Benewah Communit Hospital
Balance Sheet

	Prior Month 08/31/2026	Change	Current Month 09/30/2026
Current Assets			
CASH	40,193	(123,750)	(83,557)
Restricted Checking-Banner Bank Bond Fun (Prev. WF)	2,420,053	(1,097,215)	1,322,837
Restricted Checking-Potlatch Credit Union-Scholarship Fund	23,057	(6,666)	16,391
Restricted Checking-Banner Bank-EE Council (Prev US Bank)	5,011	1,383	6,394
Restricted-Banner COVID-CARES Account	153,853		153,853
RESTRICTED CASH	2,601,973	(1,102,498)	1,499,474
ACCOUNTS RECEIVABLE	5,228,372	246,341	5,474,714
ALLOWANCE- CONTRACTUAL ADJUSTMENTS AND BAD DEBT	(2,556,001)	(159,125)	(2,715,126)
NET ACCOUNTS RECEIVABLE	2,672,372	87,216	2,759,588
INVENTORY	342,858	14,760	357,618
PREPAIDS	391,987	(21,237)	370,750
CURRENT ASSETS	6,049,383	(1,145,508)	4,903,874
Plant, Property and Equipment			
PLANT PROPERTY AND EQUIPMENT	42,303,392	16,524	42,319,917
ACCUMULATED DEPRECIATION	(29,160,392)	(110,253)	(29,270,645)
ACCUMULATED AMORTIZATION	(3,854,073)		(3,854,073)
NET PROPERTY PLANT EQUIPMENT	15,090,732	(93,729)	14,997,003
Receivable-Other Misc	92,897	(18,179)	74,718
Receivable-Relocation Forgiveness	62,493	(275)	62,218
ASSETS	21,295,504	(1,257,691)	20,037,813
Current Liabilities			
ACCOUNTS PAYABLE	1,926,740	122,967	2,049,707
ACCRUED PAYROLL & RELATED LIABILITIES	2,077,398	149,850	2,227,249
Non-Current Liability			
INTEREST PAYABLE	312,325	(283,480)	28,844
CURRENT LIABILITIES	4,316,463	(10,663)	4,305,800
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	49,414	(1,191)	48,223
Liability-DeLage Landen Finacial Services (Arthrex Lap)	125,344	(2,411)	122,933
Liability-Canon-Aquilion Lightning CT Scanner	76,500	(6,791)	69,708
Liability-Canon-Turnkey Construction	8,748	(954)	7,794
Liability-Hologic Inc-3D Mammography Machine	52,343	(4,238)	48,105
Liability-Noridian 2024 Interim ERS	262		262
Liability-Noridian 2025 Interim ERS	554,572	(65,570)	489,002
Liability-LABarrington (Lease)	6,764	(3,371)	3,393
LONG TERM DEBT	3,556,191	(84,526)	3,471,665
BOND PAYABLE	19,560,631	(772,990)	18,787,641
COST REPORT PAYABLE	(953,264)		(953,264)
NET REVENUE/EXPENSE	(2,246,051)	(389,512)	(2,635,564)
FUND BALANCE	(5,184,516)	(389,512)	(5,574,029)
LIABILITIES	21,295,504	(1,257,691)	20,037,813

Income Statement
09/30/2026

Current Month 09/30/2026	Prior Month 08/31/2026	Variance 30	Income Statement	Current YTD 09/30/2026	Prior YTD 09/30/2025	Variance 365
50,324	157,136	(106,812)	Revenue-Inpatient	1,402,851	1,396,318	6,533
1,686,671	1,430,538	256,133	Revenue-Outpatient	14,454,988	14,177,784	277,204
46,692	35,030	11,662	Revenue-Swing Bed	460,887	658,449	(197,561)
954,926	1,046,214	(91,289)	Revenue-Emergency Room	8,633,930	7,562,049	1,071,881
227,211	185,467	41,745	Revenue-Clinic	2,423,133	2,496,406	(73,272)
			Cerner Unaliased	47	(253)	300
2,965,824	**2,854,385**	111,438	**GROSS REVENUE**	**27,375,743**	**26,291,257**	1,084,485
(1,352,701)	**(1,198,728)**	**(153,973)**	**CONTRACTUALS**	**(11,957,339)**	**(9,432,205)**	**(2,525,135)**
(31,959)	(153,897)	121,937	CONTRACTUALS-BAD DEBT	(459,735)	(790,708)	330,972
(2)		(2)	Charity Write Off	(15,147)	(13,122)	(2,025)
(1,384,663)	**(1,352,625)**	**(32,038)**	**TOTAL DEDUCTIONS**	**(12,432,221)**	**(10,236,034)**	**(2,196,187)**
1,581,160	**1,501,760**	79,400	**NET PATIENT REVENUE**	**14,943,521**	**16,055,223**	**(1,111,702)**
115,971	125,185	(9,214)	OTHER REVENUE	1,119,956	1,230,148	(110,192)
1,100	523	577	RENT REVENUE	8,368	14,144	(5,776)
			GRANTS		11,593	(11,593)
115	8	107	INTEREST REVENUE	1,021	220,592	(219,571)
1,698,347	**1,627,476**	70,871	**OPERATING REVENUE**	**16,072,867**	**17,531,700**	**(1,458,833)**
920,649	883,445	37,205	SALARIES	8,520,107	7,595,971	924,136
60,184	52,175	8,010	CONTRACT LABOR	632,003	1,300,689	(668,687)
287,895	283,775	4,120	BENEFITS	2,557,137	2,155,839	401,298
59,265	122,840	(63,575)	PHYSICIAN LABOR	730,856	979,284	(248,428)
277,058	235,809	41,249	TOTAL SUPPLIES	1,779,227	1,654,918	124,309
188,454	213,947	(25,493)	PURCHASED SERVICES	1,892,736	1,812,547	80,189
65,858	54,800	11,058	REPAIRS AND MAINTENANCE	475,352	411,762	63,589
55,346	29,924	25,421	UTILITIES	410,627	366,879	43,749
12,242	12,825	(583)	RENTS AND LEASES	94,184	50,371	43,813
1,937	4,988	(3,051)	INSURANCE	59,198	72,899	(13,701)
36,799	49,910	(13,111)	INTEREST	449,934	529,685	(79,751)
3,757	4,688	(931)	OTHER - EDUCATION	35,281	43,056	(7,775)
2,812	11,144	(8,332)	OTHER - GENERAL	70,020	163,765	(93,745)
110,253	110,785	(532)	DEPRECIATION	1,006,111	1,043,295	(37,183)
2,082,509	**2,071,055**	11,454	**OPERATING EXPENSES**	**18,712,773**	**18,180,959**	531,814
5,350	**(1,633)**	6,982	**NON-OPERATING REVENUE/ EXPENSE**	**(4,331)**	**(122,011)**	117,680
2,087,859	**2,069,423**	18,436	**TOTAL EXPENSES**	**18,708,442**	**18,058,949**	649,494
(389,512)	**(441,947)**	52,434	**NET REVENUE/EXPENSE**	**(2,635,575)**	**(527,248)**	**(2,108,327)**
98,861	92,077	6,784	Average Daily Gross Revenue	100,277	96,305	3,972
52,705	48,444	4,261	Average Daily Net Revenue	54,738	58,810	(4,072)
46%	42%	4	Contractuals as a % of Gross Revenue	44%	36%	8
65,742	63,235	2,507	Average Daily Expenses (less Depreciation)	64,860	62,775	2,084
58%	59%	(1)	Salaries as a % of Net Revenue	57%	47%	10