

A G E N D A
Lander County Hospital District – Board of Trustees
Regular Session
October 8, 2025 - 5:30 P.M.
John Peters Health Services Center
Board Room
555 West Humboldt Street
Battle Mountain, NV

5:30 PM Call to Order – Regular Session

Pledge of Allegiance

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

Public Comment

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

- 1) October 8, 2025, Agenda Notice – Posted October 3, 2025
- 2) Board meeting minutes – September 10, 2025, Regular Session
- 3) Medical Staff appointments/reappointments:
Battle Mountain General Hospital Emergency Department Services – 2-year reappointment:
Dr. Jeffery Gardner
Tahoe Carson Radiology – 1-year initial appointment:
Dr. Christopher O. Hampson

Public Comment

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

- 4) Notice of Resignation

Board will discuss and take action regarding the Notice of Resignation from Lyle Farr, Trustee's Board Seat B and all other matters properly related thereto.

Public Comment

❖ **Unfinished Business**

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

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

Public Comment

6) Governing Board Bylaws for the Grievance Committee – (Lemaire) – (Discussion for Possible Action)

The Board will review and discuss the new Governing Board Bylaw verbiage for Article VII, Section 2: Grievance Committee and all other matters properly related thereto.

Public Comment

7) Governing Board Bylaws for Granting Medical Staff/Clinical Privileges – (Lemaire) – (Discussion for Possible Action)

The Board will review and discuss the new Governing Board Bylaw verbiage for Article IX, Section 2: Granting Medical Staff/Clinical Privileges and all other matters properly related thereto.

Public Comment

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

8) August 2025 Financial Reports

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

Public Comment

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

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

Public Comment

❖ **ADJOURNMENT REGULAR SESSION**

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

AFFIDAVIT OF POSTING

State of Nevada _____)

) ss

County of Lander _____)

Jessica Ceja, Recording Secretary of the Lander County Hospital District Board of Trustees, states that on the 3RD day of October 2025, A.D., she was responsible for posting a notice, of which the attached is a copy, at the following locations: 1) Battle Mountain General Hospital, 2) Lander County Courthouse, 3) Battle Mountain Post Office, and 4) Austin Courthouse, all in said Lander County where the proceedings are pending.

RECORDING SECRETARY _____

Subscribed and sworn to me on this 3RD day of October 2025 _____

WITNESS _____

Tyson Zacharias

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

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

Via Zoom

(Barring technical difficulties)

Topic: Board Regular Session 10 08 2025

Time: Oct 8, 2025, 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81606932919?pwd=MjBSnRzjgQboBjnuooyJFp098LBwhc.1>

Meeting ID: 816 0693 2919

Passcode: 183102

Dial by your location

1.669.900.6833

Join instructions

<https://us02web.zoom.us/join/81606932919/invitations?signature=cRwDEeJE43njzXL9bVOj885VsK6dR0dvSv3GzMWcTXc>

**LANDER COUNTY HOSPITAL DISTRICT BOARD OF TRUSTEES
REGULAR SESSION
JOHN PETERS HEALTH SERVICES CENTER
BOARD ROOM
555 W HUMBOLDT STREET
BATTLE MOUNTAIN, NV
September 10, 2025**

BOARD PRESENT:

Lyle Lemaire, Chairman
Shawn Mariluch, Vice Chair
Alicia Price, Commissioner Trustee
Paula Tomera, Trustee via phone

BOARD ABSENT:

Lyle Farr, Trustee/Board Secretary

STAFF PRESENT:

Jason Bleak, Chief Executive Officer
Wayne Allen, Chief Financial Officer
Cindy Fagg, Director of Finance

GUESTS:

Jodi Price
Suzanne Lemaire
Hope Bauer
Steve Laarsgard
Judy Bleak
Linda Lauritzen
Kathy Freeman
Carynn Conder
Mr. and Mrs. Robin Nelson
Tyson McBride via Zoom

CALL TO ORDER

Chairman Lemaire called the September 10, 2025, Regular Session to order at 5:30 p.m.

PUBLIC COMMENT

Linda Lauritzen made a public comment about the dead pine trees located at the entrance of the facility. CEO Bleak stated the pine trees are under warranty and will be replaced.

Tyson McBride, Physician Assistant made a public comment on behalf of CEO Bleak.
Addendum 1

MOTION TO CONSENT

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Agenda Notice for September 10, 2025, as discussed was approved.

Addendum 2

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Emergency Operations Program/Policy and Procedure Reports for August 2025, as discussed, was approved.

Addendum 3

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Infection Control Report August 2025, as discussed, was approved.

Addendum 4

By motion (Mariluch), seconded (Price), and the Board unanimously passed the Board meeting minutes from August 13, 2025, as discussed, was approved.

Addendum 5

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Medical Staff one-year initial appointment for Dr. David Rivas, as discussed, was approved.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Medical Staff two-year reappointments for Dr. David Bass, Dr. Dennis Burton, Dr. Teppe Popovich and Dr. Bhavika Trivedi, as discussed, was approved.

NEW BUSINESS

Agape Hospice Update and Continued Financial Support

Steve Larsgaard, Agape Board President presented a brief financial and activity update for the Board. During the Fiscal Year 2023 Agape staff volunteered their time to serve patients, perform administrative tasks including work on Federal Medicare Application for Certification. With the onset of Fiscal Year 2024, the Battle Mountain General Hospital Board approved \$165,682 to Agape Hospice. The funding needs to be used to hire a consulting firm to assist in completing Agape's Medicare Application. Funds would also be used to pay Agape office staff and Agape Medical Staff.

Agape submitted requisitions totaling \$54,902 to BMGH in Fiscal Year 2024. In Fiscal Year 2025 the requisitions total \$64,495 with \$9,825 of the total funds directed to the consulting firm Hospice Compliance. Due to the unexpected death in December 2024 of Agape Hospice Compliance consultant, guidance from Hospice Compliance has been minimal in closing months of Fiscal Year 2025. Remaining Hospice Compliance consultants are currently playing catch up regarding Agape's Medicare Application.

Agape requests that the remaining funds, \$41,897 of the original \$165,682, be carried over into Fiscal Year 2025 for Agape's continued use.

Agape is waiting for an on-site audit from Hospice Compliance to identify any shortfalls in services and documentation of said services. Agape's last step will be inviting Medicare to conduct an onsite inspection prior to final approval of Agape's Certification Application. The Medicare inspection will coincide with Agape serving two or more patients simultaneously. The inspection will include interviews with patients and patient families.

