

MARIANNA HEALTH & REHABILITATION CENTER

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

June 6, 2022

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

From: Melinda Gay, Administrator

Subject: April 2022 Financial Statements

March census was 77%. May census was 79%. We had to limit admissions in May due to staffing numbers. The census is now at 73% due to discharges and also having to pause admissions for two weeks due to staffing. We can now admit to at least an 80% census.

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. Cook salaries are over budget due to overtime to cover for vacant shifts. Food costs are over budget due to increased costs. Housekeeping and laundry aide salaries are over budget due to overtime to cover for vacant shifts. 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 due to the CDC COVID community transmission rate. The COVID community transmission rate for Jackson County is high. The facility has an adequate supply of PPE at this time and PPE quantities are reviewed and ordered as needed. As of this date, 89% 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, 55% of the staff have received two doses of the COVID-19 vaccine.

MARIANNA HEALTH AND REHABILITATION CENTER
Operations Summary
Month Ending April 2022

| | Current | Budget | April 2021 |
|---|-------------|-------------|-------------|
| Census | 77% | 73% | 67.50% |
| Census w/o Medicaid Pending | 71% | | 66% |
| Accounts Receivable | \$2,930,514 | | \$2,853,624 |
| Allowance for Bad Debts | \$1,516,059 | | \$1,468,472 |
| Allowance for Coinsurance Write-offs | \$112,544 | | \$142,153 |
| Total Expenses | \$1,369,911 | \$1,219,006 | \$1,153,618 |
| Depreciation | \$28,750 | \$28,750 | \$30,000 |
| Cash on Hand | \$1,222,003 | | \$1,947,810 |
| Total Employees | 175 | | 169 |
| Income before City Fees: | \$(96,200) | \$(44,83) | \$(60,706) |
| Net Income | \$(143,450) | \$2,417 | \$(107,956) |

Census Information from Area Facilities as of May 31, 2022:

| | |
|---|-----|
| Chipola Health & Rehab – 60 bed facility | 90% |
| Signature Health Care at the Courtyard – 120 bed facility | 81% |
| Signature Health Care of North Florida – 180 bed facility | 65% |
| River Valley Rehabilitation Center – 150 bed facility | 84% |
| Blountstown Health & Rehabilitation Center – 96 bed facility | 92% |
| Washington Rehabilitation & Nursing Center – 180 bed facility | 63% |

April 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. Balance due is |
| Resident B | \$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 C | \$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 \$54,188.93. |
| Resident D | \$3,382.41 | Family was working with Admissions to complete Medicaid application. Family will not respond to phone calls. |
| Resident E | \$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 F | \$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 G | \$0.00 | Medicaid approved in January 2022. |
| Resident H | \$480.00 | Applied for Medicaid in December 2021. |
| Resident I | \$0.00 | Medicaid approved in February 2022. |
| Resident J | \$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. Current balance due is \$6,000.00 |
| Resident K | \$18,240.00 | Applied for Medicaid in December 2021. |
| Resident L | \$22,560.00 | Applied for Medicaid in December 2021. |
| Resident M | \$0.00 | Medicaid approved in February 2022. |
| Resident N | \$10,616.00 | Applied for Medicaid in January 2022. |
| Resident O | \$3,936.00 | Family is working with Platinum Benefits for Medicaid approval. |
| Resident P | \$13,151.72 | Family is working with Platinum Benefits for Medicaid approval. |
| Resident Q | \$17,040.00 | Applied for Medicaid in January 2022. |
| Resident R | \$8,251.30 | Medicaid approved in June 2022. |
| Resident S | \$23,083.86 | Medicaid application is in process. |
| Resident T | \$15,445.76 | Medicaid application is in process. |
| Resident U | \$8,880.00 | Medicaid application is in process. |
| Resident V | \$7,736.52 | Family is working with Platinum Benefits for Medicaid approval. |
| Resident W | \$9,360.65 | Applied for Medicaid in December 2021. |
| Resident X | \$1,200.00 | Medicaid application is in process. |
| Resident Y | \$7,200.00 | Medicaid application is in process. |
| Resident Z | \$2,640.00 | Medicaid application is in process. |
| Total | \$173,204.22 | |

