

A G E N D A
Lander County Hospital District – Board of Trustees
Regular Session
January 14, 2026 - 5:30 P.M.
John Peters Health Services Center
Board Room
555 West Humboldt Street
Battle Mountain, NV

5:30 PM Call to Order – Regular Session

Pledge of Allegiance

People are invited to submit comments in writing and/or attend and make comments on any non-agenda items at the Board Meeting. All public comments may be limited to three (3) minutes per person, at the discretion of the Board. Reasonable restrictions may be placed on public comments based upon time, place, and manner, but public comment based upon viewpoint may not be restricted.

Public Comment

❖ **Motion to Consent** – (Lemaire) - (Discussion for Possible Action)

- 1) January 14, 2026, Agenda Notice – Posted January 9, 2026
- 2) Infection Control Reports – December 2025
- 3) Emergency Operations Program/Policy & Procedure – November & December 2025
- 4) Board meeting minutes – December 10, 2025, Regular Session
- 5) Medical Staff appointments/reappointments:

Battle Mountain Clinic

Dr. Alban DeSchutter, Cardiology Services, one year provisional appointment
Chalee Mullin, FNP, one year provisional appointment

Teleradiology Services

Direct Radiology
James Brull, DVM, DO, two year reappointment
James Haug, DO, two year reappointment
Noman Malik, MD, two year reappointment

Public Comment

❖ **New Business** – (Lemaire) – (Discussion for possible action)

- 6) Notice of Resignation

Board will review and discuss the Notice of Resignation from Paula Tomera, Trustee's Board Seat D and all other matters properly related thereto.

Public Comment

- 7) 2026 Election of Board Officers – (Lemaire) – (Discussion for possible action)

Board will nominate and select a Chairman, Vice-Chair and Secretary for 2026, and all other matters properly related thereto.

Public Comment

8) 2026 Board of Trustees Meeting Schedule - (Lemaire) – (Discussion for possible action)

Board will review and discuss options for establishing monthly Board meetings and all other matters properly related thereto.

Public Comment

9) Assignment of Trustees to the 2026 Finance Subcommittee, Scholarship Subcommittee and Board Policy Subcommittee - (Lemaire) – (Discussion for possible action)

Board will discuss and approve the Trustees selected to participate on the Finance Subcommittee, Scholarship Subcommittee and Board Policy Subcommittee and all other matters properly related thereto. (No more than two Trustees per committee)

Public Comment

10) Financial Disclosure Statements – (For Discussion Only)

As a reminder, the Board will discuss the Annual Financial Disclosure Statement and all other matters properly related thereto.

Public Comment

❖ **Financials** – (Lemaire) - (Discussion for Possible Action)

11) November 2025 Financial Reports

The Board will review and discuss financial reports for November 2025, and all other matters properly related thereto.

Public Comment

❖ **Chief Executive Officer Report** – (Lemaire) – (Discussion for Possible Action)

12) Chief Executive Officer Bauer will present monthly report to the Board of Trustees and all other matters properly related thereto.

Public Comment

❖ **ADJOURNMENT REGULAR SESSION**

This is the tentative schedule for the meeting. The Board reserves the right to take items out of order to accomplish business in the most efficient manner. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

AFFIDAVIT OF POSTING

State of Nevada _____)
) ss
County of Lander _____)

Jessica Ceja, Recording Secretary of the Lander County Hospital District Board of Trustees, states that on the 9th day of January 2026, A.D., she was responsible for posting a notice, of which the attached is a copy, at the following locations: 1) Battle Mountain General Hospital, 2) Lander County Courthouse, 3) Battle Mountain Post Office, and 4) Austin Courthouse, all in said Lander County where the proceedings are pending.

RECORDING SECRETARY  _____

Subscribed and sworn to me on this 9th day of January 2026 _____

WITNESS  _____

NOTICE TO PERSONS WITH DISABILITIES: Members of the public who wish to attend this meeting by teleconference or who may require assistance or accommodations at the meeting are required to notify the Hospital Board Recording Secretary in writing at Battle Mountain General Hospital, 535 South Humboldt Street, Battle Mountain, NV 89820, or telephone (775) 635-2550, Ext. 1111, at least two days in advance of pending meeting.

NOTICE: Any member of the public that would like to request any supporting material from the meeting, please contact Jessica Ceja, Recording Secretary of the Lander County Hospital District Board of Trustees 535 South Humboldt Street, Battle Mountain, NV 89820 (775) 635-2550, Ext. 1111.

Via Zoom

(Barring technical difficulties)

Topic: Board Regular Session 01 14 2026

Time: Jan 14, 2026, 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89082423505?pwd=CxVOb6DVayeSY2cYtKLjzBSVHv6W3b.1>

Meeting ID: 890 8242 3505

Passcode: 002876

One tap mobile

+17193594580,,89082423505#,,,,*002876# US

+12532050468,,89082423505#,,,,*002876# US

Join instructions

<https://us02web.zoom.us/meetings/89082423505/invitations?signature=fQ-EHq4HEPVUH410sySxjhvC-TF2acKupu4kb4iGVOg>

INFECTION CONTROL REPORT MEDICAL STAFF MEETING
DECEMBER 2025

1. Clinic had 3 procedures with 0 wound infection.
2. ER had 14 procedures with 0 wound infection.
3. 0 Needle sticks in DEC, a total of 1 for the year.
4. Immunization shots:
 - ❖ 90% of the BMGH employees received the flu shot.
 - ❖ 0 LTC Residents received any vaccinations.
5. Flu Test:
 - ❖ 53 Positive A; 1 Positive B 0
 - ❖ 12 RSV Positive 0
 - ❖ 53 Influenza-like symptoms
6. Yearly TB testing:
 - ❖ 2 New hire employee tested positive for TB Quantiferon/TST; X-ray is clear.
7. House Cultures site:
 - ❖ Working closely with Nursing and Environmental Services and Maintenance on insect control. Infection control rounds have been conducted in Long Term Care. Corrective actions have been applied.
8. Hand Hygiene monitor is ongoing in Hospital and Clinic.
9. Complete hand washing and PPE in-service for the LTC residents and staff, as well as additional training for the CNAs at meal times.
10. Total Long Term Care Residents: 23; 5 Infection/s 5 SSTI; 5 UTI. 2
11. DECEMBER Acute 12 7 Infection/s
12. DECEMBER 1 Swing 0 Infection/s
13. Immunizations are recorded in Web IZ administered at BMGH. Required by State of Nevada.
14. Cultures need to be reported ASAP.
15. Infection Control – COVID-19 Reports:

Tested: 63 Negative: 60 Positives 3: Invalid: 0

No COVID positive case for all LTC residents and employees for the month of . DECEMBER
16. The policy in effect for masking during covid outbreak - if there is a positive employee or resident, whole facility needs to mask up.
17. As per CDC the 5 days' isolation for COVID positive patients is no longer mandatory; Less than 5 days of isolation is now allowed as long as the symptoms are resolved. This is for the general public only; no change on isolation policy for hospital settings, still 10 days for LTC.
18. Policy in effect for masking during Flu season- unvaccinated staff must wear mask around staff and patients.

Infection Surveillance Monthly Report

As of Jan 05, 2026 09:37 AM

User: jgreenhalgh

Facility: Battle Mountain General Hospital

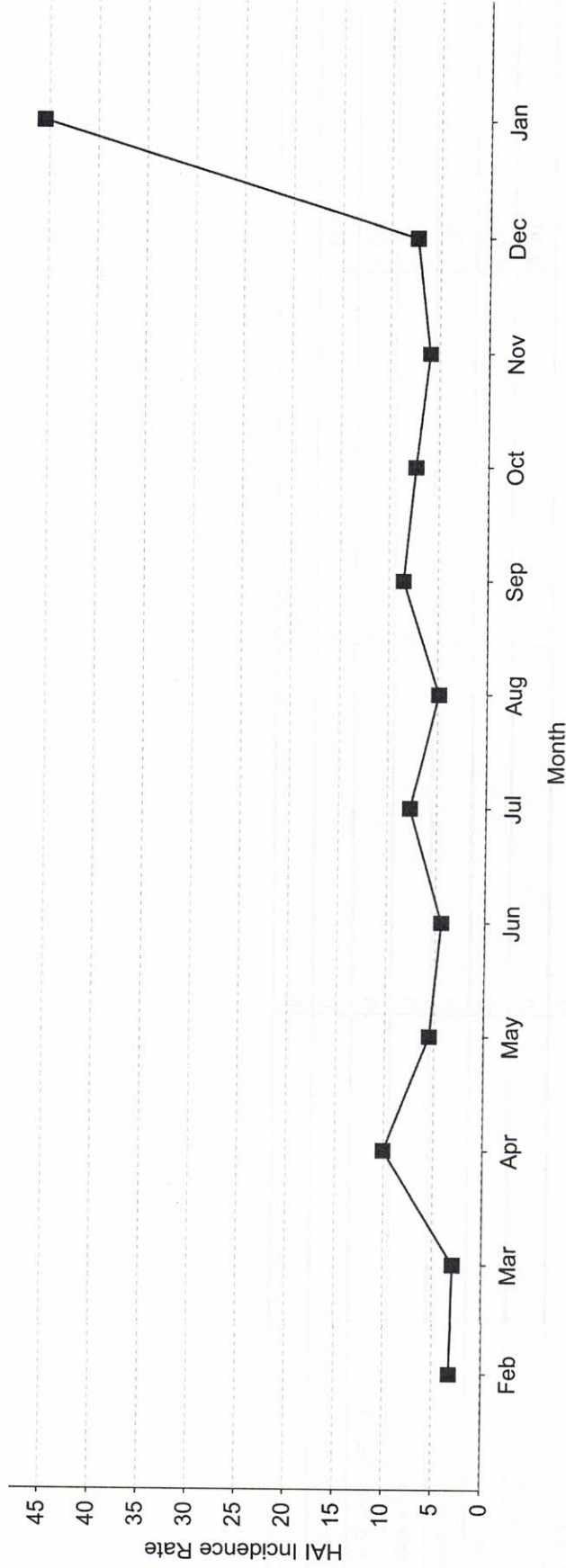
December 01, 2025 -

December 31, 2025

Summary

Total Infection	CAI	HAI	HAI Rate	Number Of MDRO
5	0	5	7.32	1

HAI Incidence Rate 12-Month Trend



Summary By Infection Category

Infection Category	Total	HAI	HAI Incidence Rate
Blood/Systemic	0	0	0.00
Bone & Joint	0	0	0.00
Cardiovascular	0	0	0.00
Ear Nose, Mouth & Throat	0	0	0.00

