

A G E N D A
Lander County Hospital District – Board of Trustees
Regular Session
March 12, 2025 - 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

Persons are invited to submit comments in writing and/or attend and make comments on any non-agenda items at the Board Meeting. All public comment 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) March 12, 2025 Agenda Notice – Posted March 7, 2025
- 2) Infection Control report – February 2025
- 3) Emergency Operations Program/Policy & Procedure – February 2025
- 4) Medical Staff appointments/reappointments
Teleradiology Services: Direct Radiology – 2 year reappointments:
Dr. Kenneth A. Edgar
Dr. William E. Phillips, II
- 5) Board meeting minutes – February 12, 2025

Public Comment

❖ **Unfinished Business**

- 6) Hospital Board Subcommittees: Finance Subcommittee, Scholarship Subcommittee, Construction Subcommittee and Policy Subcommittee – (Lemaire) - (Discussion for Possible Action)

The Board will discuss and decide future course and use of previously utilized subcommittees and all other matters properly related thereto. (No more than two Trustees per committee)

Public Comment

- 7) Critical Access Hospital Construction – (Lemaire) - (Discussion for Possible Action)

The Board will review and discuss updates on the hospital construction project and all other matters properly related thereto.

Public Comment

❖ **New Business**

8) Long Term Care Call System – (Lemaire) – (Discussion for Possible Action)

The Board will review and discuss the change order regarding the purchase and installation of the Long Term Care call system that integrates with the Acute Care system and all other matters properly related thereto.

Public Comment

9) Designation of Clifton Larson Allen, LLP as the Auditing Firm for the Annual Financial Audit and Cost Report Filing for Fiscal Year 2024-2025 – (Lemaire) – (Discussion for Possible Action)

The Board will discuss and may designate Clifton Larson Allen, LLP to perform the Fiscal Year 2024-2025 financial audit and submit the affiliated cost report for Lander County Hospital District and all other matters properly related thereto.

Public Comment

10) Emergency Department Physician Rate Increase – (Lemaire) – (Discussion for Possible Action)

The Board will review and discuss the Professional Services Agreement and Addendum relating to a 6% hourly rate increase for each ED Provider effective March 1, 2025 and all other matters properly related thereto.

Public Comment

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

11) January 2025 Financial Reports

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

Public Comment

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

12) Summary Report

Chief Executive Officer Jason Bleak, will present a summary of hospital activities to the Board of Trustees, and all other matters properly related thereto.

Public Comment

❖ **ADJOURN OPEN MEETING**

❖ **CLOSED SESSION**

- ❖ **A CLOSED SESSION WILL BE HELD IN ACCORDANCE WITH THE PROVISIONS OF NRS 241.033 to consider the Physical Therapist employment agreement for Skylar Tarbet, Doctor of Physical Therapy (DPT) as presented.**

Discussion regarding employment agreement for Skylar Tarbet, DPT.

❖ **ADJOURN CLOSED SESSION**

❖ **CALL TO ORDER OPEN MEETING**

Discussion and Action approving the employment agreement for Skylar Tarbet, DPT, as presented.

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 7th day of March 2025, 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 before me on this 7th day of March 2025

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 03 12 2025

Time: Mar 12, 2025 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81540499221?pwd=ncrPfkQvTQQt6iOTfu01xMfabGGmfw.1>

Meeting ID: 815 4049 9221

Passcode: 009174

Dial by your location

1-669-444-9171

Meeting ID: 815 4049 9221

Passcode: 009174

Find your local number: <https://us02web.zoom.us/j/kcbrlsBfO9>

INFECTION CONTROL REPORT MEDICAL STAFF MEETING FEBRUARY 2025

1. Clinic had 17 _____ procedures with 0 wound infection.
2. ER had 8 _____ procedures with 3 wound infection.
3. 0 Needle sticks in NOV _____, a total of 1 _____ for the year.
4. Immunization shots:
 - ❖ 80% of the BMGH employees received the flu shot.
 - ❖ 0 LTC Residents received any vaccinations.
5. Flu Test:
 - ❖ 61 Positive A; 5 Positive B 2
 - ❖ 15 RSV Positive 1
 - ❖ 75 Influenza-like symptoms
6. Yearly TB testing:
 - ❖ 5 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: 22 _____; Infection/s 1 SSTI; 3 UTI.
11. FEB Acute 3 _____ 2 Infection/s
12. FEB 0' 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:

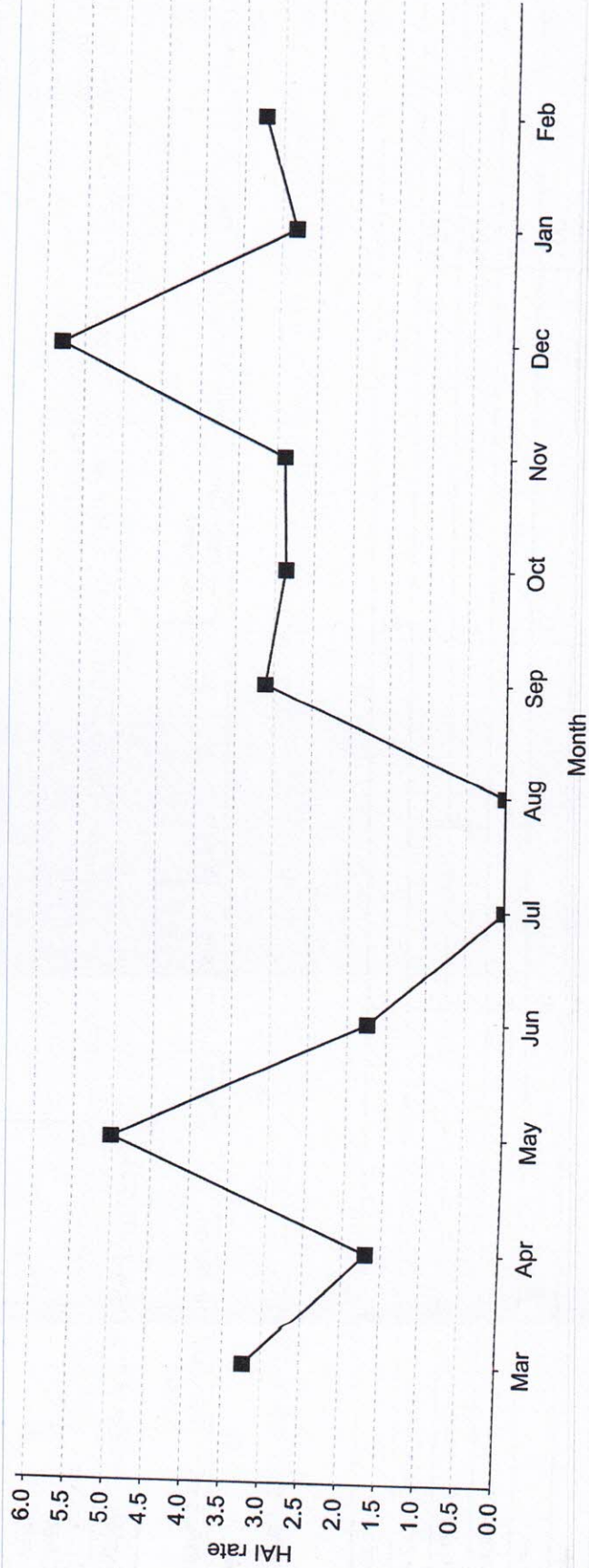
Tested: 69 _____ Negative: 66 Positives: 3 Invalid: 0

No COVID positive case for all LTC residents and employees for the month of . FEBRUARY
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.

Summary

Total Infection	CAI	HAI	HAI Rate	Number Of MDRO
4	0	2	3.24	0

HAI Rate 12-Month Trend



Summary By Infection Category

Infection Category	Total	HAI	HAI 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
Eye	0	0	0.00

Infection Surveillance Monthly Report

As of Mar 05, 2025 09:06 AM

February 2025

Facility: Battle Mountain General Hospital

User: jgreenhalgh

Summary By Infection Category

Infection Category	Total	HAI	HAI Rate
Gastrointestinal	0	0	0.00
Genital	0	0	0.00
MDRO	0	0	0.00
Neurologic	1	1	1.62
Other	2	0	0.00
Parasitic	0	0	0.00
Respiratory	0	0	0.00
Skin & Soft Tissue	0	0	0.00
Urinary Tract/Kidney	1	1	1.62
Total	4	2	

Neurologic Infection Category

HAI 1.62

Unit/Room#	Infection Onset	Infection	Signs & Symptoms	Status	Pharmacy Order - Order Name, Order Date, Prescriber	Comments
Gaston, Victoria (Admit Date 10/15/24)						
TERM CARE/211				Confirmed (P)	valACYclovir HCl Oral Tablet 500 MG (09/12/24) Prescriber: Burkhardt, Abby	Started on Acyclovir 800mg PO every 5 hours x 5 days. Starting to come back, put on Valacyclovir 500mg PO QHS for preventative measures.



Battle Mountain General Hospital

Board of Governance Emergency Operation Program and Policy and Procedure Summary

Date: February 19, 2025

Policy and Procedure Committee Meeting Summary:

All required legal paper work is up in the Emergency Room in the new enclosed Bulletin Board - Cork – Glassed. The enclosed bulletin board for the Main Entrance has been ordered and the legal paper work will be added when it arrives and is installed. The Long-Term Care Bulletin Board has been updated for Family and Residents with all required Legal Paper work.

➤ Human Resources:

- Working on a new employee handbook brought first portion of book.
- Updating rules and regulations.
- Policies will need to be adapted from the employee handbook to meet BMGH Compliance of CMS required regulations under the conditions of participations

➤ Nursing LTC:

- Looking for information on creating a policy on a PureWick™

➤ Material Management

Sterilization

Hazardous Communications

Warning Recall

- All policies have been approved.
- No changes needed at this time

➤ Administrative/SRA/ HIPAA

- All policies are in the process of being updated with the new regulations.

➤ IT /HIPAA HITECH

- All policies have been reviewed.

➤ Radiology

- Changes and updates all complete.
- Started working on the mammogram program.

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:

◆ Security Surveillance

Jason Bleak, CEO

Survey Prep, Walk Around, Facility Security Maintenance and Jason received an email with the items found.

