480)	46,212	0.70%	2.31	51,769	5,557
Social Service Supplies	0	0.00%	-	224	224	324	0.00%	0.02	1,120	796
Patient Activities	1,598	0.15%	0.43	2,650	1,052	7,260	0.11%	0.36	13,250	5,990
Total Special Services	104,935	9.54%	28.16	96,946	(7,989)	539,090	8.15%	26.98	493,600	(45,490)

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Five Months Ending February 28, 2022

	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Admin & General										
Salary - Admin	7,930	0.72%	2.13	8,140	210	41,477	0.63%	2.08	43,897	2,420
Asst Admin	3,260	0.30%	0.87	3,510	250	18,075	0.27%	0.90	18,932	857
Bookkeeper	3,962	0.36%	1.06	3,562	(400)	19,707	0.30%	0.99	19,211	(496)
Sec'y & Recept.	13,955	1.27%	3.75	13,441	(514)	66,202	1.00%	3.31	72,482	6,280
Advertising	700	0.06%	0.19	66	(634)	715	0.01%	0.04	330	(385)
Auto Operations	1,952	0.18%	0.52	2,271	319	13,110	0.20%	0.66	11,355	(1,755)
Consultant Fees	11,046	1.00%	2.96	4,583	(6,463)	31,978	0.48%	1.60	22,915	(9,063)
Data Processing	5,468	0.50%	1.47	3,360	(2,108)	26,741	0.40%	1.34	16,800	(9,941)
Dues & Subscriptions	1,098	0.10%	0.29	1,166	68	5,491	0.08%	0.27	5,830	339
Education	29	0.00%	0.01	733	704	2,911	0.04%	0.15	3,665	754
Travel & Entertainment	76	0.01%	0.02	700	624	3,571	0.05%	0.18	3,500	(71)
Equipment Rental	578	0.05%	0.16	1,075	497	4,662	0.07%	0.23	5,775	1,113
General Expense	0	0.00%	-	650	650	1,775	0.03%	0.09	3,250	1,475
AHCA Assessment Fee	80,388	7.31%	21.58	78,606	(1,782)	421,308	6.37%	21.09	393,030	(28,278)
Group Insurance	91,276	8.30%	24.50	100,000	8,724	440,751	6.66%	22.06	500,000	59,249
General Insurance	32,254	2.93%	8.66	27,026	(5,228)	161,523	2.44%	8.08	135,130	(26,393)
Legal & Accounting	8,035	0.73%	2.16	2,574	(5,461)	19,369	0.29%	0.97	12,870	(6,499)
Professional Services	195	0.02%	0.05	208	14	2,323	0.04%	0.12	1,040	(1,283)
Taxes & Licenses	164	0.01%	0.04	204	40	1,056	0.02%	0.05	1,020	(36)
General Office Expense	8,753	0.80%	2.35	5,000	(3,753)	28,748	0.43%	1.44	25,000	(3,748)
Payroll Taxes	37,053	3.37%	9.94	39,285	2,232	213,114	3.22%	10.67	199,425	(13,689)
Retirement Plan	53,442	4.86%	14.34	55,561	2,119	296,214	4.48%	14.83	277,805	(18,409)
Telephone	1,381	0.13%	0.37	1,666	285	6,492	0.10%	0.32	8,330	1,838
Bad Debt	62,095	5.65%	16.67	32,000	(30,095)	182,883	2.77%	9.15	160,000	(22,883)
City Administration Fee	47,250	4.30%	12.68	47,250	0	236,250	3.57%	11.82	236,250	0
Total Admin & General	472,338	42.94%	126.77	432,637	(39,701)	2,246,447	33.97%	112.43	2,177,842	(68,605)

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule III
For the Current Month and the
Five Months Ending February 28, 2022**

	Month	% Occ	Year	% Occ
Bed Days Available	5,040	100.00%	27,180	100.00%
Total Bed Days	3,726	73.93%	19,980	73.51%

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule IV
For the Current Month and the
Five Months Ending February 28, 2022**

	Current Actual	Pct	Current Budgeted	Current Variance	YTD Actual	Pct	YTD Budgeted	YTD Variance
Patient Days								
Medicare	517	13.88%	551	34	3,350	16.77%	2,975	(375)
Medicaid	2,669	71.63%	2,987	318	13,969	69.91%	16,108	2,139
Insurance	102	2.74%	0	(102)	302	1.51%	0	(302)
Private	195	5.23%	138	(57)	869	4.35%	746	(123)
Hospice	243	6.52%	0	(243)	1,490	7.46%	0	(1,490)
Total Patient Days	<u>3,726</u>	<u>100.00%</u>	<u>3,676</u>	<u>(50)</u>	<u>19,980</u>	<u>100.00%</u>	<u>19,829</u>	<u>(151)</u>