

Mangum Board Meeting Financial Reports  
November 30, 2023

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Mangum Regional Medical Center  
 Financial Summary  
 November 30, 2023

	Prior Month	Current Month	Nov-23 Year-to-Date	Mthly Avg Year-to-Date
<b>ADC (Average Daily Census)</b>	<b>8.48</b>	<b>8.07</b>	<b>11.61</b>	<b>11.61</b>
<b>Payer Mix % (Acute):</b>				
MCR	52.63%	50.00%	56.61%	
MCR Mgd Care	44.74%	25.00%	20.99%	
All Others	2.63%	25.00%	22.40%	
Total	100.00%	100.00%	100.00%	
<b>Payer Mix % (SWB):</b>				
MCR	89.78%	92.70%	90.97%	
MCR Mgd Care	10.22%	7.30%	9.03%	
All Others	0.00%	0.00%	0.00%	
Total	100.00%	100.00%	100.00%	
Operating margin	(173,615)	(143,439)	(1,810,257)	(164,569)
<i>Operating Margin (Current Month vs Mthly Avg)</i>	(9,046)	21,130		
NPR (Net Patient Revenue)	1,193,166	1,230,041	14,755,540	1,341,413
<i>NPR (Current Month vs Mthly Avg)</i>	(148,246)	(111,372)		
Operating Expenses	1,379,782	1,392,672	16,742,017	1,522,002
<i>Oper Exp (CM vs Mthly Avg)</i>	(142,219)	(129,329)		
NPR % of Oper Exp	<b>86.5%</b>	<b>88.3%</b>	<b>88.1%</b>	
Patient Days	263	242	3,877	352
Oper Exp / PPD	\$ 5,246	\$ 5,755	\$ 4,318	
# of Months	<b>1</b>	<b>1</b>	<b>11</b>	
Cash Receipts (rnd)	1,211,980	985,475	16,360,935	1,487,358
<i>Cash Receipts (CM vs Mthly Avg)</i>	(275,378)	(501,883)		
Cash as a % of NPR (s/b 100% min)	<b>101.6%</b>	<b>80.1%</b>	<b>110.9%</b>	
Calendar Days	31	30	334	
Operating Exp / Day	\$ 44,509	\$ 46,422	\$ 50,126	
Cash - (unrestricted)	712,301	335,731	335,731	
Days Cash-On-Hand	16.0	7.2	6.7	
Cash - (including restricted)	1,524,490	1,147,920	1,147,920	
Days Cash-On-Hand	34.3	24.7	22.9	
MCR Rec (Pay) - "as stated - but to be adjusted"	(2,680,074)	(2,349,751)		
AP & Accrued Liab	13,467,838	13,537,006		
Accounts Receivable (at net)	1,318,350	1,314,243		
Per AP aging schedule (incl. accruals)	<b>Oct-23</b>	<b>Nov-23</b>	Net Change	
Account Payable - Cohesive	10,287,358	10,894,650	607,292	
Account Payable - Other	2,287,756	1,749,632	(538,124)	
Total	12,575,114	12,644,282	69,168	
Cohesive Loan	5,334,882	5,303,866	(31,017)	

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

	Current Month	COVID	Total Less COVID	Year-To-Date	COVID	Year-To-Date Less COVID
Cash Receipts	\$ 985,475	\$ -	\$ 985,475	\$ 16,360,935	\$ -	\$ 16,360,935
Cash Disbursements	\$ (1,355,224)	\$ -	\$ (1,355,224)	\$ (16,551,789)	\$ 139,447	\$ (16,412,342)
NET	\$ (369,749)	\$ -	\$ (369,749)	\$ (190,854)	\$ 139,447	\$ (51,407)



December 26, 2023

**Board of Directors**  
**Mangum Regional Medical Center**

November 2023 Financial Statement Overview

- Statistics
  - The average daily census (ADC) for November 2023 was **8.07** – (Year-To-Date **11.61** vs PY fiscal year end of **9.86**).
  - Year-To-Date Acute payer mix was approximately **77%** 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 November 30, 2023, inclusive of both operating & reserves, was **\$1.14M**. This decrease of **\$377K** from October 31, 2023, balance was primarily due to a decrease in patient cash receipts which decreased by **\$227K** from the prior month.
  - Days cash on hand, inclusive of reserves, was **24.7** based on November YTD expenses.
  - Net AR decreased by **\$4K** from October.
  - Payments of approximately **\$1.36M** were made on AP (prior 3-month avg was **\$1.33M**).
  - Cash receipts were **\$227K** less than in the previous month (**\$985K vs \$1.2M**).
  - The Medicare principal balance decreased by **\$333K**. The ERS loans were approved, and the CY2023 liability was approximately **\$182K** less than previously projected, net of a **\$69K** downpayment. In addition, a principal payment of **\$82K** was applied against the FY17 ERS loan. The FY17 loan should be paid-in-full in March 2024.