- Multiple water stained/broken/Chipped ceiling tiles
- Multiple vents with dust
- Multiple light shields with bugs



Board of Governance

Emergency Operation Program and Policy and Procedure Summary

- Broken handle laboratory door
- Hard to make entrance through the dock door. Key card works seldom
- Multiple lights out in resident's room above beds, Laundry room light out, five lights out in the day room.
- Bowed and broken hand rails
- Tape and plastic hanging from different areas of the ceiling within the facility
- Abundance of bird droppings at the entrance doors. Infectious disease possibility.
- Multiple areas within the facility walls are scuffed scratched, black marked or dented.
- The Business office admin areas the dividers between the three check in stations are cracked.

◆ Policies Reviewed:

- Emergency Subsistence
- Water Systems Failure/Disruption
- Food Service operations during a Disaster
- Emergency Water Supply
- Loss of water and Contamination Water System
- Water Management/Legionella Plan

Creation of a Water Management Program with section for each departmental needs.

Discussion on the policies, objective decided to combine and address multiple water policies into one water program policy addressing every aspect of the water plan.

Completed by: Holly Heese, Compliance Coordinator

- ◆ Policy and Procedure Coordinator
- ◆ Grants 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
February 12, 2025**

BOARD PRESENT:

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

STAFF PRESENT:

Jason Bleak, Chief Executive Officer
Wayne Allen, Chief Financial Officer
Cindy Fagg, Financial Controller

GUESTS:

Dr. Paul Herman
James Matheus
Karen Matheus
Caryn Conder
Mike Sheppard
Jodi Price
Hope Bauer
Suzanne Lemaire
George Rowe via Zoom

CALL TO ORDER

Chairman Lemaire, called the February 12, 2025, Regular Session to order at 5:30 p.m.

PUBLIC COMMENT

No public comment.

MOTION TO CONSENT

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Agenda Notice for the February 12, 2025 was approved.
Addendum 1

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Infection Control Report for November, December 2024 and January 2025 as discussed was approved.

Addendum 2

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Emergency Operations Program/Policy & Procedure meeting minutes from November, December 2024 and January 2025 as discussed was approved.

Addendum 3

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Medical Staff one year Provisional Privileges for Denise Roemen-Kramer, FNP as discussed was approved.

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Medical Staff two year reappointments for Abby Burkhart, APRN, FNPC, Dr. Christine Potterjones and Dr. Genadi Maltinski as discussed was approved.

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Medical Staff two year reappointments for Dr. Donald Hansen, Dr. Paul Herman, Dr. Lawrence Pellegrini, Dr. Daniel Jones And Dr. Ajeet Mahendernath as discussed was approved.

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed the Medical Staff two year reappointments for the Teleradiology Services, Telemedicine Providers credentialed by Proxy through Renown as discussed was approved.

By motion duly made (Price), seconded (Lemaire), passed the Board meeting minutes from January 8, 2025as discussed was approved.

Addendum 4

UNFINISHED BUSINESS

Hospital Board Subcommittees: Finance Subcommittee, Scholarship Subcommittee, Construction Subcommittee and Board Policy Subcommittee

Trustee Price reconfirmed that the Finance Subcommittee meets sporadically and this Subcommittee addresses the budget. The Chief Executive Officer is approved to spend an amount up to \$50,000. Any amount over \$50,000, will need Board approval. If an item cannot wait until the next Board meeting, the Finance Subcommittee can address, review and take care of immediate need. Then the item will need to be addressed at the next Board meeting for ratification/Board approval.

Trustee Price feels that the Budget should be reviewed in a public meeting under general business. As well as the Scholarship Subcommittee and Board Policy Subcommittee. The Construction Subcommittee may continue to meet as is.

Trustee Tomera would like all Trustees present for discussion and suggested to table this item until the next Board meeting.

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed to table this item for further discussion was approved.

Hospital Board of Trustees Confidentiality Agreements

Chief Executive Officer Bleak addressed the Hospital Board of Trustees Confidentiality Agreement with the Board. He provided an email from Legal Counsel for review. Per Legal Counsel he researched information and stated he is not aware of any rule that required a Trustee to sign a confidentiality agreement. Gerber Law understood the concern regarding significant confidential information that the Hospital and its employees possess, and that is likely the reason that the confidentiality agreement has been used in the past. However, all information discussed in the Hospital's Board meetings must only include public information and records that are open to the public. Therefore, no confidential information should be shared at the board meetings or with the Board. Another way of stating this is that the only information that should be shared with the Board should be non-confidential information that could be disclosed to the public in a public records request. That does not include confidential health and identifying information that the Hospital possesses. The only exception to this is when a closed meeting of the Board is held for things like possible litigation or actual litigation.

Chairman Lemaire does not have an issue not signing the Trustees Confidentiality agreement and stated this item can be revisited, if needed. Chief Executive Officer Bleak reminded the Board about HIPAA and that the facility can be held liable as well as an individual that breaks confidentiality.

By motion duly made (Price), seconded (Lemaire), and the Board unanimously passed not to sign the 2025 Hospital Board of Trustees Confidentiality Agreement as discussed was approved.

Addendum 5

Critical Access Hospital Construction

Mike Sheppard, Project Manager, addressed the progress of the construction project. The new Nurse Call system for Long Term Care needs to be integrated with the Acute Care system. The current Key Card Access system cannot accommodate all the new doors located in the new Emergency Room and Acute Care areas. Tyson Zacharias, IT Manager has been researching options for months with no luck. Per Mr. Sheppard, he may be able to assist.

Chief Executive Officer Bleak reported the area located in front of the Physical Therapy department will be closed soon. Once closed this will separate one side from the Clinic to the Emergency Room. Patients and staff will have to utilize the outdoor route. CEO Bleak is worrisome during the Winter and recently met with the State on how to proceed. When construction begins, CEO Bleak will inform the State. Prior to reopening the area, CEO Bleak will send photos of the finished product and then BMGH can reopen to circulate traffic. CEO Bleak is hopeful that this part of construction should take no longer than a month and a half to complete. BMGH will inform the staff and public prior to closure.

NEW BUSINESS

Hospital Admitting Renovations

Chairman Lemaire stated when construction was complete in the Business Office area there were many complaints with the doors and the design. Now that the Emergency Room has reopened, there is less traffic and there has been less complaints about that area.

CEO Bleak spoke with the Receptionist and she stated she did agree with the new hospital renovations but now, with the Emergency Room reopening, the staff was able to get use to the new design and everyone is functioning fine. The only concern she had is that she cannot see around the corner from the receptionist area.

CEO Bleak and the employee discussed options on whether or not a mirror should be added. Or a camera can be added to enable the employee to see down the hall on the computer. Jodi Price, Director of Business Services suggested adding a glass window to mimic the Emergency Room window.

CEO Bleak stated if the Board does not want to proceed with renovations that the item was budgeted on September 11th for \$176,720.00, and that the renovations was already approved. Per CEO Bleak the casework has begun and the company has built the desk and cabinetry. BMGH is responsible for \$30,000. CEO Bleak stated the Board will need to decide on selling the desk or to refurbish this item.

Chairman Lemaire stated this amount was a better option than spending \$176,000. He would like the Board to revisit this item in the future after construction is fully complete. If things are not better or not functioning properly the Board can revisit this issue.

Vice Chair Mariluch agreed with Chairman Lemaire and reminded the Board that because the desk is in the corner, there are safety concerns. Mariluch stated a door will need to be added for an exit and that a glass window would need to be installed.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to leave the entrance of the Hospital Business Office Admissions area as is and to revisit this item in the future when the construction project is fully completed as discussed was approved.

Addendum 6

FINANCIALS

Chief Financial Officer Allen addressed the December 2024 Financial Reports with the Board. Per CFO Allen there are no material weaknesses/mistakes in the presentation of the financial statements and BMGH is in excellent financial health. He gave an in-depth review of the Balance Sheet Summary for the Board. Chief Financial Officer Allen continued with page 5, Income Statement. The Gross Revenue displayed an amount of \$9,300,317, which was below budget and below budget year after year. Per Allen it was due to the Emergency Medical Services. The Gross Revenue is primarily coming from the Emergency Department and the Radiology Department. Both areas have been strong performers. The Departments that were weak/unfavorable, as far as performance are the Laboratory and the Clinic. Revenue Deductions displayed an amount of \$3,170,293, which was lower than last year and lower than the budget because of the Medicaid cost settlement for higher reimbursement, which was granted to all Critical Access hospitals. The Operating Expenses displayed an amount of \$8,480,536, which was below budget and below budget in the prior year. Net Income from Operations and Non-Operating revenue was \$1,505,191, higher than last year and higher than the budget.

By motion duly made (Tomera), seconded (Lemaire), and the Board unanimously passed to accept the financial reports for December 2024 as discussed was approved.

Addendum 7

Chief Executive Officer Summary

Chief Executive Officer Bleak presented a summary of hospital activities to the Board of Trustees.

Long-term Care Survey: BMGH went through the annual long-term care certification inspection by the State of Nevada. While here, the State not only survey BMGH against the federal regulations but also the state regulations. This year, the inspections were performed by five surveyors that analyzed the facility's services from one end to the other. Though BMGH was found to be within care standards, they identified some small compliance concerns. The following is a preliminary list of compliance concerns:

Clinical/Care

- Consent for Psychotropic Medication
- MDS Submittal and Signature
- QAPI Committee Attendance
- Care Plan Implementation
- Wound Care Documentation
- Post the RN Waiver
- Post Staff Hours
- Pre-Employment Physicals and Background Checks
- Updated Non-Discrimination Posting
- Post the Facility Star Rating

Life Safety

- Debris on sprinkler head
- Fire Extinguishers (Low Pressure)
- EVS Chemical Mixing Sink
- Boxes Stacked Too High in Storage
- Oxygen Cylinder Storage
- Generator Testing Documentation

CEO Bleak publicly complimented and praised the BMGH staff for their great work to take care of the long-term care residents and patients. Year after year, the surveyors leave BMGH with great compliments of the care and professionalism that is shown in the work of staff. Each department has performed their responsibilities with great expertise.

