

Mangum Board Meeting Financial Reports

October 31, 2023

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Mangum Regional Medical Center
 Financial Summary
 October 31, 2023

	Prior Month	Current Month	Oct-23 Year-to-Date	Mthly Avg Year-to-Date
ADC (Average Daily Census)	8.53	8.48	11.96	12.0
Payer Mix % (Acute):				
MCR	44.44%	52.63%	57.46%	
MCR Mgd Care	12.96%	44.74%	12.13%	
All Others	42.59%	2.63%	30.42%	
Total	100.00%	100.00%	100.00%	
Payer Mix % (SWB):				
MCR	84.65%	89.78%	90.87%	
MCR Mgd Care	15.35%	10.22%	9.13%	
All Others	0.00%	0.00%	0.00%	
Total	100.00%	100.00%	100.00%	
Operating margin	(61,821)	(173,615)	(1,666,818)	(166,682)
<i>Operating Margin (Current Month vs Mthly Avg)</i>	104,861	(6,933)		
NPR (Net Patient Revenue)	1,450,237	1,193,166	13,525,499	1,352,550
<i>NPR (Current Month vs Mthly Avg)</i>	97,688	(159,384)		
Operating Expenses	1,534,955	1,379,782	15,349,345	1,534,934
<i>Oper Exp (CM vs Mthly Avg)</i>	20	(155,152)		
NPR % of Oper Exp	94.5%	86.5%	88.1%	
Patient Days	256	263	3,635	364
Oper Exp / PPD	\$ 5,996	\$ 5,246	\$ 4,223	
# of Months	1	1	10	
Cash Receipts (rnd)	1,490,569	1,211,980	15,375,460	1,537,546
<i>Cash Receipts (CM vs Mthly Avg)</i>	(46,977)	(325,566)		
Cash as a % of NPR (s/b 100% min)	102.8%	101.6%	113.7%	
Calendar Days	30	31	304	
Operating Exp / Day	\$ 51,165	\$ 44,509	\$ 50,491	
Cash - (unrestricted)	850,824	712,301	712,301	
Days Cash-On-Hand	16.6	16.0	14.1	
Cash - (including restricted)	1,663,013	1,524,490	1,524,490	
Days Cash-On-Hand	32.5	34.3	30.2	
MCR Rec (Pay) - "as stated - but to be adjusted"	(2,761,845)	(2,680,074)		
AP & Accrued Liab	13,452,087	13,467,838		
Accounts Receivable (at net)	1,399,933	1,318,350		
Per AP aging schedule (incl. accruals)	Sep-23	Oct-23	Net Change	
Account Payable - Cohesive	10,687,281	10,287,358	(399,923)	
Account Payable - Other	1,872,082	2,287,756	415,674	
Total	12,559,363	12,575,114	15,751	
Cohesive Loan	5,365,899	5,334,882	(31,017)	

Mangum Regional Medical Center
 Cash Receipts - Cash Disbursements Summary
 October 2023

	Current Month	COVID	Total Less COVID	Year-To-Date	COVID	Year-To-Date Less COVID
Cash Receipts	\$ 1,211,980	\$ -	\$ 1,211,980	\$ 15,375,460	\$ -	\$ 15,375,460
Cash Disbursements	\$ (1,345,813)	\$ -	\$ (1,345,813)	\$ (15,196,565)	\$ 139,447	\$ (15,057,118)
NET	\$ (133,833)	\$ -	\$ (133,833)	\$ 178,895	\$ 139,447	\$ 318,342



November 28, 2023

Board of Directors
Mangum Regional Medical Center

October 2023 Financial Statement Overview

- Statistics
 - The average daily census (ADC) for October 2023 was **8.48** – (Year-To-Date **11.96** vs PY fiscal year end of **9.86**).
 - Year-To-Date Acute payer mix was approximately **70%** MCR/MCR Managed Care combined & consistent with the prior fiscal year end.
 - Year-To-Date Swing Bed payer mix was **91%** MCR & **9%** MCR Managed Care. For the prior year end those percentages were **93%** & **7%**, respectively.

- Balance Sheet Highlights
 - The cash balance as of October 31, 2023, inclusive of both operating & reserves, was **\$1.52M**. This decrease of **\$139K** from September 30, 2023, balance was primarily due to a decrease in patient cash receipts which decreased by **\$279K** from the prior month.
 - Days cash on hand, inclusive of reserves, was **30.2** based on October YTD expenses.
 - Net AR decreased by **\$82K (6%)** from September (flat & consistent with the ADC).
 - Payments of approximately **\$1.35M** were made on AP (prior 3-month avg was **\$1.38M**).
 - Cash receipts were **\$200K** less than in the previous 3 months (**\$1.2M vs \$1.4M**).
 - The Medicare principal balance decreased by **\$82K** due to ERS loan payments. Note that we have estimated a CY payable of over **\$2M** for FY23 at this time that will be adjusted throughout the year based on census and respective costs.



- Income Statement Highlights
 - Net patient revenue for October was **\$1.2M** which is approximately a decrease of **\$177K** over the prior month year-to-date average due to the decrease in ADC.
 - Operating expenses, exclusive of interest & depreciation, were \$1.32M and decreased from the prior month year-to-date average **of \$1.45M by \$167K (contract labor)**.
 - 340B revenues were **\$9K** for October & YTD, **\$126K**. Net profit from this service line YTD is **\$54K**.

