

A G E N D A
Lander County Hospital District – Board of Trustees
Regular Session
April 8, 2026 - 5:30 P.M.
John Peters Health Services Center
Board Room
555 West Humboldt Street
Battle Mountain, NV

5:30 PM Call to Order – Regular Session

Pledge of Allegiance

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

Public Comment

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

- 1) April 8, 2026, Agenda Notice – Posted April 2, 2026
- 2) Board meeting minutes
March 11, 2026, Regular Session
March 20, 2026, Tentative Budget Workshop

Public Comment

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

- 3) Schedule for the Final budget

The Board will confirm the date to review the Final Budget for Fiscal Year 2026-2027, and all other matters properly related thereto.

Public Comment

- 4) Agape Hospice Update and Continued Financial Assistance – (Lemaire) – (Discussion for Possible Action)

The Board will hear an update from Agape Hospice and also consider continuation of financial assistance for Fiscal Year 2026-2027, and all other matters properly related thereto.

Public Comment

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

5) February 2026 Financial Reports

The Board will review and discuss financial reports for February 2026, and all other matters properly related thereto.

Public Comment

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

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

Public Comment

❖ **ADJOURNMENT REGULAR SESSION**

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

AFFIDAVIT OF POSTING

State of Nevada)

) ss

County of Lander)

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

RECORDING SECRETARY

Subscribed and sworn to me on this 2ND day of April 2026

WITNESS

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

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

Via Zoom

(Barring technical difficulties)

Topic: Board Regular Session 04 08 2026

Time: April 8, 2026, 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/85207161173?pwd=fhWnjcxvaVdSBabYpt5wIT7P6KRuyU.1>

Meeting ID: 852 0716 1173

Passcode: 927914

One tap mobile

+12532158782,,85207161173#,,,,*927914# US (Tacoma)

+13462487799,,85207161173#,,,,*927914# US (Houston)

Join instructions

<https://us02web.zoom.us/meetings/85207161173/invitations?signature=Nj0aoYGdEqIRg-sj7erdw-sBvQPWfWFUfouwZ211fms>

**LANDER COUNTY HOSPITAL DISTRICT BOARD OF TRUSTEES
REGULAR SESSION
JOHN PETERS HEALTH SERVICES CENTER
BOARD ROOM
555 W HUMBOLDT STREET
BATTLE MOUNTAIN, NV
March 11, 2026**

BOARD PRESENT:

Lyle Lemaire, Chairman
Shawn Mariluch, Vice Chair
Alicia Price, Commissioner Trustee

STAFF PRESENT:

Hope Bauer, Chief Executive Officer
Wayne Allen, Chief Financial Officer
Bernadette Zacharias, Financial Controller

GUESTS:

Estrellita Kelley
Emily Benso
Tina Barnes
Jodi Price
Carynn Conder
Tyson Zacharias

CALL TO ORDER

Chairman Lemaire called the March 11, 2026, Regular Session to order at 5:34 p.m.

PUBLIC COMMENT

No public comment.

MOTION TO CONSENT

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Agenda Notice for March 11, 2026, as discussed was approved.

Addendum 1

By motion (Mariluch), seconded (Price), and the Board unanimously passed the Infection Control Report for February 2026, as discussed was approved.

Addendum 2

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Emergency Operations/Life Safety/Policy & Procedure meeting minutes for January and February 2026, as discussed was approved.

Addendum 3

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Board meeting minutes for January 14, 2026, and February 11, 2026, as presented was approved.

Addendum 4

NEW BUSINESS

Letter of Interest

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Letter of Interest for Trustee Seat B, Southern Lander County from Kim Schacht, as presented was approved.

Addendum 5

Letter of Interest

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Letter of Interest for Trustee Seat F, from Laura Bauer, as presented was approved.

Addendum 6

Tentative Budget 2026-2027

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to schedule the Tentative Budget Workshop for March 20, 2026, at 2:00 p.m. as discussed was approved.

FINANCIALS

Chief Financial Officer Allen addressed the January 2026 Financial Reports with the Board. Page 5 displayed the Balance Sheet Summary for the month of January 2026. He addressed the Cash and Liquid Capital - interest bearing, treasury bills and money market funds, Short-Term, Long-Term investments, and Construction in Progress amounts.

Chief Financial Officer Allen addressed the Income Statements on page 6. He explained the gross revenue total income before expenses, non-operating revenue and the investments income which is strong in the month of January 2026.

On pages 14-15, displayed January 2025-2026 Seven Month, Year to date Sum of Charges by Ancillary departments. The gross revenue displayed seven months year to date sum of charges for years 2025 and 2026. All departments are contributors per CFO Allen.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the financial reports for January 2026, as discussed, were approved.

Addendum 7

Chief Executive Officer Summary

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

Carynn Conder, Radiology shared information regarding a tracking system that Northeastern Nevada Regional Hospital uses. This system is called ION, and it assists with tracking. This is an AI platform that follows radiology reports. If there is an "Incidental Finding" this program assists with tracking and reminds staff to call patients to come back for follow-up, etc. Conder is unsure about the interface with BMGH's Electronic Health Record. Conder will ask the company for a quote, research cost and benefits.

Chief Executive Officer Bauer reported Dr. Leary was onsite completing her Employee Physical, fingerprints and waiting on her Nevada Medical License. She shared with CEO Bauer that she recently purchased land in Battle Mountain, Nevada.

Dr. Willcourt began the application process to return to Battle Mountain Clinic/Battle Mountain General Hospital.

The Battle Mountain Clinic has been terribly busy, and the Long Term Care Department is short staffed. There are currently 20 Long Term Care Residents. CEO Bauer reported recent hires for an LPN, CNA, Kyliee Sondermann is the Director of Nursing and Emily Benso is the Chief Nursing Officer.

BMGH is preparing for the upcoming Long Term Care survey.

CEO Bauer reported that the variance was recently passed, and she submitted for the Certificate of Occupancy.

The Budget process has begun.

March Madness is scheduled for March 18, 2026, at noon.

CEO Bauer attended a retreat in Las Vegas to discuss strategic planning with Nevada Rural Hospital Partners (NRHP) regarding the rural health transformation and funding. There are four main focuses, and how it benefits rural health.

Prevent and manage chronic disease

Technology, equipment, supplies mobile unit, EMS, etc.

Rural workforce to assist with Provider gaps in rural healthcare

Electronic Health Record enhancements

Addendum 8

PUBLIC COMMENT

No public comment.