Emergency Department Radio: In 2026 there is a state requirement that all EMS radio systems that are connected to the Department of Transportation have to be upgraded to new standards. However, BMGH's current radio system that is many years old is limping along. BMGH is seeking bid proposals for a new radio that will meet the new standards to be installed soon. CEO Bleak is planning to purchase the radio system through State Purchasing to get the best price possible. Thank you to Tyson Zacharias, Mike Harris and his EMS staff for helping BMGH keep the facility's system up and running.

Budget Process: Cindy Fagg and CEO Bleak have begun the budget process with individual departmental interviews to hear of their specific needs and desires for next fiscal year. When these interviews are completed and the revenues are estimated, the preliminary budget will be prepared for submittal by April 15, 2025. After the preliminary budget is submitted, final work will be done for the final budget to be approved by the Board and submitted to the State around the 3rd or 4th week of May 2025.

Denise Roemen-Kramer, FNP: CEO Bleak is very excited to have Denise joining BMGH next week to provide her healthcare services in the clinic. Each person that had the opportunity to meet Denise during her in-person visit were impressed and many expressed their hope for her to join our facility. She will be oriented the week of February 18, 2025, in the clinic and will begin seeing patients toward the end of the week and the following week.

Physical Therapy: CEO Bleak interviewed a physical therapist that has shown interest in joining the team to continue to build and grow the Physical Therapy Department. An offer has been extended with great hopes of acceptance.

Dr. Roberson: CEO Bleak met with Dr. Conrad Roberson from Elko to explore the opportunity of him renting some space from BMGH in the John Peters Building. Dr. Roberson is an OBGYN that has served this part of Nevada for a while now. CEO Bleak hopes to find a way to make it possible that his Battle Mountain patients will be able to access his services in Battle Mountain rather than driving to Elko. The rental of medical space is regulated by CMS and Stark Laws.

POOL/Pact Contacts: BMGH received notification from POOL/Pact requesting two contacts from the Hospital Board. CEO Bleak needs to know which two Board Members would like to be the contact persons from the Board. Alicia Price and Lyle Lemaire volunteered to be the Board representatives/contacts for POOL/PACT.

Board Agenda: As the new Board Leadership was established, there has been a few questions about the meeting agenda. Administration would like to get some direction of how to bring the agenda forward in the future. The two questions that CEO Bleak received are:

When can the whole board receive a copy of the agenda?

The Board would like to have a copy of the draft agenda two weeks in advance prior to the next meeting. The Board requested to have the Board packet available Friday, the day the agenda is posted.

Should the Zoom link be printed on the agenda rather than requesting it?

The Board requested to add the Zoom link for the meeting on the agenda.

Vice Chair Mariluch addressed the Budget retreat. CEO Bleak asked if there is a request to change the Budget process? Mariluch is not requesting to change process but would like a better understanding because there are three new Board members this year. Vice Chair Mariluch suggested starting the Budget process together.

CEO Bleak asked that he continue to be responsible for preliminary budget. Bleak and Fagg will compile budget information, pull information together to present the preliminary budget with the Board. Cindy Fagg, Director of Finance shared the process with the Board. The committee will have to sit down with each department manager to review the budget information, which takes a lot of time. If the Board would like to go this route, a Board Agenda would have to be posted three days prior to meeting. There is a strict timeline she needs to abide by. Per Fagg the Board can make changes to the budget anytime during this process. Chairman Lemaire stated the Board will stick to the current budget process this year and next year the Board's participation will start from beginning to end.

Addendum 8

The Regular Session adjourned at 6:45 p.m. and a Closed Session was held to discuss the employment contract for Denise Roemen-Kramer, FNP.

The Closed Session adjourned at 6:55 p.m. and the Regular Session was called to order.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the employment contract for Denise Roemen-Kramer, FNP, as discussed was approved.

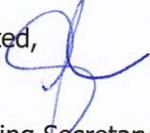
PUBLIC COMMENT

No public comment.

ADJOURNMENT

With no further business, Chairman Lemaire adjourned the Regular Session at 6:56 p.m.

Respectfully Submitted,

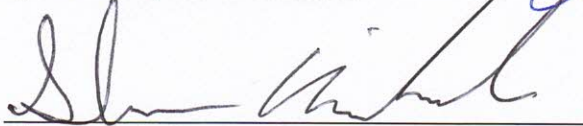


Jessica Ceja, Recording Secretary

BOARD SIGNATURES:

APPROVED VIA ZOOM 


Lyle Lemaire, Board Chairman



Shawn Mariluch, Vice Chairman

ABSENT

Lyle Farr, Board Secretary

APPROVED VIA ZOOM 

Paula Tomera, Trustee



Alicia Price, Commissioner Trustee



Michael Clay Corporation
410 East Minor Street
Winnemucca, Nevada 89445
P: +17756234488

Project: 21037 22037 22038 - BMGH Remodel & Addition
535 S. Humboldt
Battle Mountain, Nevada 89820
P: 775-635-2550

CHANGE EVENT #061 - Nurse Call for Long Term Care

Origin:

Date Created: 2/6/2025
Status: Open
Type: Owner Change
Description: Per Hospital Request we are pleased to provide this Proposal to Supply and Install Responder 5 Nurse Call System in LTC
Attachments:

Created By: Mike Sheppard
Scope: Out of Scope
Change Reason: Client Request

CHANGE EVENT LINE ITEMS

Revenue										Cost					
Budget Code	Vendor / Contract	UOM	QTY	Unit Cost	ROM	Prime PCO	Latest Price	QTY	Unit Cost	ROM	RFQ	Commit.	Latest Cost	Over/ Budget Under	Budget Mod.
Description: Proposal by Quantum			1.0	\$101,376.60	\$101,376.60		\$101,376.60	1.0	\$101,376.60	\$101,376.60			\$101,376.60		
			1.0	\$10,137.40	\$10,137.40		\$10,137.40	1.0	\$10,137.40	\$10,137.40			\$10,137.40		
	Description: GC Overhead 10%		1.0	\$5,069.00	\$5,069.00		\$5,069.00	1.0	\$5,069.00	\$5,069.00			\$5,069.00		
Description: GC Profit 5%															
Grand Totals					\$116,583.00	\$0.00	\$116,583.00			\$116,583.00	\$0.00	\$0.00	\$116,583.00	\$0.00	\$0.00



QUANTUM ELECTRIC, LLC

1070 SILVER STREET
ELKO, NEVADA 89801

PHONE: (775) 777-2000

FAX: (775) 777-2265

quantumelectric@frontiernet.net

DBA: QUANTUM RESOURCES, INC.

TO: Michael Clay Construction

DATE: 1/31/25

ATTN: Mike Sheppard

RE: Battle Mountain General Hospital Remodel & Addition Nurse Call Change Order

We hereby propose to complete the referenced project as follows:

INCLUSIONS: Items included under this proposal.

- Supply and install Responder 5 Nurse Call system in the Long Term Care Wing.
- Any 120V to nurse call panels.

EXCLUSIONS: Items not included under this proposal.

- Any permit fees.

State of Nevada Contractors License No.: **0043915**

Lump Sum Price (Sub X 10%): \$98,904.00

Bonding: \$2,472.60

OFFERED BY: Joe Curry ACCEPTED BY: _____ DATE: _____
Joe Curry
Electrical Construction Manager / **VOID IF NOT ACCEPTED WITHIN 30 DAYS**



January 28, 2025

Quantum Electric
1070 Silver St
Elko, NV 89801

Subject: Quote for Nurse Call at Battle Mountain General Hospital In the Long Term Care wing of the facility.

Dear Joe Curry:

As per our discussions regarding the above referenced project, we are pleased to submit to you a budget for your review.

Scope of Work:

Innovative Communications has put together a quote to install the Responder 5 Nurse Call system in the Long-Term Care wing to match all the equipment installed in the new ER/Imaging/Acute areas. We will train the staff in the operations of the system. We will be replacing the existing equipment with like equipment manufactured by Rauland.

The need to upgrade this wing has come from the fact that the facility disposed of the existing Simplex Nurse Call Master Station. We do not have this master station to locate in the new ER to receive calls from this area. This is also the Master Station which allows for the programming of the existing system. Johnson Controls has purchased Simplex and to our knowledge is not moving forward with the Nurse Call products.

This allows for the entire facility a seamless system allowing calls to route between areas. If any software is purchased for the Responder 5 system, it can be used throughout. The Responder 5 equipment has a 5-year manufacturer warranty. This system will have support moving forward.

Requirements from Customer:

- Access to Patient Rooms in Timley manor
- Standard Back Boxes
- Stubs/Wall Penetrations
- Any 120VAC Power
- Additional Equipment
- Any Infection Control Equipment Installation
- Any Bonds or Permits

4855 Joule Street STE B-2
Reno, NV 89502
NV License # 59112
Limit \$ 3,000,000.00

PHONE	(775) 825-2011
FAX	(775) 331-7740
E-MAIL	jbowers@innovativecomsys.com
CELL PHONE	(775) 742-4530

EQUIPMENT LIST NURSE CALL LONG-TERM CARE WING

Qty	Manuf.	Model #	Description
1	Rauland	350002	LNET T-Tap
1	Rauland	350003	LNET Termination
2	Rauland	350037	Clear Cover
2	Rauland	350018	8-Pin Inline Connector
2	Rauland	350029	Clear Cover Enhanced Station
28	Rauland	350202	Enhanced Pillow Speaker
1	Rauland	351008	Branch Regional Controller
4	Rauland	351003	Power Supply w/Battery Backup
1	Rauland	351206	Nurse Call Console
1	Rauland	351311	Staff Terminal
28	Rauland	352012	Corridor Light
4	Rauland	352023	Domeless Controller
12	Rauland	353001	Enhanced Single Patient Station
8	Rauland	353010	Dual Patient Station
4	Rauland	353100	Duty Station
15	Rauland	354000	Audio Pull Cord Station
9	Rauland	354001WP	Water Proof Pull Cord Station
8	Rauland	350425	Code Blue/Staff Assist Station
14	Rauland	3504100	Dual Input Module
Lot	Paige	800563E	CAT5E Neon Green CMP Cable
Lot	Paige	800036	16/2 Neon Green CMP Cable
1	Misc. Hardware	Misc	Mounting hardware, wire management devices, etc.
1	Shipping	Ground	Ground Shipping
1	ICS	Labor	Installation Labor, testing, program, and training

Your price for the above equipment and installation\$ 89,913.07

Thank you for allowing us to submit the above quotation. We look forward to working with you on this project in the near future. If you have any questions or would like to discuss any portion in more detail, please feel free to contact us at 775-825-2011. Prices good for 90 days from quote date.