- Clinic (RHC) Income Statement Highlights as incurred & projected.
 - Year-To-Date average visits per day = **07.13; Oct 2023 = 08.91.**
 - Projected operating revenues (YTD) = **\$323K**
 - Projected operating expenses (YTD) = **\$724K**
 - Projected operating loss (YTD) = **-\$401K**

- Additional Notes
 - The hospital has experienced material increases in ADC in FY23 as compared to FY22. These trends are evident & reflected by month on the Admissions, Discharges & Days of Care page within each board packet. The hospital has attempted to mitigate the need to request a Medicare ERS loan throughout the year but has continued to incur recoupments of approximately **\$86K/month (over \$1M annual) related to 2017 alone**.

MANGUM REGIONAL MEDICAL CENTER

Admissions, Discharges & Days of Care

Fiscal Year 2023

	January	February	March	April	May	June	July	August	September	October	12/31/2023 YTD	12/31/2022 PY Comparison
Admissions												
Inpatient	13	16	19	11	16	12	13	19	13	11	143	138
Swingbed	14	14	15	5	12	7	10	15	8	17	117	95
Observation	0	1	1	1	2	1	2	6	0	3	17	6
	27	31	35	17	30	20	25	40	21	31	277	239
Discharges												
Inpatient	15	16	20	10	16	12	10	18	16	11	144	136
Swingbed	10	11	14	11	6	12	12	14	9	12	111	98
Observation	0	1	1	1	2	1	2	6		3	17	6
	25	28	35	22	24	25	24	38	25	26	272	240
Days of Care												
Inpatient-Medicare	23	31	43	22	35	27	25	39	24	20	289	274
Inpatient-Other	33	29	32	13	19	11	8	21	30	18	214	183
Swingbed-Medicare	371	356	386	289	328	240	222	281	171	202	2,846	2,414
Swingbed-Other	0	2	42	51	30	39	40	28	31	23	286	204
Observation	0	1	1	1	2	1	2	6	0	3	17	6
	427	419	504	376	414	318	297	375	256	266	3,652	3,081
Calendar days	31	28	31	30	31	30	31	31	30	31	304	304
ADC - (incl OBS)	13.77	14.96	16.26	12.53	13.35	10.60	9.58	12.10	8.53	8.58	12.01	10.13
ADC	13.77	14.93	16.23	12.50	13.29	10.57	9.52	11.90	8.53	8.48	11.96	10.12
ER	158	119	169	136	148	132	152	154	162	160	1,490	1,446
Outpatient	176	132	182	141	177	152	171	190	158	165	1,644	2,426
RHC	170	123	167	162	164	125	142	196	159	196	1,604	1,723

MANGUM REGIONAL MEDICAL CENTER

Comparative Balance Sheet - Unaudited

Fiscal Year 2023

	January	February	March	April	May	June	July	August	September	October	Prior Month Variance
Cash And Cash Equivalents	980,584	677,752	684,122	724,967	556,140	627,470	566,073	654,397	850,824	712,301	(138,523)
Reserved Funds	-	-	800,000	1,400,000	768,400	968,400	662,189	812,189	812,189	812,189	-
Patient Accounts Receivable, Net Due From Medicare	1,696,258 74,934	1,823,404 74,956	2,265,664 -	2,231,841 -	2,003,361 -	1,480,786 -	1,551,449 -	1,915,345 -	1,399,933 -	1,318,350 -	(81,583) -
Inventory	243,297	235,738	244,725	260,940	270,700	234,397	228,685	239,652	246,453	247,888	1,435
Prepays And Other Assets	1,990,291	1,968,284	1,941,610	1,993,890	1,977,854	1,958,215	1,941,193	1,550,814	1,891,626	1,899,170	7,545
Capital Assets, Net	2,325,712	2,274,924	2,224,332	2,174,390	2,126,662	2,104,656	2,056,492	2,008,327	2,004,456	1,936,608	(67,849)
Total Assets	7,311,075	7,055,057	8,160,453	8,786,028	7,703,117	7,373,924	7,006,080	7,180,725	7,205,480	6,926,505	(278,975)
Accounts Payable	16,893,910	16,526,357	11,418,965	11,562,124	11,770,040	11,703,708	12,099,854	12,315,821	12,559,363	12,575,114	15,751
AHSO Related AP	892,724	892,724	892,724	892,724	892,724	892,724	892,724	892,724	892,724	892,724	-
Due To Medicare	2,586,010	2,840,280	3,653,730	4,246,353	3,336,103	3,256,838	2,720,743	2,880,235	2,761,845	2,680,074	(81,771)
Covid Grant Funds	-	-	-	-	-	-	-	-	-	-	-
Due To Cohesive - PPP Loans	-	-	-	-	-	-	-	-	-	-	-
Notes Payable - Cohesive	-	-	5,552,000	5,520,983	5,489,966	5,458,950	5,427,933	5,396,916	5,365,899	5,334,882	(31,017)
Notes Payable - Other	23,565	23,565	23,565	95,369	88,382	81,409	74,366	67,281	60,197	52,990	(7,206)
Alliantz Line Of Credit	-	-	-	-	-	-	-	-	-	-	-
Leases Payable	273,074	269,075	265,054	261,011	256,946	280,019	276,961	276,057	275,582	274,465	(1,117)
Total Liabilities	20,669,282	20,552,001	21,806,037	22,578,564	21,834,161	21,673,647	21,492,580	21,829,034	21,915,610	21,810,250	(105,361)
Net Assets	(13,358,207)	(13,496,944)	(13,645,584)	(13,792,536)	(14,131,044)	(14,299,723)	(14,486,500)	(14,648,309)	(14,710,130)	(14,883,745)	(173,615)
Total Liabilities and Net Assets	7,311,075	7,055,057	8,160,453	8,786,028	7,703,117	7,373,924	7,006,080	7,180,725	7,205,480	6,926,505	(278,975)

