

Benewah Community Hospital  
BENEWAH COMMUNITY HOSPITAL  
04/30/2025

Current Month 04/30/2025	Prior Month 03/31/2025	Variance	Income Statement	Current YTD 04/30/2025	Prior YTD 04/30/2024	Variance
2,613,732	3,116,410	(502,677)	GROSS REVENUE	11,527,322	10,132,872	1,394,450
(774,820)	(1,345,448)	570,627	CONTRACTUALS	(4,720,948)	(3,677,302)	(1,043,646)
(147,513)	(13,298)	(134,215)	CONTRACTUALS-BAD DEBT	(217,748)	(69,324)	(148,424)
0	(6,699)	6,699	Charity Write Off	(10,562)	(176)	(10,386)
(922,333)	(1,365,445)	443,112	TOTAL DEDUCTIONS	(4,949,258)	(3,746,802)	(1,202,457)
1,691,399	1,750,964	(59,565)	NET PATIENT REVENUE	6,578,063	6,386,070	191,993
118,596	95,860	22,737	OTHER REVENUE	632,846	481,240	151,606
1,400	1,375	25	RENT REVENUE	5,950	3,575	2,375
14	41	(26)	INTEREST REVENUE	80	119	(39)
1,811,410	1,848,240	(36,830)	OPERATING REVENUE	7,216,940	6,871,004	345,936
818,918	896,348	(77,430)	SALARIES	3,643,496	2,973,051	670,444
148,635	163,098	(14,463)	CONTRACT LABOR	539,834	119,253	420,581
202,411	263,328	(60,917)	BENEFITS	988,305	853,047	135,257
107,533	102,397	5,136	PHYSICIAN LABOR	479,614	445,731	33,882
191,101	222,023	(30,923)	TOTAL SUPPLIES	813,487	820,564	(7,077)
230,395	205,254	25,141	PURCHASED SERVICES	811,329	794,053	17,276
63,587	35,593	27,994	REPAIRS AND MAINTENANCE	210,607	164,977	45,630
50,674	35,787	14,887	UTILITIES	169,229	189,932	(20,703)
4,758	4,348	410	RENTS AND LEASES	18,118	12,041	6,077
8,322	8,332	(10)	INSURANCE	33,387	38,139	(4,752)
58,693	68,431	(9,738)	INTEREST	232,623	223,467	9,156
1,812	4,464	(2,652)	OTHER - EDUCATION	19,688	18,059	1,629
5,003	45,281	(40,278)	OTHER - GENERAL	74,855	24,842	50,013
116,512	114,427	2,086	DEPRECIATION	459,476	449,956	9,520
2,008,354	2,169,110	(160,756)	OPERATING EXPENSES	8,494,048	7,127,113	1,366,934
(25,119)	(597)	(24,522)	NON-OPERATING REVENUE/ EXPENSE	(26,434)	(19,063)	(7,371)
1,983,235	2,168,513	(185,278)	TOTAL EXPENSES	8,467,614	7,108,050	1,359,563
(171,825)	(320,273)	148,448	NET REVENUE/EXPENSE	(1,250,674)	(237,046)	(1,013,628)
87,124	100,529		Average Daily Gross Revenue	96,061	84,441	
56,380	56,483		Average Daily Net Revenue	54,817	53,217	
30%	43%		Contractuals as a % of Gross Revenue	41%	36%	
63,061	66,280		Average Daily Expenses (less Depreciation)	66,955	55,643	
48%	51%		Salaries as a % of Net Revenue	55%	47%	

Benewah Communit Hospital  
Balance Sheet

	Prior Month 03/31/2025	Change	Current Month 04/30/2025
<b><u>Current Assets</u></b>			
CASH	(415,209)	(7,694)	(422,903)
RESTRICTED CASH	1,444,059	93	1,444,152
ACCOUNTS RECEIVABLE	4,733,118	(351,243)	4,381,875
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,199,001)	251,000	(1,948,001)
NET ACCOUNTS RECEIVABLE	2,534,117	(100,243)	2,433,874
INVENTORY	492,537	(63,146)	429,391
PREPAIDS	342,672	(11,698)	330,974
CURRENT ASSETS	4,398,176	(182,688)	4,215,489
RIGHT OF USE	5,801,805	0	5,801,805
<b><u>Plant, Property and Equipment</u></b>			
PLANT PROPERTY AND EQUIPMENT	41,257,625	59,039	41,316,664
ACCUMULATED DEPRECIATION	(27,329,510)	(116,512)	(27,446,023)
ACCUMULATED AMORTIZATION	(2,775,987)	0	(2,775,987)
CIP	605,475	0	605,475
CIP-Other	84,469	(33,869)	50,601
NET PROPERTY PLANT EQUIPMENT	17,643,877	(91,341)	17,552,535
Receivable-Other Misc	2,416,903	34,610	2,451,513
Receivable-Relocation Forgiveness	65,711	(194)	65,516
Unearned Revenue-CARES Act Provider Relief Funds	0	0	0
ASSETS	24,524,667	(239,613)	24,285,054
<b><u>Current Liabilities</u></b>			
ACCOUNTS PAYABLE	2,525,042	(36,206)	2,488,836
ACCRUED PAYROLL & RELATED LIABILITIES	944,698	105,018	1,049,716
<b><u>Non-Current Liability</u></b>			
INTEREST PAYABLE	49,913	59,457	109,370
CURRENT LIABILITIES	3,519,654	128,268	3,647,922
<b><u>Long Term Capital Lease &amp; Notes</u></b>			
Liability-Cerner-ST Portion	340,356	0	340,356
Liability-SBITA-Cerner-ST Portion	285,934	0	285,934
Liability-SBITA-Cerner LT Portion	2,147,214	0	2,147,214
Liability-Cerner CommunityWorks Schedule 1	874,735	0	874,735
Liability-Cerner CommunityWorks Schedule 1	3,648,239	0	3,648,239
Liability-Canon-Aquilion Lightning CT Scanner	187,176	(6,267)	180,908
Liability-Canon-Bracco Dual Head Injector	1,673	(415)	1,258
Liability-Canon-Turnkey Construction	24,295	(881)	23,414
Liability-Hologic Inc-3D Mammography Machine	121,122	(3,880)	117,242
Liability-First American (SpaceLabs-Telemetry) No 1	27,053	(2,201)	24,852
Liability-First American (SpaceLabs-Telemetry) No 2	30,901	(2,514)	28,388
Liability-LABarrington (Lease)	60,849	(3,019)	57,830
LONG TERM DEBT	4,101,308	(19,176)	4,082,132
BOND PAYABLE	20,498,852	(10,889)	20,487,963
COST REPORT PAYABLE	(1,513,145)	(165,992)	(1,679,136)
Fund Balance	(1,859,152)	0	(1,859,152)
OPERATING REVENUE	6,281,434	1,811,410	8,092,844
TOTAL EXPENSES	6,504,284	1,983,235	8,487,519
NET REVENUE/EXPENSE	(222,850)	(171,825)	(394,675)
FUND BALANCE	(2,082,002)	(171,825)	(2,253,827)
LIABILITIES	24,524,667	(239,613)	24,285,054