

A G E N D A
Lander County Hospital District – Board of Trustees
Regular Session
May 27, 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) May 27, 2026, Agenda Notice – Posted May 19, 2026
- 2) Infection Control report – March & April 2026
- 3) Emergency Operation Program & Policy and Procedure – March 2026
- 4) Board meeting minutes
April 8, 2026, Regular Session
April 23, 2026, Special Session
- 5) Medical Staff appointments/reappointments:
Battle Mountain Clinic
Dr. Michele F. Leary, one year provisional appointment
Dr. Robin J. Willcourt, one year provisional appointment

Teleradiology Services - Tahoe Carson Radiology

Dr. Scott Thalman, one year provisional appointment
Dr. William Pace, two year reappointment

GTR Teleradiology

Dr. Shahroz Khalid Aziz, one year provisional appointment
Dr. Sheeraz Daudi, one year provisional appointment
Dr. Quintin A. Fender, one year provisional appointment
Dr. Jamal Samih Ksar, one year provisional appointment
Dr. Christopher Lin, one year provisional appointment
Dr. Pankit Parikh, one year provisional appointment
Dr. Nirav A. Patel, one year provisional appointment
Dr. Jamel Duane Reid, one year provisional appointment

Public Comment

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

- 6) Review, Discussion and possible ratification of approval for Cathryn Beggs, MSN, APRN, FNP-C, Separation Agreement and General Release and possible delegation of authority to the Chief Executive Officer and Board Chairman to finalize, make minor, non-material, or administrative revisions, and execute the agreement without further Board approval

The Board will review and discuss the ratification of the Separation Agreement and General Release with Cathryn Beggs, MSN, APRN, FNP-C, and all other matters properly related thereto.

Public Comment

- 7) Final Budget 2026-2027 – (Lemaire) - (Discussion for Possible Action)

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

Public Comment

- 8) BMGH 2026 Scholarship Committee Report - (Lemaire) – (Discussion for Possible Action)

The Board will review and discuss the Scholarship Committee's recommendations for awarding hospital scholarships to graduating high school students, hospital employees and returning college students, and all other matters properly related thereto.

Public Comment

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

- 9) March 2026 Financial Reports

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

Public Comment

- 10) April 2026 Financial Reports

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

Public Comment

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

- 11) 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 19th day of May 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 19th day of May 2026

WITNESS _____

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

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

Via Zoom

(Barring technical difficulties)

Topic: 05 27 2026 Final Budget & Regular Session

Time: May 27, 2026, 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89567415274?pwd=amnTaLYHaKGxvnE0qpBvxEa4cIS7Vw.1>

Meeting chat link

<https://us02web.zoom.us/jc/89567415274>

Meeting ID: 895 6741 5274

Passcode: 026107

One tap mobile

+13462487799,,89567415274#,,,,*026107# US (Houston)

+16694449171,,89567415274#,,,,*026107# US

Join by SIP

• 89567415274@zoomcrc.com

Join instructions

<https://us02web.zoom.us/join/89567415274/invitations?signature=DboKBHX98vRyFBCHAIM0JwFW4FrQNdwYWVOAslipwLg>

INFECTION CONTROL REPORT MEDICAL STAFF MEETING

MARCH 2026

1. Clinic had 1 _____ procedures with 0 wound infection.
2. ER had 18 _____ procedures with 2 wound infection.
3. 0 Needle sticks in MARCH _____, a total of 0 for the year.
4. Immunization shots:
 - ❖ 95% of the BMGH employees received the flu shot.
 - ❖ 0 LTC Residents received any vaccinations.
5. Flu Test:
 - ❖ 38 Positive A; 1 Positive B 1
 - ❖ 18 RSV Positive 2
 - ❖ 38 Influenza-like symptoms
6. Yearly TB testing:
 - ❖ 6 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: 21 _____; Infection/s 3 SSI; 1 UTI.
11. MARCH Acute 5 _____ Infection/s
12. MARECH 5 Swing _____ 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: 40 _____ Negative: 40 Positives: 0 Invalid: 0

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

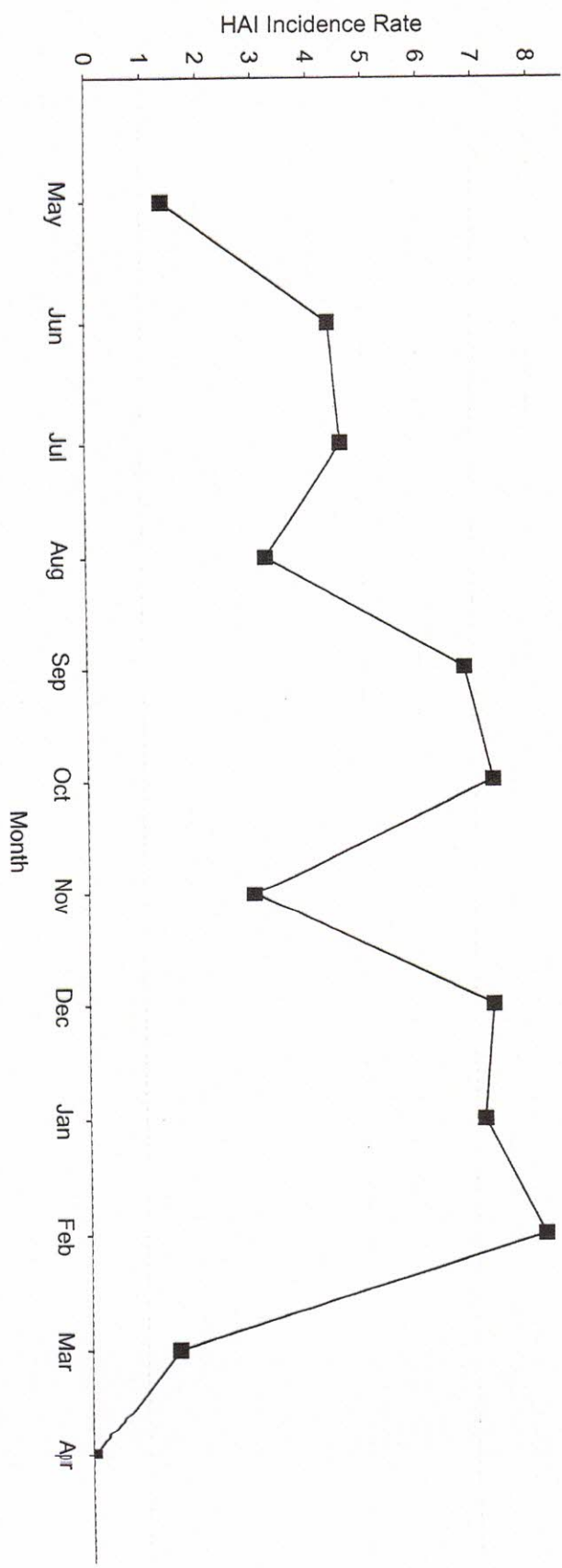
Infection Surveillance Report

March 01, 2026 - March 31, 2026
User: jgreenhalgh

Summary

Total Infection	CAI	HAI	HAI Incidence Rate	Number Of MDRO	HAI Point Prevalence (March 31, 2026)
2	0	1	1.57	0	4.76 %

HAI Incidence Rate 12-Month Trend



Summary By Infection Category

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

Battle Mountain General Hospital
535 S Humboldt Street
BATTLE MOUNTAIN, NV 89820
PH: (775) 635-2550 x1135 FX: (775) 539-3248

March 2026 Antibigram Report: Date Range 03/01/2026 - 03/31/2026

Page 1

<i>Citrobacter koseri</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	1	100.00%	0	0.00%	0	0.00%
Cefazolin	1	100.00%	0	0.00%	0	0.00%
Ceftazidime	1	100.00%	0	0.00%	0	0.00%
Ceftriaxone	1	100.00%	0	0.00%	0	0.00%
Cefuroxime	1	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	1	100.00%	0	0.00%	0	0.00%
Gentamicin	1	100.00%	0	0.00%	0	0.00%
Levofloxacin	1	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	0	0.00%	1	100.00%	0	0.00%
Pip/Tazo	1	100.00%	0	0.00%	0	0.00%
Tobramycin	1	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

<i>Escherichia coli</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	5	71.43%	0	0.00%	2	28.57%
Ampicillin	3	42.86%	0	0.00%	4	57.14%
Cefazolin	5	71.43%	1	14.29%	1	14.29%
Ceftazidime	7	100.00%	0	0.00%	0	0.00%
Ceftriaxone	7	100.00%	0	0.00%	0	0.00%
Cefuroxime	7	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	7	100.00%	0	0.00%	0	0.00%
Gentamicin	5	71.43%	0	0.00%	2	28.57%
Levofloxacin	7	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	7	100.00%	0	0.00%	0	0.00%
Pip/Tazo	7	100.00%	0	0.00%	0	0.00%
Tobramycin	6	85.71%	1	14.29%	0	0.00%
Trimeth/Sulfa	4	57.14%	0	0.00%	3	42.86%
Total Isolates: 7						

<i>Klebsiella pneumoniae</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	1	100.00%	0	0.00%	0	0.00%
Cefazolin	1	100.00%	0	0.00%	0	0.00%
Ceftazidime	1	100.00%	0	0.00%	0	0.00%
Ceftriaxone	1	100.00%	0	0.00%	0	0.00%
Cefuroxime	1	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	1	100.00%	0	0.00%	0	0.00%
Gentamicin	1	100.00%	0	0.00%	0	0.00%
Levofloxacin	1	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	0	0.00%	1	100.00%	0	0.00%
Pip/Tazo	1	100.00%	0	0.00%	0	0.00%
Tobramycin	1	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

<i>Proteus mirabilis</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	2	100.00%	0	0.00%	0	0.00%
Ampicillin	2	100.00%	0	0.00%	0	0.00%
Cefazolin	2	100.00%	0	0.00%	0	0.00%
Ceftazidime	2	100.00%	0	0.00%	0	0.00%
Ceftriaxone	2	100.00%	0	0.00%	0	0.00%
Cefuroxime	2	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	2	100.00%	0	0.00%	0	0.00%
Gentamicin	2	100.00%	0	0.00%	0	0.00%

Battle Mountain General Hospital
535 S Humboldt Street
BATTLE MOUNTAIN, NV 89820
PH: (775) 635-2550 x1135 FX: (775) 539-3248

March 2026 Antibigram Report: Date Range 03/01/2026 - 03/31/2026

Page 2

<i>Proteus mirabilis</i>	Sensitive		Intermediate		Resistant	
Levofloxacin	2	100.00%	0	0.00%	0	0.00%
Pip/Tazo	2	100.00%	0	0.00%	0	0.00%
Tobramycin	2	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	2	100.00%	0	0.00%	0	0.00%
Total Isolates: 2						

<i>Pseudomonas aeruginosa</i>	<i>Sensitive</i>		<i>Intermediate</i>		<i>Resistant</i>	
Ceftazidime	1	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	1	100.00%	0	0.00%	0	0.00%
Levofloxacin	1	100.00%	0	0.00%	0	0.00%
Pip/Tazo	1	100.00%	0	0.00%	0	0.00%
Tobramycin	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

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

<i>Streptococcus agalactiae</i>	Sensitive		Intermediate		Resistant	
Levofloxacin	1	100.00%	0	0.00%	0	0.00%
Penicillin	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

INFECTION CONTROL REPORT MEDICAL STAFF MEETING

APRIL 2026

1. Clinic had 10____ procedures with 0 wound infection.
2. ER had 22____ procedures with 0 wound infection.
3. 0 Needle sticks in APRIL____, a total of 0____ for the year.
4. Immunization shots:
 - ❖ 95% of the BMGH employees received the flu shot.
 - ❖ 0 LTC Residents received any vaccinations.
5. Flu Test:
 - ❖ 53 Positive A; 0 Positive B 0
 - ❖ 13 RSV Positive
 - ❖ 50 Influenza-like symptoms
6. Yearly TB testing:
 - ❖ 4 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 7____ SSTI; 7____ UTI. 0
11. APRIL 6 Acute 1 Infection/s
12. APRIL 3 Swing 3 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:

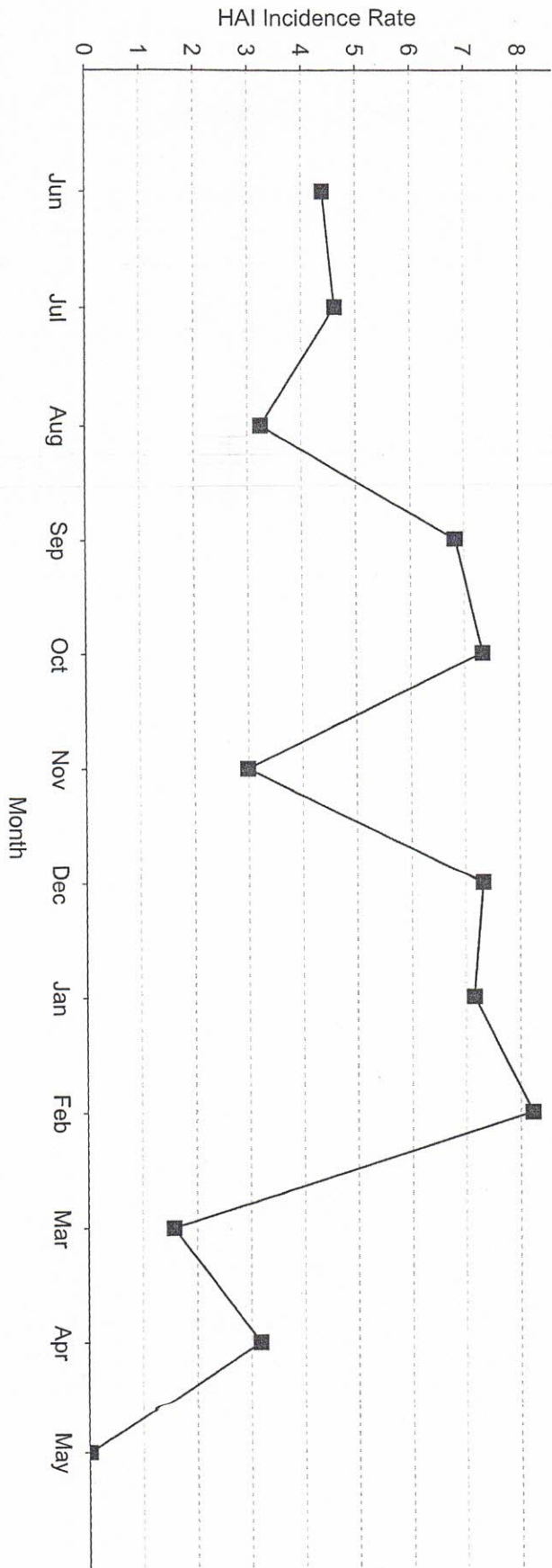
Tested: 31____ Negative: 29 Positives: 2 Invalid: 0