**Mangum Regional Medical Center
Cash Receipts & Disbursements by Month
November 28, 2023 Board Meeting**

2021				2022				2023		
Month	Receipts	Stimulus Funds	Disbursements	Month	Receipts	Stimulus Funds	Disbursements	Month	Receipts	Disbursements
Jan-21	830,598		695,473	Jan-22	2,163,583		1,435,699	Jan-23	1,290,109	1,664,281
Feb-21	609,151		1,472,312	Feb-22	1,344,463	254,626	1,285,377	Feb-23	1,506,708	1,809,690
Mar-21	910,623	49,461	866,387	Mar-22	789,800		1,756,782	Mar-23	1,915,435	1,109,683
Apr-21	742,500		999,127	Apr-22	1,042,122		1,244,741	Apr-23	2,005,665	1,365,533
May-21	816,551		1,528,534	May-22	898,311		1,448,564	May-23	1,436,542	2,237,818
Jun-21	936,092		1,455,892	Jun-22	1,147,564		1,225,070	Jun-23	1,777,525	1,506,459
Jul-21	1,009,037		1,774,932	Jul-22	892,142		979,914	Jul-23	1,140,141	1,508,702
Aug-21	1,292,886	100,000	2,156,724	Aug-22	890,601		1,035,539	Aug-23	1,600,786	1,352,905
Sep-21	278,972		753,559	Sep-22	2,225,347		1,335,451	Sep-23	1,490,569	1,295,680
Oct-21	1,954,204		1,343,425	Oct-22	1,153,073		1,233,904	Oct-23	1,211,980	1,345,813
Nov-21	1,113,344	316,618	1,800,166	Nov-22	935,865		1,476,384	Nov-23		
Dec-21	1,794,349	305,543	1,325,063	Dec-22	1,746,862		1,073,632	Dec-23		
	<u>12,288,308</u>	<u>771,623</u>	<u>16,171,592</u>		<u>15,229,733</u>	<u>254,626</u>	<u>15,531,057</u>		<u>15,375,460</u>	<u>15,196,565</u>
Subtotal FY 2021	<u>13,059,930</u>			Subtotal FY 2022	<u>15,484,359</u>			Subtotal FY 2023	<u>15,375,460</u>	

**Mangum Regional Medical Center
Medicare Payables by Year
November 28, 2023 Board Meeting**

	Original Balance	Balance as of 10/31/2023	Total Interest Paid as of 10/31/2023
2016 C/R Settlement	1,397,906.00	-	205,415.96
2017 Interim Rate Review - 1st	723,483.00	-	149,425.59
2017 Interim Rate Review - 2nd	122,295.00	-	20,332.88
2017 6/30/17-C/R Settlement	1,614,760.00	-	7,053.79
2017 12/31/17-C/R Settlement	(535,974.00)	418,537.80	259,330.77
2017 C/R Settlement Overpayment	3,539,982.21	-	-
2018 C/R Settlement	1,870,870.00	-	241,040.31
2019 Interim Rate Review - 1st	323,765.00	-	5,637.03
2019 Interim Rate Review - 2nd	1,802,867.00	-	277,488.75
2019 C/R Settlement	(967,967.00)	-	-
2020 C/R Settlement	(3,145,438.00)	-	-
<i>FY21 MCR pay (rec) estimate</i>	(1,631,036.00)	-	-
<i>FY22 MCR pay (rec) estimate</i>	(318,445.36)	-	-
2016 C/R Audit - Bad Debt Adj	348,895.00	-	16,927.31
2018 MCR pay (rec) Audit est.	(34,322.00)	-	
2019 MCR pay (rec) Audit est.	(40,612.00)	-	
2020 MCR pay (rec) Audit	(74,956.00)	(37,253.01)	
<i>FY23 MCR pay (rec) estimate</i>	2,515,000.00	2,298,789.00	
Total	7,511,072.85	2,680,073.79	1,182,652.38

Mangum Regional Medical Center
Statement of Revenue and Expense
For The Month and Year To Date Ended October 31, 2023
Unaudited