Infection Surveillance Monthly Report

Facility: Battle Mountain General Hospital
December 01, 2025 -
December 31, 2025

Summary By Infection Category

Infection Category	Total	HAI	HAI Incidence Rate
Eye	0	0	0.00
Gastrointestinal	0	0	0.00
Genital	0	0	0.00
MDRO	0	0	0.00
Neurologic	0	0	0.00
Other	0	0	0.00
Parasitic	0	0	0.00
Respiratory	0	0	0.00
Skin & Soft Tissue	0	0	0.00
Urinary Tract/Kidney	0	0	0.00
Total	0	0	

<i>Escherichia coli</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	8	72.73%	0	0.00%	3	27.27%
Ampicillin	8	72.73%	0	0.00%	3	27.27%
Cefazolin	10	90.91%	1	9.09%	0	0.00%
Ceftazidime	11	100.00%	0	0.00%	0	0.00%
Ceftriaxone	11	100.00%	0	0.00%	0	0.00%
Cefuroxime	11	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	11	100.00%	0	0.00%	0	0.00%
Gentamicin	10	90.91%	0	0.00%	1	9.09%
Levofloxacin	11	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	11	100.00%	0	0.00%	0	0.00%
Pip/Tazo	11	100.00%	0	0.00%	0	0.00%
Tobramycin	11	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	8	72.73%	0	0.00%	3	27.27%
Total Isolates: 11						

<i>Escherichia coli ESBL</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	1	50.00%	1	50.00%	0	0.00%
Ciprofloxacin	0	0.00%	0	0.00%	2	100.00%
Gentamicin	2	100.00%	0	0.00%	0	0.00%
Levofloxacin	1	50.00%	0	0.00%	1	50.00%
Nitrofurantoin	1	50.00%	1	50.00%	0	0.00%
Pip/Tazo	2	100.00%	0	0.00%	0	0.00%
Tobramycin	2	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	1	50.00%	0	0.00%	1	50.00%
Total Isolates: 2						

<i>Staphylococcus lugdunensis</i>	Sensitive		Intermediate		Resistant	
Gentamicin	1	100.00%	0	0.00%	0	0.00%
Levofloxacin	1	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	1	100.00%	0	0.00%	0	0.00%
Oxacillin	1	100.00%	0	0.00%	0	0.00%
Rifampin	1	100.00%	0	0.00%	0	0.00%
Tetracycline	1	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	1	100.00%	0	0.00%	0	0.00%
Vancomycin	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

<i>Stenotrophomonas maltophilia</i>	Sensitive		Intermediate		Resistant	
Trimeth/Sulfa	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

Board of Governance
Emergency Operation Program and Policy and Procedure Summary

Date: November 12, 2025

Policy and Procedure Committee Meeting Summary:

- **Maintenance /Life Safety/Fire Safety**
 - Presented no changes in any policy for Life Safety, Fire Safety or Maintenance.
- **Policy and Procedure**
 - Working on establishing Mammography and Ultrasound policies approvals with the radiology department.
 - Working on getting all correct information to Pharmacy to establish policies for 340B.
 - Working with Dr. Pelligrini on the opioid prescribing policy to meet BMGH standard.
 - In Preparation for Survey All Statements of deficiencies from the past have been reviewed to make sure implementation is still in process. The lock on the generator outside and annual bed checks reviewed.
 - New Room rates will go in effect at the beginning of the year. Waiting on the up dated pricing.
 - All departmental annual reviews have been conducted and close out procedures will begin for the month of December in MCN.
- **Emergency Preparedness/Life Safety-OSHA and the Emergency Operations Program**
 - Policies, Plans and Procedures continue to be done as rules and regulations change.

BMGH Policy and Procedure meeting meets CMS Conditions of Participation 42 CFR §485.635, (CAH Tag) & HIPAA Hi-Tech Regulations HIPAA 164.316 (a), [NIST SP 800-53 RA-1], [NIST SP 800-53 RA-3]

Emergency Operations Committee Meeting Summary:

MINUTES:

- Looking to obtain corrected egress maps for compliance.
- Working on updated Title VI statements to comply with the Civil act's requirements.
- Requested EPCRA Title II Information sent to the state. Emergency Planning and Community Right-to-Know Act (EPCRA)
- Helmsley Grant release is in the process of closing out.
- FLU POD Thursday October 16, 2025, pm to 8pm 398 vaccinations given.
- Shortage of Blood Products affecting our region's supply chain
 - RHPP will now be held through teams every third Thursday of the month.

Completed by: Holly Heese, Compliance Coordinator

- ◆ Policy and Procedure Coordinator
- ◆ Certified Hospital Emergency Coordinator



Board of Governance
Emergency Operation Program and Policy and Procedure Summary

Date: December 10, 2025

Policy and Procedure Committee Meeting Summary:

• Requests for updated information on the:

- ❖ “Termination of Care” which included letters/form and policy. RHC
- ❖ Mammography Results letters. RAD

• Policy and Procedure

Save the date for all 12 months in 2026 with calendar invites to all departmental managers. All meetings will be held the third Tuesday of each month to allow need Medical directors /providers to attend.

- | | | | |
|------------|----------|---------------|------|
| ❖ January | 20, 2026 | July 21, | 2026 |
| ❖ February | 17, 2026 | August 18, | 2026 |
| ❖ March | 17, 2026 | September 15, | 2026 |
| ❖ April | 21, 2026 | October 20, | 2026 |
| ❖ May | 19, 2026 | November 17, | 2026 |
| ❖ June | 16, 2026 | December 15, | 2026 |

BMGH Policy and Procedure meeting meets CMS Conditions of Participation 42 CFR §485.635, (CAH Tag) & HIPAA Hi-Tech Regulations HIPAA 164.316 (a), [NIST SP 800-53 RA-1], [NIST SP 800-53 RA-3]

Emergency Operations Committee Meeting Summary:

MINUTES:

- **Discussion and Possible action** on the mitigation of safety issues of egress of the facility
- **Discussion and Possible action** regarding the monthly training for topics in 2026.
- **Review of Lander County LEPC Meeting November 13, 2025**
Lander County Tri-County (Humboldt, Lander Pershing) Mitigations plan, Annual Grants Audits , Lander County Christmas Party.
- **Review of RHPP Meeting November 13, 2025**
The first virtual meeting of the Rural Healthcare Preparedness Partners (RHPP) focused on enhancing collaboration and preparedness among rural healthcare providers. Christopher Lake welcomed participants and outlined plans for monthly meetings starting in January, ensuring that recordings and summaries would be accessible for those unable to attend. The meeting included introductions from various participants, each sharing their professional roles and experiences in healthcare and emergency preparedness, highlighting the diverse expertise within the group.

Lake emphasized the importance of rekindling the RHPP community through virtual engagement and introduced four strategic pillars aimed at addressing common challenges:



Board of Governance
Emergency Operation Program and Policy and Procedure Summary

Rural resilience and connectivity, data-driven preparedness, workforce and resource optimization, and collaborative care networks. He provided a demonstration of the Nevada Ecoms watch board, explaining how to update hospital operational statuses and the alerting system's capabilities for emergency management and internal communications. Training materials for the system are set to be developed to facilitate user engagement.

The discussion also covered the needs of RHPP regarding training and resources. Cinda expressed the necessity for more resources to effectively communicate emergency preparedness training to staff, while Heather pointed out challenges in securing staff buy-in for drills. Fergus highlighted the importance of leadership engagement in improving preparedness efforts, sharing successful strategies from Humboldt General, and Natasha discussed the value of organizational huddles for enhancing communication and risk management.

Lake addressed critical issues such as blood availability in rural healthcare, stressing the potential consequences of mass casualty incidents. Cinda shared experiences regarding recent blood supply shortages during emergencies, underscoring the need for effective resource management and collaboration among hospitals. The meeting concluded with a focus on leveraging past templates and examples to streamline processes and improve overall preparedness in rural healthcare settings.

The Centers for Medicare and Medicaid Services (CMS) require healthcare facilities to perform Hazard Vulnerability Assessments (HVAs) to identify and prioritize potential hazards that could impact the facility and the surrounding community. Once a HVA is completed the finding determines the annual reviews and training for the facility.



Board of Governance
Emergency Operation Program and Policy and Procedure Summary

In accordance with the HVA finds conducted in October the BMGH Emergency Operations Committee will be reviewing and training in the following areas.

2026 Emergency Preparedness and Life Safety Committee Meetings		
Month	Measure	Comments /Ideas
January	Cyber Security Cyber Related Incident	Tyson IT Manager
February	Security Surveillance , Survey Prep, Walk Around, Facility Security	Hope CEO
March	Infectious Disease Outbreak Including emerging infectious diseases (EIDs), unforeseen widespread communicable diseases	Joy Infection Preventionist
April	Patient Safety	Amanda Risk Management
May	Critical Staffing Shortage	Bri RHC Director
June	Trauma/MCI	Sylvia ED Nursing Officer
July	Workplace Violence	Cayla LTC Nursing
August	Security Surveillance , Survey Prep, Walk Around,	Hope CEO
September	HVA	Holly Certified Hospital Emergency Coordinator
October	Severe Weather includes drought, floods, snow, rain, etc. Safety Slips Trip and Falls	Roy Maintenance
November	Supply Chain Disruptions Transportation Disruptions	Brynn Material Management Manager
December	Year	Holly Certified Hospital Emergency Coordinator
OTHER:		

Completed by: Holly Heese, Compliance Coordinator

- ◆ Policy and Procedure Coordinator
- ◆ Certified Hospital Emergency Coordinator

**LANDER COUNTY HOSPITAL DISTRICT BOARD OF TRUSTEES
REGULAR SESSION
JOHN PETERS HEALTH SERVICES CENTER
BOARD ROOM
555 W HUMBOLDT STREET
BATTLE MOUNTAIN, NV
December 10, 2025**

BOARD PRESENT:

Lyle Lemaire, Chairman
Shawn Mariluch, Vice Chair
Alicia Price, Commissioner Trustee
Paula Tomera, Trustee via Zoom

STAFF PRESENT:

Hope Bauer, Chief Executive Officer
Wayne Allen, Chief Financial Officer

GUESTS:

Estrellita "Troy" Kelley
Jodi Price
Tina Barnes
Bert Ramos
Mike Sheppard via Zoom
Michael Lake via Zoom

CALL TO ORDER

Chairman Lemaire called the December 10, 2025, Regular Session to order at 5:30 p.m.