In looking forward, once certified there will be a period, perhaps six months, before submissions for payment for Medicare will be forthcoming. Agape will ask that the BMGH Board consider funding Agape while it awaits reimbursement from Medicare. Agape would be responsible for repaying BMGH of any costs incurred during the period between its Certification date and its first reimbursement from Medicare of other insurance providers.

To date Agape has served eleven patients with one patient pending in the next week per Larsgaard.

Agape continues to be grateful for BMGH Board's continued support and looks forward to acquiring Medicare Certification sometime in Fiscal Year 2026.

Steve Larsgaard thanked the Board for their continued support.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the remaining funds of \$41, 897 to Agape Hospice, as discussed, was approved.

Addendum 6

SilverSummit Health Plan, Inc.

Chief Executive Officer Bleak addressed the participating Provider Agreement with SilverSummit Health Plan for Medicaid Managed Care services. Per Bleak Battle Mountain General Hospital already has a general contract with SilverSummit Health Plan. The Provider Agreement is for Medicaid Managed Care that will become effective January 1, 2026. CEO Bleak shared his concerns with pages 24-37, Exhibit 1, Compensation Schedule Facility and Professional Services Rural Health Clinic, Exhibit 2, Compensation Schedule Facility Services Skilled Nursing, Exhibit 3, Compensation Schedule Professional Services and Exhibit 4, Compensation Schedule Critical Access Hospital Services. These are exhibits that describe the reimbursement for BMGH services. The group was successful in getting SilverSummit Health Plan to adjust the "Allowable Amount" for reimbursement which are cost based. CEO Bleak stated he was instructed by the Director of State Medicaid that if BMGH finds that the facility is not being reimbursed appropriately, that the State will require the correct cost-based reimbursement. CEO Bleak hopes to get this approved so that BMGH can move into the next steps of credentialing each of the BMGH Providers in advance of the go live date of January 1, 2026. There is another agreement called CareSource, every Rural Hospital in the State of Nevada will be contracted with either SilverSummit or CareSource for Medicaid Managed Care services.

By motion duly made (Price), seconded (Mariluch), and the Board unanimously passed the participating Provider Agreement with SilverSummit Health Plan for Medicaid Managed Care services, as discussed, was approved.

Addendum 7

UNFINISHED BUSINESS

Critical Access Hospital Construction

Chief Executive Officer Bleak reported on the progress of the construction project with the Board.

The recent Site inspection transpired and was successful, but the Surveyor has come back with citations.

The wrong door was installed in the Mammography Suite. This door has been replaced and corrected already.

The Procedure Room needs to be labeled as a Treatment Room until Battle Mountain General Hospital knows what type of Procedures will be offered onsite.

Acute Room 362 has issues with a beam, the original plan was to remove this beam, but this will not work per CEO Bleak. The room cannot be used as an acute room. CTA may apply for a waiver, or this room may be utilized as a different space like an Infusion Therapy Room or a Recovery Room. Further discussion will take place with CTA.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the update on the Construction Project, as discussed, was approved.

BMGH Grievance Procedure/Chain of Command Policy

CEO Bleak presented the BMGH Grievance Procedure/Chain of Command Policy with revisions to the Board. Trustee Price asked if the process of 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, was customary.

The Board of Trustees shall sit as a grievance Committee and shall discuss the issue/grievance. The Grievance Committee will provide a written decision for 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.

CEO Bleak questioned the revised policy and stated the policy does not state who/which individuals are a part of the Executive Leadership Committee. CEO Bleak suggested that the Chief Nursing Officer be part of the Executive Leadership Committee.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the revised policy of the BMGH Grievance Procedure/Chain of Command Policy to include a procedure for complaints against the CEO, as presented, was approved.

Addendum 8

Governing Board Bylaws for the Grievance Committee

Chairman Lemaire addressed the new Governing Board Bylaw verbiage for Article VII, Section 2: Grievance Committee. The Board of Trustees shall be empowered to sit as a Grievance Committee upon request by the Chief Executive Officer. The revision will state, (in addition to the current statement), "In the event of a grievance against the Chief Executive Officer, the Board of Trustees shall be empowered to sit as a Grievance Committee.

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed the first reading of the new Governing Board Bylaw verbiage for Article IX, Section 2: Grievance Committee, as presented, was approved.

Addendum 9

Governing Board Bylaws for Granting Medical Staff/Clinic Privileges

Chairman Lemaire addressed the first reading of the new Governing Board Bylaw verbiage for Article IX, Section 2: Granting Medical Staff/Clinical Privileges.

The revision will read, "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 Chief Executive Officer shall prepare a draft contract based upon the terms of the Letter of Intent. The Chief Executive Officer shall present the signed Letter of Intent and draft contract to the Board of Trustees at the next Board meeting."

"Medical Staff shall make recommendations concerning initial appointments, reappointments, termination of appointments, delineation of clinical privileges, and/or curtailment of clinical privileges to the Board of Trustees."

Appointment and reappointment to the Medical Staff shall occur in accordance with the Medical Staff Bylaws, as acknowledged by the Board of Trustees.

"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."

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed the first reading of the new Governing Board Bylaw verbiage for Article IX, Section 2: Granting Medical Staff/Clinical Privileges, as presented, was approved.

Addendum 10

FINANCIALS

Chief Financial Officer Allen addressed the July 2025 Financial Reports with the Board. Page 4 displayed the Balance Sheet Summary for the month of July 2025. He addressed the Short-Term, Long-Term investments and Construction in Progress amounts.

Chief Financial Officer Allen addressed the Income Statements on page 5. He explained the gross revenue total income before expenses, non-operating revenue and the investments income which is strong.

Chief Financial Officer Allen continued to address page 14 of the July 2025 Financial Reports. The Schedule of Patient Revenue vs. Patient Payments for fiscal years ended June 30, 2026, and 2025, and fiscal year 2025. This breakdown displayed the gross patient monthly revenue, three month rolling average, patient payments, and the patient payment percentage versus monthly rolling average.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the financial reports for July 2025, as discussed, was approved.

Addendum 11

Chief Executive Officer Summary

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

Health Fair: The Health Fair is scheduled for Saturday, September 20, 2025, at the Civic Center. The Health Fair committee continues working to ensure a good event for the community and the healthcare vendors from the area. As in years past, BMGH will be offering a menu of lab tests at greatly reduced prices. BMGH hopes the public will come to find the great resources available for their health and wellness.

New Clinic Manager: Brianna Brown (Bri) joined the BMGH team as the new Clinic Manager. Bri comes to BMGH with over twenty years of nursing experience and leadership experience. CEO Bleak looks forward to seeing the way she leads the Battle Mountain Clinic into the future.

