

**BATTLE MOUNTAIN GENERAL HOSPITAL  
A CRITICAL ACCESS HOSPITAL**

535 S. Humboldt Street  
Battle Mountain, NV 89820

**Developed By:** Human Resources

**Department:** All Employees

**Effective:** 01/30/2014

**Reviewed:** 12/03/2015

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**TOPIC:** GRIEVANCE PROCEDURE/CHAIN OF COMMAND

**POLICY:**

**PURPOSE**

This Grievance Procedure has been established to provide employees with a mechanism to resolve unusual issues that may arise from time to time. Employees may use this procedure to address disciplinary action or claim of unfair, intimidating or discriminatory treatment.

**PROCEDURE**

Employees who initiate this procedure must follow the steps listed below in this order. Employees must comply with time provisions provided in this policy.

**STEP 1 – DEPARTMENT MANAGER**

The employee must discuss an issue/grievance with the Employee's Department Manager within ten calendar days of the occurrence to be considered. The Department Manager will evaluate the matter and attempt to provide a solution or explanation within five working days, unless additional time is requested. If the Department Manager fails to reply to the employee's issue/grievance within the time limit specified and/or does not notify the employee that additional time is required, the employee may consider the issue/grievance denied and may submit the issue/grievance to the next level.

**STEP 2 – HUMAN RESOURCES DIRECTOR**

The employee has three working days following the Department Manager's decision, or lack of response, to refer the issue/grievance in writing to the Human Resources Director. After receiving the written notification, the Human Resources Director will promptly schedule a meeting to provide the employee an opportunity to present the problem. Within five working days after that meeting, or within such longer period as the Human Resources Director determines is required under the circumstances to investigate the issue/grievance properly, the Human Resources Director will provide the employee with a written response. If the Human Resources Director fails to reply to the employee's issue/grievance within the time limit specified and/or does not notify the employee that additional time is required, the employee may consider the issue/grievance denied and submit the issue/grievance to the next level.

**STEP 3 – CHIEF EXECUTIVE OFFICER**

The employee has three working days following the Human Resources Director decision, or lack of response, to refer the issue/grievance in writing to the Chief Executive Officer. The Chief Executive Officer will schedule an appointment with the employee for a personal interview to discuss the issue/grievance.

The Chief Executive Officer will provide a written decision to the employee within ten working days following the meeting, unless the Chief Executive Officer determines that additional time is required to evaluate the situation. The employee will be advised if such an extension is required.

The decision at this step shall be final, conclusive, and binding on all parties.

OR

If the issue/grievance is against the Chief Executive Officer, the employee has three working days following the Human Resources Director decision, or lack of response, to refer the issue/grievance in writing to the Board of Trustees. The Board of Trustees shall sit as a grievance Committee and shall discuss the issue/grievance.

The Grievance Committee will provide a written decision to the employee within ten working days following the meeting, unless the Grievance Committee determines that additional time is required to evaluate the situation. The employee will be advised if such an extension is required.

The decision at this step shall be final, conclusive, and binding on all parties.

**ADDITIONAL PROVISIONS OF POLICY**

Employees may utilize this procedure without fear of reprisal. No employee will be discriminated or retaliated against because the employee has elected to use this procedure.

If an employee fails to initiate a grievance or request a review of any decision to the appropriate step within the time limits established in this policy, the grievance shall be considered waived. In that case, the grievance shall not be subject to further review. If the Chief Executive Officer determines that it is appropriate to do so, a grievance may be returned to a prior level for reconsideration.

If an employee has a question regarding the adequacy of this policy based on the issue/grievance to be considered, they should talk with the Human Resources Director. The Human Resources Director will determine the appropriate action to take in those circumstances.



## **Hospital Policy: CHAIN OF COMMAND/ESCALATION**

### **Scope**

This policy applies to all employees of Battle Mountain General Hospital. It governs the communication and escalation process for general workplace concerns, operational questions, and day-to-day performance-related issues.

This policy does not apply to the following types of concerns, which must be reported through designated procedures:

- Harassment, discrimination, bullying, or retaliation – See Section 2.4: Dealing with Allegations of Prohibited Conduct/Behavior(s)
- Disciplinary action appeals or formal employee grievances – See Grievance Procedure Policy
- Patient safety, quality of care, clinical compliance, or ethical concerns – Report in accordance with the Patient Safety Reporting Policy or Quality Assurance and Improvement Policy
- Fraud, waste, abuse, or legal/compliance violations – Refer to the Compliance and Ethics Reporting Policy

### **Policy Statement**

Employees are expected to follow the established chain of command for day-to-day communication, work-related concerns, and informal issue resolution. Using the chain of command promotes clarity, respects the authority of supervisors, and fosters a professional working environment.

### **Purpose**

This policy establishes the organizational reporting structure for employees at Battle Mountain General Hospital. Understanding and following the chain of command promotes effective communication, resolves issues efficiently, and ensures accountability throughout the organization.

- To establish a clear and effective process for escalating concerns through the appropriate levels of authority.
- To ensure timely and effective resolution of issues that cannot be resolved at the lowest possible level.
- To empower all staff members to raise concerns without fear of intimidation or retaliation.

### **Procedure**

#### **Step 1: Informal Conflict Resolution (Optional Initial Resolution)**

Employees are encouraged to make a good-faith effort to resolve minor conflicts or misunderstandings directly with their coworkers when appropriate and when they feel safe doing so. Open, respectful communication can often resolve issues without the need for formal involvement.

*Note: This step is not required and should never delay reporting serious concerns, especially those involving harassment, discrimination, retaliation, safety, or violations of law or policy. These must be reported through the appropriate channels immediately.*

If the issue remains unresolved or if the employee is uncomfortable addressing it directly, they should report the concern to their immediate supervisor in accordance with the chain of command.

### **Step 2: Chain of Command Reporting Structure**

When an issue cannot be resolved informally or is inappropriate for peer resolution, employees should escalate the matter in the following order:

1. Immediate Supervisor
2. Human Resources Director
3. Chief Executive Officer (CEO)

If a concern involves one of the above individuals (e.g., a supervisor), employees may bypass that level and report to the next appropriate person in the chain.

### **Step 3: Board of Trustees**

The Board of Trustees is not part of the day-to-day operational chain of command. However, in the event of a concern involving the CEO or executive leadership that presents a conflict of interest, employees may report directly to the Chairperson of the Board of Trustees as outlined in the Grievance or Prohibited Conduct policy.

### **Documentation**

When invoking the Chain of Command, employees are expected to document:

- The nature of concern
- Any attempts at informal resolution
- Individuals involved at each step
- The final outcome

*Documentation must be factual and objective.*

### **Training and Education**

All staff will receive education and training on this Chain of Command policy during onboarding and through ongoing professional development, emphasizing the importance of utilizing the Chain of Command and fostering a culture of safety where all feel empowered to speak up.

### **Non-Retaliation**

Battle Mountain General Hospital maintains a strict non-retaliation policy. No employee shall be subjected to any disciplinary action, intimidation, or negative consequences for utilizing the Chain of Command in good faith to raise a legitimate concern.



**Policy: GENERAL EMPLOYEE GRIEVANCE PROCEDURE**

**Purpose**

The purpose of this policy is to establish a clear, fair, and structured process for employees to raise concerns or complaints related to workplace matters, perceived unfair treatment, or conflicts that do not involve legally protected categories. This procedure is designed to encourage internal resolution and maintain a respectful, professional work environment.

**Scope**

This policy applies to all employees of Battle Mountain General Hospital. It is intended for use in resolving general workplace concerns, including but not limited to:

- Interpersonal conflicts not based on protected characteristics
- Misapplication of hospital policies
- Workplace decisions or actions that negatively impact working conditions

**Definitions**

- **Grievance:** A formal complaint or dispute raised by an employee concerning a condition of employment, interpretation or application of hospital policy, or perceived unfair treatment that has not been resolved informally and not covered by discrimination or harassment policies.
- **Informal Resolution:** The initial attempt to resolve a grievance through direct discussion with the immediate supervisor or involved party.
- **Grievant:** The employee filing the grievance.
- **Respondent:** The individual or department against whom the grievance is filed.
- **Working Days:** Business days (Monday through Friday), excluding recognized hospital holidays.