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
April 30, 2022**

ASSETS

Current Assets

| | | |
|---------------------------------------|-----------------|------------------------|
| Cash | \$ 1,027,076.47 | |
| Accounts Receivable - General | 2,930,514.41 | |
| AR Clearing Account | 21,757.65 | |
| Accounts Receivable - Others | (174,675.46) | |
| Allowance for Bad Debts | (1,516,059.76) | |
| Allowance For Co-Insurance Write-Offs | (112,544.97) | |
| Inventory - Supplies | 79,371.62 | |
| Prepaid Expenses | 2,289.54 | |
| Prepaid Maintenance | 1,660.00 | |
| Prepaid Insurance | 115,877.68 | |
| Prepaid Dues & Subscriptions | 8,410.01 | |
| Total Current Assets | 8,410.01 | \$ 2,383,677.19 |

Property, Plant, & Equipment

| | | |
|---|---------------------|---------------------|
| Land | 50,000.00 | |
| Buildings | 9,541,221.50 | |
| Vehicles | 77,821.88 | |
| Laundry Equipment | 171,130.66 | |
| Departmental Equipment | 3,227,472.66 | |
| Construction in Progress | 19,351.00 | |
| Less: Accumulated Depreciation | | |
| A/D - Building | (4,810,851.00) | |
| A/D - Vehicles | (77,821.88) | |
| A/D - Departmental Equipment | (2,829,965.13) | |
| A/D - Laundry Equipment | (171,130.66) | |
| Net Property, Plant, & Equipment | (171,130.66) | 5,197,229.03 |

Other Assets

| | | |
|---------------------------------|---------------------|---------------------|
| Utility Deposits | 168.00 | |
| Security Deposits | 600.00 | |
| Deferred Outflows-Contributions | 2,426,998.00 | |
| Total Other Assets | 2,426,998.00 | 2,427,766.00 |

| | | |
|---------------------|-------------------------|--|
| Total Assets | \$ 10,008,672.22 | |
|---------------------|-------------------------|--|

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
April 30, 2022**

LIABILITIES AND FUND BALANCE

| | |
|---|-------------------------|
| Current Liabilities | |
| Accounts Payable - General | \$ 934,105.56 |
| Accrued Payroll | 115,167.10 |
| Accrued Vacation Pay | 241,237.64 |
| P/R Pay - Accrued Leave | 44,867.17 |
| Retirement Pay - Accrued Leave | 25,808.27 |
| Accrued Sick Pay | 321,254.06 |
| FICA Tax Payable | 8,810.28 |
| Resident Trust Liability | 34,640.16 |
| Employee Insurance Withheld | 22,415.45 |
| Retirement Fund Payable | 27,339.61 |
| Medicare Settlement Payable | 93.74 |
| Other Accrued Expenses | 399.00 |
| Total Current Liabilities | <u>\$ 1,776,138.04</u> |
| 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>9,459,000.00</u> |
| Total Liabilities | 11,235,138.04 |
| 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) | (320,507.55) |
| Total Fund Balance | <u>(1,226,465.82)</u> |
| Total Liabilities & Fund Balance | <u>\$ 10,008,672.22</u> |

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
April 30, 2022

| | | |
|--------------------------------|----|-------------------------------|
| Cash | | |
| Petty Cash | \$ | 950.00 |
| SS Direct Deposit Acct | | 6,020.11 |
| Cash in Bank - Activities Fund | | 14,671.37 |
| Cash in Bank - Cash Mgmt Sweep | | 970,793.83 |
| Cash - Payroll | | 1.00 |
| Cash - Resident Trust Fund | | <u>34,640.16</u> |
| Total Cash | | \$ <u>1,027,076.47</u> |