Sincerely,

Jeffrey S Bowers

Jeffrey S Bowers



February 28, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated July 12, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Lander County Hospital District ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

Adam Roth is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the Lander County Hospital District, which collectively comprise the basic financial statements of Lander County Hospital District, and the related notes to the financial statements as of and for the year ended June 30, 2025.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

The supplementary information other than RSI accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of adjusting journal entries

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the

United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Revenue recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and

abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary

information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our

report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Nevada, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Nevada. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In accordance with Section 1861(v)(1) of the Social Security Act, the Secretary and Comptroller General have access, upon request, to the contract and to the books, documents, and records of CLA that are necessary to verify the nature and extent of the costs of services furnished under this contract. This will remain applicable until the expiration of four years after the services furnished under this contract.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$40,000.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Lander County Hospital District.

CLA
CLA

Adam Roth

Adam Roth, Principal

SIGNED 2/28/2025, 10:55:14 AM PST

Client

Lander County Hospital District

SIGN: _____

Jason Bleak

DATE: _____

ER PROVIDER QUARTERLY SCORECARD

Battle Mountain General Hospital

Provider	Quarterly Date	Jan. - March 2025
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	STRATEGIC OBJECTIVES	KEY PERFORMANCE INDICATORS	Monthly Performance			CORRECTIVE ACTIONS
			MONTH 1	MONTH 2	MONTH 3	
STANDARDS	30 Minute Response Time to ER		0%	0%	0%	
DOCUMENTATION	Incomplete Charts		0	0	0	
MEANINGFUL USE	Medication Reconciliation		0%	0%	0%	
CUSTOMER SERVICE	List of complaints					



Battle Mountain General Hospital

FINANCIALS

JANUARY 2024

BATTLE MOUNTAIN GENERAL HOSPITAL
JANUARY 2025
FINANCIAL STATEMENT REVIEW
BALANCE SHEET

ASSETS

- *Operating Cash at the end of January 2025 was \$3,694,751, with an additional \$1,060,427, in money market funds, LGIP Accounts of \$5,115, in the Construction Reserve, \$229,735, in the Capital Expenditures, and \$670,314, in the Operations Reserve, \$573,404 in the Savings Reserve, with long-term cash investments equal to an additional \$28,254,860. Balance of short term investment accounts were, Operations Reserve \$10,926,637, Cap Ex Reserve \$3,074,904, Construction Reserve \$9,460,681.*
- *Gross accounts receivable had a balance of \$4,990,536 (total) and net accounts receivable (what we expect to collect) had a balance of \$871,580. The balance of the accounts receivable is made up of Athena A/R, \$4,985,313, Point Click Care A/R, \$308,248, Sharp Ambulance Billing A/R, 22,661, and (\$325,686) in Athena A/R Clearing accounts.*
- *Accounts payable balance at January month end was \$891,696.*
- *Total payroll liabilities were \$459,301, and is comprised mostly of accrued payroll and accrued vacation totals.*
- *Deferred Revenues are sitting at 620,000, which is the Helmsley Grant that was received but not all equipment has been purchased.*

INCOME STATEMENT

REVENUES

- Gross patient revenue for January was \$1,423,743 compared to a budget of \$1,640,595. January revenues came in under budget by \$216,852. January's gross revenues were \$248,932 less than December's.

Month Ending 01/31/2024	Month To Date 01/31/2025			Prior Year To Date 01/31/2024	Year To Date 01/31/2025	
Actual	Actual	Budget 2025		Actual	Actual	Budget 2025
770,913	606,450	629,066	Emergency	4,433,260	4,525,557	4,403,459
(41)	(2,147)	24,235	Inpatient	34,322	78,837	169,650
552,012	449,881	540,128	Outpatient	3,936,273	3,365,365	3,780,895
6,356	1,220	6,226	Observation	41,615	45,466	43,579
146,120	124,850	177,153	Clinic	1,177,139	1,012,476	1,240,074
26,492	4,442	26,172	Swing bed	178,960	146,702	183,203
221,666	239,047	237,615	Skilled nursing (SNF)	1,518,427	1,549,657	1,663,305
1,723,518	1,423,743	1,640,595	Total Patient Revenue	11,319,996	10,724,060	11,484,165

- In January LTC was the only level of care that exceeded the budgeted amount. All other levels were under budget.
- Gross Clinic revenues were under budget in January at \$124,850, compared to a budget of \$177,153. The Clinic had a decrease in revenues of \$33,506, when compared to December's revenue numbers.

DEDUCTIONS

- Contractual Adjustments for January were \$441,613, with a budgeted amount of \$533,193.
- Bad debt was \$16,540, which is made up of Athena accounts, Bad Debt recovery, AR Allowance adjustment, and return on equity that is received from Noridian. Bad Debt Passthrough from Noridian was (\$3,234), EMS(SHARP) B/D write offs were -0-, Athena write offs were \$25,087. B/D recovery for Prognosis accounts was (\$548), and for Athena accounts (\$4,765).

EXPENSES

- Total Operating Expenses for January were \$1,719,613 compared to a budget of \$1,590,038, over budget, or a difference of \$129,575.
-
- Employee Related Expenses were \$1,108,964 as compared to a budget of \$927,382 which is 7% over budget for the month. This huge swing from last month to the month of January was due to the accrual. Look at year to date for a more accurate picture of employee related expenses as a whole.
-

OPERATING INCOME AND NET INCOME

- During the month of January BMGH overall experienced (Loss)/Gain from operations of (\$670,413) as compared to a budgeted net loss of (\$543,180), YTD as of January (\$2,629,899).
- The Overall (Loss)/Gain for the month of January was 580,541 compared to a budget of \$2,103 YTD (Loss)Gain was 2,085,733, compared to the budgeted amount of 14,722.

Battle Mountain General Hospital
Balance Sheet -- Summary
As of January 31, 2025

Reporting Book:
As of Date:

ACCRUAL
01/31/2025

	Month Ending 01/31/2025 Actual	Month Ending 06/30/2024 Actual
Assets		
Current Assets		
Cash and Liquid Capital	18,265,793.63	27,289,977.59
Short Term Investments		
TBILL-Operations Reserve	5,400,000.00	3,500,000.00
TBILL-Construction Reserve	4,700,000.00	0.00
TBILL-Capital Expenditures Reserve	1,500,000.00	0.00
Mark to Market - TBILLS	(89,373.13)	(5,089.59)
Total Short Term Investments	11,510,626.87	3,494,910.41
Accounts Receivable, Net of Allowance		
Accounts Receivable	4,990,536.24	4,991,493.76
Allowances against Receivables	4,118,956.27	3,903,956.27
Total Accounts Receivable, Net of Allowance	871,579.97	1,087,537.49
Other Receivables	(69,879.93)	6,184,701.63
Inventory	613,546.96	593,324.05
Prepaid Expenses	95,938.09	100,783.96
Total Current Assets	31,287,605.59	38,751,235.13
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,099,238.41	40,340,500.83
Accumulated Depreciation	25,982,903.92	24,897,903.79
Construction in Progress	16,019,641.63	14,639,484.57
Total Fixed Assets, Net of Depreciation	31,135,976.12	30,082,081.61
Total Long Term Assets	31,135,976.12	30,082,081.61
Long Term Investments		
Wells Fargo - Long Term Investments	28,525,000.00	20,987,000.00
Mark to Market - Long Term Investments	(270,140.23)	(392,028.34)
Total Long Term Investments	28,254,859.77	20,594,971.66
Deferred Outflow (Pension Liability)		
Deferred Outflow (Pension Liability)	4,975,083.00	4,975,083.00
Total Deferred Outflow (Pension Liability)	4,975,083.00	4,975,083.00
Total Assets	95,653,524.48	94,403,371.40
Liabilities		
Current Liabilities		
Accounts Payable	891,696.48	1,479,815.47
Accrued Taxes	(0.03)	(0.02)
Accrued Payroll and Related	459,301.16	392,155.85
Deferred Revenue	620,000.00	952,000.00
Total Current Liabilities	1,970,997.61	2,823,971.30
Suspense Liabilities	(157,564.60)	(174,958.70)
Uncategorized Liabilities	14,607,890.00	14,607,890.00
Total Liabilities	16,421,323.01	17,256,902.60
Retained Earnings	78,651,660.06	71,910,386.43
Net Income	580,541.41	5,236,082.37

See Accompanying Notes to the Financial Statements

Reporting Book: ACCRUAL
As of Date: 01/31/2025

Created on : 02/24/2025 9:27 AM PDT

5

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

Beginning Balance:

Cash in Operating Account for Operations	1,922,014.23	
Petty Cash - Hospital	1,700.00	1,923,714.23

Deposits

Ad Valorem	1,688,890.15	
Net Proceeds of Mines	0.00	
Consolidated Tax	57,953.06	
County JPHSC EMS Rent	4,000.00	
340B	78,102.46	
DSH	0.00	
Transfer	415,000.00	
Misc/Rebates/Dietary	4,179.68	
Hospital/Clinic Receipts	1,093,254.76	
		3,341,380.11

Expenditures:

Accounts Payable	918,453.08	
Construction	27,572.22	
Athena	26,574.54	
Allied Insurance	39,923.70	
Payroll (Net)	459,528.76	
Payroll Taxes	96,323.23	
Misc Payroll Payments	0.00	
Transfer to Money Market (Net Proceeds)	0.00	
Merchant Charges	267.92	
HELMSLEY GRANT PURCHASE	0.00	
		1,568,643.45

Ending Balance:

Cash in Operating Account for Operations	3,694,750.89	
Petty Cash - Hospital	1,700.00	<u>3,696,450.89</u>