**Cross-Referenced Policies to Related Policies**

This policy is intended to address general workplace grievances and disputes and does not apply to the following matters, which are governed by separate policies:

- **2.2 Anti-Harassment:** For complaints involving harassment, including sexual or discriminatory harassment
- **2.3 Employee Bullying:** For non-protected-class interpersonal mistreatment or bullying
- **2.4 Dealing with Allegations of Prohibited Conduct/Behavior(s):** For concerns related to discrimination, retaliation, or harassment involving protected class status
- **2.11 Prohibition of Workplace Violence:** For threats, intimidation, or physical violence
- **2.27 Whistleblower Protection:** For reporting legal, regulatory, or ethical violations
- **11.1 Disciplinary Action and Appeals:** For appealing formal disciplinary actions

- **Compliance Reporting Policy:** For violations of legal or regulatory obligations
- **Patient Safety Reporting Policy:** For issues related to patient care, safety, or clinical quality

Employees are encouraged to review these policies or consult with Human Resources to determine the appropriate process for their concern.

### **Policy Statement**

Battle Mountain General Hospital encourages open, respectful communication and provides employees the opportunity to raise workplace concerns without fear of retaliation. This policy ensures a fair and consistent process for addressing and resolving grievances internally.

### **Procedure**

#### **Step 1: Informal Resolution with Department Manager**

The employee must present their concern to their Department Manager within ten (10) working days of the incident or decision giving rise to the grievance. The Department Manager must provide a verbal or written response within five (5) working days, unless additional time is reasonably required and communicated. If the grievance involves this individual or the employee feels uncomfortable reporting to them, the concern may be submitted directly to the Human Resources Director.

#### **Step 2: Formal Grievance Filing**

If the issue remains unresolved, the employee may submit the grievance in writing to the Human Resources Director within five (5) working days of receiving the response from Step 1 (or the lack of response).

Exception: If the grievance involves the Human Resources Director, the employee may bypass Step 2 and submit the grievance directly to the Chief Executive Officer (Step 5)

#### **Step 3: Grievance Review and Investigation**

- **Acknowledgment:** Upon receipt of a formal written grievance, the HR Director will acknowledge receipt and meet with the grievant within three (3) working days
- **Investigation:** The HR Director will conduct an objective and impartial investigation.
- The investigation may include:
  - Interviews with the grievant, respondent, and any relevant witnesses.
  - Review of relevant documents, policies, and records.
  - Gathering of all pertinent evidence.
- **Confidentiality:** Confidentiality will be maintained throughout the investigation to the extent possible, consistent with a fair and thorough investigation and legal requirements. The identity of individuals filing a grievance will be kept confidential except as required by law or to carry out the purposes of the investigation.

#### **Step 4: Resolution and Decision**



Upon completion of the investigation, the HR Director will issue a written decision to the grievant and the respondent outlining the findings, conclusions, and any corrective actions or resolutions taken.

- Timeframe: The written decision will be issued within ten (10) working days of the acknowledgment of the grievance.

#### **Step 5: Appeal Process**

If the grievant is not satisfied with the resolution or decision at Step 4, they may appeal the decision in writing to the Chief Executive Officer within five (5) working days of receiving the Step 4 decision.

- The appeal will be reviewed by the CEO, who may conduct further review, interviews, or investigations as deemed necessary.
- The decision at the appeal stage will be communicated in writing to all parties within ten (10) working days.

#### **Grievances Involving the CEO**

If the grievance concerns the CEO, the employee must submit the written grievance to the Chairperson of the Board of Trustees.

The Board will act as a Grievance Committee, meet with the employee, and provide a final written response within ten (10) working days, unless an extension is required to fully review the matter.

#### **Documentation and Record-Keeping**

All documentation related to grievances, including the formal grievance form, investigation notes, interview summaries, and final resolutions, will be maintained in a confidential and secure manner by the HR Department for a minimum of three (3) years or in accordance with regulatory requirements.

#### **Non-Retaliation**

Battle Mountain General Hospital prohibits any form of retaliation against an employee for filing a grievance in good faith or for participating in a grievance investigation. Any employee who believes they have been subjected to retaliation should report it immediately to the HR Department for investigation. Employees found to have retaliated will be subject to disciplinary action, up to and including termination.

#### **Training and Communication**

This policy will be communicated to all employees during onboarding and through regular in-service training sessions. Managers and supervisors will receive training on their roles and responsibilities in the grievance process and in fostering a respectful and fair work environment.

#### **Legal Compliance**

This policy will be reviewed annually by the HR Department and updated as needed to ensure compliance with all applicable federal, state, and local laws and regulations concerning employment and grievance procedures.

## **ARTICLE VII**

### **COMMITTEES**

#### **SECTION 2 – GRIEVANCE COMMITTEE**

The Board of Trustees shall be empowered to sit as a Grievance Committee upon request by the Chief Executive Officer.

In the event of a grievance against the Chief Executive Officer, the Board of Trustees shall be empowered to sit as a Grievance Committee.



## ARTICLE IX

### MEDICAL STAFF

#### SECTION 2 – GRANTING MEDICAL STAFF/CLINICAL PRIVILEGES

- A. The Board of Trustees shall delegate to the Medical Staff the responsibility for making recommendations concerning initial appointments, re-appointments, termination of appointments, delineation of clinical privileges, and/or curtailment of clinical privileges. The final appointment of action on behalf of Medical Staff recommendations is the responsibility of the Board of Trustees. The Chief Executive Officer shall negotiate the terms of employment with potential medical staff and shall memorialize the negotiated terms in a letter of Intent that the CEO shall have the potential medical staff member sign. The CEO shall prepare a draft contract based upon the terms of the letter of intent. The CEO shall present the signed Letter of Intent and draft contract to the Board of Trustees at the next Board Meeting.
- a.B. Medical Staff shall make recommendations concerning initial appointments, re-appointments, termination of appointments, delineation of clinical privileges, and/or curtailment of clinical privileges to the Board of Trustees.
- C. Appointment and re-appointment to the Medical Staff shall occur in accordance with the Medical Staff By-Laws, as acknowledged by the Board of Trustees.
- b.D. The signed Letter of Intent, the draft contract, and Medical Staff recommendation shall be placed as an action item on the next meeting of the Board of Trustees for approval, denial, or modification and direction to the Chief Executive Officer to comply with the Board of Trustees direction, including entering into the draft contract between the Medical Staff and the Hospital.



Battle Mountain General Hospital

# FINANCIALS

JULY 2025



BATTLE MOUNTAIN GENERAL HOSPITAL  
JULY 2025  
FINANCIAL STATEMENT REVIEW  
**BALANCE SHEET**

**ASSETS**

- Operating Cash at the end of July 2025 was \$425,503.23, with an additional \$2,148,608, in money market funds, LGIP Accounts of \$5,227, in the Construction Reserve, \$234,778, in the Capital Expenditures, and \$6,449,186, in the Operations Reserve, \$585,989 in the Savings Reserve, with long-term cash investments equal to an additional \$29,265,702. Balance of short-term investment accounts were, Operations Reserve \$11,135,520, Cap Ex Reserve \$3,133,763, Construction Reserve \$9,641,445.
- Gross accounts receivable had a balance of \$4,959,908 (total) and net accounts receivable (what we expect to collect) had a balance of \$845,951. The balance of the accounts receivable is made up of Athena A/R, \$4,955,823, Point Click Care A/R, \$223,419, Sharp Ambulance Billing A/R, 14,724, and (\$234,058) in Athena A/R Clearing accounts.
- Accounts payable balance at July, month end was \$765,424.
- Total payroll liabilities were \$428,902, which is comprised mostly of accrued payroll and accrued vacation totals.
- Deferred Revenues are sitting at 285,000, which is the Helmsley Grant. This was reduced by 335,000.00 for the purchase of the Mammography diagnostic package, from BMI.

## INCOME STATEMENT

### REVENUES

- Gross patient revenue for July was \$1,830,147 compared to a budget of \$1,629,787. July revenues came in over budget by \$200,360. July's gross revenues were \$248,141 more than June's revenues.