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Seven Months Ending April 30, 2022**

| | Current Actual | Pcnt | Per Pat Day | Current Budgeted | Current Variance | YTD Actual | Pcnt | Per Pat Day | YTD Budgeted | YTD Variance |
|---------------------------------|---------------------|----------------|-------------------|---------------------|---------------------|---------------------|----------------|-------------------|-------------------|-------------------|
| Income | | | | | | | | | | |
| Room & Board | \$ 994,770 | 81.11% | \$ 238.50 | \$ 1,026,441 | \$ 31,671 | \$ 6,704,973 | 73.94% | \$236.98 | \$ 7,250,642 | \$ 545,669 |
| Lab | 53,376 | 4.35% | 12.80 | 22,909 | (30,467) | 207,117 | 2.28% | 7.32 | 157,407 | (49,710) |
| Drugs | 26,975 | 2.20% | 6.47 | 18,331 | (8,644) | 222,881 | 2.46% | 7.88 | 129,539 | (93,342) |
| Physical Therapy | 72,921 | 5.95% | 17.48 | 82,737 | 9,816 | 554,607 | 6.12% | 19.60 | 584,676 | 30,069 |
| Speech Therapy | 9,579 | 0.78% | 2.30 | 13,518 | 3,939 | 81,488 | 0.90% | 2.88 | 94,626 | 13,138 |
| Occupational Therapy | 71,281 | 5.81% | 17.09 | 68,220 | (3,061) | 552,575 | 6.09% | 19.53 | 477,540 | (75,035) |
| Medical Supplies | 0 | 0.00% | 0.00 | 136 | 136 | 1,345 | 0.01% | 0.05 | 957 | (388) |
| Employee & Guest Meals | 1,049 | 0.09% | 0.25 | 1,221 | 172 | 7,432 | 0.08% | 0.26 | 8,547 | 1,115 |
| Interest Income | 7 | 0.00% | 0.00 | 166 | 159 | 328 | 0.00% | 0.01 | 1,162 | 834 |
| Activities Income | 0 | 0.00% | 0.00 | 41 | 41 | 300 | 0.00% | 0.01 | 287 | (13) |
| 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 | 5.03% | 16.11 | 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 | 287 | 287 |
| Grant Revenue | 0 | 0.00% | 0.00 | 0 | 0 | 109,500 | 1.21% | 3.87 | 0 | (109,500) |
| Total | 1,229,958 | 100% | 294.88 | 1,233,761 | 3,803 | 8,898,353 | 98% | 314.51 | 8,705,670 | (192,683) |
| Less. Cont. Allow | (3,497) | -0.29% | (0.84) | (12,338) | (8,841) | 169,307 | 1.87% | 5.98 | (87,059) | (256,366) |
| Total Income | 1,226,461 | 100.00% | 294.04 | 1,221,423 | (5,038) | 9,067,660 | 100.00% | 320.49 | 8,618,611 | (449,049) |
| Expenses | | | | | | | | | | |
| Nursing | 549,739 | 44.82% | 131.80 | 451,230 | (98,509) | 3,697,527 | 40.78% | 130.69 | 3,185,830 | (511,697) |
| Dietary | 94,524 | 7.71% | 22.66 | 90,285 | (4,239) | 660,493 | 7.28% | 23.34 | 638,041 | (22,452) |
| Housekeeping | 35,425 | 2.89% | 8.49 | 32,824 | (2,601) | 264,380 | 2.92% | 9.34 | 231,891 | (32,489) |
| Laundry & Linen | 28,312 | 2.31% | 6.79 | 26,664 | (1,648) | 208,702 | 2.30% | 7.38 | 188,148 | (20,554) |
| Building & Grounds | 82,516 | 6.73% | 19.78 | 84,760 | 2,244 | 603,163 | 6.65% | 21.32 | 596,604 | (6,559) |
| Special Services | 112,130 | 9.14% | 26.88 | 98,559 | (13,571) | 766,738 | 8.46% | 27.10 | 691,524 | (75,214) |
| Admin & General | 467,265 | 38.10% | 112.03 | 434,684 | (32,581) | 3,187,165 | 35.15% | 112.65 | 3,095,861 | (91,304) |
| Total Expenses | 1,369,911 | 111.70% | 328.44 | 1,219,006 | (150,905) | 9,388,168 | 103.53% | 331.82 | 8,627,899 | (760,269) |
| Net Income (Loss) | \$ (143,450) | -11.70% | \$ (34.39) | \$ 2,417 | \$ 145,867 | \$ (320,508) | -3.53% | \$ (11.33) | \$ (9,288) | \$ 311,220 |