MTD					YTD			
Actual	Budget	Variance	% Change		Actual	Budget	Variance	% Change
245,590	186,753	58,837	32%	Inpatient revenue	2,651,204	1,871,194	780,010	42%
1,128,584	705,378	423,206	60%	Swing Bed revenue	12,051,154	6,651,728	5,399,426	81%
618,323	581,052	37,271	6%	Outpatient revenue	5,959,558	5,878,203	81,354	1%
178,118	157,684	20,434	13%	Professional revenue	1,663,857	1,592,018	71,839	5%
<u>2,170,615</u>	<u>1,630,867</u>	<u>539,748</u>	<u>33%</u>	Total patient revenue	<u>22,325,772</u>	<u>15,993,142</u>	<u>6,332,630</u>	<u>40%</u>
820,169	225,498	594,671	264%	Contractual adjustments	5,308,294	2,110,676	3,197,618	152%
-	-	-	#DIV/0!	Contractual adjustments: MCR Settlement	2,680,967	-	2,680,967	#DIV/0!
157,280	109,920	47,359	43%	Bad debts	811,011	1,077,938	(266,927)	-25%
<u>977,449</u>	<u>335,419</u>	<u>642,030</u>	<u>191%</u>	Total deductions from revenue	<u>8,800,273</u>	<u>3,188,614</u>	<u>5,611,659</u>	<u>176%</u>
1,193,166	1,295,448	(102,282)	-8%	Net patient revenue	13,525,499	12,804,528	720,971	6%
3,737	3,618	119	3%	Other operating revenue	30,958	36,171	(5,213)	-14%
9,265	57,180	(47,915)	-84%	340B REVENUES	126,069	554,013	(427,944)	-77%
<u>1,206,168</u>	<u>1,356,246</u>	<u>(150,078)</u>	<u>-11%</u>	Total operating revenue	<u>13,682,527</u>	<u>13,394,712</u>	<u>287,814</u>	<u>2%</u>
				Expenses				
429,806	366,482	63,324	17%	Salaries and benefits	4,067,769	3,601,965	465,805	13%
157,258	142,010	15,248	11%	Professional Fees	1,457,515	1,404,957	52,558	4%
248,085	433,230	(185,145)	-43%	Contract labor	3,684,914	4,248,424	(563,510)	-13%
117,485	110,104	7,380	7%	Purchased/Contract services	1,336,739	1,081,078	255,661	24%
225,000	225,000	-	0%	Management expense	2,250,000	2,250,000	-	0%
63,012	88,585	(25,573)	-29%	Supplies expense	957,291	870,234	87,057	10%
29,191	29,926	(735)	-2%	Rental expense	300,947	297,104	3,843	1%
16,761	16,788	(28)	0%	Utilities	183,579	167,885	15,695	9%
52	1,219	(1,167)	-96%	Travel & Meals	10,852	12,081	(1,229)	-10%
9,927	12,129	(2,202)	-18%	Repairs and Maintenance	117,590	120,936	(3,345)	-3%
12,384	12,596	(212)	-2%	Insurance expense	114,148	125,955	(11,807)	-9%
11,484	21,829	(10,345)	-47%	Other Expense	217,182	218,227	(1,045)	0%
6,909	33,672	(26,763)	-79%	340B EXPENSES	82,039	330,201	(248,163)	-75%
<u>1,327,353</u>	<u>1,493,571</u>	<u>(166,218)</u>	<u>-11%</u>	Total expense	<u>14,780,564</u>	<u>14,729,045</u>	<u>51,519</u>	<u>0%</u>
<u>(121,185)</u>	<u>(137,325)</u>	<u>16,140</u>	<u>-12%</u>	EBIDA	<u>(1,098,038)</u>	<u>(1,334,333)</u>	<u>236,295</u>	<u>-18%</u>
<u>-10.0%</u>	<u>-10.1%</u>	<u>0.08%</u>		EBIDA as percent of net revenue	<u>-8.0%</u>	<u>-10.0%</u>	<u>1.94%</u>	
4,265	4,276	(11)	0%	Interest	71,801	72,922	(1,121)	-2%
48,164	48,039	125	0%	Depreciation	496,979	477,749	19,231	4%
<u>(173,615)</u>	<u>(189,640)</u>	<u>16,026</u>	<u>-8%</u>	Operating margin	<u>(1,666,818)</u>	<u>(1,885,003)</u>	<u>218,185</u>	<u>-12%</u>
-	-	-		Other	-	-	-	
-	-	-		Total other nonoperating income	-	-	-	
<u>(173,615)</u>	<u>(189,640)</u>	<u>16,026</u>	<u>-8%</u>	Excess (Deficiency) of Revenue Over Expenses	<u>(1,666,818)</u>	<u>(1,885,003)</u>	<u>218,185</u>	<u>-12%</u>
<u>-14.39%</u>	<u>-13.98%</u>	<u>-0.41%</u>		Operating Margin %	<u>-12.18%</u>	<u>-14.07%</u>	<u>1.89%</u>	