Month Ending 07/31/2024	Month To Date 07/31/2025			Prior Year To Date 07/31/2024	Year To Date 07/31/2025	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
659,933	913,441	651,808	Emergency	659,933	913,441	651,808
7,499	17,182	48,023	Inpatient	7,499	17,182	48,023
417,058	487,675	475,865	Outpatient	417,058	487,675	475,865
5,130	4,617	5,533	Observation	5,130	4,617	5,533
147,697	155,324	147,916	Clinic	147,697	155,324	147,916
20,846	34,318	55,895	Swing bed	20,846	34,318	55,895
			Skilled nursing			
197,253	217,590	244,747	(SNF)	197,253	217,590	244,747
			Total Patient			
1,455,416	1,830,147	1,629,787	Revenue	1,455,416	1,830,147	1,629,787

- In July ER, OP, CLINIC, exceeded the budgeted amount. All other levels were under budget.
- Gross Clinic revenues were over budget in July at \$155,324, compared to a budget of \$147,916. The Clinic had an increase in revenues of \$22,542, when compared to June's revenue numbers.

### DEDUCTIONS

- Contractual Adjustments for July were \$577,859, with a budgeted amount of \$529,681.
- Bad debt was \$83,134, 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 (\$5,096), EMS(SHARP) B/D write offs were -0-, Athena write offs were (2,509). Allowance adjustment was 95,000 and B/D recovery was (\$4,261).



### EXPENSES

- Total Operating Expenses for July were \$1,445,362 compared to a budget of \$1,670,321, under budget, or a difference of \$224,959.
- Employee Related Expenses were \$846,663 as compared to a budget of \$998,412 which is 15% under budget for the month.
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### OPERATING INCOME AND NET INCOME

- During the month of July BMGH overall experienced (Loss)/Gain from operations of (\$215,229) as compared to a budgeted net loss of (\$604,784), YTD as of July (\$215,229).
- The Overall (Loss)/Gain for the month of July was 842,669 compared to a budget of (\$4,989 YTD (Loss)Gain was 842,669, compared to the budgeted amount of (\$4,989).

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

Reporting Book:  
As of Date:

ACCRUAL  
07/31/2025

	Month Ending 07/31/2025 Actual	Month Ending 06/30/2025 Actual
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Liquid Capital	33,808,204.57	29,720,147.33
Short Term Investments		
TBILL-Operations Reserve	0.00	0.00
TBILL-Construction Reserve	0.00	0.00
TBILL-Capital Expenditures Reserve	0.00	0.00
Mark to Market - TBILLS	0.00	0.00
Total Short Term Investments	0.00	0.00
Accounts Receivable, Net of Allowance		
Accounts Receivable	4,959,907.57	4,712,133.97
Allowances against Receivables	4,113,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	845,951.30	1,043,177.70
Other Receivables	902,786.46	5,038,561.20
Inventory	486,958.90	478,763.86
Prepaid Expenses	102,955.12	92,136.03
Total Current Assets	36,146,856.35	36,372,786.12
<b>Long Term Assets</b>		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,108,972.16	41,108,972.16
Accumulated Depreciation	26,901,634.33	26,755,848.65
Construction in Progress	17,831,699.63	17,347,408.46
Total Fixed Assets, Net of Depreciation	32,039,037.46	31,700,531.97
Total Long Term Assets	32,039,037.46	31,700,531.97
Long Term Investments		
Wells Fargo - Long Term Investments	29,335,000.00	29,580,000.00
Mark to Market - Long Term Investments	(69,297.90)	46,404.47
Total Long Term Investments	29,265,702.10	29,626,404.47
Deferred Outflow (Pension Liability)		
Deferred Outflow (Pension Liability)	4,975,083.00	4,975,083.00
Total Deferred Outflow (Pension Liability)	4,975,083.00	4,975,083.00
<b>Total Assets</b>	<b>102,426,678.91</b>	<b>102,674,805.56</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	765,423.57	1,567,675.24
Accrued Taxes	(0.03)	(0.03)
Accrued Payroll and Related	428,902.26	412,679.18
Deferred Revenue	285,000.00	620,000.00
Total Current Liabilities	1,479,325.80	2,600,354.39
Suspense Liabilities	(186,759.80)	(216,993.24)
Uncategorized Liabilities	14,607,890.00	14,607,890.00
<b>Total Liabilities</b>	<b>15,900,456.00</b>	<b>16,991,251.15</b>
<b>Retained Earnings</b>	<b>85,683,554.41</b>	<b>80,855,941.13</b>
<b>Net Income</b>	<b>842,668.50</b>	<b>4,827,613.28</b>

\*See Accompanying Notes to the Financial Statements\*

**Battle Mountain General Hospital**  
**Income Statement - Detail against Budget**  
**As of July 31, 2025**

Reporting Book:  
As of Date:

ACCRUAL  
07/31/2025

Month Ending 07/31/2024	Month To Date 07/31/2025			Prior Year To Date 07/31/2024	Year To Date 07/31/2025	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
659,933	913,441	651,808	Emergency	659,933	913,441	651,808
7,499	17,182	48,023	Inpatient	7,499	17,182	48,023
417,058	487,675	475,865	Outpatient	417,058	487,675	475,865
5,130	4,617	5,533	Observation	5,130	4,617	5,533
147,697	155,324	147,916	Clinic	147,697	155,324	147,916
20,846	34,318	55,895	Swing bed	20,846	34,318	55,895
197,253	217,590	244,747	Skilled nursing (SNF)	197,253	217,590	244,747
1,455,416	1,830,147	1,629,787	Total Patient Revenue	1,455,416	1,830,147	1,629,787
456,428	577,859	529,681	Contractual Adjustments	456,428	577,859	529,681
80,264	83,134	89,638	Bad Debt	80,264	83,134	89,638
(2,728)	(4,261)	0	Bad Debt Write Off Hospital/Clinic	(2,728)	(4,261)	0
77,536	78,873	89,638	Bad Debt Recovery	77,536	78,873	89,638
533,964	656,732	619,319	Total Revenue Deductions	533,964	656,732	619,319
73	76	83	Incentive Revenue	73	76	83
73	76	83	Total Other Patient Revenue	73	76	83
921,525	1,173,491	1,010,551	Total Net Patient Revenue	921,525	1,173,491	1,010,551
63,955	56,642	54,986	Other Operating Revenue	63,955	56,642	54,986
387,449	766,879	431,879	Non-Operating Revenue	387,449	766,879	431,879
568,206	291,263	168,333	Interest Income	568,206	291,263	168,333
955,655	1,058,142	600,212	Total Non-Operating Revenue	955,655	1,058,142	600,212
1,941,135	2,288,275	1,665,749	Total Income before Expenses	1,941,135	2,288,275	1,665,749
22,222	11,839	22,750	Repairs and Maintenance	22,222	11,839	22,750
4,196	4,643	4,928	Leases and Rental Expenses	4,196	4,643	4,928
959,139	846,663	998,412	Employee Related Expenses	959,139	846,663	998,412
76,589	114,447	109,283	Supplies	76,589	114,447	109,283
215,614	267,802	246,343	Contract Services	215,614	267,802	246,343
14,174	8,741	16,163	Other Department Expenses	14,174	8,741	16,163
1,291,934	1,254,135	1,397,879	Total Departmental Expenses	1,291,934	1,254,135	1,397,879
20,076	11,272	27,058	Hospital Insurance Expenses	20,076	11,272	27,058
26,194	19,251	27,794	Utilities	26,194	19,251	27,794
154,739	145,785	213,667	Depreciation and Amortization	154,739	145,785	213,667
(6,509)	(69)	2,500	Recruitment and Credentialing	(6,509)	(69)	2,500
2,004	2,116	1,173	Other Fees	2,004	2,116	1,173
0	12,872	250	Other Operating Expenses	0	12,872	250
196,504	191,227	272,442	Total General and Administrative Expenses	196,504	191,227	272,442
1,488,438	1,445,362	1,670,321	Total Operating Expenses	1,488,438	1,445,362	1,670,321
358	245	417	Non-Operating Expenses	358	245	417
1,488,796	1,445,607	1,670,738	Total Expenses	1,488,796	1,445,607	1,670,738
452,339	842,669	(4,989)	Total Net Income	452,339	842,669	(4,989)

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\*See Accompanying Notes to the Financial Statements\*



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

**Beginning Balance:**

Cash in Operating Account for Operations	<b>1,427,478.07</b>	
Petty Cash - Hospital	1,700.00	<b>1,429,178.07</b>