PUBLIC COMMENT

No public comment.

MOTION TO CONSENT

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Agenda Notice for December 10, 2025, as discussed, was approved.

Addendum 1

By motion (Mariluch), seconded (Price), and the Board unanimously passed the Infection Control Reports for September and November 2025, as discussed, was approved.

Addendum 2

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Board meeting minutes for November 12, 2025, as discussed, was approved.

Addendum 3

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Medical Staff one year initial appointment for PRN coverage for Norah Lusk, APRN, as discussed, was approved.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Medical Staff two year reappointment for Dr. Ellen D. Johnson, as discussed, was approved.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Medical Staff one year initial appointments for Dr. John Kuipers and Dr. Tracy Orr, as discussed, was approved.

UNFINISHED BUSINESS

Critical Access Hospital Construction

Mike Sheppard, Project Manager, addressed the progress of Construction with the Board of Trustees. The Construction Project is complete. The previous Board voted to increase the Construction's budget, Sheppard reported with the final billing, BMGH is \$50,000 below budget.

NEW BUSINESS

Battle Mountain General Hospital Employee Appreciation Holiday Benefit

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to provide the Employees an additional day off the day after Christmas as discussed, was approved.

Rural Health Transformation Program

Wayne Allen, Chief Financial Officer addressed the Rural Health Transformation Program. Nevada rural and frontier regions cover 90% of the state's land but house only 10% of the population. Residents face healthcare deserts due to the vast geography, low provider density, and facility closures. Average travel for a resident is 56 miles to the nearest hospital, 109 miles to tertiary care. There are workforce shortages: Nevada ranks near the bottom nationally in physicians, nurses, and specialists.

CFO Allen continued to address the target population, strategic goals proposed initiatives, performance objectives by fiscal year 2031 and governance/sustainability.

Addendum 4

Wage and Labor Analysis

Chairman Lemaire tabled the Wage and Labor Analysis. This item was not complete.

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed to table the Wage and Labor Analysis, as discussed, was approved.

John Peters Health Services Center

Chairman Lemaire shared BMGH charges Emergency Medical Services (EMS) \$4000 in monthly fees which included utilities, maintenance, and housekeeping services. Per Lemaire the facility fees for the John Peters building were a monthly average of \$1200. There is space available for additional entities if there is any interest. Chairman Lemaire suggested to the Board lowering monthly fees for the Emergency Medical

Services department. EMS continues to work in the Emergency Department while on shift at no extra charge.

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed to charge \$1000 a month, to include current services of utilities, maintenance and housekeeping services as discussed, was approved.

Disposal of personal property of local government

Chairman Lemaire addressed the donation of the 2021 RAM TCW 3500 Tradesman to Lander County. This vehicle has not been utilized for quite some time.

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed to the donation of the 2021 RAM TCW 3500 Tradesman to Lander County, and to further authorize the Chairman of the Board, Lander County Manager and Battle Mountain General Hospital's Chief Executive Officer to sign any and all paperwork to transfer the property as discussed, was approved.

FINANCIALS

Chief Financial Officer Allen addressed the October 2025 Financial Reports with the Board. Page 4 displayed the Balance Sheet Summary for the month of October 2025. He addressed the Cash and Liquid Capital - interest bearing, treasury bills and money market funds, Short-Term, Long-Term investments, and Construction in Progress amounts.

Chief Financial Officer Allen addressed the Income Statements on page 5. He explained the gross revenue total income before expenses, non-operating revenue and the investments income which is strong in the month of October 2025.

Chief Financial Officer Allen continued to address page 12 of the October 2025 Financial Reports. The Schedule of Patient Revenue vs. Patient Payments for fiscal years ended June 30, 2026, and fiscal year ended 2025. This breakdown displayed the gross patient monthly revenue, three month rolling average, patient payments, and the patient payment percentage versus monthly rolling average.

On pages 13-14, displayed October's Month, Year to date Sum of Charges by Ancillary departments. The gross revenue is displayed for years 2024 and 2025. Per CFO Allen, Chargemaster rates have not been increased. The Cat scan amounts are displayed and are doing well. The Infusion services are high, and Physical Therapy services are doing great. The bottom line displayed an increase of \$963,000.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the financial reports for October 2025, as discussed, was approved.

Addendum 5

Chief Executive Officer Summary

Chief Executive Officer Bauer discussed a summary of hospital activities to the Board of Trustees.

Cathryn Beggs is officially an employee with Battle Mountain General Hospital. Her contract began at the beginning of December 2025.

Abby Burkhart continues to admit Swing and Acute patients. CEO Bauer is excited because BMGH is headed in right direction.

Sarah Pehron and Norah Lusk began to see patients and will provide Women's health services in the clinic. Both individuals shared they would like to work longer terms on a part time basis.

Chalee Mullin, FNP recently passed her State boards and began shadowing Burkhart in the Clinic.

Dr. DeSchutter, Cardiologist was onsite the first week of December and will begin offering services in the Battle Mountain Clinic. Per Dr. DeSchutter there is a Technician who will provide Echo services to patients. Dr. DeSchutter suggested working with Humboldt General Hospital (HGH) and utilizing the program he uses when working at HGH. This program will send Dr. DeSchutter results and he can review information. CEO Bauer will work with HGH's CEO to confirm process. When Dr. DeSchutter is in clinic, he will utilize Battle Mountain Clinic's staff. He asked for a Receptionist and two Medical Assistants, along with 4 exam rooms. Per Dr. DeSchutter his Nurse Practitioner will be with him during scheduled clinic. Per CEO Bauer, Dr. DeSchutter sees patients every ten minutes. Bauer stated this is a new service and will "go with the flow" and address what is needed going forward.

CEO Bauer ordered new Facility signs to assist in directing patients where to go.

The Long Term Care department currently has twenty-two residents. CEO Bauer is working on the next admission and reviewing the waiting list.

The Emergency Department has new defibrillators that are working great. There are new "white boards" in all of the Acute rooms that display the patient's information, who the Nurse is and their Provider.

CEO Bauer reported Battle Mountain General Hospital is implementing a new application called "Hand Heavy." State EMS is currently utilizing this program. This application assists the staff with medication and dosages. This assistance will cut down on mistakes and errors per Bauer. The employee can download applications on phone or iPad, etc.

CEO Bauer shared she is working with a company that can simulate scenarios on a sim man for the Emergency Department staff. The company runs the whole scenario and provides feedback for training purposes. Per CEO Bauer she will share more information as soon as it is available.

Bernadette Zacharias is currently on maternity leave. Cindy Fagg shared Zacharias is exceeding expectations and doing an excellent job. Fagg will provide coverage while Zacharias is on maternity leave.

Jodi Price, Director of Business Services reported on Battle Mountain General Hospital's price increase. She followed the audit guidelines and excluded four CT prices that are highly utilized. This process was recommended by the Auditors. Overall, BMGH will have a 2.2% average increase. Per Price, some charges will go up, and some charges will go down, effective January 1, 2026. The Bed rates will be increased from \$1058 to approximately \$3000. Per Price this amount is still under surrounding peers.

Chief Executive Officer Bauer shared the Medical Staff meeting highlights to the Board.

Dr. Michelle Leary will be visiting on January 9, 2026.

Katy Hymas, Behavioral Health Specialist would like to return to Battle Mountain Clinic. Hymas had a good following in Battle Mountain and Elko.

CEO Bauer recently attended the Nevada Gold Mines and FCC quarterly meetings. She appreciated information. Bauer created a Community Committee to begin involvement with the Chamber and local events. She asked for volunteers to be on a committee to help with all kinds of activities for 2026. There are many opportunities with the Chamber of Commerce to be involved in community functions. There will

be other opportunities to assist or participate in goings on in the community. Per Bauer, this is a wonderful opportunity to show the community that Battle Mountain General Hospital cares and wants to be involved.

Upcoming Events

CEO Bauer reminded the Board that the annual Christmas party is scheduled for December 12, 2025, at the Overtime starting at 6:30p.m.

The Employee Christmas potluck is scheduled for December 18, 2025, at noon.

Long Term Care Activities

Long Term Care Ugly Sweater Parade is scheduled for December 18, 2025, at 2:00p.m.

Long Term Care Dinner for the residents and family members is scheduled for December 24, 2025, at 5:00p.m.

Long Term Care Noon Years Eve party is scheduled for December 31, 2025, at noon.

The Cookhouse Museum's Christmas Lights drive is scheduled for December 22, 2025, after dark. This group will drive by the Long Term Care department for the residents to see.

Carolers will sing for the Long Term Care residents on December 17, 2025, at 1:00p.m.,

The Chamber advertised for BMGH and the Long Term Care residents Angel Tree. The Chamber will present the residents with gifts on December 23, 2025.

CEO Bauer informed the Board that BMGH's focus is on customer service and patients' needs.

PUBLIC COMMENT

No public comment.

ADJOURNMENT

With no further business, Chairman Lemaire adjourned the Regular Session at 6:45 p.m.

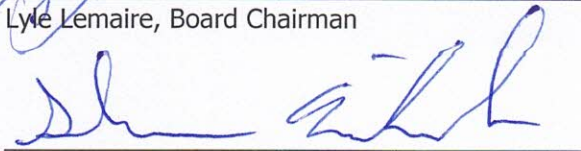
Respectfully Submitted,

Jessica Ceja, Recording Secretary

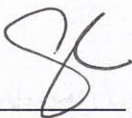
BOARD SIGNATURES:



Lyle Lemaire, Board Chairman



Shawn Mariluch, Vice Chairman

APPROVED VIA ZOOM 

Paula Tomera, Trustee



Alicia Price, Commissioner Trustee

REC'D LANDER CO CLERK
JAN 2 26 PM 2:58

Paula Tomera
115 S. Victoria DR. C-4
Kingston, TN. 37763
Ptomera2337@gmail.com
775-635-3847

Date: December 29, 2025

Dear Members of the Board,

I am writing to formally resign from my position on the Battle Mountain General Hospital Board, effective January 1, 2025. This decision comes as I will be relocating to another state permanently.

