

Benewah Community Hospital
Balance Sheet

	Prior Month 10/31/2025	Change	Current Month 11/30/2025
Current Assets			
CASH	345,031	(192,687)	152,344
RESTRICTED CASH	2,209,625	999,889	3,209,514
ACCOUNTS RECEIVABLE	4,774,548	(425,251)	4,349,298
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(1,109,001)	(835,000)	(1,944,001)
NET ACCOUNTS RECEIVABLE	3,665,548	(1,260,251)	2,405,297
INVENTORY	438,150	13,586	451,737
PREPAIDS	300,276	50,715	350,992
CURRENT ASSETS	6,958,631	(388,747)	6,569,884
RIGHT OF USE	5,801,805	0	5,801,805
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,263,304	10,906	42,274,210
ACCUMULATED DEPRECIATION	(28,146,733)	(113,466)	(28,260,199)
ACCUMULATED AMORTIZATION	(3,315,030)	0	(3,315,030)
CIP-Other	79,659	0	79,659
NET PROPERTY PLANT EQUIPMENT	16,683,005	(102,560)	16,580,445
Receivable-Other Misc	888,539	(861,598)	26,941
Receivable-Relocation Forgiveness	72,585	1,895	74,480
ASSETS	24,602,760	(1,351,010)	23,251,750
Current Liabilities			
ACCOUNTS PAYABLE	1,277,251	(321,000)	956,250
ACCRUED PAYROLL & RELATED LIABILITIES	2,066,510	(306,439)	1,760,070
Non-Current Liability			
INTEREST PAYABLE	116,168	56,325	172,493
CURRENT LIABILITIES	3,459,928	(571,115)	2,888,814
Long Term Capital Lease & Notes			
Liability-Cerner CommunityWorks Schedule 1	3,362,305	0	3,362,305
Liability-Newlane/Hologic Bone Density Scanner	60,816	(1,100)	59,716
Liability-DeLage Landen Finacial Services (Arthrex Lap)	151,481	(4,700)	146,781
Liability-Canon-Aquilion Lightning CT Scanner	142,677	(6,478)	136,199
Liability-Canon-Turnkey Construction	18,043	(910)	17,133
Liability-Hologic Inc-3D Mammography Machine	93,535	(4,024)	89,512
Liability-Nordian 2024 Interim ERS	271,615	(43,594)	228,021
Liability-First American (SpaceLabs-Telemetry) No 1	11,445	(2,269)	9,176
Liability-First American (SpaceLabs-Telemetry) No 2	13,073	(2,592)	10,481
Liability-LABarrington (Lease)	39,298	(3,159)	36,139
LONG TERM DEBT	4,164,289	(68,826)	4,095,463
BOND PAYABLE	19,692,628	(12,990)	19,679,638
COST REPORT PAYABLE	(408,332)	(549,000)	(957,332)
Fund Balance	(1,441,419)	0	(1,441,419)
OPERATING REVENUE	19,290,203	1,360,602	20,650,805
TOTAL EXPENSES	20,154,537	1,509,682	21,664,219
NET REVENUE/EXPENSE	(864,335)	(149,080)	(1,013,414)
FUND BALANCE	(2,305,753)	(149,080)	(2,454,833)
LIABILITIES	24,602,760	(1,351,010)	23,251,750

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
11/30/2025

Current Month 11/30/2025	Prior Month 10/31/2025	Variance	Income Statement	Current YTD 11/30/2025	Prior YTD 11/30/2024	Variance
197,542	116,525	81,018	Revenue-Inpatient	1,710,385	1,450,953	259,432
1,430,874	1,722,922	(292,048)	Revenue-Outpatient	17,331,580	14,756,396	2,575,184
65,588	44,194	21,393	Revenue-Swing Bed	768,231	(1,131)	769,362
663,320	848,973	(185,653)	Revenue-Emergency Room	9,074,342	7,274,894	1,799,448
220,194	289,466	(69,271)	Revenue-Clinic	3,006,066	2,433,236	572,830
-	-	-	Cerner Unaliased	(253)	830	(1,083)
2,577,518	3,022,080	(444,562)	GROSS REVENUE	31,890,856	25,913,518	5,977,338
(1,449,500)	(1,404,782)	(44,718)	CONTRACTUALS	(12,286,487)	(9,419,308)	(2,867,178)
(106,808)	42,289	(149,097)	CONTRACTUALS-BAD DEBT	(855,226)	(668,066)	(187,160)
1,047	(2,080)	3,127	Charity Write Off	(14,155)	(55,542)	41,387
(1,555,260)	(1,364,573)	(190,687)	TOTAL DEDUCTIONS	(13,155,868)	(10,142,917)	(3,012,951)
1,022,258	1,657,507	(635,249)	NET PATIENT REVENUE	18,734,988	15,770,601	2,964,387
61,148	100,109	(38,961)	OTHER REVENUE	1,391,405	1,497,240	(105,835)
1,850	875	975	RENT REVENUE	16,869	10,230	6,638
-	-	-	GRANTS	11,593	11,100	493
275,346	12	275,335	INTEREST REVENUE	495,950	1,344	494,606
1,360,602	1,758,502	(397,900)	OPERATING REVENUE	20,650,805	17,290,516	3,360,290
494,999	930,398	(435,399)	SALARIES	9,021,367	8,077,308	944,060
89,687	133,418	(43,732)	CONTRACT LABOR	1,523,795	548,112	975,682
208,152	205,329	2,823	BENEFITS	2,569,321	2,308,649	260,671
90,558	103,462	(12,904)	PHYSICIAN LABOR	1,173,304	1,331,049	(157,745)
141,642	171,761	(30,120)	TOTAL SUPPLIES	1,968,322	1,949,290	19,031
192,157	226,193	(34,036)	PURCHASED SERVICES	2,230,897	2,167,846	63,051
45,904	52,950	(7,046)	REPAIRS AND MAINTENANCE	510,617	491,931	18,686
54,410	41,401	13,009	UTILITIES	462,690	434,631	28,059
9,781	9,359	422	RENTS AND LEASES	69,511	56,407	13,103
7,479	7,488	(10)	INSURANCE	87,866	94,035	(6,169)
72,128	54,752	17,375	INTEREST	656,576	623,473	33,103
1,931	10,481	(8,550)	OTHER - EDUCATION	55,468	43,837	11,631
11,909	41,270	(29,361)	OTHER - GENERAL	216,943	169,793	47,150
113,466	113,522	(57)	DEPRECIATION	1,270,283	1,237,422	32,861
1,534,202	2,101,786	(567,584)	OPERATING EXPENSES	21,816,959	19,533,784	2,283,175
(24,520)	(6,209)	(18,311)	NON-OPERATING REVENUE/ EXPENSE	(152,739)	(16,881)	(135,858)
1,509,682	2,095,577	(585,895)	TOTAL EXPENSES	21,664,219	19,516,903	2,147,317
(149,080)	(337,075)	187,995	NET REVENUE/EXPENSE	(1,013,414)	(2,226,387)	1,212,973
85,917	97,486		Average Daily Gross Revenue	95,482	77,585	
34,075	53,468		Average Daily Net Revenue	56,093	47,217	
56%	46%		Contractuals as a % of Gross Revenue	39%	36%	
47,358	64,138		Average Daily Expenses (less Depreciation)	61,517	54,780	
48%	56%		Salaries as a % of Net Revenue	48%	51%	