Battle Mountain
General Hospital
535 South Humboldt Street, Battle Mountain, NV 89820

FINANCIALS

JULY 2026

Battle Mountain
General Hospital
535 South Humboldt Street, Battle Mountain, NV 89820

FINANCIAL STATEMENT REVIEW

JULY 2026

BALANCE SHEET

ASSETS

- *Operating cash at the end of July 2026 was $1,123,256. The Hospital also held $10,326,080 in money market funds, $6,104,737 in the LGIP Construction Reserve, $3,293,829 in the LGIP Capital Expenditures Reserve, $29,124,992 in the LGIP Operations Reserve, and $56,908 in the LGIP Savings Reserve. Long-term cash investments totaled an additional $22,248,024. Short-term investment account balances were $420,485 in the Operations Reserve, $215,191 in the Capital Expenditures Reserve, and $1,642,324 in the Construction Reserve.*

- *Gross accounts receivable had a balance of $ 8,888,049 (total) and net accounts receivable (what we expect to collect) had a balance of $ 2,391,093. The balance of the accounts receivable is made up of Athena A/R, $ 8,856,441, Point Click Care A/R, $326,908, Sharp Ambulance Billing A/R, $3,620 and ($298,920) in Athena A/R Clearing accounts.*

- *Accounts payable at the end of July totaled $42,369.*

- *Total payroll liabilities were $482,181, consisting primarily of accrued payroll and accrued vacation liabilities.*

INCOME STATEMENT

REVENUES

- *Gross patient revenue for July was $2,388,687, compared to a budget of $1,890,753. July revenue exceeded budget by $497,934. July's gross patient revenue was $329,166 higher than June.*

Month Ending 07/31/2025	Month To Date 07/31/2026			Prior Year To Date 07/31/2025	Year To Date 07/31/2026	
Actual	Actual	Budget 2027		Actual	Actual	Budget 2027
913,441	1,146,516	766,281	Emergency	913,441	1,146,516	766,281
17,182	130,537	120,888	Inpatient	17,182	130,537	120,888
487,675	601,466	523,406	Outpatient	487,675	601,466	523,406
4,617	29,422	25,301	Observation	4,617	29,422	25,301
155,324	118,571	155,386	Clinic	155,324	118,571	155,386
34,318	135,364	75,140	Swing bed	34,318	135,364	75,140
217,590	227,648	224,351	Skilled nursing (SNF)	217,590	227,648	224,351
0	(837)	0	No Level of Care	0	(837)	0
1,830,147	2,388,687	1,890,753	Total Patient Revenue	1,830,147	2,388,687	1,890,753

- *In July all services exceeded budget, except Clinic revenues.*
- *Gross Clinic revenues for July were $36,815 below budget, with actual revenues of $118,571 compared to a budget of $155,386. Clinic revenues were $23,144 higher compared to June.*

DEDUCTIONS

- *Contractual Adjustments for JULY were $ 925,053 with the budgeted amount of $652,310.*

- *Bad debt was $95,311, 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 ($3,528), EMS(SHARP) B/D write offs were ($0), EMS(SHARP) B/D Recovery were ($300), LTC B/D write offs were –$0-, Athena write offs were ($259,037), B/D recovery was ($4,796), Allowance adjustment was $30,000-, Adj to AR Collections $332,972.*

EXPENSES

- *Total operating expenses for July were $1,721,790, compared to a budget of $1,860,719, resulting in expenses that were $138,929 below budget.*

- *Employee-related expenses were $1,045,848, compared to a budget of $1,098,369, which was 5% below budget for the month.*

-

OPERATING INCOME AND NET INCOME

- *During the month of JULY BMGH overall experienced (Loss)/Gain from operations of $1,189,733 as compared to a budgeted net loss of ($675,975), YTD as of JULY $1,189,733.*

- *The Overall (Loss)/Gain for the month of JULY was $1,965,230 compared to a budget of $20, YTD (Loss)Gain was $1,965,230, compared to the budgeted amount of $20.*

Battle Mountain General Hospital
Balance Sheet
As of July 31, 2026

Reporting Book: ACCRUAL
As of Date: 07/31/2026

	Month Ending 07/31/2026 Actual	Month Ending 06/30/2026 Actual
Assets		
Current Assets		
Cash and Liquid Capital		
US Bank	29,261.06	22,518.47
Operating Account	1,123,255.63	1,549,124.19
LGIP - Operations Reserve	29,124,991.75	19,856,973.94
LGIP - Construction Reserve	6,104,736.86	6,085,341.58
LGIP - Capital Expenditures Reserve	3,293,828.58	3,283,363.80
LGIP - SAV	56,907.59	56,726.79
Cash - TBILL Operations Reserve	420,484.86	419,274.57
Cash - TBILL Construction Reserve	1,642,324.00	1,637,596.88
Cash - TBILL Capital Expenditures Reserve	215,191.13	214,571.74
Cash - Money Market Account	10,326,080.20	9,836,855.11
Cash - Resident's Trust	21,969.96	16,036.93
Cash - Transfer	24,885.28	25,009.52
Petty Cash	1,700.00	1,700.00
Petty Cash - Resident's Trust	400.00	400.00
Total Cash and Liquid Capital	52,386,016.90	43,005,493.52
Accounts Receivable, Net of Allowance		
Accounts Receivable	8,888,049.51	8,804,666.89
Allowances against Receivables	6,496,956.27	6,391,956.27
Total Accounts Receivable, Net of Allowance	2,391,093.24	2,412,710.62
Other Receivables	905,103.35	8,405,923.42
Inventory	444,264.83	457,965.51
Prepaid Expenses	215,421.71	223,753.30
Total Current Assets	56,341,900.03	54,505,846.37
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	59,840,384.87	59,831,006.87
Accumulated Depreciation	28,766,894.90	28,518,456.42
Construction in Progress	41,867.38	40,703.41
Total Fixed Assets, Net of Depreciation	31,115,357.35	31,353,253.86
Total Long Term Assets	31,115,357.35	31,353,253.86
Long Term Investments		
Wells Fargo - Long Term Investments	22,430,000.00	22,675,000.00
Mark to Market - Long Term Investments	(181,976.36)	(145,626.44)
Total Long Term Investments	22,248,023.64	22,529,373.56
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	114,886,353.02	113,569,545.79
Liabilities		
Current Liabilities		
Accounts Payable	42,369.09	526,957.84
Accrued Taxes	(0.04)	(0.04)
Accrued Payroll and Related	482,180.63	462,597.20
Deferred Revenue	50,000.00	50,000.00
Total Current Liabilities	574,549.68	1,039,555.00
Suspense Liabilities	39,488.75	222,906.56
Uncategorized Liabilities	15,407,184.00	15,407,184.00
Total Liabilities	16,021,222.43	16,669,645.56
Retained Earnings	96,899,900.23	88,553,508.75
Net Income	1,965,230.36	8,346,391.48