- Income Statement Highlights
  - Net patient revenue for November was **\$1.23M**, which is approximately a decrease of **\$122K** over the prior month year-to-date average due to the decrease in ADC.
  - Operating expenses, exclusive of interest & depreciation, were \$1.34M and decreased from the prior month year-to-date average **of \$1.47M by \$137K (contract labor)**.
  - 340B revenues were **\$17K** for November & YTD, **\$143K**. Net profit from this service line YTD is **\$49K**.
  
- Clinic (RHC) Income Statement Highlights as incurred & projected.
  - Year-To-Date average visits per day = **07.23; Nov 2023 = 08.89.**
  - Projected operating revenues (YTD) = **\$394K**
  - Projected operating expenses (YTD) = **\$892K**
  - Projected operating loss (YTD) = **-\$497K**

**MANGUM REGIONAL MEDICAL CENTER**

**Admissions, Discharges & Days of Care**

**Fiscal Year 2023**

	January	February	March	April	May	June	July	August	September	October	November	12/31/2023 YTD	12/31/2022 PY Comparison
<b>Admissions</b>													
Inpatient	13	16	19	11	16	12	13	19	13	11	16	159	138
Swingbed	14	14	15	5	12	7	10	15	8	17	8	125	95
Observation	0	1	1	1	2	1	2	6	0	3	1	18	6
	27	31	35	17	30	20	25	40	21	31	25	302	239
<b>Discharges</b>													
Inpatient	15	16	20	10	16	12	10	18	16	11	14	158	136
Swingbed	10	11	14	11	6	12	12	14	9	12	7	118	98
Observation	0	1	1	1	2	1	2	6		3	1	18	6
	25	28	35	22	24	25	24	38	25	26	22	294	240
<b>Days of Care</b>													
Inpatient-Medicare	23	31	43	22	35	27	25	39	24	20	32	321	274
Inpatient-Other	33	29	32	13	19	11	8	21	30	18	32	246	183
Swingbed-Medicare	371	356	386	289	328	240	222	281	171	202	165	3,011	2,414
Swingbed-Other	0	2	42	51	30	39	40	28	31	23	13	299	204
Observation	0	1	1	1	2	1	2	6	0	3	1	18	6
	427	419	504	376	414	318	297	375	256	266	243	3,895	3,081
Calendar days	31	28	31	30	31	30	31	31	30	31	30	334	304
ADC - (incl OBS)	13.77	14.96	16.26	12.53	13.35	10.60	9.58	12.10	8.53	8.58	8.10	11.66	10.13
ADC	13.77	14.93	16.23	12.50	13.29	10.57	9.52	11.90	8.53	8.48	8.07	11.61	10.12
ER	158	119	169	136	148	132	152	154	162	160	87	1,577	1,446
Outpatient	176	132	182	141	177	152	171	190	158	165	96	1,740	2,426
RHC	170	123	167	162	164	125	142	196	159	196	199	1,803	1,723

**MANGUM REGIONAL MEDICAL CENTER**

**Comparative Balance Sheet - Unaudited**

**Fiscal Year 2023**

	January	February	March	April	May	June	July	August	September	October	November	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	335,731	<b>(376,570)</b>
Reserved Funds	-	-	800,000	1,400,000	768,400	968,400	662,189	812,189	812,189	812,189	812,189	-
Patient Accounts Receivable, Net	1,696,258	1,823,404	2,265,664	2,231,841	2,003,361	1,480,786	1,551,449	1,915,345	1,399,933	1,318,350	1,314,243	<b>(4,106)</b>
Due From Medicare	74,934	74,956	-	-	-	-	-	-	-	-	-	-
Inventory	243,297	235,738	244,725	260,940	270,700	234,397	228,685	239,652	246,453	247,888	246,327	<b>(1,560)</b>
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	1,885,591	<b>(13,579)</b>
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	1,889,335	<b>(47,273)</b>
<b>Total Assets</b>	<b>7,311,075</b>	<b>7,055,057</b>	<b>8,160,453</b>	<b>8,786,028</b>	<b>7,703,117</b>	<b>7,373,924</b>	<b>7,006,080</b>	<b>7,180,725</b>	<b>7,205,480</b>	<b>6,926,505</b>	<b>6,483,416</b>	<b>(443,089)</b>
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	12,644,282	<b>69,168</b>
AHSO Related AP	892,724	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	2,349,751	<b>(330,322)</b>
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	5,303,866	<b>(31,017)</b>
Notes Payable - Other	23,565	23,565	23,565	95,369	88,382	81,409	74,366	67,281	60,197	52,990	45,362	<b>(7,629)</b>
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	274,615	<b>150</b>
<b>Total Liabilities</b>	<b>20,669,282</b>	<b>20,552,001</b>	<b>21,806,037</b>	<b>22,578,564</b>	<b>21,834,161</b>	<b>21,673,647</b>	<b>21,492,580</b>	<b>21,829,034</b>	<b>21,915,610</b>	<b>21,810,250</b>	<b>21,510,600</b>	<b>(299,649)</b>
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)	(15,027,184)	<b>(143,439)</b>
<b>Total Liabilities and Net Assets</b>	<b>7,311,075</b>	<b>7,055,057</b>	<b>8,160,453</b>	<b>8,786,028</b>	<b>7,703,117</b>	<b>7,373,924</b>	<b>7,006,080</b>	<b>7,180,725</b>	<b>7,205,480</b>	<b>6,926,505</b>	<b>6,483,416</b>	<b>(443,089)</b>

