

Mangum Board Meeting Financial Reports
December 31, 2025

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Mangum Regional Medical Center
Financial Summary
December 31, 2025

| | Current Month | Dec-25 Year-to-Date | Mthly Avg Prior Year | Variance |
|---|---------------|---------------------|----------------------|--------------|
| ADC (Average Daily Census) | 8.65 | 9.73 | 10.13 | -1.48 |
| Payer Mix % (Acute): | | | | |
| MCR | 61.67% | 54.62% | 53.01% | 8.66% |
| MCR Mgd Care | 23.33% | 22.34% | 24.05% | -0.72% |
| All Others | 15.00% | 23.04% | 22.94% | -7.94% |
| Total | 100.00% | 100.00% | 100.00% | 0.00% |
| Payer Mix % (SWB): | | | | |
| MCR | 98.08% | 79.71% | 87.67% | 10.41% |
| MCR Mgd Care | 1.92% | 19.35% | 11.35% | -9.43% |
| All Others | 0.00% | 0.94% | 0.98% | -0.98% |
| Total | 100.00% | 100.00% | 100.00% | 0.00% |
| Operating margin | (110,744) | (435,422) | (673,482) | |
| <i>Operating Margin (monthly average)</i> | (110,744) | (36,285) | (56,124) | 19,838 |
| NPR (Net Patient Revenue) | 1,369,353 | 17,161,266 | 16,708,837 | |
| <i>NPR (monthly average)</i> | 1,369,353 | 1,430,106 | 1,392,403 | 37,702 |
| Operating Expenses | 1,516,521 | 17,902,547 | 17,611,634 | |
| <i>Operating Expense (monthly average)</i> | 1,516,521 | 1,491,879 | 1,467,636 | 24,243 |
| NPR % of Oper Exp | 90.3% | 95.9% | 94.9% | |
| Patient Days | 268 | 3,550 | 309 | (41) |
| Oper Exp / PPD | \$ 5,659 | \$ 5,043 | \$ 4,752 | \$ 291 |
| # of Months | 1 | 12 | 12 | |
| Cash Receipts (rnd) | 1,407,450 | 19,097,911 | 15,058,468 | |
| <i>Cash Receipts (monthly average)</i> | 1,407,450 | 1,591,493 | 1,254,872 | 336,620 |
| Cash as a % of NPR (s/b 100% min) | 102.8% | 111.3% | 90.1% | |
| Days Cash-On-Hand (Net of MCR Pay / Restrictions): | | | | |
| Calendar Days | 31 | 365 | 366 | |
| Operating Exp / Day | \$ 48,920 | \$ 49,048 | \$ 48,119 | \$ 801 |
| Cash - (unrestricted) | 1,161,872 | 1,161,872 | 418,015 | 743,856 |
| Days Cash-On-Hand | 23.8 | 23.7 | 8.7 | |
| Days Cash-On-Hand: Minimum during month | 12.6 | 12.6 | 4.6 | 7.9 |
| MCR Rec (Pay) - "as stated - but to be adjusted" | 92,857 | 92,857 | 176,300 | (83,443) |
| AP & Accrued Liab | 16,244,681 | 16,244,681 | 16,520,455 | (275,774) |
| Accounts Receivable (at net) | 1,192,826 | 1,192,826 | 1,316,379 | (123,553) |
| Per AP aging schedule (incl. accruals) | Dec-25 | Dec-25 | Prior FYE | Net Change |
| Account Payable - Cohesive | 14,084,830 | 14,084,830 | 14,328,203 | (243,373) |
| Account Payable - Other | 1,267,128 | 1,267,128 | 1,299,528 | (32,401) |
| Total | 15,351,958 | 15,351,958 | 15,627,731 | (275,774) |
| Cohesive Loan | 4,528,447 | 4,528,447 | 4,900,648 | (372,201) |

Mangum Regional Medical Center
 Cash Receipts - Cash Disbursements Summary
 12/31/25

| | Current Month | COVID | Total Less COVID |
|--------------------|----------------|-------|------------------|
| Cash Receipts | \$ 1,407,450 | \$ - | \$ 1,407,450 |
| Cash Disbursements | \$ 2,482,755 | \$ - | \$ 2,482,755 |
| NET | \$ (1,075,305) | \$ - | \$ (1,075,305) |

| | Year-To-Date | COVID | Year-To-Date Less COVID |
|--------------------|---------------|-------|-------------------------|
| Cash Receipts | \$ 19,097,911 | \$ - | \$ 19,097,911 |
| Cash Disbursements | \$ 18,360,249 | \$ - | \$ 18,360,249 |
| NET | \$ 737,662 | \$ - | \$ 737,662 |

| | Prior Month | COVID | Total Less COVID |
|--------------------|--------------|-------|------------------|
| Cash Receipts | \$ 2,045,662 | \$ - | \$ 2,045,662 |
| Cash Disbursements | \$ 1,298,783 | \$ - | \$ 1,298,783 |
| NET | \$ 746,879 | \$ - | \$ 746,879 |

| | Prior Month YTD | COVID | Prior Month YTD Less COVID |
|--------------------|-----------------|-------|----------------------------|
| Cash Receipts | \$ 17,690,461 | \$ - | \$ 17,690,461 |
| Cash Disbursements | \$ 15,877,494 | \$ - | \$ 15,877,494 |
| NET | \$ 1,812,967 | \$ - | \$ 1,812,967 |