MANGUM REGIONAL MEDICAL CENTER

Statement of Revenue and Expense Trend - Unaudited

Fiscal Year 2023

	January	February	March	April	May	June	July	August	September	October	YTD
Inpatient revenue	248,170	273,130	272,704	168,264	292,654	256,424	217,685	346,918	329,664	245,590	2,651,204
Swing Bed revenue	857,835	848,580	1,159,897	1,415,031	1,815,525	1,219,155	1,228,096	1,406,639	971,812	1,128,584	12,051,154
Outpatient revenue	569,774	479,203	655,242	450,232	596,547	566,829	643,187	672,465	707,757	618,323	5,959,558
Professional revenue	165,566	172,559	183,040	122,822	164,587	152,378	159,248	182,030	183,508	178,118	1,663,857
Total patient revenue	1,841,345	1,773,472	2,270,883	2,156,349	2,869,312	2,194,786	2,248,217	2,608,052	2,192,741	2,170,615	22,325,772
Contractual adjustments	(121,100)	19,061	(134,294)	(23,053)	1,539,024	831,011	916,605	836,330	624,540	820,169	5,308,294
Contractual adjustments: MCR Settlement	533,168	285,044	920,000	702,755	-	-	-	240,000	-	-	2,680,967
Bad debts	25,723	134,415	12,093	118,358	49,948	41,945	53,383	99,904	117,963	157,280	811,011
Total deductions from revenue	437,792	438,520	797,799	798,060	1,588,972	872,957	969,988	1,176,234	742,503	977,449	8,800,273
Net patient revenue	1,403,553	1,334,952	1,473,084	1,358,289	1,280,341	1,321,829	1,278,229	1,431,818	1,450,237	1,193,166	13,525,499
Other operating revenue	643	481	1,746	782	4,037	14,751	920	1,035	2,826	3,737	30,958
340B REVENUES	17,199	11,534	9,264	6,654	7,518	25,149	6,901	12,515	20,071	9,265	126,069
Total operating revenue	1,421,395	1,346,967	1,484,094	1,365,725	1,291,895	1,361,730	1,286,050	1,445,369	1,473,134	1,206,168	13,682,527
	89.8%	89.9%	90.2%	89.8%	78.5%	86.4%	86.8%	89.1%	94.5%	86.5%	88.1%
Expenses											
Salaries and benefits	361,005	411,948	411,789	381,508	403,854	366,863	401,488	441,681	457,827	429,806	4,067,769
Professional Fees	149,199	131,495	159,564	139,183	153,226	141,955	140,784	141,126	143,727	157,258	1,457,515
Contract labor	467,147	361,407	425,232	351,293	409,120	355,927	361,836	396,420	308,448	248,085	3,684,914
Purchased/Contract services	107,498	115,260	160,858	144,976	166,564	132,525	102,698	144,927	143,947	117,485	1,336,739
Management expense	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	2,250,000
Supplies expense	85,209	77,055	109,037	83,909	96,572	145,554	92,679	108,407	95,857	63,012	957,291
Rental expense	25,693	25,335	22,200	40,587	37,323	28,670	21,353	36,558	34,038	29,191	300,947
Utilities	19,305	20,759	20,147	17,598	17,253	19,058	18,169	15,749	18,780	16,761	183,579
Travel & Meals	721	1,537	2,377	1,470	2,279	1,610	101	170	535	52	10,852
Repairs and Maintenance	14,713	10,390	11,618	10,943	11,837	10,109	12,289	10,891	14,871	9,927	117,590
Insurance expense	13,940	13,997	5,518	6,394	12,379	12,386	12,384	12,384	12,384	12,384	114,148
Other	14,963	25,844	14,797	47,046	32,512	22,132	23,495	8,940	15,970	11,484	217,182
340B EXPENSES	9,702	6,242	5,693	5,170	7,268	13,332	5,975	10,877	10,871	6,909	82,039
Total expense	1,494,096	1,426,270	1,573,830	1,455,077	1,575,186	1,475,120	1,418,248	1,553,130	1,482,254	1,327,353	14,780,564
EBIDA	\$ (72,701)	\$ (79,303)	\$ (89,736)	\$ (89,352)	\$ (283,290)	\$ (113,390)	\$ (132,198)	\$ (107,762)	\$ (9,120)	\$ (121,185)	\$ (1,098,038)
EBIDA as percent of net revenue	-5.1%	-5.9%	-6.0%	-6.5%	-21.9%	-8.3%	-10.3%	-7.5%	-0.6%	-10.0%	-8.0%
Interest	10,509	9,096	8,824	7,659	7,489	7,125	6,414	5,883	4,536	4,265	71,801
Depreciation	58,070	50,338	50,080	49,942	47,728	48,164	48,164	48,164	48,164	48,164	496,979
Operating margin	\$ (141,280)	\$ (138,737)	\$ (148,640)	\$ (146,952)	\$ (338,508)	\$ (168,680)	\$ (186,776)	\$ (161,810)	\$ (61,821)	\$ (173,615)	\$ (1,666,818)
Other	-	-	-	-	-	-	-	-	-	-	-
Total other nonoperating income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenue Over Expenses	(141,280)	(138,737)	(148,640)	(146,952)	(338,508)	(168,680)	(186,776)	(161,810)	(61,821)	(173,615)	(1,666,818)
Operating Margin % (excluding other misc. revenue)	-9.94%	-10.30%	-10.02%	-10.76%	-26.20%	-12.39%	-14.52%	-11.20%	-4.20%	-14.39%	-12.18%

	10/31/2023
On-Site Visits -->	1,518
On-Site Visit / Bus Day -->	7.13

	"Annualized"
On-Site Visits -->	1,822
On-Site Visit / Bus Day -->	7.03

Mangum Family Clinic

Ten Months Ended 10/31/2023

Description	YTD FS Per General Ledger	Eliminate Rev Deduct & Other Inc	Adj Rev Deduct to RHC Calc	Cost Report Allocations	10	FY 2023
					RHC Financial Statements	"Annualized" RHC Financial Statements
Gross Patient Revenue	190,454	-	-	-	190,454	228,545
Less: Revenue deductions	204,163	(204,163)	132,982	-	132,982	159,579
Net Patient Revenue	394,617	(204,163)	132,982	-	323,437	388,124
Other Income (if any)	2,548	(2,548)	-	-	-	-
Operating revenue	397,165	(206,711)	132,982	-	323,437	388,124
Operating Expenses:						
Salaries	117,540	-	-	-	117,540	141,049
Benefits	-	-	-	-	-	-
Prof Fees	161,980	-	-	34,601	196,581	235,898
Contract Labor	1,056	-	-	-	1,056	1,267
Purch Serv	60,028	-	-	-	60,028	72,033
Supplies	5,328	-	-	-	5,328	6,393
Rent	23,469	-	-	-	23,469	28,162
Utilities	8,848	-	-	-	8,848	10,618
Repairs	752	-	-	-	752	902
Other	4,242	-	-	-	4,242	5,091
Insurance	2,157	-	-	-	2,157	2,588
Travels & Meals	4,586	-	-	-	4,586	5,503
Management Fee Direct Exp	(0)	-	-	115,403	115,403	138,484
Critical Access Hospital Overhead Allocation (a)	-	-	-	184,113	184,113	220,936
Total Operating Expenses	389,985	-	-	334,117	724,102	868,924
Net Income (loss)	7,180	(206,711)	132,982	(334,117)	(400,665)	(480,800)