3,696,450.89

**WELLS
FARGO**

Wells Fargo Bank, N.A.
333 MARKET ST
SAN FRANCISCO CA 94105
WILLIAMS/LEWIS
1-415-644-9152

Operations Reserve

Combined Summary

Brokerage Account and Bank Account

Statement Period
01/01/2025 - 01/31/2025

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	5,539,543.78	5,568,241.91	51%
Bonds	5,338,881.07	5,358,395.27	49%
Stocks	0.00	0.00	0%
Total Account Value	\$ 10,878,424.85	\$ 10,926,637.18	100%
Value Change Since Last Statement Period		48,212.33	0%
Percent Increase Since Last Statement Period			0%
Value Last Year-End		\$ 10,878,424.85	0%
Percent Increase Since Last Year-End			0%

***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	28,698.13	28,698.13
Other	0.00	0.00
Income Total	\$ 28,698.13	\$ 28,698.13

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 5,539,543.78
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	28,698.13
Change in Value	0.00
Closing Balance	\$ 5,568,241.91

Summary



Wells Fargo Bank, N.A.
333 MARKET ST
SAN FRANCISCO CA 94105
WILLIAMS/LEWIS
1-415-644-9152

Construction Reserve

Combined Summary
Brokerage Account and Bank Account
Statement Period
01/01/2025 - 01/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST
Account Number **4429999999**

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	4,772,100.12	4,796,892.62	51%
Bonds	4,646,803.90	4,663,788.47	49%
Stocks	0.00	0.00	0%
Total Account Value	\$ 9,418,904.02	\$ 9,460,681.09	100%
Value Change Since Last Statement Period		\$ 41,777.07	0%
Percent Increase Since Last Statement Period			0%
Value Last Year-End		\$ 9,418,904.02	0%
Percent Increase Since Last Year-End			0%

***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	24,792.50	24,792.50
Other	0.00	0.00
Income Total	\$ 24,792.50	\$ 24,792.50

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 4,772,100.12
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	24,792.50
Change in Value	0.00
Closing Balance	\$ 4,796,892.62



Wells Fargo Bank, N.A.
333 MARKET ST
SAN FRANCISCO CA 94105
WILLIAMS/LEWIS
1-415-644-9152

CAPEX Review

Combined Summary

Brokerage Account and Bank Account

Statement Period
01/01/2025 - 01/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST

Account Number
1

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	1,578,340.85	1,586,461.33	52%
Bonds	1,483,022.52	1,488,443.13	48%
Stocks	0.00	0.00	0%
Total Account Value	\$ 3,061,363.37	\$ 3,074,904.46	100%
Value Change Since Last Statement Period		\$ 13,541.09	
Percent Increase Since Last Statement Period		0%	
Value Last Year-End		\$ 3,061,363.37	
Percent Increase Since Last Year-End		0%	
***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	8,120.48	8,120.48
Other	0.00	0.00
Income Total	\$ 8,120.48	\$ 8,120.48

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 1,578,340.85
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	8,120.48
Change in Value	0.00
Closing Balance	\$ 1,586,461.33



Wells Fargo Bank, N.A.
333 MARKET ST
SAN FRANCISCO CA 94105
WILLIAMS/LEWIS
1-415-644-9152

Long-term Investments

Combined Summary

Brokerage Account and Bank Account

Statement Period
01/01/2025 - 01/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST

Account Number
[REDACTED]

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	\$ 54,806.25	\$ 73,810.00	0%
Money Market Mutual Funds	195,273.17	986,617.01	3%
Bonds	28,725,830.35	28,254,859.77	97%
Stocks	0.00	0.00	0%
Total Account Value	\$ 28,975,909.77	\$ 29,315,286.78	100%
Value Change Since Last Statement Period	\$	\$ 339,377.01	1%
Percent Increase Since Last Statement Period	\$	\$ 28,975,909.77	1%
Value Last Year-End	\$	\$	1%
Percent Increase Since Last Year-End	\$	\$	1%
***Includes amortized Par value of municipal leases and notes.			

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 319,663.87	\$ 319,663.87
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	683.72	683.72
Other	0.00	0.00
Income Total	\$ 320,347.59	\$ 320,347.59

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 195,273.17
Deposits and Other Additions	790,660.12
Distributions and Other Subtractions	0.00
Dividends Reinvested	683.72
Change in Value	0.00
Closing Balance	\$ 986,617.01

Battle Mountain General Hospital
LGIP - Reserve Accounts
JANUARY 2025

Beginning Balance:

LGIP - Operations Reserve	667,814.68
LGIP - Construction Reserve	5,096.13
LGIP - Capital Expenditures Reserve	228,878.64
LGIP - SAVINGS	985,816.99
	1,887,606.44

Deposits:

Interest Operations Reserve	2,499.17
Interest Construction Reserve	19.07
Interest Capital Expenditures Reserve	856.53
Interest Savings	2,587.06
	5,961.83

Expenditures:

Purchase of Treasury Bills	0.00
Purchase of Treasury Bills	0.00
Purchase of Treasury Bills	0.00
LGIP - Savings	415,000.00
	415,000.00 CT FINAL AMOUNT DUE

Ending Balance:

LGIP - Operations Reserve	670,313.85
LGIP - Construction Reserve	5,115.20
LGIP - Capital Expenditures Reserve	229,735.17
LGIP - Savings	573,404.05
	1,478,568.27
	1,478,568.27

Battle Mountain General Hospital
Schedule of Patient Revenue vs. Patient Payments
Fiscal Years ending June 30, 2024 & 2025

Fiscal Year ending June 30, 2024

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-23	\$1,744,249	\$1,496,730	\$1,129,987	75.5%
Aug-23	\$1,646,627	\$1,576,053	\$1,185,199	75.2%
Sep-23	\$1,605,096	\$1,665,324	\$939,528	56.4%
Oct-23	\$1,639,373	\$1,630,365	\$1,033,439	63.4%
Nov-23	\$1,518,939	\$1,587,803	\$1,279,843	80.6%
Dec-23	\$1,442,194	\$1,533,502	\$960,516	62.6%
Jan-24	\$1,723,518	\$1,561,550	\$904,238	57.9%
Feb-24	\$1,518,618	\$1,561,443	\$1,047,944	67.1%
Mar-24	\$1,527,231	\$1,589,789	\$945,921	59.5%
Apr-24	\$1,504,163	\$1,516,671	\$730,309	48.2%
May-24	\$1,408,658	\$1,480,017	\$828,687	56.0%
Jun-24	\$1,337,284	\$1,416,702	\$719,662	50.8%
YTD 12 mo. AVG	\$1,551,329	\$1,551,329	\$975,439	62.9%

Fiscal Year ending 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	\$1,400,453	\$796,186	56.9%
Aug-24	\$1,449,563	\$1,414,088	\$888,117	62.8%
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				
Mar-25				
Apr-25				
May-25				
Jun-25				
YTD 7 mo. AVG	\$1,532,009	\$1,511,202	\$1,117,695	74.0%

JANUARY

SEVEN Month Year-to-date 2024		SEVEN Month Year-to-date 2025		Changes Greater than \$5K FY 2023 Increase (Decrease)	
Sum of Charges		Sum of Charges			
Ambulance	515,289.05	Ambulance	0.00	(515,289.05)	100%
Outpatient	515,289.05	Outpatient	0.00	(515,289.05)	100%
CM - Blood Bank	7,494.26	CM - Blood Bank	34,924.69	27,430.43	366%
Emergency	5,245.74	Emergency	20,777.60	15,531.86	296%
Outpatient	2,248.52	Outpatient	14,147.09	11,898.57	529%
Swing bed	0.00	Swing bed	0.00		
CM - Central Supply	7,194.17	CM - Central Supply	5,811.89		
Emergency	7,145.30	Emergency	5,811.89		
Observation	-34.65	Observation	0.00		
Outpatient	83.52	Outpatient	0.00		
CM - CT Scan	1,321,805.22	CM - CT Scan	1,559,880.61	238,075.39	18%
Emergency	1,027,299.90	Emergency	1,262,053.28	234,753.38	23%
Inpatient	0.00	Inpatient	0.00		
Observation	1,693.44	Observation	0.00		
Outpatient	292,811.88	Outpatient	297,827.33	5,015.45	2%
Swing bed	0.00	Swing bed	0.00		
CM - Infusion	407,171.65	CM - Infusion	430,479.06	23,307.41	6%
Emergency	328,217.56	Emergency	369,799.77	41,582.21	13%
Inpatient	2,143.27	Inpatient	0.00		
Observation	8,499.72	Observation	8,895.12		
Outpatient	67,635.04	Outpatient	51,784.17	(15,850.87)	-23%
Swing bed	676.06	Swing bed	0.00		
CM - Laboratory	2,164,968.92	CM - Laboratory	2,057,739.09	(107,229.83)	-5%
Emergency	546,925.77	Emergency	559,123.54	12,197.77	2%
Inpatient	1,033.95	Inpatient	1,867.06		
Observation	1,452.72	Observation	3,369.84		
Outpatient	1,609,342.64	Outpatient	1,490,493.75	(118,848.89)	-7%
Swing bed	6,213.84	Swing bed	2,884.90		
CM - MRI	222,117.10	CM - MRI	238,001.52	15,884.42	7%
Emergency	0.00	Emergency	0.00		
Inpatient	0.00	Inpatient	0.00		
Outpatient	222,117.10	Outpatient	238,001.52	15,884.42	7%
CM - Observation	13,767.57	CM - Observation	14,479.20		
Observation	13,767.57	Observation	14,479.20		
CM - Pharmacy	419,926.02	CM - Pharmacy	407,467.17	(12,458.85)	-3%
Emergency	158,590.13	Emergency	121,177.63	(37,412.50)	-24%
Inpatient	544.10	Inpatient	7,467.12	6,923.02	1272%
Observation	2,103.98	Observation	2,710.51		
Outpatient	244,736.97	Outpatient	257,148.38	12,411.41	5%
Swing bed	13,950.84	Swing bed	17,963.53		
CM - Physical Therapy	638,473.36	CM - Physical Therapy	581,023.07	(57,450.29)	-9%
Emergency	0.00	Emergency	910.14		
Inpatient	147.00	Inpatient	7,048.06	6,901.06	4695%
Observation	0.00	Observation	0.00		
Outpatient	613,989.26	Outpatient	547,369.02	(66,620.24)	-11%
Swing bed	24,337.10	Swing bed	25,695.85		
CM - Professional Fees	50,093.05	CM - Professional Fees	32,332.70	(17,760.35)	-35%
Emergency	50,058.32	Emergency	31,650.86	(18,407.46)	-37%
Observation	0.00	Observation	681.84		
Outpatient	34.73	Outpatient	0.00		
CM - Radiology	367,621.37	CM - Radiology	397,857.80	30,236.43	8%
Emergency	160,665.79	Emergency	147,865.70	(12,800.09)	-8%
Inpatient	0.00	Inpatient	1,289.29		
Observation	0.00	Observation	338.03		
Outpatient	205,756.45	Outpatient	246,369.29	40,612.84	20%
Swing bed	1,199.13	Swing bed	1,995.49		
CM - Ultrasound	137,718.95	CM - Ultrasound	143,454.31	5,735.36	4%
Emergency	15,175.02	Emergency	15,118.95		
Inpatient	0.00	Inpatient	0.00		
Observation	0.00	Observation	0.00		
Outpatient	122,543.93	Outpatient	128,335.36	5,791.43	5%

