

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
05/31/2025

Current Month 05/31/2025	Prior Month 04/30/2025	Variance	Income Statement	Current YTD 05/31/2025	Prior YTD 05/31/2024	Variance
2,855,451	2,613,732	241,718	GROSS REVENUE	14,382,773	12,556,499	1,826,273
(1,432,045)	(774,820)	(657,225)	CONTRACTUALS	(6,152,994)	(4,654,939)	(1,498,055)
(80,356)	(147,513)	67,157	CONTRACTUALS-BAD DEBT	(298,104)	(190,443)	(107,662)
-	-	-	Charity Write Off	(10,562)	(10,239)	(323)
(1,512,402)	(922,333)	(590,069)	TOTAL DEDUCTIONS	(6,461,660)	(4,855,621)	(1,606,039)
1,343,049	1,691,399	(348,350)	NET PATIENT REVENUE	7,921,112	7,700,879	220,234
90,974	118,596	(27,622)	OTHER REVENUE	723,820	594,381	129,439
1,500	1,400	100	RENT REVENUE	7,450	4,125	3,325
11,593	-	11,593	GRANTS	11,593	11,100	493
152	14	138	INTEREST REVENUE	232	834	(601)
1,447,269	1,811,410	(364,141)	OPERATING REVENUE	8,664,208	8,311,318	352,890
848,313	818,918	29,395	SALARIES	4,491,809	3,644,928	846,881
141,258	148,635	(7,377)	CONTRACT LABOR	681,092	155,876	525,216
196,928	202,411	(5,483)	BENEFITS	1,185,233	1,041,310	143,922
109,626	107,533	2,093	PHYSICIAN LABOR	589,239	576,659	12,580
160,934	191,101	(30,167)	TOTAL SUPPLIES	974,421	998,045	(23,624)
200,532	230,395	(29,863)	PURCHASED SERVICES	1,011,860	981,645	30,216
17,582	63,587	(46,005)	REPAIRS AND MAINTENANCE	228,189	221,003	7,186
37,681	50,674	(12,994)	UTILITIES	206,909	228,591	(21,682)
5,100	4,758	342	RENTS AND LEASES	23,219	16,877	6,342
8,351	8,322	29	INSURANCE	41,738	48,329	(6,592)
60,492	58,693	1,800	INTEREST	293,116	281,363	11,752
1,922	1,812	110	OTHER - EDUCATION	21,610	24,357	(2,747)
23,912	5,003	18,909	OTHER - GENERAL	98,768	37,117	61,651
115,533	116,512	(980)	DEPRECIATION	575,009	561,790	13,219
1,928,164	2,008,354	(80,189)	OPERATING EXPENSES	10,422,212	8,817,890	1,604,322
(322)	(25,119)	24,797	NON-OPERATING REVENUE/ EXPENSE	(26,756)	(19,311)	(7,445)
1,927,842	1,983,235	(55,392)	TOTAL EXPENSES	10,395,456	8,798,579	1,596,877
(480,574)	(171,825)	(308,749)	NET REVENUE/EXPENSE	(1,731,248)	(487,261)	(1,243,987)
92,111	87,124		Average Daily Gross Revenue	95,250	83,156	
43,324	56,380		Average Daily Net Revenue	52,458	50,999	
50%	30%		Contractuals as a % of Gross Revenue	43%	37%	
58,472	63,061		Average Daily Expenses (less Depreciation)	65,213	54,676	
63%	48%		Salaries as a % of Net Revenue	57%	47%	

Benewah Communit Hospital
Balance Sheet

	Prior Month 04/30/2025	Change	Current Month 05/31/2025
<u>Current Assets</u>			
CASH	(422,903)	710,162	287,259
RESTRICTED CASH	1,444,152	19,335	1,463,488
ACCOUNTS RECEIVABLE	4,381,875	(71,108)	4,310,767
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(1,948,001)	193,000	(1,755,001)
NET ACCOUNTS RECEIVABLE	2,433,874	121,892	2,555,767
INVENTORY	429,391	52,493	481,884
PREPAIDS	330,974	(15,593)	315,381
CURRENT ASSETS	4,215,489	888,290	5,103,779
RIGHT OF USE	5,801,805	0	5,801,805
<u>Plant, Property and Equipment</u>			
PLANT PROPERTY AND EQUIPMENT	41,316,664	19,879	41,336,543
ACCUMULATED DEPRECIATION	(27,446,023)	(115,533)	(27,561,556)
ACCUMULATED AMORTIZATION	(2,775,987)	0	(2,775,987)
CIP	605,475	0	605,475
CIP-Other	50,601	0	50,601
NET PROPERTY PLANT EQUIPMENT	17,552,535	(95,654)	17,456,881
Receivable-Other Misc	2,451,513	(26,506)	2,425,007
Receivable-Relocation Forgiveness	65,516	(194)	65,322
Unearned Revenue-CARES Act Provider Relief Funds	0	0	0
ASSETS	24,285,054	765,935	25,050,989
<u>Current Liabilities</u>			
ACCOUNTS PAYABLE	2,488,836	(191,604)	2,297,232
ACCRUED PAYROLL & RELATED LIABILITIES	1,049,716	119,527	1,169,244
<u>Non-Current Liability</u>			
INTEREST PAYABLE	109,370	61,439	170,809
CURRENT LIABILITIES	3,647,922	(10,638)	3,637,284
<u>Long Term Capital Lease & Notes</u>			
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	180,908	(6,297)	174,612
Liability-Canon-Bracco Dual Head Injector	1,258	(417)	841
Liability-Canon-Turnkey Construction	23,414	(885)	22,530
Liability-Hologic Inc-3D Mammography Machine	117,242	(3,900)	113,342
Liability-Noridian 2024 Interim ERS	0	485,311	485,311
Liability-First American (SpaceLabs-Telemetry) No 1	24,852	(2,210)	22,642
Liability-First American (SpaceLabs-Telemetry) No 2	28,388	(2,525)	25,863
Liability-LABarrington (Lease)	57,830	(3,039)	54,791
LONG TERM DEBT	4,082,132	466,039	4,548,171
BOND PAYABLE	20,487,963	(10,889)	20,477,074
COST REPORT PAYABLE	(1,679,136)	801,997	(877,139)
Fund Balance	(1,003,153)	0	(1,003,153)
OPERATING REVENUE	7,216,940	1,447,269	8,664,208
TOTAL EXPENSES	8,467,614	1,927,842	10,395,456
NET REVENUE/EXPENSE	(1,250,674)	(480,574)	(1,731,248)
FUND BALANCE	(2,253,827)	(480,574)	(2,734,401)
LIABILITIES	24,285,054	765,935	25,050,989