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

Reporting Book: ACCRUAL
As of Date: 07/31/2026

Month Ending 07/31/2025	Month To Date 07/31/2026			Prior Year To Date 07/31/2025	Year To Date 07/31/2026	
Actual	Actual	Budget 2027		Actual	Actual	Budget 2027
913,441	1,146,516	766,281	Emergency	913,441	1,146,516	766,281
17,182	130,537	120,888	Inpatient	17,182	130,537	120,888
487,675	601,466	523,406	Outpatient	487,675	601,466	523,406
4,617	29,422	25,301	Observation	4,617	29,422	25,301
155,324	118,571	155,386	Clinic	155,324	118,571	155,386
34,318	135,364	75,140	Swing bed	34,318	135,364	75,140
217,590	227,648	224,351	Skilled nursing (SNF)	217,590	227,648	224,351
0	(837)	0	No Level of Care	0	(837)	0
1,830,147	2,388,687	1,890,753	Total Patient Revenue	1,830,147	2,388,687	1,890,753
577,859	925,053	652,310	Contractual Adjustments	577,859	925,053	652,310
			Bad Debt			
83,134	100,407	101,991	Bad Debt Write Off Hospital/Clinic	83,134	100,407	101,991
(4,261)	(5,096)	0	Bad Debt Recovery	(4,261)	(5,096)	0
78,873	95,311	101,991	Total Bad Debt	78,873	95,311	101,991
0	16,346	0	Revenue Deductions	0	16,346	0
656,732	1,036,710	754,301	Total Revenue Deductions	656,732	1,036,710	754,301
76	16	208	Incentive Revenue	76	16	208
1,830,147	2,388,687	1,890,753	Total Patient Revenue	1,830,147	2,388,687	1,890,753
1,173,491	1,351,993	1,136,660	Total Net Patient Revenue	1,173,491	1,351,993	1,136,660
56,642	1,559,828	48,500	Other Operating Revenue	56,642	1,559,828	48,500
766,879	463,006	463,007	Non-Operating Revenue	766,879	463,006	463,007
291,263	312,491	212,988	Interest Income	291,263	312,491	212,988
1,058,142	775,497	675,995	Total Non-Operating Revenue	1,058,142	775,497	675,995
2,288,275	3,687,318	1,861,155	Total Income before Expenses	2,288,275	3,687,318	1,861,155
11,839	10,336	22,095	Repairs and Maintenance	11,839	10,336	22,095
4,643	6,123	5,950	Leases and Rental Expenses	4,643	6,123	5,950
846,663	1,045,848	1,098,369	Employee Related Expenses	846,663	1,045,848	1,098,369
114,447	119,564	136,953	Supplies	114,447	119,564	136,953
267,802	220,128	277,992	Contract Services	267,802	220,128	277,992
8,741	24,520	11,838	Other Department Expenses	8,741	24,520	11,838
1,254,135	1,426,519	1,553,197	Total Departmental Expenses	1,254,135	1,426,519	1,553,197
11,272	21,213	27,225	Hospital Insurance Expenses	11,272	21,213	27,225
19,251	21,152	21,269	Utilities	19,251	21,152	21,269
145,785	248,439	255,063	Depreciation and Amortization	145,785	248,439	255,063
(69)	1,307	2,500	Recruitment and Credentialing	(69)	1,307	2,500
2,116	3,160	1,215	Other Fees	2,116	3,160	1,215
12,872	0	250	Other Operating Expenses	12,872	0	250
191,227	295,271	307,522	Total General and Administrative Expenses	191,227	295,271	307,522
1,445,362	1,721,790	1,860,719	Total Operating Expenses	1,445,362	1,721,790	1,860,719
245	298	416	Non-Operating Expenses	245	298	416
1,445,607	1,722,088	1,861,135	Total Expenses	1,445,607	1,722,088	1,861,135
842,669	1,965,230	20	Total Net Income	842,669	1,965,230	20

2,388,687	Total Patient Revenue		2,388,687
16	Incentive Revenue		16
1,559,828	Other Operating Revenue		1,559,828
3,948,531	TOTAL OPERATING REVENUE		3,948,531
1,036,710	Total Revenue Deductions		1,036,710
2,911,821	NET OPERATING REVENUE		2,911,821
1,722,088	Total Expenses		1,722,088
1,189,733	***(LOSS) FROM OPERATIONS***		1,189,733

Battle Mountain
General Hospital
535 South Humboldt Street, Battle Mountain, NV 89820