JANUARY

SEVEN Month Year-to-date 2024 Sum of Charges

CM- Swing Bed	5,099.19
Swing bed	5,099.19
Emergency	1,985,922.64
Emergency	1,979,996.49
Inpatient	1,368.20
Observation	1,997.92
Outpatient	2,560.03
Swing bed	0.00
Med/Surg	34,311.35
Inpatient	24,244.61
Observation	10,066.74
Swing bed	0.00
Respiratory Therapy	169,766.31
Emergency	120,168.83
Inpatient	745.30
Observation	2,067.81
Outpatient	30,750.13
Swing bed	16,034.24
OP Lab/Rad	989.64
Outpatient	989.64
SNF/Respite	110,355.00
Inpatient	0.00
Swing bed	110,355.00
Clinic	1,221,484.63
Clinic	1,177,139.36
Emergency	33,771.46
Inpatient	4,095.22
Observation	5,383.92
Outpatient	0.00
Swing bed	1,094.67
LTC	1,518,426.40
Grand Total	11,319,995.85

SEVEN Month Year-to-date 2025 Sum of Charges

CM- Swing Bed	6,282.70
Swing bed	6,282.70
Emergency	1,855,791.62
Emergency	1,851,552.75
Inpatient	2,873.22
Observation	240.79
Outpatient	1,536.46
Swing bed	-411.60
Med/Surg	69,504.88
Inpatient	58,292.02
Observation	11,212.86
Swing bed	0.00
Respiratory Therapy	154,658.33
Emergency	116,930.40
Inpatient	0.00
Observation	2,537.54
Outpatient	35,190.39
Swing bed	0.00
OP Lab/Rad	3,417.75
Outpatient	3,417.75
SNF/Respite	93,073.12
Inpatient	0.00
Swing bed	93,073.13
Clinic	1,088,223.29
Clinic	1,012,476.98
Emergency	19,366.78
Inpatient	-0.04
Observation	0.00
Outpatient	57,162.24
Swing bed	-782.67
LTC	1,549,657.38
Grand Total	10,724,060.18

Changes Greater than \$5K FY 2023 Increase (Decrease)

(130,131.02)	-7%
(128,443.74)	-6%
35,193.53	103%
34,047.41	140%
(15,107.98)	-9%
(16,034.24)	-100%
(17,281.88)	-16%
(17,281.87)	-16%
(133,261.34)	-11%
(164,662.38)	-14%
(14,404.68)	-43%
(5,383.92)	-100%
57,162.24	100%
31,230.98	2%
(595,935.67)	-5%

Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 2/13/2025

Bank	Date	Vendor	Document no.	Amount
	1/3/2025	100187--DIRECT SUPPLY, INC.	ACH	1,019.98
	1/3/2025	100801--WELLS FARGO	111249	13,924.84
	1/3/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	1,006.55
	1/3/2025	130031--MCKESSON DRUG COMPANY	ACH	3,652.68
	1/3/2025	130044--MEDLINE INDUSTRIES, INC.	111233	10,779.42
	1/3/2025	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	111216	3,841.77
	1/3/2025	138--BRACCO DIAGNOSTICS INC.	111219	420.95
	1/3/2025	139--STRYKER SALES CORPORATION	111247	3,939.00
	1/3/2025	140024--INLAND SUPPLY COMPANY	111229	60.18
	1/3/2025	140025--NEW YORK LIFE INS CO	111234	1,286.08
	1/3/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	111243	550.00
	1/3/2025	140046--NORCO, INC	111235	45.00
	1/3/2025	1467--ENERSPECT	111223	77.32
	1/3/2025	1531--AZALEA HEALTH	ACH	1,500.00
	1/3/2025	1563--WEX BANK	ACH	483.92
	1/3/2025	160024--PITNEY BOWES BANKS, INC	111241	3,000.00
	1/3/2025	176--KELLEY, ESTRELLITA TROY	ACH	587.36
	1/3/2025	180008--LANDER HARDWARE	111230	102.60
	1/3/2025	190008--NV ENERGY	111236	9,828.37
	1/3/2025	190016--SOUTHWEST GAS	111246	12,470.36
	1/3/2025	190033--US FOODSERVICE, INC.	ACH	3,524.00
	1/3/2025	19--PHARMERICA	111240	127.51
	1/3/2025	201--ALLEN, JODY	ACH	1,716.00
	1/3/2025	220008--VITALANT	111248	1,761.00
	1/3/2025	222444--MEDICAL PHYSICS SERVICES	111232	2,728.89
	1/3/2025	240000--ETCHEVERRYS FOODTOWN	111224	484.56
	1/3/2025	278--HEALTH ASSURE BY ALSCO	111225	6,067.30
	1/3/2025	27--ORCHARD SOFTWARE CORPORATION	ACH	1,490.00
	1/3/2025	317--TESTERMAN, CAROLYN	ACH	587.36
	1/3/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	111218	200.00
	1/3/2025	324--HENRY SCHEIN	111227	813.49
	1/3/2025	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	1,051.00
	1/3/2025	366--CIRRUS PHARMACY SYSTEMS	111221	1,402.65
	1/3/2025	367--CARDINAL HEALTH 110, LLC	111220	14,198.28
	1/3/2025	435--DR. AJETT MAHENDERNATH	ACH	7,632.00
	1/3/2025	500433--EMPLOYEE FUND BMGH	ACH	192.00
	1/3/2025	562--DISH NETWORK LLC	111222	753.44
	1/3/2025	564--LINDE GAS & EQUIPMENT INC	111231	4,761.33
	1/3/2025	569--HEALTHSURE INS SERVICES, INC	111226	3,950.00
	1/3/2025	619--MANGUM, ANGELA	ACH	215.36
	1/3/2025	652--ODP BUSINESS SOLUTIONS LLC	111237	723.84
	1/3/2025	711--SECURITAS TECHNOLOGY CORPORATION	111244	841.20
	1/3/2025	712--McCLANAHAN, SHAWNEE	ACH	350.00
	1/3/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	260.42
	1/3/2025	747--PPLSI	111242	104.75
	1/3/2025	754--DR. JONES, DANIEL C	ACH	7,632.00
	1/3/2025	764--INOVALON PROVIDER, INC	ACH	2,645.88
	1/3/2025	767--OPTUM BANK	ACH	25.00
	1/3/2025	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	1/3/2025	806--SKY FIBER NETWORK	111245	99.00
	1/3/2025	810--nCred	WF EFT 1/2/2025	1,374.45
	1/3/2025	814--HSA	ACH	30.00
	1/3/2025	87--PANACEA SOLUTIONS, LLC	111239	1,600.00