No COVID positive case for all LTC residents and employees for the month of . APRIL
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 Incidence Rate	Number Of MDRO	HAI Point Prevalence (April 30, 2026)
7	0	2	3.17	0	4.55 %

HAI Incidence Rate 12-Month Trend



Summary By Infection Category

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

<i>Escherichia coli</i>	<i>Sensitive</i>		<i>Intermediate</i>		<i>Resistant</i>	
Amp/Sulbactam	5	55.56%	1	11.11%	3	33.33%
Ampicillin	5	55.56%	0	0.00%	4	44.44%
Cefazolin	7	77.78%	2	22.22%	0	0.00%
Ceftazidime	9	100.00%	0	0.00%	0	0.00%
Ceftriaxone	9	100.00%	0	0.00%	0	0.00%
Cefuroxime	9	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	9	100.00%	0	0.00%	0	0.00%
Gentamicin	8	88.89%	0	0.00%	1	11.11%
Levofloxacin	9	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	9	100.00%	0	0.00%	0	0.00%
Pip/Tazo	8	88.89%	0	0.00%	1	11.11%
Tobramycin	9	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	6	66.67%	0	0.00%	3	33.33%
Total Isolates: 9						

<i>Klebsiella pneumoniae</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	2	100.00%	0	0.00%	0	0.00%
Cefazolin	2	100.00%	0	0.00%	0	0.00%
Ceftazidime	2	100.00%	0	0.00%	0	0.00%
Ceftriaxone	2	100.00%	0	0.00%	0	0.00%
Cefuroxime	2	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	2	100.00%	0	0.00%	0	0.00%
Gentamicin	2	100.00%	0	0.00%	0	0.00%
Levofloxacin	2	100.00%	0	0.00%	0	0.00%
Nitrofurantoin	1	50.00%	1	50.00%	0	0.00%
Pip/Tazo	2	100.00%	0	0.00%	0	0.00%
Tobramycin	2	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	2	100.00%	0	0.00%	0	0.00%
Total Isolates: 2						

<i>Proteus mirabilis</i>	Sensitive		Intermediate		Resistant	
Amp/Sulbactam	1	100.00%	0	0.00%	0	0.00%
Ampicillin	0	0.00%	0	0.00%	1	100.00%
Cefazolin	1	100.00%	0	0.00%	0	0.00%
Ceftazidime	1	100.00%	0	0.00%	0	0.00%
Ceftriaxone	1	100.00%	0	0.00%	0	0.00%
Cefuroxime	1	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	0	0.00%	0	0.00%	1	100.00%
Gentamicin	1	100.00%	0	0.00%	0	0.00%
Levofloxacin	0	0.00%	0	0.00%	1	100.00%
Pip/Tazo	1	100.00%	0	0.00%	0	0.00%
Tobramycin	1	100.00%	0	0.00%	0	0.00%
Trimeth/Sulfa	0	0.00%	0	0.00%	1	100.00%
Total Isolates: 1						

<i>Pseudomonas aeruginosa</i>	<i>Sensitive</i>		<i>Intermediate</i>		<i>Resistant</i>	
Ceftazidime	1	100.00%	0	0.00%	0	0.00%
Ciprofloxacin	1	100.00%	0	0.00%	0	0.00%
Levofloxacin	1	100.00%	0	0.00%	0	0.00%
Pip/Tazo	1	100.00%	0	0.00%	0	0.00%
Tobramycin	1	100.00%	0	0.00%	0	0.00%
Total Isolates: 1						

Battle Mountain General Hospital
535 S Humboldt Street
BATTLE MOUNTAIN, NV 89820
PH: (775) 635-2550 x1135 FX: (775) 539-3248

BMGH April Antibigram Report: Date Range 04/01/2026 - 04/30/2026

Page 2

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



Battle Mountain
General Hospital

Board of Governance
Emergency Operation Program and Policy and Procedure Summary

Date: March 17, 2026

Policy and Procedure Committee Meeting Summary:

MINUTES:

HIPAA Regulations Changes:

1. Clarification on 42 CFR Part 2 and Psychotherapy Note Protections
2. AB 360 compliance for transgender patients

Title VI new Regulations Assurances:

Civil rights, Title VI, Non-discrimination and Anti-discrimination policies to establish **ONE** Facility wide to Policy named Anti-**Discrimination/Non-Decimation** to meet all state and federal regulations

Nevada Health Authority -NV Medicaid certificate granted with the following policies, procedures, forms and signage :

1. Compliance Program Oversight
2. Core Compliance Training Requirements
3. Education on the Federal False Claims Act
4. Federal False Claims Act
5. Fraud, Waste, and Abuse (FWA) Policy
6. HR Policy Manual
7. Medicaid Fraud Control Unit Form
8. Medicare Compliance Avoiding Fraud and Abuse
9. Whistleblower Protection Discrimination Form
10. Prohibited Acts and Liability
11. Development And Implementation of Compliance Policies and Procedures Policies and Procedures
12. Nevada Medicaid Fraud Complaint Form
13. Auditing and Monitoring

EMTALA Regulation:

- ❖ Medical Screening Examination
- ❖ Triage in the Emergency Department
- ❖ Emergency Medical treatment and active labor act (EMTALA) as it applies to the ED Admission Clerks
- ❖ E.M.T.A.L.A. Compliance Review

RHC

- ❖ Walk-in at Battle Mountain Rural Health Clinic



Battle Mountain
General Hospital

Board of Governance
Emergency Operation Program and Policy and Procedure Summary

Emergency Department:

- ❖ Medical Screening Examination
- ❖ Triage in the Emergency Department
- ❖ Emergency Medical treatment and active labor act (EMTALA) as it applies to the ED Admission Clerks
- ❖ E.M.T.A.L.A. Compliance Review

March Reporting Presenters:

- ❖ **Grants Coordinator:** All policies have been approved and are in the approval process.
- ❖ **Compliance Manager:** All policies have been approved and are in the approval process.
- ❖ **Chief Nursing Officer:** with current managerial changes all policies are in the process of being reviewed and updated for survey and annual purposes.

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:

As part of Battle Mountain General Hospital's ongoing commitment to our **Plan of Correction**, we are transitioning to a proactive quality assurance model to strengthen our **Cyber Security and HIPAA Compliance Program**.

Below is a summary of the key initiatives and upcoming changes:

- ◆ **Baseline Audits**
- ◆ **Documentation Standards:**
- ◆ **Annual Training**

Our goal is to maintain our high standards of care through better documentation and proactive monitoring.

Battle Mountain General Hospital (BMGH) is strengthening its Cyber Security/HIPAA Compliance Program by transitioning to a proactive quality assurance model, including random chart audits beginning in January 2026. Ongoing efforts include monitoring, staff training on documentation and workstation security, and guidance from the Risk Assessment Team regarding breach reporting and disclosure procedures. A detailed overview of 42 CFR Part 2 and psychotherapy note protections clarifies that 42 CFR Part 2 requires specific consent for substance use disorder records, while HIPAA psychotherapy notes possess distinct patient access restrictions.



**Battle Mountain
General Hospital**

**Board of Governance
Emergency Operation Program and Policy and Procedure Summary**

HIPAA Regulations Changes:

- 3. Clarification on 42 CFR Part 2 and Psychotherapy Note Protections**
- 4. AB 360 compliance for transgender patients**

Monthly Trainings on HVA Requirements:

Infection Control Preventionist training on Pandemics/Epidemics and Infectious Diseases. Battle Mountain General Hospital uses "Standard Precautions," including hand hygiene, environmental cleaning, and respiratory etiquette

- 1. PPE Procedures for High-Risk Scenarios**
- 2. Fit-Testing Requirements**
- 3. Isolation & Transmission-Based Precautions**
- 4. Contact vs. Droplet vs. Airborne**
- 5. Hospital/Employee Screening: Respiratory Viruses (COVID, Influenza, RSV)**

Specific Daily Habits Reinforced

Protocol Area	Actionable Daily Habit
Infection Control	Routine hand hygiene before and after every patient encounter or contact with respiratory secretions.
PPE Management	Precise, systematic "donning and doffing" techniques practiced until they can be performed with low cognitive load.
Patient Triage	Immediate screening and separation of patients with respiratory symptoms at facility entrances.
Self-Monitoring	Daily health self-evaluations and strict adherence to non-punitive sick leave policies when symptoms arise.

MONTHLY TRAINING APRIL:

- Hazmat: Chemical/Radiological/Decon** Holly Heese Compliance Risk & Quality

Completed by: Holly Heese, Director of Compliance, Risk and Quality

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

SEPARATION AGREEMENT AND GENERAL RELEASE

This Separation Agreement and General Release ("Agreement") is entered into by and between Lander County Hospital District, dba Battle Mountain General Hospital, a Nevada public hospital district ("Hospital"), and Cathryn Beggs, MSN, APRN, FNP-C ("Provider") (collectively, the "Parties").

1. Separation of Employment

Provider's employment with the Hospital shall end effective immediately (the "Separation Date"), and the Employment Agreement for a Medical Staff Provider dated September 17, 2025, is hereby terminated. Provider shall not perform any further services for the Hospital and shall not be entitled to any employment benefits following the Separation Date, except as provided in Section 4.

2. Payment in Lieu of Notice

In accordance with the Employment Agreement, the Hospital shall provide Provider with a lump sum payment equal to ninety (90) days of base salary in lieu of the contractual notice period, less applicable withholdings and deductions. Such payment shall be made within ten (10) business days following execution of this Agreement and expiration of the revocation period.

Provider acknowledges that the payments and benefits provided under this Agreement include amounts required under the Employment Agreement, as well as additional consideration provided in connection with this Agreement.

3. Relocation Assistance

The Hospital shall provide Provider with a one-time lump sum payment of \$7,875, which represents full and final satisfaction of any and all relocation-related benefits. Provider acknowledges and agrees that no additional relocation assistance is owed, and no repayment of previously provided relocation assistance will be required.

4. Benefits Continuation

Provider's health benefits shall continue for a period of ninety (90) days following the Separation Date, with premiums paid by the Hospital, in accordance with the terms and conditions of the applicable benefit plans and subject to standard eligibility requirements.

5. No Other Compensation

Provider acknowledges that, other than the payments and benefits described in this Agreement, no other compensation, wages, bonuses, or benefits are owed or will become owed.

6. Release of Claims

In consideration of the payments and benefits provided under this Agreement, each Party hereby releases and forever discharges the other Party, and their respective employees, providers, board members, officers, directors, agents, representatives, successors, and assigns, from any and all claims, demands, causes of action, damages, liabilities, and obligations of any kind, whether known or unknown, asserted or unasserted, arising out of or relating to the Employment

Agreement for a Medical Staff Provider dated September 17, 2025, Provider's employment with Hospital, and the parties' relationship with one another.

Notwithstanding the foregoing, Provider does not release Hospital from any rights of indemnity or coverage under applicable insurance policies for claims arising out of Provider's employment, except for claims resulting from the intentional or unlawful acts of Provider.

This release includes, but is not limited to, any and all claims arising under or relating to:

- A. Any Hospital policy, practice, contract, bylaw, or agreement;
- B. Any tort, personal injury, or other common law claim;
- C. Any laws or agreements governing wages, benefits, or other compensation, including claims for pro rata or future compensation;
- D. Any federal, state, or local laws governing employment discrimination or retaliation, including but not limited to Title VII of the Civil Rights Act, the Age Discrimination in Employment Act, the Employee Retirement Income Security Act, and the Americans with Disabilities Act, as amended;
- E. Any claim arising under Nevada law or common law;
- F. Any ordinance, regulation, or local authority;
- G. Any claims for punitive, exemplary, or statutory damages; and
- H. Any claims for attorneys' fees, costs, or expenses.

The Parties acknowledge and agree that this release is intended to be a full and complete release of all claims, including those that are unknown or unsuspected at the time of execution. Each Party expressly waives any rights under applicable law that limit the ability to release unknown or unsuspected claims.

Nothing in this Agreement limits Provider's right to file a charge or complaint with, or participate in an investigation or proceeding conducted by, any federal, state, or local governmental agency, including but not limited to the Equal Employment Opportunity Commission. However, Provider waives the right to recover individual relief based on any such claim, except as otherwise permitted by law.

This Agreement does not affect the enforcement authority of any governmental agency or Provider's right to receive an award for information provided to a governmental agency.

Provider represents that Provider has not filed any claims, complaints, or actions against Hospital and has not assigned any such claims to any third party. Provider further represents that Provider does not intend to bring any such claims.

The Parties agree that this release does not apply to any claims arising from a breach of this Agreement.

Provider acknowledges that Provider has been advised to consult with an attorney prior to signing this Agreement, that Provider has been given twenty-one (21) days to consider this Agreement, and that Provider may revoke this Agreement within seven (7) days after signing by providing written notice to Hospital. This Agreement shall not become effective until the expiration of the revocation period.

7. Non-Disparagement

The Parties agree not to make any false or misleading statements regarding the other Party, including the Hospital's employees, providers, or operations. Nothing in this provision shall prohibit either Party from making truthful statements as required by law or participating in any governmental or regulatory process.

8. Non-Solicitation / Non-Encouragement

Provider agrees not to directly or indirectly encourage, solicit, or induce any individual, including patients, employees, or third parties, to bring claims, complaints, or actions against the Hospital or its employees or providers, except as required by law.

9. Confidentiality

Provider agrees to maintain the confidentiality of all non-public, proprietary, and patient-related information in accordance with applicable law and Hospital policy.

10. Return of Property

Provider represents that all Hospital property has been returned or will be returned promptly following the Separation Date.

11. Regulatory and Legal Compliance

Nothing in this Agreement shall be construed to limit Provider's ability to comply with any legal, professional, or regulatory obligations, including participation in any governmental or licensing board process.

12. Neutral Reference and Credentialing Information

The Hospital agrees to provide a neutral employment reference confirming Provider's dates of employment and position held. The Hospital may also respond to credentialing, privileging, and affiliation verification requests in accordance with applicable law and standard practices, which may include the disclosure of factual information regarding Provider's clinical privileges, dates of service, and any reportable matters as required by law.

13. No Admission of Liability

No action taken by Hospital, either previously or in connection with this Agreement, shall be deemed or construed to be: (a) an admission of the truth or falsity of any potential claims; or (b) an acknowledgment or admission by Hospital of any fault or liability whatsoever to Provider or to any third party.

14. Entire Agreement

This Agreement constitutes the entire agreement between Provider and Hospital concerning Provider's employment with and separation from Hospital and all the events leading thereto and associated therewith, and supersedes and replaces any and all prior agreements and understandings, both written and oral.