It has been a privilege to serve alongside such dedicated individuals and to contribute to the important work of the hospital. I truly enjoyed being part of the board and am grateful for the opportunity to support the mission of providing quality healthcare to our community.

I wish the board and the hospital continued success in the years ahead.

Sincerely,

Paula Tomera



Battle Mountain General Hospital

FINANCIALS

NOVEMBER 2025

BATTLE MOUNTAIN GENERAL HOSPITAL
NOVEMBER 2025
FINANCIAL STATEMENT REVIEW
BALANCE SHEET

ASSETS

- *Operating Cash at the end of November 2025 was \$649,632 with an additional \$2,642,636, in money market funds, LGIP Accounts of \$5,284, in the Construction Reserve, \$237,312, in the Capital Expenditures, and \$6,518,803, in the Operations Reserve, \$254,257 in the Savings Reserve, with long-term cash investments equal to an additional \$29,209,248 Balance of short-term investment accounts were, Operations Reserve \$11,290,663, Cap Ex Reserve \$3,177,423, Construction Reserve \$8,208,635.*

- *Gross accounts receivable had a balance of \$6,303,560 (total) and net accounts receivable (what we expect to collect) had a balance of \$1,124,604. The balance of the accounts receivable is made up of Athena A/R, \$6,284,888, Point Click Care A/R, \$221,394, Sharp Ambulance Billing A/R, 14,649, and (\$227,370) in Athena A/R Clearing accounts.*

- *Accounts payable balance at November, month end was \$441,341.*

- *Total payroll liabilities were \$364,639, which is mostly accrued payroll and accrued vacation totals.*

- *Deferred Revenues are sitting at 285,000, which is the Helmsley Grant.*

INCOME STATEMENT

REVENUES

- Gross patient revenue for November was \$1,732,344 compared to a budget of \$1,629,787. November revenues came in under budget by \$102,557. November's gross revenues were \$168,574 less than October's revenues.

Month Ending 11/30/2024	Month To Date 11/30/2025			Prior Year To Date 11/30/2024	Year To Date 11/30/2025	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
601,715	813,638	651,808	Emergency	3,132,187	3,775,922	3,259,041
32,580	34,812	48,023	Inpatient	58,840	294,961	240,115
409,460	475,353	475,865	Outpatient	2,468,348	2,555,460	2,379,326
10,811	13,171	5,533	Observation	40,714	125,919	27,662
111,802	139,854	147,916	Clinic	729,270	793,011	739,583
34,703	30,550	55,895	Swing bed Skilled nursing (SNF)	119,345	270,433	279,473
231,336	224,966	244,747	Total Patient Revenue	1,078,938	1,074,876	1,223,735
1,432,407	1,732,344	1,629,787		7,627,642	8,890,582	8,148,935

- In November OP, ER, LTC, exceeded the budgeted amount. All other levels were under budget.
- Gross Clinic revenues were under budget in November at \$139,854, compared to a budget of \$147,916. The Clinic had an decrease in revenues of \$65,126, when compared to October's revenue numbers.

DEDUCTIONS

- Contractual Adjustments for November were \$602,563, with a budgeted amount of \$529,681.
- Bad debt was 76,710, which is made up of Athena accounts, Bad Debt recovery, AR Allowance adjustment, and return on equity that is received from Noridian. Bad Debt Return on Equity from Noridian was (\$3,920), Bad Debt Adjustment from Noridian was (2,352), EMS(SHARP) B/D write offs were -0-, Athena write offs were 55,306, B/D recovery was (\$2,324), Bad Debt Allowance adjustment was \$30,000.

EXPENSES

- Total Operating Expenses for November were \$1,473,302 compared to a budget of \$1,663,654, under budget, or a difference of \$190,352.
- Employee Related Expenses were \$763,233 as compared to a budget of \$998,412 which is 24% under budget for the month.

OPERATING INCOME AND NET INCOME

- During the month of November BMGH overall experienced (Loss)/Gain from operations of (\$335,365) as compared to a budgeted net loss of (\$598,117), YTD as of NOVEMBER (\$1,765,332).
- The Overall (Loss)/Gain for the month of November was 298,570 compared to a budget of (\$1,678) YTD (Loss)Gain was 1,868,827, compared to the budgeted amount of (\$11,610).

**Battle Mountain General Hospital
Balance Sheet -- Summary
As of November 30, 2025**

Reporting Book:
As of Date:

ACCRUAL
11/30/2025

	Month Ending 11/30/2025	Month Ending 06/30/2025
	Actual	Actual
Assets		
Current Assets		
Cash and Liquid Capital		
US Bank	72,072.32	19,098.04
Operating Account	649,631.66	1,427,478.07
LGIP - Operations Reserve	6,518,803.02	1,999,749.57
LGIP - Construction Reserve	5,283.91	5,208.32
LGIP - Capital Expenditures Reserve	237,311.84	233,917.03
LGIP - SAV	254,257.05	583,841.68
Cash - TBILL Operations Reserve	11,290,662.58	11,097,553.08
Cash - TBILL Construction Reserve	8,208,635.28	9,608,571.69
Cash - TBILL Capital Expenditures Reserve	3,177,423.38	3,123,078.41
Cash - Money Market Account	2,642,632.46	1,590,132.61
Cash - Resident's Trust	24,833.14	18,206.96
Cash - Transfer	34,070.77	11,211.87
Petty Cash	1,700.00	1,700.00
Petty Cash - Resident's Trust	400.00	400.00
Total Cash and Liquid Capital	33,117,717.41	29,720,147.33
Total Short Term Investments	0.00	0.00
Accounts Receivable, Net of Allowance		
Accounts Receivable	6,303,560.35	4,712,133.97
Allowances against Receivables	5,178,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	1,124,604.08	1,043,177.70
Other Receivables	1,452,317.38	4,816,278.20
Inventory	484,022.00	476,763.86
Prepaid Expenses	123,596.24	92,136.03
Total Current Assets	36,302,257.11	36,150,503.12
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,588,578.59	41,108,972.16
Accumulated Depreciation	27,493,241.74	26,755,848.65
Construction in Progress	18,303,309.37	17,486,233.46
Total Fixed Assets, Net of Depreciation	32,398,646.22	31,839,356.97
Total Long Term Assets	32,398,646.22	31,839,356.97
Long Term Investments		
Wells Fargo - Long Term Investments	29,090,000.00	29,580,000.00
Mark to Market - Long Term Investments	119,247.74	46,404.47
Total Long Term Investments	29,209,247.74	29,626,404.47
Deferred Outflow (Pension Liability)		
Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Assets	103,091,223.07	102,797,336.56
Liabilities		
Current Liabilities		
Accounts Payable	441,341.12	1,706,500.24
Accrued Taxes	(0.04)	(0.03)
Accrued Payroll and Related	364,639.36	412,679.18
Deferred Revenue	285,000.00	620,000.00
Total Current Liabilities	1,090,980.44	2,739,179.39
Suspense Liabilities	(143,734.62)	(216,993.24)
Uncategorized Liabilities	15,407,184.00	15,407,184.00
Total Liabilities	16,354,429.62	17,929,370.15
Retained Earnings	86,438,223.21	80,855,941.13
Net Income	298,570.24	4,012,025.28

Battle Mountain General Hospital
Income Statement - Detail against Budget
As of November 30, 2025

Reporting Book: ACCRUAL
 As of Date: 11/30/2025

Month Ending 11/30/2024			Month To Date 11/30/2025				Prior Year To Date 11/30/2024		Year To Date 11/30/2025	
Actual	Actual	Budget 2026		Actual	Budget 2026		Actual	Actual	Budget 2026	
601,715	813,638	651,808	Emergency				3,132,187	3,775,922	3,259,041	
32,580	34,812	48,023	Inpatient				58,840	294,961	240,115	
409,460	475,353	475,865	Outpatient				2,468,348	2,555,460	2,379,326	
10,811	13,171	5,533	Observation				40,714	125,919	27,662	
111,802	139,854	147,916	Clinic				729,270	793,011	739,583	
34,703	30,550	55,895	Swing bed				119,345	270,433	279,473	
231,336	224,966	244,747	Skilled nursing (SNF)				1,078,938	1,074,876	1,223,735	
<u>1,432,407</u>	<u>1,732,344</u>	<u>1,629,787</u>	Total Patient Revenue				<u>7,627,642</u>	<u>8,890,582</u>	<u>8,148,935</u>	
367,842	602,563	529,681	Contractual Adjustments				2,101,871	2,872,435	2,648,403	
			Bad Debt							
112,965	79,034	89,638	Bad Debt Write Off Hospital/Clinic				550,479	331,920	448,192	
(3,556)	(2,324)	0	Bad Debt Recovery				(16,720)	(47,520)	0	
<u>109,409</u>	<u>76,710</u>	<u>89,638</u>	Total Bad Debt				<u>533,759</u>	<u>284,400</u>	<u>448,192</u>	
(1)	0	0	Revenue Deductions				(1)	6,031	0	
<u>477,250</u>	<u>679,273</u>	<u>619,319</u>	Total Revenue Deductions				<u>2,635,629</u>	<u>3,162,866</u>	<u>3,096,595</u>	
174	1,155	83	Incentive Revenue				511	2,184	417	
<u>174</u>	<u>1,155</u>	<u>83</u>	Total Other Patient Revenue				<u>511</u>	<u>2,184</u>	<u>417</u>	
<u>955,331</u>	<u>1,054,226</u>	<u>1,010,551</u>	Total Net Patient Revenue				<u>4,992,524</u>	<u>5,729,900</u>	<u>5,052,757</u>	
75,702	83,711	54,986	Other Operating Revenue				300,392	308,500	274,929	
392,488	431,948	431,879	Non-Operating Revenue				1,953,788	2,504,642	2,159,392	
157,278	202,197	168,333	Interest Income				1,060,327	1,130,526	841,667	
<u>549,766</u>	<u>634,145</u>	<u>600,212</u>	Total Non-Operating Revenue				<u>3,014,115</u>	<u>3,635,168</u>	<u>3,001,059</u>	
<u>1,580,799</u>	<u>1,772,082</u>	<u>1,665,749</u>	Total Income before Expenses				<u>8,307,031</u>	<u>9,673,568</u>	<u>8,328,745</u>	
12,532	12,783	22,750	Repairs and Maintenance				135,548	63,910	113,752	
4,847	5,889	4,928	Leases and Rental Expenses				45,193	29,756	24,636	
878,716	763,233	998,412	Employee Related Expenses				4,397,010	4,541,779	4,992,061	
90,346	140,693	109,283	Supplies				555,456	653,287	546,415	
262,783	363,162	246,343	Contract Services				1,119,514	1,502,393	1,231,715	
8,469	1,304	9,496	Other Department Expenses				72,461	56,408	67,483	
<u>1,257,693</u>	<u>1,287,064</u>	<u>1,391,212</u>	Total Departmental Expenses				<u>6,325,182</u>	<u>6,847,533</u>	<u>6,976,062</u>	
19,110	18,858	27,059	Hospital Insurance Expenses				100,362	99,885	135,291	
21,003	15,740	27,793	Utilities				116,040	82,410	138,969	
152,498	149,909	213,667	Depreciation and Amortization				766,397	737,393	1,068,333	
4,780	1,394	2,500	Recruitment and Credentialing				12,462	5,495	12,500	
320	337	1,173	Other Fees				14,249	9,702	5,867	
0	0	250	Other Operating Expenses				16,732	21,314	1,250	
<u>197,711</u>	<u>186,238</u>	<u>272,442</u>	Total General and Administrative Expenses				<u>1,026,242</u>	<u>956,199</u>	<u>1,362,210</u>	
<u>1,455,404</u>	<u>1,473,302</u>	<u>1,663,654</u>	Total Operating Expenses				<u>7,351,424</u>	<u>7,803,732</u>	<u>8,338,272</u>	
189	210	417	Non-Operating Expenses				1,156	1,009	2,083	
<u>1,455,593</u>	<u>1,473,512</u>	<u>1,664,071</u>	Total Expenses				<u>7,352,580</u>	<u>7,804,741</u>	<u>8,340,355</u>	
<u>125,206</u>	<u>298,570</u>	<u>1,678</u>	Total Net Income				<u>954,451</u>	<u>1,868,827</u>	<u>(11,610)</u>	

