

| Benewah Community Hospital Balance Sheet | | Prior Month 11/30/2025 | Change | Current Month 12/31/2025 |
|---|--------------|---------------------------|--------------|-----------------------------|
| Current Assets | | | | |
| CASH | 152,344 | (350,601) | (198,257) | |
| RESTRICTED CASH | 3,209,514 | (144,899) | 3,064,615 | |
| ACCOUNTS RECEIVABLE | 4,349,298 | (38,997) | 4,310,301 | |
| ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT | (1,944,001) | (137,000) | (2,081,001) | |
| NET ACCOUNTS RECEIVABLE | 2,405,297 | (175,997) | 2,229,300 | |
| INVENTORY | 451,737 | (119,048) | 332,689 | |
| PREPAIDS | 350,992 | 4,079 | 355,071 | |
| CURRENT ASSETS | 6,569,884 | (786,465) | 5,783,419 | |
| RIGHT OF USE | 5,801,805 | 0 | 5,801,805 | |
| Plant, Property and Equipment | | | | |
| PLANT PROPERTY AND EQUIPMENT | 42,274,210 | 79,659 | 42,353,869 | |
| ACCUMULATED DEPRECIATION | (28,260,199) | (113,648) | (28,373,846) | |
| ACCUMULATED AMORTIZATION | (3,315,030) | 0 | (3,315,030) | |
| CIP-Other | 79,659 | (79,659) | 0 | |
| NET PROPERTY PLANT EQUIPMENT | 16,580,445 | (113,648) | 16,466,797 | |
| Receivable-Other Misc | 26,941 | 317,123 | 344,064 | |
| Receivable-Relocation Forgiveness | 74,480 | (392) | 74,087 | |
| ASSETS | 23,251,750 | (583,382) | 22,668,368 | |
| Current Liabilities | | | | |
| ACCOUNTS PAYABLE | 956,250 | (14,449) | 941,802 | |
| ACCRUED PAYROLL & RELATED LIABILITIES | 1,760,070 | 19,849 | 1,779,919 | |
| Non-Current Liability | | | | |
| INTEREST PAYABLE | 172,493 | 28,399 | 200,893 | |
| CURRENT LIABILITIES | 2,888,814 | 33,800 | 2,922,613 | |
| Long Term Capital Lease & Notes | | | | |
| Liability-Cerner CommunityWorks Schedule 1 | 3,362,305 | 0 | 3,362,305 | |
| Liability-Newlane/Hologic Bone Density Scanner | 59,716 | (1,109) | 58,607 | |
| Liability-DeLage Landen Finacial Services (Arthrex Lap) | 146,781 | (2,359) | 144,422 | |
| Liability-Canon-Aquilion Lightning CT Scanner | 136,199 | (6,509) | 129,691 | |
| Liability-Canon-Turnkey Construction | 17,133 | (914) | 16,219 | |
| Liability-Hologic Inc-3D Mammography Machine | 89,512 | (4,044) | 85,467 | |
| Liability-Nordian 2024 Interim ERS | 228,021 | (44,044) | 183,977 | |
| Liability-First American (SpaceLabs-Telemetry) No 1 | 9,176 | (2,279) | 6,897 | |
| Liability-First American (SpaceLabs-Telemetry) No 2 | 10,481 | (2,603) | 7,878 | |
| Liability-LABarrington (Lease) | 36,139 | (3,180) | 32,959 | |
| LONG TERM DEBT | 4,095,463 | (67,040) | 4,028,422 | |
| BOND PAYABLE | 19,679,638 | (12,990) | 19,666,649 | |
| COST REPORT PAYABLE | (957,332) | 589,333 | (367,999) | |
| Fund Balance | (1,441,419) | 0 | (1,441,419) | |
| OPERATING REVENUE | 20,650,805 | 1,155,294 | 21,806,099 | |
| TOTAL EXPENSES | 21,664,219 | 2,281,779 | 23,945,998 | |
| NET REVENUE/EXPENSE | (1,013,414) | (1,126,485) | (2,139,899) | |
| FUND BALANCE | (2,454,833) | (1,126,485) | (3,581,318) | |
| LIABILITIES | 23,251,750 | (583,382) | 22,668,368 | |