Except as expressly set forth in this Agreement, no prior contractual obligations between the Parties shall survive.

15. Governing Law and Severability

The laws of the State of Nevada govern this Agreement. The state court in Lander County and the federal court in Nevada shall be the exclusive courts for any dispute under this Agreement. If any provision is found unenforceable, the remainder shall remain in full force and effect.

16. Open Meeting Law

Provider knowingly and voluntarily waives any notice rights under NRS 241.033 and NRS 241.0333, as applicable, including any right to advance written notice of discussion of this Agreement, to allow this Agreement to be placed on a Battle Mountain General Hospital agenda and considered in a public meeting.

17. Signatures

This Agreement may be executed in counterparts and via electronic signature.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates set forth below.

Battle Mountain General Hospital

By: Hope Bauer

Name: Hope Bauer

Title: CEO

Date: 5/5/2026

Approved by Shawn Mariluch

By: Lyle LeMaire

Name: ~~Lyle LeMaire~~ Shawn Mariluch

Title: Chairman of the Board

Date: 5-6-26

Provider

By: Cathryn Beggs, MSN, APRN, FNP-C e-signature

Name: Cathryn Beggs, MSN, APRN, FNP-C

Date: 05/05/2026

Battle Mountain General Hospital
Operating Budget
FYE 6/30/27

	Budget FYE 6/30/26	Actual 12/31/25	Estimated 06/30/26	Budget FYE 6/30/27
Revenue				
I/P Revenue	576,277	391,631	783,262	1,450,654
Swing Bed Revenue	670,735	305,847	611,694	901,674
O/P Revenue	5,710,381	3,104,357	6,208,714	6,280,867
LTC Revenue	2,936,965	1,303,865	2,607,730	2,692,218
RHC Revenue	1,775,000	931,577	1,863,154	1,864,637
Emergency	7,821,699	4,479,543	8,959,086	9,195,376
Observation	66,389	156,591	313,182	303,617
Total Patient Revenue	19,557,447	10,673,411	21,346,822	22,689,043
Contractual Allowance	6,356,170	3,459,911	6,919,822	7,827,720
	32.50%	32.42%	32.42%	34.50%
Bad Debt	1,075,660	388,642	777,285	1,223,897
	5.50%	5.50%	5.50%	5.50%
Total Allowances	7,431,830	3,848,553	7,697,106	9,051,617
Net Patient Revenue	12,125,617	6,824,858	13,649,716	13,637,426
Other Operating	660,830	560,180	1,120,360	584,500.00
Total Revenue	13,862,106	7,385,038	14,770,075	14,221,926
Expenses				
Salaries	8,709,274	3,790,775	7,581,550	9,680,181
Benefits	2,999,256	1,614,498	3,228,997	3,210,403
Physician Fees	0		0	0
Professional Fees	1,881,756	1,214,964	2,429,927	2,138,756
Purchased Services	1,162,360	626,260	1,252,521	1,317,146
Supplies	1,181,610	813,153	1,626,307	1,494,554
Minor Equipment	108,440	30,880	61,760	122,540
Repair & Maint.	263,007	73,684	147,369	265,137
Lease & Rental	69,126	35,901	71,801	71,400
Travel	52,100	9,734	19,468	51,600
Books Dues & Sub	111,931	53,421	106,843	113,501
Education & Training	99,245	20,033	40,066	104,750
Licenses	18,500	14,906	29,813	31,000
Depr. & Amort.	2,564,000	889,053	1,778,106	3,060,750
Charity Write Off	0	6,031		0
Insurance	293,700	104,744	209,489	293,700
Interest	0		0	0
Utilities	327,525	93,319	186,637	251,225
Other Expenses	142,040	82,824	165,647	121,990
Total Expenses	19,983,870	9,474,181	18,936,299	22,328,634
(Loss) from Operations	-7,197,423	-2,089,143	-4,166,224	-8,106,708
Non Op Expense Rental Exp	-5,000	-1,762	-3,524	-5,000
Interest	2,020,000	1,277,928	2,555,856	2,555,856
Rental Income	48,000	24,000	48,000	12,000
Consolidated Tax	1,265,185	1,934,679	1,265,185	1,441,312
Transfer in Reserves	65,000	0	0	0
Use of Reserves	-65,000		0	0
AD VALOREM Tax	3,869,357	632,645	3,869,357	4,102,762
Net Proceeds Tax	0	0	0	
Grants		335,070	620,000	
Non Operating	7,197,541	4,202,559	8,354,874	8,106,930
Revenue - Expenses	119	2,113,417	4,188,650	222
FTEs	111.23			114.93
Labor Exp as a % of Net Op Rev	91.6%	73.2%	73.2%	90.6%
Labor Exp as a % of Net Op Rev				
Including Budgeted Tax Revenues	48.6%			65.2%
Net Patient Revenue	12,125,617	6,824,858	13,649,716	13,637,426
Salaries	8,709,274	3,790,775	7,581,550	9,680,181
Total Operating Expenses w/o depr	17,419,870	8,585,128	17,158,193	19,267,884
Net Operating Loss (w/o depr.)	-4,633,423	-1,200,090	-2,388,118	-5,045,958
Net Operating Loss (w/depr.)	-7,197,423	-2,089,143	-4,166,224	-8,106,708



Battle Mountain General Hospital

FINANCIALS

MARCH 2026

BATTLE MOUNTAIN GENERAL HOSPITAL
MARCH 2026
FINANCIAL STATEMENT REVIEW
BALANCE SHEET

ASSETS

- *Operating Cash at the end of MARCH 2026 was \$1,862,885 with an additional \$7,248,596 in money market funds, LGIP Accounts of \$6,028,394, in the Construction Reserve, \$3,252,638, in the Capital Expenditures, and \$19,671,149, in the Operations Reserve, \$56,196 in the Savings Reserve, with long-term cash investments equal to an additional \$25,012,796. Balance of short-term investment accounts were, Operations Reserve \$415,580 Cap Ex Reserve \$212,680 Construction Reserve \$1,623,160.*
- *Gross accounts receivable had a balance of \$8,463,339(total) and net accounts receivable (what we expect to collect) had a balance of \$1,169,383. The balance of the accounts receivable is made up of Athena A/R, \$8,401,597, Prognosis A/R, -0-, Point Click Care A/R, \$236,794 Sharp Ambulance Billing A/R, \$5,658 and (\$180,710) in Athena A/R Clearing accounts.*
- *Accounts Payable balance at MARCH month end was \$568,405.*
- *Total payroll liabilities were \$360,736 and are comprised mostly of accrued payroll and accrued vacation totals.*

INCOME STATEMENT

REVENUES

- Gross patient revenue for MARCH was \$2,788,352 compared to a budget of \$1,629,787. MARCH revenues came in over budget by \$1,158,565. MARCH's gross revenues were \$475,160 more than February's.

Month Ending 03/31/2025	Month To Date 03/31/2026			Prior Year To Date 03/31/2025	Year To Date 03/31/2026	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
697,584	1,319,585	651,808	Emergency	5,905,645	7,762,875	5,866,274
14,929	189,900	48,023	Inpatient	105,296	838,940	432,207
411,586	661,968	475,865	Outpatient	4,221,455	5,068,104	4,282,786
43,196	21,091	5,533	Observation	88,662	230,687	49,791
134,996	150,389	147,916	Clinic	1,289,934	1,366,980	1,331,250
32,236	223,024	55,895	Swing bed	178,938	810,443	503,052
230,331	221,279	244,747	Skilled nursing (SNF)	1,987,185	1,962,000	2,202,724
0	1,116	0	No Level of Care	0	1,674	0
1,564,858	2,788,352	1,629,787	Total Patient Revenue	13,777,115	18,041,703	14,668,084

- In MARCH ER, IP, OP, OBS, CLINIC, SWING exceeded the budgeted amount except Skilled Nursing (SNF).
- Gross Clinic revenues were over budget in MARCH at \$150,389, compared to a budget of \$147,916. The Clinic had a decrease in revenues of (\$4,719), when compared to February's revenue numbers.

DEDUCTIONS

- Contractual Adjustments for MARCH were \$1,443,818 with a budgeted amount of \$529,681.
- Bad debt was \$107,744, 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- LTC B/D write offs were \$72,147, Athena write offs were (592,047). B/D recovery was (3,013). Allowance adjustment was \$610,000, Adj to AR Collections \$23,009.

EXPENSES

- Total Operating Expenses for MARCH were \$1,591,106 compared to a budget of \$1,663,654, under budget, or a difference of \$72,548.
-
- Employee Related Expenses were \$924,685 as compared to a budget of \$998,412 which is 7% under budget for the month.
-

OPERATING INCOME AND NET INCOME

- During the month of MARCH BMGH overall experienced (Loss)/Gain from operations of \$(295,048) as compared to a budgeted net loss of (\$598,117), YTD as of MARCH (\$3,172,797).
- The Overall (Loss)/Gain for the month of MARCH was 496,764 compared to a budget of \$1,678 YTD (Loss)Gain was 3,319,561, compared to the budgeted amount of (4,898).

Battle Mountain General Hospital
Balance Sheet -- Summary
As of March 31, 2026

Reporting Book:
As of Date:

ACCRUAL
03/31/2026

	Month Ending 03/31/2026 Actual	Month Ending 06/30/2025 Actual
Assets		
Current Assets		
Cash and Liquid Capital		
US Bank	10,879.85	19,098.04
Operating Account	1,862,885.35	1,427,478.07
LGIP - Operations Reserve	19,671,149.03	1,999,749.57
LGIP - Construction Reserve	6,028,393.92	5,208.32
LGIP - Capital Expenditures Reserve	3,252,637.53	233,917.03
LGIP - SAV	56,195.93	583,841.68
Cash - TBILL Operations Reserve	415,579.80	11,097,553.08
Cash - TBILL Construction Reserve	1,623,159.94	9,608,571.69
Cash - TBILL Capital Expenditures Reserve	212,680.45	3,123,078.41
Cash - Money Market Account	7,248,595.58	1,590,132.61
Cash - Resident's Trust	18,010.07	18,206.96
Cash - Transfer	28,815.97	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	40,431,083.42	29,720,147.33
Accounts Receivable, Net of Allowance		
Accounts Receivable	8,463,339.34	4,712,133.97
Allowances against Receivables	7,293,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	1,169,383.07	1,043,177.70
Other Receivables	142,017.45	4,816,278.20
Inventory	518,803.40	478,763.86
Prepaid Expenses	63,857.85	92,136.03
Total Current Assets	42,325,145.19	36,150,503.12
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,801,593.22	41,108,972.16
Accumulated Depreciation	28,093,864.05	26,755,848.65
Construction in Progress	18,171,647.47	17,486,233.46
Total Fixed Assets, Net of Depreciation	31,879,376.64	31,839,356.97
Total Long Term Assets	31,879,376.64	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	(32,204.15)	46,404.47
Total Long Term Investments	25,012,795.85	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	104,398,389.68	102,797,336.56
Liabilities		
Current Liabilities		
Accounts Payable	568,405.49	1,706,500.24
Accrued Taxes	(0.04)	(0.03)
Accrued Payroll and Related	360,735.52	412,679.18
Deferred Revenue	0.00	620,000.00
Total Current Liabilities	929,140.97	2,739,179.39
Suspense Liabilities	(125,462.68)	(216,993.24)
Uncategorized Liabilities	15,407,184.00	15,407,184.00
Total Liabilities	16,210,862.29	17,929,370.15
Retained Earnings	87,690,762.99	80,855,941.13
Net Income	496,764.40	4,012,025.28

Battle Mountain General Hospital
Income Statement - Detail against Budget
As of March 31, 2026

Reporting Book: ACCRUAL
As of Date: 03/31/2026

Month Ending 03/31/2025	Month To Date 03/31/2026			Prior Year To Date 03/31/2025	Year To Date 03/31/2026	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
697,584	1,319,585	651,808	Emergency	5,905,645	7,762,875	5,866,274
14,929	189,900	48,023	Inpatient	105,296	838,940	432,207
411,586	661,968	475,865	Outpatient	4,221,455	5,068,104	4,282,786
43,196	21,091	5,533	Observation	88,662	230,687	49,791
134,996	150,389	147,916	Clinic	1,289,934	1,366,980	1,331,250
32,236	223,024	55,895	Swing bed	178,938	810,443	503,052
230,331	221,279	244,747	Skilled nursing (SNF)	1,987,185	1,962,000	2,202,724
0	1,116	0	No Level of Care	0	1,674	0
1,564,858	2,788,352	1,629,787	Total Patient Revenue	13,777,115	18,041,703	14,668,084
335,132	1,443,818	529,681	Contractual Adjustments	3,786,582	7,008,403	4,767,127
115,247	110,757	89,638	Bad Debt	805,497	770,451	806,745
(9,192)	(3,013)	0	Bad Debt Write Off Hospital/Clinic	(59,463)	(58,694)	0
106,055	107,744	89,638	Bad Debt Recovery	746,034	711,757	806,745
1,726	(490)	0	Total Bad Debt	2,396	7,303	0
442,913	1,551,072	619,319	Revenue Deductions	4,535,012	7,727,463	5,573,872
3,515	0	83	Total Revenue Deductions	4,173	3,316	750
0	0	0	Incentive Revenue	(60)	0	0
3,515	0	83	Capitated Revenue	4,113	3,316	750
1,125,460	1,237,280	1,010,551	Total Other Patient Revenue	9,246,216	10,317,556	9,094,962
57,146	59,004	54,986	Total Net Patient Revenue	629,953	809,706	494,873
387,449	712,878	431,879	Other Operating Revenue	3,918,587	4,509,901	3,886,906
140,043	78,934	168,333	Non-Operating Revenue	2,080,449	1,982,457	1,515,000
527,492	791,812	600,212	Interest Income	5,999,036	6,492,358	5,401,906
1,710,098	2,088,096	1,665,749	Total Non-Operating Revenue	15,875,205	17,619,620	14,991,741
16,423	26,532	22,750	Total Income before Expenses	189,782	140,800	204,754
5,557	5,280	4,928	Repairs and Maintenance	63,660	52,105	44,345
893,359	924,685	998,412	Leases and Rental Expenses	7,712,029	8,266,230	8,985,710
133,213	144,034	109,283	Employee Related Expenses	986,088	1,260,521	983,546
214,712	300,735	246,343	Supplies	2,032,444	2,704,709	2,217,087
3,186	722	9,496	Contract Services	89,754	95,948	105,469
1,266,450	1,401,988	1,391,212	Other Department Expenses	11,073,757	12,520,313	12,540,911
20,260	17,519	27,059	Total Departmental Expenses	180,363	181,436	243,525
23,060	14,981	27,793	Hospital Insurance Expenses	217,098	146,534	250,143
157,476	150,837	213,667	Utilities	1,401,911	1,343,669	1,923,000
5,366	3,807	2,500	Depreciation and Amortization	34,708	39,550	22,500
5,411	1,974	1,173	Recruitment and Credentialing	21,452	21,232	10,560
6,676	0	250	Other Fees	50,378	44,542	2,250
218,249	189,118	272,442	Other Operating Expenses	1,905,910	1,776,963	2,451,978
1,484,699	1,591,106	1,663,654	Total General and Administrative Expenses	12,979,667	14,297,276	14,992,889
285	226	417	Total Operating Expenses	2,588	2,783	3,750
1,484,984	1,591,332	1,664,071	Non-Operating Expenses	12,982,255	14,300,059	14,996,639
225,114	496,764	1,678	Total Expenses	2,892,950	3,319,561	(4,898)
			Total Net Income			
	2,788,352		Total Patient Revenue		18,041,703	
	0		Total Other Patient Revenue		3,316	
	59,004		Other Operating Revenue		809,706	
	2,847,356		TOTAL OPERATING REVENUE		18,854,725	
	1,551,072		Total Revenue Deductions		7,727,463	
	1,296,284		NET OPERATING REVENUE		11,127,262	
	1,591,332		Total Expenses		14,300,059	
	(295,048)		(LOSS) FROM OPERATIONS		(3,172,797)	