ADJOURNMENT

With no further business, Chairman Lemaire adjourned the Regular Session at 6:16 p.m.

Respectfully Submitted,

Jessica Ceja, Recording Secretary

BOARD SIGNATURES:

APPROVED VIA ZOOM

Lyle Lemaire, Board Chairman

Shawn Mariluch, Vice Chairman

Alicia Price, Commissioner Trustee

**LANDER COUNTY HOSPITAL DISTRICT BOARD OF TRUSTEES
TENTATIVE BUDGET WORKSHOP SESSION
JOHN PETERS HEALTH SERVICES CENTER
BOARD ROOM
555 W HUMBOLDT STREET
BATTLE MOUNTAIN, NV
March 20, 2026**

BOARD PRESENT:

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

STAFF PRESENT:

Hope Bauer, Chief Executive Officer
Wayne Allen, Chief Financial Officer via Zoom
Bernadette Zacharias, Financial Controller

GUESTS:

Roy Campbell
Kathy Freeman
Michael Lake
Asly Santos
Christy Grimes
Emily Benso
Hope Bauer
Jodi Price
Carol Read
Tyson Zacharias
Holly Heese
Brynn Heese
Brianna Brown

CALL TO ORDER

Chairman Lemaire called the March 20, 2026, Tentative Budget Workshop Session to order at 2:00 p.m.

PUBLIC COMMENT

Chairman Lemaire was asked to read a Letter of Interest regarding Board of Trustee seat by Courtney Fortune-Olson.
Addendum 1

MOTION TO CONSENT

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Agenda Notice for March 20, 2026, was approved.

Addendum 2

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the designation of Clifton Larson Allen, LLP as the Auditing Firm for the Annual Financial Audit and Cost Report Filing for Fiscal Year 2025-2026, and submit the affiliated cost report for Lander County Hospital District as discussed was approve.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the consideration of a Board Resolution to authorize the addition of two individuals, Hope Bauer, Chief Executive Officer, and Bernadette Zacharias, Financial Controller, as authorized signers on the Company's Bank Account with U.S. Bank as discussed was approve.

NEW BUSINESS

Tentative Budget 2026-2027

The Board of Trustees addressed the 2026-2027 Tentative Budget with the Department Managers. Each Department Manager provided an in-depth explanation of their 2026-2027 department budget.

Addendum 3

ADJOURNMENT

With no further business, Chairman Lemaire adjourned the Tentative Budget Workshop Session at 4:15 p.m.

Respectfully Submitted,

Jessica Ceja, Recording Secretary

BOARD SIGNATURES:

APPROVED VIA ZOOM
Lyle Lemaire, Board Chairman

Shawn Mariluch, Vice Chairman

A handwritten signature in dark ink, appearing to be 'Alicia Price', written above a horizontal line.

Alicia Price, Commissioner Trustee



Battle Mountain General Hospital

FINANCIALS

FEBRUARY 2026

BATTLE MOUNTAIN GENERAL HOSPITAL
FEBRUARY 2026
FINANCIAL STATEMENT REVIEW
BALANCE SHEET

ASSETS

- Operating Cash at the end of FEBRUARY 2026 was \$3,173,528 with an additional \$7,144,199 in money market funds, LGIP Accounts of \$6,009,089, in the Construction Reserve, \$3,242,221, in the Capital Expenditures, and \$17,609,187, in the Operations Reserve, \$257,515 in the Savings Reserve, with long-term cash investments equal to an additional \$25,169,790. Balance of short-term investment accounts were, Operations Reserve \$396,279, Cap Ex Reserve \$207,146, Construction Reserve \$1,608,828.
- Gross accounts receivable had a balance of \$7,194,581(total) and net accounts receivable (what we expect to collect) had a balance of \$1,085,625. The balance of the accounts receivable is made up of Athena A/R, \$7,076,411, Prognosis A/R, -0-, Point Click Care A/R, \$280,666 Sharp Ambulance Billing A/R, 10,180 and (\$172,676) in Athena A/R Clearing accounts.
- Accounts Payable balance at FEBRUARY month end was \$114,343.
- Total payroll liabilities were \$296,525 and are comprised mostly of accrued payroll and accrued vacation totals.
- Deferred Revenues are \$285,000, which is the Helmsley Grant that was received but not all equipment has been purchased.

INCOME STATEMENT

REVENUES

- Gross patient revenue for FEBRUARY was \$2,313,192 compared to a budget of \$1,629,787. FEBRUARY revenues came in over budget by \$683,405. February's gross revenues were \$46,444 more than January's.

Month Ending 02/28/2025	Month To Date 02/28/2026			Prior Year To Date 02/28/2025	Year To Date 02/28/2026	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
682,505	838,731	651,808	Emergency	5,208,062	6,443,290	5,214,466
11,530	190,458	48,023	Inpatient	90,366	649,040	384,184
444,503	681,206	475,865	Outpatient	3,809,869	4,406,136	3,806,920
0	18,996	5,533	Observation	45,466	209,596	44,260
142,462	155,108	147,916	Clinic	1,154,939	1,216,591	1,183,333
0	225,632	55,895	Swing bed	146,701	587,418	447,157
207,197	202,503	244,747	Skilled nursing (SNF)	1,756,854	1,740,722	1,957,977
0	558	0	No Level of Care	0	558	0
1,488,197	2,313,192	1,629,787	Total Patient Revenue	12,212,257	15,253,351	13,038,297

- In February ER, IP, OP, OBS, CLINIC, SWING exceeded the budgeted amount. All other levels were under budget.
- Gross Clinic revenues were over budget in February at \$155,108, compared to a budget of \$147,916. The Clinic had an increase in revenues of \$25,202, when compared to January's revenue numbers.

DEDUCTIONS

- Contractual Adjustments for FEBRUARY were \$1,309,820, with a budgeted amount of \$529,681.
- Bad debt was \$97,184, 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 (\$0), Bad Debt Adjustment was (\$2,352) EMS(SHARP) B/D write offs were -\$0-, Athena write offs were (\$7,588). B/D recovery was (2,611). Allowance adjustment was \$125,000, Adj to AR Collections (\$15,265).