WELLS FARGO OPERATING ACCOUNT
AS OF JULY 2026

BEGINNING BALANCE:		
Cash in Operating Account for Operations	**1,549,124.19**	
Petty Cash - Hospital	1,700.00	**1,550,824.19**
DEPOSITS:		
Ad Valorem	6,236.60	
Net Proceeds of Mines	7,680,251.36	
Consolidated Tax	87,338.29	
County JPHSC EMS Rent	1,000.00	
340B	57,035.95	
UPL/DSH		
Healthy Thursday	710.00	
Transfer from WF Investment Account		
Misc/Rebates/Dietary/Incentives	15,138.28	
Grant (Silver Summit Grant for trainings)		
Hospital/Clinic Receipts	2,849,150.15	
		10,696,860.63
WITHDRAWALS:		
Accounts Payable	1,173,464.73	
Athena	29,160.37	
Allied Insurance	104,820.75	
Payroll (Net)	503,557.77	
Payroll Taxes	110,595.71	
Transfer of Funds to LGIP Investment Account	9,200,000.00	
Merchant Charges	1,129.86	
		11,122,729.19
ENDING BALANCE:		
Cash in Operating Account for Operations	1,123,255.63	
Petty Cash - Hospital	1,700.00	**1,124,955.63**

Battle Mountain
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WELLS FARGO - MONEY MARKET MUTUAL FUNDS
AS OF JULY 2026

RESERVE ACCOUNT	BEGINNING BALANCE	DEPOSITS	BOUGHT/SOLD	INTERESTS	DIVIDENDS	TRANSFERS between Funds In /	ENDING BALANCE
Cash - Money Market Account	9,836,855.11	245,000.00		222,849.77	21,375.32		10,326,080.20
Wells Fargo - Long Term Investments	22,675,000.00		(245,000.00)				22,430,000.00
Mark to Market - Long Term Investments	(145,626.44)			(36,349.92)			(181,976.36)
GRAND TOTAL	**32,366,228.67**	**245,000.00**	**(245,000.00)**	**186,499.85**	**21,375.32**		**32,574,103.84**

Battle Mountain
General Hospital
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WELLS FARGO - RESERVE ACCOUNTS
AS OF JULY 2026

RESERVE ACCOUNT	BEGINNING BALANCE	DEPOSITS	WITHDRAWAL	TRANSFERS between Funds In / (Out)	DIVIDENDS	ENDING BALANCE
Cash - TBILL Operations Reserve	419,274.57				1,210.29	420,484.86
Cash - TBILL Construction Reserve	1,637,596.88				4,727.12	1,642,324.00
Cash - TBILL Capital Expenditures Reserve	214,571.74				619.39	215,191.13
GRAND TOTAL	**2,271,443.19**	**-**	**-**	**-**	**6,556.80**	**2,277,999.99**

Battle Mountain
General Hospital
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LGIP - RESERVE ACCOUNTS
AS OF JULY 2026

RESERVE ACCOUNT	BEGINNING BALANCE	DEPOSITS	WITHDRAWAL	INTEREST	ENDING BALANCE
LGIP - Operations Reserve	19,856,973.94	9,200,000.00		68,017.81	29,124,991.75
LGIP - Construction Reserve	6,085,341.58			19,395.28	6,104,736.86
LGIP - Capital Expenditures Reserve	3,283,363.80			10,464.78	3,293,828.58
LGIP - SAV	56,726.79			180.80	56,907.59
GRAND TOTAL	**29,282,406.11**	**9,200,000.00**	**-**	**98,058.67**	**38,580,464.78**

Battle Mountain General Hospital
Schedule of Patient Revenues vs. Patient Payments
Fiscal Years ending June 30, 2027 & 2026

Fiscal Year ending June 30, 2027

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-26	$2,388,687	$2,196,309	$1,359,901	61.9%
Aug-26				
Sep-26				
Oct-26				
Nov-26				
Dec-26				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
YTD 1 mo. AVG	**$2,388,687**	**$2,196,309**	**$1,359,901**	**61.9%**

Fiscal Year ended 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	$2,140,719	$2,244,389	$1,201,418	53.5%
Jun-26	$2,059,521	$2,001,445	$1,147,669	57.3%
YTD 12 mo. AVG	**$2,003,837**	**$1,964,140**	**$1,158,700**	**59.0%**

Battle Mountain
General Hospital
535 South Humboldt Street, Battle Mountain, NV 89820

BATTLE MOUNTAIN CLINIC CENSUS
AS OF JULY 2026

PHYSICIAN	DAYS WORKED Jul-26	PATIENTS SEEN Jul-26	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Abby Burkhart, APRN(Includes LTC)	13	270	21	270
Telehealth				0
Chalee Mullin - FNP-C	17	213	13	213
Telehealth				0
Charloth Bledsoe, PMHNP	17	29	4	29
Telehealth		35		35
Michele Leary, DO	17	233	14	233
Telehealth				0
Jodi Allen, RD	0	0	0	0
Injections	0	2		2
Total		782		782