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Seven Months Ending April 30, 2022

| | Current Actual | Pcnt | Per Pat Day | Current Budgeted | Current Variance | YTD Actual | Pcnt | Per Pat Day | YTD Budgeted | YTD Variance |
|----------------------------|-------------------|---------------|----------------|---------------------|---------------------|------------------|---------------|----------------|------------------|------------------|
| Nursing | | | | | | | | | | |
| Payroll - Director | \$ 6,463 | 0.53% | \$ 1.55 | \$ 8,995 | \$ 2,532 | \$ 65,606 | 0.72% | \$ 2.32 | \$ 63,565 | \$ (2,041) |
| Asst Dir. | 5,936 | 0.48% | 1.42 | 6,620 | 684 | 33,545 | 0.37% | 1.19 | 46,783 | 13,238 |
| R.N. | 89,529 | 7.30% | 21.46 | 74,711 | (14,818) | 588,669 | 6.49% | 20.81 | 527,750 | (60,919) |
| L.P.N. | 120,163 | 9.80% | 28.81 | 105,642 | (14,521) | 797,424 | 8.79% | 28.18 | 746,260 | (51,164) |
| Aides | 219,703 | 17.91% | 52.67 | 186,609 | (33,094) | 1,527,211 | 16.84% | 53.98 | 1,318,204 | (209,007) |
| Ward Clerks | 13,030 | 1.06% | 3.12 | 11,327 | (1,703) | 93,719 | 1.03% | 3.31 | 80,046 | (13,673) |
| Contract Services - CNA | 0 | 0.00% | 0.00 | 7,011 | 7,011 | 24,538 | 0.27% | 0.87 | 49,077 | 24,539 |
| Employee Drug Screening | 428 | 0.03% | 0.10 | 546 | 118 | 3,426 | 0.04% | 0.12 | 3,822 | 396 |
| Drugs | 22,622 | 1.84% | 5.42 | 15,824 | (6,798) | 243,699 | 2.69% | 8.61 | 110,768 | (132,931) |
| Nursing Supplies | 59,365 | 4.84% | 14.23 | 23,954 | (35,411) | 243,821 | 2.69% | 8.62 | 169,273 | (74,548) |
| Noncovered PPS Expenses | 4,495 | 0.37% | 1.08 | 1,458 | (3,037) | 12,442 | 0.14% | 0.44 | 10,300 | (2,142) |
| Oxygen | 1,932 | 0.16% | 0.46 | 1,633 | (299) | 18,742 | 0.21% | 0.66 | 11,542 | (7,200) |
| Respiratory Supplies | 1,960 | 0.16% | 0.47 | 2,157 | 197 | 13,972 | 0.15% | 0.49 | 15,239 | 1,267 |
| Medical Records Consultant | 0 | 0.00% | 0.00 | 0 | 0 | 0 | 0.00% | - | 0 | 0 |
| Pharmacy Consultant | 1,677 | 0.14% | 0.40 | 1,666 | (11) | 13,754 | 0.15% | 0.49 | 11,662 | (2,092) |