**Board of Directors
Mangum Regional Medical Center**

January 27, 2026

December 2025 Financial Statement Overview

- **Statistics**
 - The average daily census (ADC) for November 2025 was **8.65**– (PY fiscal year end of **10.12**).
 - Year-To-Date Acute payer mix was approximately **77%** MCR/MCR Managed Care combined.
 - Year-To-Date Swing Bed payer mix was **80%** MCR & **20%** MCR Managed Care. For the prior year end those percentages were **88%** & **11%**, respectively.

- **Balance Sheet Highlights**
 - The cash balance as of December 31, 2025, inclusive of both operating & reserves, was **\$1.16M**. This decreased **\$1.08M** from November 30, 2025.
 - Days cash on hand, inclusive of reserves, was **23.8** based on December expenses.
 - Net AR decreased by **\$51K** from November.
 - Payments of approximately **\$2.48M** were made on AP (prior 3-month avg was **\$1.7M**).
 - Cash receipts were **\$638K** less than in the previous month (**\$2.04M vs \$1.41M**).
 - The Medicare principal balance was completely paid off in the month of August 2024.



- Income Statement Highlights

- Net patient revenue for December 2025 was **\$1.37M**, which is approximately a decrease of **\$165K** from the prior month.
- Operating expenses, exclusive of interest & depreciation, were **\$1.48M**.
- 340B revenue was **\$24K** in December, this is an increase of **\$12K** from the prior month.

- Clinic (RHC) Income Statement Highlights - actual & projected (includes swing bed rounding):

- Current month's average visits per day = **13.0**
- YTD Operating revenues = **\$597K**
- YTD Operating expenses = **\$910K**
- YTD Operating loss = **-\$313K**

MANGUM REGIONAL MEDICAL CENTER

Admissions, Discharges & Days of Care

Fiscal Year 2025

12/31/2025

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD |
|---------------------------------|---------|----------|-------|-------|-------|------|------|--------|-----------|---------|----------|----------|-------|
| Admissions | | | | | | | | | | | | | |
| Inpatient | 22 | 13 | 16 | 21 | 12 | 11 | 16 | 17 | 8 | 13 | 11 | 21 | 181 |
| Swingbed | 20 | 11 | 9 | 18 | 10 | 7 | 16 | 14 | 10 | 14 | 10 | 12 | 151 |
| Observation | 1 | 2 | 1 | 3 | 2 | 2 | 3 | 5 | 1 | 2 | 5 | 3 | 30 |
| | 43 | 26 | 26 | 42 | 24 | 20 | 35 | 36 | 19 | 29 | 26 | 36 | 362 |
| Discharges | | | | | | | | | | | | | |
| Inpatient | 23 | 13 | 15 | 22 | 13 | 9 | 17 | 13 | 11 | 13 | 12 | 21 | 182 |
| Swingbed | 19 | 12 | 9 | 13 | 15 | 10 | 6 | 16 | 13 | 16 | 10 | 9 | 148 |
| Observation | 2 | 2 | 1 | 3 | 2 | 2 | 3 | 5 | 1 | 2 | 5 | 3 | 31 |
| | 44 | 27 | 25 | 38 | 30 | 21 | 26 | 34 | 25 | 31 | 27 | 33 | 361 |
| Days of Care | | | | | | | | | | | | | |
| Inpatient-Medicare | 54 | 27 | 25 | 25 | 13 | 17 | 33 | 18 | 21 | 24 | 19 | 37 | 313 |
| Inpatient-Medicare Managed Care | 11 | 4 | 7 | 27 | 9 | 8 | 17 | 13 | 0 | 8 | 10 | 14 | 128 |
| Inpatient-Other | 12 | 12 | 8 | 10 | 9 | 9 | 4 | 31 | 10 | 13 | 5 | 9 | 132 |
| Swingbed-Medicare | 205 | 191 | 157 | 200 | 159 | 117 | 199 | 276 | 287 | 212 | 166 | 204 | 2,373 |
| Swingbed-Medicare Managed Care | 51 | 59 | 14 | 85 | 138 | 53 | 21 | 82 | 3 | 35 | 31 | 4 | 576 |
| Swingbed-Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 0 | 0 | 0 | 28 |
| Observation | 4 | 7 | 2 | 4 | 4 | 6 | 6 | 7 | 1 | 7 | 6 | 4 | 58 |
| | 337 | 300 | 213 | 351 | 332 | 210 | 280 | 427 | 350 | 299 | 237 | 272 | 3,608 |
| Calendar days | 31 | 28 | 31 | 30 | 31 | 30 | 31 | 31 | 30 | 31 | 30 | 31 | 365 |
| ADC - (incl OBS) | 10.87 | 10.71 | 6.87 | 11.70 | 10.71 | 7.00 | 9.03 | 13.77 | 11.67 | 9.65 | 7.90 | 8.77 | 9.88 |
| ADC | 10.74 | 10.46 | 6.81 | 11.57 | 10.58 | 6.80 | 8.84 | 13.55 | 11.63 | 9.42 | 7.70 | 8.65 | 9.73 |
| ER | 146 | 142 | 134 | 148 | 135 | 140 | 169 | 149 | 136 | 150 | 130 | 136 | 1,715 |
| Outpatient | 108 | 146 | 140 | 154 | 150 | 126 | 151 | 153 | 149 | 172 | 107 | 147 | 1,703 |
| RHC | 197 | 187 | 188 | 243 | 229 | 201 | 197 | 253 | 249 | 252 | 184 | 267 | 2,647 |