EXPENSES

- Total Operating Expenses for February were \$1,493,144 compared to a budget of \$1,663,654, over budget, or a difference of \$170,510.
-
- Employee Related Expenses were \$858,447 as compared to a budget of \$998,412 which is 14% under budget for the month.
-

OPERATING INCOME AND NET INCOME

- During the month of FEBRUARY BMGH overall experienced (Loss)/Gain from operations of \$(533,189) as compared to a budgeted net loss of (\$598,117), YTD as of FEBRUARY (\$2,875,192).
- The Overall (Loss)/Gain for the month of February was 174,767 compared to a budget of \$1,678 YTD (Loss)Gain was 2,822,797, compared to the budgeted amount of (6,576).

Battle Mountain General Hospital
Balance Sheet -- Summary
As of February 28, 2026

Reporting Book:
As of Date:

ACCRUAL
02/28/2026

	Month Ending 02/28/2026 Actual	Month Ending 06/30/2025 Actual
Assets		
Current Assets		
Cash and Liquid Capital		
US Bank	34,329.62	19,098.04
Operating Account	3,173,528.12	1,427,478.07
LGIP - Operations Reserve	17,609,187.21	1,999,749.57
LGIP - Construction Reserve	6,009,088.60	5,208.32
LGIP - Capital Expenditures Reserve	3,242,221.29	233,917.03
LGIP - SAV	257,515.15	583,841.68
Cash - TBILL Operations Reserve	396,278.54	11,097,553.08
Cash - TBILL Construction Reserve	1,608,828.19	9,608,571.69
Cash - TBILL Capital Expenditures Reserve	207,145.88	3,123,078.41
Cash - Money Market Account	7,144,199.27	1,590,132.61
Cash - Resident's Trust	30,693.20	18,206.96
Cash - Transfer	29,134.62	11,211.87
Petty Cash	1,700.00	1,700.00
Petty Cash - Resident's Trust	400.00	400.00
Total Cash and Liquid Capital	39,744,249.69	29,720,147.33
Accounts Receivable, Net of Allowance		
Accounts Receivable	7,194,580.90	4,712,133.97
Allowances against Receivables	6,108,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	1,085,624.63	1,043,177.70
Other Receivables	(52,527.42)	4,816,278.20
Inventory	514,894.90	478,763.86
Prepaid Expenses	83,676.27	92,136.03
Total Current Assets	41,375,918.07	36,150,503.12
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,791,324.54	41,108,972.16
Accumulated Depreciation	27,943,027.12	26,755,848.65
Construction in Progress	18,171,647.47	17,486,233.46
Total Fixed Assets, Net of Depreciation	32,019,944.89	31,839,356.97
Total Long Term Assets	32,019,944.89	31,839,356.97
Long Term Investments		
Wells Fargo - Long Term Investments	25,045,000.00	29,580,000.00
Mark to Market - Long Term Investments	124,789.94	46,404.47
Total Long Term Investments	25,169,789.94	29,626,404.47
Deferred Outflow (Pension Liability)		
Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Assets	103,746,724.90	102,797,336.56
Liabilities		
Current Liabilities		
Accounts Payable	114,343.11	1,706,500.24
Accrued Taxes	(0.04)	(0.03)
Accrued Payroll and Related	296,525.21	412,679.18
Deferred Revenue	285,000.00	620,000.00
Total Current Liabilities	695,868.28	2,739,179.39
Suspense Liabilities	(47,090.37)	(216,993.24)
Uncategorized Liabilities	15,407,184.00	15,407,184.00
Total Liabilities	16,055,961.91	17,929,370.15
Retained Earnings	87,515,995.88	80,855,941.13
Net Income	174,767.11	4,012,025.28

Reporting Book: ACCRUAL
As of Date: 02/28/2026

Reporting Book: ACCRUAL
As of Date: 02/28/2026

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**Battle Mountain General Hospital
Wells Fargo - Operating Account
FEBRUARY 2026**

Beginning Balance:

Cash in Operating Account for Operations	1,130,628.93	
Petty Cash - Hospital	1,700.00	1,132,328.93

Deposits

Ad Valorem	2,105,805.82	
Net Proceeds of Mines	0.00	
Consolidated Tax	129,339.83	
County JPHSC EMS Rent	0.00	
340B	51,453.95	
UPL/DSH	0.00	
Healthy Thursday	810.00	
Transfer from WF Investment Account	20,000,000.00	
Misc/Rebates/Dietary	3,610.17	
Hospital/Clinic Receipts	1,081,712.06	
		23,372,731.83

Expenditures:

Accounts Payable	18,704,623.82	
Athena	28,576.60	
Allied Insurance	46,218.13	
Payroll (Net)	456,550.81	
Payroll Taxes	93,646.72	
Transfer to Money Market for investments		
Transfer to LGIP Investment Account	2,000,000.00	
Merchant Charges	216.56	
		21,329,832.64

Ending Balance:

Cash in Operating Account for Operations	3,173,528.12	
Petty Cash - Hospital	1,700.00	<u>3,175,228.12</u>

3,175,228.12

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

Statement Period
02/01/2026 - 02/28/2026

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	11,361,770.86	396,278.54	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 11,361,770.86	\$ 396,278.54	100%
Value Change Since Last Statement Period	\$ (10,965,492.32)	\$ 97%	
Percent Decrease Since Last Statement Period		97%	
Value Last Year-End	\$ 11,326,326.99	\$ 97%	
Percent Decrease Since Last Year-End		97%	

***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	34,507.68	69,951.55
Other	0.00	0.00
Income Total	\$ 34,507.68	\$ 69,951.55

Total Interest Charged USD

Description	This Period
Debit Interest For February 2026	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 11,361,770.86
Deposits and Other Additions	0.00
Distributions and Other Subtractions	(11,000,000.00)
Dividends Reinvested	34,507.68
Change in Value	0.00
Closing Balance	\$ 396,278.54

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

Statement Period
02/01/2026 - 02/28/2026

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	7,585,788.88	1,608,828.19	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 7,585,788.88	\$ 1,608,828.19	100%
Value Change Since Last Statement Period	\$	(5,976,960.69)	79%
Percent Decrease Since Last Statement Period			
Value Last Year-End	\$	7,561,564.33	
Percent Decrease Since Last Year-End			79%

****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	23,039.31	47,263.86
Other	0.00	0.00
Income Total	\$ 23,039.31	\$ 47,263.86

Total Interest Charged USD

Description	This Period
Debit Interest For February 2026	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 7,585,788.88
Deposits and Other Additions	0.00
Distributions and Other Subtractions	(6,000,000.00)
Dividends Reinvested	23,039.31
Change in Value	0.00
Closing Balance	\$ 1,608,828.19