| Dental Consultant | 0 | 0.00% | 0.00 | 11 | 11 | 0 | 0.00% | - | 77 | 77 |
| Medical Director | 2,375 | 0.19% | 0.57 | 2,375 | 0 | 16,625 | 0.18% | 0.59 | 16,625 | 0 |
| Inservice Teaching Aides | 0 | 0.00% | 0.00 | 50 | 50 | 0 | 0.00% | - | 350 | 350 |
| Education | 0 | 0.00% | 0.00 | 333 | 333 | 0 | 0.00% | - | 2,331 | 2,331 |
| Advertising - Help Wanted | 60 | 0.00% | 0.01 | 208 | 148 | 334 | 0.00% | 0.01 | 1,456 | 1,122 |
| Travel - Nursing | 0 | 0.00% | 0.00 | 100 | 100 | 0 | 0.00% | - | 700 | 700 |
| Total Nursing | 549,739 | 44.82% | 131.80 | 451,230 | (98,509) | 3,697,527 | 40.78% | 130.69 | 3,185,830 | (511,697) |
| Dietary | | | | | | | | | | |
| Salaries - Supervisor | 5,140 | 0.42% | 1.23 | 6,024 | 884 | 27,069 | 0.30% | 0.96 | 42,570 | 15,501 |
| Cooks | 14,220 | 1.16% | 3.41 | 7,526 | (6,694) | 68,261 | 0.75% | 2.41 | 53,409 | (14,852) |
| Aides | 21,250 | 1.73% | 5.09 | 26,806 | 5,556 | 173,844 | 1.92% | 6.14 | 189,363 | 15,519 |
| Food | 43,390 | 3.54% | 10.40 | 38,973 | (4,417) | 315,231 | 3.48% | 11.14 | 275,409 | (39,822) |
| Dietary Supplements | 3,753 | 0.31% | 0.90 | 2,466 | (1,287) | 20,614 | 0.23% | 0.73 | 17,426 | (3,188) |
| Kitchen Supplies | 4,744 | 0.39% | 1.14 | 6,166 | 1,422 | 41,279 | 0.46% | 1.46 | 43,575 | 2,296 |
| Equipment Rental | 0 | 0.00% | - | 296 | 296 | 0 | 0.00% | - | 2,093 | 2,093 |
| Dietician | 2,028 | 0.17% | 0.49 | 2,028 | 0 | 14,195 | 0.16% | 0.50 | 14,196 | 1 |
| Total Dietary | 94,524 | 7.71% | 22.66 | 90,285 | (4,239) | 660,493 | 7.28% | 23.34 | 638,041 | (22,452) |
| Housekeeping | | | | | | | | | | |
| Salaries - Supervisor | 3,483 | 0.28% | 0.83 | 3,708 | 225 | 24,412 | 0.27% | 0.86 | 26,200 | 1,788 |
| Aides | 27,486 | 2.24% | 6.59 | 24,185 | (3,301) | 203,421 | 2.24% | 7.19 | 170,847 | (32,574) |
| Supplies | 4,456 | 0.36% | 1.07 | 4,931 | 475 | 36,546 | 0.40% | 1.29 | 34,844 | (1,702) |
| Total Housekeeping | 35,425 | 2.89% | 8.49 | 32,824 | (2,601) | 264,380 | 2.92% | 9.34 | 231,891 | (32,489) |

