

Benewah Communit Hospital
Balance Sheet

	Prior Month 04/30/2026	Change	Current Month 05/31/2026
Current Assets			
CASH	113,995	(908)	113,086
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,289,948	130,000	2,419,948
Restricted Checking-Potlatch Credit Union-Scholarship Fund	21,901	303	22,204
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	3,249	585	3,834
Restricted-Banner COVID-CARES Account	153,853		153,853
RESTRICTED CASH	2,468,951	130,889	2,599,839
ACCOUNTS RECEIVABLE	5,210,116	62,372	5,272,488
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,418,001)	213,000	(2,205,001)
NET ACCOUNTS RECEIVABLE	2,792,116	275,372	3,067,487
INVENTORY	333,371	(3,542)	329,829
PREPAIDS	398,099	25,292	423,391
CURRENT ASSETS	6,106,531	427,101	6,533,632
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,273,199	10,052	42,283,251
ACCUMULATED DEPRECIATION	(28,718,283)	(110,241)	(28,828,524)
ACCUMULATED AMORTIZATION	(3,854,073)		(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,502,648	(100,189)	15,402,459
Receivable-Other Misc	225,605	(5,459)	220,146
Receivable-Relocation Forgiveness	56,203	(275)	55,928
ASSETS	21,890,987	321,179	22,212,166
Current Liabilities			
ACCOUNTS PAYABLE	1,650,132	167,920	1,818,051
ACCRUED PAYROLL & RELATED LIABILITIES	1,809,417	26,028	1,835,445
Non-Current Liability			
INTEREST PAYABLE	87,634	56,629	144,264
CURRENT LIABILITIES	3,547,183	250,577	3,797,760
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	54,084	(1,154)	52,930
Liability-DeLage Landen Finacial Services (Arthrex Lap)	134,929	(2,388)	132,542
Liability-Canon-Aquilion Lightning CT Scanner	103,346	(6,664)	96,682
Liability-Canon-Turnkey Construction	12,519	(936)	11,583
Liability-Hologic Inc-3D Mammography Machine	69,078	(4,151)	64,926
Liability-Noridian 2024 Interim ERS	7,573	(7,573)	
Liability-Noridian 2025 Interim ERS	574,989	29,339	604,329
Liability-First American (SpaceLabs-Telemetry) No 2	12		12
Liability-LABarrington (Lease)	20,031	(3,285)	16,747
LONG TERM DEBT	4,040,777	3,190	4,043,967
BOND PAYABLE	19,612,589	(12,990)	19,599,600
COST REPORT PAYABLE	(106,042)		(106,042)
NET REVENUE/EXPENSE	(1,330,258)	80,401	(1,249,857)
FUND BALANCE	(5,203,520)	80,401	(5,123,119)
LIABILITIES	21,890,987	321,179	22,212,166

Income Statement
05/31/2026

Current Month 05/31/2026	Prior Month 04/30/2026	Variance 31	Income Statement	Current YTD 05/31/2026	Prior YTD 05/31/2025	Variance 365
222,342	117,110	105,232	Revenue-Inpatient	835,433	807,572	27,861
1,557,349	1,639,238	(81,889)	Revenue-Outpatient	7,993,502	8,421,143	(427,641)
18,156	33,077	(14,921)	Revenue-Swing Bed	331,791	111,205	220,586
1,062,459	826,349	236,110	Revenue-Emergency Room	4,384,330	3,788,368	595,962
285,145	250,838	34,307	Revenue-Clinic	1,407,346	1,398,894	8,452
			Cerner Unalised		(254)	254
3,145,452	2,866,612	278,839	GROSS REVENUE	14,952,403	14,527,436	424,967
(1,284,244)	(1,268,542)	(15,702)	CONTRACTUALS	(6,199,688)	(6,152,994)	(46,694)
48,706	(139,070)	187,776	CONTRACTUALS-BAD DEBT	(194,014)	(298,104)	104,091
(476)		(476)	Charity Write Off	(12,036)	(10,562)	(1,474)
(1,236,014)	(1,407,612)	171,598	TOTAL DEDUCTIONS	(6,405,738)	(6,461,660)	55,923
1,909,438	1,459,001	450,437	NET PATIENT REVENUE	8,546,665	8,065,775	480,890
88,504	98,574	(10,070)	OTHER REVENUE	571,427	723,820	(152,393)
675	138	537	RENT REVENUE	5,213	7,450	(2,237)
			GRANTS		11,593	(11,593)
7	112	(104)	INTEREST REVENUE	753	232	521
1,998,624	1,557,825	440,800	OPERATING REVENUE	9,124,059	8,808,871	315,188
808,499	951,571	(143,073)	SALARIES	4,983,188	4,136,517	846,671
68,155	80,813	(12,658)	CONTRACT LABOR	369,894	681,092	(311,198)
301,489	282,929	18,561	BENEFITS	1,270,353	1,185,233	85,120
93,375	87,807	5,568	PHYSICIAN LABOR	424,140	589,239	(165,099)
138,648	184,132	(45,483)	TOTAL SUPPLIES	842,956	974,421	(131,465)
227,023	212,568	14,455	PURCHASED SERVICES	1,060,519	1,011,860	48,659
50,825	53,348	(2,522)	REPAIRS AND MAINTENANCE	252,499	228,189	24,310
49,210	47,098	2,112	UTILITIES	229,600	206,909	22,691
4,330	12,562	(8,232)	RENTS AND LEASES	44,003	23,219	20,785
7,469	7,469		INSURANCE	37,345	41,738	(4,393)
48,442	46,323	2,119	INTEREST	240,918	293,116	(52,198)
1,741	5,189	(3,448)	OTHER - EDUCATION	21,051	21,610	(558)
9,906	13,157	(3,251)	OTHER - GENERAL	41,406	98,768	(57,362)
110,241	110,241	(0)	DEPRECIATION	563,990	575,009	(11,019)
1,919,354	2,095,207	(175,853)	OPERATING EXPENSES	10,381,863	10,066,920	314,942
(1,131)	558	(1,689)	NON-OPERATING REVENUE/ EXPENSE	(7,946)	(26,756)	18,810
1,918,223	2,095,765	(177,542)	TOTAL EXPENSES	10,373,916	10,040,164	333,752
80,401	(537,940)	618,341	NET REVENUE/EXPENSE	(1,249,857)	(1,231,293)	(18,564)
101,466	95,554	5,912	Average Daily Gross Revenue	99,023	96,208	2,814
61,595	48,633	12,961	Average Daily Net Revenue	56,600	53,416	3,185
41%	44%	(0)	Contractuals as a % of Gross Revenue	41%	42%	(0)
58,358	66,166	(7,807)	Average Daily Expenses (less Depreciation)	65,019	62,860	2,159
42%	65%	(0)	Salaries as a % of Net Revenue	58%	51%	0