Dr. Pellegrini, who works in the Emergency Department has accepted the position of Rural Health Clinic Medical Director.

Rose Garden: An on-site meeting was held to discuss a design plan to move forward. BMGH is awaiting a proposal from Lander Lawn Care for the work that was discussed. Timing for 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: BMGH welcomed a team of three gentlemen from CLA to gather the remaining information to complete the audit for Fiscal Year 2024-2025. These audits are incredibly detailed as they look at all aspects of the financial processes and accounting. CEO Bleak appreciates the magnificent work of Cindy Fagg and other managers that provide so much information to complete the process. CLA will provide a completed audit report for the Board for your approval.

Chargemaster Review: Under the direction of RediHealth, BMGH has begun the process to review and analyze the Chargemaster. This process is slated to be completed around the end of September. Through the process, BMGH will learn of any code changes that need to be implemented as well as how the 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, 2025, to be held at the John Peters Building as has been done in the past.

Employee Flu Shots: BMGH has 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 because BMGH has 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 to the rural communities of Nevada. (Silver Summit Healthplan Inc. and CareSource Network Partners LLC) Their services will begin January 1, 2026. The 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.

JPHSC: CEO Bleak reported two individuals have contacted him regarding potential space to rent at the John Peters building. CEO Bleak will report more details as soon as possible.

Addendum 12

The Regular Session adjourned at 6:53 p.m. and a Closed Session was held to discuss the employment agreement for Cathryn Beggs, FNP.

The Closed Session adjourned at 7:07 p.m. and the Regular Session was called to order.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the employment agreement for Cathryn Beggs, FNP, with the stipulation of the \$15,000 relocation/housing amount to be used to purchase an RV. If Beggs does not fulfill one year of employment, Beggs will be responsible for repaying the full amount of \$15,000 back to Battle Mountain General Hospital, as discussed was approved.

PUBLIC COMMENT

No public comment.

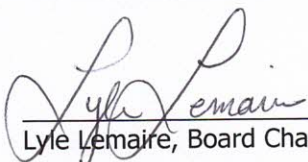
ADJOURNMENT

With no further business, Chairman Lemaire adjourned the Regular Session at 7:10 p.m.

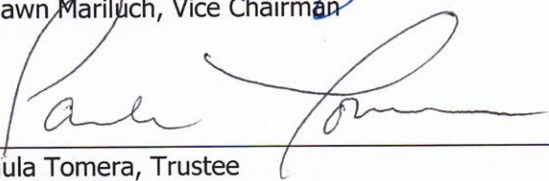
Respectfully Submitted,

Jessica Ceja, Recording Secretary

BOARD SIGNATURES:


Lyle Lemaire, Board Chairman

APPROVED 
Shawn Mariluch, Vice Chairman


Paula Tomera, Trustee


Alicia Price, Commissioner Trustee

August 19, 2025

Dear Hospital Board Members,

I am offering my resignation from the Battle Mountain Board of Trustees as I am moving to Elko. Thank you!

Sincerely,

A handwritten signature in blue ink, appearing to read 'Lyle D. Farr', with a stylized, cursive script.

Lyle D. Farr

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 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 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.
- 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.
- 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.

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

AUGUST 2025

BATTLE MOUNTAIN GENERAL HOSPITAL
AUGUST 2025
FINANCIAL STATEMENT REVIEW
BALANCE SHEET

ASSETS

- *Operating Cash at the end of August 2025 was \$417,906, with an additional \$2,206,192, 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 \$29,421,557. Balance of short-term investment accounts were, Operations Reserve \$11,174,967, Cap Ex Reserve \$3,144,864, Construction Reserve \$9,675,599.*
- *Gross accounts receivable had a balance of \$4,970,197 (total) and net accounts receivable (what we expect to collect) had a balance of \$706,241. The balance of the accounts receivable is made up of Athena A/R, \$4,962,753, Point Click Care A/R, \$212,978, Sharp Ambulance Billing A/R, 14,699, and (\$220,233) in Athena A/R Clearing accounts.*
- *Accounts payable balance at August, month end was \$1,328,965.*
- *Total payroll liabilities were \$312,364, which is comprised mostly of accrued payroll and accrued vacation totals.*
- *Deferred Revenues are sitting at 285,000, which is the Helmsley Grant.*

INCOME STATEMENT

REVENUES

- Gross patient revenue for August was \$1,601,021 compared to a budget of \$1,629,787. August revenues came in under budget by \$28,766. August's gross revenues were \$229,126 less than July's revenues.

Month Ending 08/31/2024	Month To Date 08/31/2025			Prior Year To Date 08/31/2024	Year To Date 08/31/2025	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
556,589	690,036	651,808	Emergency	1,216,522	1,603,478	1,303,616
2,086	78,805	48,023	Inpatient	9,585	95,986	96,046
528,417	457,375	475,865	Outpatient	945,475	945,050	951,731
11,949	25,090	5,533	Observation	17,078	29,707	11,064
136,994	119,271	147,916	Clinic	284,692	274,595	295,834
0	23,247	55,895	Swing bed	20,847	57,565	111,789
			Skilled nursing			
213,528	207,197	244,747	(SNF)	410,781	424,787	489,494
			Total Patient			
1,449,563	1,601,021	1,629,787	Revenue	2,904,980	3,431,168	3,259,574

- In August ER, IP, OBS, exceeded the budgeted amount. All other levels were under budget.
- Gross Clinic revenues were under budget in August at \$119,371, compared to a budget of \$147,916. The Clinic had an decrease in revenues of \$36,053, when compared to July's revenue numbers.

DEDUCTIONS

- Contractual Adjustments for August were \$521,012, with a budgeted amount of \$529,681.
- Bad debt was \$79,345, 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 (\$7,644), EMS(SHARP) B/D write offs were -0-, Athena write offs were (564). Allowance adjustment was 100,000 and B/D recovery was (\$12,447).

EXPENSES

- Total Operating Expenses for August were \$1,538,601 compared to a budget of \$1,670,321, under budget, or a difference of \$131,720.
- Employee Related Expenses were \$940,241 as compared to a budget of \$998,412 which is 6% under budget for the month.

OPERATING INCOME AND NET INCOME

- During the month of August BMGH overall experienced (Loss)/Gain from operations of (\$456,738) as compared to a budgeted net loss of (\$604,784), YTD as of August (\$671,966).
- The Overall (Loss)/Gain for the month of August was 273,040 compared to a budget of (\$4,989 YTD (Loss)Gain was 1,115,708, compared to the budgeted amount of (\$9,977).