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

Beginning Balance:

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

Deposits

Ad Valorem	146,011.34	
Net Proceeds of Mines	0.00	
Consolidated Tax	89,872.34	
County JPHSC EMS Rent	0.00	
340B	45,974.47	
UPL/DSH	50,000.00	
Healthy Thursday	935.00	
Transfer from WF Investment Account	0.00	
Misc/Rebates/Dietary	13,225.24	
Hospital/Clinic Receipts	1,235,877.29	
		1,581,895.68

Expenditures:

Accounts Payable	284,404.03	
Athena	28,349.18	
Allied Insurance	43,418.33	
Payroll (Net)	447,130.71	
Payroll Taxes	88,655.88	
Transfer to Money Market for investments	0.00	
Transfer to LGIP Investment Account	2,000,000.00	
Merchant Charges	354.82	
		2,892,538.45

Ending Balance:

Cash in Operating Account for Operations	1,862,885.35	
Petty Cash - Hospital	1,700.00	<u>1,864,585.35</u>
	1,864,585.35	

Wells Fargo Bank, N.A. Account Statement for March 2026

March 01, 2026-March 31, 2026

BATTLE MOUNTAIN GENERAL HOSPITAL - (CONSTRUCTION RESERVE)

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	1,623,159.94	0.00	1,623,159.94 1.00000000	1,623,159.94
Total					1,623,159.94

Portfolio Value

Classification	Previous Period	This Period
Money Market Mutual Funds	1,608,828.19	1,623,159.94
Total	1,608,828.19	1,623,159.94

Income Summary

Classification	Previous Period	Year-To-Date
Money Market Mutual Fund Dividends	14,331.75	61,595.61
Total	14,331.75	61,595.61

Cash Activity Summary

Classification	Previous Period	This Period
Funds Issued	(6,000,000.00)	0.00
Total	(6,000,000.00)	0.00

Money Market Mutual Funds Summary

Classification	This Period
Opening Balance	1,608,828.19
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	14,331.75
Change in Value	0.00
Closing Balance	1,623,159.94

Wells Fargo Bank, N.A. Account Statement for March 2026

March 01, 2026-March 31, 2026

BATTLE MOUNTAIN GENERAL HOSPITAL - (MONEY MARKET ACCOUNT)

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	32,261,391.43	0.00	32,261,391.43 1.00000000	32,261,391.43
Total					32,261,391.43

Portfolio Value

Classification	Previous Period	This Period
Fixed Income Long	25,169,789.94	25,012,795.85
Money Market Mutual Funds	7,144,199.27	7,248,595.58
Total	32,313,989.21	32,261,391.43

Income Summary

Classification	Previous Period	This Period	Year-To-Date
Interest	123,324.66	84,975.44	436,730.78
Money Market Mutual Fund Dividends	12,045.11	19,420.87	39,804.09
Total	135,369.77	104,396.31	476,534.87

Money Market Mutual Funds Summary

Classification	This Period	This Period
Opening Balance		7,144,199.27
Deposits and Other Additions		84,975.44
Distributions and Other Subtractions		0.00
Dividends Reinvested		19,420.87
Change in Value		0.00
Closing Balance		7,248,595.58

Holdings USD

Money Market Mutual Funds

Security ID	Description	Account Type	Beginning Share Balance End Share Balance	Beginning Price End Price	Beginning Market Val End Market Value
GVIXX	AGI Gov I 1751	CASH	7,144,199.27000 7,248,595.58000	1.0000 1.0000	7,144,199.27 7,248,595.58
Total					7,144,199.27 7,248,595.58

Holdings continued on next page →

Wells Fargo Bank, N.A. Account Statement for March 2026
 March 01, 2026-March 31, 2026
 BATTLE MOUNTAIN GENERAL HOSPITAL - (OPERATIONS RESERVE)

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	415,579.80	0.00	415,579.80 1.00000000	415,579.80
Total					415,579.80

Portfolio Value

Classification	Previous Period	This Period
Money Market Mutual Funds		
Total	396,278.54	415,579.80
	396,278.54	415,579.80

Income Summary

Classification	Previous Period	This Period	Year-To-Date
Money Market Mutual Fund Dividends			
Total	34,507.68	19,301.26	89,252.81
	34,507.68	19,301.26	89,252.81

Cash Activity Summary

Classification	Previous Period	This Period
Funds Issued		
Total	(11,000,000.00)	0.00
	(11,000,000.00)	0.00

Money Market Mutual Funds Summary

Classification	Previous Period	This Period
Opening Balance		
Deposits and Other Additions		
Distributions and Other Subtractions		
Dividends Reinvested		
Change in Value		
Closing Balance	415,579.80	415,579.80

Wells Fargo Bank, N.A. Account Statement for March 2026

March 01, 2026-March 31, 2026

BATTLE MOUNTAIN GENERAL HOSPITAL - (CAPITAL EXPENDITURES RESERVE)

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	212,680.45	0.00	212,680.45 1.00000000	212,680.45
Total					212,680.45

Portfolio Value

Classification	Previous Period	This Period
Money Market Mutual Funds	207,145.88	212,680.45
Total	207,145.88	212,680.45

Income Summary

Classification	Previous Period	This Period	Year-To-Date
Money Market Mutual Fund Dividends	9,711.17	5,534.57	25,220.37
Total	9,711.17	5,534.57	25,220.37

Cash Activity Summary

Classification	Previous Period	This Period
Funds Issued		
Total	(3,000,000.00)	(3,000,000.00)

Money Market Mutual Funds Summary

Classification	This Period
Opening Balance	207,145.88
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	5,534.57
Change in Value	0.00
Closing Balance	212,680.45

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

Beginning 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	

Deposits:

Interest Operations Reserve	61,961.82	MARCH 2026	BMGORES
Deposits from Advalorem	2,000,000.00		
Interest Construction Reserve	19,305.32	MARCH 2026	BMGCRES
Interest Capital Expenditures Reserve	10,416.24	MARCH 2026	BMGCAPR
Interest Savings	680.78	MARCH 2026	BMGCSAV

Withdrawals:

LGIP - Operations Reserve			
LGIP - Construction Reserve			
LGIP - Capital Expenditures Reserve			
LGIP - Savings	-202,000.00		
		-202,000.00	

Ending Balance:

LGIP - Operations Reserve	19,671,149.03		
LGIP - Construction Reserve	6,028,393.92		
LGIP - Capital Expenditures Reserve	3,252,637.53		
LGIP - Savings	56,195.93	29,008,376.41	
	29,008,376.41	29,008,376.41	0.11

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	\$2,788,352	\$2,456,097	\$1,235,877	50.3%
Apr-26				
May-26				
Jun-26				
YTD 9 mo. AVG	\$2,004,634	\$1,891,330	\$1,131,787	59.8%

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%

MARCH

NINE Month Year-to-date 2025		NINE Month Year-to-date 2026		Changes Greater than \$5K FY 2026 Increase (Decrease)	
Sum of Charges		Sum of Charges			
CM - Blood Bank	55,486.03	CM - Blood Bank	44,005.32	(11,480.71)	-21%
Emergency	29,801.81	Emergency	20,426.15	(9,375.66)	-31%
Inpatient	0.00	Inpatient	3,165.67		
Outpatient	25,684.22	Outpatient	20,413.50	(5,270.72)	-21%
CM - Central Supply	7,877.02	CM - Central Supply	11,042.71		
Emergency	7,877.02	Emergency	11,035.89		
Swing bed	0.00	Swing bed	6.82		
CM - CT Scan	2,049,164.98	CM - CT Scan	2,717,550.70	668,385.72	33%
Emergency	1,624,199.25	Emergency	2,114,439.49	490,240.24	30%
Inpatient	6,739.18	Inpatient	25,947.93	19,208.75	285%
Observation	0.00	Observation	38,734.58	38,734.58	100%
Outpatient	414,967.85	Outpatient	517,753.39	102,785.54	25%
Swing bed	3,258.70	Swing bed	20,675.31	17,416.61	534%
CM - Infusion	581,609.28	CM - Infusion	892,724.26	311,114.98	53%
Emergency	487,862.18	Emergency	713,201.17	225,338.99	46%
Inpatient	513.90	Inpatient	13,223.94	12,710.04	2473%
Observation	15,134.69	Observation	52,105.06	36,970.37	244%
Outpatient	75,498.80	Outpatient	114,194.09	38,695.29	51%
Swing bed	2,599.71	Swing bed	0.00		
CM - Laboratory	2,610,905.67	CM - Laboratory	3,263,935.39	653,029.72	25%
Emergency	745,595.48	Emergency	976,744.28	231,148.80	31%
Inpatient	4,831.33	Inpatient	57,254.22	52,422.89	1085%
Observation	10,420.03	Observation	17,609.35	7,189.32	69%
Outpatient	1,845,782.14	Outpatient	2,158,979.32	313,197.18	17%
Swing bed	4,276.69	Swing bed	53,348.22	49,071.53	1147%
CM - MRI	282,458.46	CM - MRI	483,483.54	201,025.08	71%
Emergency	2,933.19	Emergency	10,150.15	7,216.96	246%
Outpatient	279,525.27	Outpatient	473,333.39	193,808.12	69%
CM - Observation	30,325.14	CM - Observation	60,236.18	29,911.04	99%
Observation	30,325.14	Observation	60,236.18	29,911.04	99%
CM - Pharmacy	504,971.34	CM - Pharmacy	789,610.55	284,639.21	56%
Emergency	157,215.81	Emergency	257,981.78	100,765.97	64%
Inpatient	10,063.87	Inpatient	74,066.60	64,002.73	636%
Observation	8,380.78	Observation	25,576.14	17,195.36	205%
Outpatient	311,052.29	Outpatient	298,589.99	(12,462.30)	-4%
Swing bed	18,258.59	Swing bed	133,396.04	115,137.45	631%
CM - Physical Therapy	732,652.61	CM - Physical Therapy	984,845.29	252,192.68	34%
Emergency	1,693.25	Emergency	971.98		
Inpatient	7,513.33	Inpatient	30,451.82	22,938.49	305%
Observation	696.93	Observation	586.42		
Outpatient	697,053.25	Outpatient	876,649.61	179,596.36	26%
Swing bed	25,695.85	Swing bed	76,185.46	50,489.61	196%
CM - Professional Fees	39,708.66	CM - Professional Fees	67,356.90	27,648.24	70%
Emergency	39,026.82	Emergency	65,132.84	26,106.02	67%
Inpatient	0.00	Inpatient	536.58		
Observation	681.84	Observation	786.96		
Outpatient	0.00	Outpatient	900.52		
CM - Radiology	513,771.49	CM - Radiology	618,272.47	104,500.98	20%
Emergency	194,192.63	Emergency	261,137.99	66,945.36	34%
Inpatient	2,439.91	Inpatient	5,510.19		
Observation	2,006.12	Observation	1,042.11		
Outpatient	313,137.34	Outpatient	348,397.91	35,260.57	11%
Swing bed	1,995.49	Swing bed	2,184.27		
CM - Ultrasound	174,629.71	CM - Ultrasound	214,427.66	39,797.95	23%
Emergency	22,460.33	Emergency	25,239.55		
Inpatient	0.00	Inpatient	2,883.75		
Observation	0.00	Observation	1,753.22		
Outpatient	152,169.38	Outpatient	181,405.61	29,236.23	19%
Swing bed	0.00	Swing bed	3,145.53		
CM- Swing Bed	11,120.14	CM- Swing Bed	25,067.50	13,947.36	125%
Observation	0.00	Observation	238.48		

MARCH

NINE Month Year-to-date 2025		NINE Month Year-to-date 2026		Changes Greater than \$5K FY 2026 Increase (Decrease)	
Sum of Charges		Sum of Charges		FY 2026 Increase (Decrease)	
Swing bed	11,120.14	Swing bed	24,829.02	13,708.88	123%
Emergency	2,414,126.25	Emergency	3,056,603.71	642,477.46	27%
Emergency	2,409,391.36	Emergency	3,056,107.69	646,716.33	27%
Inpatient	2,873.22	Inpatient	496.02		
Observation	240.79	Observation	0.00		
Outpatient	1,784.47	Outpatient	248.01		
Swing bed	-163.59	Swing bed	-248.01		
Med/Surg	85,031.38	Med/Surg	623,646.13	538,614.75	633%
Emergency	550.87	Emergency	0.00		
Inpatient	69,354.34	Inpatient	599,879.58	530,525.24	765%
Observation	15,126.17	Observation	23,766.55	8,640.38	57%
Respiratory Therapy	215,100.94	Respiratory Therapy	313,131.23	98,030.29	46%
Emergency	157,714.95	Emergency	220,152.15	62,437.20	40%
Inpatient	966.55	Inpatient	12,384.67	11,418.12	1181%
Observation	5,649.62	Observation	8,251.83		
Outpatient	45,926.49	Outpatient	67,862.01	21,935.52	48%
Swing bed	4,843.33	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	107,835.66	SNF/Respite	502,438.88	394,603.22	366%
Inpatient	0.00	Inpatient	10,000.00	10,000.00	100%
Swing bed	107,835.66	Swing bed	492,438.88	384,603.22	357%
Clinic	1,369,737.56	Clinic	1,407,936.89	38,199.33	3%
Clinic	1,289,933.85	Clinic	1,366,980.29	77,046.44	6%
Emergency	21,712.70	Emergency	26,766.39	5,053.69	23%
Inpatient	-0.04	Inpatient	4,813.19		
Outpatient	58,873.72	Outpatient	9,377.02	(49,496.70)	-84%
Swing bed	-782.67	Swing bed	0.00		
LTC	1,987,185.00	LTC	1,962,000.00	(25,185.00)	-1%
Grand Total	13,777,115.07	Grand Total	18,041,702.57	4,264,587.50	31%