Created on : 12/21/2025 11:04 AM PDT

**Battle Mountain General Hospital
Wells Fargo - Operating Account
November 2025**

Beginning Balance:

Cash in Operating Account for Operations	1,773,296.47	
Petty Cash - Hospital	1,700.00	1,774,996.47

Deposits

Ad Valorem	95,958.59	
Net Proceeds of Mines	0.00	
Consolidated Tax	99,267.74	
County JPHSC EMS Rent	4,000.00	
340B	82,321.44	
UPL/DSH	0.00	
Healthy Thursday	665.00	
Transfer from Construction Reserve	0.00	
Misc/Rebates/Dietary	1,779.28	
Hospital/Clinic Receipts	918,583.19	
		1,202,575.24

Expenditures:

Accounts Payable	1,730,957.96	
Athena	28,871.49	
Allied Insurance	48,486.57	
Payroll (Net)	433,261.60	
Payroll Taxes	84,402.77	
Transfer to Money Market for investments	0.00	
Transfer to LGIP Operating Reserves	0.00	
Merchant Charges	259.66	
		2,326,240.05

Ending Balance:

Cash in Operating Account for Operations	649,631.66	
Petty Cash - Hospital	1,700.00	<u>651,331.66</u>

651,331.66



Wells Fargo Securities, LLC
Wells Fargo Bank, N.A.

CAP-EX RESERVE

Statement Period
11/01/2025 - 11/30/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST
Account Number

Total Account Value Summary - US Dollar (USD)

This summary does not reflect the value of unpriced securities. Repurchase agreements are reflected at par value.

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	3,166,654.15	3,177,423.38	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 3,166,654.15	\$ 3,177,423.38	100%
Value Change Since Last Statement Period	\$ 10,769.23	0%	
Percent Increase Since Last Statement Period	\$ 3,061,363.37	4%	
Value Last Year-End			
Percent Increase Since Last Year-End			

***Includes amortized Par value of municipal leases and notes.

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	10,769.23	99,082.53
Other	0.00	0.00
Income Total	\$ 10,769.23	\$ 99,082.53

Total Interest Charged USD

Description	This Period
Debit Interest For November 2025	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 3,166,654.15
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	10,769.23
Change in Value	0.00
Closing Balance	\$ 3,177,423.38



Wells Fargo Securities, LLC
Wells Fargo Bank, N.A.

LONG TERM INVESTMENTS

Statement Period
11/01/2025 - 11/30/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Account Number

Total Account Value Summary - US Dollar (USD)

This summary does not reflect the value of unpriced securities. Repurchase agreements are reflected at par value.

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	\$ 6,457.33	0%
Money Market Mutual Funds	2,556,447.98	2,636,175.13	8%
Bonds	29,170,093.31	29,209,247.74	92%
Stocks	0.00	0.00	0%
Total Account Value	\$ 31,726,541.29	\$ 31,851,880.20	100%
Value Change Since Last Statement Period	\$	\$ 125,338.91	0%
Percent Increase Since Last Statement Period	\$	\$ 28,975,909.77	10%

Value Last Year-End

Percent Increase Since Last Year-End

***Includes amortized Par value of municipal leases and notes.

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 77,496.99	\$ 1,118,022.26
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	8,687.49	57,486.26
Other	0.00	0.00
Income Total	\$ 86,184.48	\$ 1,175,508.52

Total Interest Charged USD

Description	This Period
Debit Interest For November 2025	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 2,556,447.98
Deposits and Other Additions	71,039.66
Distributions and Other Subtractions	0.00
Dividends Reinvested	8,687.49
Change in Value	0.00
Closing Balance	\$ 2,636,175.13



Wells Fargo Securities, LLC
Wells Fargo Bank, N.A.

OPERATIONS RESERVE

Statement Period
11/01/2025 - 11/30/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Account Number

Total Account Value Summary - US Dollar (USD)

This summary does not reflect the value of unpriced securities. Repurchase agreements are reflected at par value.

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	11,252,395.18	11,290,662.58	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 11,252,395.18	\$ 11,290,662.58	100%
Value Change Since Last Statement Period		\$ 38,267.40	0%
Percent Increase Since Last Statement Period		\$ 10,878,424.85	4%

Value Last Year-End

Percent Increase Since Last Year-End

***Includes amortized Par value of municipal leases and notes.

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	38,267.40	351,118.80
Other	0.00	0.00
Income Total	\$ 38,267.40	\$ 351,118.80

Total Interest Charged USD

Description	This Period
Debit Interest For November 2025	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 11,252,395.18
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	38,267.40
Change in Value	0.00
Closing Balance	\$ 11,290,662.58



CONSTRUCTION RESERVE

Wells Fargo Securities, LLC
Wells Fargo Bank, N.A.
Combined Account Summary

Statement Period
11/01/2025 - 11/30/2025

Account Number

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

This summary does not reflect the value of unpriced securities. Repurchase agreements are reflected at par value.

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	8,180,813.78	8,208,635.28	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 8,180,813.78	\$ 8,208,635.28	100%
Value Change Since Last Statement Period	\$ 27,821.50	0%	
Percent Increase Since Last Statement Period	0.34%	0%	
Value Last Year-End	\$ 9,418,904.02	13%	
Percent Decrease Since Last Year-End	13%		

***Includes amortized Par value of municipal leases and notes.

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	27,821.50	296,761.16
Other	0.00	0.00
Income Total	\$ 27,821.50	\$ 296,761.16

Total Interest Charged USD

Description	This Period
Debit Interest For November 2025	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 8,180,813.78
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	27,821.50
Change in Value	0.00
Closing Balance	\$ 8,208,635.28



Battle Mountain General Hospital
 Schedule of Patient Revenues vs. Patient Payments
 Fiscal Years ending June 30, 2026 & 2025

Fiscal Year ending June 30, 2026

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-25	\$1,830,147	\$1,692,946	\$1,237,117	73.1%
Aug-25	\$1,601,021	\$1,671,058	\$1,091,824	65.3%
Sep-25	\$1,826,152	\$1,752,440	\$1,091,403	62.3%
Oct-25	\$1,900,918	\$1,776,030	\$1,148,815	64.7%
Nov-25	\$1,732,344	\$1,819,805	\$918,583	50.5%
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
YTD 5 mo. AVG	\$1,778,116	\$1,742,456	\$1,097,548	63.0%

Fiscal Year ended June 30, 2025

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-24	\$1,455,416	\$485,139	\$796,186	164.1%
Aug-24	\$1,449,563	\$968,326	\$888,117	91.7%
Sep-24	\$1,674,162	\$1,526,380	\$985,409	64.6%
Oct-24	\$1,616,094	\$1,579,940	\$1,896,715	120.0%
Nov-24	\$1,432,407	\$1,574,221	\$1,113,188	70.7%
Dec-24	\$1,672,675	\$1,573,725	\$1,050,996	66.8%
Jan-25	\$1,423,743	\$1,509,608	\$1,093,255	72.4%
Feb-25	\$1,488,197	\$1,528,205	\$931,967	61.0%
Mar-25	\$1,564,858	\$1,492,266	\$1,195,088	80.1%
Apr-25	\$1,952,693	\$1,668,583	\$971,785	58.2%
May-25	\$1,666,686	\$1,728,079	\$1,247,218	72.2%
Jun-25	\$1,582,006	\$1,733,795	\$1,038,681	59.9%
YTD 12 mo. AVG	\$1,581,542	\$1,447,356	\$1,100,717	76.1%

NOVEMBER

FIVE Month Year-to-date
2024

FIVE Month Year-to-date
2025

Changes Greater than \$5K
FY 2026 Increase (Decrease)