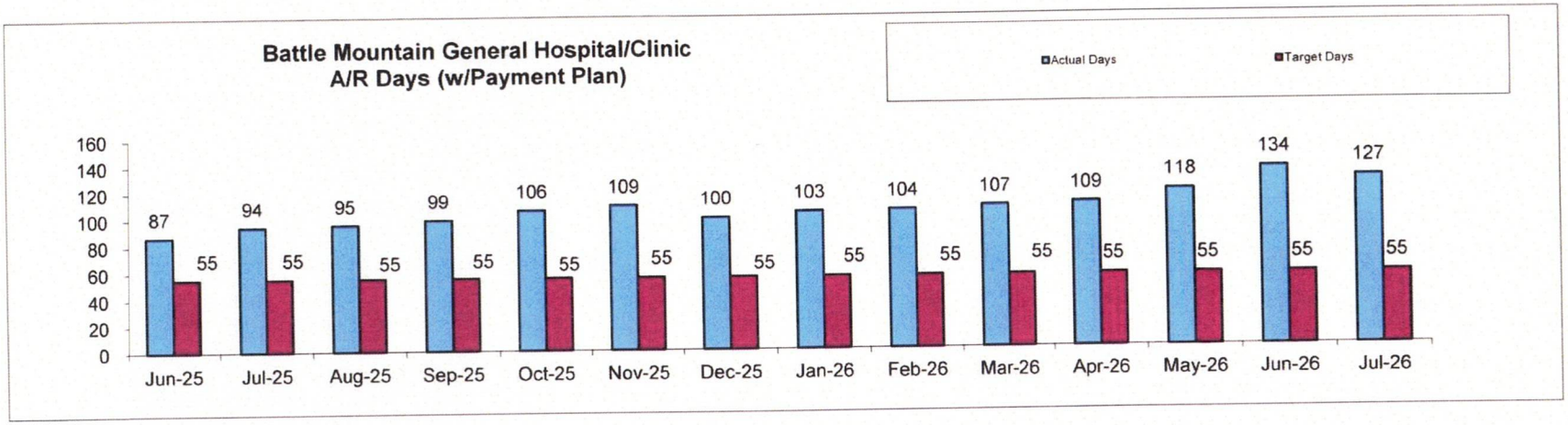
YTD	
Face to Face	745
Telehealth	35
Injections	2
Dietician	0
TOTAL	782

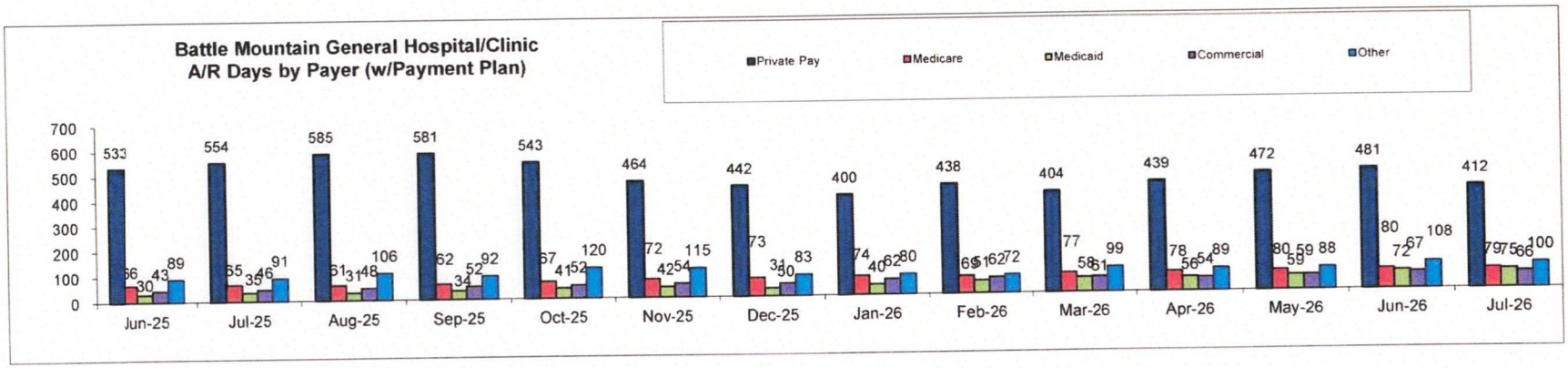
		DIFFERENCE
PATIENTS SEEN JULY 2025	903	-121
PATIENTS SEEN YTD JULY 2025	903	-121

Jul-26	782
Aug-26	-
Sep-26	-
Oct-26	-
Nov-26	-
Dec-26	-
Jan-27	-
Feb-27	-
Mar-27	-
Apr-27	-
May-27	-
Jun-27	-

CARDIOLOGIST	DAYS WORKED Jul-26	PATIENTS SEEN Jul-26	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Dr. Alban De Schutter	2	35	17.5	35

Battle Mountain
General Hospital
535 South Humboldt Street, Battle Mountain, NV 89820





JULY 2025	ONE Month Year-to-date 2025 Sum of Charges
CM - Blood Bank	**3,165.67**
Emergency	1,931.61
Outpatient	1,234.06
CM - Central Supply	**1,305.79**
Emergency	1,298.97
Swing bed	6.82
CM - CT Scan	**366,692.92**
Emergency	291,489.92
Inpatient	0.00
Observation	0.00
Outpatient	75,203.00
CM - Infusion	**82,098.48**
Emergency	76,098.38
Observation	317.16
Outpatient	5,682.94
CM - Laboratory	**346,076.85**
Emergency	106,165.08
Inpatient	1,879.23
Observation	307.62
Outpatient	232,958.81
Swing bed	4,765.91
No Level of Care	
CM - MRI	**30,641.14**
Outpatient	30,641.14
CM - Observation	**2,361.15**
Observation	2,361.15
CM - Pharmacy	**35,947.88**
Emergency	20,091.19
Inpatient	2,513.99
Observation	158.43
Outpatient	13,130.91
Swing bed	53.36
CM - Physical Therapy	**79,688.93**
Emergency	389.91
Inpatient	231.66
Outpatient	74,666.48
Swing bed	4,400.88
CM - Professional Fees	**9,928.75**
Emergency	9,928.75
Outpatient	0.00
CM - Radiology	**60,072.18**
Emergency	28,998.57
Inpatient	616.44
Outpatient	30,457.17
CM - Ultrasound	**17,731.50**
Emergency	3,240.83
Outpatient	14,490.67
CM- Swing Bed	**6,811.92**
Swing bed	6,811.92
Emergency	**336,301.48**
Emergency	336,549.49
Inpatient	0.00
Observation	0.00
Swing bed	-248.01
Med/Surg	**13,211.11**
Inpatient	11,940.06
Observation	1,271.05
Respiratory Therapy	**38,912.17**

