

Benewah Communit Hospital Balance Sheet	Prior Month 12/31/2025	Change	Current Month 01/31/2026
Current Assets			
CASH	(164,359)	(406,637)	(570,995)
RESTRICTED CASH	3,064,615	(175,996)	2,888,619
ACCOUNTS RECEIVABLE	4,276,108	364,411	4,640,519
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,168,001)	14,000	(2,154,001)
NET ACCOUNTS RECEIVABLE	2,108,107	378,411	2,486,518
INVENTORY	381,462	(13,058)	368,404
PREPAIDS	359,871	40,326	400,197
CURRENT ASSETS	5,749,697	(176,954)	5,572,743
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,242,470	0	42,242,470
ACCUMULATED DEPRECIATION	(28,264,534)	(113,527)	(28,378,061)
ACCUMULATED AMORTIZATION	(3,315,030)	0	(3,315,030)
NET PROPERTY PLANT EQUIPMENT	16,464,712	(113,527)	16,351,184
Receivable-Other Misc	344,064	(184,457)	159,608
Receivable-Relocation Forgiveness	46,621	10,679	57,299
ASSETS	22,605,094	(464,259)	22,140,835
Current Liabilities			
ACCOUNTS PAYABLE	964,774	(100,241)	864,533
ACCRUED PAYROLL & RELATED LIABILITIES	1,185,367	153,508	1,338,875
Non-Current Liability			
INTEREST PAYABLE	200,893	58,203	259,095
CURRENT LIABILITIES	2,351,034	111,470	2,462,504
Long Term Capital Lease & Notes			
Liability-Cerner CommunityWorks Schedule 1	3,362,305	0	3,362,305
Liability-Newlane/Hologic Bone Density Scanner	58,607	(1,117)	57,490
Liability-DeLage Landen Finacial Services (Arthrex Lap)	144,422	(2,364)	142,058
Liability-Canon-Aquilion Lightning CT Scanner	129,691	(6,539)	123,151
Liability-Canon-Turnkey Construction	16,219	(919)	15,301
Liability-Hologic Inc-3D Mammography Machine	85,467	(4,066)	81,402
Liability-Noridian 2024 Interim ERS	183,977	(44,498)	139,479
Liability-Noridian 2025 Interim ERS	634,667	0	634,667
Liability-First American (SpaceLabs-Telemetry) No 1	6,897	(2,289)	4,608
Liability-First American (SpaceLabs-Telemetry) No 2	7,878	(2,615)	5,263
Liability-LABarrington (Lease)	32,959	(3,201)	29,759
LONG TERM DEBT	4,663,089	(67,608)	4,595,482
BOND PAYABLE	19,664,548	(12,990)	19,651,558
COST REPORT PAYABLE	(730,332)	0	(730,332)
Fund Balance	(3,343,245)	0	(3,343,245)
OPERATING REVENUE	0	1,820,694	1,820,694
TOTAL EXPENSES	0	2,315,826	2,315,826
NET REVENUE/EXPENSE	0	(495,132)	(495,132)
FUND BALANCE	(3,343,245)	(495,132)	(3,838,377)
LIABILITIES	22,605,094	(464,259)	22,140,835

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
01/31/2026

Current Month 01/31/2026	Prior Month 12/31/2025	Variance	Income Statement	Current YTD 01/31/2026	Prior YTD 01/31/2025	Variance
265,244	109,099	156,145	Revenue-Inpatient	265,244	142,013	123,231
1,439,220	1,505,957	(66,737)	Revenue-Outpatient	1,439,220	1,682,085	(242,865)
104,793	(11,362)	116,155	Revenue-Swing Bed	104,793	303	104,490
762,592	890,670	(128,078)	Revenue-Emergency Room	762,592	703,954	58,638
265,732	257,612	8,121	Revenue-Clinic	265,732	265,483	249
-	(2,594)	2,594	Cerner Unaliased	-	(264)	264
2,837,581	2,754,570	83,011	GROSS REVENUE	2,837,581	2,794,103	43,479
(1,117,542)	(2,341,512)	1,223,970	CONTRACTUALS	(1,117,542)	(1,366,423)	248,882
(40,967)	8,770	(49,736)	CONTRACTUALS-BAD DEBT	(40,967)	39,355	(80,322)
-	(1,207)	1,207	Charity Write Off	-	-	-
(1,158,508)	(2,333,950)	1,175,441	TOTAL DEDUCTIONS	(1,158,508)	(1,327,069)	168,560
1,679,073	420,620	1,258,453	NET PATIENT REVENUE	1,679,073	1,467,034	212,039
139,421	372,116	(232,695)	OTHER REVENUE	139,421	265,780	(126,359)
2,200	2,800	(600)	RENT REVENUE	2,200	1,650	550
0	129	(129)	INTEREST REVENUE	0	13	(13)
1,820,694	795,666	1,025,028	OPERATING REVENUE	1,820,694	1,734,477	86,217
1,386,838	877,593	509,245	SALARIES	1,386,838	805,699	581,139
68,854	88,702	(19,848)	CONTRACT LABOR	68,854	127,193	(58,339)
130,428	(228,033)	358,461	BENEFITS	130,428	286,652	(156,224)
74,988	79,167	(4,179)	PHYSICIAN LABOR	74,988	148,317	(73,329)
157,077	312,918	(155,841)	TOTAL SUPPLIES	157,077	147,880	9,197
206,212	240,859	(34,647)	PURCHASED SERVICES	206,212	180,779	25,434
43,338	61,245	(17,907)	REPAIRS AND MAINTENANCE	43,338	38,771	4,567
48,442	49,634	(1,191)	UTILITIES	48,442	46,423	2,020
11,571	11,384	187	RENTS AND LEASES	11,571	4,667	6,903
7,459	7,469	(10)	INSURANCE	7,459	8,381	(922)
51,102	19,622	31,479	INTEREST	51,102	55,915	(4,813)
2,556	6,515	(3,959)	OTHER - EDUCATION	2,556	5,422	(2,866)
9,736	41,041	(31,306)	OTHER - GENERAL	9,736	18,355	(8,619)
113,527	115,733	(2,206)	DEPRECIATION	113,527	114,269	(741)
2,312,128	1,683,850	628,278	OPERATING EXPENSES	2,312,128	1,988,722	323,406
3,697	228	3,470	NON-OPERATING REVENUE/ EXPENSE	3,697	(516)	4,213
2,315,826	1,684,078	631,748	TOTAL EXPENSES	2,315,826	1,988,206	327,620
(495,132)	(888,412)	393,281	NET REVENUE/EXPENSE	(495,132)	(253,729)	(241,403)
91,535	88,857		Average Daily Gross Revenue	91,535	90,132	
54,164	13,568		Average Daily Net Revenue	54,164	47,324	
39%	85%		Contractuals as a % of Gross Revenue	39%	49%	
70,923	50,584		Average Daily Expenses (less Depreciation)	70,923	60,466	
83%	209%		Salaries as a % of Net Revenue	83%	55%	