	Sum of Charges		Sum of Charges	
CM - Blood Bank	24,391.44	CM - Blood Bank	18,496.88	(5,894.56)
Emergency	16,078.55	Emergency	11,329.71	
Outpatient	8,312.89	Outpatient	4,001.50	
Inpatient	0.00	Inpatient	3,165.67	
CM - Central Supply	4,869.88	CM - Central Supply	6,167.86	
Emergency	4,869.88	Emergency	6,161.04	
Swing bed	0.00	Swing bed	6.82	
CM - CT Scan	1,120,239.97	CM - CT Scan	1,332,956.37	212,716.40
Emergency	896,931.19	Emergency	980,989.94	84,058.75
Inpatient	0.00	Inpatient	13,956.51	13,956.51
Observation	0.00	Observation	22,039.51	22,039.51
Outpatient	223,308.78	Outpatient	312,274.10	88,965.32
Swing bed	0.00	Swing bed	3,696.31	
CM - Infusion	301,188.69	CM - Infusion	409,546.16	108,357.47
Emergency	245,814.61	Emergency	337,231.91	91,417.30
Inpatient	0.00	Inpatient	13,223.94	13,223.94
Observation	8,254.96	Observation	30,133.95	21,878.99
Outpatient	47,119.12	Outpatient	28,956.36	(18,162.76)
CM - Laboratory	1,426,989.99	CM - Laboratory	1,687,148.15	260,158.16
Emergency	370,595.97	Emergency	474,346.06	103,750.09
Inpatient	1,559.44	Inpatient	27,682.63	26,123.19
Observation	3,240.27	Observation	9,441.47	6,201.20
Outpatient	1,049,662.14	Outpatient	1,160,099.33	110,437.19
Swing bed	1,932.17	Swing bed	15,578.66	13,646.49
CM - MRI	173,192.29	CM - MRI	268,614.88	95,422.59
Emergency	0.00	Emergency	6,150.15	6,150.15
Outpatient	173,192.29	Outpatient	262,464.73	89,272.44
CM - Observation	11,767.14	CM - Observation	30,012.84	18,245.70
Observation	11,767.14	Observation	30,012.84	18,245.70
CM - Pharmacy	333,063.47	CM - Pharmacy	347,680.46	14,616.99
Emergency	81,016.85	Emergency	158,697.57	77,680.72
Inpatient	6,159.16	Inpatient	37,517.35	31,358.19
Observation	2,824.72	Observation	17,259.25	14,434.53
Outpatient	226,368.79	Outpatient	67,924.68	(158,444.11)
Swing bed	16,693.95	Swing bed	66,281.61	49,587.66
CM - Physical Therapy	422,897.41	CM - Physical Therapy	460,865.37	37,967.96
Emergency	902.73	Emergency	971.98	
Inpatient	3,504.40	Inpatient	17,244.06	13,739.66
Observation	0.00	Observation	313.42	
Outpatient	399,830.50	Outpatient	414,464.66	14,634.16
Swing bed	18,659.80	Swing bed	27,871.25	9,211.45
CM - Professional Fees	26,802.32	CM - Professional Fees	40,687.95	13,885.63
Emergency	26,120.48	Emergency	40,145.43	14,024.95
Observation	681.84	Observation	0.00	
Outpatient	0.00	Outpatient	542.52	
CM - Radiology	276,805.04	CM - Radiology	310,247.83	33,442.79
Emergency	107,754.17	Emergency	126,605.92	18,851.75
Inpatient	1,289.29	Inpatient	3,787.82	
Observation	338.03	Observation	1,042.11	
Outpatient	165,776.23	Outpatient	178,543.71	12,767.48
Swing bed	1,647.32	Swing bed	268.27	
CM - Ultrasound	106,075.13	CM - Ultrasound	103,659.88	
Emergency	12,082.01	Emergency	10,324.70	
Inpatient	0.00	Inpatient	1,783.75	
Observation	0.00	Observation	807.22	
Outpatient	93,993.12	Outpatient	89,798.68	
Swing bed	0.00	Swing bed	945.53	

NOVEMBER

FIVE Month Year-to-date
2024
Sum of Charges

FIVE Month Year-to-date
2025
Sum of Charges

Changes Greater than \$5K
FY 2026 Increase (Decrease)

	FIVE Month Year-to-date 2024 Sum of Charges	FIVE Month Year-to-date 2025 Sum of Charges	Changes Greater than \$5K FY 2026 Increase (Decrease)	
CM- Swing Bed	4,018.97	CM- Swing Bed	13,583.29	9,564.32
Swing bed	4,018.97	Swing bed	13,583.29	9,564.32
Emergency	1,272,650.28	Emergency	1,496,859.96	224,209.68
Emergency	1,267,537.03	Emergency	1,496,611.95	229,074.92
Inpatient	3,584.01	Inpatient	248.01	
Observation	240.79	Observation	0.00	
Outpatient	1,288.45	Outpatient	248.01	
Swing bed	0.00	Swing bed	-248.01	
Med/Surg	53,571.86	Med/Surg	182,472.20	128,900.34
Inpatient	42,743.33	Inpatient	169,718.78	126,975.45
Observation	10,828.53	Observation	12,753.42	
Swing bed	0.00	Swing bed	0.00	
Respiratory Therapy	108,740.81	Respiratory Therapy	151,959.58	43,218.77
Emergency	82,274.59	Emergency	111,541.16	29,266.57
Inpatient	0.00	Inpatient	6,633.08	6,633.08
Observation	2,537.54	Observation	2,116.44	
Outpatient	23,928.68	Outpatient	30,858.08	6,929.40
Swing bed	0.00	Swing bed	810.82	
OP Lab/Rad	3,417.75	OP Lab/Rad	3,387.26	
Outpatient	3,417.75	Outpatient	3,387.26	
SNF/Respite	77,175.00	SNF/Respite	138,540.76	61,365.76
Swing bed	77,175.00	Swing bed	138,540.76	61,365.76
Clinic	800,846.48	Clinic	810,076.39	9,229.91
Clinic	729,270.86	Clinic	793,010.77	63,739.91
Emergency	16,791.31	Emergency	12,014.09	
Inpatient	-0.04	Inpatient	0.00	
Outpatient	55,567.02	Outpatient	5,051.53	(50,515.49)
Swing bed	-782.67	Swing bed	0.00	
LTC	1,078,938.30	LTC	1,074,876.00	
Grand Total	7,627,642.22	Grand Total	8,887,840.07	1,260,197.85

Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 12/9/2025

Bank	Date	Vendor	Document no.	Amount
	11/3/2025	685--DEPARTMENT OF HEALTH AND HUMAN SERVICES	112173	2,150.74
	11/6/2025	900851--BAIR DISTRIBUTING INC	ACH	300.36
	11/6/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	112174	100.00
	11/6/2025	24--BECTON, DICKINSON AND COMPANY	ACH	1,837.92
	11/6/2025	63--BEEKLEY MEDICAL	112175	104.50
	11/6/2025	92600--BRIGGS HEALTHCARE	112176	118.80
	11/6/2025	367--CARDINAL HEALTH 110, LLC	112177	27,521.87
	11/6/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	21.73
	11/6/2025	99062--CENTRAL STATION LLC	112178	821.20
	11/6/2025	843--CHG MEDICAL STAFFING INC	ACH	6,897.20
	11/6/2025	366--CIRRUS PHARMACY SYSTEMS	ACH	1,378.25
	11/6/2025	808--Clearlyip INC	ACH	851.49
	11/6/2025	154--CLIFTON LARSON ALLEN LLP	112179	2,451.75
	11/6/2025	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	11/6/2025	99056--CONSILIUM STAFFING	ACH	19,119.54
	11/6/2025	562--DISH NETWORK LLC	112181	762.08
	11/6/2025	9716--DONALD CARTER HANSEN MD PC	ACH	8,258.46
	11/6/2025	754--DR. JONES, DANIEL C	ACH	8,089.92
	11/6/2025	708--DR. PELLEGRINI	ACH	25,769.76
	11/6/2025	678--EMCOR SERVICES	112183	1,935.00
	11/6/2025	500433--EMPLOYEE FUND BMGH	ACH	186.00
	11/6/2025	240000--ETCHEVERRYS FOODTOWN	112185	404.98
	11/6/2025	100103--FALLS BRAND INDEPENDENT MEAT	112186	472.12
	11/6/2025	100100--FARMER BROS. CO.	ACH	241.20
	11/6/2025	655--FIDELITY INVESTMENTS	ACH	45.00
	11/6/2025	94300--FISHER HEALTHCARE	ACH	2,518.71
	11/6/2025	186--FREEMAN, KATHY	ACH	1,207.98
	11/6/2025	35--GALLAGHER BENEFIT SERVICES	112187	502.20
	11/6/2025	448--GARDNER, JEFFERY	ACH	7,632.00
	11/6/2025	278--HEALTH ASSURE BY ALSCO	ACH	3,686.51
	11/6/2025	569--HEALTHSURE INS SERVICES, INC	ACH	3,950.00
	11/6/2025	324--HENRY SCHEIN	ACH	131.42
	11/6/2025	9706--HERMAN, PAUL	ACH	37,114.29
	11/6/2025	814--HSA	ACH	75.00
	11/6/2025	764--INOVALON PROVIDER, INC	ACH	2,783.45
	11/6/2025	1397--JIM DANDY PRODUCTIONS	112190	65.90
	11/6/2025	180008--LANDER HARDWARE	112191	476.05
	11/6/2025	564--LINDE GAS & EQUIPMENT INC	ACH	1,855.93
	11/6/2025	712--McCLANAHAN, SHAWNEE	ACH	420.00
	11/6/2025	130031--MCKESSON DRUG COMPANY	ACH	11,531.29
	11/6/2025	130044--MEDLINE INDUSTRIES, INC.	112193	2,541.59
	11/6/2025	3--MICHAEL CLAY CORPORATION	112194	58,786.00
	11/6/2025	130049--MIDWAY MARKET	112195	385.30
	11/6/2025	34--MINDRAY DS USA	ACH	18.00
	11/6/2025	9630--NETWORK SERVICES CO	ACH	335.52
	11/6/2025	10--NOVARAD CORPORATION	112196	1,037.13
	11/6/2025	190008--NV ENERGY	112197	9,483.75
	11/6/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	2,110.64
	11/6/2025	99042--OptimisPT	112198	345.44
	11/6/2025	767--OPTUM BANK	ACH	145.00
	11/6/2025	9615--PACIFIC STATES COMMUNICATIONS	112199	1,379.55
	11/6/2025	87--PANACEA SOLUTIONS, LLC	ACH	1,600.00
	11/6/2025	19--PHARMERICA	112200	558.94

