



Battle Mountain  
General Hospital

535 South Humboldt Street, Battle Mountain, NV 89820

# FINANCIALS

SEPTEMBER 2023

BATTLE MOUNTAIN GENERAL HOSPITAL  
SEPTEMBER 2023  
FINANCIAL STATEMENT REVIEW  
**BALANCE SHEET**

**ASSETS**

- *Operating Cash at the end of September 2023 was \$1,121,360, with an additional \$105,921, in money market funds, LGIP Accounts of \$4,774, in the Construction Reserve, \$214,421, in the Capital Expenditures, and \$625,630, in the Operations Reserve, with long-term cash investments equal to an additional \$23,837,935. Balance of new investment accounts were Bonds Operations Reserve \$10,206,657, Bonds Cap Ex Reserve \$2,870,292, Bonds Construction Reserve \$14,578,227.*
- *Gross accounts receivable had a balance of \$5,649,528 (total) and net accounts receivable (what we expect to collect) had a balance of \$1,288,616. The balance of the accounts receivable is made up of Athena A/R, \$4,918,306, Prognosis A/R, \$27,299, Point Click Care A/R, \$243,221, Sharp Ambulance Billing A/R, 514,393, and (\$53,691) in Athena A/R Clearing accounts.*
- *Accounts payable balance at September month end was \$144,227.*
- *Total payroll liabilities were \$280,474, and is comprised mostly of accrued payroll and accrued vacation totals.*
- *Deferred Revenues were sitting at -0-. All deferred revenues have been reclassified.*

## INCOME STATEMENT

## REVENUES

- Gross patient revenue for September was \$1,605,096 compared to a budget of \$1,722,928 (around 7% under budget). September's gross revenues were \$41,531 less than August.

Month Ending 09/30/2022			Month To Date 09/30/2023			Prior Year To Date 09/30/2022			Year To Date 09/30/2023		
Actual	Actual	Budget 2024		Actual	Actual	Budget 2024		Actual	Actual	Budget 2024	
635,267	603,899	694,019	Emergency	1,802,144	1,982,399	2,082,057					
6,964	1,995	22,874	Inpatient	123,683	11,826	68,621					
618,061	612,685	559,129	Outpatient	1,499,251	1,772,868	1,677,389					
11,915	3,770	20,936	Observation	36,417	30,253	62,807					
166,723	169,122	184,462	Clinic	500,474	481,200	553,386					
1,425	655	22,280	Swing bed	39,996	62,396	66,839					
			Skilled nursing								
206,098	212,970	219,228	(SNF)	637,928	655,030	657,684					
			Total Patient								
1,646,453	1,605,096	1,722,928	Revenue	4,639,893	4,995,972	5,168,783					

- In September OP was the only department that was over budget. ER, IP, LTC, OBS, SWING and CLINIC were all under budget.
- Gross Clinic revenues were under budget in September at \$169,122, compared to a budget of \$184,462. The Clinic a decrease in revenues of \$15,450, when compared to August revenue numbers.

## DEDUCTIONS

- Contractual Adjustments for September were \$538,424, with a budgeted amount of \$594,410.
- Bad debt was \$106,402, which is made up of Athena accounts, Bad Debt recovery, AR Allowance adjustment, and return on equity that is received from Noridian. There was an allowance adjustment of -0-, Bad Debt Passthrough from Noridian was (\$2,940), EMS(SHARP) B/D write offs were \$444, Athena write offs were \$118,724. B/D recovery for Prognosis accounts was 755, and for Athena accounts \$8,183.

## EXPENSES

- Total Operating Expenses for September were \$1,582,892 compared to a budget of \$1,496,785, over budget, or a difference of \$86,107.
- 
- Employee Related Expenses were \$922,111 as compared to a budget of \$878,857 which is 5% over budget for the month. Three pay periods posted to the September financials due to the system posts by period end date, not pay date.

## OPERATING INCOME AND NET INCOME

- During the month of September BMGH overall experienced (Loss)/Gain from operations of \$(588,175) as compared to a budgeted net loss of (\$427,076), YTD as of September (\$1,336,065).
- The Overall (Loss)/Gain for the month of September was (\$64,424) compared to a budget of 1,252. YTD (Loss)Gain was 705,026, compared to the budgeted amount of (\$7,498)

Cfagg 10/16/23

**Battle Mountain General Hospital**  
**Income Statement - Detail against Budget**  
**As of September 30, 2023**

Reporting Book:  
As of Date:

ACCRUAL  
09/30/2023

Month Ending 09/30/2022	Month To Date 09/30/2023		Prior Year To Date 09/30/2022	Year To Date 09/30/2023	
Actual	Actual	Budget 2024	Actual	Actual	Budget 2024
635,267	603,899	694,019	1,802,144	1,982,399	2,082,057
6,964	1,995	22,874	123,683	11,826	68,621
618,061	612,685	559,129	1,499,251	1,772,868	1,677,389
11,915	3,770	20,936	36,417	30,253	62,807
166,723	169,122	184,462	500,474	481,200	553,386
1,425	655	22,280	39,996	62,396	66,839
206,098	212,970	219,228	637,928	655,030	657,684
1,646,453	1,605,096	1,722,928	4,639,893	4,995,972	5,168,783
568,035	538,424	594,410	1,560,100	1,728,864	1,783,230
40,213	115,340	103,376	340,540	308,001	310,127
0	(8,938)	0	0	(15,223)	0
40,213	106,402	103,376	340,540	292,778	310,127
0	0	0	(33,747)	(10,132)	0
608,248	644,826	697,786	1,866,893	2,011,510	2,093,357
2	0	333	1,007	1,066	1,000
2	0	333	1,007	1,066	1,000
1,038,207	960,270	1,025,475	2,774,007	2,985,528	3,076,426
85,706	34,447	44,234	226,331	187,198	132,700
686,146	382,003	370,610	1,545,393	1,287,844	1,111,832
(279,358)	142,100	58,334	(315,595)	754,350	175,000
406,788	524,103	428,944	1,229,798	2,042,194	1,286,832
1,530,701	1,518,820	1,498,653	4,230,136	5,214,920	4,495,958
17,122	18,974	21,560	62,159	61,102	64,680
2,005	5,082	2,731	7,539	13,105	8,192
1,292,718	922,111	878,657	2,718,126	2,581,134	2,636,575
66,285	91,351	83,633	249,842	311,138	250,898
263,049	306,495	274,790	804,912	828,360	824,371
25,718	23,752	7,478	60,665	51,864	33,683
1,666,897	1,367,765	1,269,049	3,903,243	3,846,703	3,818,399
28,839	22,154	26,992	70,208	65,986	80,975
40,401	30,976	34,333	95,184	104,327	103,000
162,277	160,069	162,500	489,133	483,943	487,500
974	910	2,096	3,131	3,242	6,287
9,669	1,018	1,565	10,656	2,590	4,695
0	0	250	2,000	2,000	750
242,160	215,127	227,736	670,312	662,088	683,207
1,909,057	1,582,892	1,496,785	4,573,555	4,508,791	4,501,606
363	352	616	1,158	1,103	1,850
1,909,420	1,583,244	1,497,401	4,574,713	4,509,894	4,503,456
(378,719)	(64,424)	1,252	(344,577)	705,026	(7,498)

Created on : 10/16/2023 9:54 AM PDT

\*See accompanying Notes to the Financial Statements\*

**Battle Mountain General Hospital**  
**Balance Sheet -- Summary Trailing 12 Months**  
**As of September 30, 2023**

Reporting Book:

ACCRUAL

As of Date:

09/30/2023

	Month Ending 09/30/2023 Actual	Month Ending 06/30/2023 Actual
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Liquid Capital	5,319,697.24	9,386,742.60
Short Term Investments		
TBILL-Operations Reserve	9,552,363.71	7,816,976.35
TBILL-Construction Reserve	11,405,811.45	15,083,110.20
TBILL-Capital Expenditures Reserve	2,709,992.88	2,248,983.30
Mark to Market - TBILLS	825,407.37	593,447.82
Total Short Term Investments	24,493,575.41	25,742,517.67
Accounts Receivable, Net of Allowance		
Accounts Receivable	5,649,527.61	5,556,937.45
Allowances against Receivables	4,360,911.65	4,226,570.28
Total Accounts Receivable, Net of Allowance	1,288,615.96	1,330,367.17
Other Receivables	538,587.83	2,775,630.68
Inventory	502,656.63	487,555.82
Prepaid Expenses	146,774.63	75,709.81
Total Current Assets	32,289,907.70	39,798,523.75
<b>Long Term Assets</b>		
Fixed Assets, Net of Depreciation		
Fixed Assets	40,340,500.83	40,329,875.62
Accumulated Depreciation	23,478,120.49	22,994,178.07
Construction in Progress	8,102,435.21	7,287,550.58
Total Fixed Assets, Net of Depreciation	24,964,815.55	24,623,248.13
Total Long Term Assets	24,964,815.55	24,623,248.13
<b>Long Term Investments</b>		
Wells Fargo - CD - Long Term	24,943,246.17	18,636,813.38
Mark to Market - CDs	(1,105,311.22)	(1,263,058.33)
Total Long Term Investments	23,837,934.95	17,373,755.05
<b>Deferred Outflow (Pension Liability)</b>		
Deferred Outflow (Pension Liability)	4,085,452.00	4,085,452.00
Total Deferred Outflow (Pension Liability)	4,085,452.00	4,085,452.00
<b>Total Assets</b>	<b>85,178,110.20</b>	<b>85,880,978.93</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	144,227.44	1,319,477.48
Accrued Payroll and Related	280,473.71	327,280.66
Deferred Revenue	0.00	166,461.42
Total Current Liabilities	424,701.15	1,813,219.56
<b>Suspense Liabilities</b>		
Uncategorized Liabilities	(204,259.24)	(184,883.38)
Total Liabilities	14,375,009.91	15,782,904.18
<b>Retained Earnings</b>	<b>70,867,524.58</b>	<b>67,931,104.44</b>
<b>Net Income</b>	<b>(64,424.29)</b>	<b>2,166,970.31</b>

\*See accompanying Notes to the Financial Statements\*

**Battle Mountain General Hospital  
Wells Fargo - Operating Account  
September 2023**

**Beginning Balance:**

Cash in Operating Account for Operations	1,353,806.83	
Petty Cash - Hospital	1,700.00	1,355,506.83

**Deposits**

Ad Valorem	419,381.31	
Net Proceeds of Mines	251,206.10	
Consolidated Tax	66,473.49	
County EMS Subsidy	10,000.00	
340B	24,447.25	
Rent Revenue JPHSC	0.00	
UPL/DSH	0.00	
Transfers from Const Reserve	0.00	
Other Misc	0.00	
Hospital/Clinic Receipts	939,527.62	
		1,711,035.77

**Expenditures:**

Accounts Payable	650,493.45	
Construction	387,517.30	
Athena	28,265.10	
Allied Insurance	60,592.12	
Payroll (Net)	671,106.50	
Payroll Taxes	144,960.48	
Transfer to Money Market (Net Proceeds)	0.00	
Lease on Credit Card Machines (2 machines total)	124.24	
Merchant Charges	423.76	
Bank Returned Checks	0.00	1,943,482.95

**Ending Balance:**

Cash in Operating Account for Operations	1,121,359.65	
Petty Cash - Hospital	1,700.00	<u>1,123,059.65</u>

1,123,059.65

**Battle Mountain General Hospital**  
**LGIP - Reserve Accounts**  
**SEPTEMBER 2023**

**Beginning Balance:**

LGIP - Operations Reserve	623,135.31	
LGIP - Construction Reserve	4,755.19	
LGIP - Capital Expenditures Reserve	213,565.75	841,456.25

**Deposits:**

Interest Operations Reserve	2,494.40	
Interest Construction Reserve	19.03	
Interest Capital Expenditures Reserve	854.90	3,368.33

**Expenditures:**

<i>Purchase of Treasury Bills</i>	LGIP - Operations Reserve	0.00	
<i>Purchase of Treasury Bills</i>	LGIP - Construction Reserve	0.00	
<i>Purchase of Treasury Bills</i>	LGIP - Capital Expenditures Reserve	0.00	0.00

**Ending Balance:**

LGIP - Operations Reserve	625,629.71	
LGIP - Construction Reserve	4,774.22	
LGIP - Capital Expenditures Reserve	214,420.65	844,824.58

**844,824.58**



# Money Market Long Term Investments



Wells Fargo Bank, N.A.  
45 FREMONT ST  
FLOOR 34  
SAN FRANCISCO, CA 94105-2204

WILLIAMS/LEWIS  
1-415-644-9152

## Combined Summary Brokerage Account and Bank Account

Statement Period  
09/01/2023 - 09/30/2023

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	84,402.60	105,920.55	0%
Bonds	23,799,940.57	23,837,934.95	100%
Stocks	0.00	0.00	0%
<b>Total Account Value</b>	<b>\$ 23,884,343.17</b>	<b>\$ 23,943,855.50</b>	<b>100%</b>

Value Change Since Last Statement Period \$ 59,512.33  
Percent Increase Since Last Statement Period 0%

Value Last Year-End \$ 21,284,719.02  
Percent Increase Since Last Year-End 12%

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

### Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 17,758.99	\$ 201,085.39
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	3,758.96	68,201.60
Other	0.00	0.00
<b>Income Total</b>	<b>\$ 21,517.95</b>	<b>\$ 269,286.99</b>

### Total Interest Charged USD

Description	This Period
Debit Interest For September 2023	0.00
<b>Total Interest Charged</b>	<b>\$ 0.00</b>

### Total Money Market Mutual Funds Summary USD

Description	Amount
<b>Opening Balance</b>	<b>\$ 84,402.60</b>
Deposits and Other Additions	17,758.99
Distributions and Other Subtractions	0.00
Dividends Reinvested	3,758.96
Change in Value	0.00
<b>Closing Balance</b>	<b>\$ 105,920.55</b>

Operations Reserve



Wells Fargo Bank, N.A.  
45 FREMONT ST  
FLOOR 34  
SAN FRANCISCO, CA 94105-2204

WILLIAMS/LEWIS  
1-415-644-9152

## Combined Summary Brokerage Account and Bank Account

Statement Period  
09/01/2023 - 09/30/2023

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	396,456.12	398,055.62	4%
Bonds	9,779,892.57	9,808,601.87	96%
Stocks	0.00	0.00	0%
<b>Total Account Value</b>	<b>\$ 10,176,348.69</b>	<b>\$ 10,206,657.49</b>	<b>100%</b>
<b>Value Change Since Last Statement Period</b>		<b>\$ 30,308.80</b>	
<b>Percent Increase Since Last Statement Period</b>		<b>0%</b>	
<b>Value Last Year-End</b>		<b>\$ 8,898,457.29</b>	
<b>Percent Increase Since Last Year-End</b>		<b>15%</b>	