MANGUM REGIONAL MEDICAL CENTER

Comparative Balance Sheet - Unaudited

Fiscal Year 2025

| | January | February | March | April | May | June | July | August | September | October | November | December | 12/31/24 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash And Cash Equivalents | 521,074 | 481,402 | 519,779 | 682,095 | 1,120,535 | 1,044,262 | 2,291,727 | 1,189,862 | 996,337 | 1,488,937 | 2,237,756 | 1,161,872 | 418,015 |
| Patient Accounts Receivable, Net | 1,820,581 | 1,879,646 | 1,633,200 | 1,745,633 | 1,863,436 | 1,462,513 | 1,437,669 | 1,931,061 | 1,807,882 | 1,491,526 | 1,244,215 | 1,192,826 | 1,316,379 |
| Due From Medicare | 1,317,110 | 1,378,146 | 1,578,007 | 1,643,160 | 1,764,926 | 1,979,459 | 909,623 | 705,645 | 652,541 | 827,018 | 146,790 | 92,538 | 1,317,110 |
| Inventory | 207,642 | 192,025 | 230,062 | 222,929 | 231,085 | 231,146 | 232,065 | 232,917 | 238,692 | 237,637 | 236,183 | 230,865 | 222,062 |
| Prepays And Other Assets | 1,641,776 | 1,625,020 | 1,627,535 | 1,633,615 | 1,626,547 | 1,634,364 | 1,738,858 | 1,724,058 | 1,686,450 | 1,549,234 | 1,555,488 | 1,570,019 | 1,642,491 |
| Capital Assets, Net | 1,488,310 | 1,460,407 | 1,430,979 | 1,403,182 | 1,375,384 | 1,348,587 | 1,338,168 | 1,518,293 | 1,519,766 | 1,496,929 | 1,467,153 | 1,454,496 | 1,516,213 |
| Total Assets | 6,996,493 | 7,016,647 | 7,019,562 | 7,330,613 | 7,981,913 | 7,700,330 | 7,948,111 | 7,301,836 | 6,901,668 | 7,091,281 | 6,887,584 | 5,702,615 | 6,432,269 |
| Accounts Payable | 16,097,892 | 16,261,884 | 16,459,679 | 16,792,515 | 17,284,593 | 17,166,550 | 17,448,563 | 16,806,827 | 16,467,230 | 16,215,526 | 16,300,662 | 15,351,958 | 15,627,731 |
| 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 | 892,724 | 892,724 |
| Deferred Revenue | 154,761 | 114,589 | - | 170,667 | 85,334 | - | 30,994 | 15,497 | - | 187,436 | 93,718 | - | 0 |
| Due To Medicare | (319) |
| Covid Grant Funds | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| Due To Cohesive - PPP Loans | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| Notes Payable - Cohesive | 4,869,631 | 4,838,614 | 4,807,598 | 4,776,581 | 4,745,564 | 4,714,547 | 4,683,531 | 4,652,514 | 4,621,497 | 4,590,480 | 4,559,463 | 4,528,447 | 4,900,648 |
| Notes Payable - Other | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 | 17,948 |
| Alliantz Line Of Credit | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| Leases Payable | 257,371 | 256,837 | 256,300 | 255,759 | 255,214 | 254,666 | 254,114 | 254,830 | 253,077 | 252,438 | 251,872 | 251,087 | 258,209 |
| Total Liabilities | 22,290,008 | 22,382,278 | 22,433,929 | 22,905,874 | 23,281,058 | 23,046,117 | 23,327,555 | 22,640,021 | 22,252,157 | 22,156,234 | 22,116,069 | 21,041,844 | 21,696,942 |
| Net Assets | (15,293,515) | (15,365,631) | (15,414,367) | (15,575,261) | (15,299,144) | (15,345,786) | (15,379,444) | (15,338,185) | (15,350,489) | (15,064,953) | (15,228,485) | (15,339,229) | (15,264,672) |
| Total Liabilities and Net Assets | 6,996,493 | 7,016,647 | 7,019,562 | 7,330,613 | 7,981,913 | 7,700,330 | 7,948,111 | 7,301,836 | 6,901,668 | 7,091,281 | 6,887,584 | 5,702,615 | 6,432,269 |