Company name: Battle Mountain General Hospital
 Report name: Check register
 Created on: 4/21/2026

Bank	Date	Vendor	Document no.	Amount
	3/3/2026	99081--ALBAN DE SCHUTTER	9.1E+13	15,000.00
	3/5/2026	708--DR. PELLEGRINI	9.1E+13	12,000.00
	3/13/2026			63.82
	3/13/2026	903867--AFLAC TRADITIONAL AND DIRECT	112494	1,011.59
	3/13/2026	569--ALERA GROUP	9.1E+13	6,777.75
	3/13/2026	190085--ALIMED, INC.	9.1E+13	82.31
	3/13/2026			34.33
	3/13/2026	148--ARJO INC	9.1E+13	1,707.75
	3/13/2026	1572--ATLANTIS CASINO RESORT & SPA	112496	102.57
	3/13/2026	900851--BAIR DISTRIBUTING INC	9.1E+13	286.98
	3/13/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL A	112497	125.00
	3/13/2026	92100--BATTLE MTN. WATER & SEWER	112498	511.10
	3/13/2026	195--BAUER, HOPE	9.1E+13	1,494.61
	3/13/2026	98723--BECKMAN COULTER, INC.	9.1E+13	2,630.88
	3/13/2026			27.79
	3/13/2026	1323--BOUND TREE MEDICAL, LLC	9.1E+13	402.84
	3/13/2026	367--CARDINAL HEALTH 110, LLC	112500	10,550.01
	3/13/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS 8	9.1E+13	157.22
	3/13/2026	1897--CDW GOVERNMENT	9.1E+13	7,703.81
	3/13/2026	99096--CENTER FOR RURAL HEALTH LEADERSH	112501	9,900.00
	3/13/2026	679--CHEMAQUA	9.1E+13	1,148.55
	3/13/2026	366--CIRRUS PHARMACY SYSTEMS	9.1E+13	1,324.16
	3/13/2026	808--Clearlyip INC	9.1E+13	848.76
	3/13/2026	757--CONSENSUS CLOUD SOLUTION, LLC	9.1E+13	826.33
	3/13/2026	99108--CORE SOUND IMAGING INC	9.1E+13	3,000.00
	3/13/2026	3039--DESERT DISPOSAL	112502	66.00
	3/13/2026	99095--DIRECTV	112503	179.85
	3/13/2026	754--DR. JONES, DANIEL C	9.1E+13	8,089.92
	3/13/2026	708--DR. PELLEGRINI	9.1E+13	8,089.92
	3/13/2026	678--EMCOR SERVICES	112504	3,760.00
	3/13/2026	500433--EMPLOYEE FUND BMGH	9.1E+13	189.00
	3/13/2026	1467--ENERSPECT	9.1E+13	277.51
	3/13/2026	240000--ETCHEVERRYS FOODTOWN	112505	241.80
	3/13/2026	100103--FALLS BRAND INDEPENDENT MEAT	112506	467.70
	3/13/2026			68.25
	3/13/2026	100100--FARMER BROS. CO.	9.1E+13	132.53
	3/13/2026	655--FIDELITY INVESTMENTS	9.1E+13	395.00
	3/13/2026	94300--FISHER HEALTHCARE	9.1E+13	5,320.07
	3/13/2026	61--FUTUREMED	112508	100.00
	3/13/2026	448--GARDNER, JEFFERY	9.1E+13	8,089.92
	3/13/2026	902502--GRAINGER	9.1E+13	707.52
	3/13/2026	278--HEALTH ASSURE BY ALSCO	9.1E+13	12,884.75
	3/13/2026	650--HEALTHSTREAM, INC	9.1E+13	1,617.01
	3/13/2026	617--HEESE, BRYNN	9.1E+13	313.92
	3/13/2026			248.87
	3/13/2026	255--HOLLAND AUTO PARTS, LLC	112509	17.14
	3/13/2026			25.00
	3/13/2026	814--HSA	9.1E+13	75.00
	3/13/2026			42.34
	3/13/2026	9762--ICU MEDICAL	9.1E+13	462.12
	3/13/2026	9271--KINGSTON WATER UTILITY	112512	50.10
	3/13/2026	3015--LANDER COUNTY GATEFEES	112513	50.00
	3/13/2026	180008--LANDER HARDWARE	112514	507.82
	3/13/2026	120015--LICON	112515	9,536.64
	3/13/2026			25.00
	3/13/2026			77.15
	3/13/2026	130031--MCKESSON DRUG COMPANY	9.1E+13	12,285.29
	3/13/2026	349--MCKESSON MEDICAL SURGICAL	9.1E+13	166.31

Company name Battle Mountain General Hospital

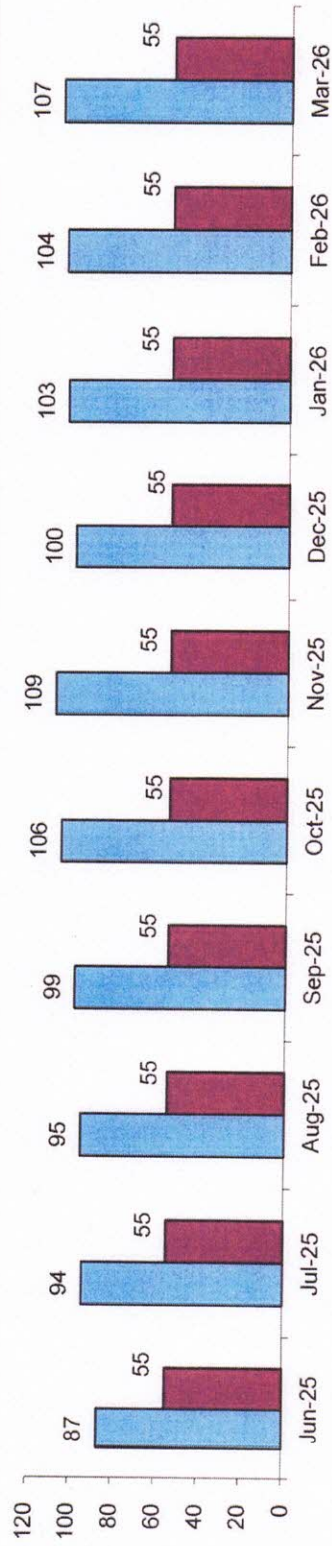
Report name: Check register

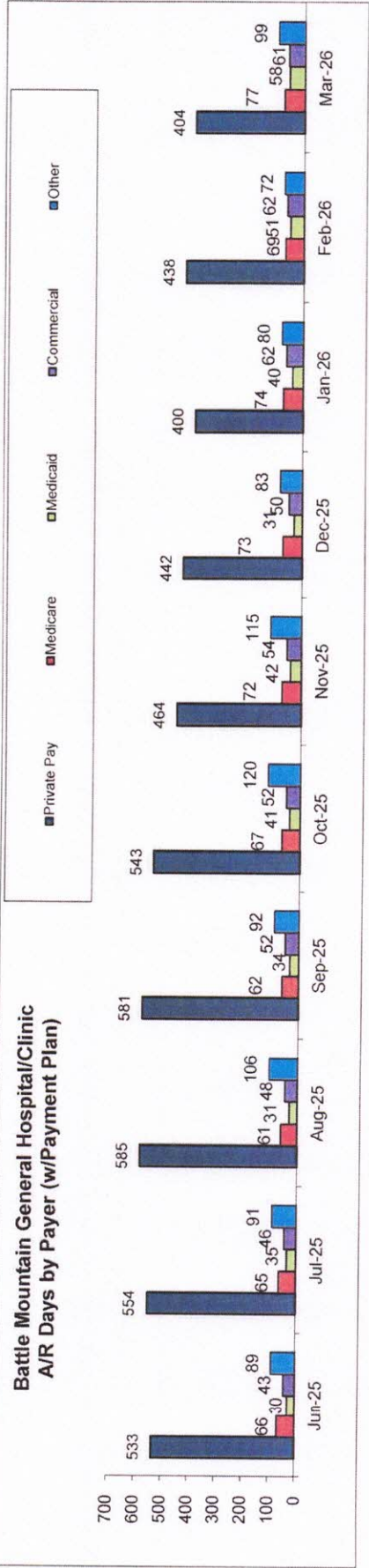
Created on: 4/21/2026

Bank	Date	Vendor	Document no.	Amount
	3/13/2026			25.00
	3/13/2026	283--MEDICAL TECHNOLOGIES	112519	393.38
	3/13/2026	130044--MEDLINE INDUSTRIES, INC.	112520	15,861.03
	3/13/2026	9433--MEDTOX DIAGNOSTICS, INC	9.1E+13	1,675.00
	3/13/2026	3--MICHAEL CLAY CORPORATION	112521	6,490.00
	3/13/2026	130049--MIDWAY MARKET	112522	591.48
	3/13/2026	355--MILLS PHARMACY	112523	44.89
	3/13/2026			110.56
	3/13/2026	9630--NETWORK SERVICES CO	9.1E+13	935.74
	3/13/2026	9776--NEVADA RURAL HOSPITAL PARTNER	112525	4,574.16
	3/13/2026	140025--NEW YORK LIFE INS CO	112526	1,396.58
	3/13/2026	10--NOVARAD CORPORATION	112527	1,037.13
	3/13/2026	652--ODP BUSINESS SOLUTIONS LLC	9.1E+13	3,278.11
	3/13/2026	99042--OptimisPT	112528	379.07
	3/13/2026	767--OPTUM BANK	9.1E+13	145.00
	3/13/2026	9615--PACIFIC STATES COMMUNICATIONS	112529	1,379.55
	3/13/2026	99093--PATHFORWARD IT LLC	112530	5,006.25
	3/13/2026	9539--PHARMERICA	9.1E+13	267.78
	3/13/2026			62.00
	3/13/2026	9304--POINTCLICKCARE TECHNOLOGIES	9.1E+13	1,280.01
	3/13/2026	747--PPLSI	112532	104.75
	3/13/2026	2963--QUEST DIAGNOSTICS	112534	23,335.49
	3/13/2026	12--QUEST DIAGNOSTICS	112533	82.75
	3/13/2026	140027--RELIASTAR LIFE INSURANCE COMPAN	112535	250.00
	3/13/2026	745--RENOWN MEDICAL SCHOOL ASSOCIATES	9.1E+13	1,550.00
	3/13/2026			25.00
	3/13/2026			30.00
	3/13/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	9.1E+13	6,302.65
	3/13/2026	550--SILVERTON MANAGEMENT COMPANY, LLC	9.1E+13	3,324.80
	3/13/2026	190016--SOUTHWEST GAS	112538	4,262.89
	3/13/2026	99058--TAHOE CARSON RADIOLOGY LTD	112539	7,269.00
	3/13/2026	856--THE HARDENBERGH GROUP, INC	9.1E+13	165.00
	3/13/2026	190033--US FOODSERVICE, INC.	9.1E+13	4,631.43
	3/13/2026	220008--VITALANT	9.1E+13	2,640.00
	3/13/2026	1391--WAYSTAR/ ZIRMED INC	9.1E+13	1,331.93
	3/13/2026	99077--WebPT, Inc	112540	556.00
	3/13/2026	1601--WERFEN USA LLC	9.1E+13	1,578.02
	3/13/2026	649--ZACHARIAS, TYSON	9.1E+13	32.67
	3/17/2026	201--ALLEN, JODY	9.1E+13	1,632.00
	3/17/2026	9716--DONALD CARTER HANSEN MD PC	9.1E+13	12,134.88
	3/17/2026	435--DR. AJETT MAHENDERNATH	9.1E+13	8,089.92
	3/17/2026	754--DR. JONES, DANIEL C	9.1E+13	8,089.92
Total for Operating Account				284,629.43

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

Actual Days Target Days





BATTLE MOUNTAIN GENERAL HOSPITAL **BATTLE MOUNTAIN CLINIC**

PHYSICIAN	DAYS WORKED Mar-26	PATIENTS SEEN Mar-26	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD	YTD			
					Face to Face			
Abby Burkhardt, APRN(Includes LTC)	14	374	27	2,754	Telehealth	7,894	168	
Cathryn Beggs, APRN	12	238	20	2,196	Injections	189	2	
Charloth Bledsoe, PMHNP	9	1	7	6	Dietician	8,253		
Telehealth		50		479				
Telehealth		13		150				
Dr Potterjones(Includes LTC)	0	0	0	1,044				
Telehealth		0		1				
Dr. David Rivas	0	0	0	407				
Telehealth		0		0				
Sarah Pehrson, APRN	1	14	0	95				
Telehealth		0		0				
Norah Lusk, APRN	2	28	14	274				
Telehealth		0		0				
Jennifer Douglas, LCSW-I	0	0	0	125				
Telehealth		0		9				
Chalee Mullin - FNP-C	13	207	16	520				
Telehealth		1		1				
Jodi Allen, RD	0	0	0	2				
Injections		3	0	189				
Total		929		8,253				

PATIENTS SEEN MARCH 2025 1033

PATIENTS SEEN YTD MARCH 2025 9,316

CARDIOLOGIST				
Dr. Alban De Schutter	1	22	22	36

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO MARCH 31, 2026
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) 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
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO MARCH 31, 2026
FINANCIAL STATEMENTS**

**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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO MARCH 31, 2026
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 MARCH 31,2026
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 MARCH 31, 2026
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.

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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO MARCH 31, 2026
FINANCIAL STATEMENTS**

**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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO MARCH 31, 2026
FINANCIAL STATEMENTS**

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.



Battle Mountain General Hospital

FINANCIALS

APRIL 2026

BATTLE MOUNTAIN GENERAL HOSPITAL
APRIL 2026
FINANCIAL STATEMENT REVIEW
BALANCE SHEET

ASSETS

- Operating Cash at the end of APRIL 2026 was \$1,837,480 with an additional \$7,271,985 in money market funds, LGIP Accounts of \$6,047,204, in the Construction Reserve, \$3,262,787, in the Capital Expenditures, and \$19,732,529, in the Operations Reserve, \$56,371 in the Savings Reserve, with long-term cash investments equal to an additional \$24,985,447. Balance of short-term investment accounts were, Operations Reserve \$416,827 Cap Ex Reserve \$213,319 Construction Reserve \$1,628,037.
- Gross accounts receivable had a balance of \$8,154,236(total) and net accounts receivable (what we expect to collect) had a balance of \$935,279. The balance of the accounts receivable is made up of Athena A/R, \$8,072,269, Prognosis A/R, -0-, Point Click Care A/R, \$252,366 Sharp Ambulance Billing A/R, \$3,695 and (\$174,094) in Athena A/R Clearing accounts.
- Accounts Payable balance at APRIL month end was \$208,106.
- Total payroll liabilities were \$500,499 and are comprised mostly of accrued payroll and accrued vacation totals.