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

### Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 75,250.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	1,599.50	38,257.25
Other	0.00	0.00
<b>Income Total</b>	<b>\$ 1,599.50</b>	<b>\$ 113,507.25</b>

### Total Interest Charged USD

Description	This Period
Debit Interest For September 2023	0.00
<b>Total Interest Charged</b>	<b>\$ 0.00</b>

### Total Money Market Mutual Funds Summary USD

Description	Amount
<b>Opening Balance</b>	<b>\$ 396,456.12</b>
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	1,599.50
Change in Value	0.00
<b>Closing Balance</b>	<b>\$ 398,055.62</b>

CAPEX Reserve



Wells Fargo Bank, N.A.  
45 FREMONT ST  
FLOOR 34  
SAN FRANCISCO, CA 94105-2204  
WILLIAMS/LEWIS  
1-415-644-9152

**Combined Summary  
Brokerage Account and Bank Account**

**Statement Period  
09/01/2023 - 09/30/2023**

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	94,871.13	95,225.04	3%
Bonds	2,768,331.55	2,775,067.38	97%
Stocks	0.00	0.00	0%
<b>Total Account Value</b>	<b>\$ 2,863,202.68</b>	<b>\$ 2,870,292.40</b>	<b>100%</b>
<b>Value Change Since Last Statement Period</b>		<b>\$ 7,089.72</b>	
<b>Percent Increase Since Last Statement Period</b>		<b>0%</b>	
<b>Value Last Year-End</b>		<b>\$ 2,781,579.94</b>	
<b>Percent Increase Since Last Year-End</b>		<b>3%</b>	

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

**Total Income Summary USD**

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 32,500.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	353.91	12,463.93
Other	0.00	0.00
<b>Income Total</b>	<b>\$ 353.91</b>	<b>\$ 44,963.93</b>

**Total Interest Charged USD**

Description	This Period
Debit Interest For September 2023	0.00
<b>Total Interest Charged</b>	<b>\$ 0.00</b>

**Total Money Market Mutual Funds Summary USD**

Description	Amount
<b>Opening Balance</b>	<b>\$ 94,871.13</b>
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	353.91
Change in Value	0.00
<b>Closing Balance</b>	<b>\$ 95,225.04</b>



Wells Fargo Bank, N.A.  
45 FREMONT ST  
FLOOR 34  
SAN FRANCISCO, CA 94105-2204

WILLIAMS/LEWIS  
1-415-644-9152

*Construction Reserve*

**Combined Summary  
Brokerage Account and Bank Account**

**Statement Period  
09/01/2023 - 09/30/2023**

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	1,662,003.54	2,668,321.20	18%
Bonds	12,874,402.83	11,909,906.01	82%
Stocks	0.00	0.00	0%
<b>Total Account Value</b>	<b>\$ 14,536,406.37</b>	<b>\$ 14,578,227.21</b>	<b>100%</b>

**Value Change Since Last Statement Period** \$ 41,820.84

**Percent Increase Since Last Statement Period** 0%

**Value Last Year-End** \$ 19,248,469.51

**Percent Decrease Since Last Year-End** 24%

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

**Total Income Summary USD**

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 112,500.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	6,317.66	65,496.07
Other	0.00	0.00
<b>Income Total</b>	<b>\$ 6,317.66</b>	<b>\$ 177,996.07</b>

**Total Interest Charged USD**

Description	This Period
Debit Interest For September 2023	0.00
<b>Total Interest Charged</b>	<b>\$ 0.00</b>

**Total Money Market Mutual Funds Summary USD**

Description	Amount
<b>Opening Balance</b>	<b>\$ 1,662,003.54</b>
Deposits and Other Additions	1,000,000.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	6,317.66
Change in Value	0.00
<b>Closing Balance</b>	<b>\$ 2,668,321.20</b>

Battle Mountain General Hospital  
Schedule of Patient Revenue vs. Patient Payments  
Fiscal Years ending June 30, 2023 & 2024

**Fiscal Year ended June 30, 2023**

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-22	\$1,503,248	\$1,545,099	\$791,867	51.3%
Aug-22	\$1,490,192	\$1,517,552	\$838,582	55.3%
Sep-22	\$1,646,453	\$1,546,631	\$1,395,368	90.2%
Oct-22	\$1,590,320	\$1,575,655	\$731,352	46.4%
Nov-22	\$1,400,759	\$1,545,844	\$1,152,635	74.6%
Dec-22	\$1,979,431	\$1,656,837	\$895,933	54.1%
Jan-23	\$1,632,207	\$1,670,799	\$935,301	56.0%
Feb-23	\$1,413,187	\$1,674,942	\$727,404	43.4%
Mar-23	\$1,669,554	\$1,571,649	\$1,009,548	64.2%
Apr-23	\$1,701,895	\$1,594,879	\$950,889	59.6%
May-23	\$1,746,336	\$1,705,928	\$1,144,713	67.1%
Jun-23	\$1,447,851	\$1,632,027	\$1,014,886	62.2%
<b>YTD 12 mo. AVG</b>	<b>\$1,601,786</b>	<b>\$1,603,154</b>	<b>\$965,707</b>	<b>60.3%</b>

**Fiscal Year ending June 30, 2024**

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-23	\$1,744,249	\$1,646,145	\$1,129,987	68.6%
Aug-23	\$1,646,627	\$1,612,909	\$1,185,199	73.5%
Sep-23	\$1,605,096	\$1,665,324	\$939,528	56.4%
Oct-23				
Nov-23				
Dec-23				
Jan-24				
Feb-24				
Mar-24				
Apr-24				
May-24				
Jun-24				
<b>YTD 3 mo. AVG</b>	<b>\$1,665,324</b>	<b>\$1,641,459</b>	<b>\$1,084,905</b>	<b>66.1%</b>