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

| 2023 | | | 2024 | | | 2025 | | |
|------------------|--------------------------|-------------------|------------------|--------------------------|---------------|------------------|--------------------------|---------------|
| Month | Receipts | Disbursements | Month | Receipts | Disbursements | Month | Receipts | Disbursements |
| Jan-23 | 1,290,109 | 1,664,281 | Jan-24 | 1,187,504 | 1,150,522 | Jan-25 | 1,105,099 | 996,372 |
| Feb-23 | 1,506,708 | 1,809,690 | Feb-24 | 708,816 | 995,157 | Feb-25 | 1,184,447 | 1,231,249 |
| Mar-23 | 1,915,435 | 1,109,683 | Mar-24 | 1,236,158 | 1,073,824 | Mar-25 | 1,289,275 | 1,250,266 |
| Apr-23 | 2,005,665 | 1,365,533 | Apr-24 | 1,645,373 | 1,483,022 | Apr-25 | 1,225,184 | 1,060,130 |
| May-23 | 1,436,542 | 2,237,818 | May-24 | 1,273,007 | 1,062,762 | May-25 | 1,481,774 | 1,044,123 |
| Jun-23 | 1,777,525 | 1,506,459 | Jun-24 | 950,928 | 1,216,556 | Jun-25 | 1,530,626 | 1,607,511 |
| Jul-23 | 1,140,141 | 1,508,702 | Jul-24 | 1,344,607 | 1,562,407 | Jul-25 | 2,452,132 | 1,209,562 |
| Aug-23 | 1,600,786 | 1,352,905 | Aug-24 | 2,089,281 | 2,176,381 | Aug-25 | 1,271,486 | 2,373,927 |
| Sep-23 | 1,490,569 | 1,295,680 | Sep-24 | 1,183,508 | 1,322,228 | Sep-25 | 1,837,975 | 2,032,771 |
| Oct-23 | 1,211,980 | 1,345,813 | Oct-24 | 1,779,690 | 1,154,658 | Oct-25 | 2,266,799 | 1,772,799 |
| Nov-23 | 985,475 | 1,355,224 | Nov-24 | 770,820 | 1,370,620 | Nov-25 | 2,045,662 | 1,298,783 |
| Dec-23 | 929,990 | 1,191,570 | Dec-24 | 888,776 | 1,027,058 | Dec-25 | 1,407,450 | 2,482,755 |
| | <u>17,290,925</u> | <u>17,743,359</u> | | <u>15,058,468</u> | | | <u>19,097,911</u> | |
| Subtotal FY 2023 | <u><u>17,290,925</u></u> | | Subtotal FY 2024 | <u><u>15,058,468</u></u> | | Subtotal FY 2025 | <u><u>19,097,911</u></u> | |

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

| | Original Balance | Balance as of 12/31/25 | Total Interest Paid as of 12/31/25 |
|--|-------------------------|-----------------------------------|---|
| 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) | (318.61) | 269,191.14 |
| 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 | - | 7,038.71 |
| <i>FY23 (8-month IRR) L4315599</i> | 1,918,398.00 | - | 155,799.09 |
| <i>FY23 MCR pay (rec) remaining estimate</i> | - | - | - |
| <i>FY24 MCR pay (rec) estimate</i> | - | (176,300.00) | |
| <i>FY25 MCR pay (rec) estimate</i> | - | 83,762.00 | |
| Total | 7,009,696.31 | (92,856.61) | 1,355,350.56 |

Mangum Regional Medical Center
Statement of Revenue and Expense
For The Month and Year To Date Ended December 31, 2025
Unaudited

