

Income Statement
03/31/2026

Current Month 03/31/2026	Prior Month 02/28/2026	Variance	Income Statement	Current YTD 03/31/2026	Prior YTD 03/31/2025	Variance
157,449	85,773	71,676	Revenue-Inpatient	495,981	440,124	55,856
1,971,698	1,472,290	499,408	Revenue-Outpatient	4,796,916	5,506,916	(710,000)
68,982	98,449	(29,467)	Revenue-Swing Bed	280,558	9,806	270,752
1,024,925	751,678	273,247	Revenue-Emergency Room	2,495,523	2,268,744	226,779
330,994	303,430	27,564	Revenue-Clinic	871,362	832,126	39,236
0	0	0	Cerner Unaliased	0	(537)	537
3,554,048	2,711,620	842,428	GROSS REVENUE	8,940,339	9,058,253	(117,914)
(1,494,953)	(1,119,406)	(375,547)	CONTRACTUALS	(3,646,901)	(3,946,128)	299,227
60,631	(110,315)	170,945	CONTRACTUALS-BAD DEBT	(103,651)	(70,235)	(33,416)
0	(11,560)	11,560	Charity Write Off	(11,560)	(10,562)	(998)
(1,434,323)	(1,241,281)	(193,041)	TOTAL DEDUCTIONS	(3,762,112)	(4,026,925)	264,813
2,119,725	1,470,339	649,386	NET PATIENT REVENUE	5,178,227	5,031,327	146,899
111,002	133,926	(22,924)	OTHER REVENUE	384,349	514,250	(129,900)
1,325	875	450	RENT REVENUE	4,400	4,550	(150)
625	9	616	INTEREST REVENUE	634	66	568
2,232,678	1,605,149	627,529	OPERATING REVENUE	5,567,610	5,550,193	17,417
1,171,208	665,071	506,137	SALARIES	3,223,118	2,469,286	753,832
100,323	51,750	48,573	CONTRACT LABOR	220,926	391,199	(170,272)
286,767	268,740	18,027	BENEFITS	685,935	785,894	(99,959)
97,786	70,184	27,602	PHYSICIAN LABOR	242,958	372,081	(129,123)
198,688	164,411	34,276	TOTAL SUPPLIES	520,176	622,386	(102,210)
220,347	194,368	25,979	PURCHASED SERVICES	620,928	580,934	39,994
55,473	49,515	5,959	REPAIRS AND MAINTENANCE	148,326	147,020	1,305
45,998	38,851	7,148	UTILITIES	133,292	118,555	14,737
6,743	8,798	(2,055)	RENTS AND LEASES	27,112	13,360	13,751
7,480	7,468	12	INSURANCE	22,407	25,064	(2,657)
49,307	45,744	3,563	INTEREST	146,152	173,930	(27,778)
6,241	5,324	916	OTHER - EDUCATION	14,121	17,876	(3,755)
4,646	3,961	685	OTHER - GENERAL	18,343	69,853	(51,510)
114,520	115,460	(940)	DEPRECIATION	343,507	342,964	544
2,365,527	1,689,646	675,881	OPERATING EXPENSES	6,367,301	6,130,402	236,899
(10,716)	(354)	(10,362)	NON-OPERATING REVENUE/ EXPENSE	(7,373)	(1,315)	(6,058)
2,354,811	1,689,292	665,519	TOTAL EXPENSES	6,359,928	6,129,087	230,841
(122,133)	(84,143)	(37,990)	NET REVENUE/EXPENSE	(792,318)	(578,894)	(213,424)
114,647	96,844	17,803	Average Daily Gross Revenue	99,337	100,647	(1,310)
68,378	52,512	15,866	Average Daily Net Revenue	57,536	55,904	1,632
42%	41%	1%	Contractuals as a % of Gross Revenue	41%	44%	(3%)
72,613	56,221	16,392	Average Daily Expenses (less Depreciation)	66,931	64,305	2,626
55%	45%	10%	Salaries as a % of Net Revenue	62%	49%	13%

Benewah Communit Hospital Balance Sheet	Prior Month 02/28/2026	Change	Current Month 03/31/2026
Current Assets			
CASH	(744,023)	664,988	(79,035)
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,029,843	130,000	2,159,843
Restricted Checking-Potlatch Credit Union-Scholarship Fund	21,384	272	21,656
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	3,407	447	3,855
Restricted-Banner COVID-CARES Account	153,853	0	153,853
RESTRICTED CASH	2,208,487	130,719	2,339,207
ACCOUNTS RECEIVABLE	5,016,560	665,749	5,682,309
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,301,001)	(79,000)	(2,380,001)
NET ACCOUNTS RECEIVABLE	2,715,560	586,749	3,302,309
INVENTORY	361,087	(20,358)	340,729
PREPAIDS	403,827	16,090	419,918
CURRENT ASSETS	4,944,938	1,378,189	6,323,127
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,252,467	5,982	42,258,449
ACCUMULATED DEPRECIATION	(28,493,521)	(114,520)	(28,608,041)
ACCUMULATED AMORTIZATION	(3,854,073)	0	(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,706,677	(108,538)	15,598,140
Receivable-Other Misc	259,398	(25,298)	234,099
Receivable-Relocation Forgiveness	56,830	(352)	56,478
ASSETS	20,967,843	1,244,001	22,211,844
Current Liabilities			
ACCOUNTS PAYABLE	1,172,193	409,514	1,581,707
ACCRUED PAYROLL & RELATED LIABILITIES	1,225,445	398,966	1,624,410
Non-Current Liability			
INTEREST PAYABLE	(23,798)	56,629	32,832
CURRENT LIABILITIES	2,373,839	865,110	3,238,949
Long Term Capital Lease & Notes			
Liability-SBITA-Cerner-ST Portion	(298,088)	0	(298,088)
Liability-Cerner CommunityWorks Schedule 1	3,064,217	0	3,064,217
Liability-Newlane/Hologic Bone Density Scanner	56,363	(1,135)	55,228
Liability-DeLage Landen Finacial Services (Arthrex Lap)	139,687	(2,376)	137,311
Liability-Canon-Aquilion Lightning CT Scanner	116,581	(6,602)	109,979
Liability-Canon-Turnkey Construction	14,378	(927)	13,450
Liability-Hologic Inc-3D Mammography Machine	77,315	(4,108)	73,207
Liability-Noridian 2024 Interim ERS	94,522	(45,420)	49,102
Liability-Noridian 2025 Interim ERS	634,667	(41,529)	593,137
Liability-First American (SpaceLabs-Telemetry) No 1	2,309	(2,309)	0
Liability-First American (SpaceLabs-Telemetry) No 2	2,637	(2,626)	12
Liability-LABarrington (Lease)	26,537	(3,242)	23,295
LONG TERM DEBT	4,229,214	(110,275)	4,118,938
BOND PAYABLE	19,638,569	(12,990)	19,625,579
COST REPORT PAYABLE	(730,332)	624,290	(106,042)
NET REVENUE/EXPENSE	(670,185)	(122,133)	(792,318)
FUND BALANCE	(4,543,447)	(122,133)	(4,665,580)
LIABILITIES	20,967,843	1,244,001	22,211,844