SEPTEMBER		Three Month Year-to-date		Changes Greater than \$5K	
	2022	2023		FY 2024 Increase (Decrease)	
	Sum of Charges	Sum of Charges			
<b>Ambulance</b>	<b>205,587.00</b>	<b>280,388.27</b>		74,801.27	36%
Outpatient	205,587.00	280,388.27		74,801.27	36%
<b>CM - Blood Bank</b>	<b>0.00</b>	<b>5,245.74</b>		5,245.74	100%
Emergency	0.00	5,245.74		5,245.74	100%
<b>CM - Central Supply</b>	<b>2,225.03</b>	<b>4,904.45</b>			
Emergency	2,225.03	4,933.85			
Observation	0.00	-34.65			
Outpatient	0.00	5.25			
<b>CM - CT Scan</b>	<b>566,889.26</b>	<b>541,149.12</b>		(25,740.14)	-5%
Emergency	468,614.61	419,133.52		(49,481.09)	-11%
Inpatient	1,724.31	0.00			
Observation	3,448.62	1,693.44			
Outpatient	90,707.09	120,322.16		29,615.07	33%
Swing bed	2,394.63	0.00			
<b>CM - Infusion</b>	<b>147,842.49</b>	<b>177,995.59</b>		30,153.10	20%
Emergency	117,353.83	147,861.81		30,507.98	26%
Inpatient	0.00	2,601.92			
Observation	3,995.50	8,001.94			
Outpatient	26,493.16	19,529.92		(6,963.24)	-26%
<b>CM - Laboratory</b>	<b>869,957.88</b>	<b>925,764.59</b>		55,806.71	6%
Emergency	257,389.82	230,210.74		(27,179.08)	-11%
Inpatient	8,981.95	0.00		(8,981.95)	-100%
Observation	5,024.67	1,147.99			
Outpatient	599,223.78	691,334.86		92,111.08	15%
Swing bed	-662.34	3,071.00			
<b>CM - MRI</b>	<b>117,193.60</b>	<b>115,547.24</b>			
Inpatient	3,052.82	0.00			
Outpatient	114,140.78	115,547.24			
<b>CM - Observation</b>	<b>15,410.46</b>	<b>8,877.33</b>		(6,533.13)	-42%
Observation	15,410.46	8,877.33		(6,533.13)	-42%
<b>CM - Pharmacy</b>	<b>95,120.20</b>	<b>181,862.09</b>		86,741.89	91%
Emergency	63,625.10	76,999.48		13,374.38	21%
Inpatient	13,762.95	729.85		(13,033.10)	-95%
Observation	2,801.15	1,559.05			
Outpatient	12,699.75	96,447.14		83,747.40	659%
Swing bed	2,231.25	6,126.57			
<b>CM - Physical Therapy</b>	<b>318,072.09</b>	<b>301,650.54</b>		(16,421.55)	-5%
Emergency	473.13	0.00			
Inpatient	4,851.42	361.20			
Observation	491.40	0.00			
Outpatient	307,458.06	209,829.87		(97,628.19)	-32%
Swing bed	4,798.08	10,459.47		5,661.39	118%
<b>CM - Professional Fees</b>	<b>22,626.09</b>	<b>29,838.64</b>		7,212.55	32%
Emergency	22,497.10	29,803.91		7,306.81	32%
Observation	0.00	0.00			
Outpatient	128.99	34.73			
<b>CM - Radiology</b>	<b>163,263.27</b>	<b>165,512.60</b>			
Emergency	83,976.39	77,603.85		(6,372.54)	-8%
Inpatient	1,120.17	0.00			
Observation	992.24	0.00			
Outpatient	77,174.47	87,488.70		10,314.23	13%
Swing bed	0.00	420.05			
<b>CM - Ultrasound</b>	<b>55,710.42</b>	<b>54,796.94</b>			
Emergency	17,971.83	7,006.78		(10,965.05)	-61%
Outpatient	37,738.59	47,790.16		10,051.57	27%
<b>CM- Swing Bed</b>	<b>-7,591.55</b>	<b>-1,074.94</b>		6,516.61	-86%
Swing bed	-7,591.55	-1,074.94		6,516.61	-86%
<b>Emergency</b>	<b>719,851.15</b>	<b>917,994.93</b>		198,143.78	28%
Emergency	718,211.73	913,754.31		195,542.58	27%
Inpatient	202.86	1,368.20			
Observation	229.32	1,997.92			

SEPTEMBER

	2022 Sum of Charges	Three Month Year-to-date 2023 Sum of Charges	Changes Greater than \$5K FY 2024 Increase (Decrease)	
Outpatient	1,207.24	874.50		
<b>Med/Surg</b>	<b>85,688.53</b>	<b>9,506.42</b>	(76,182.11)	-89%
Inpatient	85,096.49	3,925.53	(81,170.96)	-95%
Observation	592.04	5,580.89		
<b>OP Lab/Rad</b>	<b>0.00</b>	<b>202.91</b>		
Outpatient	0.00	202.91		
<b>Respiratory Therapy</b>	<b>68,168.70</b>	<b>71,004.60</b>		
Emergency	46,044.53	51,772.70	5,728.17	12%
Inpatient	5,116.72	745.30		
Observation	3,431.01	1,429.95		
Outpatient	13,322.86	17,056.65		
Swing bed	253.58	0.00		
<b>SNF/Respite</b>	<b>26,250.00</b>	<b>42,000.00</b>	15,750.00	60%
Inpatient	103,950.00	0.00	(103,950.00)	-100%
Swing bed	-77,700.00	42,000.00	119,700.00	-154%
<b>Clinic</b>	<b>529,700.38</b>	<b>507,775.28</b>	(21,925.10)	-4%
Clinic	500,473.82	481,199.11	(19,274.71)	-4%
Emergency	3,761.22	18,072.52	14,311.30	380%
Inpatient	0.00	2,093.65		
Outpatient	13,298.82	5,015.33	(8,283.49)	-62%
Swing bed	12,166.52	1,394.67	(10,771.85)	-89%
<b>LTC</b>	<b>637,928.00</b>	<b>655,030.00</b>	17,102.00	3%
<b>Grand Total</b>	<b>4,639,893.00</b>	<b>4,995,972.34</b>	356,079.34	8%



**Company name:** Battle Mountain General Hospital  
**Report name:** Check register  
**Created on:** 10/11/2023

Bank	Date	Vendor	Document no.	Amount
	9/12/2023	201--ALLEN, JODY	ACH	1,495.00
	9/12/2023	1214--AT&T	109639	1.01
	9/12/2023	9442--AT&T	109638	1,636.99
	9/12/2023	900851--BAIR DISTRIBUTING INC	109640	210.14
	9/12/2023	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	109641	400.00
	9/12/2023	92100--BATTLE MTN. WATER & SEWER	109642	972.50
	9/12/2023	98723--BECKMAN COULTER, INC.	ACH	481.18
	9/12/2023	1323--BOUND TREE MEDICAL, LLC	109643	296.23
	9/12/2023	92600--BRIGGS HEALTHCARE	109644	51.90
	9/12/2023	367--CARDINAL HEALTH 110, LLC	109645	3,554.58
	9/12/2023	54--COMMUNITY CARE SERVICE, LLC	109646	2,128.68
	9/12/2023	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	570.34
	9/12/2023	11--CORCOM COMMUNICATION	109647	699.00
	9/12/2023	1441--CTA INC/ CUSHING TERRELL	ACH	16,568.77
	9/12/2023	28--DAKOTA DIESEL REPAIR INC.	109648	728.78
	9/12/2023	3039--DESERT DISPOSAL	109649	316.00
	9/12/2023	100187--DIRECT SUPPLY, INC.	ACH	900.91
	9/12/2023	562--DISH NETWORK LLC	109650	740.94
	9/12/2023	9716--DONALD CARTER HANSEN MD PC	ACH	22,101.00
	9/12/2023	708--DR. PELLEGRINI	ACH	22,896.00
	9/12/2023	500433--EMPLOYEE FUND BMGH	ACH	195.00
	9/12/2023	240000--ETCHEVERRYS FOODTOWN	109651	337.85
	9/12/2023	100100--FARMER BROS. CO.	109652	178.57
	9/12/2023	2073--FFF ENTERPRISES INC	ACH	4,434.08
	9/12/2023	655--FIDELITY INVESTMENTS	ACH	45.00
	9/12/2023	94300--FISHER HEALTHCARE	ACH	773.41
	9/12/2023	902502--GRAINGER	109653	172.08
	9/12/2023	9337--GREAT BASIN SUN	109654	174.93
	9/12/2023	278--HEALTH ASSURE BY ALSCO	109655	2,623.12
	9/12/2023	324--HENRY SCHEIN	109656	55.66
	9/12/2023	9706--HERMAN, PAUL	ACH	43,188.80
	9/12/2023	9762--ICU MEDICAL	ACH	401.16
	9/12/2023	140024--INLAND SUPPLY COMPANY	109657	61.11
	9/12/2023	98455--JOHNSONS MEDICAL INC	109658	1,025.93
	9/12/2023	9271--KINGSTON WATER UTILITY	109659	48.40
	9/12/2023	3015--LANDER COUNTY GATEFEES	109660	120.00
	9/12/2023	180008--LANDER HARDWARE	109661	78.52
	9/12/2023	120014--LANDER PHYSICAL THERAPY	109662	24,671.04
	9/12/2023	564--LINDE GAS & EQUIPMENT INC	109663	651.96
	9/12/2023	712--McCLANAHAN, SHAWNEE	ACH	210.00
	9/12/2023	130031--MCKESSON DRUG COMPANY	ACH	11,506.26
	9/12/2023	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	8,176.02
	9/12/2023	130044--MEDLINE INDUSTRIES, INC.	109664	2,124.74
	9/12/2023	130049--MIDWAY MARKET	109665	12.10
	9/12/2023	1412--NBF GROUP INC.	109666	37.00
	9/12/2023	9630--NETWORK SERVICES CO	ACH	394.89
	9/12/2023	497--NEVADA ASSOCIATION OF EMPLOYERS	109667	598.00
	9/12/2023	9776--NEVADA RURAL HOSPITAL PARTNER	109668	9,206.37
	9/12/2023	10--NOVARAD CORPORATION	109669	1,108.49
	9/12/2023	652--ODP BUSINESS SOLUTIONS LLC	109670	2,017.49
	9/12/2023	150000--OFFICE PRODUCTS INC (OPI)	109671	1,317.64
	9/12/2023	9615--PACIFIC STATES COMMUNICATIONS	109672	1,205.20
	9/12/2023	9539--PHARMERICA	ACH	225.76
	9/12/2023	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	109673	2,571.92
	9/12/2023	12--QUEST DIAGNOSTICS	109675	75.75
	9/12/2023	2963--QUEST DIAGNOSTICS	109674	4,800.74
	9/12/2023	140027--RELIASTAR LIFE INSURANCE COMPANY	109676	550.00
	9/12/2023	433--REMOTE CARDIAC SVCS	109677	85.00
	9/12/2023	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	109678	1,550.00