| MTD | | | | | YTD | | | |
|------------------|------------------|------------------|-------------|--|-------------------|-------------------|--------------------|-------------|
| Actual | Budget | Variance | % Change | | Actual | Budget | Variance | % Change |
| 433,178 | 303,779 | 129,399 | 43% | Inpatient revenue | 3,774,988 | 3,542,058 | 232,929 | 7% |
| 931,160 | 1,308,462 | (377,302) | -29% | Swing Bed revenue | 13,350,855 | 15,407,609 | (2,056,754) | -13% |
| 650,328 | 688,756 | (38,429) | -6% | Outpatient revenue | 8,110,165 | 8,038,356 | 71,808 | 1% |
| 167,026 | 217,064 | (50,038) | -23% | Professional revenue | 2,080,210 | 2,545,200 | (464,990) | -18% |
| <u>2,181,691</u> | <u>2,518,061</u> | <u>(336,370)</u> | <u>-13%</u> | Total patient revenue | <u>27,316,217</u> | <u>29,533,224</u> | <u>(2,217,007)</u> | <u>-8%</u> |
| 720,042 | 1,154,333 | (434,290) | -38% | Contractual adjustments | 11,365,994 | 13,236,590 | (1,870,596) | -14% |
| 54,252 | - | 54,252 | #DIV/0! | Contractual adjustments: MCR Settlement | (821,608) | - | (821,608) | #DIV/0! |
| (93,718) | (107,231) | 13,513 | -13% | SHOPP revenue | (1,121,916) | (1,286,774) | 164,857 | -13% |
| 131,762 | (102,057) | 233,818 | -229% | Bad debts | 732,481 | (1,224,679) | 1,957,160 | -160% |
| <u>812,338</u> | <u>1,159,507</u> | <u>(132,707)</u> | <u>-11%</u> | Total deductions from revenue | <u>10,154,951</u> | <u>13,298,685</u> | <u>(570,186)</u> | <u>-4%</u> |
| 1,369,353 | 1,358,553 | 10,800 | 1% | Net patient revenue | 17,161,266 | 16,234,539 | 926,728 | 6% |
| 12,089 | 1,913 | 10,176 | 532% | Other operating revenue | 71,834 | 22,953 | 48,881 | 213% |
| 24,335 | 21,120 | 3,215 | 15% | 340B REVENUES | 234,025 | 240,447 | (6,422) | -3% |
| <u>1,405,777</u> | <u>1,381,587</u> | <u>24,190</u> | <u>2%</u> | Total operating revenue | <u>17,467,126</u> | <u>16,497,939</u> | <u>969,187</u> | <u>6%</u> |
| | | | | Expenses | | | | |
| 406,841 | 394,499 | 12,341 | 3% | Salaries and benefits | 5,198,155 | 4,686,276 | 511,879 | 11% |
| 121,212 | 74,173 | 47,039 | 63% | Professional Fees | 994,541 | 883,914 | 110,627 | 13% |
| 404,701 | 438,559 | (33,858) | -8% | Contract labor | 5,126,971 | 5,252,891 | (125,920) | -2% |
| 157,774 | 127,899 | 29,875 | 23% | Purchased/Contract services | 1,528,251 | 1,534,789 | (6,537) | 0% |
| 225,000 | 225,000 | - | 0% | Management expense | 2,700,000 | 2,700,000 | - | 0% |
| 79,189 | 90,952 | (11,763) | -13% | Supplies expense | 970,101 | 1,075,722 | (105,621) | -10% |
| 14,356 | 19,250 | (4,894) | -25% | Rental expense | 201,143 | 231,000 | (29,857) | -13% |
| 14,298 | 14,275 | 23 | 0% | Utilities | 158,827 | 171,305 | (12,478) | -7% |
| 637 | 918 | (282) | -31% | Travel & Meals | 14,240 | 11,020 | 3,220 | 29% |
| 10,321 | 11,219 | (898) | -8% | Repairs and Maintenance | 158,384 | 134,627 | 23,757 | 18% |
| 15,462 | 14,251 | 1,211 | 9% | Insurance expense | 204,672 | 171,012 | 33,660 | 20% |
| 22,338 | 11,796 | 10,542 | 89% | Other Expense | 148,823 | 141,549 | 7,274 | 5% |
| 14,462 | 16,200 | (1,738) | -11% | 340B EXPENSES | 156,576 | 184,439 | (27,862) | -15% |
| <u>1,486,592</u> | <u>1,438,992</u> | <u>47,600</u> | <u>3%</u> | Total expense | <u>17,560,685</u> | <u>17,178,543</u> | <u>382,142</u> | <u>2%</u> |
| <u>(80,815)</u> | <u>(57,405)</u> | <u>(23,410)</u> | <u>41%</u> | EBIDA | <u>(93,559)</u> | <u>(680,604)</u> | <u>587,045</u> | <u>-86%</u> |
| <u>-5.7%</u> | <u>-4.2%</u> | <u>-1.59%</u> | | EBIDA as percent of net revenue | <u>-0.5%</u> | <u>-4.1%</u> | <u>3.59%</u> | |
| 64 | - | 64 | #DIV/0! | Interest | 1,168 | - | 1,168 | #DIV/0! |
| 29,865 | 26,392 | 3,473 | 13% | Depreciation | 340,694 | 270,079 | 70,615 | 26% |
| <u>(110,744)</u> | <u>(83,797)</u> | <u>(26,947)</u> | <u>32%</u> | Operating margin | <u>(435,422)</u> | <u>(950,683)</u> | <u>515,261</u> | <u>-54%</u> |
| - | - | - | | Other | - | - | - | |
| - | - | - | | Total other nonoperating income | - | - | - | |
| <u>(110,744)</u> | <u>(83,797)</u> | <u>(26,947)</u> | <u>32%</u> | Excess (Deficiency) of Revenue Over Expenses | <u>(435,422)</u> | <u>(950,683)</u> | <u>515,261</u> | <u>-54%</u> |
| <u>-7.88%</u> | <u>-6.07%</u> | <u>-1.81%</u> | | Operating Margin % | <u>-2.49%</u> | <u>-5.76%</u> | <u>3.27%</u> | |

