Income Statement
07/31/2026

Current Month 07/31/2026	Prior Month 06/30/2026	Variance 31	Income Statement	Current YTD 07/31/2026	Prior YTD 07/31/2025	Variance 365
136,534	223,425	(86,891)	Revenue-Inpatient	1,195,392	1,130,357	65,035
1,727,555	1,616,722	110,833	Revenue-Outpatient	11,337,779	11,346,137	(8,358)
18,522	28,851	(10,329)	Revenue-Swing Bed	379,165	335,050	44,115
1,236,676	1,011,783	224,893	Revenue-Emergency Room	6,632,790	5,648,178	984,612
329,532	273,578	55,954	Revenue-Clinic	2,010,456	1,966,246	44,210
39	8	31	Cerner Unaliased	47	(253)	300
3,448,780	**3,154,351**	**294,429**	**GROSS REVENUE**	**21,555,534**	**20,426,221**	**1,129,313**
(1,554,516)	**(1,651,706)**	**97,189**	**CONTRACTUALS**	**(9,405,909)**	**(7,531,678)**	**(1,874,232)**
(180,896)	101,030	(281,925)	CONTRACTUALS-BAD DEBT	(273,879)	(504,077)	230,197
(3,108)		(3,108)	Charity Write Off	(15,144)	(10,562)	(4,582)
(1,738,520)	**(1,550,676)**	**(187,844)**	**TOTAL DEDUCTIONS**	**(9,694,933)**	**(8,046,317)**	**(1,648,617)**
1,710,260	**1,603,676**	**106,584**	**NET PATIENT REVENUE**	**11,860,601**	**12,379,904**	**(519,303)**
117,870	189,502	(71,632)	OTHER REVENUE	878,800	968,582	(89,782)
1,058	(50)	1,108	RENT REVENUE	6,746	10,325	(3,579)
			GRANTS		11,593	(11,593)
8	137	(129)	INTEREST REVENUE	898	219,910	(219,012)
1,829,196	**1,793,265**	**35,931**	**OPERATING REVENUE**	**12,747,045**	**13,590,314**	**(843,270)**
1,072,294	941,123	131,171	SALARIES	6,716,013	5,441,053	1,274,960
77,272	72,478	4,794	CONTRACT LABOR	519,644	969,684	(450,040)
364,039	351,075	12,964	BENEFITS	1,985,468	1,627,404	358,064
53,140	71,471	(18,331)	PHYSICIAN LABOR	548,751	791,337	(242,586)
216,987	206,417	10,570	TOTAL SUPPLIES	1,266,360	1,276,448	(10,088)
198,022	231,793	(33,772)	PURCHASED SERVICES	1,490,334	1,409,755	80,579
50,229	51,966	(1,738)	REPAIRS AND MAINTENANCE	354,694	322,685	32,009
49,896	45,861	4,036	UTILITIES	325,357	276,359	48,998
11,926	13,188	(1,262)	RENTS AND LEASES	69,117	34,665	34,452
7,469	7,459	10	INSURANCE	52,273	57,942	(5,668)
68,451	50,168	18,282	INTEREST	363,225	402,698	(39,473)
2,552	3,232	(680)	OTHER - EDUCATION	26,835	29,445	(2,610)
4,340	10,318	(5,978)	OTHER - GENERAL	56,064	129,363	(73,299)
110,785	110,297	488	DEPRECIATION	785,073	806,107	(21,034)
2,287,402	**2,166,848**	**120,555**	**OPERATING EXPENSES**	**14,559,208**	**13,574,945**	**984,264**
(416)	**314**	**(730)**	**NON-OPERATING REVENUE/ EXPENSE**	**(8,048)**	**(21,357)**	**13,309**
2,286,986	**2,167,162**	**119,824**	**TOTAL EXPENSES**	**14,551,160**	**13,553,588**	**997,572**
(457,790)	**(373,897)**	**(83,893)**	**NET REVENUE/EXPENSE**	**(1,804,116)**	**36,726**	**(1,840,842)**
111,251	105,145	6,106	Average Daily Gross Revenue	101,677	96,350	5,327
55,170	53,456	1,714	Average Daily Net Revenue	55,946	58,396	(2,450)
45%	52%	(0)	Contractuals as a % of Gross Revenue	44%	37%	0
70,213	68,552	1,662	Average Daily Expenses (less Depreciation)	64,972	60,230	4,742
63%	59%	0	Salaries as a % of Net Revenue	57%	44%	0

Benewah Communit Hospital
Balance Sheet

	Prior Month 06/30/2026	Change	Current Month 07/31/2026
Current Assets			
CASH	9,817	(135,582)	(125,765)
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,420,053		2,420,053
Restricted Checking-Potlatch Credit Union-Scholarship Fund	22,465	238	22,703
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	3,538	186	3,724
Restricted-Banner COVID-CARES Account	153,853		153,853
RESTRICTED CASH	2,599,909	424	2,600,332
ACCOUNTS RECEIVABLE	5,004,753	281,755	5,286,508
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,081,001)	(373,000)	(2,454,001)
NET ACCOUNTS RECEIVABLE	2,923,753	(91,245)	2,832,508
INVENTORY	344,852	78	344,929
PREPAIDS	398,898	(21,441)	377,457
CURRENT ASSETS	6,277,227	(247,766)	6,029,461
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,283,251	20,141	42,303,392
ACCUMULATED DEPRECIATION	(28,938,821)	(110,785)	(29,049,607)
ACCUMULATED AMORTIZATION	(3,854,073)		(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,292,162	(90,644)	15,201,518
Receivable-Other Misc	128,804	(60,221)	68,583
Receivable-Relocation Forgiveness	55,928	(550)	55,378
ASSETS	21,754,121	(399,181)	21,354,940
Current Liabilities			
ACCOUNTS PAYABLE	1,684,131	138,947	1,823,078
ACCRUED PAYROLL & RELATED LIABILITIES	2,064,012	(122,442)	1,941,570
Non-Current Liability			
INTEREST PAYABLE	199,066	56,629	255,695
CURRENT LIABILITIES	3,947,208	73,135	4,020,343
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	51,767	(1,172)	50,595
Liability-DeLage Landen Finacial Services (Arthrex Lap)	130,148	(2,399)	127,749
Liability-Canon-Aquilion Lightning CT Scanner	89,986	(6,727)	83,259
Liability-Canon-Turnkey Construction	10,642	(945)	9,697
Liability-Hologic Inc-3D Mammography Machine	60,754	(4,194)	56,559
Liability-Noridian 2024 Interim ERS	(41,267)	41,529	262
Liability-Noridian 2025 Interim ERS	460,630	(24,300)	436,330
Liability-LABarrington (Lease)	13,441	(3,328)	10,113
LONG TERM DEBT	3,458,346	(1,536)	3,456,810
BOND PAYABLE	19,586,610	(12,990)	19,573,620
COST REPORT PAYABLE	(953,264)		(953,264)
NET REVENUE/EXPENSE	(1,346,314)	(457,790)	(1,804,104)
FUND BALANCE	(4,284,779)	(457,790)	(4,742,569)
LIABILITIES	21,754,121	(399,181)	21,354,940