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

Reporting Book:
As of Date:

ACCRUAL
08/31/2025

	Month Ending 08/31/2025 Actual	Month Ending 06/30/2025 Actual
Assets		
Current Assets		
Cash and Liquid Capital	33,647,411.56	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	4,970,197.16	4,712,133.97
Allowances against Receivables	4,263,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	706,240.89	1,043,177.70
Other Receivables	1,234,496.10	5,038,561.20
Inventory	477,806.91	478,763.86
Prepaid Expenses	179,256.01	92,136.03
Total Current Assets	36,245,211.47	36,372,786.12
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,108,972.16	41,108,972.16
Accumulated Depreciation	27,043,784.22	26,755,848.65
Construction in Progress	18,443,104.95	17,486,233.46
Total Fixed Assets, Net of Depreciation	32,508,292.89	31,839,356.97
Total Long Term Assets	32,508,292.89	31,839,356.97
Long Term Investments		
Wells Fargo - Long Term Investments	29,335,000.00	29,580,000.00
Mark to Market - Long Term Investments	86,557.16	46,404.47
Total Long Term Investments	29,421,557.16	29,626,404.47
Deferred Outflow (Pension Liability)		
Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Assets	103,356,133.52	103,019,619.56
Liabilities		
Current Liabilities		
Accounts Payable	1,328,965.41	1,706,500.24
Accrued Taxes	(0.03)	(0.03)
Accrued Payroll and Related	312,363.92	412,679.18
Deferred Revenue	285,000.00	620,000.00
Total Current Liabilities	1,926,329.30	2,739,179.39
Suspense Liabilities	(183,337.19)	(216,993.24)
Uncategorized Liabilities	16,533,055.00	16,533,055.00
Total Liabilities	18,276,047.11	19,055,241.15
Retained Earnings	84,807,046.91	80,855,941.13
Net Income	273,039.50	3,108,437.28

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

Reporting Book: ACCRUAL
As of Date: 08/31/2025

Month Ending 08/31/2024	Month To Date 08/31/2025		Prior Year To Date 08/31/2024	Year To Date 08/31/2025	
Actual	Actual	Budget 2026	Actual	Actual	Budget 2026
556,589	690,036	651,808	1,216,522	1,603,478	1,303,616
2,086	78,805	48,023	9,585	95,986	96,046
528,417	457,375	475,865	945,475	945,050	951,731
11,949	25,090	5,533	17,078	29,707	11,064
136,994	119,271	147,916	284,692	274,595	295,834
0	23,247	55,895	20,847	57,565	111,789
213,528	207,197	244,747	410,781	424,787	489,494
1,449,563	1,601,021	1,629,787	2,904,980	3,431,168	3,259,574
458,738	521,012	529,681	915,168	1,098,871	1,059,361
100,501	91,792	89,638	180,764	174,926	179,277
(2,929)	(12,447)	0	(5,656)	(16,707)	0
97,572	79,345	89,638	175,108	158,219	179,277
558,310	600,357	619,319	1,090,276	1,257,090	1,238,638
208	861	83	282	938	167
208	861	83	282	938	167
893,461	1,001,525	1,010,551	1,814,986	2,175,016	2,021,103
54,959	80,338	54,986	118,914	136,980	109,971
397,449	431,878	431,879	784,898	1,198,757	863,757
263,334	298,141	168,333	831,539	589,403	336,667
660,783	730,019	600,212	1,616,437	1,788,160	1,200,424
1,609,203	1,811,882	1,665,749	3,550,337	4,100,156	3,331,498
49,330	13,952	22,750	71,551	25,790	45,501
5,100	6,195	4,928	9,296	10,838	9,854
868,006	940,241	998,412	1,827,145	1,786,904	1,996,825
76,563	109,835	109,283	153,152	224,281	218,566
191,713	266,069	246,343	407,327	533,872	492,685
2,259	10,531	16,163	16,432	19,272	32,327
1,192,971	1,346,823	1,397,879	2,484,903	2,600,957	2,795,758
19,753	27,851	27,058	39,830	39,123	54,117
23,233	16,275	27,794	49,427	35,526	55,587
154,535	142,150	213,667	309,274	287,935	427,333
30	1,348	2,500	(6,479)	1,279	5,000
285	2,904	1,173	2,289	5,020	2,347
12,458	1,250	250	12,458	14,122	500
210,294	191,778	272,442	406,799	383,005	544,884
1,403,265	1,538,601	1,670,321	2,891,702	2,983,962	3,340,642
274	242	417	632	486	833
1,403,539	1,538,843	1,670,738	2,892,334	2,984,448	3,341,475
205,664	273,040	(4,989)	658,004	1,115,708	(9,977)

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

Beginning Balance:

Cash in Operating Account for Operations	425,503.23	
Petty Cash - Hospital	1,700.00	427,203.23

Deposits

Ad Valorem	33,409.65	
Net Proceeds of Mines	0.00	
Consolidated Tax	62,759.21	
County JPHSC EMS Rent	4,000.00	
340B	46,027.75	
UPL/DSH	0.00	
Healthy Thursday	1,035.00	
Transfer from LGIP	335,000.00	
Misc/Rebates/Dietary	33,352.86	
Hospital/Clinic Receipts	1,091,823.97	
		1,607,408.44

Expenditures:

Accounts Payable	754,975.40	
Athena	35,088.76	
Allied Insurance	46,845.13	
Payroll (Net)	645,045.52	
Payroll Taxes	132,694.02	
Transfer to Money Market for investments	0.00	
Transfer to LGIP Operating Reserves	0.00	
Merchant Charges	356.49	
		1,615,005.32

Ending Balance:

Cash in Operating Account for Operations	417,906.35	
Petty Cash - Hospital	1,700.00	<u>419,606.35</u>

419,606.35



Long-term Investments

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

Statement Period
08/01/2025 - 08/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST

Account Number
~~XXXXXXXXXX~~

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	\$ 73,810.00	\$ 0.00	0%
Money Market Mutual Funds	2,074,798.26	2,206,192.17	7%
Bonds	29,265,702.10	29,421,557.16	93%
Stocks	0.00	0.00	0%
Total Account Value	\$ 31,414,310.36	\$ 31,627,749.33	100%
Value Change Since Last Statement Period		\$ 213,438.97	
Percent Increase Since Last Statement Period		1%	
Value Last Year-End		\$ 28,975,909.77	
Percent Increase Since Last Year-End		9%	

***Includes amortized Par value of municipal leases and notes.

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 51,283.36	\$ 951,203.59
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	6,300.55	32,864.64
Other	0.00	0.00
Income Total	\$ 57,583.91	\$ 984,068.23

