

MARIANNA HEALTH & REHABILITATION CENTER

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

July 27, 2022

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

From: Melinda Gay, Administrator

Subject: June 2022 Financial Statements

June census was 76.61%, down from the May census. July census averaged 78%. In July, we hired five full time LPN's, nine full time CNA's and three part time CNA's. The facility also has a new class of Personal Care Attendant students that will be trained and can work while in training and then challenge the CNA exam. We have also hired one full time and two part time staff in Dietary and two part time staff in Housekeeping.

Income: Room and Board income was below budget due to less Medicare residents. Drug income is over budget due to increased utilization. The Grant Revenue – American Rescue Fund is the reimbursement from the City for the pick-up shift incentive, since the inception of the program in February.

Expenses: Total expenses were above the budgeted amount. Nursing salaries are over budget due to overtime to cover for vacant shifts. Drug expense is over budget due to increased utilization. Nursing supplies are over budget due to increased needs of the residents and higher prices. Non covered PPS Expense, typically labs, are over budget due to old billing from Jackson Hospital. These expenses are billed to Medicare and we will be reimbursed a portion of the expense. Some of the billing is from early 2021. 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. Data Processing is over budget due to renewal of the facility Office 365 license and for the implementation fee related to converting nursing medication administration documentation to PointClickCare. The AHCA Quality Assessment Fee is over budget due to an increased monthly assessment fee. Bad debt is over budget due to increased write-offs. The increased write-offs are required for the Medicare Cost Report and approximately 65% of the write-off amount (\$22,000.00) will be reimbursed by Medicare.

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. As of this date, 65% of the residents are considered “up to date” with their vaccinations, which means they have received two booster doses, if eligible, or received one booster dose less than four months ago. 91% of the residents have received at least two primary series COVID vaccine doses. As of this date, 49% of the staff have received two doses of the COVID-19 vaccine.

MARIANNA HEALTH AND REHABILITATION CENTER
Operations Summary
Month Ending June 2022

	Current	Budget	June 2021
Census	76.61%	73%	64%
Census w/o Medicaid Pending 73%			62%
Accounts Receivable	\$3,001,734		\$2,727,538
Allowance for Bad Debts	\$1,516,059		\$1,687,197
Allowance for Coinsurance Write-offs	\$112,544		\$142,153
Total Expenses	\$1,334,679	\$1,201,000	\$1,139,065
Depreciation	\$28,750	\$28,750	\$30,000
Cash on Hand	\$991,006		\$2,034,237
Total Employees	198		168
Income before City Fees:	\$(108,509)	\$67,672	\$(167,260)
Net Income	\$(155,759)	\$20,422	\$(120,010)

Census Information from Area Facilities as of July 27, 2022:

Chipola Health & Rehab – 60 bed facility	did not respond to request
Signature Health Care at the Courtyard – 120 bed facility	77%
Signature Health Care of North Florida – 180 bed facility	67%
River Valley Rehabilitation Center – 150 bed facility	84%
Blountstown Health & Rehabilitation Center – 96 bed facility	89%
Washington Rehabilitation & Nursing Center – 180 bed facility	did not respond to request

June 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 \$109,681.45
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 \$13,517.00.
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	\$0.00	Applied for Medicaid in December 2021. Approval is pending.
Resident M	\$0.00	Medicaid approved in February 2022.
Resident N	\$10,616.00	Applied for Medicaid in January 2022.
Resident O	\$0.00	Medicaid approved in June 2022.
Resident P	\$0.00	Medicaid approved in June 2022.
Resident Q	\$0.00	Approved for Medicaid in June 2022.
Resident R	\$0.00	Medicaid approved in June 2022.
Resident S	\$40,080.00	Medicaid application is in process.
Resident T	\$27,725.76	Medicaid application is in process.
Resident U	\$8,880.00	Medicaid application is in process.
Resident V	\$0.00	Medicaid approved in June 2022.
Resident W	\$0.00	Approved for Medicaid in June 2022.
Resident X	\$1,200.00	Medicaid application is in process.
Resident Y	\$20,640.00	Medicaid application is in process.
Resident Z	\$0.00	Approved for Medicaid in June 2022.
Resident AA	\$0.00	Medicaid approved in July 2022.
Resident BE	\$8,124.06	Medicaid application is in process.
Resident CC	\$0.00	Approved for Medicaid in July 2022.
Resident DI	\$6,000.00	Medicaid application is in process.
Resident EE	\$3,120.00	Medicaid application is pending approval.
Total	\$148,488.23	