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

Statement Period
02/01/2026 - 02/28/2026

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio	%
Cash	\$ 0.00	\$ 0.00		0%
Money Market Mutual Funds	3,197,434.71	207,145.88		100%
Bonds	0.00	0.00		0%
Stocks	0.00	0.00		0%
Total Account Value	\$ 3,197,434.71	\$ 207,145.88		100%
Value Change Since Last Statement Period	\$	(2,990,288.83)		
Percent Decrease Since Last Statement Period		94%		
Value Last Year-End	\$	3,187,460.08		
Percent Decrease Since Last Year-End		94%		
***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	9,711.17	19,685.80
Other	0.00	0.00
Income Total	\$ 9,711.17	\$ 19,685.80

Total Interest Charged USD

Description	This Period
Debit Interest For February 2026	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 3,197,434.71
Deposits and Other Additions	0.00
Distributions and Other Subtractions	(3,000,000.00)
Dividends Reinvested	9,711.17
Change in Value	0.00
Closing Balance	\$ 207,145.88

**WELLS
FARGO**

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

Statement Period
02/01/2026 - 02/28/2026

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	7,008,829.50	7,144,199.27	22%
Bonds	25,123,722.76	25,169,789.94	78%
Stocks	0.00	0.00	0%
Total Account Value	\$ 32,132,552.26	\$ 32,313,989.21	100%
Value Change Since Last Statement Period	\$	\$ 181,436.95	
Percent Increase Since Last Statement Period		1%	
Value Last Year-End	\$	\$ 31,927,651.66	
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	\$ 123,324.66	\$ 351,755.34
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	12,045.11	20,383.22
Other	0.00	0.00
Income Total	\$ 135,369.77	\$ 372,138.56

Total Interest Charged USD

Description	This Period
Debit Interest For February 2026	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 7,008,829.50
Deposits and Other Additions	123,324.66
Distributions and Other Subtractions	0.00
Dividends Reinvested	12,045.11
Change in Value	0.00
Closing Balance	\$ 7,144,199.27

Battle Mountain General Hospital
LGIP - Reserve Accounts
AS OF FEBRUARY 2026

Beginning Balance:

LGIP - Operations Reserve	6,583,201.75	
LGIP - Construction Reserve	5,336.11	
LGIP - Capital Expenditures Reserve	239,656.23	
LGIP - SAVINGS	256,768.84	7,084,962.93

Deposits:

Interest Operations Reserve	25,985.46	FEBRUARY 2026	BMGORES
Interest Construction Reserve	3,752.49	FEBRUARY 2026	BMGCRES
Interest Capital Expenditures Reserve	2,565.06	FEBRUARY 2026	BMGCAPR
Interest Savings	746.31	FEBRUARY 2026	BMGCSAV

TBill Purchases

LGIP - Operations Reserve	11,000,000.00	
LGIP - Construction Reserve	6,000,000.00	
LGIP - Capital Expenditures Reserve	3,000,000.00	
LGIP - Savings		20,000,000.00

Ending Balance:

LGIP - Operations Reserve	17,609,187.21	
LGIP - Construction Reserve	6,009,088.60	
LGIP - Capital Expenditures Reserve	3,242,221.29	
LGIP - Savings	257,515.15	27,118,012.25
	27,118,012.25	27,118,012.25

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

Fiscal Year ending June 30, 2026

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-25	\$1,830,147	\$1,692,946	\$1,237,117	73.1%
Aug-25	\$1,601,021	\$1,671,058	\$1,091,824	65.3%
Sep-25	\$1,826,152	\$1,752,440	\$1,091,403	62.3%
Oct-25	\$1,900,918	\$1,776,030	\$1,148,815	64.7%
Nov-25	\$1,732,344	\$1,819,805	\$918,583	50.5%
Dec-25	\$1,782,830	\$1,805,364	\$1,324,098	73.3%
Jan-26	\$2,266,748	\$1,927,307	\$1,056,656	54.8%
Feb-26	\$2,313,192	\$2,120,923	\$1,081,712	51.0%
Mar-26				
Apr-26				
May-26				
Jun-26				
YTD 8 mo. AVG	\$1,906,669	\$1,820,734	\$1,118,776	61.4%

Fiscal Year ended June 30, 2025

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

FEBRUARY

EIGHT Month Year-to-date
2025
Sum of ChargesEIGHT Month Year-to-date
2026
Sum of ChargesChanges Greater than \$5K
FY 2026 Increase (Decrease)