INCOME STATEMENT

REVENUES

- Gross patient revenue for APRIL was \$1,804,096 compared to a budget of \$1,629,787. APRIL revenues came in over budget by \$174,309. APRIL 's gross revenues were (\$984,256) less than in March.

Month Ending 04/30/2025	Month To Date 04/30/2026			Prior Year To Date 04/30/2025	Year To Date 04/30/2026	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
850,413	889,428	651,808	Emergency	6,756,058	8,652,302	6,518,082
12,126	(167,133)	48,023	Inpatient	117,422	671,808	480,230
614,421	580,800	475,865	Outpatient	4,835,876	5,648,904	4,758,651
67,721	48,090	5,533	Observation	156,383	278,777	55,324
164,603	129,687	147,916	Clinic	1,454,537	1,496,667	1,479,167
10,396	111,046	55,895	Swing bed	189,334	921,489	558,946
233,013	211,556	244,747	Skilled nursing (SNF)	2,220,198	2,173,555	2,447,471
0	622	0	No Level of Care	0	2,297	0
1,952,693	1,804,096	1,629,787	Total Patient Revenue	15,729,808	19,845,799	16,297,871

- In APRIL ER, OP, OBS, SWING, exceeded the budgeted amount. All other levels were under budget.
-
- Gross Clinic revenues were under budget in APRIL at \$129,687, compared to a budget of \$147,916. The Clinic had a decrease in revenues of (\$20,702), when compared to March revenue numbers.

DEDUCTIONS

- Contractual Adjustments for APRIL were \$607,383 with a budgeted amount of \$529,681.
- Bad debt was \$110,339, 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-, LTC B/D write offs were -\$0-, LTC B/D Recovery was (\$22,452) Athena write offs were (17,787). B/D recovery was (\$7,205). Allowance adjustment was (\$75,000), Adj to AR Collections \$235,135.

EXPENSES

- Total Operating Expenses for APRIL were \$1,532,618 compared to a budget of \$1,663,654, under budget, or a difference of \$131,036.
-
- Employee Related Expenses were \$948,802 as compared to a budget of \$998,412 which is 5% under budget for the month.
-

OPERATING INCOME AND NET INCOME

- During the month of APRIL BMGH overall experienced (Loss)/Gain from operations of \$(376,863) as compared to a budgeted net loss of (\$598,117), YTD as of APRIL (\$3,549,661).
- The Overall (Loss)/Gain for the month of APRIL was 144,354 compared to a budget of \$1,678 YTD (Loss)Gain was 3,463,915, compared to the budgeted amount of (3,220).

Battle Mountain General Hospital
Balance Sheet -- Summary
As of April 30, 2026

Reporting Book:
As of Date:

ACCRUAL
04/30/2026

	Month Ending 04/30/2026 Actual	Month Ending 06/30/2025 Actual
Assets		
Current Assets		
Cash and Liquid Capital		
US Bank	16,235.75	19,098.04
Operating Account	1,837,479.58	1,427,478.07
LGIP - Operations Reserve	19,732,528.99	1,999,749.57
LGIP - Construction Reserve	6,047,204.34	5,208.32
LGIP - Capital Expenditures Reserve	3,262,786.75	233,917.03
LGIP - SAV	56,371.28	583,841.68
Cash - TBILL Operations Reserve	416,826.86	11,097,553.08
Cash - TBILL Construction Reserve	1,628,036.65	9,608,571.69
Cash - TBILL Capital Expenditures Reserve	213,319.08	3,123,078.41
Cash - Money Market Account	7,271,985.23	1,590,132.61
Cash - Resident's Trust	19,831.29	18,206.96
Cash - Transfer	27,849.63	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	40,532,555.43	29,720,147.33
Accounts Receivable, Net of Allowance		
Accounts Receivable	8,154,235.62	4,712,133.97
Allowances against Receivables	7,218,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	935,279.35	1,043,177.70
Other Receivables	376,880.48	4,816,278.20
Inventory	527,190.09	478,763.86
Prepaid Expenses	98,849.76	92,136.03
Total Current Assets	42,470,755.11	36,150,503.12
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,801,593.22	41,108,972.16
Accumulated Depreciation	28,244,592.34	26,755,848.65
Construction in Progress	18,212,351.28	17,486,233.46
Total Fixed Assets, Net of Depreciation	31,769,352.16	31,839,356.97
Total Long Term Assets	31,769,352.16	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	(59,552.55)	46,404.47
Total Long Term Investments	24,985,447.45	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	104,406,626.72	102,797,336.56
Liabilities		
Current Liabilities		
Accounts Payable	208,105.89	1,706,500.24
Accrued Taxes	(0.04)	(0.03)
Accrued Payroll and Related	500,498.53	412,679.18
Deferred Revenue	0.00	620,000.00
Total Current Liabilities	708,604.38	2,739,179.39
Suspense Liabilities		
Uncategorized Liabilities	(41,043.11)	(216,993.24)
Total Liabilities	15,407,184.00	15,407,184.00
Retained Earnings		
Retained Earnings	16,074,745.27	17,929,370.15
Net Income	88,187,527.39	80,855,941.13
	144,354.06	4,012,025.28

Reporting Book: ACCRUAL
As of Date: 04/30/2026

6

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

Beginning Balance:

Cash in Operating Account for Operations	1,862,885.35	
Petty Cash - Hospital	1,700.00	1,864,585.35

Deposits

Ad Valorem	90,095.17	
Net Proceeds of Mines	0.00	
Consolidated Tax	100,370.26	
County JPHSC EMS Rent	0.00	
340B	64,816.92	
UPL/DSH	4,250.07	
Healthy Thursday	520.00	
Transfer from WF Investment Account	0.00	
Misc/Rebates/Dietary/Incentives	15,712.79	
Hospital/Clinic Receipts	1,369,225.63	
		1,644,990.84

Expenditures:

Accounts Payable	1,073,502.37	
Athena	40,880.35	
Allied Insurance	48,843.14	
Payroll (Net)	425,862.36	
Payroll Taxes	81,051.27	
Transfer to Money Market for investments	0.00	
Transfer to LGIP Investment Account	0.00	
Merchant Charges	257.12	
		1,670,396.61

Ending Balance:

Cash in Operating Account for Operations	1,837,479.58	
Petty Cash - Hospital	1,700.00	<u>1,839,179.58</u>

1,839,179.58

Wells Fargo Bank, N.A. Account Statement for April 2026

April 01, 2026-April 30, 2026

BATTLE MOUNTAIN GENERAL HOSPITAL Account - **CONSTRUCTION RESERVE**

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	1,628,036.65	0.00	1,628,036.65 1.00000000	1,628,036.65
Total					1,628,036.65

Portfolio Value

Classification	Previous Period	This Period
Money Market Mutual Funds	1,623,159.94	1,628,036.65
Total	1,623,159.94	1,628,036.65

Income Summary

Classification	Previous Period	This Period	Year-To-Date
Money Market Mutual Fund Dividends	14,331.75	4,876.71	66,472.32
Total	14,331.75	4,876.71	66,472.32

Money Market Mutual Funds Summary

Classification	Previous Period	This Period
Opening Balance		
Deposits and Other Additions		1,623,159.94
Distributions and Other Subtractions		0.00
Dividends Reinvested		0.00
Change in Value		4,876.71
Closing Balance		1,628,036.65

Holdings USD

Money Market Mutual Funds

Security ID	Description	Account Type	Beginning Share Balance End Share Balance	Beginning Price End Price	Beginning Market Val End Market Value
GVIXX	AGI Gov I 1751	CASH	1,623,159.94000 1,628,036.65000	1.0000 1.0000	1,623,159.94 1,628,036.65
Total					1,623,159.94 1,628,036.65

†† Limited security description available, please contact Customer Service at WFSCustomerService@wellsfargo.com or 1-800-645-3751, option 5 for any questions.

††† There is not an active market for this investment; a market price, and therefore a market value, is not available (N/A).

Wells Fargo Bank, N.A. Account Statement for April 2026

April 01, 2026-April 30, 2026

BATTLE MOUNTAIN GENERAL HOSPITAL Account **(MONEY MARKET ACCOUNT)**

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	32,257,432.68	0.00	32,257,432.68 1.00000000	32,257,432.68
Total					32,257,432.68

Portfolio Value

Classification	Previous Period	This Period
Fixed Income Long	25,012,795.85	24,985,447.45
Money Market Mutual Funds	7,248,595.58	7,271,985.23
Total	32,261,391.43	32,257,432.68

Income Summary

Classification	Previous Period	This Period	Year-To-Date
Interest	84,975.44	1,664.66	438,395.44
Money Market Mutual Fund Dividends	19,420.87	21,724.99	61,529.08
Total	104,396.31	23,389.65	499,924.52

Money Market Mutual Funds Summary

Classification	This Period	This Period
Opening Balance		7,248,595.58
Deposits and Other Additions		1,664.66
Distributions and Other Subtractions		0.00
Dividends Reinvested		21,724.99
Change in Value		0.00
Closing Balance		7,271,985.23

Holdings USD

Money Market Mutual Funds

Security ID	Description	Account Type	Beginning Share Balance End Share Balance	Beginning Price End Price	Beginning Market Val End Market Value
GVIXX	AGI Gov I 1751	CASH	7,248,595.58000 7,271,985.23000	1.0000 1.0000	7,248,595.58 7,271,985.23
Total					7,248,595.58 7,271,985.23

Holdings continued on next page →

Wells Fargo Bank, N.A. Account Statement for April 2026

April 01, 2026-April 30, 2026

BATTLE MOUNTAIN GENERAL HOSPITAL Account **OPERATIONS RESERVE**

Account Summary USD

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	416,826.86	0.00	416,826.86 1.00000000	416,826.86
Total					416,826.86

Portfolio Value

Classification	Previous Period	This Period
Money Market Mutual Funds		
Total	415,579.80	416,826.86
Income Summary	415,579.80	416,826.86

Classification

Money Market Mutual Fund Dividends	Previous Period	This Period	Year-To-Date
Total	19,301.26	1,247.06	90,499.87
	19,301.26	1,247.06	90,499.87

Money Market Mutual Funds Summary

Classification	Previous Period	This Period	Year-To-Date
Opening Balance			
Deposits and Other Additions			
Distributions and Other Subtractions			
Dividends Reinvested			
Change in Value			
Closing Balance			
Total	19,301.26	1,247.06	90,499.87

Holdings USD

Money Market Mutual Funds

Security ID	Description	Account Type	Beginning Share Balance End Share Balance	Beginning Price End Price	Beginning Market Val End Market Value
GVIXX	AGI Gov I 1751	CASH	415,579.80000 416,826.86000	1.0000 1.0000	415,579.80 416,826.86
Total					415,579.80 416,826.86

†† Limited security description available, please contact Customer Service at WFCustomerService@wellsfargo.com or 1-800-645-3751, option 5 for any questions.

††† There is not an active market for this investment; a market price, and therefore a market value, is not available (N/A).

BATTLE MOUNTAIN GENERAL HOSPITAL Account - CAPITAL EXPENDITURES RESERVE

Account Summary usd

Multi-currency Account Net Equity

Currency	Net Cash Balance	Long Market Value	Short Market Value	CCY Net Equity CCY Rate	USD Net Equity
USD US Dollar	0.00	213,319.08	0.00	213,319.08	213,319.08
Total				1.00000000	213,319.08

Portfolio Value

Classification	Previous Period	This Period
Money Market Mutual Funds	212,680.45	213,319.08
Total	212,680.45	213,319.08

Income Summary

Classification	Previous Period	This Period	Year-To-Date
Money Market Mutual Fund Dividends	5,534.57	638.63	25,859.00
Total	5,534.57	638.63	25,859.00

Money Market Mutual Funds Summary

Classification	This Period
Opening Balance	212,680.45
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	638.63
Change in Value	0.00
Closing Balance	213,319.08

Holdings USD

Money Market Mutual Funds

Security ID	Description	Account Type	Beginning Share Balance End Share Balance	Beginning Price End Price	Beginning Market Val End Market Value
GVIXX	AGI Gov I 1751	CASH	212,680.45000 213,319.08000	1.0000 1.0000	212,680.45 213,319.08
Total					212,680.45 213,319.08

+++ There is not an active market for this investment; a market price, and therefore a market value, is not available (N/A).