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

ASSETS

Current Assets

Cash	\$ 991,006.95	
Accounts Receivable - General	3,001,734.84	
AR Clearing Account	10,930.83	
Accounts Receivable - Others	(160,009.15)	
Allowance for Bad Debts	(1,516,059.76)	
Allowance For Co-Insurance Write-Offs	(112,544.97)	
Inventory - Supplies	104,285.11	
Prepaid Expenses	736.76	
Prepaid Maintenance	2,848.34	
Prepaid Insurance	46,183.58	
Prepaid Dues & Subscriptions	6,213.49	
Total Current Assets	<u>6,213.49</u>	\$ 2,375,326.02

Property, Plant, & Equipment

Land	50,000.00	
Buildings	9,541,221.50	
Vehicles	77,821.88	
Laundry Equipment	171,130.66	
Departmental Equipment	3,329,211.93	
Construction in Progress	19,351.00	
Less: Accumulated Depreciation		
A/D - Building	(4,850,851.00)	
A/D - Vehicles	(77,821.88)	
A/D - Departmental Equipment	(2,847,465.13)	
A/D - Laundry Equipment	(171,130.66)	
Net Property, Plant, & Equipment	<u>(171,130.66)</u>	5,241,468.30

Other Assets

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

Total Assets	<u>\$ 10,044,560.32</u>
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Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule I
June 30, 2022

Cash		
Petty Cash	\$	950.00
SS Direct Deposit Acct		5,912.23
Cash in Bank - Activities Fund		14,671.62
Cash in Bank - Cash Mgmt Sweep		930,204.88
Cash - Payroll		1.00
Cash - Resident Trust Fund		<u>39,267.22</u>
Total Cash		\$ <u>991,006.95</u>

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

	Current Actual	Per Pat Pent	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Per Pat Pent	Per Pat Day	YTD Budgeted	YTD Variance
Income										
Room & Board	\$ 979,924	83.12%	\$ 236.87	\$ 1,026,441	\$ 46,517	\$ 8,719,339	75.47%	\$236.71	\$ 9,337,692	\$ 618,353
Lab	27,772	2.36%	6.71	22,909	(4,863)	291,239	2.52%	7.91	203,225	(88,014)
Drugs	30,012	2.55%	7.25	18,331	(11,681)	273,002	2.36%	7.41	166,812	(106,190)
Physical Therapy	61,699	5.23%	14.91	82,737	21,038	684,338	5.92%	18.58	752,908	68,570
Speech Therapy	6,694	0.57%	1.62	13,518	6,824	97,871	0.85%	2.66	121,662	23,791
Occupational Therapy	61,137	5.19%	14.78	68,220	7,083	684,641	5.93%	18.59	613,980	(70,661)
Medical Supplies	0	0.00%	0.00	135	135	1,345	0.01%	0.04	1,232	(113)
Employee & Guest Meals	731	0.06%	0.18	1,221	490	8,852	0.08%	0.24	10,989	2,137
Interest Income	48	0.00%	0.01	166	118	378	0.00%	0.01	1,494	1,116
Activities Income	0	0.00%	0.00	41	41	300	0.00%	0.01	369	69
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	3.95%	12.37	0	(455,806)
Grant revenue - Hurricane FEM	0	0.00%	0.00	0	0	0	0.00%	0.00	0	0
Grant revenue - American Rescu	16,793	1.42%	4.06	0	(16,793)	54,638	0.47%	1.48	0	(54,638)
Miscellaneous Income	14	0.00%	0.00	41	27	14	0.00%	0.00	369	355
Grant Revenue	0	0.00%	0.00	0	0	109,500	0.95%	2.97	0	(109,500)
Total	1,184,826	101%	286.40	1,233,760	48,934	11,381,263	99%	308.97	11,210,732	(170,531)
Less: Cont. Allow	(5,905)	-0.50%	(1.43)	(12,338)	(6,433)	171,371	1.48%	4.65	(112,111)	(283,482)
Total Income	1,178,921	100.00%	284.97	1,221,422	42,501	11,552,634	100.00%	313.62	11,098,621	(454,012)
Expenses										
Nursing	534,505	45.34%	129.20	436,348	(98,157)	4,741,548	41.04%	128.72	4,087,016	(654,532)
Dietary	97,864	8.30%	23.66	88,890	(8,974)	856,439	7.41%	23.25	820,113	(36,326)
Housekeeping	35,647	3.02%	8.62	31,842	(3,805)	340,394	2.95%	9.24	297,618	(42,776)
Laundry & Linen	28,829	2.45%	6.97	25,717	(3,112)	268,006	2.32%	7.28	241,278	(26,728)
Building & Grounds	81,295	6.90%	19.65	84,760	3,465	764,983	6.62%	20.77	767,767	2,784
Special Services	92,842	7.88%	22.44	98,559	5,717	966,332	8.36%	26.23	889,448	(76,884)
Admin & General	463,698	39.33%	112.09	434,884	(28,814)	4,133,816	35.78%	112.22	3,966,452	(167,364)
Total Expenses	1,334,679	113.21%	322.62	1,201,000	(133,679)	12,071,518	104.49%	327.71	11,069,692	(1,001,826)
Net Income (Loss)	\$ (155,759)	-13.21%	\$ (37.65)	\$ 20,422	\$ 176,181	\$ (518,884)	-4.49%	\$ (14.09)	\$ 28,929	\$ 547,813