JULY 2026	ONE Month Year-to-date 2026 Sum of Charges	Changes Greater than $5K FY 2026 Increase (Decrease)	
CM - Blood Bank	**26,401.00**	**23,235.33**	**734%**
Emergency	8,732.00	**6,800.39**	**352%**
Outpatient	17,669.00	**16,434.94**	**1332%**
CM - Central Supply	**2,348.04**		
Emergency	2,348.04		
Swing bed	0.00		
CM - CT Scan	**386,556.00**	**19,863.08**	**5%**
Emergency	330,206.00	**38,716.08**	**13%**
Inpatient	19,547.00	**19,547.00**	**100%**
Observation	3,044.00		
Outpatient	33,759.00	(41,444.00)	-55%
CM - Infusion	**151,121.07**	**69,022.59**	**84%**
Emergency	113,560.07	**37,461.69**	**49%**
Observation	9,073.00	**8,755.84**	**2761%**
Outpatient	28,488.00	**22,805.06**	**401%**
CM - Laboratory	**385,551.72**	**39,474.87**	**11%**
Emergency	125,869.98	**19,704.90**	**19%**
Inpatient	7,643.75	**5,764.52**	**307%**
Observation	2,290.75		
Outpatient	245,995.24	**13,036.43**	**6%**
Swing bed	4,589.00		
No Level of Care	(837.00)		
CM - MRI	**51,418.80**	**20,777.66**	**68%**
Outpatient	51,418.80	**20,777.66**	**68%**
CM - Observation	**7,769.18**	**5,408.03**	**229%**
Observation	7,769.18	**5,408.03**	**229%**
CM - Pharmacy	**97,802.86**	**61,854.98**	**172%**
Emergency	29,208.25	**9,117.06**	**45%**
Inpatient	6,502.71		
Observation	1,756.32		
Outpatient	53,876.04	**40,745.13**	**310%**
Swing bed	6,459.54	**6,406.18**	**12006%**
CM - Physical Therapy	**108,549.56**	**28,860.63**	**36%**
Emergency	0.00		
Inpatient	3,668.82		
Outpatient	91,390.56	**16,724.08**	**22%**
Swing bed	13,490.18	**9,089.30**	**207%**
CM - Professional Fees	**21,262.11**	**11,333.36**	**114%**
Emergency	13,744.11		
Outpatient	7,518.00	**7,518.00**	**#DIV/0!**
CM - Radiology	**72,196.61**	**12,124.43**	**20%**
Emergency	31,714.06		
Inpatient	753.00		
Outpatient	39,729.55	**9,272.38**	**30%**
CM - Ultrasound	**21,924.34**		
Emergency	2,756.00		
Outpatient	19,168.34		
CM- Swing Bed	**0.00**	(6,811.92)	-100%
Swing bed	0.00	(6,811.92)	-100%
Emergency	**456,168.54**	**119,867.06**	**36%**
Emergency	455,424.50	**118,875.01**	**35%**
Inpatient	372.02		
Observation	372.02		
Swing bed	0.00		
Med/Surg	**95,317.00**	**82,105.89**	**621%**
Inpatient	90,744.00	**78,803.94**	**660%**
Observation	4,573.00		
Respiratory Therapy	**41,256.59**		

JULY 2025	ONE Month Year-to-date 2025 Sum of Charges
Emergency	29,550.72
Inpatient	0.00
Observation	201.51
Outpatient	8,802.23
Swing bed	357.71
OP Lab/Rad	**1,693.63**
Outpatient	1,693.63
SNF/Respite	**18,169.28**
Swing bed	18,169.28
Clinic	**161,745.93**
Clinic	155,323.88
Emergency	6,014.25
Inpatient	0.00
Outpatient	407.80
Swing bed	0.00
LTC	**217,590.23**
Grand Total	**1,830,146.99**

JULY 2026	ONE Month Year-to-date 2026 Sum of Charges	Changes Greater than $5K FY 2026 Increase (Decrease)	
Emergency	27,554.60		
Inpatient	1,074.00		
Observation	543.00		
Outpatient	11,259.99		
Swing bed	825.00		
OP Lab/Rad	**0.00**		
Outpatient	0.00		
SNF/Respite	**110,000.00**	**91,830.72**	**505%**
Swing bed	110,000.00	**91,830.72**	**505%**
Clinic	**125,395.54**	(36,350.39)	-22%
Clinic	118,571.65	(36,752.23)	-24%
Emergency	5,397.99		
Inpatient	232.00		
Outpatient	1,193.90		
Swing bed	0.00		
LTC	**227,648.00**	**10,057.77**	**5%**
Grand Total	**2,388,686.96**	**558,539.97**	**31%**