**Deposits**

Ad Valorem	5,801.28	
Net Proceeds of Mines	4,440,499.78	
Consolidated Tax	67,352.18	
County JPHSC EMS Rent	4,000.00	
340B	52,687.71	
UPL/DSH	50,000.00	
Healthy Thursday	290.00	
Interim Cost Report Lump Sum Adj	157,000.00	
Misc/Rebates/Dietary	3,780.46	
Hospital/Clinic Receipts	1,237,117.33	
		<b>6,018,528.74</b>

**Expenditures:**

Accounts Payable	1,961,086.72	
Athena	25,548.04	
Allied Insurance	76,426.48	
Payroll (Net)	429,872.08	
Payroll Taxes	86,844.23	
Transfer to Money Market for investments	0.00	
Transfer to LGIP Operating Reserves	4,440,500.00	
Merchant Charges	226.03	
		<b>7,020,503.58</b>

**Ending Balance:**

Cash in Operating Account for Operations	<b>425,503.23</b>	
Petty Cash - Hospital	1,700.00	<b><u>427,203.23</u></b>
	<b>427,203.23</b>	



Operations Reserve

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

Statement Period  
07/01/2025 - 07/31/2025

Combined Account Summary

Account Number  
9442823046

BATTLE MOUNTAIN GENERAL HOSPITAL  
535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	11,097,553.08	11,135,520.43	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 11,097,553.08	\$ 11,135,520.43	100%
Value Change Since Last Statement Period		\$ 37,967.35	0%
Percent Increase Since Last Statement Period			0%
Value Last Year-End		\$ 10,878,424.85	
Percent Increase Since Last Year-End			2%
***Includes amortized Par value of municipal leases and notes.			

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	37,967.35	195,976.65
Other	0.00	0.00
Income Total	\$ 37,967.35	\$ 195,976.65

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 11,097,553.08
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	37,967.35
Change in Value	0.00
Closing Balance	\$ 11,135,520.43



Construction Reserve

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

Statement Period  
07/01/2025 - 07/31/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL  
535 S HUMBOLDT ST

Account Number  
440111111111

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	0.00	0%
Money Market Mutual Funds	9,608,571.69	9,641,444.88	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 9,608,571.69	\$ 9,641,444.88	100%
Value Change Since Last Statement Period		\$ 32,873.19	0%
Percent Increase Since Last Statement Period			0%
Value Last Year-End		\$ 9,418,904.02	2%
Percent Increase Since Last Year-End			2%
***Includes amortized Par value of municipal leases and notes.			

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	32,873.19	169,344.76
Other	0.00	0.00
Income Total	\$ 32,873.19	\$ 169,344.76

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 9,608,571.69
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	32,873.19
Change in Value	0.00
Closing Balance	\$ 9,641,444.88





CAP-EX Reserves

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

Statement Period  
07/01/2025 - 07/31/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL  
535 S HUMBOLDT ST

Account Number  
~~44555555~~

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	3,123,078.41	3,133,763.20	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 3,123,078.41	\$ 3,133,763.20	100%
Value Change Since Last Statement Period	\$	\$ 10,684.79	0%
Percent Increase Since Last Statement Period			2%
Value Last Year-End		\$ 3,061,363.37	
Percent Increase Since Last Year-End			2%
***Includes amortized Par value of municipal leases and notes.			

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	10,684.79	55,422.35
Other	0.00	0.00
Income Total	\$ 10,684.79	\$ 55,422.35

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 3,123,078.41
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	10,684.79
Change in Value	0.00
Closing Balance	\$ 3,133,763.20



Long-term Invest/Reserves

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

Statement Period  
07/01/2025 - 07/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL  
535 S HUMBOLDT ST

Account Number  
447999002

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 54,806.25	\$ 73,810.00	0%
Money Market Mutual Funds	1,535,326.36	2,074,798.26	7%
Bonds	29,626,404.47	29,265,702.10	93%
Stocks	0.00	0.00	0%
Total Account Value	\$ 31,216,537.08	\$ 31,414,310.36	100%
Value Change Since Last Statement Period		\$ 197,773.28	
Percent Increase Since Last Statement Period		1%	
Value Last Year-End		\$ 28,975,909.77	
Percent Increase Since Last Year-End		8%	
***Includes amortized Par value of municipal leases and notes.			

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 308,250.56	\$ 899,920.23
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	5,225.09	26,564.09
Other	0.00	0.00
Income Total	\$ 313,475.65	\$ 926,484.32

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 1,535,326.36
Deposits and Other Additions	534,246.81
Distributions and Other Subtractions	0.00
Dividends Reinvested	5,225.09
Change in Value	0.00
Closing Balance	\$ 2,074,798.26



**Battle Mountain General Hospital**  
**LGIP - Reserve Accounts**  
**JULY 2025**

**Beginning Balance:**

LGIP - Operations Reserve	1,999,749.57	
LGIP - Construction Reserve	5,208.32	
LGIP - Capital Expenditures Reserve	233,917.03	
LGIP - SAVINGS	583,841.68	2,822,716.60

**Deposits:**

Interest Operations Reserve	8,936.92	
Transfer in from Operating Acct	4,440,500.00	
Interest Construction Reserve	19.16	
Interest Capital Expenditures Reserve	860.47	
Interest Savings	2,147.68	4,452,464.23

**Expenditures:**

Purchase of Treasury Bills		
Purchase of Treasury Bills		
Purchase of Treasury Bills		
LGIP - Operations Reserve	0.00	
LGIP - Construction Reserve	0.00	
LGIP - Capital Expenditures Reserve	0.00	
LGIP - Savings	0.00	0.00

**Ending Balance:**

LGIP - Operations Reserve	6,449,186.49	
LGIP - Construction Reserve	5,227.48	
LGIP - Capital Expenditures Reserve	234,777.50	
LGIP - Savings	585,989.36	7,275,180.83
	<b>7,275,180.83</b>	