Marianna Health and Rehabilitation Center
Statement of Net Assets
Schedule II
For the Current Month and the
Nine Months Ending June 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	0.55%	\$ 1.56	\$ 8,995	\$ 2,532	\$ 78,727	0.68%	\$ 2.14	\$ 81,855	\$ 3,128
Asst Dir.	6,019	0.51%	1.45	6,620	601	45,446	0.39%	1.23	60,244	14,798
R.N.	88,076	7.47%	21.29	71,682	(16,394)	764,374	6.62%	20.75	676,531	(87,843)
L.P.N.	117,574	9.97%	28.42	101,354	(16,220)	1,037,989	8.98%	28.18	956,636	(81,353)
Aides	219,764	18.64%	53.12	179,044	(40,720)	1,971,504	17.07%	53.52	1,689,826	(281,678)
Ward Clerks	11,649	0.99%	2.82	11,327	(322)	120,204	1.04%	3.26	103,078	(17,126)
Contract Services - CNA	0	0.00%	0.00	7,011	7,011	24,538	0.21%	0.67	63,099	38,561
Employee Drug Screening	1,350	0.11%	0.33	546	(804)	5,550	0.05%	0.15	4,914	(636)
Drugs	29,535	2.51%	7.14	15,824	(13,711)	295,786	2.56%	8.03	142,416	(153,370)
Nursing Supplies	37,082	3.15%	8.96	23,954	(13,128)	287,710	2.49%	7.81	217,979	(69,731)
Noncovered PPS Expenses	9,262	0.79%	2.24	1,458	(7,804)	29,708	0.26%	0.81	13,264	(16,444)
Oxygen	2,782	0.24%	0.67	1,633	(1,149)	23,963	0.21%	0.65	14,863	(9,100)
Respiratory Supplies	2,429	0.21%	0.59	2,157	(272)	18,634	0.16%	0.51	19,624	990
Medical Records Consultant	0	0.00%	0.00	0	0	0	0.00%	-	0	0
Pharmacy Consultant	143	0.01%	0.03	1,666	1,523	15,706	0.14%	0.43	14,994	(712)
Dental Consultant	0	0.00%	0.00	11	11	0	0.00%	-	99	99
Medical Director	2,375	0.20%	0.57	2,375	0	21,375	0.19%	0.58	21,375	0
Inservice Teaching Aides	0	0.00%	0.00	50	50	0	0.00%	-	450	450
Education	0	0.00%	0.00	333	333	0	0.00%	-	2,997	2,997
Advertising - Help Wanted	0	0.00%	0.00	208	208	334	0.00%	0.01	1,872	1,538
Travel - Nursing	0	0.00%	0.00	100	100	0	0.00%	-	900	900
Total Nursing	534,505	45.34%	129.20	436,348	(98,157)	4,741,548	41.04%	128.72	4,087,016	(654,532)
Dietary										
Salaries - Supervisor	3,437	0.29%	0.83	6,024	2,587	35,439	0.31%	0.96	54,819	19,380
Cooks	9,523	0.81%	2.30	7,222	(2,301)	87,161	0.75%	2.37	68,398	(18,763)
Aides	17,555	1.49%	4.24	25,715	8,160	212,550	1.84%	5.77	242,742	30,192
Food	55,513	4.71%	13.42	38,973	(16,540)	422,080	3.65%	11.46	354,654	(67,426)
Dietary Supplements	3,424	0.29%	0.83	2,466	(958)	28,205	0.24%	0.77	22,440	(5,765)
Kitchen Supplies	6,384	0.54%	1.54	6,166	(218)	52,753	0.46%	1.43	56,113	3,360
Equipment Rental	0	0.00%	-	296	296	0	0.00%	-	2,695	2,695
Dietician	2,028	0.17%	0.49	2,028	0	18,251	0.16%	0.50	18,252	1
Total Dietary	97,864	8.30%	23.66	88,890	(8,974)	856,439	7.41%	23.25	820,113	(36,326)
Housekeeping										
Salaries - Supervisor	3,023	0.26%	0.73	3,708	685	30,913	0.27%	0.84	33,739	2,826
Aides	28,113	2.38%	6.80	23,203	(4,910)	262,620	2.27%	7.13	219,009	(43,611)
Supplies	4,510	0.38%	1.09	4,931	421	46,862	0.41%	1.27	44,870	(1,992)
Total Housekeeping	35,647	3.02%	8.62	31,842	(3,805)	340,394	2.95%	9.24	297,618	(42,776)

