

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
07/31/2025

Current Month 07/31/2025	Prior Month 06/30/2025	Variance	Income Statement	Current YTD 07/31/2025	Prior YTD 07/31/2024	Variance
3,230,587	2,668,198	562,389	GROSS REVENUE	20,281,558	16,718,198	3,563,360
(762,442)	(616,242)	(146,200)	CONTRACTUALS	(7,531,678)	(6,297,755)	(1,233,923)
(50,017)	(155,955)	105,939	CONTRACTUALS-BAD DEBT	(504,077)	(277,099)	(226,977)
-	-	-	Charity Write Off	(10,562)	(46,957)	36,395
(812,459)	(772,198)	(40,261)	TOTAL DEDUCTIONS	(8,046,317)	(6,621,811)	(1,424,506)
2,418,128	1,896,001	522,128	NET PATIENT REVENUE	12,235,241	10,096,387	2,138,854
139,525	105,236	34,289	OTHER REVENUE	968,582	823,101	145,481
1,375	1,500	(125)	RENT REVENUE	10,325	5,350	4,975
-	-	-	GRANTS	11,593	11,100	493
219,472	206	219,265	INTEREST REVENUE	219,910	1,134	218,776
2,778,500	2,002,943	775,557	OPERATING REVENUE	13,445,651	10,937,072	2,508,579
854,495	450,041	404,454	SALARIES	5,796,345	4,656,088	1,140,257
147,081	141,511	5,570	CONTRACT LABOR	969,684	251,474	718,209
223,814	218,357	5,457	BENEFITS	1,627,404	1,526,502	100,902
102,347	99,751	2,597	PHYSICIAN LABOR	791,337	825,915	(34,577)
138,027	164,000	(25,974)	TOTAL SUPPLIES	1,276,448	1,325,237	(48,789)
215,177	182,718	32,459	PURCHASED SERVICES	1,409,755	1,413,341	(3,585)
48,135	46,361	1,773	REPAIRS AND MAINTENANCE	322,685	310,558	12,127
27,062	42,388	(15,325)	UTILITIES	276,359	283,612	(7,252)
7,715	3,731	3,985	RENTS AND LEASES	34,665	25,566	9,099
7,862	8,342	(480)	INSURANCE	57,942	62,318	(4,376)
58,095	51,499	6,595	INTEREST	402,709	395,047	7,662
1,691	6,144	(4,453)	OTHER - EDUCATION	29,445	27,005	2,440
21,110	9,485	11,625	OTHER - GENERAL	129,363	66,116	63,248
115,566	115,533	33	DEPRECIATION	806,107	786,466	19,641
1,968,177	1,539,859	428,317	OPERATING EXPENSES	13,930,248	11,955,244	1,975,004
5,838	(439)	6,276	NON-OPERATING REVENUE/ EXPENSE	(21,357)	(14,194)	(7,162)
1,974,014	1,539,421	434,594	TOTAL EXPENSES	13,908,892	11,941,050	1,967,842
804,485	463,522	340,963	NET REVENUE/EXPENSE	(463,240)	(1,003,978)	540,737
104,212	88,940		Average Daily Gross Revenue	95,668	78,859	
78,004	63,200		Average Daily Net Revenue	57,713	47,624	
24%	23%		Contractuals as a % of Gross Revenue	37%	38%	
59,762	47,478		Average Daily Expenses (less Depreciation)	61,906	52,683	
35%	24%		Salaries as a % of Net Revenue	47%	46%	

Benewah Communit Hospital
Balance Sheet

	Prior Month 06/30/2025	Change	Current Month 07/31/2025
<u>Current Assets</u>			
CASH	83,025	1,221,477	1,304,502
RESTRICTED CASH	1,529,559	324,775	1,854,334
ACCOUNTS RECEIVABLE	4,362,937	300,871	4,663,807
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(1,556,001)	312,000	(1,244,001)
NET ACCOUNTS RECEIVABLE	2,806,936	612,871	3,419,807
INVENTORY	448,985	24,964	473,949
PREPAIDS	300,021	(24,836)	275,184
CURRENT ASSETS	5,168,526	2,159,250	7,327,776
RIGHT OF USE	5,801,805	0	5,801,805
<u>Plant, Property and Equipment</u>			
PLANT PROPERTY AND EQUIPMENT	41,336,543	16,343	41,352,886
ACCUMULATED DEPRECIATION	(27,677,088)	(115,566)	(27,792,654)
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	17,341,349	(99,223)	17,242,126
Receivable-Other Misc	2,444,105	(1,545,641)	898,464
Receivable-Relocation Forgiveness	65,127	(194)	64,933
Unearned Revenue-CARES Act Provider Relief Funds	0	0	0
ASSETS	25,019,107	514,192	25,533,299
<u>Current Liabilities</u>			
ACCOUNTS PAYABLE	2,214,731	(222,546)	1,992,185
ACCRUED PAYROLL & RELATED LIABILITIES	895,400	35,283	930,683
<u>Non-Current Liability</u>			
INTEREST PAYABLE	230,266	61,439	291,704
CURRENT LIABILITIES	3,340,396	(125,825)	3,214,572
<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-Cerner CommunityWorks Schedule 1	874,735	0	874,735
Liability-SBITA-Cerner LT Portion	2,147,214	0	2,147,214
Liability-Cerner CommunityWorks Schedule 1	3,648,239	0	3,648,239
Liability-Canon-Aquilion Lightning CT Scanner	168,285	(6,357)	161,928
Liability-Canon-Bracco Dual Head Injector	421	(421)	0
Liability-Canon-Turnkey Construction	21,641	(893)	20,748
Liability-Hologic Inc-3D Mammography Machine	109,422	(3,941)	105,481
Liability-Noridian 2024 Interim ERS	443,470	(42,273)	401,197
Liability-First American (SpaceLabs-Telemetry) No 1	20,422	(2,230)	18,193
Liability-First American (SpaceLabs-Telemetry) No 2	23,327	(2,547)	20,780
Liability-LABarrington (Lease)	51,733	(3,078)	48,654
LONG TERM DEBT	4,486,960	(61,739)	4,425,221
BOND PAYABLE	20,466,185	(10,889)	20,455,295
COST REPORT PAYABLE	(1,003,555)	(91,840)	(1,095,395)
Fund Balance	(1,003,153)	0	(1,003,153)
OPERATING REVENUE	10,667,152	2,778,500	13,445,651
TOTAL EXPENSES	11,934,877	1,974,014	13,908,892
NET REVENUE/EXPENSE	(1,267,726)	804,485	(463,240)
FUND BALANCE	(2,270,878)	804,485	(1,466,393)
LIABILITIES	25,019,107	514,192	25,533,299