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

Beginning Balance:

LGIP - Operations Reserve	19,671,149.03	
LGIP - Construction Reserve	6,028,393.92	
LGIP - Capital Expenditures Reserve	3,252,637.53	
LGIP - SAVINGS	56,195.93	29,008,376.41

Deposits:

Interest Operations Reserve	61,379.96	APRIL 2026
Interest Construction Reserve	18,810.42	APRIL 2026
Interest Capital Expenditures Reserve	10,149.22	APRIL 2026
Interest Savings	175.35	APRIL 2026

Withdrawals:

LGIP - Operations Reserve
 LGIP - Construction Reserve
 LGIP - Capital Expenditures Reserve
 LGIP - Savings

0.00

Ending Balance:

LGIP - Operations Reserve	19,732,528.99	
LGIP - Construction Reserve	6,047,204.34	
LGIP - Capital Expenditures Reserve	3,262,786.75	
LGIP - Savings	56,371.28	29,098,891.36
	29,098,891.36	29,098,891.36

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	\$2,788,352	\$2,456,097	\$1,235,877	50.3%
Apr-26	\$1,804,096	\$2,301,880	\$1,369,226	59.5%
May-26				
Jun-26				
YTD 10 mo. AVG	\$1,984,580	\$1,932,385	\$1,155,531	59.8%

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%

APRIL

TEN Month Year-to-date 2025		TEN Month Year-to-date 2026		Changes Greater than \$5K FY 2026 Increase (Decrease)	
Sum of Charges		Sum of Charges			
CM - Blood Bank	59,556.67	CM - Blood Bank	61,646.32		
Emergency	32,707.53	Emergency	25,359.15	(7,348.38)	-22%
Inpatient	0.00	Inpatient	3,165.67		
Outpatient	26,849.14	Outpatient	33,121.50	6,272.36	23%
CM - Central Supply	8,594.22	CM - Central Supply	11,731.75		
Emergency	8,594.22	Emergency	11,724.93		
Swing bed	0.00	Swing bed	6.82		
CM - CT Scan	2,317,836.56	CM - CT Scan	3,030,846.70	713,010.14	31%
Emergency	1,833,542.82	Emergency	2,363,600.49	530,057.67	29%
Inpatient	6,739.18	Inpatient	25,947.93	19,208.75	285%
Observation	5,720.92	Observation	38,734.58	33,013.66	577%
Outpatient	468,574.94	Outpatient	581,888.39	113,313.45	24%
Swing bed	3,258.70	Swing bed	20,675.31	17,416.61	534%
CM - Infusion	707,552.84	CM - Infusion	1,035,441.40	327,888.56	46%
Emergency	564,639.89	Emergency	793,978.31	229,338.42	41%
Inpatient	3,723.74	Inpatient	13,223.94	9,500.20	255%
Observation	36,386.42	Observation	74,777.06	38,390.64	106%
Outpatient	100,203.08	Outpatient	153,462.09	53,259.01	53%
Swing bed	2,599.71	Swing bed	0.00		
CM - Laboratory	2,968,169.96	CM - Laboratory	3,590,472.58	622,302.62	21%
Emergency	851,231.44	Emergency	1,088,882.91	237,651.47	28%
Inpatient	5,441.83	Inpatient	56,965.97	51,524.14	947%
Observation	12,048.78	Observation	18,664.85	6,616.07	55%
Outpatient	2,094,894.59	Outpatient	2,368,576.38	273,681.79	13%
Swing bed	4,553.32	Swing bed	57,382.47	52,829.15	1160%
CM - MRI	320,987.02	CM - MRI	526,325.54	205,338.52	64%
Emergency	2,933.19	Emergency	10,150.15	7,216.96	246%
Outpatient	318,053.83	Outpatient	516,175.39	198,121.56	62%
CM - Observation	44,124.75	CM - Observation	73,136.18	29,011.43	66%
Observation	44,124.75	Observation	73,136.18	29,011.43	66%
CM - Pharmacy	625,391.25	CM - Pharmacy	836,874.59	211,483.34	34%
Emergency	203,708.71	Emergency	287,257.58	83,548.87	41%
Inpatient	11,275.88	Inpatient	76,254.90	64,979.02	576%
Observation	10,292.39	Observation	26,100.99	15,808.60	154%
Outpatient	381,106.22	Outpatient	314,546.09	(66,560.13)	-17%
Swing bed	19,008.05	Swing bed	132,715.03	113,706.98	598%
CM - Physical Therapy	838,285.60	CM - Physical Therapy	1,069,426.73	231,141.13	28%
Emergency	2,096.16	Emergency	971.98		
Inpatient	7,744.99	Inpatient	30,516.12	22,771.13	294%
Observation	1,010.35	Observation	586.42		
Outpatient	799,455.73	Outpatient	955,681.51	156,225.78	20%
Swing bed	27,978.37	Swing bed	81,670.70	53,692.33	192%
CM - Professional Fees	47,684.38	CM - Professional Fees	75,488.67	27,804.29	58%
Emergency	47,002.54	Emergency	72,619.61	25,617.07	55%
Inpatient	0.00	Inpatient	536.58		
Observation	681.84	Observation	786.96		
Outpatient	0.00	Outpatient	1,258.52		
Swing bed	0.00	Swing bed	287.00		
CM - Radiology	586,044.67	CM - Radiology	699,780.36	113,735.69	19%
Emergency	226,557.44	Emergency	284,210.01	57,652.57	25%
Inpatient	3,306.73	Inpatient	5,852.19		
Observation	2,274.39	Observation	1,452.11		
Outpatient	351,910.62	Outpatient	406,081.78	54,171.16	15%
Swing bed	1,995.49	Swing bed	2,184.27		
CM - Ultrasound	207,272.87	CM - Ultrasound	261,415.36	54,142.49	26%
Emergency	24,886.79	Emergency	27,831.55		
Inpatient	0.00	Inpatient	2,883.75		
Observation	0.00	Observation	1,753.22		
Outpatient	182,386.08	Outpatient	225,801.31	43,415.23	24%
Swing bed	0.00	Swing bed	3,145.53		
CM- Swing Bed	11,120.14	CM- Swing Bed	44,713.50	33,593.36	302%
Observation	0.00	Observation	238.48		
Swing bed	11,120.14	Swing bed	44,475.02	33,354.88	300%
Emergency	2,751,824.66	Emergency	3,408,863.15	657,038.49	24%
Emergency	2,747,089.77	Emergency	3,408,367.13	661,277.36	24%

APRIL

TEN Month Year-to-date 2025 Sum of Charges		TEN Month Year-to-date 2026 Sum of Charges		Changes Greater than \$5K FY 2026 Increase (Decrease)	
Inpatient	2,873.22	Inpatient	496.02		
Observation	240.79	Observation	0.00		
Outpatient	1,784.47	Outpatient	248.01		
Swing bed	-163.59	Swing bed	-248.01		
Med/Surg	105,651.66	Med/Surg	469,573.75	363,922.09	344%
Emergency	550.87	Emergency	0.00		
Inpatient	75,350.36	Inpatient	437,992.90	362,642.54	481%
Observation	29,750.43	Observation	31,580.85		
Respiratory Therapy	249,850.69	Respiratory Therapy	349,396.79	99,546.10	40%
Emergency	178,580.59	Emergency	240,815.93	62,235.34	35%
Inpatient	966.55	Inpatient	13,158.77	12,192.22	1261%
Observation	13,851.87	Observation	10,965.18		
Outpatient	51,334.10	Outpatient	79,701.34	28,367.24	55%
Swing bed	5,117.58	Swing bed	4,755.57		
OP Lab/Rad	3,417.75	OP Lab/Rad	3,387.26		
Outpatient	3,417.75	Outpatient	3,387.26		
SNF/Respite	114,649.14	SNF/Respite	574,438.88	459,789.74	401%
Swing bed	114,649.14	Swing bed	574,438.88	459,789.74	401%
Clinic	1,541,595.60	Clinic	1,549,283.94	7,688.34	0%
Clinic	1,454,537.13	Clinic	1,497,409.46	42,872.33	3%
Emergency	28,518.20	Emergency	34,699.53	6,181.33	22%
Inpatient	-0.04	Inpatient	4,813.19		
Outpatient	59,322.98	Outpatient	12,361.76	(46,961.22)	-79%
Swing bed	-782.67	Swing bed	0.00		
LTC	2,220,197.65	LTC	2,173,555.00	(46,642.65)	-2%
Grand Total	15,729,808.08	Grand Total	19,845,798.45	4,115,990.37	26%

Company name: Battle Mountain General Hospital
 Report name: Check register
 Created on: 5/11/2026

Bank	Date	Vendor	Document no.	Amount
	4/1/2026	100100--FARMER BROS. CO.	9.1E+13	219.97
	4/1/2026	130031--MCKESSON DRUG COMPANY	9.1E+13	8,740.00
	4/1/2026	130049--MIDWAY MARKET	112553	804.79
	4/1/2026	140027--RELIASTAR LIFE INSURANCE COMPAN	112558	250.00
	4/1/2026	140046--NORCO, INC	112556	45.00
	4/1/2026	150000--OFFICE PRODUCTS INC (OPI)	9.1E+13	452.80
	4/1/2026	1563--WEX BANK	9.1E+13	232.92
	4/1/2026	180008--LANDER HARDWARE	112551	339.64
	4/1/2026	190008--NV ENERGY	112557	9,214.51
	4/1/2026	190033--US FOODSERVICE, INC.	9.1E+13	4,113.67
	4/1/2026	191--BENSO, EMILY	9.1E+13	374.80
	4/1/2026	210--RHP MECHANICAL SYSTEMS	112559	3,952.00
	4/1/2026	220008--VITALANT	9.1E+13	3,960.00
	4/1/2026	240000--ETCHEVERRYS FOODTOWN	112547	544.95
	4/1/2026	248--CIGNA HEALTHCARE	112545	233.45
	4/1/2026	255--HOLLAND AUTO PARTS, LLC	112550	439.91
	4/1/2026	278--HEALTH ASSURE BY ALSCO	9.1E+13	4,288.25
	4/1/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL A	112543	125.00
	4/1/2026	367--CARDINAL HEALTH 110, LLC	112544	24,090.97
	4/1/2026	38--FEDERAL EMPLOYEE PROGRAM	112548	2,655.73
	4/1/2026	39--ANTHEM BLUE CROSS BLUE SHIELD	112541	235.91
	4/1/2026	435--DR. AJETT MAHENDERNATH	9.1E+13	12,134.88
	4/1/2026	437--TROPHY PEAK FIRE PROTECTION	112560	7,200.75
	4/1/2026	497--NEVADA ASSOCIATION OF EMPLOYERS	112554	299.00
	4/1/2026	500433--EMPLOYEE FUND BMGH	9.1E+13	189.00
	4/1/2026	564--LINDE GAS & EQUIPMENT INC	9.1E+13	6,922.45
	4/1/2026	655--FIDELITY INVESTMENTS	9.1E+13	395.00
	4/1/2026	658--CIGNA HEALTHCARE	112546	65.22
	4/1/2026	679--CHEMAQUA	9.1E+13	542.66
	4/1/2026	708--DR. PELLEGRINI	9.1E+13	19,179.84
	4/1/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	9.1E+13	671.29
	4/1/2026	745--RENOWN MEDICAL SCHOOL ASSOCIATES	9.1E+13	1,130.04
	4/1/2026	754--DR. JONES, DANIEL C	9.1E+13	8,089.92
	4/1/2026	763--SECURITAS HEALTHCARE LLC	9.1E+13	342.00
	4/1/2026	764--INOVALON PROVIDER, INC	9.1E+13	3,551.13
	4/1/2026	767--OPTUM BANK	9.1E+13	145.00
	4/1/2026	77--CAREFUSION SOLUTIONS, LLC	9.1E+13	1,062.00
	4/1/2026	806--SKY FIBER NETWORK	9.1E+13	99.00
	4/1/2026	814--HSA	9.1E+13	75.00
	4/1/2026	818--MAGMUTUAL INSURANCE COMPANY	112552	34,899.25
	4/1/2026	852--ARGENTA RIM APARTMENTS	112542	1,306.50
	4/1/2026	900851--BAIR DISTRIBUTING INC	9.1E+13	263.82
	4/1/2026	9716--DONALD CARTER HANSEN MD PC	9.1E+13	20,224.80
	4/1/2026	982--HARDENBERGH GROUP INC	9.1E+13	3,417.72
	4/1/2026	98984--PUBLIC EMPLOYEES RETIREMENT SYSTI	9.1E+13	196,912.73
	4/1/2026	99044--NEVADA HEALTH AUTHORITY DIRECTOF	112555	2,550.05
	4/1/2026	99078--Golcochea, DiGrazia, Coyle & Stanton I	112549	1,391.00
	4/1/2026	99081--ALBAN DE SCHUTTER	9.1E+13	15,000.00
	4/1/2026	99109--E3 DIAGNOSTICS INC	9.1E+13	465.88
	4/6/2026	99109--E3 DIAGNOSTICS INC	9.1E+13	465.88
	4/6/2026	99109--E3 DIAGNOSTICS INC	Voided - 091000010003418	-465.88
	4/11/2026	100103--FALLS BRAND INDEPENDENT MEAT	112571	145.56
	4/11/2026	100141--PUBLIC EMPLOYEES BENEFIT PROGRA	112585	2,619.29
	4/11/2026	100801--WELLS FARGO	112593	11,659.64
	4/11/2026	102300--TALX UC EXPRESS	9.1E+13	278.60
	4/11/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	9.1E+13	3,650.98
	4/11/2026	1082--PRECISION DYNAMICS CORP.	9.1E+13	123.63
	4/11/2026	10--NOVARAD CORPORATION	112581	1,037.13
	4/11/2026	12--QUEST DIAGNOSTICS	112587	66.20
	4/11/2026	130044--MEDLINE INDUSTRIES, INC.	112576	13,252.30
	4/11/2026	130049--MIDWAY MARKET	112577	282.43
	4/11/2026	1323--BOUND TREE MEDICAL, LLC	9.1E+13	14.40
	4/11/2026	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112561	4,262.32
	4/11/2026	138--BRACCO DIAGNOSTICS INC.	112565	732.35
	4/11/2026	1391--WAYSTAR/ ZIRMED INC	9.1E+13	1,331.93
	4/11/2026	140004--NEVADA RURAL HOSPITAL PARTNERS	112579	2,125.00
	4/11/2026	140027--RELIASTAR LIFE INSURANCE COMPAN	112588	250.00
	4/11/2026	148--ARJO INC	9.1E+13	12,711.16
	4/11/2026	150000--OFFICE PRODUCTS INC (OPI)	9.1E+13	759.60
	4/11/2026	154--CLIFTON LARSON ALLEN LLP	112567	4,651.50
	4/11/2026	180008--LANDER HARDWARE	112575	99.73
	4/11/2026	1897--CDW GOVERNMENT	9.1E+13	716.86
	4/11/2026	190016--SOUTHWEST GAS	112589	3,633.15
	4/11/2026	190033--US FOODSERVICE, INC.	9.1E+13	4,346.85
	4/11/2026	190085--ALIMED, INC.	9.1E+13	685.43
	4/11/2026	19--PHARMERICA	112584	24.30
	4/11/2026	240000--ETCHEVERRYS FOODTOWN	112570	207.34

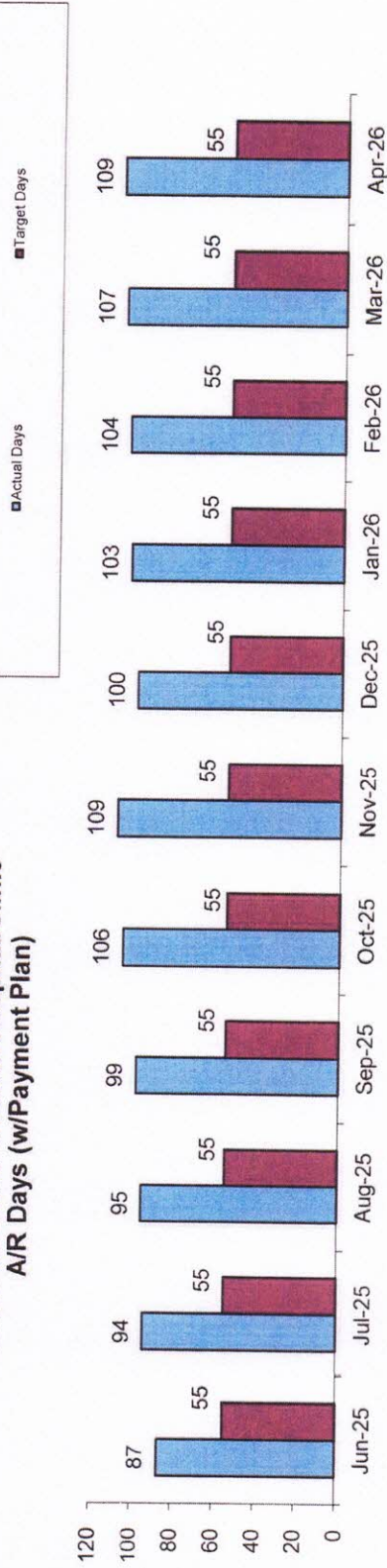
Company name: Battle Mountain General Hospital
 Report name: Check register
 Created on: 5/11/2026