Marianna Health and Rehabilitation Center
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Nine Months Ending June 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	26,278	2.23%	6.35	22,450	(3,828)	240,198	2.08%	6.52	211,875	(28,323)
Linen & Laundry Usage	952	0.08%	0.23	1,667	716	11,701	0.10%	0.32	15,003	3,302
Laundry Supplies	1,600	0.14%	0.39	1,600	0	16,107	0.14%	0.44	14,400	(1,707)
Total Laundry	28,829	2.45%	6.97	25,717	(3,112)	268,006	2.32%	7.28	241,278	(26,728)
Building & Grounds										
Salary - Supervisor	4,155	0.35%	1.00	4,251	96	37,436	0.32%	1.02	38,685	1,249
Staff	6,511	0.55%	1.57	8,917	2,406	85,414	0.74%	2.32	81,144	(4,270)
Travel - Maintenance	89	0.01%	0.02	166	77	1,060	0.01%	0.03	1,494	434
Utilities	23,966	2.03%	5.79	23,221	(745)	214,685	1.86%	5.83	211,311	(3,374)
Repairs & Maint	11,042	0.94%	2.67	12,907	1,865	109,815	0.95%	2.98	117,451	7,636
Deprec. & Amort.	28,750	2.44%	6.95	28,750	0	258,750	2.24%	7.02	258,750	0
Rent	0	0.00%	-	223	223	0	0.00%	-	2,007	2,007
Insurance	4,033	0.34%	0.97	3,281	(752)	32,210	0.28%	0.87	29,529	(2,681)
Equipment Leasing	0	0.00%	-	150	150	0	0.00%	-	1,350	1,350
Pest Control	411	0.03%	0.10	333	(78)	3,699	0.03%	0.10	2,997	(702)
Outside Services	1,200	0.10%	0.29	1,365	165	10,842	0.09%	0.29	12,285	1,443
TV Repair & Service	1,138	0.10%	0.28	1,196	58	11,072	0.10%	0.30	10,764	(308)
Total Bldg & Grounds	81,295	6.90%	19.65	84,760	3,465	764,983	6.62%	20.77	767,767	2,784
Special Services										
Salary - Act Dir.	6,984	0.59%	1.69	13,906	6,922	53,413	0.46%	1.45	126,541	73,128
Physical Therapy	36,047	3.06%	8.71	36,211	164	398,414	3.45%	10.82	325,899	(72,515)
Speech Pathology	3,390	0.29%	0.82	5,835	2,445	43,424	0.38%	1.18	52,515	9,091
Occup Therapy	34,836	2.95%	8.42	29,448	(5,388)	368,920	3.19%	10.02	265,032	(103,888)
Salaries - Social Worker	9,322	0.79%	2.25	10,285	963	87,478	0.76%	2.37	93,595	6,117
Social Service Supplies	1,218	0.10%	0.29	224	(994)	2,487	0.02%	0.07	2,016	(471)
Patient Activities	1,046	0.09%	0.25	2,650	1,604	12,196	0.11%	0.33	23,850	11,654
Total Special Services	92,842	7.88%	22.44	98,559	5,717	966,332	8.36%	26.23	889,448	(76,884)