MGMT Fee Allocation est. 2023	1 months	11,540	
IP Rounding allocation based on 8/31/22 IRR estimate	8 months	27,681	213.07
CAH Overhead Allocation - from Chris based on last filed cost report ----->	12 months	220,936	477.01
Total allocation ----->		260,157	(263.94)

VENDOR NAME	DESCRIPTION	0-30 Days	31-60 Days	61-90 Days	OVER 90 Days	10/31/2023	9/30/2023	8/31/2023	7/31/2023
ALCO SALES & SERVICE CO	Patient Supplies	299.80	-	-	-	299.80	-	-	-
AMERICAN HEART ASSOCIATION INC	Supplies	-	-	-	-	-	242.22	-	-
AMERICAN PROFICIENCY INSTITUTE	Lab Supplies	-	-	-	-	-	50.00	-	-
ANESTHESIA SERVICE INC	Patient Supplies	-	-	-	-	-	914.14	2,510.17	-
APEX MEDICAL GAS SYSTEMS, INC	Supplies	-	-	-	-	-	-	-	900.00
ARAMARK	Linen Services	12,051.80	3,012.95	-	-	15,064.75	20,394.52	23,729.74	26,588.50
ASPEN INSPECTION SERVICES	Repairs/maintenance	-	-	-	-	-	-	300.00	-
AT&T	Fax Service	-	-	-	-	-	-	2,413.05	4,380.33
AVANAN, INC.	COVID Capital	-	-	-	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00
BARRY DAVENPORT	1099 Provider	-	-	-	-	-	-	-	4,320.00
BIO-RAD LABORATORIES INC	Lab Supplies	1,568.45	-	-	-	1,568.45	1,550.42	1,550.42	1,842.22
BRIGGS HEALTHCARE	Supplies	-	-	-	-	-	-	-	32.64
CARNEGIE EMS	Patient Transport Svs	4,740.00	-	-	-	4,740.00	8,550.00	8,550.00	7,150.00
CARNEGIE TRI-COUNTY MUN. HOSP	Pharmacy Supplies	-	-	-	-	-	-	9,869.76	-
CDW-G LLC	Supplies	-	-	-	3,059.84	3,059.84	3,059.84	3,059.84	3,059.84
CITY OF MANGUM	Utilities	-	-	-	-	-	-	8,048.85	8,940.17
CliftonLarsonAllen LLP	Audit firm	-	-	-	-	-	-	-	6,300.00
COHESIVE HEALTHCARE MGMT	Mgmt Fees	225,000.00	225,000.00	517.50	896,960.38	1,347,477.88	1,253,494.64	1,195,925.60	1,026,206.55
COHESIVE HEALTHCARE RESOURCES	Payroll	187,969.16	451,000.32	478,323.01	3,673,661.68	4,790,954.17	5,216,906.53	5,145,201.55	5,204,553.00
COHESIVE MEDIRYDE LLC	Patient Transportation Service	-	-	-	-	-	-	794.75	2,948.75
COHESIVE STAFFING SOLUTIONS	Agency Staffing Service	130,266.77	312,367.41	440,450.01	3,265,841.81	4,148,926.00	4,216,879.78	4,755,205.67	4,858,389.89
COMMERCIAL MEDICAL ELECTRONICS	Quarterly Maintenance	-	-	-	-	-	-	2,450.00	4,900.00
CORRY KENDALL, ATTORNEY AT LAW	Legal Fees	-	-	2,000.00	17,980.95	19,980.95	21,980.95	23,980.95	25,980.95
CPSI	EHR Software	-	-	-	-	-	6,132.00	4,411.00	3,112.00
CURBELL MEDICAL PRODUCTS INC	Supplies	-	-	-	-	-	-	-	128.66
DELL FINANCIAL SERVICES LLC	Server Lease	-	-	-	-	-	-	590.96	1,314.97
DIAGNOSTIC IMAGING ASSOCIATES	Radiology Purch Svs	2,150.00	-	-	-	2,150.00	4,550.00	10,750.00	4,300.00
DOERNER SAUNDERS DANIEL ANDERS	Legal Fees	6,165.00	6,962.64	-	343,786.52	356,914.16	351,591.55	356,591.55	398,621.67
DR W. GREGORY MORGAN III	1099 Provider	-	-	-	-	-	-	4,766.67	4,766.67
eCLINICAL WORKS, LLC	RHC EHR	6,000.00	-	-	-	6,000.00	2,875.50	-	2,875.50
EMD MILLIPORE CORPORATION	Lab Supplies	-	-	-	-	-	-	5,831.05	5,831.05
F1 INFORMATION TECHNOLOGIES IN	IT Support Services	-	-	-	-	-	-	2,928.00	2,928.00
FEDEX	Shipping	-	-	-	-	-	145.66	84.71	171.79
FIRSTCARE MEDICAL SERVICES, PC	1099 Provider	-	-	-	-	-	-	-	10,259.90
FORVIS LLP	Finance Purch Svs(Formerly BKD)	6,642.00	-	-	-	6,642.00	-	-	2,487.13
FOX BUILDING SUPPLY	Repairs/maintenance	(151.19)	-	-	-	(151.19)	-	-	-
GEORGE BROS TERMITE & PEST CON	Pest Control Service	-	-	-	-	-	760.00	320.00	320.00
GRAINGER	Maintenance Supplies	273.73	-	-	-	273.73	967.83	-	1,945.24
GREER COUNTY CHAMBER OF	Advertising	-	-	-	-	-	-	900.00	900.00
HAC INC	Dietary Supplies	-	-	-	-	-	-	591.89	804.43
HEALTH CARE LOGISTICS	Pharmacy Supplies	-	100.38	-	-	100.38	-	2,473.18	3,208.38
HEARTLAND PATHOLOGY CONSULTANT	Lab Consultant	-	-	-	-	-	1,050.00	-	1,050.00
HENRY SCHEIN	Lab Supplies	-	-	-	-	-	-	-	2,824.61
HILL-ROM COMPANY, INC	Rental Equipment	-	-	-	-	-	-	-	2,470.95
ICU MEDICAL SALES INC.	Supplies	-	-	-	-	-	-	-	1,000.00
HSI	Materials Purch svs	-	-	-	-	-	2,500.00	-	-
IMPERIAL, LLC.-LAWTON	Dietary Purchased Service	-	-	-	-	-	-	204.30	306.45
INQUIREE LLC	RHC purch svs	-	-	-	225.00	225.00	225.00	225.00	225.00
INSIGHT DIRECT USA INC.	IT Minor Equipment	-	-	-	1,007.36	1,007.36	1,007.36	1,007.36	1,007.36
JANUS SUPPLY CO	Housekeeping Supplies, based in Altus	-	-	-	-	-	691.17	656.41	2,283.95
JIMALL & KANISHA' LOFTIS	Rent House	-	-	-	-	-	-	-	850.00
KCI USA	Rental Equipment	-	-	-	-	-	-	234.96	2,356.43

