

Benewah Communit Hospital Balance Sheet	Prior Month 11/30/2025	Change	Current Month 12/31/2025
<b>Current Assets</b>			
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
<b>Plant, Property and Equipment</b>			
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
<b>Current Liabilities</b>			
ACCOUNTS PAYABLE	956,250	(14,449)	941,802
ACCRUED PAYROLL & RELATED LIABILITIES	1,760,070	19,849	1,779,919
<b>Non-Current Liability</b>			
INTEREST PAYABLE	172,493	28,399	200,893
CURRENT LIABILITIES	2,888,814	33,800	2,922,613
<b>Long Term Capital Lease &amp; Notes</b>			
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-Noridian 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)
<b>2,754,570</b>	<b>2,577,518</b>	<b>177,052</b>	<b>GROSS REVENUE</b>	<b>34,645,426</b>	<b>28,400,476</b>	<b>6,244,950</b>
<b>(1,981,179)</b>	<b>(1,449,500)</b>	<b>(531,679)</b>	<b>CONTRACTUALS</b>	<b>(14,267,665)</b>	<b>(9,657,111)</b>	<b>(4,610,554)</b>
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
<b>(1,974,616)</b>	<b>(1,555,260)</b>	<b>(419,356)</b>	<b>TOTAL DEDUCTIONS</b>	<b>(15,130,484)</b>	<b>(10,496,264)</b>	<b>(4,634,220)</b>
<b>779,953</b>	<b>1,022,258</b>	<b>(242,305)</b>	<b>NET PATIENT REVENUE</b>	<b>19,514,942</b>	<b>17,904,212</b>	<b>1,610,730</b>
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
<b>1,155,294</b>	<b>1,360,602</b>	<b>(205,308)</b>	<b>OPERATING REVENUE</b>	<b>21,806,099</b>	<b>19,518,228</b>	<b>2,287,871</b>
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)
<b>2,281,586</b>	<b>1,534,202</b>	<b>747,384</b>	<b>OPERATING EXPENSES</b>	<b>24,098,544</b>	<b>21,122,686</b>	<b>2,975,858</b>
<b>193</b>	<b>(24,520)</b>	<b>24,713</b>	<b>NON-OPERATING REVENUE/ EXPENSE</b>	<b>(152,547)</b>	<b>(17,355)</b>	<b>(135,191)</b>
<b>2,281,779</b>	<b>1,509,682</b>	<b>772,097</b>	<b>TOTAL EXPENSES</b>	<b>23,945,998</b>	<b>21,105,331</b>	<b>2,840,667</b>
<b>(1,126,485)</b>	<b>(149,080)</b>	<b>(977,405)</b>	<b>NET REVENUE/EXPENSE</b>	<b>(2,139,899)</b>	<b>(1,587,103)</b>	<b>(552,796)</b>
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%	