

	Prior Month 01/31/2026	Change	Current Month 02/28/2026
Current Assets			
CASH	(570,995)	(173,028)	(744,023)
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,235,336	(205,493)	2,029,843
Restricted Checking-Potlatch Credit Union-Scholarship Fund	21,207	176	21,384
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	3,223	184	3,407
Restricted-Banner COVID-CARES Account	628,853	(475,000)	153,853
RESTRICTED CASH	2,888,619	(680,132)	2,208,487
ACCOUNTS RECEIVABLE	4,640,519	376,042	5,016,560
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,152,001)	(149,000)	(2,301,001)
NET ACCOUNTS RECEIVABLE	2,488,518	227,042	2,715,560
INVENTORY	368,404	(7,318)	361,087
PREPAIDS	400,197	3,631	403,827
CURRENT ASSETS	5,574,743	(629,805)	4,944,938
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,242,470	9,996	42,252,467
ACCUMULATED DEPRECIATION	(28,378,061)	(115,460)	(28,493,521)
ACCUMULATED AMORTIZATION	(3,854,073)		(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,812,141	(105,464)	15,706,677
Receivable-Other Misc	159,608	99,790	259,398
Receivable-Relocation Forgiveness	57,299	(470)	56,830
ASSETS	21,603,792	(635,949)	20,967,843
Current Liabilities			
ACCOUNTS PAYABLE	1,246,505	(74,313)	1,172,193
ACCRUED PAYROLL & RELATED LIABILITIES	1,338,875	(113,431)	1,225,445
Non-Current Liability			
INTEREST PAYABLE	259,095	(282,893)	(23,798)
CURRENT LIABILITIES	2,844,476	(470,636)	2,373,839
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	57,490	(1,126)	56,363
Liability-DeLage Landen Financial Services (Arthrex Lap)	142,058	(2,370)	139,687
Liability-Canon-Aquilion Lightning CT Scanner	123,151	(6,570)	116,581
Liability-Canon-Turnkey Construction	15,301	(923)	14,378
Liability-Hologic Inc-3D Mammography Machine	81,402	(4,087)	77,315
Liability-Noridian 2024 Interim ERS	139,479	(44,957)	94,522
Liability-Noridian 2025 Interim ERS	634,667		634,667
Liability-First American (SpaceLabs-Telemetry) No 1	4,608	(2,299)	2,309
Liability-First American (SpaceLabs-Telemetry) No 2	5,263	(2,626)	2,637
Liability-LABarrington (Lease)	29,759	(3,221)	26,537
LONG TERM DEBT	4,297,394	(68,180)	4,229,214
BOND PAYABLE	19,651,558	(12,990)	19,638,569
COST REPORT PAYABLE	(730,332)		(730,332)
NET REVENUE/EXPENSE	(586,042)	(84,143)	(670,185)
FUND BALANCE	(4,459,304)	(84,143)	(4,543,447)
LIABILITIES	21,603,792	(635,949)	20,967,843

Benewah Community Hospital
BENEWAH COMMUNITY HOSPITAL
02/28/2026

Current Month 02/28/2026	Prior Month 01/31/2026	Variance	Income Statement	Current YTD 02/28/2026	Prior YTD 02/28/2025	Variance
85,773	252,759	(166,986)	Revenue-Inpatient	338,532	353,149	(14,617)
1,472,290	1,352,928	119,362	Revenue-Outpatient	2,825,218	3,481,798	(656,581)
98,449	113,128	(14,679)	Revenue-Swing Bed	211,576	1,884	209,692
751,678	718,919	32,759	Revenue-Emergency Room	1,470,597	1,541,500	(70,903)
303,430	236,938	66,493	Revenue-Clinic	540,368	563,246	(22,878)
0	0	0	Cerner Unalised	0	(264)	264
2,711,620	2,674,671	36,949	GROSS REVENUE	5,386,291	5,941,843	(555,552)
(1,119,406)	(1,032,542)	(86,864)	CONTRACTUALS	(2,151,948)	(2,600,681)	448,733
(110,315)	(53,967)	(56,348)	CONTRACTUALS-BAD DEBT	(164,281)	(56,937)	(107,345)
(11,560)	0	(11,560)	Charity Write Off	(11,560)	(3,863)	(7,697)
(1,241,281)	(1,086,508)	(154,773)	TOTAL DEDUCTIONS	(2,327,790)	(2,661,480)	333,691
1,470,339	1,588,163	(117,824)	NET PATIENT REVENUE	3,058,501	3,280,363	(221,861)
133,926	139,421	(5,495)	OTHER REVENUE	273,347	418,390	(145,043)
875	2,200	(1,325)	RENT REVENUE	3,075	3,175	(100)
9	0	8	INTEREST REVENUE	9	25	(16)
1,605,149	1,729,784	(124,635)	OPERATING REVENUE	3,334,933	3,701,953	(367,020)
665,071	1,386,838	(721,767)	SALARIES	2,051,910	1,572,937	478,972
51,750	68,854	(17,104)	CONTRACT LABOR	120,604	228,101	(107,497)
268,740	130,428	138,312	BENEFITS	399,168	522,566	(123,399)
70,184	74,988	(4,804)	PHYSICIAN LABOR	145,172	269,684	(124,512)
164,411	157,077	7,334	TOTAL SUPPLIES	321,488	400,363	(78,874)
194,368	206,212	(11,844)	PURCHASED SERVICES	400,580	375,680	24,900
49,515	43,338	6,177	REPAIRS AND MAINTENANCE	92,853	111,427	(18,575)
38,851	48,442	(9,591)	UTILITIES	87,293	82,768	4,525
8,798	11,571	(2,773)	RENTS AND LEASES	20,369	9,012	11,357
7,468	7,459	9	INSURANCE	14,927	16,732	(1,805)
45,744	51,102	(5,358)	INTEREST	96,845	105,499	(8,654)
5,324	2,556	2,768	OTHER - EDUCATION	7,881	13,413	(5,532)
3,961	9,736	(5,774)	OTHER - GENERAL	13,697	24,572	(10,875)
115,460	113,527	1,933	DEPRECIATION	228,987	228,537	450
1,689,646	2,312,128	(622,482)	OPERATING EXPENSES	4,001,774	3,961,292	40,482
(354)	3,697	(4,052)	NON-OPERATING REVENUE/ EXPENSE	3,343	(718)	4,061
1,689,292	2,315,826	(626,534)	TOTAL EXPENSES	4,005,117	3,960,574	44,543
(84,143)	(586,042)	501,899	NET REVENUE/EXPENSE	(670,185)	(258,621)	(411,564)
96,844	86,280		Average Daily Gross Revenue	91,293	100,709	
52,512	51,231		Average Daily Net Revenue	51,839	55,599	
41%	39%		Contractuals as a % of Gross Revenue	40%	44%	
56,221	70,923		Average Daily Expenses (less Depreciation)	63,946	63,267	
45%	87%		Salaries as a % of Net Revenue	67%	48%	