# JULY

## ONE Month Year-to-date 2024 Sum of Charges

## ONE Month Year-to-date 2025 Sum of Charges

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

<b>CM - Blood Bank</b>	<b>2,686.84</b>	<b>CM - Blood Bank</b>	<b>3,165.67</b>		
Emergency	811.49	Emergency	1,931.61		
Outpatient	1,875.35	Outpatient	1,234.06		
<b>CM - Central Supply</b>	<b>1,907.00</b>	<b>CM - Central Supply</b>	<b>1,305.79</b>		
Emergency	1,907.00	Emergency	1,298.97		
Swing bed	0.00	Swing bed	6.82		
<b>CM - CT Scan</b>	<b>202,685.40</b>	<b>CM - CT Scan</b>	<b>366,692.92</b>	164,007.52	81%
Emergency	159,213.07	Emergency	291,489.92	132,276.85	83%
Outpatient	43,472.33	Outpatient	75,203.00	31,730.67	73%
<b>CM - Infusion</b>	<b>60,368.15</b>	<b>CM - Infusion</b>	<b>82,098.48</b>	21,730.33	36%
Emergency	53,216.52	Emergency	76,098.38	22,881.86	43%
Observation	332.24	Observation	317.16		
Outpatient	6,819.39	Outpatient	5,682.94		
<b>CM - Laboratory</b>	<b>270,455.27</b>	<b>CM - Laboratory</b>	<b>346,076.85</b>	75,621.58	28%
Emergency	78,429.71	Emergency	106,165.08	27,735.37	35%
Inpatient	627.44	Inpatient	1,879.23		
Observation	534.83	Observation	307.62		
Outpatient	190,863.29	Outpatient	232,958.81	42,095.52	22%
Swing bed	0.00	Swing bed	4,765.91		
<b>CM - MRI</b>	<b>24,188.58</b>	<b>CM - MRI</b>	<b>30,641.14</b>	6,452.56	27%
Outpatient	24,188.58	Outpatient	30,641.14	6,452.56	27%
<b>CM - Observation</b>	<b>509.40</b>	<b>CM - Observation</b>	<b>2,361.15</b>		
Observation	509.40	Observation	2,361.15		
<b>CM - Pharmacy</b>	<b>56,725.56</b>	<b>CM - Pharmacy</b>	<b>35,947.88</b>	(20,777.68)	-37%
Emergency	23,419.23	Emergency	20,091.19		
Inpatient	818.70	Inpatient	2,513.99		
Observation	2,029.41	Observation	158.43		
Outpatient	29,803.76	Outpatient	13,130.91	(16,672.85)	-56%
Swing bed	654.46	Swing bed	53.36		
<b>CM - Physical Therapy</b>	<b>65,592.53</b>	<b>CM - Physical Therapy</b>	<b>79,688.93</b>	14,096.40	21%
Emergency	264.60	Emergency	389.91		
Inpatient	0.00	Inpatient	231.66		
Outpatient	61,673.32	Outpatient	74,666.48	12,993.16	21%
Swing bed	3,654.61	Swing bed	4,400.88		
<b>CM - Professional Fees</b>	<b>7,027.92</b>	<b>CM - Professional Fees</b>	<b>9,928.75</b>		
Emergency	7,027.92	Emergency	9,928.75		
<b>CM - Radiology</b>	<b>56,558.21</b>	<b>CM - Radiology</b>	<b>60,072.18</b>		
Emergency	28,232.04	Emergency	28,998.57		
Inpatient	760.56	Inpatient	616.44		
Outpatient	27,565.61	Outpatient	30,457.17		
<b>CM - Ultrasound</b>	<b>26,400.86</b>	<b>CM - Ultrasound</b>	<b>17,731.50</b>	(8,669.36)	-33%
Emergency	3,173.09	Emergency	3,240.83		
Inpatient	0.00	Inpatient	0.00		
Observation	0.00	Observation	0.00		
Outpatient	23,227.77	Outpatient	14,490.67	(8,737.10)	-38%
<b>CM- Swing Bed</b>	<b>1,394.67</b>	<b>CM- Swing Bed</b>	<b>6,811.92</b>	5,417.25	388%
Swing bed	1,394.67	Swing bed	6,811.92	5,417.25	388%
<b>Emergency</b>	<b>281,554.63</b>	<b>Emergency</b>	<b>336,301.48</b>	54,746.85	19%
Emergency	279,533.41	Emergency	336,549.49	57,016.08	20%
Outpatient	2,021.22	Outpatient	0.00		
Swing bed	0.00	Swing bed	-248.01		
<b>Med/Surg</b>	<b>6,598.97</b>	<b>Med/Surg</b>	<b>13,211.11</b>	6,612.14	100%
Inpatient	5,292.00	Inpatient	11,940.06	6,648.06	126%
Observation	1,306.97	Observation	1,271.05		
<b>Respiratory Therapy</b>	<b>23,918.69</b>	<b>Respiratory Therapy</b>	<b>38,912.17</b>	14,993.48	63%
Emergency	17,954.43	Emergency	29,550.72	11,596.29	65%
Observation	416.75	Observation	201.51		
Outpatient	5,547.51	Outpatient	8,802.23		



# JULY

ONE Month Year-to-date 2024 Sum of Charges		ONE Month Year-to-date 2025 Sum of Charges		Changes Greater than \$5K FY 2026 Increase (Decrease)	
Swing bed	0.00	Swing bed	357.71		
OP Lab/Rad	3,417.75	OP Lab/Rad	1,693.63		
Outpatient	3,417.75	Outpatient	1,693.63		
SNF/Respite	16,537.50	SNF/Respite	18,169.28		
Swing bed	16,537.50	Swing bed	18,169.28		
Clinic	149,635.44	Clinic	161,745.93	12,110.49	8%
Clinic	147,697.19	Clinic	155,323.88	7,626.69	5%
Emergency	3,332.96	Emergency	6,014.25		
Inpatient	0.04	Inpatient	0.00		
Outpatient	0.00	Outpatient	407.80		
Swing bed	-1,394.67	Swing bed	0.00		
LTC	197,253.00	LTC	217,590.23	20,337.23	10%
Grand Total	1,455,416.37	Grand Total	1,830,146.99	374,730.62	26%

Battle Mountain General Hospital  
Schedule of Patient Revenue 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				
Sep-25				
Oct-25				
Nov-25				
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
<b>YTD 12 mo. AVG</b>	<b>\$1,830,147</b>	<b>\$1,692,946</b>	<b>\$1,237,117</b>	<b>73.1%</b>

**Fiscal Year ending June 30, 2025**

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-24	\$1,455,416	\$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%
<b>YTD 12 mo. AVG</b>	<b>\$1,581,542</b>	<b>\$1,447,356</b>	<b>\$1,100,717</b>	<b>76.1%</b>

**Company name:** Battle Mountain General Hospital  
**Report name:** Check register  
**Created on:** 8/14/2025

Bank	Date	Vendor	Document no.	Amount
	7/3/2025	903867--AFLAC TRADITIONAL AND DIRECT	111867	1,373.44
	7/3/2025	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	111868	4,142.25
	7/3/2025	755--ARGENTA JUSTICE COURT	111869	560.00
	7/3/2025	852--ARGENTA RIM APARTMENTS	111870	1,306.50
	7/3/2025	9442--AT&T	111871	1,166.72
	7/3/2025	900851--BAIR DISTRIBUTING INC	ACH	147.22
	7/3/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	111872	150.00
	7/3/2025	98723--BECKMAN COULTER, INC.	ACH	583.63
	7/3/2025	72--BMGH NURSING HOME CRAFT	111873	1,550.00
	7/3/2025	1323--BOUND TREE MEDICAL, LLC	ACH	173.97
	7/3/2025	138--BRACCO DIAGNOSTICS INC.	111874	155.70
	7/3/2025	367--CARDINAL HEALTH 110, LLC	111875	19,794.95
	7/3/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	401.08
	7/3/2025	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	7/3/2025	843--CHG MEDICAL STAFFING INC	ACH	11,400.00
	7/3/2025	366--CIRRUS PHARMACY SYSTEMS	ACH	1,179.75
	7/3/2025	808--Clearlyip INC	ACH	843.78
	7/3/2025	100187--DIRECT SUPPLY, INC.	ACH	1,033.98
	7/3/2025	9716--DONALD CARTER HANSEN MD PC	ACH	20,224.80
	7/3/2025	791--DOUGLAS, JENNIFER	ACH	125.00
	7/3/2025	435--DR. AJETT MAHENDERNATH	ACH	12,134.88
	7/3/2025	708--DR. PELLEGRINI	ACH	8,089.92
	7/3/2025	99029--ELKO COUNTY SHERIFF 1	111876	35.00
	7/3/2025	99030--ELKO COUNTY SHERIFF 2	111877	35.00
	7/3/2025	99031--ELKO COUNTY SHERIFF 3	111878	15.00
	7/3/2025	500433--EMPLOYEE FUND BMGH	ACH	186.00
	7/3/2025	240000--ETCHEVERRYS FOODTOWN	111880	2.79
	7/3/2025	99028--EUREKA COUNTY SHERIFF	111881	37.00
	7/3/2025	100100--FARMER BROS. CO.	ACH	168.48
	7/3/2025	655--FIDELITY INVESTMENTS	ACH	45.00
	7/3/2025	94300--FISHER HEALTHCARE	ACH	13,222.57
	7/3/2025	902502--GRAINGER	ACH	76.84
	7/3/2025	830--GREAT BASIN COLLEGE	111882	3,500.00
	7/3/2025	278--HEALTH ASSURE BY ALSCO	ACH	5,203.33
	7/3/2025	569--HEALTHSURE INS SERVICES, INC	ACH	3,950.00
	7/3/2025	9706--HERMAN, PAUL	ACH	46,052.70
	7/3/2025	255--HOLLAND AUTO PARTS, LLC	111883	52.93
	7/3/2025	814--HSA	ACH	75.00
	7/3/2025	764--INOVALON PROVIDER, INC	ACH	2,783.45
	7/3/2025	98455--JOHNSONS MEDICAL INC	ACH	620.55
	7/3/2025	36--KCI USA	111885	1,224.28
	7/3/2025	120020--LANDER COUNTY SHERIFF'S OFFICE	111886	90.00
	7/3/2025	180008--LANDER HARDWARE	111887	152.89
	7/3/2025	564--LINDE GAS & EQUIPMENT INC	ACH	5,511.04
	7/3/2025	712--McCLANAHAN, SHAWNEE	ACH	315.00
	7/3/2025	130031--MCKESSON DRUG COMPANY	ACH	8,868.09
	7/3/2025	130044--MEDLINE INDUSTRIES, INC.	111888	3,910.18
	7/3/2025	130049--MIDWAY MARKET	111889	251.54