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
12/31/2025

| Current Month 12/31/2025 | Prior Month 11/30/2025 | Variance | Income Statement | Current YTD 12/31/2025 | Prior YTD 12/31/2024 | Variance |
|-----------------------------|---------------------------|------------------|--|---------------------------|-------------------------|--------------------|
| 109,099 | 197,542 | (88,443) | Revenue-Inpatient | 1,819,484 | 1,601,370 | 218,114 |
| 1,505,957 | 1,430,874 | 75,083 | Revenue-Outpatient | 18,837,537 | 16,048,570 | 2,788,966 |
| (11,362) | 65,588 | (76,950) | Revenue-Swing Bed | 756,869 | 16,636 | 740,232 |
| 890,670 | 663,320 | 227,351 | Revenue-Emergency Room | 9,965,012 | 8,057,892 | 1,907,121 |
| 257,612 | 220,194 | 37,417 | Revenue-Clinic | 3,263,677 | 2,676,837 | 586,840 |
| (2,594) | - | (2,594) | Cerner Unaliased | (2,847) | 830 | (3,677) |
| 2,754,570 | 2,577,518 | 177,052 | GROSS REVENUE | 34,645,426 | 28,400,476 | 6,244,950 |
| (1,981,179) | (1,449,500) | (531,679) | CONTRACTUALS | (14,267,665) | (9,657,111) | (4,610,554) |
| 7,770 | (106,808) | 114,577 | CONTRACTUALS-BAD DEBT | (847,457) | (783,612) | (63,845) |
| (1,207) | 1,047 | (2,255) | Charity Write Off | (15,362) | (55,542) | 40,180 |
| (1,974,616) | (1,555,260) | (419,356) | TOTAL DEDUCTIONS | (15,130,484) | (10,496,264) | (4,634,220) |
| 779,953 | 1,022,258 | (242,305) | NET PATIENT REVENUE | 19,514,942 | 17,904,212 | 1,610,730 |
| 372,411 | 61,148 | 311,263 | OTHER REVENUE | 1,763,816 | 1,577,180 | 186,636 |
| 2,800 | 1,850 | 950 | RENT REVENUE | 19,669 | 11,730 | 7,938 |
| - | - | - | GRANTS | 11,593 | 11,100 | 493 |
| 129 | 275,346 | (275,217) | INTEREST REVENUE | 496,079 | 14,006 | 482,074 |
| 1,155,294 | 1,360,602 | (205,308) | OPERATING REVENUE | 21,806,099 | 19,518,228 | 2,287,871 |
| 945,699 | 494,999 | 450,700 | SALARIES | 9,967,066 | 9,013,471 | 953,595 |
| 88,702 | 89,687 | (985) | CONTRACT LABOR | 1,612,497 | 647,730 | 964,766 |
| 298,191 | 208,152 | 90,039 | BENEFITS | 2,867,512 | 1,898,311 | 969,200 |
| 92,086 | 90,558 | 1,528 | PHYSICIAN LABOR | 1,265,389 | 1,478,820 | (213,430) |
| 353,897 | 141,642 | 212,255 | TOTAL SUPPLIES | 2,322,218 | 2,025,434 | 296,784 |
| 238,297 | 192,157 | 46,140 | PURCHASED SERVICES | 2,469,195 | 2,388,006 | 81,188 |
| 44,659 | 45,904 | (1,245) | REPAIRS AND MAINTENANCE | 555,276 | 535,227 | 20,050 |
| 49,634 | 54,410 | (4,777) | UTILITIES | 512,324 | 469,787 | 42,537 |
| 11,384 | 9,781 | 1,603 | RENTS AND LEASES | 80,894 | 63,697 | 17,197 |
| 7,469 | 7,479 | (10) | INSURANCE | 95,335 | 102,371 | (7,036) |
| 21,723 | 72,128 | (50,405) | INTEREST | 678,299 | 703,161 | (24,862) |
| 4,138 | 1,931 | 2,207 | OTHER - EDUCATION | 59,606 | 47,141 | 12,465 |
| 12,060 | 11,909 | 151 | OTHER - GENERAL | 229,003 | 180,671 | 48,332 |
| 113,648 | 113,466 | 182 | DEPRECIATION | 1,383,931 | 1,355,197 | 28,734 |
| - | - | - | Amort-SBITA | - | 213,662 | (213,662) |
| - | - | - | AMORTIZATION | - | 213,662 | (213,662) |
| 2,281,586 | 1,534,202 | 747,384 | OPERATING EXPENSES | 24,098,544 | 21,122,686 | 2,975,858 |
| 193 | (24,520) | 24,713 | NON-OPERATING REVENUE/ EXPENSE | (152,547) | (17,355) | (135,191) |
| 2,281,779 | 1,509,682 | 772,097 | TOTAL EXPENSES | 23,945,998 | 21,105,331 | 2,840,667 |
| (1,126,485) | (149,080) | (977,405) | NET REVENUE/EXPENSE | (2,139,899) | (1,587,103) | (552,796) |
| 88,857 | 85,917 | | Average Daily Gross Revenue | 94,919 | 77,810 | |
| 25,160 | 34,075 | | Average Daily Net Revenue | 53,466 | 49,053 | |
| 72% | 56% | | Contractuals as a % of Gross Revenue | 41% | 34% | |
| 69,933 | 47,358 | | Average Daily Expenses (less Depreciation) | 62,232 | 54,158 | |
| 121% | 48% | | Salaries as a % of Net Revenue | 51% | 50% | |