CM - Blood Bank	42,116.20	CM - Blood Bank	40,378.32		
Emergency	25,500.99	Emergency	19,374.15	(6,126.84)	-24%
Inpatient	0.00	Inpatient	3,165.67		
Outpatient	16,615.21	Outpatient	17,838.50		
CM - Central Supply	7,157.58	CM - Central Supply	9,453.69		
Emergency	7,157.58	Emergency	9,446.87		
Swing bed		Swing bed	6.82		
CM - CT Scan	1,792,813.28	CM - CT Scan	2,355,339.70	562,526.42	31%
Emergency	1,433,006.15	Emergency	1,817,081.49	384,075.34	27%
Inpatient	2,883.11	Inpatient	22,903.93	20,020.82	694%
Observation	0.00	Observation	28,104.58	28,104.58	100%
Outpatient	356,924.02	Outpatient	477,278.39	120,354.37	34%
Swing bed	0.00	Swing bed	9,971.31	9,971.31	100%
CM - Infusion	507,576.41	CM - Infusion	712,490.15	204,913.74	40%
Emergency	426,986.09	Emergency	558,220.09	131,234.00	31%
Inpatient	0.00	Inpatient	13,223.94	13,223.94	100%
Observation	8,895.12	Observation	52,105.06	43,209.94	486%
Outpatient	71,695.20	Outpatient	88,941.06	17,245.86	24%
CM - Laboratory	2,309,418.70	CM - Laboratory	2,858,663.66	549,244.96	24%
Emergency	644,722.19	Emergency	846,368.87	201,646.68	31%
Inpatient	3,604.36	Inpatient	49,835.22	46,230.86	1283%
Observation	3,369.84	Observation	15,655.10	12,285.26	365%
Outpatient	1,654,837.41	Outpatient	1,900,927.92	246,090.51	15%
Swing bed	2,884.90	Swing bed	45,876.55	42,991.65	1490%
CM - MRI	264,713.85	CM - MRI	417,494.54	152,780.69	58%
Emergency	2,933.19	Emergency	10,150.15	7,216.96	246%
Outpatient	261,780.66	Outpatient	407,344.39	145,563.73	56%
CM - Observation	14,479.20	CM - Observation	53,700.18	39,220.98	271%
Observation	14,479.20	Observation	53,700.18	39,220.98	271%
CM - Pharmacy	471,926.60	CM - Pharmacy	685,595.09	213,668.49	45%
Emergency	139,135.16	Emergency	235,046.82	95,911.66	69%
Inpatient	9,255.76	Inpatient	67,560.94	58,305.18	630%
Observation	3,710.51	Observation	23,605.79	19,895.28	536%
Outpatient	301,861.64	Outpatient	260,050.84	(41,810.80)	-14%
Swing bed	17,963.53	Swing bed	99,330.70	81,367.17	453%
CM - Physical Therapy	656,850.71	CM - Physical Therapy	821,904.85	165,054.14	25%
Emergency	1,461.59	Emergency	971.98		
Inpatient	7,048.06	Inpatient	28,998.82	21,950.76	311%
Observation	0.00	Observation	586.42		
Outpatient	622,645.21	Outpatient	736,064.59	113,419.38	18%
Swing bed	25,695.85	Swing bed	55,283.04	29,587.19	115%
CM - Professional Fees	35,014.33	CM - Professional Fees	56,961.06	21,946.73	63%
Emergency	34,332.49	Emergency	55,095.00	20,762.51	60%
Inpatient	0.00	Inpatient	536.58		
Observation	681.84	Observation	786.96		
Outpatient	0.00	Outpatient	542.52		
CM - Radiology	455,124.79	CM - Radiology	534,299.72	79,174.93	17%
Emergency	167,504.35	Emergency	230,798.28	63,293.93	38%
Inpatient	2,091.74	Inpatient	4,416.19		
Observation	338.03	Observation	1,042.11		
Outpatient	283,195.18	Outpatient	296,216.87	13,021.69	5%
Swing bed	1,995.49	Swing bed	1,826.27		
CM - Ultrasound	157,926.91	CM - Ultrasound	185,906.32	28,939.41	18%
Emergency	18,326.40	Emergency	19,799.55		
Inpatient	0.00	Inpatient	2,883.75		
Observation	0.00	Observation	1,753.22		
Outpatient	138,700.51	Outpatient	158,384.27	19,683.76	14%
Swing bed	0.00	Swing bed	3,145.53		
CM- Swing Bed	6,282.70	CM- Swing Bed	23,544.50	17,261.80	275%
Observation	0.00	Observation	238.48		
Swing bed	6,282.70	Swing bed	23,306.02	17,023.32	271%
Emergency	2,152,615.14	Emergency	2,424,567.79	271,952.65	13%

FEBRUARY

EIGHT Month Year-to-date 2025 Sum of Charges

EIGHT Month Year-to-date 2026 Sum of Charges

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

Emergency	2,148,376.27	Emergency	2,424,071.77	275,695.50	13%
Inpatient	2,873.22	Inpatient	496.02		
Observation	240.79	Observation	0.00		
Outpatient	1,536.46	Outpatient	248.01		
Swing bed	-411.60	Swing bed	-248.01		
Med/Surg	73,689.19	Med/Surg	452,146.13	378,456.94	514%
Inpatient	62,476.33	Inpatient	428,379.58	365,903.25	586%
Observation	11,212.86	Observation	23,766.55	12,553.69	112%
Respiratory Therapy	178,417.62	Respiratory Therapy	270,316.03	91,898.41	52%
Emergency	134,164.49	Emergency	189,547.45	55,382.96	41%
Inpatient	134.28	Inpatient	12,384.67	12,250.39	9123%
Observation	2,537.54	Observation	8,251.83	5,714.29	225%
Outpatient	41,581.31	Outpatient	55,651.51	14,070.20	34%
Swing bed	0.00	Swing bed	4,480.57		
OP Lab/Rad	3,417.75	OP Lab/Rad	3,387.26		
Outpatient	3,417.75	Outpatient	3,387.26		
SNF/Respite	93,073.12	SNF/Respite	354,438.88	261,365.76	281%
Inpatient	0.00	Inpatient	10,000.00	10,000.00	100%
Swing bed	93,073.12	Swing bed	344,438.88	251,365.76	270%
Clinic	1,233,688.86	Clinic	1,251,981.21	18,292.35	1%
Clinic	1,154,938.72	Clinic	1,216,590.93	61,652.21	5%
Emergency	21,036.92	Emergency	23,930.13		
Inpatient	-0.04	Inpatient	4,813.19		
Outpatient	58,495.93	Outpatient	6,646.96	(51,848.97)	-89%
Swing bed	-782.67	Swing bed	0.00		
LTC	1,756,854.24	LTC	1,740,721.84	(16,132.40)	-1%
Grand Total	12,212,257.18	Grand Total	15,253,350.92	3,041,093.74	25%

Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 3/12/2026

Bank	Date	Vendor	Document no.	Amount
	2/13/2026	785--AGAPE HOSPICE COMPLIANCE GUIDANCE	112418	10,615.73
	2/13/2026	569--ALERA GROUP	ACH	3,950.00
	2/13/2026	190085--ALIMED, INC.	ACH	616.19
	2/13/2026	201--ALLEN, JODY	ACH	1,700.00
	2/13/2026	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112419	3,144.20
	2/13/2026	900851--BAIR DISTRIBUTING INC	ACH	234.83
	2/13/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL A	112420	125.00
	2/13/2026	92100--BATTLE MTN. WATER & SEWER	112421	223.70
	2/13/2026	98723--BECKMAN COULTER, INC.	ACH	3,362.33
	2/13/2026		ACH	1,299.00
	2/13/2026	1323--BOUND TREE MEDICAL, LLC	ACH	69.00
	2/13/2026	367--CARDINAL HEALTH 110, LLC	112422	5,521.08
	2/13/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	ACH	21.70
	2/13/2026	1897--CDW GOVERNMENT	ACH	245.89
	2/13/2026	99082--Cindara Managemet Services, LLC	ACH	12,000.00
	2/13/2026	366--CIRRUS PHARMACY SYSTEMS	ACH	1,420.62
	2/13/2026	808--Clearlyip INC	ACH	848.36
	2/13/2026	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	2/13/2026	11--CORCOM COMMUNICATION	112423	699.00
	2/13/2026	2929--DELL MARKETING L.P.	ACH	4,719.47
	2/13/2026	3039--DESERT DISPOSAL	112424	366.00
	2/13/2026	9716--DONALD CARTER HANSEN MD PC	ACH	8,089.92
	2/13/2026	435--DR. AJETT MAHENDERNATH	ACH	12,134.88
	2/13/2026	754--DR. JONES, DANIEL C	ACH	8,089.92
	2/13/2026	708--DR. PELLEGRINI	ACH	8,089.92
	2/13/2026	678--EMCOR SERVICES	112425	1,935.00
	2/13/2026	500433--EMPLOYEE FUND BMGH	ACH	180.00
	2/13/2026	240000--ETCHEVERRYS FOODTOWN	112426	262.81
	2/13/2026	100103--FALLS BRAND INDEPENDENT MEAT	112427	33.00
	2/13/2026	100100--FARMER BROS. CO.	ACH	169.60
	2/13/2026	655--FIDELITY INVESTMENTS	ACH	395.00
	2/13/2026	94300--FISHER HEALTHCARE	ACH	3,991.15
	2/13/2026	35--GALLAGHER BENEFIT SERVICES	112428	534.60
	2/13/2026	448--GARDNER, JEFFERY	ACH	16,179.84
	2/13/2026	902502--GRAINGER	ACH	1,458.54
	2/13/2026		ACH	60.00
	2/13/2026	516--HAMILTON MEDICAL	112429	2,795.00
	2/13/2026	278--HEALTH ASSURE BY ALSCO	ACH	17,098.05
	2/13/2026	280--HEALTH CARE LOGISTICS	112430	13.00
	2/13/2026	99088--HEIMER, LAURA	ACH	74.41
	2/13/2026	324--HENRY SCHEIN	ACH	730.10
	2/13/2026	814--HSA	ACH	75.00
	2/13/2026	9762--ICU MEDICAL	ACH	642.00
	2/13/2026	140024--INLAND SUPPLY COMPANY	112431	87.98
	2/13/2026	646--JACKSON, MARY JO	ACH	75.80
	2/13/2026		112432	25.00
	2/13/2026	9271--KINGSTON WATER UTILITY	112433	50.10
	2/13/2026	3015--LANDER COUNTY GATEFEES	112434	110.00
	2/13/2026	180008--LANDER HARDWARE	112435	261.38
	2/13/2026	564--LINDE GAS & EQUIPMENT INC	ACH	1,483.42
	2/13/2026		112436	100.00
	2/13/2026	130031--MCKESSON DRUG COMPANY	ACH	14,985.40
	2/13/2026	349--MCKESSON MEDICAL SURGICAL	ACH	1,461.31
	2/13/2026	130044--MEDLINE INDUSTRIES, INC.	112437	12,599.40
	2/13/2026	130049--MIDWAY MARKET	112438	225.01
	2/13/2026	92050--NAPA AUTO PARTS	112439	32.98
	2/13/2026	9630--NETWORK SERVICES CO	ACH	790.72
	2/13/2026	9776--NEVADA RURAL HOSPITAL PARTNER	112440	4,554.41
	2/13/2026	10--NOVARAD CORPORATION	112441	1,037.13