Company name: Battle Mountain General Hospital
 Report name: Check register
 Created on: 12/9/2025

Bank	Date	Vendor	Document no.	Amount	
	11/6/2025	9539--PHARMERICA	ACH	12.49	
	11/6/2025	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,230.77	
	11/6/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	285,235.34	
	11/6/2025	2963--QUEST DIAGNOSTICS	112201	5,825.00	
	11/6/2025	99020--REDIHEALTH ANALYTICS, LLC	ACH	2,500.00	
	11/6/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	112202	550.00	
	11/6/2025	1551--RT TECHNOLOGIES	112204	2,560.00	
	11/6/2025	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,313.60	
	11/6/2025	190016--SOUTHWEST GAS	112205	3,467.92	
	11/6/2025	98541--STATE OF NV DEPT OF PUBLIC SAFETY RECORDS	112206	429.00	
	11/6/2025	9382--TAHOE CARSON RADIOLOGY	112207	1,470.00	
	11/6/2025	265--TRI-ANIM	112208	109.88	
	11/6/2025	190033--US FOODSERVICE, INC.	ACH	5,069.48	
	11/6/2025	1598--VERIZON WIRELESS	112209	235.87	
	11/6/2025	220008--VITALANT	ACH	1,902.00	
	11/6/2025	100801--WELLS FARGO	112210	15,471.92	
	11/6/2025	1563--WEX BANK	ACH	495.92	
	11/6/2025	99021--ZOLL MEDICAL CORPORATION	ACH	6,000.00	
	11/18/2025	270--NORDIAN HEALTHCARE SOLUTIONS MEDICARE CENTER	112211	156,343.00	Cost Report
	11/21/2025	190085--ALIMED, INC.	ACH	100.41	
	11/21/2025	5--ALLEGRE, AMANDA	ACH	434.34	
	11/21/2025	201--ALLEN, JODY	ACH	1,768.00	
	11/21/2025	302--ANTHEM BLUE CROSS BLUE SHIELD	112212	5,220.67	
	11/21/2025	852--ARGENTA RIM APARTMENTS	112213	1,306.50	
	11/21/2025	98986--ARMSTRONG MEDICAL	112214	59.74	
	11/21/2025	99069--ASSOCIATED RISK MANAGEMENT INC	112215	573.44	
	11/21/2025	9442--AT&T	112216	369.87	
	11/21/2025	900851--BAIR DISTRIBUTING INC	ACH	298.05	
	11/21/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	112217	100.00	
	11/21/2025	686--BATTLE MOUNTAIN PLUMBING	112218	290.00	
	11/21/2025	92100--BATTLE MTN. WATER & SEWER	112219	829.70	
	11/21/2025	195--BAUER, HOPE	ACH	218.46	
	11/21/2025	98723--BECKMAN COULTER, INC.	ACH	497.73	
	11/21/2025	367--CARDINAL HEALTH 110, LLC	112221	15,022.22	
	11/21/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	22.12	
	11/21/2025	1897--CDW GOVERNMENT	ACH	1,212.88	
	11/21/2025	679--CHEMAQUA	ACH	542.66	
	11/21/2025	843--CHG MEDICAL STAFFING INC	ACH	37,908.91	
	11/21/2025	99056--CONSILIUM STAFFING	ACH	18,616.72	
	11/21/2025	11--CORCOM COMMUNICATION	112222	699.00	
	11/21/2025	3039--DESERT DISPOSAL	112223	366.00	
	11/21/2025	99075--DIRECT 4 BIZ	112224	19,986.43	
	11/21/2025	9716--DONALD CARTER HANSEN MD PC	ACH	24,269.76	
	11/21/2025	435--DR. AJETT MAHENDERNATH	ACH	20,224.80	
	11/21/2025	708--DR. PELLEGRINI	ACH	8,089.92	
	11/21/2025	500433--EMPLOYEE FUND BMGH	ACH	189.00	
	11/21/2025	240000--ETCHEVERRYS FOODTOWN	112225	252.34	
	11/21/2025	100103--FALLS BRAND INDEPENDENT MEAT	112226	239.12	
	11/21/2025	100100--FARMER BROS. CO.	ACH	263.40	
	11/21/2025	655--FIDELITY INVESTMENTS	ACH	1,000.00	
	11/21/2025	94300--FISHER HEALTHCARE	ACH	7,716.53	
	11/21/2025	902502--GRAINGER	ACH	188.32	
	11/21/2025	982--HARDENBERGH GROUP INC	ACH	1,744.35	
	11/21/2025	278--HEALTH ASSURE BY ALSCO	ACH	3,830.58	
	11/21/2025	650--HEALTHSTREAM, INC	ACH	423.90	
	11/21/2025	255--HOLLAND AUTO PARTS, LLC	112228	171.61	

Company name: Battle Mountain General Hospital

Report name: Check register

Created on: 12/9/2025

Bank	Date	Vendor	Document no.	Amount
	11/21/2025	814--HSA	ACH	30.00
	11/21/2025	9663--IDEXX DISTRIBUTION, INC.	112229	421.01
	11/21/2025	764--INOVALON PROVIDER, INC	ACH	2,783.45
	11/21/2025	176--KELLEY, ESTRELLITA TROY	ACH	430.48
	11/21/2025	9405--KINGS KUSTOM EMBROIDERY	112230	2,343.05
	11/21/2025	9271--KINGSTON WATER UTILITY	112231	50.10
	11/21/2025	99070--L3HARRIS PSPC	ACH	9,119.43
	11/21/2025	3015--LANDER COUNTY GATEFEES	112232	130.00
	11/21/2025	180008--LANDER HARDWARE	112233	483.79
	11/21/2025	99059--LGC CLINICAL DIAGNOSTICS INC	ACH	1,787.55
	11/21/2025	120015--LICON	112234	9,410.12
	11/21/2025	1539--LIFE-ASSIST, INC.	112235	80.50
	11/21/2025	564--LINDE GAS & EQUIPMENT INC	ACH	1,584.89
	11/21/2025	712--McCLANAHAN, SHAWNEE	ACH	140.00
	11/21/2025	130031--MCKESSON DRUG COMPANY	ACH	872.00
	11/21/2025	349--MCKESSON MEDICAL SURGICAL	ACH	134.67
	11/21/2025	130044--MEDLINE INDUSTRIES, INC.	112236	14,236.67
	11/21/2025	9433--MEDTOX DIAGNOSTICS, INC	ACH	1,743.00
	11/21/2025	3--MICHAEL CLAY CORPORATION	112237	673,090.00
	11/21/2025	130049--MIDWAY MARKET	112238	231.68
	11/21/2025	92050--NAPA AUTO PARTS	112239	13.49
	11/21/2025	1412--NBF GROUP INC.	112240	283.85
	11/21/2025	9630--NETWORK SERVICES CO	ACH	490.86
	11/21/2025	9776--NEVADA RURAL HOSPITAL PARTNER	112241	8,363.07
	11/21/2025	190008--NV ENERGY	112242	35.75
	11/21/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	3,086.15
	11/21/2025	150000--OFFICE PRODUCTS INC (OPT)	ACH	9,378.00
	11/21/2025	99042--OptimisPT	112243	346.22
	11/21/2025	767--OPTUM BANK	ACH	100.00
	11/21/2025	27--ORCHARD SOFTWARE CORPORATION	ACH	4,250.00
	11/21/2025	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	112245	2,619.29
	11/21/2025	12--QUEST DIAGNOSTICS	112247	64.20
	11/21/2025	2963--QUEST DIAGNOSTICS	112246	18,984.57
	11/21/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	112248	550.00
	11/21/2025	745--REOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	ACH	2,390.96
	11/21/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	7,647.38
	11/21/2025	99058--TAHOE CARSON RADIOLOGY LTD	112251	7,661.00
	11/21/2025	437--TROPHY PEAK FIRE PROTECTION	112252	3,445.00
	11/21/2025	190033--US FOODSERVICE, INC.	ACH	6,043.07
	11/21/2025	1598--VERIZON WIRELESS	112253	240.91
	11/21/2025	220008--VITALANT	ACH	1,902.00
	11/21/2025	1391--WAYSTAR/ ZIRMED INC	ACH	1,331.93
Operating Account - Wells Fargo				
Total for Operating Account				1,730,957.96

BATTLE MOUNTAIN GENERAL HOSPITAL BATTLE MOUNTAIN CLINIC

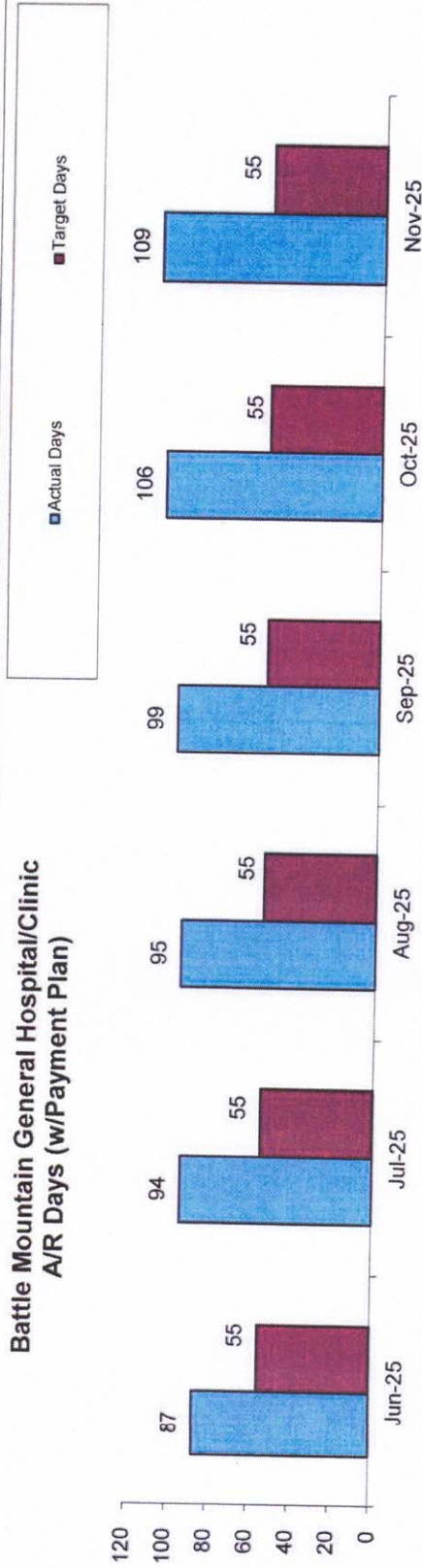
PHYSICIAN	DAYS WORKED		PATIENTS SEEN		PATIENTS SEEN		PATIENTS SEEN	
	Nov-25	Nov-25	Nov-25	PER DAY (AVERAGE)	YTD	YTD	YTD	
Abby Burkhardt(Includes LTC) Telehealth	11	251	23	1,418	1,418			
Cathryn Beggs, APRN Telehealth	13	201	15	1,206	1,206			
Charloth Bledsoe, NP Telehealth	10	49	7	243	243			
Dr Potterjones(Includes LTC) Telehealth	0	19	0	71	71			
Dr. David Rivas Telehealth	11	0	15	1,022	1,022			
Sarah Pehrson, NP Telehealth	1	165	3	407	407			
Norah Lusk, NP Telehealth	1	0	12	0	0			
Jennifer Douglas, LCSW-I Telehealth	6	0	2	121	121			
Jodi Allen, RD Injections	0	4	0	8	8			
Total		21	0	134	134			
		732		4,651	4,651			

