Income Statement
06/30/2026

| Current Month 06/30/2026 | Prior Month 05/31/2026 | Variance 30 | Income Statement | Current YTD 06/30/2026 | Prior YTD 06/30/2025 | Variance 365 |
|---|---|---|---|---|---|---|
| 223,425 | 222,342 | 1,082 | Revenue-Inpatient | 1,058,858 | 938,741 | 120,117 |
| 1,616,722 | 1,557,349 | 59,373 | Revenue-Outpatient | 9,610,224 | 9,797,113 | (186,889) |
| 28,851 | 18,156 | 10,695 | Revenue-Swing Bed | 360,642 | 184,168 | 176,474 |
| 1,011,783 | 1,062,459 | (50,676) | Revenue-Emergency Room | 5,396,114 | 4,617,585 | 778,528 |
| 273,578 | 285,145 | (11,567) | Revenue-Clinic | 1,680,924 | 1,657,773 | 23,150 |
| 8 | | 8 | Cerner Unaliased | 8 | (253) | 261 |
| **3,154,351** | **3,145,452** | **8,900** | **GROSS REVENUE** | **18,106,754** | **17,195,634** | **911,120** |
| **(1,651,706)** | **(1,284,244)** | **(367,461)** | **CONTRACTUALS** | **(7,851,393)** | **(6,769,236)** | **(1,082,158)** |
| 101,030 | 48,706 | 52,323 | CONTRACTUALS-BAD DEBT | (92,984) | (454,060) | 361,076 |
| | (476) | 476 | Charity Write Off | (12,036) | (10,562) | (1,474) |
| **(1,550,676)** | **(1,236,014)** | **(314,662)** | **TOTAL DEDUCTIONS** | **(7,956,413)** | **(7,233,858)** | **(722,555)** |
| **1,603,676** | **1,909,438** | **(305,762)** | **NET PATIENT REVENUE** | **10,150,341** | **9,961,776** | **188,565** |
| 189,502 | 88,504 | 100,998 | OTHER REVENUE | 760,930 | 829,057 | (68,127) |
| (50) | 1,200 | (1,250) | RENT REVENUE | 5,688 | 8,950 | (3,262) |
| | | | GRANTS | | 11,593 | (11,593) |
| 137 | 7 | 129 | INTEREST REVENUE | 890 | 439 | 452 |
| **1,793,265** | **1,999,149** | **(205,885)** | **OPERATING REVENUE** | **10,917,849** | **10,811,815** | **106,034** |
| 941,123 | 808,499 | 132,625 | SALARIES | 5,924,311 | 4,586,558 | 1,337,753 |
| 72,478 | 68,155 | 4,323 | CONTRACT LABOR | 442,372 | 822,603 | (380,231) |
| 351,075 | 301,489 | 49,586 | BENEFITS | 1,621,428 | 1,403,590 | 217,838 |
| 71,471 | 93,375 | (21,904) | PHYSICIAN LABOR | 495,611 | 688,990 | (193,379) |
| 206,417 | 138,648 | 67,768 | TOTAL SUPPLIES | 1,049,373 | 1,138,421 | (89,048) |
| 231,793 | 227,023 | 4,770 | PURCHASED SERVICES | 1,292,312 | 1,194,578 | 97,734 |
| 51,966 | 50,825 | 1,141 | REPAIRS AND MAINTENANCE | 304,465 | 274,550 | 29,915 |
| 45,861 | 49,210 | (3,349) | UTILITIES | 275,461 | 249,297 | 26,164 |
| 13,188 | 4,330 | 8,858 | RENTS AND LEASES | 57,191 | 26,949 | 30,242 |
| 7,459 | 7,469 | (10) | INSURANCE | 44,804 | 50,080 | (5,275) |
| 50,168 | 48,442 | 1,726 | INTEREST | 291,086 | 344,615 | (53,529) |
| 3,232 | 1,741 | 1,491 | OTHER - EDUCATION | 24,284 | 27,754 | (3,470) |
| 10,318 | 9,906 | 412 | OTHER - GENERAL | 51,724 | 108,253 | (56,529) |
| 110,297 | 110,241 | 56 | DEPRECIATION | 674,287 | 690,542 | (16,254) |
| **2,166,848** | **1,919,354** | **247,493** | **OPERATING EXPENSES** | **12,548,710** | **11,606,780** | **941,931** |
| **314** | **(1,131)** | **1,445** | **NON-OPERATING REVENUE/ EXPENSE** | **(7,632)** | **(27,194)** | **19,562** |
| **2,167,162** | **1,918,223** | **248,939** | **TOTAL EXPENSES** | **12,541,078** | **11,579,585** | **961,493** |
| **(373,897)** | **80,926** | **(454,823)** | **NET REVENUE/EXPENSE** | **(1,623,230)** | **(767,771)** | **(855,459)** |
| 105,145 | 101,466 | 3,679 | Average Daily Gross Revenue | 100,037 | 95,004 | 5,034 |
| 53,456 | 61,595 | (8,139) | Average Daily Net Revenue | 56,079 | 55,037 | 1,042 |
| 52% | 41% | 0 | Contractuals as a % of Gross Revenue | 43% | 39% | 0 |
| 68,552 | 58,358 | 10,193 | Average Daily Expenses (less Depreciation) | 65,605 | 60,311 | 5,294 |
| 59% | 42% | 0 | Salaries as a % of Net Revenue | 58% | 46% | 0 |