Bank	Date	Vendor	Document no.	Amount
	4/11/2026	265--TRI-ANIM	112591	40.13
	4/11/2026	270--NORIDIAN HEATHCARE SOLUTIONS MEDIC	112580	155.28
	4/11/2026	272--CONDER, CARYNN	9.1E+13	200.00
	4/11/2026	27--ORCHARD SOFTWARE CORPORATION	9.1E+13	15,221.17
	4/11/2026	28--DAKOTA DIESEL REPAIR INC.	112568	99.53
	4/11/2026	2963--QUEST DIAGNOSTICS	112586	27,573.63
	4/11/2026	3015--LANDER COUNTY GATEFEES	112574	120.00
	4/11/2026	302--ANTHEM BLUE CROSS BLUE SHIELD	112562	97.42
	4/11/2026	3039--DESERT DISPOSAL	112569	366.00
	4/11/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL A	112563	225.00
	4/11/2026	324--HENRY SCHEIN	9.1E+13	193.95
	4/11/2026	349--MCKESSON MEDICAL SURGICAL	9.1E+13	996.03
	4/11/2026	34--MINDRAY DS USA	9.1E+13	46.50
	4/11/2026	364--CHAVEZ, MARIA	9.1E+13	102.24
	4/11/2026	366--CIRRUS PHARMACY SYSTEMS	9.1E+13	1,475.67
	4/11/2026	500433--EMPLOYEE FUND BMGH	9.1E+13	189.00
	4/11/2026	549--NISSHA MEDICAL TECHNOLOGIES	9.1E+13	59.79
	4/11/2026	550--SILVERTON MANAGEMENT COMPANY, LLC	9.1E+13	3,324.80
	4/11/2026	564--LINDE GAS & EQUIPMENT INC	9.1E+13	19.49
	4/11/2026	569--ALERA GROUP	9.1E+13	3,950.00
	4/11/2026	652--ODP BUSINESS SOLUTIONS LLC	9.1E+13	1,476.92
	4/11/2026	655--FIDELITY INVESTMENTS	9.1E+13	350.00
	4/11/2026	658--CIGNA HEALTHCARE	112566	60.22
	4/11/2026	708--DR. PELLEGRINI	9.1E+13	20,224.80
	4/11/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	9.1E+13	581.86
	4/11/2026	757--CONSENSUS CLOUD SOLUTION, LLC	9.1E+13	826.33
	4/11/2026	767--OPTUM BANK	9.1E+13	100.00
	4/11/2026	808--Clearlyip INC	9.1E+13	846.47
	4/11/2026	814--HSA	9.1E+13	30.00
	4/11/2026	856--THE HARDENBERGH GROUP, INC	9.1E+13	2,379.90
	4/11/2026	900851--BAIR DISTRIBUTING INC	9.1E+13	318.15
	4/11/2026	902502--GRAINGER	9.1E+13	1,483.18
	4/11/2026	92100--BATTLE MTN. WATER & SEWER	112564	741.55
	4/11/2026	9271--KINGSTON WATER UTILITY	112573	50.10
	4/11/2026	9304--POINTCLICKCARE TECHNOLOGIES	9.1E+13	1,280.01
	4/11/2026	94300--FISHER HEALTHCARE	9.1E+13	3,145.17
	4/11/2026	9508--HEALTHIE NEVADA	9.1E+13	1,250.00
	4/11/2026	9615--PACIFIC STATES COMMUNICATIONS	112582	1,379.55
	4/11/2026	9630--NETWORK SERVICES CO	9.1E+13	687.77
	4/11/2026	9663--IDEXX DISTRIBUTION, INC.	112572	1,062.99
	4/11/2026	9676--THORNDAL ARMSTRONG	112590	140.00
	4/11/2026	9706--HERMAN, PAUL	9.1E+13	47,329.92
	4/11/2026	9716--DONALD CARTER HANSEN MD PC	9.1E+13	8,089.92
	4/11/2026	9758--DELTA PHYSICIAN PLACEMENT	9.1E+13	2,500.00
	4/11/2026	9762--ICU MEDICAL	9.1E+13	2,966.48
	4/11/2026	9776--NEVADA RURAL HOSPITAL PARTNER	112578	8,367.28
	4/11/2026	98723--BECKMAN COULTER, INC.	9.1E+13	801.32
	4/11/2026	99077--WebPT, Inc	112592	500.00
	4/11/2026	99093--PATHFORWARD IT LLC	112583	20,301.25
	4/11/2026	99108--CORE SOUND IMAGING INC	9.1E+13	200.00
	4/11/2026	99110--STAPLES	9.1E+13	289.42
	4/15/2026	252--CHAMP VA	Voided - 112260	-24.26
	4/20/2026	120015--LICON	Voided - 112308	-7,673.68
	4/23/2026	100100--FARMER BROS. CO.	9.1E+13	284.87
	4/23/2026	100187--DIRECT SUPPLY, INC.	9.1E+13	3,985.74
	4/23/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	9.1E+13	293.75
	4/23/2026	1114--DEPARTMENT OF EMPLOYMENT, TRAININ	112601	7,825.63
	4/23/2026	120015--LICON	112608	16,627.86
	4/23/2026	130031--MCKESSON DRUG COMPANY	9.1E+13	18,859.69
	4/23/2026	130044--MEDLINE INDUSTRIES, INC.	112609	4,660.16
	4/23/2026	130049--MIDWAY MARKET	112610	131.24
	4/23/2026	1323--BOUND TREE MEDICAL, LLC	9.1E+13	726.49
	4/23/2026	138--BRACCO DIAGNOSTICS INC.	112597	576.65
	4/23/2026	140025--NEW YORK LIFE INS CO	112612	1,396.58
	4/23/2026	140027--RELIASTAR LIFE INSURANCE COMPANY	112618	250.00
	4/23/2026	140046--NORCO, INC	112613	45.00
	4/23/2026	1551--RT TECHNOLOGIES	112620	2,550.00
	4/23/2026	1598--VERIZON WIRELESS	112627	917.93
	4/23/2026	1601--WERFEN USA LLC	9.1E+13	7,828.00
	4/23/2026	180008--LANDER HARDWARE	112607	1,191.75
	4/23/2026	1897--CDW GOVERNMENT	9.1E+13	7,994.92
	4/23/2026	190008--NV ENERGY	112614	36.02
	4/23/2026	190033--US FOODSERVICE, INC.	9.1E+13	3,729.22
	4/23/2026	199--ROBERTSON, DEBRA	9.1E+13	200.00
	4/23/2026	19--PHARMERICA	112615	2,709.56
	4/23/2026	201--ALLEN, JODY	9.1E+13	1,768.00
	4/23/2026	220008--VITALANT	9.1E+13	5,750.00

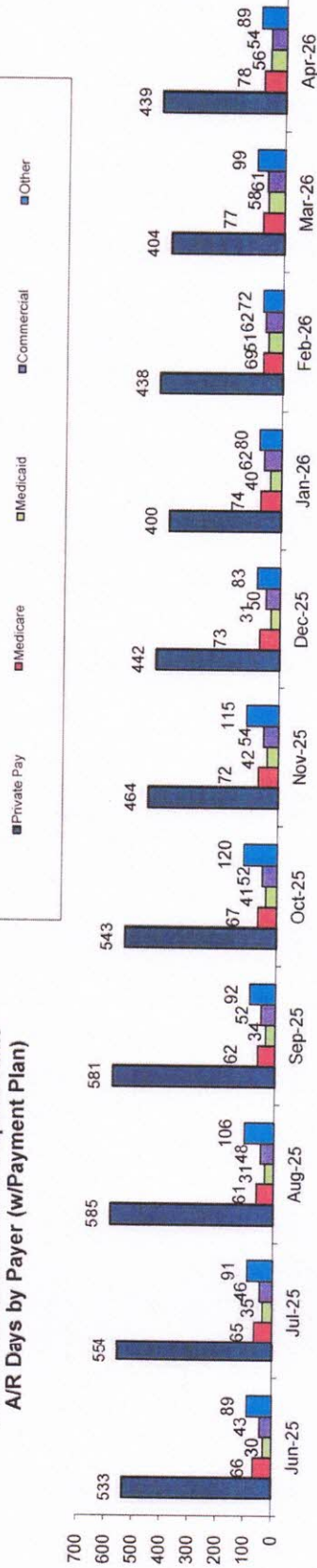
Company name: Battle Mountain General Hospital
 Report name: Check register
 Created on: 5/11/2026

Bank	Date	Vendor	Document no.	Amount
	4/23/2026	240000--ETCHEVERRYS FOODTOWN	112602	466.55
	4/23/2026	255--HOLLAND AUTO PARTS, LLC	112606	13.69
	4/23/2026	262--HANEY'S FURNITURE	112604	1,469.96
	4/23/2026	265--TRI-ANIM	112625	47.25
	4/23/2026	278--HEALTH ASSURE BY ALSCO	9.1E+13	4,236.90
	4/23/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL A	112596	225.00
	4/23/2026	324--HENRY SCHEIN	9.1E+13	88.50
	4/23/2026	349--MCKESSON MEDICAL SURGICAL	9.1E+13	32.98
	4/23/2026	355--MILLS PHARMACY	112611	81.60
	4/23/2026	35--GALLAGHER BENEFIT SERVICES	112603	507.60
	4/23/2026	365--PHYSICIANS RECORD CO.	112616	275.16
	4/23/2026	367--CARDINAL HEALTH 110, LLC	112600	28,257.48
	4/23/2026	374--WOLF HVACR	112629	835.00
	4/23/2026	500433--EMPLOYEE FUND BMGH	9.1E+13	195.00
	4/23/2026	564--LINDE GAS & EQUIPMENT INC	9.1E+13	7,275.85
	4/23/2026	650--HEALTHSTREAM, INC	9.1E+13	426.30
	4/23/2026	655--FIDELITY INVESTMENTS	9.1E+13	350.00
	4/23/2026	679--CHEMAQUA	9.1E+13	542.66
	4/23/2026	708--DR. PELLEGRINI	9.1E+13	11,089.92
	4/23/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	9.1E+13	176.29
	4/23/2026	745--RENOWN MEDICAL SCHOOL ASSOCIATES	9.1E+13	2,509.22
	4/23/2026	747--PPLSI	112617	104.75
	4/23/2026	767--OPTUM BANK	9.1E+13	100.00
	4/23/2026	77--CAREFUSION SOLUTIONS, LLC	9.1E+13	1,062.00
	4/23/2026	798--ABTECH TECHNOLOGIES, INC	9.1E+13	1,644.65
	4/23/2026	805--SKY FIBER NETWORK	9.1E+13	99.00
	4/23/2026	814--HSA	9.1E+13	30.00
	4/23/2026	852--ARGENTA RIM APARTMENTS	112595	1,306.50
	4/23/2026	856--THE HARDENBERGH GROUP, INC	9.1E+13	1,749.30
	4/23/2026	900851--BAIR DISTRIBUTING INC	9.1E+13	261.63
	4/23/2026	902502--GRAINGER	9.1E+13	484.84
	4/23/2026	903867--AFLAC TRADITIONAL AND DIRECT	112594	1,011.59
	4/23/2026	92600--BRIGGS HEALTHCARE	112598	124.80
	4/23/2026	94300--FISHER HEALTHCARE	9.1E+13	2,496.56
	4/23/2026	9539--PHARMERICA	9.1E+13	448.07
	4/23/2026	9630--NETWORK SERVICES CO	9.1E+13	1,865.64
	4/23/2026	9716--DONALD CARTER HANSEN MD PC	9.1E+13	12,134.88
	4/23/2026	9766--TRUBRIDGE	112626	20,786.53
	4/23/2026	98984--PUBLIC EMPLOYEES RETIREMENT SYSTI	9.1E+13	193,059.86
	4/23/2026	99058--TAHOE CARSON RADIOLOGY LTD	112624	8,267.00
	4/23/2026	99077--WebPT, Inc	112628	319.27
	4/23/2026	99081--ALBAN DE SCHUTTER	9.1E+13	15,000.00
	4/23/2026	99110--STAPLES	9.1E+13	1,574.88
	4/23/2026	99111--YESCO	112630	9,478.61
	4/23/2026			37.80
	4/23/2026			109.71
	4/23/2026			200.00
	4/23/2026			100.00
	4/23/2026			40.00
	4/23/2026			111.61
TOTAL				1,073,477.58

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



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



BATTLE MOUNTAIN GENERAL HOSPITAL **BATTLE MOUNTAIN CLINIC**

YTD	8,713
Face to Face	185
Telehealth	192
Injections	2
Dietician	9,092

PHYSICIAN	DAYS WORKED Apr-26	PATIENTS SEEN Apr-26	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Abby Burkhardt, APRN(Includes LTC) Telehealth	18	432	24	3,186
Cathryn Beggs, APRN Telehealth	0	0	0	1
Charloth Bledsoe, PMHNP Telehealth	15	75	6	2,196
Dr Potterjones(Includes LTC) Telehealth	0	17	0	6
Dr. David Rivas Telehealth	0	0	0	554
Sarah Pehrson, APRN Telehealth	0	0	0	167
Norah Lusk, APRN Telehealth	0	0	0	1,044
Jennifer Douglas, LCSW-I Telehealth	0	0	0	1
Chalee Mullin - FNP-C Telehealth	18	312	17	407
Jodi Allen, RD Injections	0	0	0	0
Total		839		9,092

PATIENTS SEEN APRIL 2025 1046

PATIENTS SEEN YTD APRIL 2025 9,659

CARDIOLOGIST

Dr. Alban De Schutter	1	38	38	91
-----------------------	---	----	----	----

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO APRIL 30, 2026
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) 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
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO APRIL 30, 2026
FINANCIAL STATEMENTS**

**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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO APRIL 30, 2026
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 APRIL 30, 2026
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 APRIL 30, 2026
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.

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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO APRIL 30, 2026
FINANCIAL STATEMENTS**

**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.

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO APRIL 30, 2026
FINANCIAL STATEMENTS**

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.