**Mangum Regional Medical Center**  
**Cash Receipts & Disbursements by Month**

2021				2022				2023		
Month	Receipts	Funds	Disbursements	Month	Receipts	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	985,475	1,355,224
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>16,360,935</u>	<u>16,551,789</u>
Subtotal FY 2021	<u>13,059,930</u>			Subtotal FY 2022	<u>15,484,359</u>			Subtotal FY 2023	<u>16,360,935</u>	



**Mangum Regional Medical Center  
Medicare Payables by Year**

	<b>Original Balance</b>	<b>Balance as of 11/30/2023</b>	<b>Total Interest Paid as of 11/30/2023</b>
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)	336,128.00	262,600.59
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)	-	-
<i>FY23 (8-month IRR) L4315598</i>	95,225.46	95,225.46	-
<i>FY23 (8-month IRR) L4315599</i>	1,918,398.00	1,918,398.00	-
<i>FY23 MCR pay (rec) remaining estimate</i>	-	-	-
<i>FY24 MCR pay (rec) estimate</i>	-	-	-
<b>Total</b>	<b>7,009,696.31</b>	<b>2,349,751.46</b>	<b>1,185,922.21</b>

**Mangum Regional Medical Center**  
**Statement of Revenue and Expense**  
**For The Month and Year To Date Ended November 30, 2023**  
**Unaudited**