Benewah Communit Hospital
Balance Sheet

| | Prior Month 05/31/2026 | Change | Current Month 06/30/2026 |
|---|---|---|---|
| **Current Assets** | | | |
| CASH | 112,988 | (103,172) | 9,817 |
| Restricted Checking-Banner Bank Bond Fun (Prev. WF) | 2,419,948 | 105 | 2,420,053 |
| Restricted Checking-Potlatch Credit Union-Scholarship Fund | 22,204 | 261 | 22,465 |
| Restricted Checking-Banner Bank-EE Council (Prev US Bank) | 3,834 | (296) | 3,538 |
| Restricted-Banner COVID-CARES Account | 153,853 | | 153,853 |
| RESTRICTED CASH | 2,599,839 | 69 | 2,599,909 |
| ACCOUNTS RECEIVABLE | 5,272,488 | (267,735) | 5,004,753 |
| ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT | (2,205,001) | 124,000 | (2,081,001) |
| NET ACCOUNTS RECEIVABLE | 3,067,487 | (143,735) | 2,923,753 |
| INVENTORY | 329,829 | 15,023 | 344,852 |
| PREPAIDS | 423,391 | (24,493) | 398,898 |
| CURRENT ASSETS | 6,533,534 | (256,307) | 6,277,227 |
| **Plant, Property and Equipment** | | | |
| PLANT PROPERTY AND EQUIPMENT | 42,283,251 | | 42,283,251 |
| ACCUMULATED DEPRECIATION | (28,828,524) | (110,297) | (28,938,821) |
| ACCUMULATED AMORTIZATION | (3,854,073) | | (3,854,073) |
| NET PROPERTY PLANT EQUIPMENT | 15,402,459 | (110,297) | 15,292,162 |
| Receivable-Other Misc | 220,671 | (91,867) | 128,804 |
| Receivable-Relocation Forgiveness | 55,928 | | 55,928 |
| ASSETS | 22,212,593 | (458,471) | 21,754,121 |
| **Current Liabilities** | | | |
| ACCOUNTS PAYABLE | 1,818,051 | (133,920) | 1,684,131 |
| ACCRUED PAYROLL & RELATED LIABILITIES | 1,835,347 | 162,332 | 1,997,679 |
| **Non-Current Liability** | | | |
| INTEREST PAYABLE | 144,264 | 54,802 | 199,066 |
| CURRENT LIABILITIES | 3,797,662 | 83,213 | 3,880,875 |
| **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 | 52,930 | (1,163) | 51,767 |
| Liability-DeLage Landen Finacial Services (Arthrex Lap) | 132,542 | (2,394) | 130,148 |
| Liability-Canon-Aquilion Lightning CT Scanner | 96,682 | (6,696) | 89,986 |
| Liability-Canon-Turnkey Construction | 11,583 | (940) | 10,642 |
| Liability-Hologic Inc-3D Mammography Machine | 64,926 | (4,173) | 60,754 |
| Liability-Noridian 2024 Interim ERS | | 7,573 | 7,573 |
| Liability-Noridian 2025 Interim ERS | 604,329 | (143,699) | 460,630 |
| Liability-First American (SpaceLabs-Telemetry) No 2 | 12 | | 12 |
| Liability-LABarrington (Lease) | 16,747 | (3,306) | 13,441 |
| LONG TERM DEBT | 4,043,967 | (154,797) | 3,889,170 |
| BOND PAYABLE | 19,599,600 | (12,990) | 19,586,610 |
| COST REPORT PAYABLE | (106,042) | | (106,042) |
| NET REVENUE/EXPENSE | (1,249,332) | (373,897) | (1,623,230) |
| FUND BALANCE | (5,122,594) | (373,897) | (5,496,491) |
| LIABILITIES | 22,212,593 | (458,471) | 21,754,121 |