

Benewah Communit Hospital  
Balance Sheet

|   | Prior Month<br>10/31/2025 | Change      | Current Month<br>11/30/2025 |
|---|---------------------------|-------------|-----------------------------|
| <b>Current Assets</b>                                   |                           |             |                             |
| 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                   |
| <b>Plant, Property and Equipment</b>                    |                           |             |                             |
| 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                  |
| <b>Current Liabilities</b>                              |                           |             |                             |
| ACCOUNTS PAYABLE  | 1,277,251                 | (321,000)   | 956,250                     |
| ACCRUED PAYROLL & RELATED LIABILITIES                   | 2,066,510                 | (306,439)   | 1,760,070                   |
| <b>Non-Current Liability</b>                            |                           |             |                             |
| INTEREST PAYABLE  | 116,168                   | 56,325      | 172,493                     |
| CURRENT LIABILITIES                                     | 3,459,928                 | (571,115)   | 2,888,814                   |
| <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          | 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-Noridian 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<br>11/30/2025 | Prior Month<br>10/31/2025 | Variance         | Income Statement                           | Current YTD<br>11/30/2025 | Prior YTD<br>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)            |
| <b>2,577,518</b>            | <b>3,022,080</b>          | <b>(444,562)</b> | <b>GROSS REVENUE</b>                       | <b>31,890,856</b>         | <b>25,913,518</b>       | <b>5,977,338</b>   |
| <b>(1,449,500)</b>          | <b>(1,404,782)</b>        | <b>(44,718)</b>  | <b>CONTRACTUALS</b>                        | <b>(12,286,487)</b>       | <b>(9,419,308)</b>      | <b>(2,867,178)</b> |
| (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             |
| <b>(1,555,260)</b>          | <b>(1,364,573)</b>        | <b>(190,687)</b> | <b>TOTAL DEDUCTIONS</b>                    | <b>(13,155,868)</b>       | <b>(10,142,917)</b>     | <b>(3,012,951)</b> |
| <b>1,022,258</b>            | <b>1,657,507</b>          | <b>(635,249)</b> | <b>NET PATIENT REVENUE</b>                 | <b>18,734,988</b>         | <b>15,770,601</b>       | <b>2,964,387</b>   |
| 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            |
| <b>1,360,602</b>            | <b>1,758,502</b>          | <b>(397,900)</b> | <b>OPERATING REVENUE</b>                   | <b>20,650,805</b>         | <b>17,290,516</b>       | <b>3,360,290</b>   |
| 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             |
| <b>1,534,202</b>            | <b>2,101,786</b>          | <b>(567,584)</b> | <b>OPERATING EXPENSES</b>                  | <b>21,816,959</b>         | <b>19,533,784</b>       | <b>2,283,175</b>   |
| <b>(24,520)</b>             | <b>(6,209)</b>            | <b>(18,311)</b>  | <b>NON-OPERATING REVENUE/ EXPENSE</b>      | <b>(152,739)</b>          | <b>(16,881)</b>         | <b>(135,858)</b>   |
| <b>1,509,682</b>            | <b>2,095,577</b>          | <b>(585,895)</b> | <b>TOTAL EXPENSES</b>                      | <b>21,664,219</b>         | <b>19,516,903</b>       | <b>2,147,317</b>   |
| <b>(149,080)</b>            | <b>(337,075)</b>          | <b>187,995</b>   | <b>NET REVENUE/EXPENSE</b>                 | <b>(1,013,414)</b>        | <b>(2,226,387)</b>      | <b>1,212,973</b>   |
| 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%                     |                    |