**Company name:** Battle Mountain General Hospital  
**Report name:** Check register  
**Created on:** 8/14/2025

Bank	Date	Vendor	Document no.	Amount
	7/3/2025	92050--NAPA AUTO PARTS	111890	33.98
	7/3/2025	9630--NETWORK SERVICES CO	ACH	244.50
	7/3/2025	140025--NEW YORK LIFE INS CO	111891	1,286.08
	7/3/2025	140046--NORCO, INC	111892	45.00
	7/3/2025	10--NOVARAD CORPORATION	111893	1,037.13
	7/3/2025	190008--NV ENERGY	111894	11,914.01
	7/3/2025	1129--OCG CREATIVE, LLC	111895	1,931.00
	7/3/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	1,444.07
	7/3/2025	767--OPTUM BANK	ACH	145.00
	7/3/2025	9615--PACIFIC STATES COMMUNICATIONS	111897	1,379.55
	7/3/2025	87--PANACEA SOLUTIONS, LLC	ACH	1,600.00
	7/3/2025	19--PHARMERICA	111898	187.98
	7/3/2025	16--PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	ACH	35.00
	7/3/2025	551--PITNEY BOWES INC	ACH	127.58
	7/3/2025	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,230.77
	7/3/2025	747--PPLSI	111899	104.75
	7/3/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	172,133.46
	7/3/2025	99020--REDIHEALTH ANALYTICS, LLC	ACH	2,500.00
	7/3/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	111900	550.00
	7/3/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	15,843.50
	7/3/2025	806--SKY FIBER NETWORK	ACH	99.00
	7/3/2025	190016--SOUTHWEST GAS	111901	4,536.71
	7/3/2025	86--STATE OF NEVADA DEPT OF BUSINESS & INDUSTRY	ACH	480.00
	7/3/2025	102300--TALX UC EXPRESS	ACH	265.34
	7/3/2025	437--TROPHY PEAK FIRE PROTECTION	111904	659.88
	7/3/2025	190033--US FOODSERVICE, INC.	ACH	1,010.34
	7/3/2025	220008--VITALANT	ACH	1,812.50
	7/3/2025	100801--WELLS FARGO	111906	6,433.23
	7/3/2025	1563--WEX BANK	ACH	402.30
	7/3/2025	99021--ZOLL MEDICAL CORPORATION	ACH	64,588.64
	7/11/2025	813--US DEPARTMENT OF HOMELAND SECURITY	Voided - 111529	-780.00
	7/11/2025	207--US DEPARTMENT OF HOMELAND SECURITY 1	Voided - 111531	-600.00
	7/17/2025	201--ALLEN, JODY	ACH	1,584.00
	7/17/2025	9442--AT&T	111907	378.26
	7/17/2025	900851--BAIR DISTRIBUTING INC	ACH	261.83
	7/17/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	111908	250.00
	7/17/2025	92100--BATTLE MTN. WATER & SEWER	111909	709.70
	7/17/2025	1323--BOUND TREE MEDICAL, LLC	ACH	66.20
	7/17/2025	99032--BRIGGS ELECTRIC, INC	111910	35,640.77
	7/17/2025	99033--BRIGHAM YOUNG UNIVERSITY	111911	1,500.00
	7/17/2025	367--CARDINAL HEALTH 110, LLC	111912	13,081.78
	7/17/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	12.65
	7/17/2025	679--CHEMAQUA	ACH	542.66
	7/17/2025	843--CHG MEDICAL STAFFING INC	ACH	14,040.56
	7/17/2025	54--COMMUNITY CARE SERVICE, LLC	111913	1,274.58
	7/17/2025	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33

**Company name:** Battle Mountain General Hospital  
**Report name:** Check register  
**Created on:** 8/14/2025

Bank	Date	Vendor	Document no.	Amount
	7/17/2025	11--CORCOM COMMUNICATION	111914	699.00
	7/17/2025	9766--CPSI/ TRUBRIDGE	111915	19,796.70
	7/17/2025	1441--CTA INC/ CUSHING TERRELL	ACH	14,456.97
	7/17/2025	3039--DESERT DISPOSAL	111916	366.00
	7/17/2025	9716--DONALD CARTER HANSEN MD PC	ACH	24,269.76
	7/17/2025	708--DR. PELLEGRINI	ACH	16,179.84
	7/17/2025	678--EMCOR SERVICES	111917	614.25
	7/17/2025	500433--EMPLOYEE FUND BMGH	ACH	180.00
	7/17/2025	240000--ETCHEVERRYS FOODTOWN	111918	325.70
	7/17/2025	100100--FARMER BROS. CO.	ACH	253.10
	7/17/2025	94300--FISHER HEALTHCARE	ACH	3,407.63
	7/17/2025	186--FREEMAN, KATHY	ACH	308.00
	7/17/2025	35--GALLAGHER BENEFIT SERVICES	111919	491.40
	7/17/2025	625--GERBER LAW OFFICES, LLP	111920	1,800.00
	7/17/2025	902502--GRAINGER	ACH	306.00
	7/17/2025	9337--GREAT BASIN SUN	111921	93.75
	7/17/2025	982--HARDENBERGH GROUP INC	111922	1,649.40
	7/17/2025	278--HEALTH ASSURE BY ALSCO	ACH	13,058.73
	7/17/2025	9508--HEALTHIE NEVADA	111923	1,250.00
	7/17/2025	650--HEALTHSTREAM, INC	ACH	426.30
	7/17/2025	324--HENRY SCHEIN	ACH	764.59
	7/17/2025	814--HSA	ACH	30.00
	7/17/2025	99034--IDAHO STATE UNIVERSITY	111924	1,500.00
	7/17/2025	9271--KINGSTON WATER UTILITY	111925	50.10
	7/17/2025	3015--LANDER COUNTY GATEFEES	111926	120.00
	7/17/2025	180008--LANDER HARDWARE	111927	67.76
	7/17/2025	120015--LICON	111928	7,990.41
	7/17/2025	564--LINDE GAS & EQUIPMENT INC	ACH	1,165.70
	7/17/2025	818--MAGMUTUAL INSURANCE COMPANY	111929	34,899.25
	7/17/2025	712--McCLANAHAN, SHAWNEE	ACH	280.00
	7/17/2025	130031--MCKESSON DRUG COMPANY	ACH	3,459.36
	7/17/2025	130044--MEDLINE INDUSTRIES, INC.	111930	10,087.10
	7/17/2025	3--MICHAEL CLAY CORPORATION	111931	323,180.22
	7/17/2025	130049--MIDWAY MARKET	111932	559.63
	7/17/2025	1412--NBF GROUP INC.	111933	57.96
	7/17/2025	9630--NETWORK SERVICES CO	ACH	216.83
	7/17/2025	497--NEVADA ASSOCIATION OF EMPLOYERS	111934	810.60
	7/17/2025	9776--NEVADA RURAL HOSPITAL PARTNER	111935	3,424.40
	7/17/2025	140004--NEVADA RURAL HOSPITAL PARTNERS	111936	2,125.00
	7/17/2025	833--NUANCE COMMUNICATION INC	ACH	125.00
	7/17/2025	150000--OFFICE PRODUCTS INC (OPI)	ACH	923.19
	7/17/2025	767--OPTUM BANK	ACH	100.00
	7/17/2025	750--ORTIZ, GERRI	ACH	48.00
	7/17/2025	99035--PEDIATRIC EMERGENCY STANDARDS, INC	ACH	9,178.63
	7/17/2025	1931--PEPPERMILL HOTEL CASINO RENO	ACH	422.54
	7/17/2025	9539--PHARMERICA	ACH	5,614.01
	7/17/2025	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	111937	2,619.29
	7/17/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	30,733.39
	7/17/2025	2963--QUEST DIAGNOSTICS	111939	13,110.69
	7/17/2025	12--QUEST DIAGNOSTICS	111938	80.25



