

Benewah Communit Hospital
Balance Sheet

	Prior Month 09/30/2025	Change	Current Month 10/31/2025
Current Assets			
CASH	677,411	(332,380)	345,031
RESTRICTED CASH	2,079,082	130,544	2,209,625
ACCOUNTS RECEIVABLE	4,952,764	(178,216)	4,774,548
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(1,041,001)	(68,000)	(1,109,001)
NET ACCOUNTS RECEIVABLE	3,911,763	(246,216)	3,665,548
INVENTORY	479,638	(41,487)	438,150
PREPAIDS	320,501	(20,224)	300,276
CURRENT ASSETS	7,468,394	(509,763)	6,958,631
RIGHT OF USE	5,801,805	0	5,801,805
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,008,962	254,343	42,263,304
ACCUMULATED DEPRECIATION	(28,033,211)	(113,522)	(28,146,733)
ACCUMULATED AMORTIZATION	(3,315,030)	0	(3,315,030)
CIP-Other	316,094	(236,435)	79,659
NET PROPERTY PLANT EQUIPMENT	16,778,620	(95,615)	16,683,005
Receivable-Other Misc	902,633	(14,094)	888,539
Receivable-Relocation Forgiveness	70,512	2,073	72,585
ASSETS	25,220,159	(617,399)	24,602,760
Current Liabilities			
ACCOUNTS PAYABLE	1,659,395	(382,144)	1,277,251
ACCRUED PAYROLL & RELATED LIABILITIES	1,948,429	118,081	2,066,510
Non-Current Liability			
INTEREST PAYABLE	57,966	58,203	116,168
CURRENT LIABILITIES	3,665,789	(205,861)	3,459,928
Long Term Capital Lease & Notes			
Liability-Cerner CommunityWorks Schedule 1	3,362,305	0	3,362,305
Liability-Newlane/Hologic Bone Density Scanner	61,907	(1,091)	60,816
Liability-DeLage Landen Finacial Services (Arthrex Lap)	151,481	0	151,481
Liability-Canon-Aquilion Lightning CT Scanner	149,124	(6,447)	142,677
Liability-Canon-Turnkey Construction	18,949	(906)	18,043
Liability-Hologic Inc-3D Mammography Machine	97,538	(4,003)	93,535
Liability-Noridian 2024 Interim ERS	314,764	(43,149)	271,615
Liability-First American (SpaceLabs-Telemetry) No 1	13,704	(2,259)	11,445
Liability-First American (SpaceLabs-Telemetry) No 2	15,653	(2,580)	13,073
Liability-LABarrington (Lease)	42,437	(3,139)	39,298
LONG TERM DEBT	4,227,863	(63,575)	4,164,289
BOND PAYABLE	19,703,517	(10,889)	19,692,628
COST REPORT PAYABLE	(408,332)	0	(408,332)
Fund Balance	(1,441,419)	0	(1,441,419)
OPERATING REVENUE	17,531,700	1,758,502	19,290,203
TOTAL EXPENSES	18,058,960	2,095,577	20,154,537
NET REVENUE/EXPENSE	(527,260)	(337,075)	(864,335)
FUND BALANCE	(1,968,678)	(337,075)	(2,305,753)
LIABILITIES	25,220,159	(617,399)	24,602,760

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
10/31/2025

Current Month 10/31/2025	Prior Month 09/30/2025	Variance	Income Statement	Current YTD 10/31/2025	Prior YTD 10/31/2024	Variance
116,525	107,265	9,260	Revenue-Inpatient	1,512,842	1,395,306	117,537
1,722,922	1,501,750	221,172	Revenue-Outpatient	15,900,706	13,539,113	2,361,593
44,194	204,402	(160,207)	Revenue-Swing Bed	702,643	(14,274)	716,917
848,973	946,929	(97,955)	Revenue-Emergency Room	8,411,022	6,691,213	1,719,809
289,466	259,575	29,891	Revenue-Clinic	2,785,871	2,149,544	636,327
-	-	-	Cerner Unaliased	(253)	743	(996)
3,022,080	3,019,921	2,159	GROSS REVENUE	29,313,338	23,760,160	5,553,177
(1,404,782)	(788,510)	(616,272)	CONTRACTUALS	(10,836,987)	(8,684,564)	(2,152,422)
42,289	(137,865)	180,154	CONTRACTUALS-BAD DEBT	(748,419)	(478,158)	(270,260)
(2,080)	-	(2,080)	Charity Write Off	(15,202)	(55,392)	40,190
(1,364,573)	(926,375)	(438,198)	TOTAL DEDUCTIONS	(11,600,608)	(9,218,115)	(2,382,493)
1,657,507	2,093,546	(436,039)	NET PATIENT REVENUE	17,712,730	14,542,045	3,170,685
100,109	113,193	(13,084)	OTHER REVENUE	1,330,257	1,386,694	(56,437)
875	2,319	(1,444)	RENT REVENUE	15,019	9,355	5,664
-	-	-	GRANTS	11,593	11,100	493
12	122	(110)	INTEREST REVENUE	220,604	1,331	219,273
1,758,502	2,209,180	(450,677)	OPERATING REVENUE	19,290,203	15,950,525	3,339,678
930,398	875,688	54,710	SALARIES	8,526,369	7,315,971	1,210,398
133,418	166,295	(32,877)	CONTRACT LABOR	1,434,108	459,632	974,476
205,329	266,765	(61,436)	BENEFITS	2,361,169	2,113,442	247,726
103,462	90,863	12,600	PHYSICIAN LABOR	1,082,746	1,189,535	(106,789)
171,761	227,274	(55,512)	TOTAL SUPPLIES	1,826,680	1,814,468	12,211
226,193	213,570	12,623	PURCHASED SERVICES	2,038,740	1,994,951	43,789
52,950	44,792	8,158	REPAIRS AND MAINTENANCE	464,712	450,300	14,412
41,401	45,832	(4,431)	UTILITIES	408,280	396,390	11,889
9,359	12,005	(2,646)	RENTS AND LEASES	59,730	43,748	15,982
7,488	7,469	19	INSURANCE	80,387	85,679	(5,293)
54,752	59,343	(4,590)	INTEREST	584,449	568,638	15,810
10,481	6,351	4,130	OTHER - EDUCATION	53,537	41,203	12,333
41,270	11,252	30,018	OTHER - GENERAL	205,035	162,191	42,843
113,522	109,671	3,852	DEPRECIATION	1,156,817	1,123,683	33,134
2,101,786	2,137,169	(35,383)	OPERATING EXPENSES	20,282,757	17,759,834	2,522,923
(6,209)	(100,379)	94,170	NON-OPERATING REVENUE/ EXPENSE	(128,220)	(17,739)	(110,480)
2,095,577	2,036,790	58,787	TOTAL EXPENSES	20,154,537	17,742,095	2,412,443
(337,075)	172,390	(509,465)	NET REVENUE/EXPENSE	(864,335)	(1,791,569)	927,235
97,486	100,664		Average Daily Gross Revenue	96,425	78,158	
53,468	69,785		Average Daily Net Revenue	58,266	47,836	
46%	26%		Contractuals as a % of Gross Revenue	37%	37%	
64,138	67,583		Average Daily Expenses (less Depreciation)	62,914	54,724	
56%	42%		Salaries as a % of Net Revenue	48%	50%	