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 2,074,798.26
Deposits and Other Additions	125,093.36
Distributions and Other Subtractions	0.00
Dividends Reinvested	6,300.55
Change in Value	0.00
Closing Balance	\$ 2,206,192.17

Operations Reserve

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

Statement Period
08/01/2025 - 08/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST
Account Number
~~1111111111~~

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	11,135,520.43	11,174,966.91	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 11,135,520.43	\$ 11,174,966.91	100%
Value Change Since Last Statement Period		\$ 39,446.48	0%
Percent Increase Since Last Statement Period			0%
Value Last Year-End		\$ 10,878,424.85	
Percent Increase Since Last Year-End			3%
***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	39,446.48	235,423.13
Other	0.00	0.00
Income Total	\$ 39,446.48	\$ 235,423.13

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 11,135,520.43
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	39,446.48
Change in Value	0.00
Closing Balance	\$ 11,174,966.91

Brokerage

WELLS
FARGO

CAP-Ex Reserve

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

Combined Account Summary

Statement Period
08/01/2025 - 08/31/2025

BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT ST

Account Number
[REDACTED]

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	0.00	0%
Money Market Mutual Funds	3,133,763.20	3,144,864.25	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 3,133,763.20	\$ 3,144,864.25	100%
Value Change Since Last Statement Period		11,101.05	
Percent Increase Since Last Statement Period		0%	
Value Last Year-End		3,061,363.37	
Percent Increase Since Last Year-End		3%	

***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	11,101.05	66,523.40
Other	0.00	0.00
Income Total	\$ 11,101.05	\$ 66,523.40

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 3,133,763.20
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	11,101.05
Change in Value	0.00
Closing Balance	\$ 3,144,864.25

Construction Reserve

Wells Fargo Securities, LLC

Wells Fargo Bank, N.A.

Combined Account Summary

Statement Period
08/01/2025 - 08/31/2025BATTLE MOUNTAIN GENERAL HOSPITAL
535 S HUMBOLDT STAccount Number
[REDACTED]**Total Account Value Summary - US Dollar (USD)**This summary does not reflect the
value of unpriced securities.
Repurchase agreements are reflected
at par value.

	Amount Last Statement Period	Amount This Statement Period	Portfolio %
Cash	\$ 0.00	0.00	0%
Money Market Mutual Funds	9,641,444.88	9,675,598.74	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 9,641,444.88	\$ 9,675,598.74	100%
Value Change Since Last Statement Period		\$ 34,153.86	
Percent Increase Since Last Statement Period		0%	
Value Last Year-End		\$ 9,418,904.02	
Percent Increase Since Last Year-End		3%	

***Includes amortized Par value of municipal leases and notes.

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	34,153.86	203,498.62
Other	0.00	0.00
Income Total	\$ 34,153.86	\$ 203,498.62

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 9,641,444.88
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	34,153.86
Change in Value	0.00
Closing Balance	\$ 9,675,598.74

Battle Mountain General Hospital
LGIP - Reserve Accounts
August 2025

ALL ACCOUNTS REMAIN THE SAME. STATE HACKED AND CANNOT ACCESS WEBSITE. SEE EMAIL

Beginning 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

Deposits:

Interest Operations Reserve	0.00
Interest Construction Reserve	0.00
Interest Capital Expenditures Reserve	0.00
Interest Savings	0.00
	0.00

TBill Purchases

<i>Purchase of Treasury Bills</i>	0.00
<i>Purchase of Treasury Bills</i>	0.00
<i>Purchase of Treasury Bills</i>	0.00
LGIP - Savings	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
	7,275,180.83

Cindy Fagg

From: Edwin Castillo <e.castillo@nevadatreasurer.gov>
Sent: Friday, September 19, 2025 8:21 AM
To: Cindy Fagg; Ryan J. Merchant
Subject: RE: August Interest

Good morning,

Unfortunately, we have not completed the August 2025 interest distribution as a result of the network being down. However, we are prioritizing completing this once our network returns. I can provide a preliminary reconciled balance of your account, as of 8/31/25, with the transaction history we have on file. Please let me know if you would like this. We look forward on our website being up soon since we have recently recovered access to our documents.

Best Regards,

Edwin Castillo

Investment Analyst

Nevada State Treasurer's Office

101 N. Carson Street, Suite 4

Carson City, NV 89701

T: (775) 684.5618 | E: e.castillo@nevadatreasurer.gov



From: Cindy Fagg <Director_of_Finance@bmgh.org>
Sent: Friday, September 19, 2025 7:48 AM
To: Edwin Castillo <e.castillo@nevadatreasurer.gov>; Ryan J. Merchant <rjmerchant@nevadatreasurer.gov>
Subject: August Interest
Importance: High

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good Morning! I have been trying to get onto the Treasurer's website to get the interest on our accounts for August to do my month end reports for our Board of Trustees. I am still unable to access, and was wondering if you could email me the information.

Thank you.

Cindy Fagg, Director of Finance
Battle Mountain General Hospital
535 South Humboldt Street
Battle Mountain, NV 89820
775-635-2550 ext 1116

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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

Fiscal Year ending June 30, 2026

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-25	\$1,830,147	\$1,692,946	\$1,237,117	73.1%
Aug-25	\$1,601,021	\$1,671,058	\$1,091,824	65.3%
Sep-25				
Oct-25				
Nov-25				
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
YTD 2 mo. AVG	\$1,715,584	\$1,682,002	\$1,164,471	69.2%

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%
YTD 12 mo. AVG	\$1,581,542	\$1,447,356	\$1,100,717	76.1%