MTD					YTD			
Actual	Budget	Variance	% Change		Actual	Budget	Variance	% Change
412,239	186,753	225,486	121%	Inpatient revenue	3,063,443	2,061,609	1,001,834	49%
869,292	652,392	216,900	33%	Swing Bed revenue	12,920,446	7,274,516	5,645,930	78%
585,065	582,428	2,637	0%	Outpatient revenue	6,544,623	6,481,372	63,251	1%
162,673	157,682	4,991	3%	Professional revenue	1,826,530	1,754,901	71,629	4%
<u>2,029,270</u>	<u>1,579,256</u>	<u>450,015</u>	<u>29%</u>	Total patient revenue	<u>24,355,042</u>	<u>17,572,398</u>	<u>6,782,644</u>	<u>39%</u>
624,573	206,655	417,917	202%	Contractual adjustments	5,932,867	2,317,331	3,615,536	156%
-	-	-	#DIV/0!	Contractual adjustments: MCR Settlement	2,680,967	-	2,680,967	#DIV/0!
174,657	106,442	68,215	64%	Bad debts	985,668	1,184,380	(198,712)	-17%
<u>799,230</u>	<u>313,097</u>	<u>486,133</u>	<u>155%</u>	Total deductions from revenue	<u>9,599,502</u>	<u>3,501,711</u>	<u>6,097,791</u>	<u>174%</u>
1,230,041	1,266,159	(36,118)	-3%	Net patient revenue	14,755,540	14,070,687	684,853	5%
2,119	3,616	(1,497)	-41%	Other operating revenue	33,078	39,787	(6,710)	-17%
17,073	54,703	(37,631)	-69%	340B REVENUES	143,142	608,716	(465,574)	-76%
<u>1,249,233</u>	<u>1,324,479</u>	<u>(75,246)</u>	<u>-6%</u>	Total operating revenue	<u>14,931,759</u>	<u>14,719,191</u>	<u>212,569</u>	<u>1%</u>
				Expenses				
396,357	356,119	40,238	11%	Salaries and benefits	4,464,126	3,958,084	506,042	13%
128,259	139,529	(11,270)	-8%	Professional Fees	1,585,774	1,544,486	41,288	3%
287,889	419,251	(131,361)	-31%	Contract labor	3,972,803	4,667,674	(694,871)	-15%
109,083	106,809	2,274	2%	Purchased/Contract services	1,445,822	1,187,887	257,935	22%
225,000	225,000	-	0%	Management expense	2,475,000	2,475,000	-	0%
86,906	85,976	930	1%	Supplies expense	1,044,197	956,210	87,988	9%
24,466	29,567	(5,100)	-17%	Rental expense	325,413	326,670	(1,257)	0%
12,869	16,788	(3,919)	-23%	Utilities	196,448	184,673	11,775	6%
652	1,201	(549)	-46%	Travel & Meals	11,504	13,282	(1,778)	-13%
12,767	12,070	697	6%	Repairs and Maintenance	130,357	133,005	(2,648)	-2%
10,556	12,596	(2,040)	-16%	Insurance expense	124,704	138,551	(13,847)	-10%
34,146	21,818	12,327	57%	Other Expense	251,328	240,046	11,282	5%
11,961	32,586	(20,625)	-63%	340B EXPENSES	93,999	362,787	(268,787)	-74%
<u>1,340,912</u>	<u>1,459,310</u>	<u>(118,398)</u>	<u>-8%</u>	Total expense	<u>16,121,476</u>	<u>16,188,355</u>	<u>(66,879)</u>	<u>0%</u>
<u>(91,679)</u>	<u>(134,831)</u>	<u>43,152</u>	<u>-32%</u>	EBIDA	<u>(1,189,717)</u>	<u>(1,469,164)</u>	<u>279,447</u>	<u>-19%</u>
<u>-7.3%</u>	<u>-10.2%</u>	<u>2.84%</u>		EBIDA as percent of net revenue	<u>-8.0%</u>	<u>-10.0%</u>	<u>2.01%</u>	
3,596	3,638	(41)	-1%	Interest	75,397	76,559	(1,162)	-2%
48,164	48,039	125	0%	Depreciation	545,144	525,788	19,356	4%
<u>(143,439)</u>	<u>(186,508)</u>	<u>43,068</u>	<u>-23%</u>	Operating margin	<u>(1,810,257)</u>	<u>(2,071,511)</u>	<u>261,253</u>	<u>-13%</u>
-	-	-		Other	-	-	-	
-	-	-		Total other nonoperating income	-	-	-	
<u>(143,439)</u>	<u>(186,508)</u>	<u>43,068</u>	<u>-23%</u>	Excess (Deficiency) of Revenue Over Expenses	<u>(1,810,257)</u>	<u>(2,071,511)</u>	<u>261,253</u>	<u>-13%</u>
<u>-11.48%</u>	<u>-14.08%</u>	<u>2.60%</u>		Operating Margin %	<u>-12.12%</u>	<u>-14.07%</u>	<u>1.95%</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	November	YTD
Inpatient revenue	248,170	273,130	272,704	168,264	292,654	256,424	217,685	346,918	329,664	245,590	412,239	3,063,443
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	869,292	12,920,446
Outpatient revenue	569,774	479,203	655,242	450,232	596,547	566,829	643,187	672,465	707,757	618,323	585,065	6,544,623
Professional revenue	165,566	172,559	183,040	122,822	164,587	152,378	159,248	182,030	183,508	178,118	162,673	1,826,530
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	2,029,270	24,355,042
Contractual adjustments	(121,100)	19,061	(134,294)	(23,053)	1,539,024	831,011	916,605	836,330	624,540	820,169	624,573	5,932,867
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	174,657	985,668
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	799,230	9,599,502
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	1,230,041	14,755,540
Other operating revenue	643	481	1,746	782	4,037	14,751	920	1,035	2,826	3,737	2,119	33,078
340B REVENUES	17,199	11,534	9,264	6,654	7,518	25,149	6,901	12,515	20,071	9,265	17,073	143,142
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	1,249,233	14,931,759
	89.8%	89.9%	90.2%	89.8%	78.5%	86.4%	86.8%	89.1%	94.5%	86.5%	88.3%	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	396,357	4,464,126
Professional Fees	149,199	131,495	159,564	139,183	153,226	141,955	140,784	141,126	143,727	157,258	128,259	1,585,774
Contract labor	467,147	361,407	425,232	351,293	409,120	355,927	361,836	396,420	308,448	248,085	287,889	3,972,803
Purchased/Contract services	107,498	115,260	160,858	144,976	166,564	132,525	102,698	144,927	143,947	117,485	109,083	1,445,822
Management expense	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	2,475,000
Supplies expense	85,209	77,055	109,037	83,909	96,572	145,554	92,679	108,407	95,857	63,012	86,906	1,044,197
Rental expense	25,693	25,335	22,200	40,587	37,323	28,670	21,353	36,558	34,038	29,191	24,466	325,413
Utilities	19,305	20,759	20,147	17,598	17,253	19,058	18,169	15,749	18,780	16,761	12,869	196,448
Travel & Meals	721	1,537	2,377	1,470	2,279	1,610	101	170	535	52	652	11,504
Repairs and Maintenance	14,713	10,390	11,618	10,943	11,837	10,109	12,289	10,891	14,871	9,927	12,767	130,357
Insurance expense	13,940	13,997	5,518	6,394	12,379	12,386	12,384	12,384	12,384	12,384	10,556	124,704
Other	14,963	25,844	14,797	47,046	32,512	22,132	23,495	8,940	15,970	11,484	34,146	251,328
340B EXPENSES	9,702	6,242	5,693	5,170	7,268	13,332	5,975	10,877	10,871	6,909	11,961	93,999
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	1,340,912	16,121,476
EBIDA	\$ (72,701)	\$ (79,303)	\$ (89,736)	\$ (89,352)	\$ (283,290)	\$ (113,390)	\$ (132,198)	\$ (107,762)	\$ (9,120)	\$ (121,185)	\$ (91,679)	\$ (1,189,717)
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%	-7.3%	-8.0%
Interest	10,509	9,096	8,824	7,659	7,489	7,125	6,414	5,883	4,536	4,265	3,596	75,397
Depreciation	58,070	50,338	50,080	49,942	47,728	48,164	48,164	48,164	48,164	48,164	48,164	545,144
Operating margin	\$ (141,280)	\$ (138,737)	\$ (148,640)	\$ (146,952)	\$ (338,508)	\$ (168,680)	\$ (186,776)	\$ (161,810)	\$ (61,821)	\$ (173,615)	\$ (143,439)	\$ (1,810,257)
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)	(143,439)	(1,810,257)
Operating Margin % (excluding other misc. reve	-9.94%	-10.30%	-10.02%	-10.76%	-26.20%	-12.39%	-14.52%	-11.20%	-4.20%	-14.39%	-11.48%	-12.12%