VENDOR NAME	DESCRIPTION	0-30 Days	31-60 Days	61-90 Days	OVER 90 Days	10/31/2023	9/30/2023	8/31/2023	7/31/2023
KING GUIDE PUBLICATIONS INC	Advertising	-	-	-	-	-	100.00	100.00	100.00
LABCORP	Lab purch svcs	-	-	-	-	-	-	2,135.18	4,883.20
LAMPTON WELDING SUPPLY	Patient Supplies	-	-	-	-	-	-	-	2,849.75
LANGUAGE LINE SERVICES INC	Translation service	-	-	-	-	-	130.00	260.00	390.00
LOCKE SUPPLY	Plant Ops supplies	663.80	-	-	-	663.80	-	-	235.21
MANGUM STAR NEWS	Advertising	-	-	-	-	-	-	-	145.50
MARK CHAPMAN	Employee Reimbursement	-	-	-	-	-	-	-	531.57
MCKESSON / PSS - DALLAS	Patient Care/Lab Supplies	-	-	-	-	-	11,904.45	20,321.61	5,982.44
MEDLINE INDUSTRIES	Patient Care/Lab Supplies	-	-	-	-	-	3,125.41	18,533.28	14,525.73
MYHEALTH ACCESS NETWORK, INC	Compliance purch svcs	-	-	-	-	-	758.92	758.92	758.92
NATIONAL RECALL ALERT CENTER	Safety and Compliance	-	-	-	-	-	-	1,290.00	1,290.00
NEXTIVA, INC.	Phone Svcs	-	-	-	-	-	-	-	2,167.62
NUANCE COMMUNICATIONS INC	RHC purch svcs	-	-	-	-	-	246.00	369.00	369.00
OFMQ	Quality purch svcs	-	-	-	-	-	350.00	350.00	700.00
OHERI	Education/Training	-	-	-	-	-	-	-	325.00
OKLAHOMA BLOOD INSTITUTE	Blood Bank	6,475.90	-	-	-	6,475.90	10,217.80	11,788.30	10,010.40
OPTUM	Pharmacy Supplies	-	114.95	-	-	114.95	-	-	-
ORTHO-CLINICAL DIAGNOSTICS INC	Lab purch svcs	-	-	-	1,203.96	1,203.96	1,203.96	1,203.96	1,203.96
PARA REV LOCKBOX	CDM purch svcs	-	-	-	-	-	6,827.00	6,827.00	6,827.00
PHARMA FORCE GROUP LLC	340B purch svcs	-	-	-	-	-	-	-	608.36
PHARMACY CONSULTANTS, INC.	PHARMACY CONSULTANTS, INC.	-	-	-	-	-	2,530.00	-	3,491.43
PHILADELPHIA INSURANCE COMPANY	OHA Insurance	-	-	-	-	-	-	2,116.00	2,116.00
PHILIPS HEALTHCARE	Supplies	-	-	-	-	-	-	504.88	504.88
PIPETTE COM	Lab maintenance	-	-	-	-	-	-	-	216.00
PITNEY BOWES GLOBAL FINANCIAL	Postage rental	-	-	-	-	-	-	359.76	359.76
PORT53 TECHNOLOGIES, INC.	Software license	-	-	-	-	-	200.88	200.88	200.88
PRESS GANEY ASSOCIATES, INC	Purchased Service	738.48	-	-	-	738.48	738.48	1,448.44	2,158.52
PUCKETT DISCOUNT PHARMACY	Pharmacy Supplies	-	-	-	-	-	-	4.00	62.80
PURCHASE POWER	Postage Fees	-	-	-	-	-	100.00	-	132.76
RADIATION CONSULTANTS	Radiology maintenance	-	-	-	-	-	3,200.00	3,200.00	3,200.00
RESPIRATORY MAINTENANCE INC	Repairs/maintenance	-	-	-	-	-	1,330.00	1,330.00	1,330.00
REYES ELECTRIC LLC	COVID Capital	-	-	25,000.00	-	25,000.00	29,780.00	20,670.00	20,670.00
RUSSELL ELECTRIC & SECURITY	Repair and Maintenance	-	-	-	-	-	770.00	-	-
SBM MOBILE PRACTICE, INC	1099 Provider	-	-	-	-	-	-	-	6,800.00
SCHAPEN LLC	Clinic Rent	-	-	-	-	-	-	-	1,750.00
SHERWIN-WILLIAMS	Supplies	-	-	-	(11.78)	(11.78)	(11.78)	(11.78)	(11.78)
SHRED-IT USA LLC	Secure Doc disposal service	2,544.75	-	-	-	2,544.75	2,384.32	4,984.78	2,480.83
SIEMENS HEALTHCARE DIAGNOSTICS	Service Contract	-	-	-	-	-	12,600.00	12,600.00	12,600.00
SIZEWISE	Rental Equipment	-	2,473.50	-	-	2,473.50	2,473.50	4,604.00	3,914.48
SMAART MEDICAL SYSTEMS INC	Radiology interface/Radiologist provider	-	-	-	-	-	1,735.00	5,205.00	5,205.00
SOMSS LLC	1099 Provider	-	-	-	-	-	-	-	6,400.00
SPACELABS HEALTHCARE LLC	Telemetry Supplies	-	-	-	-	-	-	405.98	1,242.08
SPARKLIGHT BUSINESS	Cable service	445.94	-	-	-	445.94	-	451.94	445.94
STANDLEY SYSTEMS LLC	Printer lease	-	-	-	-	-	2,245.75	4,301.14	2,314.94
STAPLES ADVANTAGE	Office Supplies	-	-	-	-	-	298.94	-	1,588.47
STERICYCLE INC	Waste Disposal Service	-	-	-	-	-	-	3,255.57	233.27
STRYKER INSTRUMENTS	Patient Supplies	-	-	-	-	-	-	-	-
SUMMIT UTILITIES	Utilities	-	-	-	-	-	32.33	843.30	834.20
TECUMSEH OXYGEN & MEDICAL SUPP	Patient Supplies	-	-	-	-	-	1,755.00	4,950.00	3,195.00
TIGER ATHLETIC BOOSTERS	Advertising	-	-	-	-	-	-	-	500.00
TOUCHPOINT MEDICAL, INC	Med Dispense Monitor Support	-	-	-	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00
TRS MANAGED SERVICES	Agency Staffing-old	-	-	-	63,463.18	63,463.18	78,989.68	103,999.01	125,027.51