MANGUM REGIONAL MEDICAL CENTER

Statement of Revenue and Expense Trend - Unaudited

Fiscal Year 2025

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD |
|--|-------------|-------------|-------------|--------------|------------|-------------|-------------|-----------|-------------|-------------|--------------|--------------|--------------|
| Inpatient revenue | 525,995 | 250,434 | 351,806 | 383,704 | 182,461 | 177,026 | 370,138 | 381,902 | 202,916 | 294,843 | 220,585 | 433,178 | 3,774,988 |
| Swing Bed revenue | 1,203,067 | 1,237,078 | 722,978 | 1,261,902 | 1,321,036 | 745,121 | 1,008,771 | 1,539,770 | 1,339,663 | 1,192,698 | 847,612 | 931,160 | 13,350,855 |
| Outpatient revenue | 573,540 | 649,689 | 560,462 | 592,871 | 618,008 | 725,760 | 925,870 | 778,421 | 734,291 | 747,855 | 553,068 | 650,328 | 8,110,165 |
| Professional revenue | 206,082 | 179,651 | 147,487 | 193,268 | 145,315 | 172,089 | 216,173 | 169,608 | 183,979 | 175,714 | 123,818 | 167,026 | 2,080,210 |
| Total patient revenue | 2,508,685 | 2,316,852 | 1,782,733 | 2,431,745 | 2,266,820 | 1,819,997 | 2,520,952 | 2,869,700 | 2,460,848 | 2,411,110 | 1,745,083 | 2,181,691 | 27,316,217 |
| Contractual adjustments | 1,054,686 | 1,043,678 | 762,509 | 1,301,266 | 662,454 | 633,650 | 1,193,855 | 1,131,187 | 995,797 | 1,116,462 | 750,409 | 720,042 | 11,365,994 |
| Contractual adjustments: MCR Settlement | - | (61,036) | (199,861) | (65,153) | (121,766) | (214,533) | (70,974) | 121,523 | 53,104 | (174,477) | (142,687) | 54,252 | (821,608) |
| SHOPP Revenue | (77,381) | (114,589) | (114,589) | (85,334) | (85,334) | (85,334) | (113,194) | (72,275) | (92,734) | (93,718) | (93,718) | (93,718) | (1,121,916) |
| Bad debts | 106,576 | 113,834 | (1,996) | 73,791 | 29,918 | 75,657 | 80,325 | 82,864 | (75,706) | 88,678 | 26,777 | 131,762 | 732,481 |
| Total deductions from revenue | 1,083,881 | 981,887 | 446,064 | 1,224,570 | 485,272 | 409,441 | 1,090,012 | 1,263,299 | 880,461 | 936,945 | 540,781 | 812,338 | 10,154,951 |
| Net patient revenue | 1,424,804 | 1,334,965 | 1,336,670 | 1,207,175 | 1,781,548 | 1,410,556 | 1,430,940 | 1,606,401 | 1,580,387 | 1,474,165 | 1,204,302 | 1,369,353 | 17,161,266 |
| Other operating revenue | 15,410 | (757) | 4,171 | 2,632 | 17,751 | 2,173 | (5,247) | 2,701 | 13,292 | 8,943 | (1,324) | 12,089 | 71,834 |
| 340B REVENUES | 23,868 | 18,212 | 22,824 | 15,161 | 23,471 | 15,315 | 22,073 | 13,727 | 23,341 | 19,613 | 12,085 | 24,335 | 234,025 |
| Total operating revenue | 1,464,083 | 1,352,420 | 1,363,664 | 1,224,968 | 1,822,770 | 1,428,044 | 1,447,767 | 1,622,829 | 1,617,020 | 1,502,721 | 1,215,063 | 1,405,777 | 17,467,126 |
| | 95.4% | 93.7% | 94.6% | 87.1% | 115.2% | 95.7% | 96.6% | 101.6% | 97.0% | 93.4% | 87.4% | 90.3% | 95.9% |
| Expenses | | | | | | | | | | | | | |
| Salaries and benefits | 439,483 | 399,707 | 429,167 | 396,151 | 462,629 | 404,309 | 420,947 | 467,610 | 472,485 | 477,225 | 421,604 | 406,841 | 5,198,155 |
| Professional Fees | 65,648 | 65,452 | 70,812 | 77,625 | 88,531 | 73,881 | 84,210 | 116,142 | 78,253 | 78,925 | 73,850 | 121,212 | 994,541 |
| Contract labor | 428,978 | 404,116 | 416,774 | 403,022 | 420,060 | 416,853 | 446,206 | 456,729 | 510,178 | 464,418 | 354,934 | 404,701 | 5,126,971 |
| Purchased/Contract services | 107,620 | 108,704 | 127,775 | 101,833 | 150,387 | 132,591 | 125,792 | 114,954 | 148,054 | 129,816 | 122,952 | 157,774 | 1,528,251 |
| Management expense | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 2,700,000 |
| Supplies expense | 98,866 | 101,239 | 65,720 | 74,156 | 72,166 | 106,426 | 75,544 | 87,145 | 73,311 | 79,125 | 57,213 | 79,189 | 970,101 |
| Rental expense | 17,598 | 13,094 | 21,026 | 15,207 | 19,248 | 15,677 | 16,968 | 13,783 | 17,707 | 19,622 | 16,856 | 14,356 | 201,143 |
| Utilities | 13,436 | 17,413 | 12,834 | 7,751 | 12,812 | 12,388 | 14,345 | 17,551 | 13,675 | 11,285 | 11,038 | 14,298 | 158,827 |
| Travel & Meals | 315 | 971 | 775 | 336 | 1,102 | 1,103 | 643 | 1,414 | 778 | 4,015 | 2,152 | 637 | 14,240 |
| Repairs and Maintenance | 11,240 | 10,981 | 12,906 | 14,947 | 11,645 | 14,123 | 10,526 | 15,897 | 18,006 | 14,918 | 12,875 | 10,321 | 158,384 |
| Insurance expense | 23,837 | 26,409 | (12,321) | 10,777 | 22,979 | 16,563 | 17,190 | 17,202 | 17,973 | 20,684 | 27,917 | 15,462 | 204,672 |
| Other | 18,752 | 11,003 | (6,293) | 20,999 | 16,959 | 10,823 | 8,596 | 10,669 | 9,942 | 11,403 | 13,632 | 22,338 | 148,823 |
| 340B EXPENSES | 14,050 | 12,401 | 18,656 | 10,029 | 15,235 | 17,119 | 7,432 | 9,932 | 16,526 | 11,961 | 8,773 | 14,462 | 156,576 |
| Total expense | 1,464,823 | 1,396,491 | 1,382,831 | 1,357,832 | 1,518,751 | 1,446,856 | 1,453,399 | 1,554,028 | 1,601,888 | 1,548,398 | 1,348,796 | 1,486,592 | 17,560,685 |
| EBIDA | \$ (740) | \$ (44,070) | \$ (19,167) | \$ (132,865) | \$ 304,018 | \$ (18,812) | \$ (5,633) | \$ 68,802 | \$ 15,132 | \$ (45,677) | \$ (133,733) | \$ (80,815) | \$ (93,559) |
| EBIDA as percent of net revenue | -0.1% | -3.3% | -1.4% | -10.8% | 16.7% | -1.3% | -0.4% | 4.2% | 0.9% | -3.0% | -11.0% | -5.7% | -0.5% |
| Interest | 199 | 143 | 141 | 232 | 104 | 33 | 61 | 116 | 176 | (124) | 22 | 64 | 1,168 |
| Depreciation | 27,903 | 27,903 | 29,428 | 27,797 | 27,797 | 27,797 | 27,963 | 27,427 | 27,260 | 29,776 | 29,776 | 29,865 | 340,694 |
| Operating margin | \$ (28,843) | \$ (72,116) | \$ (48,736) | \$ (160,894) | \$ 276,117 | \$ (46,642) | \$ (33,657) | \$ 41,259 | \$ (12,304) | \$ (75,330) | \$ (163,532) | \$ (110,744) | \$ (435,422) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total other nonoperating income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess (Deficiency) of Revenue Over Expenses | (28,843) | (72,116) | (48,736) | (160,894) | 276,117 | (46,642) | (33,657) | 41,259 | (12,304) | (75,330) | (163,532) | (110,744) | (435,422) |