	11/30/2023
On-Site Visits -->	1,700
On-Site Visit / Bus Day -->	7.23

	"Annualized"
On-Site Visits -->	1,855
On-Site Visit / Bus Day -->	7.16

## Mangum Family Clinic

Eleven Months Ended 11/30/2023

Description	YTD FS Per General Ledger	Eliminate Rev Deduct & Other Inc	Adj Rev Deduct to RHC Calc	Cost Report Allocations	11	FY 2023
					RHC Financial Statements	"Annualized" RHC Financial Statements
Gross Patient Revenue	214839.77	-	-	-	214,840	234,371
Less: Revenue deductions	229291.11	(229,291)	147,186	-	147,186	160,567
Net Patient Revenue	444130.88	(229,291)	147,186	-	362,026	394,938
Other Income (if any)	2765.18	(2,765)	-	-	-	-
Operating revenue	446896.06	(232,056)	147,186	-	362,026	394,938
<b>Operating Expenses:</b>						
Salaries	126356.63	-	-	-	126,357	137,844
Benefits	0.00	-	-	-	-	-
Prof Fees	161980.49	-	-	38,062	200,042	218,228
Contract Labor	41166.58	-	-	-	41,167	44,909
Purch Serv	67107.77	-	-	-	67,108	73,208
Supplies	5797.38	-	-	-	5,797	6,324
Rent	25711.38	-	-	-	25,711	28,049
Utilities	9616.84	-	-	-	9,617	10,491
Repairs	1425.40	-	-	-	1,425	1,555
Other	4242.25	-	-	-	4,242	4,628
Insurance	2372.37	-	-	-	2,372	2,588
Travels & Meals	4585.51	-	-	-	4,586	5,002
Management Fee Direct Exp	0.00	-	-	126,943	126,943	138,483
Critical Access Hospital Overhead Allocation (a)	0.00	-	-	202,525	202,525	220,936
Total Operating Expenses	450362.60	-	-	367,530	817,893	892,245
<b>Net Income (loss)</b>	<b>(3,467)</b>	<b>(232,056)</b>	<b>147,186</b>	<b>(367,530)</b>	<b>(455,867)</b>	<b>(497,307)</b>

MGMT Fee Allocation est. 2023	1 months	11,540	
IP Rounding allocation based on 8/31/22 IRR estimate	8 months	27,681	212.96
CAH Overhead Allocation - from Chris based on last filed cost report ----->	12 months	220,936	481.11
Total allocation ----->		260,157	(268.16)