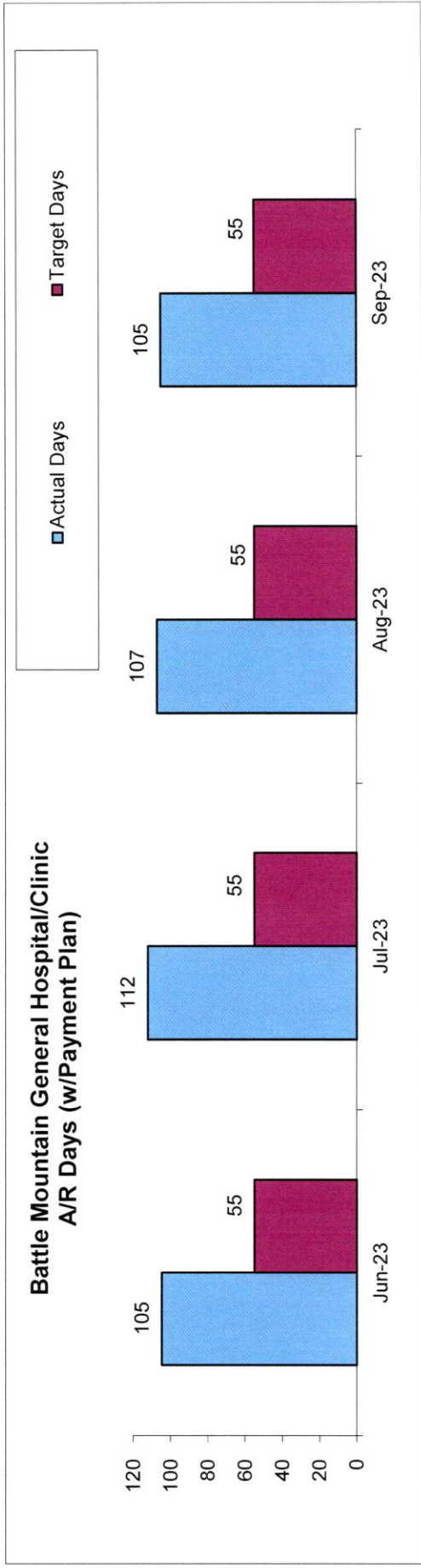


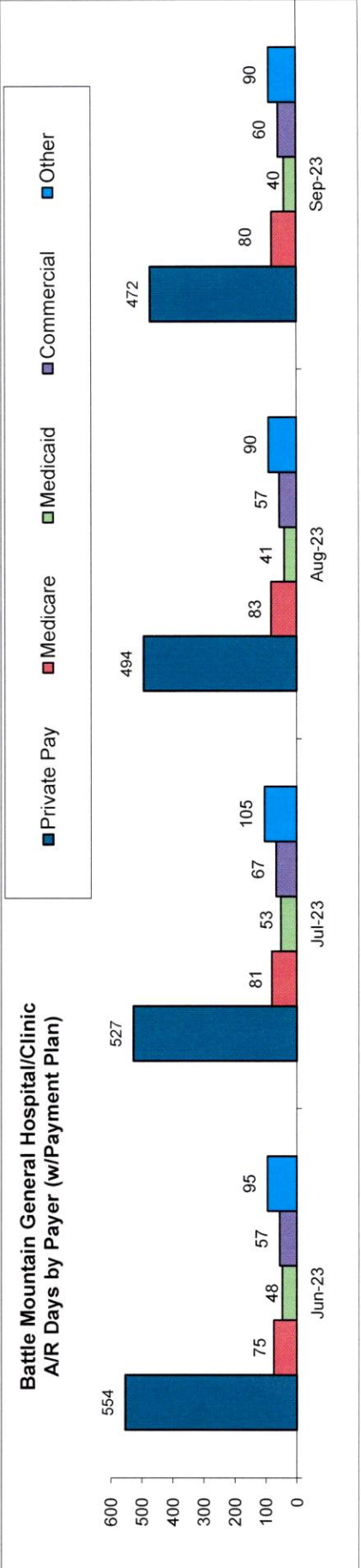
**Company name:** Battle Mountain General Hospital  
**Report name:** Check register  
**Created on:** 10/11/2023