YTD	4,432
Face to Face	84
Telehealth	134
Injections	1
Dietician	4,651

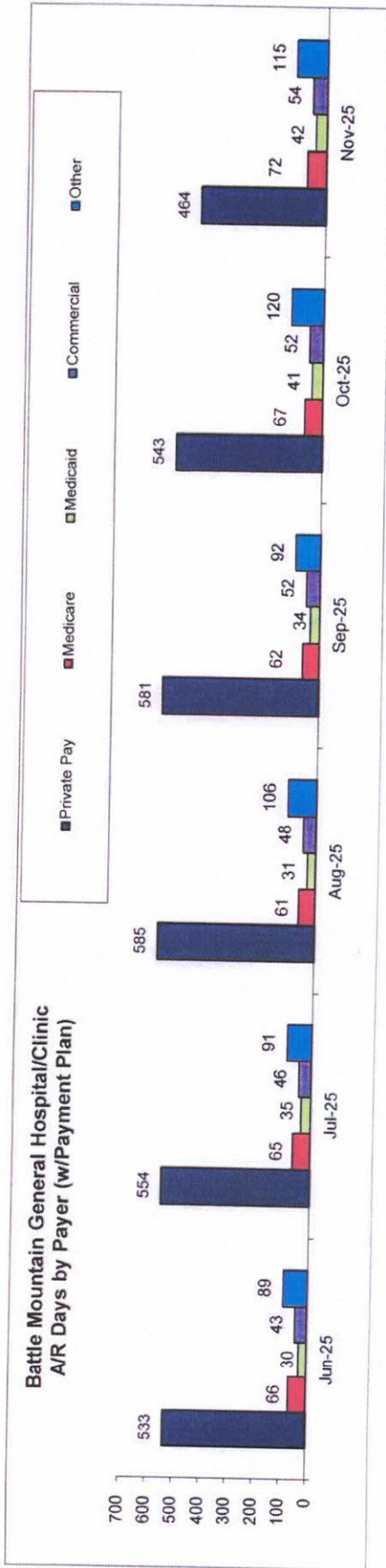
PATIENTS SEEN November 2024 801

PATIENTS SEEN YTD November 2024 4,903

**Battle Mountain General Hospital/Clinic
A/R Days (w/Payment Plan)**



**Battle Mountain General Hospital/Clinic
A/R Days by Payer (w/Payment Plan)**



. LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO NOVEMBER 30, 2025
FINANCIAL STATEMENTS

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations and Reporting Entity

Lander County Hospital District dba: Battle Mountain General Hospital (the Hospital or District) is a hospital district formed under the provisions of the Nevada Revised Statutes. The Hospital primarily earns revenues by providing inpatient, outpatient, long-term care and emergency care services to patients in Battle Mountain, Nevada. It also operates a primary care clinic in Battle Mountain.

Basis of Accounting and Presentation

The financial statements of the Hospital have been prepared on the accrual basis of accounting using the economic resources measurement focus. Revenues, expenses, gains, losses, assets, and liabilities from exchange and exchange-like transactions are recognized when the exchange transaction takes place, while those from government-mandated nonexchange transactions (principally federal and state grants) are recognized when all applicable eligibility requirements are met. Operating revenues and expenses include exchange transactions and program-specific, government-mandated nonexchange transactions. Government-mandated nonexchange transactions that are not program specific (such as county appropriations), property taxes, and investment income are included in nonoperating revenues and expenses. The Hospital first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Hospital considers all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At June 30, 2024 and 2025, cash equivalents consisted primarily of money market accounts with brokers and certificates of deposit.

Risk Management

The Hospital is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than medical malpractice and employee health claims. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

Investments and Investment Income

The Hospital maintains fixed income investments and certificate of deposits with an investment broker. Investments are carried at fair value. Fair value is determined using quoted market prices. Investment income includes dividend and interest income and the net change for the year in fair value of investments carried at fair value.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO NOVEMBER 30, 2025
FINANCIAL STATEMENTS**

**NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Fair Value Measurements

To the extent available, the District's investments are recorded at fair value. GASS Statement No. 72 - *Fair Value Measurement and Application*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which inputs are observable in the marketplace. Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, interest and yield curve data, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources.

In contrast, unobservable inputs reflect an entity's assumptions about how market participants would value the financial instrument. Valuation techniques should maximize the use of observable inputs to the extent available. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1 - Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the district has the ability to access.

Level 2 - Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 - Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO NOVEMBER 30, 2025
FINANCIAL STATEMENTS**

**NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Patient Accounts Receivable

Patient accounts receivable are obligations that are stated at the amount management expects to collect for outstanding balances. These obligations are primarily from patients whom are insured under third-party payor agreements. The District bills third-party payors on the patients' behalf, or if a patient is uninsured, the patient is billed directly. Once claims are settled with the primary payor, any secondary insurance is billed, and patients are billed for copay and deductible amounts that are the patients' responsibility. Payments on patient receivables are applied to the specific claim identified on the remittance advice or statement. The district does not have a policy to charge interest on past due accounts.

Patient accounts receivable are recorded on the accompanying financial statements at an amount net of contractual adjustments and an allowance for doubtful accounts, which reflect management's estimate of the amounts that will not be collected. Management provides for contractual adjustments under terms of third-party reimbursement agreements through a reduction of gross revenue and a credit to patients accounts receivable.

In addition, management provides for probable uncollectible amounts, primarily for uninsured patient and amounts for which patient are personally responsible, through a reduction of gross revenue and a credit to an allowance for doubtful accounts.

In evaluating the collectability of patient accounts receivable, the District analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. Specifically, for receivables associated with services provided to patients who have third-party coverage, the district analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid for payors who are known to be having financial difficulties that make the realization of amounts due unlikely.

For receivables associated with self-pay patients (which includes patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the District records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which that are financially responsible. The difference between the standard rates and the amounts collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

Supplies

Supply inventories are stated at the lower of cost, determined using the first-in, first-out method or market.

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**NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Capital Assets

The District capitalizes assets whose cost exceeds \$5,000 and have an estimated life of at least three years. Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Assets under capital lease obligations and leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. The following estimated useful lives are being used by the Hospital:

Buildings and Leasehold Improvements	5 to 40 Years
Equipment	3 to 20 Years

Compensated Absences

Hospital policies permit most employees to accumulate vacation and sick leave benefits that may be realized as paid time off or, in limited circumstances, as a cash payment. Expense and the related liability are recognized as vacation benefits are earned whether the employee is expected to realize the benefit as time off or in cash. Expense and the related liability for sick leave benefits are recognized when earned to the extent the employee is expected to realize the benefit in cash determined using the termination payment method. Sick leave benefits expected to be realized as paid time off are recognized as expense when the time off occurs, and no liability is accrued for such benefits employees have earned but not yet realized. Compensated absence liabilities are computed using the regular pay and termination pay rates in effect at the statement of net position date plus an additional amount for compensation-related payments such as Medicare taxes computed using rates in effect at that date. The estimated compensated absences liability expected to be paid more than one year after the statement of net position date is included in other long-term liabilities.

Pension Plan

The Hospital participates in the Public Employees Retirement System of the state of Nevada, (PERS), a cost-sharing multiple employer defined benefit pension plan. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflow of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

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(CONTINUED)**

Deferred Inflow of Resources

Although certain revenues are measurable, they are not available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred inflows of resources represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred inflows of resources consist of pension related deferred inflows.

Unearned Revenue

Revenue received in advance of the performance of services deemed to be exchange transactions are deferred until such time as related expenditures are incurred and then recognized as revenue.

Net Position

Net position of the Hospital is classified in two components. Net investment in capital assets consists of capital assets net of accumulated depreciation. Unrestricted net position is the remaining net position that does not meet the definition of net investment in capital assets or restricted net position.

Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts.

Net Patient Service Revenue (Continued)

Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such estimated amounts are revised in future periods as adjustments become known.

Charity Care

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net patient service revenue.

Income Taxes

As an essential government function, the Hospital is generally exempt from federal income taxes under Section 115 of the Internal Revenue Code. However, the Hospital is subject to federal income tax on any unrelated business taxable income.

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(CONTINUED)**

Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. These payment arrangements include:

Medicare - The Hospital is certified as a Medicare critical access hospital. The Hospital is reimbursed under a cost reimbursement methodology for inpatient and most outpatient services. The Hospital is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare administrative contractor. The Hospital's Medicare cost reports have been audited by the Medicare administrative contractor through June 30, 2022.

Medicaid - Inpatient and nursing home services rendered to Medicaid program beneficiaries are reimbursed under cost reimbursement methodologies. Outpatient services are reimbursed at prospectively determined rates. The Hospital is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid administrative contractor. The Hospital's Medicaid cost reports have been audited by the Medicaid administrative contractor through June 30, 2022.

Approximately 59% and 47% of net patient service revenues are from participation in the Medicare and state-sponsored Medicaid programs for the years ended June 30, 2025 and 2024, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.