VENDOR NAME	DESCRIPTION	0-30 Days	31-60 Days	61-90 Days	OVER 90 Days	11/30/2023	10/31/2023	9/30/2023	8/31/2023
ALCO SALES & SERVICE CO	Patient Supplies	-	-	-	-	-	299.80	-	-
AMERICAN HEART ASSOCIATION INC	Supplies	-	-	-	-	-	-	242.22	-
AMERICAN PROFICIENCY INSTITUTE	Lab Supplies	-	-	-	-	-	-	50.00	-
ANESTHESIA SERVICE INC	Patient Supplies	1,050.00	-	-	-	1,050.00	-	914.14	2,510.17
APEX MEDICAL GAS SYSTEMS, INC	Supplies	-	-	-	-	-	-	-	-
ARAMARK	Linen Services	12,051.80	6,025.90	-	-	18,077.70	15,064.75	20,394.52	23,729.74
ASPEN INSPECTION SERVICES	Repairs/maintenance	-	-	-	-	-	-	-	300.00
AT&T	Fax Service	-	-	-	-	-	-	-	2,413.05
AVANAN, INC.	COVID Capital	-	-	-	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00
BARRY DAVENPORT	1099 Provider	-	-	-	-	-	-	-	-
BIO-RAD LABORATORIES INC	Lab Supplies	1,396.32	-	-	-	1,396.32	1,568.45	1,550.42	1,550.42
BRIGGS HEALTHCARE	Supplies	-	-	-	-	-	-	-	-
CARNEGIE EMS	Patient Transport Svcs	-	4,740.00	-	-	4,740.00	4,740.00	8,550.00	8,550.00
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
CliftonLarsonAllen LLP	Audit firm	5,512.50	-	-	-	5,512.50	-	-	-
COHESIVE HEALTHCARE MGMT	Mgmt Fees	226,282.50	225,000.00	225,000.00	797,477.88	1,473,760.38	1,347,477.88	1,253,494.64	1,195,925.60
COHESIVE HEALTHCARE RESOURCES	Payroll	450,122.77	388,743.73	451,000.32	3,984,593.20	5,274,460.02	4,790,954.17	5,216,906.53	5,145,201.55
COHESIVE MEDIRYDE LLC	Patient Transportation Service	-	-	-	-	-	-	-	794.75
COHESIVE STAFFING SOLUTIONS	Agency Staffing Service	114,221.86	243,744.07	312,367.41	3,476,096.21	4,146,429.55	4,148,926.00	4,216,879.78	4,755,205.67
COMMERCIAL MEDICAL ELECTRONICS	Quarterly Maintenance	-	2,450.00	-	-	2,450.00	-	-	2,450.00
CORRY KENDALL, ATTORNEY AT LAW	Legal Fees	2,000.00	2,000.00	2,000.00	17,980.95	23,980.95	19,980.95	21,980.95	23,980.95
CPSI	EHR Software	-	-	-	-	-	-	6,132.00	4,411.00
CURBELL MEDICAL PRODUCTS INC	Supplies	-	-	-	-	-	-	-	-
DELL FINANCIAL SERVICES LLC	Server Lease	-	-	-	-	-	-	-	590.96
DIAGNOSTIC IMAGING ASSOCIATES	Radiology Purch Svcs	2,150.00	-	-	-	2,150.00	2,150.00	4,550.00	10,750.00
DOERNER SAUNDERS DANIEL ANDERS	Legal Fees	-	6,165.00	6,962.64	343,786.52	356,914.16	356,914.16	351,591.55	356,591.55
DR W. GREGORY MORGAN III	1099 Provider	-	-	-	-	-	-	-	4,766.67
DYNAMIC ACCESS	Vascular Consultant	1,125.00	-	-	-	1,125.00	-	-	-
eCLINICAL WORKS, LLC	RHC EHR	-	6,000.00	-	-	6,000.00	6,000.00	2,875.50	-
EMD MILLIPORE CORPORATION	Lab Supplies	-	-	-	-	-	-	-	5,831.05
F1 INFORMATION TECHNOLOGIES IN	IT Support Services	2,928.00	-	-	-	2,928.00	-	-	2,928.00
FEDEX	Shipping	-	-	-	-	-	-	145.66	84.71
FFF ENTERPRISES INC	Pharmacy Supplies	-	592.56	-	-	592.56	-	-	-
FIRSTCARE MEDICAL SERVICES, PC	1099 Provider	-	-	-	-	-	-	-	-
FORVIS LLP	Finance Purch Svcs(Formerly BKD)	-	6,642.00	-	-	6,642.00	6,642.00	-	-
FOX BUILDING SUPPLY	Repairs/maintenance	(477.72)	326.53	-	-	(151.19)	(151.19)	-	-
GEORGE BROS TERMITE & PEST CON	Pest Control Service	160.00	-	-	-	160.00	-	760.00	320.00
GRAINGER	Maintenance Supplies	160.81	-	-	-	160.81	273.73	967.83	-
GREER COUNTY CHAMBER OF	Advertising	-	-	-	-	-	-	-	900.00
GREER COUNTY TREASURER	Insurance	-	11,300.00	-	-	11,300.00	-	-	-
HAC INC	Dietary Supplies	345.68	-	-	-	345.68	-	-	591.89
HEALTH CARE LOGISTICS	Pharmacy Supplies	-	-	-	-	-	100.38	-	2,473.18
HEARTLAND PATHOLOGY CONSULTANT	Lab Consultant	-	-	-	-	-	-	1,050.00	-
HENRY SCHEIN	Lab Supplies	-	-	-	-	-	-	-	-
HILL-ROM COMPANY, INC	Rental Equipment	-	-	-	-	-	-	-	-
HOBART SERVICE	Repairs/maintenance	2,060.38	-	-	-	2,060.38	-	-	-
ICU MEDICAL SALES INC.	Supplies	-	-	-	-	-	-	-	-
HSI	Materials Purch svcs	-	-	-	-	-	-	2,500.00	-
IMPERIAL, LLC.-LAWTON	Dietary Purchased Service	-	-	-	-	-	-	-	204.30
INQUISEK LLC	RHC purch svcs	-	-	-	225.00	225.00	225.00	225.00	225.00