Marianna Health and Rehabilitation Center
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	Current Actual	Pcnt	Per Pat Day	Current Budgeted	Current Variance	YTD Actual	Pcnt	Per Pat Day	YTD Budgeted	YTD Variance
Admin & General										
Salary - Admin	6,088	0.52%	1.47	8,721	2,633	70,256	0.61%	1.91	79,363	9,107
Asst Admin	2,861	0.24%	0.69	3,761	900	31,447	0.27%	0.85	34,228	2,781
Bookkeeper	3,961	0.34%	0.96	3,817	(144)	35,124	0.30%	0.95	34,733	(391)
Sec'y & Receipt	11,727	0.99%	2.83	14,401	2,674	116,856	1.01%	3.17	131,044	14,188
Advertising	530	0.04%	0.13	66	(464)	1,298	0.01%	0.04	594	(704)
Auto Operations	2,612	0.22%	0.63	2,271	(341)	22,388	0.19%	0.61	20,439	(1,949)
Consultant Fees	7,531	0.64%	1.82	4,583	(2,948)	84,213	0.73%	2.29	41,247	(42,966)
Data Processing	12,065	1.02%	2.92	3,360	(8,705)	68,618	0.59%	1.86	30,240	(38,378)
Dues & Subscriptions	1,098	0.09%	0.27	1,166	68	9,884	0.09%	0.27	10,494	610
Education	388	0.03%	0.09	733	345	5,768	0.05%	0.16	6,597	829
Travel & Entertainment	1,950	0.17%	0.47	500	(1,450)	8,974	0.08%	0.24	5,900	(3,074)
Equipment Rental	2,398	0.20%	0.58	1,475	(923)	11,853	0.10%	0.32	10,875	(978)
General Expense	0	0.00%	-	650	650	1,775	0.02%	0.05	5,850	4,075
AHCA Assessment Fee	92,168	7.82%	22.28	78,606	(13,562)	788,169	6.82%	21.40	707,454	(80,715)
Group Insurance	84,012	7.13%	20.31	100,000	15,988	793,488	6.87%	21.54	900,000	106,512
General Insurance	31,439	2.67%	7.60	27,026	(4,413)	287,321	2.49%	7.80	243,234	(44,087)
Legal & Accounting	3,057	0.26%	0.74	2,574	(483)	27,382	0.24%	0.74	23,166	(4,216)
Professional Services	0	0.00%	-	208	208	3,221	0.03%	0.09	1,872	(1,349)
Taxes & Licenses	66	0.01%	0.02	204	138	1,407	0.01%	0.04	1,836	429
General Office Expense	6,273	0.53%	1.52	5,000	(1,273)	56,406	0.49%	1.53	45,000	(11,406)
Payroll Taxes	42,627	3.62%	10.30	39,285	(3,342)	387,584	3.35%	10.52	376,208	(11,376)
Retirement Plan	60,080	5.10%	14.52	55,561	(4,519)	532,785	4.61%	14.46	527,834	(4,951)
Telephone	1,414	0.12%	0.34	1,666	252	11,636	0.10%	0.32	14,994	3,358
Bad Debt	42,105	3.57%	10.18	32,000	(10,105)	350,712	3.04%	9.52	288,000	(62,712)
City Administration Fee	47,250	4.01%	11.42	47,250	0	425,250	3.68%	11.54	425,250	0
Total Admin & General	463,698	39.33%	112.09	434,884	(28,814)	4,133,816	35.78%	112.22	3,966,452	(167,364)

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

	Month	% Occ	Year	% Occ
Bed Days Available	5,400	100.00%	49,140	100.00%
Total Bed Days	4,137	76.61%	36,836	74.96%

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

	Current Actual	Pcnt	Current Budgeted	Current Variance	YTD Actual	Pcnt	YTD Budgeted	YTD Variance
Patient Days								
Medicare	494	11.94%	591	97	5,569	15.12%	5,379	(190)
Medicaid	3,277	79.21%	3,200	(77)	26,513	71.98%	29,122	2,609
Insurance	55	1.33%	0	(55)	740	2.01%	0	(740)
Private	24	0.58%	149	125	1,495	4.06%	1,350	(145)
Hospice	287	6.94%	0	(287)	2,519	6.84%	0	(2,519)
Total Patient Days	4,137	100.00%	3,940	(197)	36,836	100.00%	35,851	(985)