Company name: Battle Mountain General Hospital

Report name: Check register

Created on: 3/12/2026

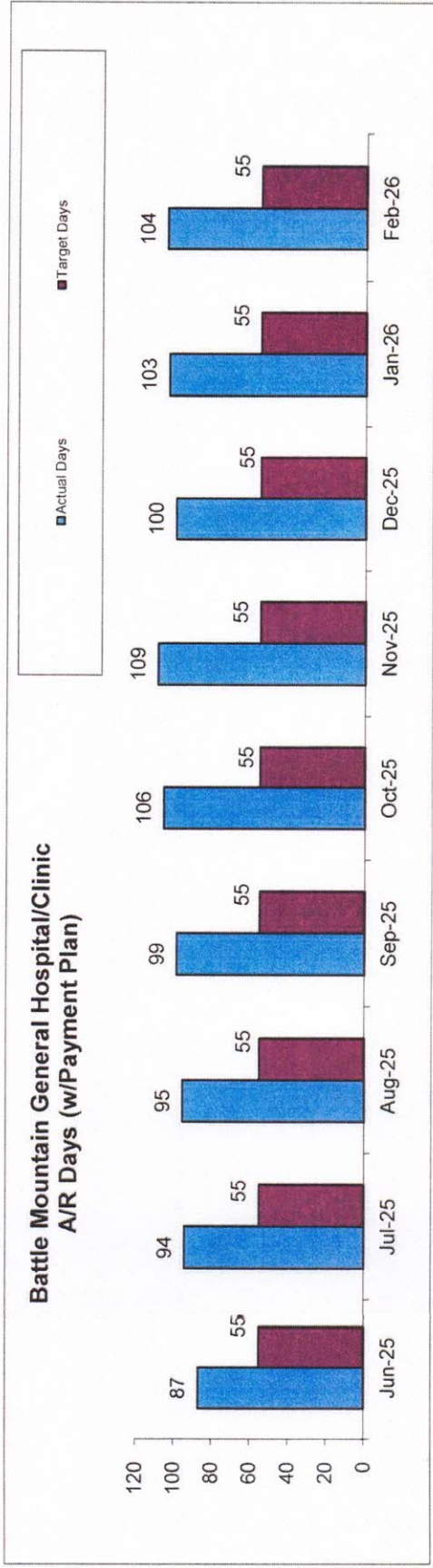
Bank	Date	Vendor	Document no.	Amount
	2/13/2026	190008--NV ENERGY	112442	1,011.48
	2/13/2026	652--ODP BUSINESS SOLUTIONS LLC	ACH	492.00
	2/13/2026	150000--OFFICE PRODUCTS INC (OPI)	ACH	971.75
	2/13/2026	767--OPTUM BANK	ACH	145.00
	2/13/2026	9615--PACIFIC STATES COMMUNICATIONS	112443	1,379.55
	2/13/2026	19--PHARMERICA	112444	115.58
	2/13/2026	9539--PHARMERICA	ACH	33.63
	2/13/2026	160024--PITNEY BOWES BANKS, INC	ACH	3,000.00
	2/13/2026	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,230.77
	2/13/2026	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	112445	5,238.58
	2/13/2026	2963--QUEST DIAGNOSTICS	112447	25,879.16
	2/13/2026	12--QUEST DIAGNOSTICS	112446	65.70
	2/13/2026	745--RENOWN MEDICAL SCHOOL ASSOCIATES I	ACH	1,550.00
	2/13/2026	210--RHP MECHANICAL SYSTEMS	112448	990.00
	2/13/2026	341--RONS SEEDS & SUPPLY	112449	657.96
	2/13/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	3,137.52
	2/13/2026	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,324.80
	2/13/2026	190016--SOUTHWEST GAS	112450	5,310.88
	2/13/2026	99058--TAHOE CARSON RADIOLOGY LTD	112451	10,893.00
	2/13/2026	856--THE HARDENBERGH GROUP, INC	ACH	550.95
	2/13/2026	190033--US FOODSERVICE, INC.	ACH	3,841.48
	2/13/2026	220008--VITALANT	ACH	660.00
	2/13/2026	1391--WAYSTAR/ ZIRMED INC	ACH	1,331.93
	2/13/2026	99077--WebPT, Inc	112452	592.00
	2/13/2026	1601--WERFEN USA LLC	ACH	1,267.89
	2/27/2026	903867--AFLAC TRADITIONAL AND DIRECT	112453	1,011.59
	2/27/2026	190085--ALIMED, INC.	ACH	120.54
	2/27/2026	211--ALLEGION ACESS TECH LLC	112454	1,735.22
	2/27/2026	789--ALTERNATIVE SERVICE CONCEPTS	112455	303.00
	2/27/2026	212--AMERICAN PROFICIENCY INSTITUTE	112456	710.33
	2/27/2026	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112457	4,145.33
	2/27/2026	852--ARGENTA RIM APARTMENTS	112458	1,306.50
	2/27/2026	900851--BAIR DISTRIBUTING INC	ACH	267.03
	2/27/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL A1	112459	125.00
	2/27/2026	686--BATTLE MOUNTAIN PLUMBING	112460	650.00
	2/27/2026	92100--BATTLE MTN. WATER & SEWER	112461	329.40
	2/27/2026	138--BRACCO DIAGNOSTICS INC.	112462	420.95
	2/27/2026	367--CARDINAL HEALTH 110, LLC	112463	13,295.45
	2/27/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	ACH	86.71
	2/27/2026	1897--CDW GOVERNMENT	ACH	384.74
	2/27/2026	679--CHEMAQUA	ACH	542.66
	2/27/2026	658--CIGNA HEALTHCARE	112464	53.61
	2/27/2026	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	2/27/2026	100187--DIRECT SUPPLY, INC.	ACH	227.99
	2/27/2026	9716--DONALD CARTER HANSEN MD PC	ACH	24,269.76
	2/27/2026	708--DR. PELLEGRINI	ACH	16,179.84
	2/27/2026	75--EMD MILLIPORE	ACH	266.98
	2/27/2026	500433--EMPLOYEE FUND BMGH	ACH	186.00
	2/27/2026	240000--ETCHEVERRYS FOODTOWN	112465	208.36
	2/27/2026	100100--FARMER BROS. CO.	ACH	204.68
	2/27/2026	85--FARR, LYLE	112466	183.00
	2/27/2026	655--FIDELITY INVESTMENTS	ACH	350.00
	2/27/2026	94300--FISHER HEALTHCARE	ACH	14,471.59
	2/27/2026	35--GALLAGHER BENEFIT SERVICES	112467	540.00
	2/27/2026	902502--GRAINGER	ACH	238.03
	2/27/2026	99094--GUEST COMMUNICATIONS CORP	112468	4,292.75
	2/27/2026	278--HEALTH ASSURE BY ALSCO	ACH	8,332.86
	2/27/2026	650--HEALTHSTREAM, INC	ACH	423.90
	2/27/2026	99088--HEIMER, LAURA	ACH	137.30