VENDOR NAME	DESCRIPTION	0-30 Days	31-60 Days	61-90 Days	OVER 90 Days	11/30/2023	10/31/2023	9/30/2023	8/31/2023
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
JIMALL & KANISHA' LOFTIS	Rent House	-	-	-	-	-	-	-	-
KCI USA	Rental Equipment	-	-	-	-	-	-	-	234.96
KING GUIDE PUBLICATIONS INC	Advertising	-	-	-	-	-	-	100.00	100.00
LABCORP	Lab purch svcs	-	-	-	-	-	-	-	2,135.18
LAMPTON WELDING SUPPLY	Patient Supplies	-	-	-	-	-	-	-	-
LANGUAGE LINE SERVICES INC	Translation service	135.00	-	-	-	135.00	-	130.00	260.00
LOCKE SUPPLY	Plant Ops supplies	59.36	-	-	-	59.36	663.80	-	-
MANGUM STAR NEWS	Advertising	-	-	-	-	-	-	-	-
MARK CHAPMAN	Employee Reimbursement	-	-	-	-	-	-	-	-
MCKESSON / PSS - DALLAS	Patient Care/Lab Supplies	-	-	-	-	-	-	11,904.45	20,321.61
MEDLINE INDUSTRIES	Patient Care/Lab Supplies	(32.98)	-	-	-	(32.98)	-	3,125.41	18,533.28
MYHEALTH ACCESS NETWORK, INC	Compliance purch svcs	-	-	-	-	-	-	758.92	758.92
NATIONAL RECALL ALERT CENTER	Safety and Compliance	-	-	-	-	-	-	-	1,290.00
NEXTIVA, INC.	Phone Svcs	-	-	-	-	-	-	-	-
NUANCE COMMUNICATIONS INC	RHC purch svcs	-	-	-	-	-	-	246.00	369.00
OFMQ	Quality purch svcs	350.00	-	-	-	350.00	-	350.00	350.00
OHRI	Education/Training	-	-	-	-	-	-	-	-
OKLAHOMA BLOOD INSTITUTE	Blood Bank	-	-	-	-	-	6,475.90	10,217.80	11,788.30
OPTUM	Pharmacy Supplies	-	-	-	-	-	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
PHARMA FORCE GROUP LLC	340B purch svcs	-	-	-	-	-	-	-	-
PHARMACY CONSULTANTS, INC.	PHARMACY CONSULTANTS, INC.	-	-	-	-	-	-	2,530.00	-
PHILADELPHIA INSURANCE COMPANY	OHA Insurance	-	-	-	-	-	-	-	2,116.00
PHILIPS HEALTHCARE	Supplies	-	-	-	-	-	-	-	504.88
PIPETTE COM	Lab maintenance	-	-	-	-	-	-	-	-
PITNEY BOWES GLOBAL FINANCIAL	Postage rental	-	-	-	-	-	-	-	359.76
PORT53 TECHNOLOGIES, INC.	Software license	-	-	-	-	-	-	200.88	200.88
PRESS GANEY ASSOCIATES, INC	Purchased Service	-	-	-	-	-	738.48	738.48	1,448.44
PUCKETT DISCOUNT PHARMACY	Pharmacy Supplies	-	-	-	-	-	-	-	4.00
PURCHASE POWER	Postage Fees	-	-	-	-	-	-	100.00	-
RADIATION CONSULTANTS	Radiology maintenance	-	-	-	-	-	-	3,200.00	3,200.00
RESPIRATORY MAINTENANCE INC	Repairs/maintenance	-	-	-	-	-	-	1,330.00	1,330.00
REYES ELECTRIC LLC	COVID Capital	-	-	-	25,000.00	25,000.00	25,000.00	29,780.00	20,670.00
RUSSELL ELECTRIC & SECURITY	Repair and Maintenance	-	-	-	-	-	-	770.00	-
SBM MOBILE PRACTICE, INC	1099 Provider	-	-	-	-	-	-	-	-
SCHAPEN LLC	Clinic Rent	-	-	-	-	-	-	-	-
SECURITY CHECK	Security	280.00	-	-	-	280.00	-	-	-
SHERWIN-WILLIAMS	Supplies	-	-	-	(11.78)	(11.78)	(11.78)	(11.78)	(11.78)
SHRED-IT USA LLC	Secure Doc disposal service	-	-	-	-	-	2,544.75	2,384.32	4,984.78
SIEMENS HEALTHCARE DIAGNOSTICS	Service Contract	3,912.29	-	-	-	3,912.29	-	12,600.00	12,600.00
SIZEWISE	Rental Equipment	-	-	2,473.50	-	2,473.50	2,473.50	2,473.50	4,604.00
SMAART MEDICAL SYSTEMS INC	Radiology interface/Radiologist provider	-	-	-	-	-	-	1,735.00	5,205.00
SOMSS LLC	1099 Provider	-	-	-	-	-	-	-	-
SPACELABS HEALTHCARE LLC	Telemetry Supplies	-	1,566.30	-	-	1,566.30	-	-	405.98
SPARKLIGHT BUSINESS	Cable service	-	-	-	-	-	445.94	-	451.94
STANDLEY SYSTEMS LLC	Printer lease	-	-	-	-	-	-	2,245.75	4,301.14
STAPLES ADVANTAGE	Office Supplies	-	-	-	-	-	-	298.94	-
STERICYCLE INC	Waste Disposal Service	1,335.19	-	-	-	1,335.19	-	-	3,255.57
STRYKER INSTRUMENTS	Patient Supplies	-	-	-	-	-	-	-	-