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Seven Months Ending April 30, 2022

| | Current Actual | Pcnt | Per Pat Day | Current Budgeted | Current Variance | YTD Actual | Pcnt | Per Pat Day | YTD Budgeted | YTD Variance |
|---------------------------------|-------------------|--------------|----------------|---------------------|---------------------|----------------|--------------|----------------|-----------------|-----------------|
| Laundry | | | | | | | | | | |
| Salaries - Aides | 26,712 | 2.18% | 6.40 | 23,397 | (3,315) | 187,137 | 2.06% | 6.61 | 165,279 | (21,858) |
| Linen & Laundry Usage | 0 | 0.00% | - | 1,667 | 1,667 | 8,658 | 0.10% | 0.31 | 11,669 | 3,011 |
| Laundry Supplies | 1,600 | 0.13% | 0.38 | 1,600 | 0 | 12,907 | 0.14% | 0.46 | 11,200 | (1,707) |
| Total Laundry | 28,312 | 2.31% | 6.79 | 26,664 | (1,648) | 208,702 | 2.30% | 7.38 | 188,148 | (20,554) |
| Building & Grounds | | | | | | | | | | |
| Salary - Supervisor | 4,365 | 0.36% | 1.05 | 4,251 | (114) | 28,691 | 0.32% | 1.01 | 30,041 | 1,350 |
| Staff | 9,118 | 0.74% | 2.19 | 8,917 | (201) | 72,324 | 0.80% | 2.56 | 63,013 | (9,311) |
| Travel - Maintenance | 102 | 0.01% | 0.02 | 166 | 64 | 971 | 0.01% | 0.03 | 1,162 | 191 |
| Utilities | 20,602 | 1.68% | 4.94 | 23,221 | 2,619 | 168,888 | 1.86% | 5.97 | 164,095 | (4,793) |
| Repairs & Maint. | 12,755 | 1.04% | 3.06 | 12,907 | 152 | 86,779 | 0.96% | 3.07 | 91,207 | 4,428 |
| Deprec. & Amort. | 28,750 | 2.34% | 6.89 | 28,750 | 0 | 201,250 | 2.22% | 7.11 | 201,250 | 0 |
| Rent | 0 | 0.00% | - | 223 | 223 | 0 | 0.00% | - | 1,561 | 1,561 |
| Insurance | 4,033 | 0.33% | 0.97 | 3,281 | (752) | 24,143 | 0.27% | 0.85 | 22,967 | (1,176) |
| Equipment Leasing | 0 | 0.00% | - | 150 | 150 | 0 | 0.00% | - | 1,050 | 1,050 |
| Pest Control | 411 | 0.03% | 0.10 | 333 | (78) | 2,877 | 0.03% | 0.10 | 2,331 | (546) |
| Outside Services | 1,242 | 0.10% | 0.30 | 1,365 | 123 | 8,442 | 0.09% | 0.30 | 9,555 | 1,113 |
| TV Repair & Service | 1,138 | 0.09% | 0.27 | 1,196 | 58 | 8,797 | 0.10% | 0.31 | 8,372 | (425) |
| Total Bldg & Grounds | 82,516 | 6.73% | 19.78 | 84,760 | 2,244 | 603,163 | 6.65% | 21.32 | 596,604 | (6,559) |
| Special Services | | | | | | | | | | |
| Salary - Act. Dir. | 6,284 | 0.51% | 1.51 | 13,906 | 7,622 | 40,148 | 0.44% | 1.42 | 98,266 | 58,118 |
| Physical Therapy | 46,571 | 3.80% | 11.17 | 36,211 | (10,360) | 319,743 | 3.53% | 11.30 | 253,477 | (66,266) |
| Speech Pathology | 5,049 | 0.41% | 1.21 | 5,835 | 786 | 34,830 | 0.38% | 1.23 | 40,845 | 6,015 |
| Occup Therapy | 42,717 | 3.48% | 10.24 | 29,448 | (13,269) | 293,394 | 3.24% | 10.37 | 206,136 | (87,258) |
| Salaries - Social Worker | 10,641 | 0.87% | 2.55 | 10,285 | (356) | 68,339 | 0.75% | 2.42 | 72,682 | 4,343 |
| Social Service Supplies | 136 | 0.01% | 0.03 | 224 | 88 | 915 | 0.01% | 0.03 | 1,568 | 653 |
| Patient Activities | 732 | 0.06% | 0.18 | 2,650 | 1,918 | 9,368 | 0.10% | 0.33 | 18,550 | 9,182 |
| Total Special Services | 112,130 | 9.14% | 26.88 | 98,559 | (13,571) | 766,738 | 8.46% | 27.10 | 691,524 | (75,214) |