VENDOR NAME	DESCRIPTION	0-30 Days	31-60 Days	61-90 Days	OVER 90 Days	10/31/2023	9/30/2023	8/31/2023	7/31/2023
ULINE	Patient Supplies	-	-	-	-	-	-	-	1,103.30
ULTRA-CHEM INC	Housekeeping Supplies	-	-	-	-	-	-	-	353.89
US FOODSERVICE-OKLAHOMA CITY	Food and supplies	-	-	-	-	-	1,161.47	2,486.53	4,502.12
US MED-EQUIP LLC	Swing bed eq rental	-	-	-	-	-	1,154.20	-	1,474.79
VITAL SYSTEMS OF OKLAHOMA, INC	Swing bed purch service	1,600.00	5,655.00	-	-	7,255.00	13,655.00	5,130.00	5,130.00
WELCH ALLYN, INC.	Supplies	-	-	-	-	-	-	(628.66)	(628.66)
WORTH HYDROCHEM	semi-annual water treatment	-	-	-	482.00	482.00	482.00	482.00	-
Grand Total		595,444.39	1,006,687.15	946,290.52	8,287,745.90	10,836,167.96	11,329,072.42	11,843,072.41	11,939,730.05
			Reconciling Items:		Conversion Variance	13,340.32	13,340.32	13,340.32	13,340.22
					AP Control	12,748,174.36	12,967,260.42	12,722,455.85	12,819,113.49
					Accrued AP	719,663.51	484,826.47	486,089.34	173,464.20
					AHSO Related AP	(892,723.76)	(892,723.76)	(892,723.76)	(892,723.76)
AHSO Related AP	Description	10/31/2023			TOTAL AP	12,575,114.11	12,559,363.13	12,315,821.43	12,099,853.93
ADP INC	QMI Payroll Service Provider	4,276.42							
ADP SCREENING AND SELECTION	QMI Payroll Service Provider	1,120.00							
ALLIANCE HEALTH SOUTHWEST OKLA	Old Mgmt Fees	698,000.00							
AMERICAN HEALTH TECH	Rental Equipment-Old	22,025.36							
C.R. BARD INC.	Surgery Supplies-Old	3,338.95							
COMPLIANCE CONSULTANTS	Lab Consultant-Old	1,000.00							
ELISE ALDUINO	1099 AHSO consultant	12,000.00							
HEADRICK OUTDOOR MEDIA INC	AHSO Advertising	25,650.00							
HERC RENTALS-DO NOT USE	Old Rental Service	7,653.03							
IMEDICAL INC	Surgery Supplies-Old	1,008.29							
MEDSURG CONSULTING LLC	Equipment Rental Agreement	98,670.36							
MICROSURGICAL MST	Surgery Supplies-Old	2,233.80							
MID-AMERICA SURGICAL SYSTEMS	Surgery Supplies-Old	3,607.60							
NINJA RMM	IT Service-Old	2,625.00							
QUARTZ MOUNTAIN RESORT	Alliance Travel	9,514.95							
SUBTOTAL-AHSO Related AP		892,723.76							