AUGUST

TWO Month Year-to-date 2024 Sum of Charges		TWO Month Year-to-date 2025 Sum of Charges		Changes Greater than \$5K FY 2026 Increase (Decrease)	
CM - Blood Bank	2,686.84	CM - Blood Bank	13,797.83	11,110.99	414%
Emergency	811.49	Emergency	8,562.27	7,750.78	955%
Inpatient	0.00	Inpatient	1,234.06		
Outpatient	1,875.35	Outpatient	4,001.50		
CM - Central Supply	2,394.64	CM - Central Supply	2,451.65		
Emergency	2,394.64	Emergency	2,444.83		
Swing bed	0.00	Swing bed	6.82		
CM - CT Scan	401,943.08	CM - CT Scan	600,344.57	198,401.49	49%
Emergency	326,475.11	Emergency	463,147.44	136,672.33	42%
Inpatient	0.00	Inpatient	3,258.70		
Observation	0.00	Observation	7,385.46		
Outpatient	75,467.97	Outpatient	126,552.97	51,085.00	68%
CM - Infusion	125,194.38	CM - Infusion	184,339.27	59,144.89	47%
Emergency	98,761.43	Emergency	151,286.37	52,524.94	53%
Inpatient	0.00	Inpatient	12,881.73	12,881.73	100%
Observation	3,298.13	Observation	4,349.69		
Outpatient	23,134.82	Outpatient	15,821.48	(7,313.34)	-32%
CM - Laboratory	562,365.60	CM - Laboratory	662,296.24	99,930.64	18%
Emergency	152,914.95	Emergency	192,575.89	39,660.94	26%
Inpatient	627.44	Inpatient	12,262.01	11,634.57	1854%
Observation	534.83	Observation	3,284.08		
Outpatient	408,288.38	Outpatient	446,486.95	38,198.57	9%
Swing bed	0.00	Swing bed	7,587.31	7,587.31	100%
CM - MRI	62,179.53	CM - MRI	72,693.09	10,513.56	17%
Emergency	0.00	Emergency	2,848.53		
Outpatient	62,179.53	Outpatient	69,844.56	7,665.03	12%
CM - Observation	4,126.14	CM - Observation	7,713.09		
Observation	4,126.14	Observation	7,713.09		
CM - Pharmacy	149,463.15	CM - Pharmacy	82,527.95	(66,935.20)	-45%
Emergency	38,911.64	Emergency	40,192.86		
Inpatient	844.95	Inpatient	5,950.54	5,105.59	604%
Observation	2,004.21	Observation	3,572.71		
Outpatient	107,047.89	Outpatient	26,760.37	(80,287.52)	-75%
Swing bed	654.46	Swing bed	6,051.47	5,397.01	825%
CM - Physical Therapy	149,394.11	CM - Physical Therapy	164,440.55	15,046.44	10%
Emergency	264.60	Emergency	389.91		
Inpatient	0.00	Inpatient	5,588.38	5,588.38	100%
Observation	0.00	Observation	0.00		
Outpatient	145,474.90	Outpatient	152,404.04	6,929.14	5%
Swing bed	3,654.61	Swing bed	6,058.22		
CM - Professional Fees	10,326.01	CM - Professional Fees	18,109.51	7,783.50	75%
Emergency	9,644.17	Emergency	18,109.51	8,465.34	88%
Observation	681.84	Observation	0.00		
CM - Radiology	113,872.26	CM - Radiology	111,841.43		
Emergency	47,654.05	Emergency	48,094.02		
Inpatient	760.56	Inpatient	616.44		
Observation	0.00	Observation	493.64		
Outpatient	65,457.65	Outpatient	62,637.33		
CM - Ultrasound	49,010.44	CM - Ultrasound	30,247.67	(18,762.77)	-38%
Emergency	5,591.36	Emergency	3,240.83		
Inpatient	0.00	Inpatient	838.22		
Outpatient	43,419.08	Outpatient	26,168.62	(17,250.46)	-40%
CM - Swing Bed	1,394.67	CM - Swing Bed	6,811.92	5,417.25	388%
Swing bed	1,394.67	Swing bed	6,811.92	5,417.25	388%
Emergency	490,061.77	Emergency	609,285.45	119,223.68	24%
Emergency	486,363.15	Emergency	609,285.45	122,922.30	25%
Inpatient	1,436.61	Inpatient	248.01		
Observation	240.79	Observation	0.00		

AUGUST

TWO Month Year-to-date 2024 Sum of Charges		TWO Month Year-to-date 2025 Sum of Charges		Changes Greater than \$5K FY 2026 Increase (Decrease)	
Outpatient	2,021.22	Outpatient	0.00		
Swing bed	0.00	Swing bed	-248.01		
Med/Surg	10,501.36	Med/Surg	49,456.13	38,954.77	371%
Inpatient	5,914.81	Inpatient	46,749.49	40,834.68	690%
Observation	4,586.55	Observation	2,706.64		
Respiratory Therapy	49,593.02	Respiratory Therapy	74,273.27	24,680.25	50%
Emergency	36,905.13	Emergency	53,567.59	16,662.46	45%
Inpatient	0.00	Inpatient	6,358.83	6,358.83	100%
Observation	1,605.64	Observation	201.51		
Outpatient	11,082.25	Outpatient	13,608.77		
Swing bed	0.00	Swing bed	536.57		
OP Lab/Rad	3,665.81	OP Lab/Rad	1,693.63		
Outpatient	3,665.81	Outpatient	1,693.63		
SNF/Respite	16,537.50	SNF/Respite	30,660.66	14,123.16	85%
Swing bed	16,537.50	Swing bed	30,660.66	14,123.16	85%
Clinic	289,488.30	Clinic	283,396.95	(6,091.35)	-2%
Clinic	284,691.93	Clinic	274,594.95	(10,096.98)	-4%
Emergency	6,164.71	Emergency	8,038.61		
Inpatient	-0.04	Inpatient	0.00		
Observation	0.00	Observation	0.00		
Outpatient	26.37	Outpatient	763.39		
Swing bed	-1,394.67	Swing bed	0.00		
LTC	410,511.00	LTC	424,787.00	14,276.00	3%
Grand Total	2,904,709.61	Grand Total	3,431,167.86	526,458.25	18%

Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 9/18/2025

Bank	Date	Vendor	Document no.	Amount
	8/14/2025	249--AETNA LIFE INSURANCE COMPANY	111977	23.24
	8/14/2025	852--ARGENTA RIM APARTMENTS	111978	1,306.50
	8/14/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	111979	200.00
	8/14/2025	92100--BATTLE MTN. WATER & SEWER	111980	1,092.50
	8/14/2025	138--BRACCO DIAGNOSTICS INC.	111981	646.53
	8/14/2025	367--CARDINAL HEALTH 110, LLC	111982	38.59
	8/14/2025	658--CIGNA HEALTHCARE	111983	609.42
	8/14/2025	154--CLIFTON LARSON ALLEN LLP	111984	945.00
	8/14/2025	11--CORCOM COMMUNICATION	111985	699.00
	8/14/2025	3039--DESERT DISPOSAL	111986	366.00
	8/14/2025	562--DISH NETWORK LLC	111987	753.44
	8/14/2025	678--EMCOR SERVICES	111988	614.25
	8/14/2025	240000--ETCHEVERRYS FOODTOWN	111989	459.87
	8/14/2025	100103--FALLS BRAND INDEPENDENT MEAT	111990	231.16
	8/14/2025	100109--FEDEX	111991	287.08
	8/14/2025	35--GALLAGHER BENEFIT SERVICES	111992	502.20
	8/14/2025	625--GERBER LAW OFFICES, LLP	111993	2,460.00
	8/14/2025	99041--INDIAN HEALTH SERVICES	111994	72.50
	8/14/2025	36--KCI USA	111995	952.60
	8/14/2025	9271--KINGSTON WATER UTILITY	111996	50.10
	8/14/2025	3015--LANDER COUNTY GATEFEES	111997	130.00
	8/14/2025	180008--LANDER HARDWARE	111998	383.62
	8/14/2025	120015--LICON	111999	8,653.17
	8/14/2025	130044--MEDLINE INDUSTRIES, INC.	112000	9,096.09
	8/14/2025	130049--MIDWAY MARKET	112001	132.36
	8/14/2025	844--MOUNTAIN MEDICAL GAS, LLC	112002	6,938.47
	8/14/2025	92050--NAPA AUTO PARTS	112003	288.08
	8/14/2025	9776--NEVADA RURAL HOSPITAL PARTNER	112004	3,799.40
	8/14/2025	99042--OptimisPT	112005	3,024.12
	8/14/2025	1483--OPTUM360	112006	1,999.99
	8/14/2025	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	112007	2,619.29
	8/14/2025	2963--QUEST DIAGNOSTICS	112008	18,110.66
	8/14/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	112009	550.00
	8/14/2025	190016--SOUTHWEST GAS	112010	2,816.05
	8/14/2025	98541--STATE OF NV DEPT OF PUBLIC SAFETY RECORDS	112011	117.00
	8/14/2025	9382--TAHOE CARSON RADIOLOGY	112012	6,507.00
	8/14/2025	1323--BOUND TREE MEDICAL, LLC	ACH	544.00
	8/14/2025	9706--HERMAN, PAUL	ACH	42,311.04
	8/14/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	2,007.05
	8/14/2025	94300--FISHER HEALTHCARE	ACH	3,535.07
	8/14/2025	708--DR. PELLEGRINI	ACH	20,224.80
	8/14/2025	98723--BECKMAN COULTER, INC.	ACH	911.07
	8/14/2025	712--McCLANAHAN, SHAWNEE	ACH	402.50
	8/14/2025	735--WOLTERS, KAILEE	ACH	55.46
	8/14/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	888.09
	8/14/2025	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	8/14/2025	190033--US FOODSERVICE, INC.	ACH	3,821.36
	8/14/2025	324--HENRY SCHEIN	ACH	55.23
	8/14/2025	201--ALLEN, JODY	ACH	1,650.00
	8/14/2025	1441--CTA INC/ CUSHING TERRELL	ACH	7,917.00

Bank	Date	Vendor	Document no.	Amount
	8/14/2025	366--CIRRUS PHARMACY SYSTEMS	ACH	1,310.68
	8/14/2025	9630--NETWORK SERVICES CO	ACH	336.86
	8/14/2025	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,313.60
	8/14/2025	9539--PHARMERICA	ACH	1,136.76
	8/14/2025	435--DR. AJETT MAHENDERNATH	ACH	12,134.88
	8/14/2025	982--HARDENBERGH GROUP INC	ACH	150.00
	8/14/2025	87--PANACEA SOLUTIONS, LLC	ACH	1,600.00
	8/14/2025	808--Clearlyip INC	ACH	844.38
	8/14/2025	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,230.77
	8/14/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	60.53
	8/14/2025	814--HSA	ACH	75.00
	8/14/2025	655--FIDELITY INVESTMENTS	ACH	1,045.00
	8/14/2025	767--OPTUM BANK	ACH	145.00
	8/14/2025	500433--EMPLOYEE FUND BMGH	ACH	186.00
	8/14/2025	196--CEJA, JESSICA	ACH	50.00
	8/14/2025	754--DR. JONES, DANIEL C	ACH	8,089.92
	8/14/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	ACH	1,550.00
	8/14/2025	569--HEALTHSURE INS SERVICES, INC	ACH	3,950.00
	8/14/2025	843--CHG MEDICAL STAFFING INC	ACH	12,666.75
	8/14/2025	272--CONDER, CARYNN	ACH	45.00
	8/14/2025	1601--WERFEN USA LLC	ACH	1,293.06
	8/14/2025	278--HEALTH ASSURE BY ALSCO	ACH	13,674.26
	8/14/2025	902502--GRAINGER	ACH	113.54
	8/14/2025	130031--MCKESSON DRUG COMPANY	ACH	11,910.08
	8/14/2025	900851--BAIR DISTRIBUTING INC	ACH	279.74
	8/14/2025	100100--FARMER BROS. CO.	ACH	113.27
	8/14/2025	9716--DONALD CARTER HANSEN MD PC	ACH	12,134.88
	8/14/2025	2073--FFF ENTERPRISES INC	ACH	3,238.41
	8/14/2025	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	5,382.48
	8/14/2025	1391--WAYSTAR/ ZIRMED INC	ACH	1,256.55
	8/15/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	Voided - 111299	-1,550.00
	8/28/2025	513--A & H INSURANCE	112013	102,777.82
	8/28/2025	903867--AFLAC TRADITIONAL AND DIRECT	112014	1,373.44
	8/28/2025	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112015	3,421.36
	8/28/2025	852--ARGENTA RIM APARTMENTS	112016	1,306.50
	8/28/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	112017	200.00
	8/28/2025	138--BRACCO DIAGNOSTICS INC.	112018	155.70
	8/28/2025	367--CARDINAL HEALTH 110, LLC	112019	11,833.71
	8/28/2025	240000--ETCHEVERRYS FOODTOWN	112020	357.86
	8/28/2025	85--FARR, LYLE	112021	425.00
	8/28/2025	180008--LANDER HARDWARE	112024	297.93
	8/28/2025	911--LEMAIRE, LYLE	112025	425.00
	8/28/2025	98987--MARILUCH, SHAWN P	112026	400.00
	8/28/2025	222444--MEDICAL PHYSICS SERVICES	112027	2,328.89
	8/28/2025	130044--MEDLINE INDUSTRIES, INC.	112028	9,244.76
	8/28/2025	130049--MIDWAY MARKET	112029	144.83
	8/28/2025	140025--NEW YORK LIFE INS CO	112030	1,396.58
	8/28/2025	140046--NORCO, INC	112031	45.00
	8/28/2025	7--NRHP FOUNDATION, INC	112032	1,250.00
	8/28/2025	190008--NV ENERGY	112033	11,510.01
	8/28/2025	9615--PACIFIC STATES COMMUNICATIONS	112034	1,518.30