Mangum Family Clinic
For the Month Ended and Year To Date December 31, 2025

| | Current | | | Last FYE | Net Change |
|------------------------------------|-----------------|------------------|--------------------|------------------|----------------|
| | Month | Year-To-Date | 12-Month Projected | | |
| Gross Patient Revenue | 33,945 | 342,640 | 342,640 | 217,497 | 125,143 |
| Less: Revenue deductions | 29,210 | 254,389 | 254,389 | 118,420 | 135,969 |
| Net Patient Revenue | 63,155 | 597,028 | 597,028 | 335,917 | 261,111 |
| Other Income (if any) | - | - | - | - | - |
| Operating revenue | 63,155 | 597,028 | 597,028 | 335,917 | 261,111 |
| Operating Expenses: | | | | | |
| Leased Salaries | 27,118 | 238,089 | 238,089 | 177,825 | 60,264 |
| Contract labor | - | 1,969 | 1,969 | 8,191 | (6,222) |
| Benefits | 3,188 | 44,085 | 44,085 | 49,899 | (5,814) |
| Provider Fees | 14,413 | 88,636 | 88,636 | 41,078 | 47,558 |
| Purchased/Contract services | 7,392 | 67,107 | 67,107 | 70,882 | (3,775) |
| Management expense | 11,250 | 135,000 | 135,000 | 135,000 | - |
| Supplies expense | 665 | 7,708 | 7,708 | 11,788 | (4,080) |
| Rental expense | 1,816 | 21,444 | 21,444 | 23,700 | (2,256) |
| Utilities | 411 | 7,335 | 7,335 | 8,567 | (1,232) |
| Travel & Meals | - | 811 | 811 | 987 | (176) |
| Repairs and Maintenance | 69 | 868 | 868 | 1,239 | (371) |
| Insurance expense | - | 2,845 | 2,845 | 2,705 | 140 |
| Other expense | 304 | 4,591 | 4,591 | 6,469 | (1,878) |
| CAH Overhead Allocation | 24,154 | 289,847 | 289,847 | 250,979 | 38,868 |
| Total Operating Expenses | 90,780 | 910,335 | 910,335 | 789,309 | 121,026 |
| Net Income (loss) | (27,624) | (313,307) | (313,307) | (453,392) | 140,085 |
| 340B | | | | | |
| Gross revenues | 24,335.00 | 234,025 | 234,025 | 191,188 | 42,837 |
| Operating expenses | 14,462.08 | 156,577 | 156,577 | 149,534 | 7,043 |
| Profit (loss) | 9,873 | 77,448 | 77,448 | 41,654 | 35,795 |
| Net Income (loss) with 340B | (17,751) | (235,859) | (235,859) | (411,738) | 175,879 |
| Stats | | | | | |
| Onsite Visits | 211 | 2268 | 2,268 | 1,768 | 500 |
| Swing Bed Visits | 56 | 379 | 379 | 76 | 303 |
| Telehealth, CCM, Nurse Visits | 0 | 0 | - | 20 | (20) |
| Total Visits | 267 | 2647 | 2647 | 1864 | 783 |
| Payor Mix based on Total Visits | | | | | |
| Medicare | | 34% | 34% | 28% | 6% |
| Managed Medicare | | 6% | 6% | 4% | 2% |
| Medicaid / Managed Medicaid | | 23% | 23% | 31% | -8% |
| Commercial/Other | | 37% | 37% | 37% | -1% |
| Total | | 100% | 100% | 100% | 0% |
| Clinic Days | 21 | 255 | 255 | 255 | - |
| Average Visit Per Day | 13 | 10 | 10 | 7 | 3 |
| Cost Per Visit | \$ 340.00 | \$ 343.91 | \$ 343.91 | \$ 423.45 | \$ (79.54) |
| Medicare Visit Cap | | \$ 292.54 | \$ 292.54 | \$ 282.65 | |
| Over (Under) Cap | | \$ 51.37 | \$ 51.37 | \$ 140.80 | |