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Bank	Date	Vendor	Document no.	Amount
	7/2/2026	100100--FARMER BROS. CO.	ACH	170.79
	7/2/2026	100801--WELLS FARGO	112791	12,557.71
	7/2/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	2,380.93
	7/2/2026	10--NOVARAD CORPORATION	112780	1,037.13
	7/2/2026	130031--MCKESSON DRUG COMPANY	ACH	2,732.61
	7/2/2026	130044--MEDLINE INDUSTRIES, INC.	112775	9,915.58
	7/2/2026	130049--MIDWAY MARKET	112776	491.68
	7/2/2026	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112764	4,081.73
	7/2/2026	140025--NEW YORK LIFE INS CO	112778	1,396.58
	7/2/2026	140027--RELIASTAR LIFE INSURANCE COMPANY	112787	250.00
	7/2/2026	140046--NORCO, INC	112779	45.00
	7/2/2026	1483--OPTUM360	ACH	7,495.00
	7/2/2026	150000--OFFICE PRODUCTS INC (OPI)	ACH	649.17
	7/2/2026	1563--WEX BANK	ACH	232.07
	7/2/2026	1601--WERFEN USA LLC	ACH	810.36
	7/2/2026	180008--LANDER HARDWARE	112774	232.93
	7/2/2026	186--FREEMAN, KATHY	ACH	313.92
	7/2/2026	190008--NV ENERGY	112781	12,305.18
	7/2/2026	190016--SOUTHWEST GAS	112788	3,302.79
	7/2/2026	190033--US FOODSERVICE, INC.	ACH	5,244.68
	7/2/2026	201--ALLEN, JODY	ACH	1,632.00
	7/2/2026	220008--VITALANT	ACH	5,055.00
	7/2/2026	240000--ETCHEVERRYS FOODTOWN	112770	165.63
	7/2/2026	255--HOLLAND AUTO PARTS, LLC	112772	11.26
	7/2/2026	278--HEALTH ASSURE BY ALSCO	ACH	12,960.13
	7/2/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL AT	112767	275.00
	7/2/2026	324--HENRY SCHEIN	ACH	623.88
	7/2/2026	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	44,253.06
	7/2/2026	367--CARDINAL HEALTH 110, LLC	112768	18,304.04
	7/2/2026	375--CLIA LABORATORY PROGRAM	112769	3,557.00
	7/2/2026	43--PGBA, LLC TRICARE REFUNDS	112784	1,250.89
	7/2/2026	497--NEVADA ASSOCIATION OF EMPLOYERS	112777	1,508.60
	7/2/2026	500433--EMPLOYEE FUND BMGH	ACH	210.00
	7/2/2026	564--LINDE GAS & EQUIPMENT INC	ACH	7,970.86
	7/2/2026	56--PRICE, JODI	ACH	101.32
	7/2/2026	655--FIDELITY INVESTMENTS	ACH	395.00
	7/2/2026	708--DR. PELLEGRINI	ACH	51,600.00
	7/2/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	ACH	1,427.07
	7/2/2026	747--PPLSI	112785	104.75
	7/2/2026	754--DR. JONES, DANIEL C	ACH	17,280.00
	7/2/2026	764--INOVALON PROVIDER, INC	ACH	2,908.70
	7/2/2026	767--OPTUM BANK	ACH	145.00
	7/2/2026	806--SKY FIBER NETWORK	ACH	99.00
	7/2/2026	814--HSA	ACH	75.00
	7/2/2026	816--JUMP TECHNOLOGIES, INC	ACH	3,000.00
	7/2/2026	830--GREAT BASIN COLLEGE	112771	8,500.00
	7/2/2026	852--ARGENTA RIM APARTMENTS	112765	1,306.50
	7/2/2026	900851--BAIR DISTRIBUTING INC	ACH	181.15
	7/2/2026	902502--GRAINGER	ACH	268.40
	7/2/2026	903867--AFLAC TRADITIONAL AND DIRECT	112763	1,011.59
	7/2/2026	9382--TAHOE CARSON RADIOLOGY	112790	520.00

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	7/2/2026	9383--AT&T U VERSE	112766	74.99
	7/2/2026	94300--FISHER HEALTHCARE	ACH	3,012.01
	7/2/2026	9508--HEALTHIE NEVADA	ACH	1,250.00
	7/2/2026	9539--PHARMERICA	ACH	928.69
	7/2/2026	9615--PACIFIC STATES COMMUNICATIONS	112783	925.00
	7/2/2026	9630--NETWORK SERVICES CO	ACH	901.25
	7/2/2026	9663--IDEXX DISTRIBUTION, INC.	112773	181.44
	7/2/2026	9716--DONALD CARTER HANSEN MD PC	ACH	8,089.92
	7/2/2026	98723--BECKMAN COULTER, INC.	ACH	913.50
	7/2/2026	98984--PUBLIC EMPLOYEES RETIREMENT SYSTE	ACH	205,313.29
	7/2/2026	99035--PEDIATRIC EMERGENCY STANDARDS, IN	ACH	5,244.75
	7/2/2026	99042--OptimisPT	112782	222.67
	7/2/2026	99081--ALBAN DE SCHUTTER	ACH	15,000.00
	7/2/2026	99110--STAPLES	ACH	1,192.28
	7/2/2026	99129--DONALD R. CRUM MD	ACH	25,380.00
	7/2/2026	99136--STATE OF NEVADA NDOT	112789	1,335.00
	7/2/2026	99137--PROFESSIONAL DEVELOPMENT GROUP L	112786	375.00
	7/15/2026	375--CLIA LABORATORY PROGRAM	77449774727	3,557.00
	7/16/2026	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	112823	2,624.30
	7/16/2026	102300--TALX UC EXPRESS	ACH	278.60
	7/16/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	2,911.48
	7/16/2026	1114--DEPARTMENT OF EMPLOYMENT, TRAININ	112799	7,804.04
	7/16/2026	11--CORCOM COMMUNICATION	112798	599.00
	7/16/2026	120015--LiCON	112812	20,184.98
	7/16/2026	12--QUEST DIAGNOSTICS	112825	115.85
	7/16/2026	130031--MCKESSON DRUG COMPANY	ACH	12,492.53
	7/16/2026	130044--MEDLINE INDUSTRIES, INC.	112814	5,561.85
	7/16/2026	130049--MIDWAY MARKET	112815	444.35
	7/16/2026	1323--BOUND TREE MEDICAL, LLC	ACH	119.88
	7/16/2026	1391--WAYSTAR/ ZIRMED INC	ACH	1,331.93
	7/16/2026	140004--NEVADA RURAL HOSPITAL PARTNERS	112817	2,125.00
	7/16/2026	140025--NEW YORK LIFE INS CO	112818	30.00
	7/16/2026	140027--RELIASTAR LIFE INSURANCE COMPANY	112826	250.00
	7/16/2026	180008--LANDER HARDWARE	112810	16.49
	7/16/2026	1897--CDW GOVERNMENT	ACH	751.54
	7/16/2026	190008--NV ENERGY	112820	33.92
	7/16/2026	190016--SOUTHWEST GAS	112829	29.38
	7/16/2026	190033--US FOODSERVICE, INC.	ACH	2,236.09
	7/16/2026	201--ALLEN, JODY	ACH	1,700.00
	7/16/2026	265--TRI ANIM	112832	45.11
	7/16/2026	270--NORIDIAN HEATHCARE SOLUTIONS MEDIC	112819	48.43
	7/16/2026	278--HEALTH ASSURE BY ALSCO	ACH	8,536.50
	7/16/2026	2963--QUEST DIAGNOSTICS	112824	14,520.45
	7/16/2026	3015--LANDER COUNTY GATEFEES	112809	120.00
	7/16/2026	3039--DESERT DISPOSAL	112800	366.00
	7/16/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL AT	112792	275.00
	7/16/2026	324--HENRY SCHEIN	ACH	148.94
	7/16/2026	334--HOMETOWN HEALTH	112807	452.00
	7/16/2026	33--BIONIX DEVELOPMENT CORP	ACH	373.95
	7/16/2026	349--MCKESSON MEDICAL SURGICAL	ACH	64.18
	7/16/2026	366--CIRRUS PHARMACY SYSTEMS	ACH	1,367.57