Bank	Date	Vendor	Document no.	Amount
	8/28/2025	747--PPLSI	112035	104.75
	8/28/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	112036	550.00
	8/28/2025	729--TOMERA, PAULA	112037	320.00
	8/28/2025	1598--VERIZON WIRELESS	112038	299.28
	8/28/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	ACH	1,550.00
	8/28/2025	791--DOUGLAS, JENNIFER	ACH	120.00
	8/28/2025	9706--HERMAN, PAUL	ACH	37,322.16
	8/28/2025	564--LINDE GAS & EQUIPMENT INC	ACH	7,008.17
	8/28/2025	9539--PHARMERICA	ACH	7.28
	8/28/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	2,899.25
	8/28/2025	98723--BECKMAN COULTER, INC.	ACH	2,644.87
	8/28/2025	190085--ALIMED, INC.	ACH	292.70
	8/28/2025	9630--NETWORK SERVICES CO	ACH	579.81
	8/28/2025	1323--BOUND TREE MEDICAL, LLC	ACH	74.35
	8/28/2025	902502--GRAINGER	ACH	2,920.90
	8/28/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	424.04
	8/28/2025	94300--FISHER HEALTHCARE	ACH	1,804.95
	8/28/2025	712--McCLANAHAN, SHAWNEE	ACH	280.00
	8/28/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	902.27
	8/28/2025	646--JACKSON, MARY JO	ACH	85.00
	8/28/2025	190033--US FOODSERVICE, INC.	ACH	4,173.13
	8/28/2025	650--HEALTHSTREAM, INC	ACH	423.90
	8/28/2025	99021--ZOLL MEDICAL CORPORATION	ACH	1,296.72
	8/28/2025	220008--VITALANT	ACH	2,694.50
	8/28/2025	679--CHEMAQUA	ACH	542.66
	8/28/2025	435--DR. AJETT MAHENDERNATH	ACH	24,269.76
	8/28/2025	982--HARDENBERGH GROUP INC	ACH	1,499.40
	8/28/2025	767--OPTUM BANK	ACH	100.00
	8/28/2025	814--HSA	ACH	30.00
	8/28/2025	349--MCKESSON MEDICAL SURGICAL	ACH	114.32
	8/28/2025	500433--EMPLOYEE FUND BMGH	ACH	189.00
	8/28/2025	655--FIDELITY INVESTMENTS	ACH	500.00
	8/28/2025	368--JONES, McKENNA	ACH	119.00
	8/28/2025	708--DR. PELLEGRINI	ACH	8,089.92
	8/28/2025	843--CHG MEDICAL STAFFING INC	ACH	11,427.90
	8/28/2025	324--HENRY SCHEIN	ACH	55.23
	8/28/2025	764--INOVALON PROVIDER, INC	ACH	2,783.45
	8/28/2025	130031--MCKESSON DRUG COMPANY	ACH	977.06
	8/28/2025	278--HEALTH ASSURE BY ALSCO	ACH	13,703.86
	8/28/2025	900851--BAIR DISTRIBUTING INC	ACH	303.59
	8/28/2025	100100--FARMER BROS. CO.	ACH	243.24
	8/28/2025	833--NUANCE COMMUNICATION INC	ACH	125.00
	8/28/2025	16--PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	ACH	431.61
	8/28/2025	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	188,752.79
	8/28/2025	1563--WEX BANK	ACH	340.29
	8/28/2025	9716--DONALD CARTER HANSEN MD PC	ACH	12,134.88
	8/28/2025	160024--PITNEY BOWES BANKS, INC	ACH	3,000.00
	8/28/2025	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	8/28/2025	806--SKY FIBER NETWORK	ACH	99.00
Operating Account - Wells Fargo				
Total for Operating Account				754,975.40

BATTLE MOUNTAIN GENERAL HOSPITAL **BATTLE MOUNTAIN CLINIC**

YTD	1,637
Face to Face	37
Telehealth	68
Injections	0
Dietician	1,742

PHYSICIAN	DAYS WORKED Aug-25	PATIENTS SEEN Aug-25	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Abby Burkhardt(Includes LTC)	11	240	22	483
Telehealth		0		0
Cathryn Beggs, APRN	15	277	19	504
Telehealth		1		1
Charloth Bledsoe, NP	13	29	4	87
Telehealth		21		36
Dr Potterjones(Includes LTC)	10	215	22	501
Telehealth		0		0
Jennifer Douglas, LCSW-I	6	27	5	62
Telehealth		0		0
Jodi Allen, RD	0	0	0	0
Injections		29	0	68
Total		839		1,742

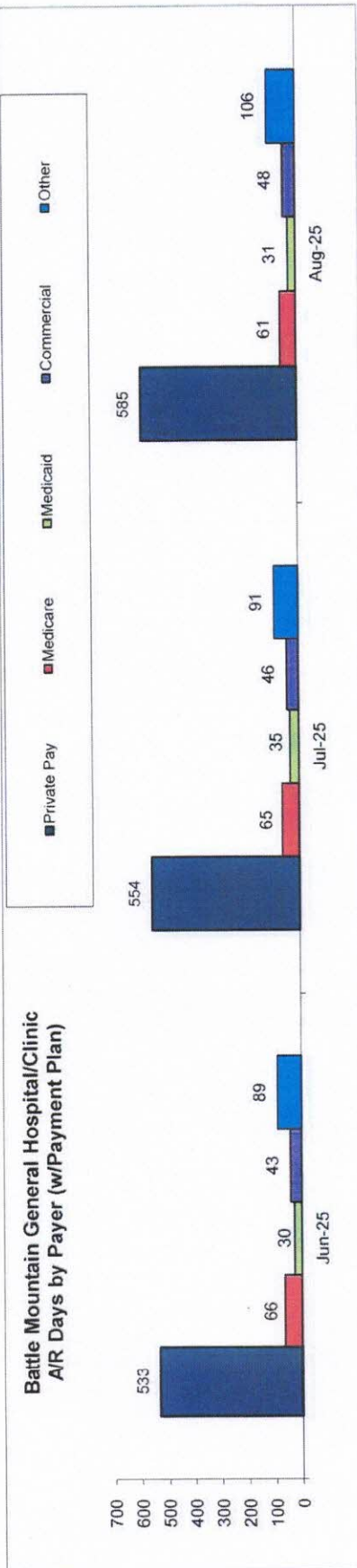
PATIENTS SEEN August 2024 986

PATIENTS SEEN YTD August 2024 1,888

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

Actual Days Target Days





**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO AUGUST 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 AUGUST 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 AUGUST 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 AUGUST 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 AUGUST 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 AUGUST 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.