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Seven Months Ending April 30, 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 | 7,727 | 0.63% | 1.85 | 8,721 | 994 | 57,162 | 0.63% | 2.02 | 61,630 | 4,468 |
| Asst Admin | 3,482 | 0.28% | 0.83 | 3,761 | 279 | 24,839 | 0.27% | 0.88 | 26,580 | 1,741 |
| Bookkeeper | 3,891 | 0.32% | 0.93 | 3,817 | (74) | 27,540 | 0.30% | 0.97 | 26,972 | (568) |
| Sec'y & Recept. | 14,073 | 1.15% | 3.37 | 14,401 | 328 | 92,956 | 1.03% | 3.29 | 101,763 | 8,807 |
| Advertising | 0 | 0.00% | - | 66 | 66 | 768 | 0.01% | 0.03 | 462 | (306) |
| Auto Operations | 2,147 | 0.18% | 0.51 | 2,271 | 124 | 17,437 | 0.19% | 0.62 | 15,897 | (1,540) |
| Consultant Fees | 9,949 | 0.81% | 2.39 | 4,583 | (5,366) | 68,051 | 0.75% | 2.41 | 32,081 | (35,970) |
| Data Processing | 9,800 | 0.80% | 2.35 | 3,360 | (6,440) | 47,626 | 0.53% | 1.68 | 23,520 | (24,106) |
| Dues & Subscriptions | 1,098 | 0.09% | 0.26 | 1,166 | 68 | 7,688 | 0.08% | 0.27 | 8,162 | 474 |
| Education | 1,855 | 0.15% | 0.44 | 733 | (1,122) | 4,809 | 0.05% | 0.17 | 5,131 | 322 |
| Travel & Entertainment | 878 | 0.07% | 0.21 | 700 | (178) | 4,786 | 0.05% | 0.17 | 4,700 | (86) |
| Equipment Rental | 2,418 | 0.20% | 0.58 | 1,075 | (1,343) | 7,850 | 0.09% | 0.28 | 8,325 | 475 |
| General Expense | 0 | 0.00% | - | 650 | 650 | 1,775 | 0.02% | 0.06 | 4,550 | 2,775 |
| AHCA Assessment Fee | 90,460 | 7.38% | 21.69 | 78,606 | (11,854) | 600,855 | 6.63% | 21.24 | 550,242 | (50,613) |
| Group Insurance | 87,278 | 7.12% | 20.92 | 100,000 | 12,722 | 618,837 | 6.82% | 21.87 | 700,000 | 81,163 |
| General Insurance | 31,460 | 2.57% | 7.54 | 27,026 | (4,434) | 224,443 | 2.48% | 7.93 | 189,182 | (35,261) |
| Legal & Accounting | 1,335 | 0.11% | 0.32 | 2,574 | 1,239 | 22,078 | 0.24% | 0.78 | 18,018 | (4,060) |
| Professional Services | 191 | 0.02% | 0.05 | 208 | 17 | 2,513 | 0.03% | 0.09 | 1,456 | (1,057) |
| Taxes & Licenses | 24 | 0.00% | 0.01 | 204 | 180 | 1,241 | 0.01% | 0.04 | 1,428 | 187 |
| General Office Expense | 4,732 | 0.39% | 1.13 | 5,000 | 268 | 45,261 | 0.50% | 1.60 | 35,000 | (10,261) |
| Payroll Taxes | 45,813 | 3.74% | 10.98 | 39,285 | (6,528) | 301,340 | 3.32% | 10.65 | 297,638 | (3,702) |
| Retirement Plan | 60,929 | 4.97% | 14.61 | 55,561 | (5,368) | 414,020 | 4.57% | 14.63 | 416,712 | 2,692 |
| Telephone | 1,506 | 0.12% | 0.36 | 1,666 | 160 | 8,788 | 0.10% | 0.31 | 11,662 | 2,874 |
| Bad Debt | 38,969 | 3.18% | 9.34 | 32,000 | (6,969) | 253,754 | 2.80% | 8.97 | 224,000 | (29,754) |
| City Administration Fee | 47,250 | 3.85% | 11.33 | 47,250 | 0 | 330,750 | 3.65% | 11.69 | 330,750 | 0 |
| Total Admin & General | 467,265 | 38.10% | 112.03 | 434,684 | (32,581) | 3,187,165 | 35.15% | 112.65 | 3,095,861 | (91,304) |

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule III
For the Current Month and the
Seven Months Ending April 30, 2022**

| | Month | % Occ | Year | % Occ |
|--------------------|--------------|--------------|-------------|--------------|
| Bed Days Available | 5,400 | 100.00% | 38,160 | 100.00% |
| Total Bed Days | 4,171 | 77.24% | 28,293 | 74.14% |

**Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule IV
For the Current Month and the
Seven Months Ending April 30, 2022**

| | Current Actual | Pcnt | Current Budgeted | Current Variance | YTD Actual | Pcnt | YTD Budgeted | YTD Variance |
|---------------------------|---------------------------|----------------|-----------------------------|-----------------------------|-----------------------|----------------|-------------------------|-------------------------|
| Patient Days | | | | | | | | |
| Medicare | 547 | 13.11% | 591 | 44 | 4,447 | 15.72% | 4,177 | (270) |
| Medicaid | 3,097 | 74.25% | 3,200 | 103 | 19,993 | 70.66% | 22,615 | 2,622 |
| Insurance | 130 | 3.12% | 0 | (130) | 583 | 2.06% | 0 | (583) |
| Private | 163 | 3.91% | 149 | (14) | 1,297 | 4.58% | 1,048 | (249) |
| Hospice | 234 | 5.61% | 0 | (234) | 1,973 | 6.97% | 0 | (1,973) |
| Total Patient Days | 4,171 | 100.00% | 3,940 | (231) | 28,293 | 100.00% | 27,840 | (453) |