**Company name:** Battle Mountain General Hospital  
**Report name:** Check register  
**Created on:** 8/14/2025

Bank	Date	Vendor	Document no.	Amount
	7/17/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	ACH	1,550.00
	7/17/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	3,160.53
	7/17/2025	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,313.60
	7/17/2025	98541--STATE OF NV DEPT OF PUBLIC SAFETY RECORDS	111940	273.00
	7/17/2025	437--TROPHY PEAK FIRE PROTECTION	111941	1,500.00
	7/17/2025	190033--US FOODSERVICE, INC.	ACH	6,566.21
	7/17/2025	220008--VITALANT	ACH	2,694.50
	7/17/2025	1391--WAYSTAR/ ZIRMED INC	ACH	1,256.55
	7/17/2025	1601--WERFEN USA LLC	ACH	925.30
	7/31/2025	903867--AFLAC TRADITIONAL AND DIRECT	111942	1,373.44
	7/31/2025	785--AGAPE HOSPICE COMPLIANCE GUIDANCE	111943	12,621.79
	7/31/2025	190085--ALIMED, INC.	ACH	150.62
	7/31/2025	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	111944	4,142.25
	7/31/2025	900851--BAIR DISTRIBUTING INC	ACH	316.84
	7/31/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	111945	250.00
	7/31/2025	99040--BECKER, HOWARD	111946	429.50
	7/31/2025	98723--BECKMAN COULTER, INC.	ACH	7,500.00
	7/31/2025	1464--BMI	ACH	335,000.00
	7/31/2025	1323--BOUND TREE MEDICAL, LLC	ACH	841.23
	7/31/2025	138--BRACCO DIAGNOSTICS INC.	111947	420.95
	7/31/2025	367--CARDINAL HEALTH 110, LLC	111948	5,481.21
	7/31/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	266.23
	7/31/2025	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	7/31/2025	843--CHG MEDICAL STAFFING INC	ACH	9,975.00
	7/31/2025	187--CIVCO MEDICAL SOLUTION	111949	114.00
	7/31/2025	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	7/31/2025	100187--DIRECT SUPPLY, INC.	ACH	2,065.98
	7/31/2025	562--DISH NETWORK LLC	111950	753.44
	7/31/2025	9716--DONALD CARTER HANSEN MD PC	ACH	8,089.92
	7/31/2025	435--DR. AJETT MAHENDERNATH	ACH	12,134.88
	7/31/2025	754--DR. JONES, DANIEL C	ACH	8,089.92
	7/31/2025	500433--EMPLOYEE FUND BMGH	ACH	183.00
	7/31/2025	240000--ETCHEVERRYS FOODTOWN	111951	135.41
	7/31/2025	183--EXPRESS SYSTEMS	111952	343.00
	7/31/2025	100100--FARMER BROS. CO.	ACH	202.24
	7/31/2025	2073--FFF ENTERPRISES INC	ACH	4,253.00
	7/31/2025	94300--FISHER HEALTHCARE	ACH	7,832.59
	7/31/2025	2--GLAXOSMITHKLINE LLC	ACH	3,508.68
	7/31/2025	902502--GRAINGER	ACH	5,204.86
	7/31/2025	278--HEALTH ASSURE BY ALSCO	ACH	13,703.86
	7/31/2025	569--HEALTHSURE INS SERVICES, INC	ACH	4,152.10
	7/31/2025	324--HENRY SCHEIN	ACH	1,884.30
	7/31/2025	814--HSA	ACH	30.00
	7/31/2025	9663--IDEXX DISTRIBUTION, INC.	111953	941.82
	7/31/2025	764--INOVALON PROVIDER, INC	ACH	2,783.45
	7/31/2025	816--JUMP TECHNOLOGIES, INC	ACH	3,000.00
	7/31/2025	36--KCI USA	111954	762.08
	7/31/2025	99039--LANDER COUNTY HISTORICAL SOCIETY	111955	250.00
	7/31/2025	98733--LANDER COUNTY TREASURER	111956	32.00
	7/31/2025	180008--LANDER HARDWARE	111957	105.93



Company name: Battle Mountain General Hospital  
 Report name: Check register  
 Created on: 8/14/2025

Bank	Date	Vendor	Document no.	Amount
	7/31/2025	510--LEON ELECTRIC LLC	111958	1,999.30
	7/31/2025	1539--LIFE-ASSIST, INC.	111959	206.25
	7/31/2025	564--LINDE GAS & EQUIPMENT INC	ACH	5,385.02
	7/31/2025	712--McCLANAHAN, SHAWNEE	ACH	350.00
	7/31/2025	130031--MCKESSON DRUG COMPANY	ACH	7,492.93
	7/31/2025	349--MCKESSON MEDICAL SURGICAL	ACH	917.24
	7/31/2025	99036--MEDLEARN MEDIA INC	111960	205.60
	7/31/2025	130044--MEDLINE INDUSTRIES, INC.	111961	5,543.29
	7/31/2025	9433--MEDTOX DIAGNOSTICS, INC	ACH	1,675.00
	7/31/2025	3--MICHAEL CLAY CORPORATION	111962	132,294.79
	7/31/2025	130049--MIDWAY MARKET	111963	309.76
	7/31/2025	152--NATIONAL RECALL ALERT CENTER	111964	895.00
	7/31/2025	9630--NETWORK SERVICES CO	ACH	128.20
	7/31/2025	140025--NEW YORK LIFE INS CO	111965	1,396.58
	7/31/2025	140046--NORCO, INC	111966	45.00
	7/31/2025	10--NOVARAD CORPORATION	111967	1,037.13
	7/31/2025	190008--NV ENERGY	111968	13,405.67
	7/31/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	1,139.42
	7/31/2025	767--OPTUM BANK	ACH	100.00
	7/31/2025	9615--PACIFIC STATES COMMUNICATIONS	111969	1,379.55
	7/31/2025	1931--PEPPERMILL HOTEL CASINO RENO	ACH	188.45
	7/31/2025	747--PPLSI	111971	104.75
	7/31/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	167,483.62
	7/31/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	111972	1,100.00
	7/31/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	3,321.99
	7/31/2025	806--SKY FIBER NETWORK	ACH	99.00
	7/31/2025	749--SOFTLINX, INC	ACH	48.33
	7/31/2025	9382--TAHOE CARSON RADIOLOGY	111973	2,875.00
	7/31/2025	99037--TARBET, SKYLAR	ACH	5,775.00
	7/31/2025	190033--US FOODSERVICE, INC.	ACH	4,799.36
	7/31/2025	1598--VERIZON WIRELESS	111974	299.28
	7/31/2025	100801--WELLS FARGO	111975	13,812.71
	7/31/2025	1563--WEX BANK	ACH	495.88

