

Benewah Communit Hospital
Balance Sheet

	Prior Month 07/31/2026	Change	Current Month 08/31/2026
Current Assets			
CASH	(125,765)	139,755	13,990
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,420,053		2,420,053
Restricted Checking-Potlatch Credit Union-Scholarship Fund	22,703	354	23,057
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	3,724	1,287	5,011
Restricted-Banner COVID-CARES Account	153,853		153,853
RESTRICTED CASH	2,600,332	1,640	2,601,973
ACCOUNTS RECEIVABLE	5,286,508	(126,585)	5,159,924
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,454,001)	(102,000)	(2,556,001)
NET ACCOUNTS RECEIVABLE	2,832,508	(228,585)	2,603,923
INVENTORY	344,929	(1,237)	343,692
PREPAIDS	377,457	14,531	391,987
CURRENT ASSETS	6,029,461	(73,895)	5,955,565
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,303,392		42,303,392
ACCUMULATED DEPRECIATION	(29,049,607)	(110,785)	(29,160,392)
ACCUMULATED AMORTIZATION	(3,854,073)		(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,201,518	(110,785)	15,090,732
Receivable-Other Misc	68,583	24,314	92,897
Receivable-Relocation Forgiveness	55,378	7,114	62,493
ASSETS	21,354,940	(153,253)	21,201,687
Current Liabilities			
ACCOUNTS PAYABLE	1,823,078	103,662	1,926,740
ACCRUED PAYROLL & RELATED LIABILITIES	1,941,570	135,915	2,077,485
Non-Current Liability			
INTEREST PAYABLE	255,695	56,629	312,325
CURRENT LIABILITIES	4,020,343	296,207	4,316,550
Long Term Capital Lease & Notes			
Liability-SBITA-Cerner-ST Portion	(298,088)		(298,088)
Liability-Cerner CommunityWorks Schedule 1	2,682,245		2,682,245
Liability-Newlane/Hologic Bone Density Scanner	50,595	(1,181)	49,414
Liability-DeLage Landen Finacial Services (Arthrex Lap)	127,749	(2,405)	125,344
Liability-Canon-Aquilion Lightning CT Scanner	83,259	(6,759)	76,500
Liability-Canon-Turnkey Construction	9,697	(949)	8,748
Liability-Hologic Inc-3D Mammography Machine	56,559	(4,216)	52,343
Liability-Noridian 2024 Interim ERS	262		262
Liability-Noridian 2025 Interim ERS	436,330	118,242	554,572
Liability-LABarrington (Lease)	10,113	(3,349)	6,764
LONG TERM DEBT	3,456,810	99,381	3,556,191
BOND PAYABLE	19,573,620	(12,990)	19,560,631
COST REPORT PAYABLE	(953,264)		(953,264)
NET REVENUE/EXPENSE	(1,804,104)	(535,851)	(2,339,955)
FUND BALANCE	(4,742,569)	(535,851)	(5,278,420)
LIABILITIES	21,354,940	(153,253)	21,201,687

Income Statement
08/31/2026

Current Month 08/31/2026	Prior Month 07/31/2026	Variance 31	Income Statement	Current YTD 08/31/2026	Prior YTD 08/31/2025	Variance 365
154,542	136,534	18,008	Revenue-Inpatient	1,349,934	1,289,053	60,882
1,386,422	1,727,555	(341,132)	Revenue-Outpatient	12,724,201	12,676,033	48,168
35,030	18,522	16,508	Revenue-Swing Bed	414,195	454,047	(39,851)
991,559	1,236,676	(245,117)	Revenue-Emergency Room	7,624,349	6,615,120	1,009,229
178,794	329,532	(150,738)	Revenue-Clinic	2,189,249	2,236,831	(47,582)
	39	(39)	Cerner Unalised	47	(253)	300
2,746,348	3,448,780	(702,432)	GROSS REVENUE	24,301,882	23,271,337	1,030,545
(1,185,343)	(1,554,516)	369,173	CONTRACTUALS	(10,591,252)	(8,643,695)	(1,947,558)
(153,897)	(180,896)	26,999	CONTRACTUALS-BAD DEBT	(427,776)	(652,843)	225,067
	(3,108)	3,108	Charity Write Off	(15,144)	(13,122)	(2,023)
(1,339,239)	(1,738,520)	399,281	TOTAL DEDUCTIONS	(11,034,173)	(9,309,659)	(1,724,513)
1,407,109	1,710,260	(303,151)	NET PATIENT REVENUE	13,267,709	13,961,677	(693,968)
125,146	117,870	7,276	OTHER REVENUE	1,003,946	1,116,955	(113,009)
523	1,058	(535)	RENT REVENUE	7,268	11,825	(4,557)
			GRANTS		11,593	(11,593)
8	8	(0)	INTEREST REVENUE	906	220,470	(219,564)
1,532,786	1,829,196	(296,410)	OPERATING REVENUE	14,279,830	15,322,521	(1,042,691)
883,445	1,072,294	(188,849)	SALARIES	7,599,458	6,720,283	879,175
52,175	77,272	(25,097)	CONTRACT LABOR	571,818	1,134,394	(562,575)
283,862	364,039	(80,178)	BENEFITS	2,269,329	1,889,074	380,255
122,840	53,140	69,700	PHYSICIAN LABOR	671,591	888,421	(216,830)
234,975	216,987	17,988	TOTAL SUPPLIES	1,501,335	1,427,645	73,690
213,947	198,022	15,925	PURCHASED SERVICES	1,704,282	1,598,977	105,305
54,800	50,229	4,571	REPAIRS AND MAINTENANCE	409,494	366,970	42,524
29,924	49,896	(19,972)	UTILITIES	355,282	321,046	34,235
12,825	11,926	899	RENTS AND LEASES	81,942	38,366	43,576
4,988	7,469	(2,481)	INSURANCE	57,261	65,430	(8,169)
49,910	68,451	(18,541)	INTEREST	413,135	470,342	(57,207)
4,688	2,552	2,136	OTHER - EDUCATION	31,524	36,705	(5,181)
11,144	4,340	6,804	OTHER - GENERAL	67,208	152,514	(85,305)
110,785	110,785		DEPRECIATION	895,858	933,624	(37,766)
2,070,308	2,287,402	(217,094)	OPERATING EXPENSES	16,629,516	16,043,790	585,726
(1,633)	(416)	(1,217)	NON-OPERATING REVENUE/ EXPENSE	(9,681)	(21,632)	11,951
2,068,675	2,286,986	(218,311)	TOTAL EXPENSES	16,619,836	16,022,159	597,677
(535,890)	(457,790)	(78,099)	NET REVENUE/EXPENSE	(2,340,005)	(699,638)	(1,640,368)
88,592	111,251	(22,659)	Average Daily Gross Revenue	100,008	95,767	4,241
45,391	55,170	(9,779)	Average Daily Net Revenue	54,600	57,455	(2,856)
43%	45%	(0)	Contractuals as a % of Gross Revenue	44%	37%	0
63,210	70,213	(7,003)	Average Daily Expenses (less Depreciation)	64,748	62,182	2,566
63%	63%	0	Salaries as a % of Net Revenue	57%	48%	0