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	7/16/2026	367--CARDINAL HEALTH 110, LLC	112796	4,756.74
	7/16/2026	437--TROPHY PEAK FIRE PROTECTION	112833	1,314.88
	7/16/2026	448--GARDNER, JEFFERY	ACH	7,584.30
	7/16/2026	500433--EMPLOYEE FUND BMGH	ACH	213.00
	7/16/2026	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,000.00
	7/16/2026	569--ALERA GROUP	ACH	3,950.00
	7/16/2026	655--FIDELITY INVESTMENTS	ACH	350.00
	7/16/2026	658--CIGNA HEALTHCARE	112797	55.22
	7/16/2026	708--DR. PELLEGRINI	ACH	18,900.00
	7/16/2026	73--HENINGER ENTERPRISES, LLC	112806	370.00
	7/16/2026	[redacted]		24.26
	7/16/2026	745--RENOWN MEDICAL SCHOOL ASSOCIATES I	ACH	1,550.00
	7/16/2026	747--PPLSI	112822	19.45
	7/16/2026	754--DR. JONES, DANIEL C	ACH	8,640.00
	7/16/2026	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	7/16/2026	767--OPTUM BANK	ACH	100.00
	7/16/2026	814--HSA	ACH	30.00
	7/16/2026	830--GREAT BASIN COLLEGE	112804	1,800.00
	7/16/2026	831--GREAT BASIN COLLEGE	112803	1,800.00
	7/16/2026	856--SENTACT	ACH	2,146.99
	7/16/2026	86--STATE OF NEVADA DEPT OF BUSINESS & IN	ACH	569.25
	7/16/2026	900851--BAIR DISTRIBUTING INC	ACH	193.18
	7/16/2026	911--LEMAIRE, LYLE	112811	425.00
	7/16/2026	92100--BATTLE MTN. WATER & SEWER	112793	1,028.90
	7/16/2026	9271--KINGSTON WATER UTILITY	112808	50.10
	7/16/2026	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,280.01
	7/16/2026	94300--FISHER HEALTHCARE	ACH	137.02
	7/16/2026	9630--NETWORK SERVICES CO	ACH	562.35
	7/16/2026	9716--DONALD CARTER HANSEN MD PC	ACH	4,044.96
	7/16/2026	9776--NEVADA RURAL HOSPITAL PARTNER	112816	4,648.23
	7/16/2026	98987--MARILUCH, SHAWN P	112813	655.00
	7/16/2026	99021--ZOLL MEDICAL CORPORATION	ACH	655.55
	7/16/2026	99040--BECKER, HOWARD	112795	459.50
	7/16/2026	99077--WebPT, Inc	112835	827.00
	7/16/2026	99093--PATHFORWARD IT LLC	112821	1,462.50
	7/16/2026	99095--DIRECTV	112801	311.48
	7/16/2026	99108--CORE SOUND IMAGING INC	ACH	350.00
	7/16/2026	99119--FRAKES, ERIN	ACH	414.00
	7/16/2026	99122--RINGCENTRAL INC	ACH	1,953.81
	7/16/2026	99129--DONALD R. CRUM MD	ACH	16,200.00
	7/16/2026	99138--BAUER, LAURA	112794	240.00
	7/16/2026	99139--SCHACHT, KIM	112827	240.00
	7/16/2026	99140--UTAH STATE UNIVERSITY	112834	1,800.00
	7/16/2026	99141--TOURO UNIVERSITY NEVADA	112831	8,800.00
	7/16/2026	99142--GREAT BASIN COLLEGE	112802	1,800.00
	7/16/2026	99143--TAFT COLLEGE	112830	1,800.00
	7/16/2026	99144--GREAT BASIN COLLEGE	112805	1,800.00
	7/23/2026	375--CLIA LABORATORY PROGRAM	Voided - 112769	-3,557.00
	7/30/2026	100100--FARMER BROS. CO.	ACH	520.55
	7/30/2026	100103--FALLS BRAND INDEPENDENT MEAT	112845	145.56
	7/30/2026	100801--WELLS FARGO	112865	21,127.27