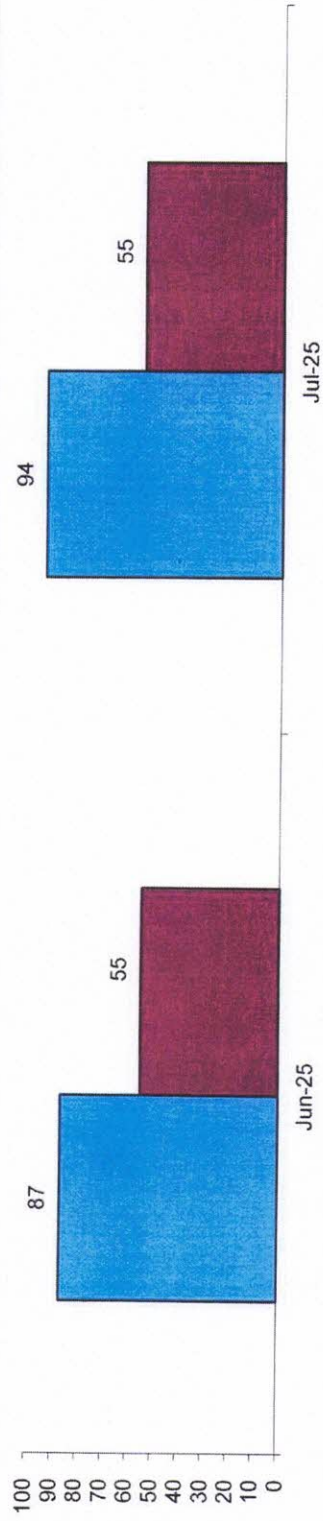
Operating Account - Wells Fargo

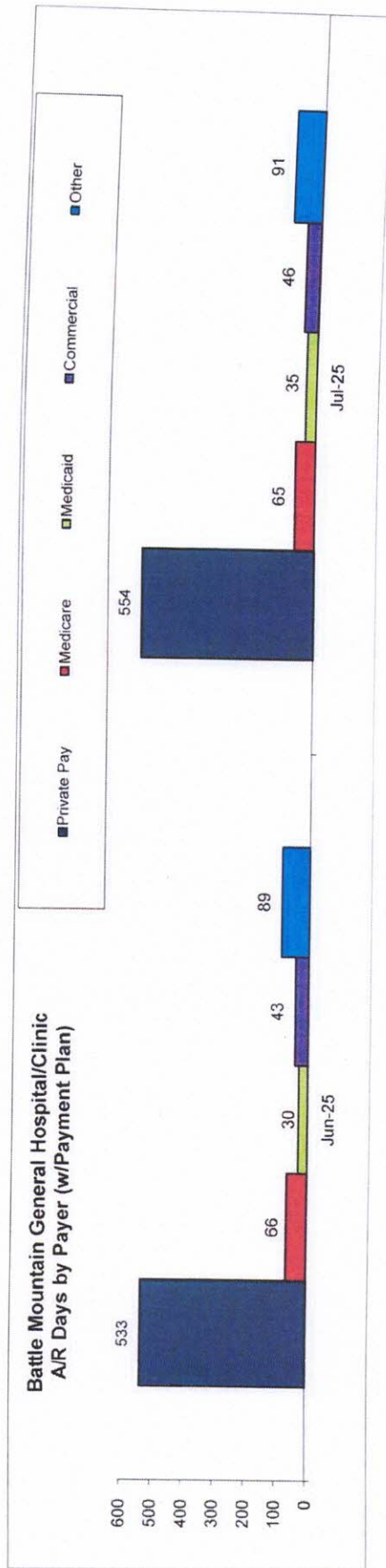
Total for Operating Account

**1,961,086.72**

**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 Jul-25	PATIENTS SEEN Jul-25	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Abby Burkhardt(Includes LTC) Telehealth	13	243	19	243
Cathryn Beggs, APRN Telehealth	17	227	13	227
Charloth Bledsoe, NP Telehealth	15	58	5	58
Dr Potterjones(Includes LTC) Telehealth	18	15	16	15
Jennifer Douglas, LCSW-I Telehealth	9	286	4	286
Jodi Allen, RD Injections	0	0	0	0
<b>Total</b>		39	0	39
		903		903

YTD	Face to Face
Telehealth	849
Injections	15
Dietician	39
	0
	903

PATIENTS SEEN July 2024 902

PATIENTS SEEN YTD July 2024 902

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

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

**Nature of Operations and Reporting Entity**

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

**Basis of Accounting and Presentation**

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

**Use of Estimates**

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

**Cash Equivalents**

The Hospital considers all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At June 30, 2022 and 2021, cash equivalents consisted primarily of money market accounts with brokers and certificates of deposit.

**Risk Management**

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

**Investments and Investment Income**

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



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

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

**Fair Value Measurements**

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

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

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

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

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

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



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

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

**Patient Accounts Receivable**

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

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

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

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

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

**Supplies**

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



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

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

**Capital Assets**

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

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

**Compensated Absences**

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

**Pension Plan**

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

**Deferred Outflow of Resources**

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



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

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

**Deferred Inflow of Resources**

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

**Unearned Revenue**

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

**Net Position**

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

**Net Patient Service Revenue**

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

**Net Patient Service Revenue (Continued)**

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

**Charity Care**

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

**Income Taxes**

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



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

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

**Net Patient Service Revenue**

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

Medicare - The Hospital is certified as a Medicare critical access hospital. The Hospital is reimbursed under a cost reimbursement methodology for inpatient and most outpatient services. The Hospital is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare administrative contractor. The Hospital's Medicare cost reports have been audited by the Medicare administrative contractor through June 30, 2021.

Medicaid - Inpatient and nursing home services rendered to Medicaid program beneficiaries are reimbursed under cost reimbursement methodologies. Outpatient services are reimbursed at prospectively determined rates. The Hospital is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid administrative contractor. The Hospital's Medicaid cost reports have been audited by the Medicaid administrative contractor through June 30, 2023.

Approximately 50% and 44% of net patient service revenues are from participation in the Medicare and state-sponsored Medicaid programs for the years ended June 30, 2024 and 2023, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.



## SUB ACCOUNT MEMO STATEMENT

Prepared For BATTLE MTN GENERAL HOSP  
JASON BLEAK

For Customer Service Call:  
800-231-5511

Sub Account Number  
Statement Closing Date 08/22/25  
Next Statement Date 09/21/25

Inquiries or Questions:  
SBCS-Account Servicing Team  
PO Box 40310  
Mesa, AZ 85274

Monthly Spending Limit\* \$7,500

\*Available funds are subject to the monthly spending limit and the available credit on the control account.

## Sub Account Summary

Purchases and Other Charges	+	\$212.00
Cash Advances	+	\$0.00
Credits	-	\$0.00
Statement Total		\$212.00

The transactions detailed reflect activity on this card number only. The company control account has been billed for all transactions. Please refer payment inquiries to your company card administrator or owner.

## Important Information

Effective on May 13, 2025, we have stopped allowing balance transfers on our Wells Fargo Signify Business Elite Credit Card.

## Sub Account Transactions

Trans	Post	Reference Number	Description	Credits	Charges
07/22	07/23	75418236B6SAB3X3Z	ACHE - MEMBER SERVICE CHICAGO IL		
07/29	07/30	55506296JQBB94HLS	ELKO EXPRESS CAR WASH ELKO NV		200.00 ✓
08/22	08/22	000000000000COMPC	TOTAL PURCHASES	\$212.00	12.00 ✓
			TOTAL	\$212.00	

All transactions detailed above have been billed to the company control account.

See reverse side for important information.

WELLS FARGO CREDIT CARD (JASON BLEAK)

DATE	DESCRIPTION	CHARGE	DETAIL
7/22/2025	ACHE - MEMBER SERVICES	200.00	FACHE RECERTIFICATION
7/29/2025	EXPRESS CAR WASH II	12.00	TRUCK WASH

212.00  
9/2/2025





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

## **Executive Summary**

September 10, 2025

**Health Fair:** The Health Fair is scheduled for Saturday, September 20<sup>th</sup> at the Civic Center. Our committee continues working to ensure a good event for the community and the healthcare vendors from our area. As in years past, we will be offering a menu of lab tests at greatly reduced prices. We hope the public will come find the great resources available for their health and wellness.

**New Clinic Manager:** This past Monday, Brianna Brown (Bri) joined the BMGH team as the new Clinic Manager. Bri comes to us with over twenty years of nursing experience and leadership experience. I look forward to seeing the way she leads the Battle Mountain Clinic into the future.

**Rose Garden:** Last week, an on-site meeting was held to discuss a design plan to move forward. We are awaiting a proposal from Lander Lawn Care for the work that was discussed. Timing on the completion of this project is dependent upon the schedule of work. Once the garden is prepared, the Maintenance Department of the hospital will maintain the area.

**Auditor Site Visit:** This week we welcomed a team of three gentlemen from CLA to gather the remaining information to complete the audit for FY24-25. These audits are very detailed as they look at all aspects of our financial processes and accounting. I appreciate the great work of Cindy Fagg and other managers that provide so much information to complete the process. Later this year, CLA will provide a completed audit report to the Board for your approval.

**Chargemaster Review:** Under the direction of RediHealth, we have begun the process to review and analyze our Chargemaster. This process is slated to be completed around the end of September. Through the process, we will learn of any code changes that we need to implement as well as how our charges compare with other similar entities. When the process is complete, RediHealth representatives will present their findings in a Board Meeting.

**Flu Pod:** The County Flu POD is scheduled for October 16<sup>th</sup> to be held at the John Peters Building as has been done in the past.

**Employee Flu Shots:** We have begun offering this year's flu shot to the employees. This is an annual campaign to offer the vaccine to the LTC residents and staff. It started a little earlier this year as we have seen some of the flu like symptoms begin a little earlier.

**Medicaid Managed Care:** Though the contract for one Managed Care Organization (MCO) has been completed, BMGH will begin discussions with the other rural MCO to complete a contract with them as well. There are two MCO's assigned for the rural communities of Nevada. (Silver Summit Healthplan Inc. and CareSource Network Partners LLC) Their services will begin January 1<sup>st</sup>, 2026. Our local Medicaid patients will need to select one of these MCO's for their care management. It may be necessary for BMGH to contract with the other State MCO's so that any Medicaid patients visiting Lander County would be covered.