| VENDOR NAME | DESCRIPTION | 0-30 Days | 31-60 Days | 61-90 Days | OVER 90 Days | 12/31/2025 | 11/30/2025 | 10/31/2025 | 9/30/2025 |
|--------------------------------|--|-------------------|---------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| RUSSELL ELECTRIC & SECURITY | Repair and Maintenance | 35.00 | - | - | - | 35.00 | 1,118.80 | - | 805.00 |
| SIEMENS HEALTHCARE DIAGNOSTICS | Service Contract | - | - | - | - | - | 28.58 | - | - |
| SMAART MEDICAL SYSTEMS INC | Radiology interface/Radiologist provider | - | - | - | - | - | 1,735.00 | 1,735.00 | 1,735.00 |
| SPACELABS HEALTHCARE LLC | Telemetry Supplies | - | - | - | - | - | 635.00 | - | - |
| SPARKLIGHT BUSINESS | Cable service | - | - | - | - | - | - | - | 137.43 |
| STANDLEY SYSTEMS LLC | Printer lease | - | - | - | - | - | - | 2,509.69 | 2,345.50 |
| STAPLES ADVANTAGE | Office Supplies | - | - | - | - | - | 2,234.22 | 949.59 | 618.41 |
| STAPLES, INC. | Office Supplies | 627.41 | - | - | - | 627.41 | - | - | - |
| STERICYCLE / SHRED-IT | Waste Disposal Service | - | - | - | - | - | 158.79 | 1,607.39 | 1,592.44 |
| SUMMIT UTILITIES | Utilities | 2,664.57 | - | - | - | 2,664.57 | 175.26 | 138.65 | 1,095.25 |
| SYSMEX AMERICA INC | Repair and Maintenance | - | - | - | - | - | 9,282.90 | - | - |
| TECUMSEH OXYGEN & MEDICAL SUPP | Patient Supplies | - | - | - | - | - | 2,902.03 | - | 2,710.80 |
| TELEFLEX | Patient Supplies | - | - | - | - | - | - | 900.00 | - |
| TRIOSE INC | Freight | 182.24 | - | - | - | 182.24 | 388.61 | 531.99 | - |
| TRUBRIDGE | Software license | - | - | - | - | - | 459.70 | - | - |
| ULINE | Patient Supplies | - | - | - | - | - | - | - | 546.50 |
| US FOODSERVICE-OKLAHOMA CITY | Food and supplies | 3,188.43 | - | - | (37.86) | 3,150.57 | 3,781.29 | 632.93 | (7.84) |
| Grand Total | | 683,788.33 | 1,207,152.72 | 948,511.07 | 11,348,431.49 | 14,187,883.61 | 15,098,291.66 | 15,106,209.57 | 15,285,535.47 |
| | | | | | Conversion Variance | 13,340.32 | 13,340.32 | 13,340.32 | 13,340.32 |
| | | | | | AP Control | 14,533,513.95 | 15,443,922.00 | 15,451,839.91 | 15,631,165.81 |
| | | | | | Accrued AP | 1,711,167.31 | 1,749,463.93 | 1,656,409.73 | 1,728,787.75 |
| | | | | | AHSO Related AP | (892,723.76) | (892,723.76) | (892,723.76) | (892,723.76) |
| | | | | | TOTAL AP | 15,351,957.50 | 16,300,662.17 | 16,215,525.88 | 16,467,229.80 |
| | | | | | | 15,351,957.50 | 16,300,662.17 | 16,215,525.88 | 16,467,229.80 |
| | | | | | | - | - | - | - |