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	7/30/2026	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	5,174.35
	7/30/2026	1104--WELLS FARGO BANKS	112866	1,940.03
	7/30/2026	130031--MCKESSON DRUG COMPANY	ACH	13,933.14
	7/30/2026	130044--MEDLINE INDUSTRIES, INC.	112851	6,134.43
	7/30/2026	130049--MIDWAY MARKET	112852	632.23
	7/30/2026	1323--BOUND TREE MEDICAL, LLC	ACH	280.76
	7/30/2026	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112837	4,102.27
	7/30/2026	138--BRACCO DIAGNOSTICS INC.	112841	420.95
	7/30/2026	140025--NEW YORK LIFE INS CO	112855	1,366.58
	7/30/2026	140027--RELIASTAR LIFE INSURANCE COMPANY	112861	250.00
	7/30/2026	140046--NORCO, INC	112856	45.00
	7/30/2026	152--NATIONAL RECALL ALERT CENTER	112853	995.00
	7/30/2026	1563--WEX BANK	ACH	223.15
	7/30/2026	1598--VERIZON WIRELESS	112863	582.53
	7/30/2026	180008--LANDER HARDWARE	112850	255.29
	7/30/2026	1897--CDW GOVERNMENT	ACH	37.60
	7/30/2026	190008--NV ENERGY	112857	15,942.51
	7/30/2026	190033--US FOODSERVICE, INC.	ACH	6,183.15
	7/30/2026	190085--ALIMED, LLC	ACH	30.08
	7/30/2026	220008--VITALANT	ACH	4,230.00
	7/30/2026	240000--ETCHEVERRYS FOODTOWN	112844	379.53
	7/30/2026	278--HEALTH ASSURE BY ALSCO	ACH	8,544.30
	7/30/2026	318--BATTLE MOUNTAIN GENERAL HOSPITAL AT	112840	275.00
	7/30/2026	324--HENRY SCHEIN	ACH	307.04
	7/30/2026	349--MCKESSON MEDICAL SURGICAL	ACH	24.82
	7/30/2026	34--MINDRAY DS USA	ACH	46.50
	7/30/2026	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	530.76
	7/30/2026	367--CARDINAL HEALTH 110, LLC	112842	14,936.68
	7/30/2026	500433--EMPLOYEE FUND BMGH	ACH	204.00
	7/30/2026	516--HAMILTON MEDICAL	112848	662.39
	7/30/2026	551--PITNEY BOWES INC	ACH	127.58
	7/30/2026	564--LINDE GAS & EQUIPMENT INC	ACH	6,059.87
	7/30/2026	569--ALERA GROUP	ACH	5,690.05
	7/30/2026	646--JACKSON, MARY JO	ACH	85.00
	7/30/2026	650--HEALTHSTREAM, INC	ACH	441.30
	7/30/2026	655--FIDELITY INVESTMENTS	ACH	395.00
	7/30/2026	679--CHEMAQUA	ACH	580.66
	7/30/2026	708--DR. PELLEGRINI	ACH	25,860.00
	7/30/2026	732--CARDINAL HEALTH MEDICAL PRODUCTS &	ACH	24.29
	7/30/2026	747--PPLSI	112860	85.30
	7/30/2026	764--INOVALON PROVIDER, INC	ACH	2,908.70
	7/30/2026	767--OPTUM BANK	ACH	145.00
	7/30/2026	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	7/30/2026	797--W TODD THOMPSON, DMD	112864	189.20
	7/30/2026	806--SKY FIBER NETWORK	ACH	99.00
	7/30/2026	814--HSA	ACH	75.00
	7/30/2026	852--ARGENTA RIM APARTMENTS	112838	1,306.50
	7/30/2026	900851--BAIR DISTRIBUTING INC	ACH	652.28
	7/30/2026	903867--AFLAC TRADITIONAL AND DIRECT	112836	1,011.59
	7/30/2026	9383--AT&T U VERSE	112839	74.99
	7/30/2026	94300--FISHER HEALTHCARE	ACH	2,812.00

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	7/30/2026	9615--PACIFIC STATES COMMUNICATIONS	112859	925.00
	7/30/2026	9630--NETWORK SERVICES CO	ACH	1,484.76
	7/30/2026	9716--DONALD CARTER HANSEN MD PC	ACH	16,179.84
	7/30/2026	9762--ICU MEDICAL	ACH	252.48
	7/30/2026	98723--BECKMAN COULTER, INC.	ACH	8,287.87
	7/30/2026	98733--LANDER COUNTY TREASURER	112849	32.00
	7/30/2026	98984--PUBLIC EMPLOYEES RETIREMENT SYSTE	ACH	222,402.44
	7/30/2026	99042--OptimisPT	112858	200.00
	7/30/2026	99058--TAHOE CARSON RADIOLOGY LTD	112862	6,737.00
	7/30/2026	99081--ALBAN DE SCHUTTER	ACH	15,000.00
	7/30/2026	99110--STAPLES	ACH	1,432.83
	7/30/2026	99111--YESCO	ACH	1,163.97
	7/30/2026	99129--DONALD R. CRUM MD	ACH	12,420.00
	7/30/2026	99130--FRANKLIN MILLS CO	112847	213.00
	7/30/2026	99135--RENOWN/ PROFESSIONAL SERVICES	ACH	1,511.10
	7/30/2026	99145--COLLEGE OF REDWOODS	112843	1,800.00
	7/30/2026	99146--SKINNER, AMANDA	ACH	97.83
	7/30/2026	99147--LUCAS, PRISCILLA	ACH	91.93
	7/30/2026	99148--NEVADA STATE FIRE MARSHAL	112854	237.20
	7/30/2026	[redacted]		1,615.97
	7/30/2026	[redacted]		52.92
	7/30/2026	99151--GE HEALTHCARE	ACH	393.02
Total for Operating Account				**1,173,464.73**

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.

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.

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.

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.

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.

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.

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.

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 July 31, 2026, 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.