VENDOR NAME	DESCRIPTION	0-30 Days	31-60 Days	61-90 Days	OVER 90 Days	11/30/2023	10/31/2023	9/30/2023	8/31/2023
SUMMIT UTILITIES	Utilities	-	-	-	-	-	-	32.33	843.30
TECUMSEH OXYGEN & MEDICAL SUPP	Patient Supplies	-	-	-	-	-	-	1,755.00	4,950.00
TIGER ATHLETIC BOOSTERS	Advertising	-	-	-	-	-	-	-	-
TOUCHPOINT MEDICAL, INC	Med Dispense Monitor Support	-	-	-	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00
TRIOSE INC	Freight	56.11	-	-	-	56.11	-	-	-
TRS MANAGED SERVICES	Agency Staffing-old	-	-	-	55,383.73	55,383.73	63,463.18	78,989.68	103,999.01
ULINE	Patient Supplies	-	-	-	-	-	-	-	-
ULTRA-CHEM INC	Housekeeping Supplies	-	-	-	-	-	-	-	-
US FOODSERVICE-OKLAHOMA CITY	Food and supplies	-	-	-	-	-	-	1,161.47	2,486.53
US MED-EQUIP LLC	Swing bed eq rental	-	-	-	-	-	-	1,154.20	-
VITAL SYSTEMS OF OKLAHOMA, INC	Swing bed purch service	-	1,600.00	5,655.00	-	7,255.00	7,255.00	13,655.00	5,130.00
WELCH ALLYN, INC.	Supplies	-	-	-	-	-	-	-	(628.66)
WORTH HYDROCHEM	semi-annual water treatment	-	-	-	482.00	482.00	482.00	482.00	482.00
<b>Grand Total</b>		<b>827,184.87</b>	<b>906,896.09</b>	<b>1,005,458.87</b>	<b>8,726,369.87</b>	<b>11,465,909.70</b>	<b>10,836,167.96</b>	<b>11,329,072.42</b>	<b>11,843,072.41</b>
					Reconciling Items:	Conversion Variance	13,340.32	13,340.32	13,340.32
						AP Control	12,944,811.83	12,748,174.36	12,967,260.42
						Accrued AP	592,194.01	719,663.51	484,826.47
						AHSO Related AP	(892,723.76)	(892,723.76)	(892,723.76)
<b>AHSO Related AP</b>	<b>Description</b>	<b>11/30/2023</b>				<b>TOTAL AP</b>	<b>12,644,282.08</b>	<b>12,575,114.11</b>	<b>12,559,363.13</b>
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							
<b>SUBTOTAL-AHSO Related AP</b>		<b>892,723.76</b>							