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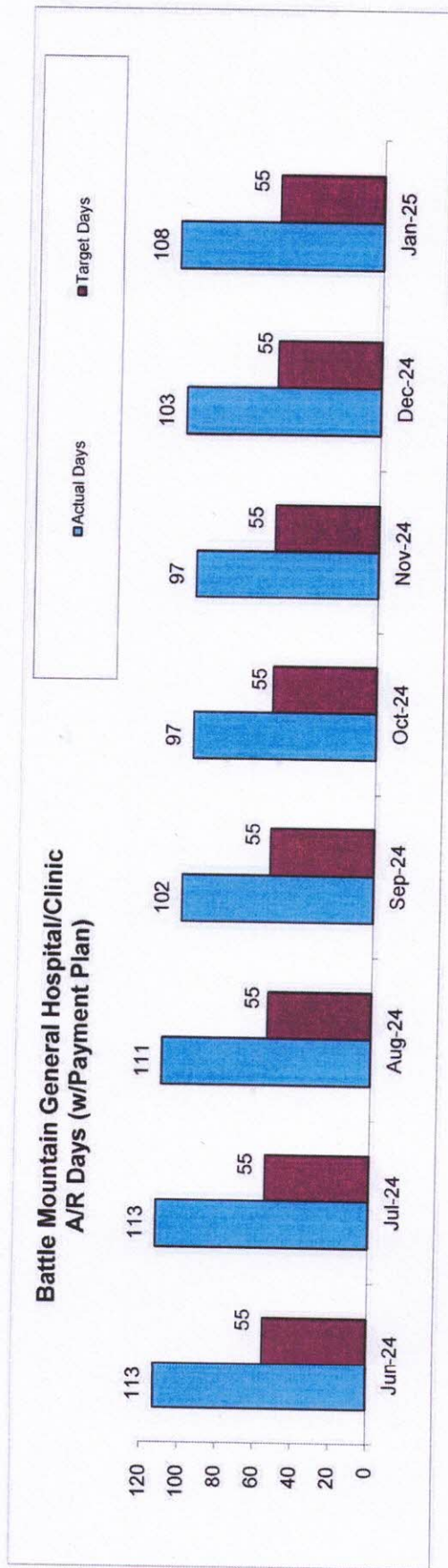
Bank	Date	Vendor	Document no.	Amount
	1/3/2025	900851--BAIR DISTRIBUTING INC	111217	141.94
	1/3/2025	903867--AFLAC	111215	1,373.44
	1/3/2025	94300--FISHER HEALTHCARE	ACH	1,800.82
	1/3/2025	9539--PHARMERICA	ACH	102.12
	1/3/2025	9615--PACIFIC STATES COMMUNICATIONS	111238	1,205.20
	1/3/2025	9630--NETWORK SERVICES CO	ACH	521.42
	1/3/2025	9663--IDEXX DISTRIBUTION, INC.	111228	378.14
	1/3/2025	9706--HERMAN, PAUL	ACH	49,267.90
	1/3/2025	9762--ICU MEDICAL	ACH	749.00
	1/3/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	165,745.39
	1/23/2025	100100--FARMER BROS. CO.	ACH	475.07
	1/23/2025	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	111295	2,563.14
	1/23/2025	1007--NEVADA HOSPITAL ASSOCIATION	111286	5,170.50
	1/23/2025	102300--TALX UC EXPRESS	ACH	265.34
	1/23/2025	10--NOVARAD CORPORATION	111290	1,037.13
	1/23/2025	11--CORCOM COMMUNICATION	111263	699.00
	1/23/2025	120015--LICON	111281	8,820.89
	1/23/2025	12--QUEST DIAGNOSTICS	111297	78.00
	1/23/2025	130031--MCKESSON DRUG COMPANY	ACH	4,594.12
	1/23/2025	130044--MEDLINE INDUSTRIES, INC.	111283	6,813.99
	1/23/2025	130049--MIDWAY MARKET	111284	251.67
	1/23/2025	1391--WAYSTAR/ ZIRMED INC	111305	1,256.55
	1/23/2025	140004--NEVADA RURAL HOSPITAL PARTNERS	111288	7,450.45
	1/23/2025	140025--NEW YORK LIFE INS CO	111289	1,286.08
	1/23/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	111298	1,100.00
	1/23/2025	1441--CTA INC/ CUSHING TERRELL	ACH	27,572.22
	1/23/2025	147--ASSOCIATED PATHOLOGISTS CHARTERED	111253	23.80
	1/23/2025	148--ARJO INC	ACH	1,703.87
	1/23/2025	1572--ATLANTIS CASINO RESORT & SPA	111255	100.31
	1/23/2025	1598--VERIZON WIRELESS	111304	299.36
	1/23/2025	1601--WERFEN USA LLC	111306	494.78
	1/23/2025	180008--LANDER HARDWARE	111280	110.28
	1/23/2025	190008--NV ENERGY	111291	33.24
	1/23/2025	190033--US FOODSERVICE, INC.	ACH	3,477.58
	1/23/2025	190085--ALIMED, INC.	111251	628.37
	1/23/2025	240000--ETCHEVERRYS FOODTOWN	111268	352.33
	1/23/2025	263--BLEAK, JASON	ACH	8,550.00
	1/23/2025	278--HEALTH ASSURE BY ALSCO	111273	9,204.96
	1/23/2025	2963--QUEST DIAGNOSTICS	111296	10,080.44
	1/23/2025	3039--DESERT DISPOSAL	111265	366.00
	1/23/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	111257	400.79
	1/23/2025	324--HENRY SCHEIN	111276	155.32
	1/23/2025	349--MCKESSON MEDICAL SURGICAL	ACH	1,063.31
	1/23/2025	350--COOK MEDICAL, LLC	111262	994.80
	1/23/2025	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	9,359.91
	1/23/2025	367--CARDINAL HEALTH 110, LLC	111260	11,088.82
	1/23/2025	435--DR. AJETT MAHENDERNATH	ACH	11,448.00
	1/23/2025	500433--EMPLOYEE FUND BMGH	ACH	387.00
	1/23/2025	54--COMMUNITY CARE SERVICE, LLC	111261	617.58
	1/23/2025	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	6,818.00
	1/23/2025	551--PITNEY BOWES INC	ACH	104.23
	1/23/2025	61--FUTUREMED	111271	80.00
	1/23/2025	646--JACKSON, MARY JO	ACH	190.95

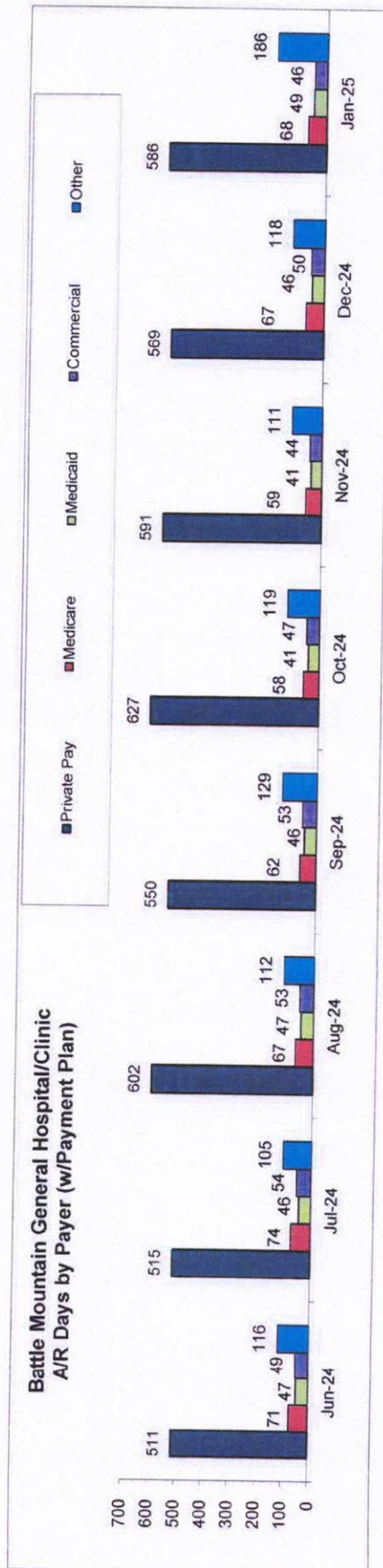
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	1/23/2025	650--HEALTHSTREAM, INC	111275	369.00
	1/23/2025	652--ODP BUSINESS SOLUTIONS LLC	111292	1,348.35
	1/23/2025	655--FIDELITY INVESTMENTS	ACH	45.00
	1/23/2025	657--SHARP AMBULANCE BILLING	111301	96.86
	1/23/2025	676--MALTINSKI, GENADI	ACH	1,410.50
	1/23/2025	678--EMCOR SERVICES	111267	614.25
	1/23/2025	679--CHEMAQUA	ACH	516.66
	1/23/2025	704--BDG WEG DESIGN	111259	1,500.00
	1/23/2025	708--DR. PELLEGRINI	ACH	38,160.00
	1/23/2025	712--McCLANAHAN, SHAWNEE	ACH	367.50
	1/23/2025	729--TOMERA, PAULA	111303	160.00
	1/23/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	111299	1,550.00
	1/23/2025	747--PPLSI	111293	104.75
	1/23/2025	750--ORTIZ, GERRI	ACH	22.88
	1/23/2025	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	1/23/2025	763--SECURITAS HEALTHCARE LLC	ACH	270.00
	1/23/2025	767--OPTUM BANK	ACH	95.00
	1/23/2025	808--Clearlyip INC	ACH	844.52
	1/23/2025	80--SAM, MARLA	111300	1,040.00
	1/23/2025	814--HSA	ACH	105.00
	1/23/2025	824--PRECISION CREDENTIALING SERVICES	111294	630.00
	1/23/2025	83--MATHEUS, JAMES	111282	1,020.00
	1/23/2025	843--CHG MEDICAL STAFFING INC	ACH	27,439.90
	1/23/2025	[REDACTED]	111266	52.73
	1/23/2025	[REDACTED]	111272	25.00
	1/23/2025	850--FINANCIAL AID & SCHOLARSHIPS	111270	1,500.00
	1/23/2025	851--DESERT DESIGN	111264	1,142.14
	1/23/2025	852--ARGENTA RIM APARTMENTS	111252	2,590.00
	1/23/2025	853--HUNEWILL CONSTRUCTION CO. INC	111277	796.66
	1/23/2025	85--FARR, LYLE	111269	85.00
	1/23/2025	900851--BAIR DISTRIBUTING INC	111256	332.89
	1/23/2025	903867--AFLAC	111250	1,373.44
	1/23/2025	92050--NAPA AUTO PARTS	111285	20.99
	1/23/2025	92100--BATTLE MTN. WATER & SEWER	111258	531.50
	1/23/2025	9271--KINGSTON WATER UTILITY	111279	50.10
	1/23/2025	94300--FISHER HEALTHCARE	ACH	4,067.27
	1/23/2025	9442--AT&T	111254	362.65
	1/23/2025	9508--HEALTHIE NEVADA	111274	1,250.00
	1/23/2025	9630--NETWORK SERVICES CO	ACH	109.88
	1/23/2025	9716--DONALD CARTER HANSEN MD PC	ACH	22,896.00
	1/23/2025	9758--DELTA PHYSICIAN PLACEMENT	ACH	8,500.00
	1/23/2025	9776--NEVADA RURAL HOSPITAL PARTNER	111287	4,539.54
	1/23/2025	98455--JOHNSONS MEDICAL INC	111278	1,328.81
	1/23/2025	98541--STATE OF NV DEPT OF PUBLIC SAFETY RECORDS	111302	40.25
	1/23/2025	98723--BECKMAN COULTER, INC.	ACH	2,279.62
	1/31/2025	100100--FARMER BROS. CO.	ACH	160.46
	1/31/2025	100801--WELLS FARGO	111335	7,382.47
	1/31/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	2,983.49
	1/31/2025	1220--PHILIPS HEALTHCARE	ACH	1,266.30
	1/31/2025	130031--MCKESSON DRUG COMPANY	ACH	1,872.93
	1/31/2025	130044--MEDLINE INDUSTRIES, INC.	111327	11,743.54
	1/31/2025	130049--MIDWAY MARKET	111328	516.26
	1/31/2025	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	111309	3,661.81

