

Income Statement
04/30/2026

Current Month 04/30/2026	Prior Month 03/31/2026	Variance 30	Income Statement	Current YTD 04/30/2026	Prior YTD 04/30/2025	Variance 365
117,110	157,449	(40,338)	Revenue-Inpatient	613,091	668,814	(55,723)
1,639,238	1,971,698	(332,460)	Revenue-Outpatient	6,436,154	6,805,820	(369,666)
33,077	68,982	(35,905)	Revenue-Swing Bed	313,635	51,249	262,386
826,349	1,024,925	(198,577)	Revenue-Emergency Room	3,321,871	3,014,837	307,035
250,838	330,994	(80,156)	Revenue-Clinic Cerner Unaliased	1,122,201	1,131,013	(8,812)
					(254)	254
2,866,612	3,554,048	(687,435)	GROSS REVENUE	11,806,951	11,671,985	134,966
(1,268,542)	(1,494,953)	226,411	CONTRACTUALS	(4,915,443)	(4,720,948)	(194,495)
(139,070)	60,631	(199,700)	CONTRACTUALS-BAD DEBT	(242,720)	(217,748)	(24,972)
			Charity Write Off	(11,560)	(10,562)	(998)
(1,407,612)	(1,434,323)	26,711	TOTAL DEDUCTIONS	(5,169,724)	(4,949,258)	(220,465)
1,459,001	2,119,725	(660,725)	NET PATIENT REVENUE	6,637,227	6,722,726	(85,499)
98,574	111,002	(12,428)	OTHER REVENUE	482,924	632,846	(149,923)
138	1,325	(1,187)	RENT REVENUE	4,538	5,950	(1,412)
112	625	(513)	INTEREST REVENUE	746	80	666
1,557,825	2,232,678	(674,853)	OPERATING REVENUE	7,125,435	7,361,603	(236,168)
951,571	1,171,208	(219,637)	SALARIES	4,174,689	3,288,204	886,485
80,813	100,323	(19,510)	CONTRACT LABOR	301,739	539,834	(238,095)
282,929	286,767	(3,839)	BENEFITS	968,864	988,305	(19,441)
87,807	97,786	(9,979)	PHYSICIAN LABOR	330,765	479,614	(148,849)
184,132	198,688	(14,556)	TOTAL SUPPLIES	704,308	813,487	(109,179)
212,568	220,347	(7,779)	PURCHASED SERVICES	833,496	811,329	22,168
53,348	55,473	(2,126)	REPAIRS AND MAINTENANCE	201,674	210,607	(8,934)
47,098	45,998	1,100	UTILITIES	180,390	169,229	11,161
12,562	6,743	5,818	RENTS AND LEASES	39,673	18,118	21,555
7,469	7,480	(11)	INSURANCE	29,876	33,387	(3,511)
46,323	49,307	(2,983)	INTEREST	192,475	232,623	(40,148)
5,189	6,241	(1,051)	OTHER - EDUCATION	19,310	19,688	(378)
13,157	4,646	8,511	OTHER - GENERAL	31,500	74,855	(43,355)
110,241	114,520	(4,279)	DEPRECIATION	453,749	459,476	(5,727)
2,095,207	2,365,527	(270,320)	OPERATING EXPENSES	8,462,508	8,138,756	323,752
558	(10,716)	11,274	NON-OPERATING REVENUE/ EXPENSE	(6,815)	(26,434)	19,619
2,095,765	2,354,811	(259,046)	TOTAL EXPENSES	8,455,693	8,112,322	343,371
(537,940)	(122,133)	(415,807)	NET REVENUE/EXPENSE	(1,330,258)	(750,719)	(579,539)
95,554	114,647	(19,093)	Average Daily Gross Revenue	98,391	97,267	1,125
48,633	68,378	(19,745)	Average Daily Net Revenue	55,310	56,023	(712)
44%	42%	0	Contractuals as a % of Gross Revenue	42%	40%	0
66,166	72,613	(6,448)	Average Daily Expenses (less Depreciation)	66,740	63,994	2,746
65%	55%	0	Salaries as a % of Net Revenue	63%	49%	0

Benewah Communit Hospital
Balance Sheet

	Prior Month 03/31/2026	Change	Current Month 04/30/2026
Current Assets			
CASH	(79,035)	193,029	113,995
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,159,843	130,105	2,289,948
Restricted Checking-Potlatch Credit Union-Scholarship Fund	21,656	245	21,901
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	3,855	(605)	3,249
Restricted-Banner COVID-CARES Account	153,853		153,853
RESTRICTED CASH	2,339,207	129,744	2,468,951
ACCOUNTS RECEIVABLE	5,682,309	(472,193)	5,210,116
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,380,001)	(38,000)	(2,418,001)
NET ACCOUNTS RECEIVABLE	3,302,309	(510,193)	2,792,116
INVENTORY	340,729	(7,358)	333,371
PREPAIDS	419,918	(21,819)	398,099
CURRENT ASSETS	6,323,127	(216,596)	6,106,531
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,258,449	14,750	42,273,199
ACCUMULATED DEPRECIATION	(28,608,041)	(110,241)	(28,718,283)
ACCUMULATED AMORTIZATION	(3,854,073)		(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,596,335	(95,491)	15,500,844
Receivable-Other Misc	234,099	(8,495)	225,605
Receivable-Relocation Forgiveness	56,478	(275)	56,203
ASSETS	22,211,844	(320,857)	21,890,987
Current Liabilities			
ACCOUNTS PAYABLE	1,581,707	68,425	1,650,132
ACCRUED PAYROLL & RELATED LIABILITIES	1,624,410	185,007	1,809,417
Non-Current Liability			
INTEREST PAYABLE	32,832	54,803	87,634
CURRENT LIABILITIES	3,238,949	308,234	3,547,183
Long Term Capital Lease & Notes			
Liability-SBITA-Cerner-ST Portion	(298,088)		(298,088)
Liability-Cerner CommunityWorks Schedule 1	3,064,217		3,064,217
Liability-Newlane/Hologic Bone Density Scanner	55,228	(1,144)	54,084
Liability-DeLage Landen Finacial Services (Arthrex Lap)	137,311	(2,382)	134,929
Liability-Canon-Aquilion Lightning CT Scanner	109,979	(6,633)	103,346
Liability-Canon-Turnkey Construction	13,450	(932)	12,519
Liability-Hologic Inc-3D Mammography Machine	73,207	(4,129)	69,078
Liability-Noridian 2024 Interim ERS	49,102	(41,529)	7,573
Liability-Noridian 2025 Interim ERS	593,137	(18,148)	574,989
Liability-First American (SpaceLabs-Telemetry) No 2	12		12
Liability-LABarrington (Lease)	23,295	(3,263)	20,031
LONG TERM DEBT	4,118,938	(78,161)	4,040,777
BOND PAYABLE	19,625,579	(12,990)	19,612,589
COST REPORT PAYABLE	(106,042)		(106,042)
NET REVENUE/EXPENSE	(792,318)	(537,940)	(1,330,258)
FUND BALANCE	(4,665,580)	(537,940)	(5,203,520)
LIABILITIES	22,211,844	(320,857)	21,890,987