Company name: Battle Mountain General Hospital

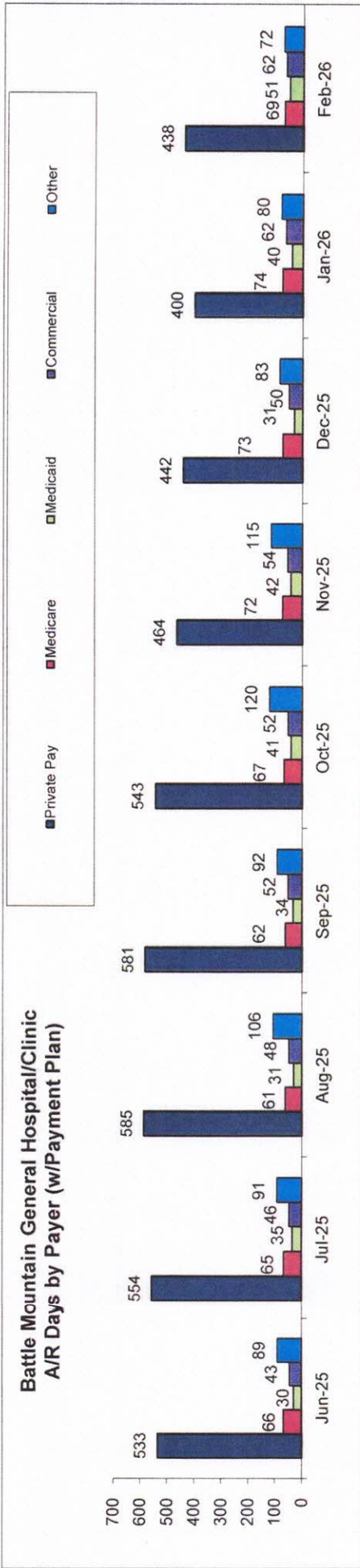
Report name: Check register

Created on: 3/12/2026

Bank	Date	Vendor	Document no.	Amount
	2/27/2026	9706--HERMAN, PAUL	ACH	32,333.28
	2/27/2026	814--HSA	ACH	30.00
	2/27/2026	9762--ICU MEDICAL	ACH	728.00
	2/27/2026	764--INOVALON PROVIDER, INC	ACH	2,908.70
	2/27/2026	98455--JOHNSONS MEDICAL INC	ACH	903.70
	2/27/2026	180008--LANDER HARDWARE	112469	615.63
	2/27/2026	911--LEMAIRE, LYLE	112470	510.00
	2/27/2026	120015--LICON	112471	8,932.89
	2/27/2026	564--LINDE GAS & EQUIPMENT INC	ACH	6,652.23
	2/27/2026	98987--MARILUCH, SHAWN P	112472	480.00
	2/27/2026	130031--MCKESSON DRUG COMPANY	ACH	11,018.08
	2/27/2026	349--MCKESSON MEDICAL SURGICAL	ACH	297.40
	2/27/2026	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	2,685.74
	2/27/2026	130044--MEDLINE INDUSTRIES, INC.	112473	7,170.06
	2/27/2026	130049--MIDWAY MARKET	112474	435.03
	2/27/2026	9630--NETWORK SERVICES CO	ACH	616.03
	2/27/2026	752--NEVADA AGRICULTURAL SELF-INSURED G	112475	66.78
	2/27/2026	140025--NEW YORK LIFE INS CO	112476	1,396.58
	2/27/2026	140046--NORCO, INC	112477	45.00
	2/27/2026	270--NORIDIAN HEALTHCARE SOLUTIONS MEDIC	112478	11.09
	2/27/2026	190008--NV ENERGY	112479	8,904.40
	2/27/2026	99042--OptimisPT	112480	289.14
	2/27/2026	767--OPTUM BANK	ACH	100.00
	2/27/2026	27--ORCHARD SOFTWARE CORPORATION	ACH	4,250.00
	2/27/2026	99093--PATHFORWARD IT LLC	112481	8,956.25
	2/27/2026	514--PERFORMANCE HEALTH SUPPLY, INC	ACH	272.12
	2/27/2026	747--PPLSI	112482	104.75
	2/27/2026	98984--PUBLIC EMPLOYEES RETIREMENT SYSTE	ACH	201,574.51
	2/27/2026	140027--RELIASTAR LIFE INSURANCE COMPANY	112483	500.00
	2/27/2026	745--RENOWN MEDICAL SCHOOL ASSOCIATES I	ACH	1,327.14
	2/27/2026	199--ROBERTSON, DEBRA	ACH	225.00
	2/27/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	5,001.37
	2/27/2026	806--SKY FIBER NETWORK	ACH	99.00
	2/27/2026	9382--TAHOE CARSON RADIOLOGY	112484	3,004.00
	2/27/2026	856--THE HARDENBERGH GROUP, INC	ACH	1,499.40
	2/27/2026	729--TOMERA, PAULA	112485	320.00
	2/27/2026	99091--TOP GUN AUTO BODY SHOP, INC	112486	8,005.12
	2/27/2026	26--TURN KEY MEDICAL INC.	112487	1,460.00
	2/27/2026	336--UMR	112488	85.22
	2/27/2026	499--UpToDate, Inc	ACH	3,497.77
	2/27/2026	99092--US DEPARTMENT OF EDUCATION	112489	9,225.00
	2/27/2026	190033--US FOODSERVICE, INC.	ACH	4,191.22
	2/27/2026	1598--VERIZON WIRELESS	112490	240.85
	2/27/2026	220008--VITALANT	ACH	6,245.00
	2/27/2026	100801--WELLS FARGO	112491	10,701.68
	2/27/2026	1563--WEX BANK	ACH	162.96
	2/27/2026	374--WOLF HVACR	112492	3,126.46
Total for Operating Account				704,623.83



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



BATTLE MOUNTAIN GENERAL HOSPITAL **BATTLE MOUNTAIN CLINIC**

YTD	Face to Face	6,970
Telehealth	153	
Injections	186	
Dietician	2	
	7,311	

PHYSICIAN	DAYS WORKED Feb-26	PATIENTS SEEN Feb-26	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Abby Burkhardt, APRN(Includes LTC)	14	313	22	2,380
Telehealth		0		1
Cathryn Beggs, APRN	15	245	16	1,958
Telehealth		1		5
Charloth Bledsoe, PMHNP	12	63	7	438
Telehealth		18		137
Dr Potterjones(Includes LTC)	0	0	0	1,022
Telehealth		0		1
Dr. David Rivas	0	0	0	407
Telehealth		0		0
Sarah Pehrson, APRN	0	0	0	81
Telehealth		0		0
Norah Lusk, APRN	4	49	12	246
Telehealth		0		0
Jennifer Douglas, LCSW-I	0	0	0	125
Telehealth		0		9
Chalee Mullin - FNP-C	15	249	17	313
Telehealth		0		0
Jodi Allen, RD	0	0	0	2
Injections		6	0	186
Total		944		7,311

PATIENTS SEEN February 2025 1000

PATIENTS SEEN YTD February 2025 8,283

CARDIOLOGIST				
Dr. Alban De Schutter	1	22	22	36

**LANDER COUNTY HOSPITAL DISTRICT
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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) 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, 2025 and 2024, cash equivalents consisted primarily of money market accounts with brokers.

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

Fair Value Measurements

To the extent available, the Hospital's investments are recorded at fair value. GASB 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 Hospital 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.

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

Patient Accounts Receivable

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

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

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

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

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

Supplies

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

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

Capital Assets

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

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

Compensated Absences

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

Pension Plan

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

Deferred Outflow of Resources

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

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**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.

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.

Adoption of New Accounting Standards

Effective July 1, 2024, the District implemented GASB Statement No. 101, Compensated Absences. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously disclosures. The District determined that Standard did not have a material impact on the financial statements.

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

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.

Reclassifications

Certain amounts in the 2024 financial statements have been reclassified for comparative purposes to conform with the presentation of the 2025 financial statements. The reclassifications have no effect on previously reported net income or equity.

Subsequent Events

Subsequent events are events or transactions that occur after the statement of net position date but before the financial statements are issued. The Hospital recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net position, including the estimates inherent in the process of preparing the financial statements.

The Hospital's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net position but arose after the statement of net position date and before the financial statements are issued. The Hospital has evaluated subsequent events through November 6, 2025, which is the date the financial statements were available to be issued.

NET PATIENT SERVICE REVENUE

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

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

Medicaid - Inpatient and nursing home services rendered to Medicaid program beneficiaries are reimbursed under cost reimbursement methodologies. Outpatient services are reimbursed at prospectively determined rates.

The Hospital is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid administrative contractor. The Hospital's Medicaid cost reports have been audited by the Medicaid administrative contractor through June 30, 2022.

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NET PATIENT SERVICE REVENUE (CONTINUED)

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

The Hospital has also entered into payment agreements with certain commercial insurance carriers and preferred provider organizations. The basis for payment to the Hospital under these agreements is primarily discounts from established charges.