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Bank	Date	Vendor	Document no.	Amount
	1/31/2025	1467--ENERSPECT	111316	641.54
	1/31/2025	150000--OFFICE PRODUCTS INC (OPI)	111332	621.86
	1/31/2025	1563--WEX BANK	ACH	306.93
	1/31/2025	1601--WERFEN USA LLC	111336	1,049.96
	1/31/2025	180008--LANDER HARDWARE	111325	300.24
	1/31/2025	190008--NV ENERGY	111330	9,783.49
	1/31/2025	190033--US FOODSERVICE, INC.	ACH	4,348.28
	1/31/2025	190085--ALIMED, INC.	111308	297.42
	1/31/2025	240000--ETCHEVERRYS FOODTOWN	111317	27.58
	1/31/2025	249--AETNA LIFE INSURANCE COMPANY	111307	23.34
	1/31/2025	270--NORIDIAN HEATHCARE SOLUTIONS MEDICARE CENTER	111329	9,042.89
	1/31/2025	278--HEALTH ASSURE BY ALSCO	111321	3,033.40
	1/31/2025	2963--QUEST DIAGNOSTICS	111333	19,524.98
	1/31/2025	3015--LANDER COUNTY GATEFEES	111324	120.00
	1/31/2025	302--ANTHEM BLUE CROSS BLUE SHIELD	111310	210.98
	1/31/2025	324--HENRY SCHEIN	111322	181.68
	1/31/2025	334--HOMETOWN HEALTH	111323	1,158.87
	1/31/2025	34--MINDRAY DS USA	ACH	46.50
	1/31/2025	367--CARDINAL HEALTH 110, LLC	111313	14,405.46
	1/31/2025	368--JONES, McKENNA	ACH	60.00
	1/31/2025	564--LINDE GAS & EQUIPMENT INC	111326	7,166.47
	1/31/2025	652--ODP BUSINESS SOLUTIONS LLC	111331	971.96
	1/31/2025	658--CIGNA HEALTHCARE	111314	156.10
	1/31/2025	678--EMCOR SERVICES	111315	1,169.00
	1/31/2025	712--McCLANAHAN, SHAWNEE	ACH	70.00
	1/31/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	128.24
	1/31/2025	754--DR. JONES, DANIEL C	ACH	7,632.00
	1/31/2025	764--INOVALON PROVIDER, INC	ACH	2,691.28
	1/31/2025	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	1/31/2025	806--SKY FIBER NETWORK	111334	99.00
	1/31/2025	830--GREAT BASIN COLLEGE	111319	1,500.00
	1/31/2025	854--BJ CECIL TRUCKING INC	111312	69.46
	1/31/2025	900851--BAIR DISTRIBUTING INC	111311	269.90
	1/31/2025	902502--GRAINGER	111318	103.41
	1/31/2025	9337--GREAT BASIN SUN	111320	52.00
	1/31/2025	94300--FISHER HEALTHCARE	ACH	4,095.26
	1/31/2025	9630--NETWORK SERVICES CO	ACH	376.57
	1/31/2025	9716--DONALD CARTER HANSEN MD PC	ACH	11,448.00
	1/31/2025	9758--DELTA PHYSICIAN PLACEMENT	ACH	4,000.00
	1/31/2025	9762--ICU MEDICAL	ACH	39.24
	1/31/2025	98723--BECKMAN COULTER, INC.	ACH	1,947.75
	1/31/2025	98944--ALADDIN TEMP-RITE LLC	ACH	77.76
	1/31/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	165,881.63
Operating Account - Wells Fargo				
Total for Operating Account				946,025.30





BATTLE MOUNTAIN GENERAL HOSPITAL **BATTLE MOUNTAIN CLINIC**

PHYSICIAN	DAYS WORKED Jan-25	PATIENTS SEEN Jan-25	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Dr Malinski Telehealth	16	280	18	1,827
Dr Potterjones(Includes LTC) Telehealth	15	0	16	1
Abby Burkhardt(Includes LTC) Telehealth	14	228	22	1,742
Charloth Bledsoe, NP Telehealth	16	15	2	28
Katlynn Hymas, MHNP Telehealth	0	308	#DIV/0!	2,193
Jennifer Douglas, LCSW-I Telehealth	8	5	4	22
Delta Physician Group Rosales, Romeo PA Telehealth	2	25	20	13
Jodi Allen, RD Injections	1	10	0	449
Total	0	0	0	0
		47	0	270
		986		6,874

YTD	Face to Face	6,506
Telehealth		98
Injections		270
Dietician		0
		6,874

PATIENTS SEEN JANUARY 2024 1022

PATIENTS SEEN YTD JANUARY 2024 7,283

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO JANUARY 31, 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, 2022 and 2021, 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 JANUARY 31, 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
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NOTES TO JANUARY 31, 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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO JANUARY 31, 2025
FINANCIAL STATEMENTS**

**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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO JANUARY 31, 2025
FINANCIAL STATEMENTS**

**NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO JANUARY 31, 2025
FINANCIAL STATEMENTS**

**NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(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, 2021.

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, 2023.

Approximately 50% and 44% of net patient service revenues are from participation in the Medicare and state-sponsored Medicaid programs for the years ended June 30, 2024 and 2023, 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.



535 South Humboldt Street Battle Mountain, Nevada 89820
Phone: 775-635-2550

Executive Summary

March 12, 2025

- **Legislative Watch:** We are blessed to have both Nevada Rural Hospital Partners (NRHP) and Nevada Hospital Association (NHA) representing us in the legislative proceedings. They strive to give weekly and sometimes daily updates on the critical bills that are moving around. This past week, 100 bills were introduced and 25% of them have relation to healthcare. Some of the key areas of concern are as follows:
 - Medicaid Cuts
 - Medical Collection Practices/Restrictions
 - Mandatory Nurse Staffing Ratios
 - Level 4 Trauma Designation
 - Maximum Price Setting
 - Nurse Apprentice Program
- **Survey Report:** Beginning on February 3rd, four state surveyors entered the building to perform our annual licensure survey. The following week another surveyor visited to perform our life safety and emergency operations survey. The following citations were generated from the survey:

LTC Health

- Obtain consent for use or change of psychotropic medications.
- Submit the Minimum Data Set on time.
- Submit the Minimum Data Set with RN signature.
- Comprehensive Care Plan updates/revisions.
- Nursing staff must receive orders for care services.
- Appropriate and consistent documentation of wound care.
- Notification of nurse staffing waiver.
- Posting of actual nursing hours worked.
- Participation on Quality Assurance Process Improvement by Core Participants on a quarterly basis.

Life Safety

- Keep fire sprinkler heads clean.
- Fire extinguisher maintenance to ensure proper functionality.

Emergency Operations: There were no deficiencies found.

State Survey Citations

- Employee fingerprints submitted within 10 days of hire and every 5 years.
- Facility posting the CMS Star Rating in the facility and on the webpage.
- Non-discrimination Policy needs revision to address posting requirements.
- Notice of non-discrimination posting with all applicable information.

A plan of correction has been submitted for each of the citations and the State has already approved the health and life safety portions with a desk audit.

This was a very positive survey and the results show the high standard of care that is provided in our long-term care. The Surveyors were very complementary of the care services offered by our

staff. We have a wonderful team of employees that provide loving care for each resident in the long-term care.

- **Rural Caucus Breakfast:** While attending the LiCON/NRHP Board Meetings in February, I had the opportunity to attend the Rural Caucus Meeting for all rural legislators. This was a great opportunity to meet with our state legislators as well as those representing other rural counties. The rural caucus is led by Senator Ira Hansen.
- **Medicaid Managed Care Organizations:** We are anxiously awaiting a public announcement from the State regarding the companies selected to be the Medicaid MCO's for Nevada. The rural areas will have two MCO's while the urbans will have more to take care of their larger populations. Our goal is to make sure we maintain cost-based reimbursement as a minimum.
- **Cybersecurity Case Closed:** This morning, I received a letter from the Federal Office of Civil Rights informing me that the cybersecurity case for Battle Mountain General Hospital was closed today. There were no citations or compliance requirements placed upon us.
- **March Madness BBQ:** On Thursday, March 20th, the BMGH staff will be participating in the annual March Madness BBQ. This is a fun time to have a nice lunch while watching some of the NCAA Basketball Tournament. The Board is invited to join us for lunch at noon.



EMPLOYEE APPRECIATION

We want to take a moment to express our deepest gratitude to every member of the BMGH team. Your dedication, hard work, and compassion make a difference in the lives of our patients and the community every single day. We appreciate all that you do, and we are proud to have such an incredible team! Thank you for your commitment to excellence and for making BMGH a great place to work.

MARCH MADNESS

It's time for some fun and friendly competition! Join us on March 20 for our March Madness BBQ in celebration of the NCAA Tournament. We'll have great food, games, and a chance to fill out brackets for some friendly office rivalry. Be sure to wear your team colors!

SPOTLIGHT ON HEALTHCARE PROFESSIONALS



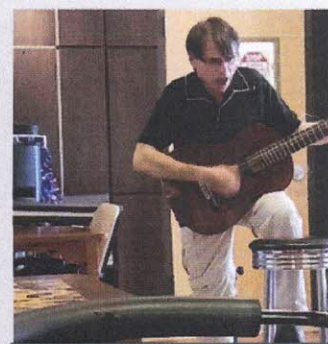
RECEPTION DAY, 12TH



SOCIAL WORK DAY, 18TH



NURSES DAY, 19TH



DOCTORS' DAY, 30

MARCH RECOGNITION

We'd like to recognize and congratulate our employees celebrating work anniversaries this month! Thank you for your hard work and dedication to BMGH:

- Rosa Vazquez, 10 years,
- Monica Medina, 3 years
- Amanda Skinner, 3 years

Happy Birthday to our team members celebrating their special day this month!

- Bernadette, Zacharias, March 2
- Carolina Encinas De Soto, March 4
- Erika Gutierrez, March 10
- Florentina Pearson, March 12
- Priscilla Lucas, March 16
- Charloth Bledsoe, March 20

Please join us in welcoming the newest members of our BMGH family:

- Skylar Tarbet, Physical Therapist – We're excited to have Skylar join our Physical Therapy team this month!
- Florentina Pearson, Anai Gonzalez, and Jennifer Hacking are the newest additions to the EVS Team.