Bank	Date	Vendor	Document no.	Amount
	9/12/2023	657--SHARP AMBULANCE BILLING	109679	1,596.91
	9/12/2023	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	6,797.23
	9/12/2023	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,521.20
	9/12/2023	190016--SOUTHWEST GAS	109680	9,531.78
	9/12/2023	190033--US FOODSERVICE, INC.	ACH	3,445.37
	9/12/2023	100801--WELLS FARGO	109681	9,987.09
	9/12/2023	374--WOLF HVACR	109682	565.00
	9/28/2023	249--AETNA LIFE INSURANCE COMPANY	109683	300.59
	9/28/2023	903867--AFLAC	109684	1,373.44
	9/28/2023	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	109685	4,246.60
	9/28/2023	302--ANTHEM BLUE CROSS BLUE SHIELD	109686	180.43
	9/28/2023	147--ASSOCIATED PATHOLOGISTS CHARTERED	109687	23.80
	9/28/2023	9383--AT&T U VERSE	109688	95.69
	9/28/2023	1531--AZALEA HEALTH	ACH	1,500.00
	9/28/2023	900851--BAIR DISTRIBUTING INC	109689	217.95
	9/28/2023	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	109690	400.00
	9/28/2023	98723--BECKMAN COULTER, INC.	ACH	573.07
	9/28/2023	1464--BMI	ACH	5,500.00
	9/28/2023	1323--BOUND TREE MEDICAL, LLC	109691	694.94
	9/28/2023	138--BRACCO DIAGNOSTICS INC.	109692	364.37
	9/28/2023	367--CARDINAL HEALTH 110, LLC	109693	2,829.86
	9/28/2023	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	109694	384.68
	9/28/2023	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	9/28/2023	679--CHEMAQUA	ACH	500.00
	9/28/2023	300--CIGNA HEALTH CARE	109695	580.84
	9/28/2023	592--CLARK PARK	109696	900.00
	9/28/2023	28--DAKOTA DIESEL REPAIR INC.	109697	263.54
	9/28/2023	100187--DIRECT SUPPLY, INC.	ACH	611.96
	9/28/2023	9716--DONALD CARTER HANSEN MD PC	ACH	8,427.00
	9/28/2023	435--DR. AJETT MAHENDERNATH	ACH	11,448.00
	9/28/2023	435--DR. AJETT MAHENDERNATH	ACH	11,448.00
	9/28/2023	708--DR. PELLEGRINI	ACH	11,448.00
	9/28/2023	500433--EMPLOYEE FUND BMGH	ACH	195.00
	9/28/2023	240000--ETCHEVERRYS FOODTOWN	109698	403.30
	9/28/2023	100100--FARMER BROS. CO.	109699	194.84
	9/28/2023	94300--FISHER HEALTHCARE	ACH	5,443.01
	9/28/2023	271--FLYERS ENERGY LLC	109700	153.47
	9/28/2023	625--GERBER LAW OFFICES, LLP	109701	504.00
	9/28/2023	278--HEALTH ASSURE BY ALSCO	109702	8,006.97
	9/28/2023	650--HEALTHSTREAM, INC	109703	495.90
	9/28/2023	569--HEALTHSURE INS SERVICES, INC	109704	3,950.00
	9/28/2023	9706--HERMAN, PAUL	ACH	40,051.20
	9/28/2023	255--HOLLAND AUTO PARTS, LLC	109705	338.08
	9/28/2023	392--HOOD & DUCT CLEANING LLC	109706	570.36
	9/28/2023	9762--ICU MEDICAL	ACH	919.36
	9/28/2023	764--INOVALON PROVIDER, INC	ACH	3,122.82
	9/28/2023	176--KELLEY, ESTRELLITA TROY	ACH	1,400.00
	9/28/2023	180008--LANDER HARDWARE	109707	223.35
	9/28/2023	120014--LANDER PHYSICAL THERAPY	109708	19,630.72
	9/28/2023	510--LEON ELECTRIC LLC	109709	500.00
	9/28/2023	120015--LICON	109710	10,249.10
	9/28/2023	564--LINDE GAS & EQUIPMENT INC	109711	3,194.86
	9/28/2023	712--McCLANAHAN, SHAWNEE	ACH	437.50
	9/28/2023	130031--MCKESSON DRUG COMPANY	ACH	12,762.96
	9/28/2023	130044--MEDLINE INDUSTRIES, INC.	109712	8,195.13
	9/28/2023	9433--MEDTOX DIAGNOSTICS, INC	109713	1,670.00
	9/28/2023	3--MICHAEL CLAY CORPORATION	109714	387,517.30
	9/28/2023	669--MICHELI, SYLVIA	ACH	812.87
	9/28/2023	130049--MIDWAY MARKET	109715	89.48

**Company name:** Battle Mountain General Hospital  
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**Created on:** 10/11/2023

Bank	Date	Vendor	Document no.	Amount
	9/28/2023	34--MINDRAY DS USA	ACH	68.44
	9/28/2023	92050--NAPA AUTO PARTS	109716	57.99
	9/28/2023	9630--NETWORK SERVICES CO	ACH	166.04
	9/28/2023	140025--NEW YORK LIFE INS CO	109717	1,173.98
	9/28/2023	140046--NORCO, INC	109718	45.00
	9/28/2023	190008--NV ENERGY	109719	17,407.85
	9/28/2023	652--ODP BUSINESS SOLUTIONS LLC	109720	1,712.08
	9/28/2023	1483--OPTUM360	109721	181.88
	9/28/2023	1434--OSSUR AMERICAS INC	109722	3,389.53
	9/28/2023	87--PANACEA SOLUTIONS, LLC	109723	1,600.00
	9/28/2023	16--PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	ACH	1,232.35
	9/28/2023	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,137.93
	9/28/2023	747--PPLSI	109724	155.65
	9/28/2023	98984--PUBLIC EMPLOYEES RETIREMENT SYSTEM	ACH	164,032.58
	9/28/2023	2963--QUEST DIAGNOSTICS	109725	16,172.57
	9/28/2023	140027--RELIASTAR LIFE INSURANCE COMPANY	109726	550.00
	9/28/2023	98738--TEAM OF NEVADA	109727	4,206.00
	9/28/2023	317--TESTERMAN, CAROLYN	ACH	402.17
	9/28/2023	656--TRIWEST VACCN	109728	574.40
	9/28/2023	190033--US FOODSERVICE, INC.	ACH	2,858.71
	9/28/2023	1598--VERIZON WIRELESS	109729	238.50
	9/28/2023	220008--VITALANT	109730	1,761.00
	9/28/2023	1563--WEX BANK	ACH	2,078.54
	9/28/2023	1391--ZIRMED, INC.	109731	1,196.70
<b>Operating Account - Wells Fargo</b>				
<b>Total for Operating Account</b>				<b>1,038,010.75</b>





# **BATTLE MOUNTAIN GENERAL HOSPITAL** **BATTLE MOUNTAIN CLINIC**

PHYSICIAN	DAYS WORKED Sep-23	PATIENTS SEEN Sep-23	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Dr Maltinski Telehealth	14	260	19	793
Dr Potterjones(Includes LTC) Telehealth	14	235	18	625
Abby Burkhardt(Includes LTC) Telehealth	15	373	25	885
Vickrey Kinkade, APRN Telehealth	11	117	12	301
Katylynn Hymas, MHNP Telehealth	11	76	8	212
Jodi Allen, RD Injections	0	0	0	0
<b>Total</b>	0	46	0	142
		1155		3,111

YTD	Face to Face	2,816
Telehealth		153
Injections		142
Dietician		0
		3,111

PATIENTS SEEN SEPTEMBER 2022 1119

PATIENTS SEEN YTD 9/30/2022 3029



Battle Mountain General Hospital  
Departmental Income Statement against Budget  
As of September 30, 2023

Reporting Book:  
As of Date:  
Department:

ACCRUAL  
09/30/2023  
RURAL HEALTH CLINIC

	Month To Date 09/30/2023			Year To Date 09/30/2023		
	Actual	Budget 2024	Budget Variance	Actual	Budget 2024	Budget Variance
Patient Revenue						
Patient Revenue	169,121.47	184,461.91	(8.31) %	481,199.11	553,385.73	(13.04) %
Total Patient Revenue	169,121.47	184,461.91	(8.31) %	481,199.11	553,385.73	(13.04) %
Revenue Deductions						
Contractual Adjustments						
Contractual Adjustment	3,613.85	63,639.33	(94.32) %	30,320.64	190,917.99	(84.11) %
Total Contractual Adjustments	3,613.85	63,639.33	(94.32) %	30,320.64	190,917.99	(84.11) %
Bad Debt						
Bad Debt Write Off Hospital/Clinic	34,421.59	0.00	100.00 %	43,824.46	0.00	100.00 %
Total Bad Debt	34,421.59	0.00	100.00 %	43,824.46	0.00	100.00 %
Revenue Deductions						
Charity Write Off - Clinic	0.00	0.00	0.00 %	(1,910.80)	0.00	100.00 %
Total Revenue Deductions	0.00	0.00	0.00 %	(1,910.80)	0.00	100.00 %
Total Revenue Deductions	38,035.44	63,639.33	(40.23) %	72,234.30	190,917.99	(62.16) %
Total Net Patient Revenue	131,086.03	120,822.58	8.49 %	408,964.81	362,467.74	12.82 %
Other Operating Revenue						
Interest on Patient Account	0.01	0.00	100.00 %	(6.43)	0.00	100.00 %
Total Other Operating Revenue	0.01	0.00	100.00 %	(6.43)	0.00	100.00 %
Total Income before Expenses	131,086.04	120,822.58	8.49 %	408,958.38	362,467.74	12.82 %
Expenses						
Operating Expenses						
Departmental Expenses						
Repairs and Maintenance						
Purchased Maintenance	386.25	583.33	(33.78) %	4,366.71	1,749.99	149.52 %
Total Repairs and Maintenance	386.25	583.33	(33.78) %	4,366.71	1,749.99	149.52 %
Leases and Rental Expenses						
Rental Expense	661.18	258.33	155.94 %	751.18	774.99	(3.07) %
Total Leases and Rental Expenses	661.18	258.33	155.94 %	751.18	774.99	(3.07) %
Employee Related Expenses						
Salary						
Salary - General	32,943.00	39,090.81	(15.72) %	104,173.28	117,272.43	(11.16) %
Salary - MD/PA/NP	104,364.34	85,892.30	21.50 %	266,818.13	257,676.90	3.54 %
Total Salary	137,307.34	124,983.11	9.86 %	370,991.41	374,949.33	(1.05) %
Benefits						
Self Insured - Insurance Funding	1,180.67	0.00	100.00 %	2,410.97	0.00	100.00 %
Health Insurance Expense	6,854.78	8,195.92	(16.36) %	22,299.36	24,587.76	(9.30) %
Retirement Expense	35,072.05	12,995.23	169.88 %	79,860.72	38,985.69	104.84 %
Vacation/Holiday/Sick Expense	10,068.03	756.08	1,231.60 %	17,435.48	2,268.24	668.67 %
FICA Expense	3,125.10	1,823.21	71.40 %	5,803.12	5,469.63	6.09 %
Work Comp Benefit	2,513.77	2,854.28	(11.92) %	7,541.31	8,562.84	(11.92) %
Total Benefits	58,814.40	26,624.72	120.90 %	135,350.96	79,874.16	69.45 %
Non-Benefit Expenses						
Dues and Subscriptions	843.18	800.00	5.39 %	5,302.87	2,400.00	120.95 %
Travel Expense	0.00	500.00	(100.00) %	0.00	1,500.00	(100.00) %
Training Expense	0.00	1,541.66	(100.00) %	179.00	4,624.98	(96.12) %
Total Non-Benefit Expenses	843.18	2,841.66	(70.32) %	5,481.87	8,524.98	(35.69) %
Total Employee Related Expenses	196,964.92	154,449.49	27.52 %	511,824.24	463,348.47	10.46 %
Supplies						
Non-Chargeable Supplies						
Office Supplies	377.95	500.00	(24.41) %	1,309.89	1,500.00	(12.67) %
Medical Supplies	610.00	708.33	(13.88) %	2,218.42	2,124.99	4.39 %
Non-Medical Supplies	147.55	166.66	(11.46) %	503.22	499.98	0.64 %

Battle Mountain General Hospital  
Departmental Income Statement against Budget  
As of September 30, 2023

Reporting Book:  
As of Date:  
Department:

ACCRUAL  
09/30/2023  
RURAL HEALTH CLINIC

	Month To Date 09/30/2023			Year To Date 09/30/2023		
	Actual	Budget 2024	Budget Variance	Actual	Budget 2024	Budget Variance
Sutures and Needles	109.01	50.00	118.02 %	532.19	150.00	254.79 %
Pharmaceuticals	0.00	12,500.00	(100.00) %	33,845.77	37,500.00	(9.74) %
Ortho Supplies	315.38	208.33	51.38 %	686.12	624.99	9.78 %
Minor Equipment Expense	286.82	125.00	129.45 %	286.82	375.00	(23.51) %
Oxygen and Other Gases	0.00	125.00	(100.00) %	90.30	375.00	(75.92) %
Total Non-Chargeable Supplies	1,846.71	14,383.32	(87.16) %	39,472.73	43,149.96	(8.52) %
Other Supply Expenses						
Postage/Freight	10.47	41.66	(74.86) %	97.03	124.98	(22.36) %
Total Other Supply Expenses	10.47	41.66	(74.86) %	97.03	124.98	(22.36) %
Total Supplies	1,857.18	14,424.98	(87.12) %	39,569.76	43,274.94	(8.56) %
Contract Services						
Purchased Services	2,320.85	3,333.33	(30.37) %	6,913.55	9,999.99	(30.86) %
Collection Fee	0.00	125.00	(100.00) %	78.11	375.00	(79.17) %
Total Contract Services	2,320.85	3,458.33	(32.89) %	6,991.66	10,374.99	(32.61) %
Other Department Expenses						
Advertising/Marketing	0.00	83.33	(100.00) %	0.00	249.99	(100.00) %
Total Other Department Expenses	0.00	83.33	(100.00) %	0.00	249.99	(100.00) %
Total Departmental Expenses	202,190.38	173,257.79	16.69 %	563,503.55	519,773.37	8.41 %
General and Administrative Expenses						
Utilities						
Utilities Fuel	0.00	25.00	(100.00) %	0.00	75.00	(100.00) %
Total Utilities	0.00	25.00	(100.00) %	0.00	75.00	(100.00) %
Total General and Administrative Expenses	0.00	25.00	(100.00) %	0.00	75.00	(100.00) %
Total Operating Expenses	202,190.38	173,282.79	16.68 %	563,503.55	519,848.37	8.39 %
Total Expenses	202,190.38	173,282.79	16.68 %	563,503.55	519,848.37	8.39 %
Total Net Income	(71,104.34)	(52,460.21)	35.53 %	(154,545.17)	(157,380.63)	(1.80) %



Battle Mountain General Hospital  
Departmental Income Statement against Budget  
As of September 30, 2023

Reporting Book:  
As of Date:  
Department:

ACCRUAL  
09/30/2023  
EMERGENCY MED SERVICES/EMS

	Month To Date 09/30/2023			Year To Date 09/30/2023		
	Actual	Budget 2024	Budget Variance	Actual	Budget 2024	Budget Variance
Patient Revenue						
Patient Revenue	95,475.61	83,798.85	13.93 %	280,388.27	251,396.55	11.53 %
Total Patient Revenue	95,475.61	83,798.85	13.93 %	280,388.27	251,396.55	11.53 %
Revenue Deductions						
Contractual Adjustments						
Contractual Adjustment	48,374.99	28,910.58	67.32 %	114,651.52	86,731.74	32.19 %
Total Contractual Adjustments	48,374.99	28,910.58	67.32 %	114,651.52	86,731.74	32.19 %
Bad Debt						
Bad Debt Write Off Hospital/Clinic	20,143.78	0.00	100.00 %	50,896.99	0.00	100.00 %
Total Bad Debt	20,143.78	0.00	100.00 %	50,896.99	0.00	100.00 %
Revenue Deductions						
Charity Write Off - Clinic	0.00	0.00	0.00 %	(518.70)	0.00	100.00 %
Total Revenue Deductions	0.00	0.00	0.00 %	(518.70)	0.00	100.00 %
Total Revenue Deductions	68,518.77	28,910.58	137.00 %	165,029.81	86,731.74	90.27 %
Total Net Patient Revenue	26,956.84	54,888.27	(50.88) %	115,358.46	164,664.81	(29.94) %
Other Operating Revenue						
Other Operating Revenue	10,000.00	10,000.00	0.00 %	30,000.00	30,000.00	0.00 %
Total Other Operating Revenue	10,000.00	10,000.00	0.00 %	30,000.00	30,000.00	0.00 %
Non-Operating Revenue						
Non-Operating Revenue						
Other Non-Operating Income						
Misc Non-Operating Revenue	0.00	833.33	(100.00) %	0.00	2,499.99	(100.00) %
Total Other Non-Operating Income	0.00	833.33	(100.00) %	0.00	2,499.99	(100.00) %
Total Non-Operating Revenue	0.00	833.33	(100.00) %	0.00	2,499.99	(100.00) %
Total Non-Operating Revenue	0.00	833.33	(100.00) %	0.00	2,499.99	(100.00) %
Total Income before Expenses	36,956.84	65,721.60	(43.76) %	145,358.46	197,164.80	(26.27) %
Expenses						
Operating Expenses						
Departmental Expenses						
Repairs and Maintenance						
Purchased Maintenance	0.00	125.00	(100.00) %	288.00	375.00	(23.20) %
Total Repairs and Maintenance	0.00	125.00	(100.00) %	288.00	375.00	(23.20) %
Leases and Rental Expenses						
Rental Expense	408.47	416.66	(1.96) %	1,213.81	1,249.98	(2.89) %
Total Leases and Rental Expenses	408.47	416.66	(1.96) %	1,213.81	1,249.98	(2.89) %
Employee Related Expenses						
Salary						
Salary - General	47,648.41	59,280.20	(19.62) %	144,076.32	177,840.60	(18.98) %
Total Salary	47,648.41	59,280.20	(19.62) %	144,076.32	177,840.60	(18.98) %
Benefits						
Health Insurance Expense	2,229.93	2,648.80	(15.81) %	6,362.66	7,946.40	(19.93) %
Retirement Expense	4,481.70	7,124.84	(37.09) %	13,571.18	21,374.52	(36.50) %
Vacation/Holiday/Sick Expense	5,121.44	2,825.00	81.28 %	20,610.43	8,475.00	143.19 %
FICA Expense	3,045.06	1,738.92	75.11 %	4,948.69	5,216.76	(5.13) %
Work Comp Benefit	1,363.00	1,863.15	(26.84) %	4,089.00	5,589.45	(26.84) %
Total Benefits	16,241.13	16,200.71	0.24 %	49,581.96	48,602.13	2.01 %
Non-Benefit Expenses						
Uniforms	0.00	416.66	(100.00) %	0.00	1,249.98	(100.00) %
Dues and Subscriptions	214.66	525.00	(59.11) %	643.98	1,575.00	(59.11) %
Training Expense	0.00	833.33	(100.00) %	350.00	2,499.99	(85.99) %
Total Non-Benefit Expenses	214.66	1,774.99	(87.90) %	993.98	5,324.97	(81.33) %
Total Employee Related Expenses	64,104.20	77,255.90	(17.02) %	194,652.26	231,767.70	(16.01) %
Supplies						
Non-Chargeable Supplies						
Office Supplies	0.00	83.33	(100.00) %	13.36	249.99	(94.65) %
Medical Supplies	3,121.56	2,166.66	44.07 %	7,012.20	6,499.98	7.88 %
Non-Medical Supplies	34.53	250.00	(86.18) %	76.75	750.00	(89.76) %



Battle Mountain General Hospital  
Departmental Income Statement against Budget  
As of September 30, 2023

Reporting Book:

As of Date:

Department:

ACCRUAL

09/30/2023

EMERGENCY MED SERVICES/EMS

	Month To Date 09/30/2023			Year To Date 09/30/2023		
	Actual	Budget 2024	Budget Variance	Actual	Budget 2024	Budget Variance
Sutures and Needles	0.00	4.16	(100.00) %	0.00	12.48	(100.00) %
IV Supplies	299.53	208.33	43.77 %	965.92	624.99	54.54 %
IV Solutions	37.02	66.66	(44.46) %	37.02	199.98	(81.48) %
Pharmaceuticals	0.00	416.66	(100.00) %	230.81	1,249.98	(81.53) %
Ortho Supplies	44.52	41.66	6.86 %	62.04	124.98	(50.36) %
Minor Equipment Expense	10.07	333.33	(96.97) %	10.07	999.99	(98.99) %
Oxygen and Other Gases	0.00	250.00	(100.00) %	0.00	750.00	(100.00) %
Total Non-Chargeable Supplies	3,547.23	3,820.79	(7.15) %	8,408.17	11,462.37	(26.64) %
Other Supply Expenses						
Postage/Freight	0.00	41.66	(100.00) %	33.66	124.98	(73.06) %
Total Other Supply Expenses	0.00	41.66	(100.00) %	33.66	124.98	(73.06) %
Total Supplies	3,547.23	3,862.45	(8.16) %	8,441.83	11,587.35	(27.14) %
Contract Services						
Purchased Services	558.87	1,666.66	(66.46) %	3,701.29	4,999.98	(25.97) %
Collection Fee	0.00	175.00	(100.00) %	30.00	525.00	(94.28) %
Total Contract Services	558.87	1,841.66	(69.65) %	3,731.29	5,524.98	(32.46) %
Total Departmental Expenses	68,618.77	83,501.67	(17.82) %	208,327.19	250,505.01	(16.83) %
General and Administrative Expenses						
Utilities						
Utilities Garbage	33.00	0.00	100.00 %	99.00	0.00	100.00 %
Utilities Fuel	1,941.04	3,333.33	(41.76) %	5,760.55	9,999.99	(42.39) %
Utilities Telephone	54.78	54.91	(0.23) %	176.06	164.73	6.87 %
Total Utilities	2,028.82	3,388.24	(40.12) %	6,035.61	10,164.72	(40.62) %
Total General and Administrative Expenses	2,028.82	3,388.24	(40.12) %	6,035.61	10,164.72	(40.62) %
Total Operating Expenses	70,647.59	86,889.91	(18.69) %	214,362.80	260,669.73	(17.76) %
Total Expenses	70,647.59	86,889.91	(18.69) %	214,362.80	260,669.73	(17.76) %
Total Net Income	(33,690.75)	(21,168.31)	59.15 %	(69,004.34)	(63,504.93)	8.65 %

**LANDER COUNTY HOSPITAL DISTRICT  
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL  
NOTES TO SEPTEMBER 30, 2023  
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 SEPTEMBER 30, 2023  
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 SEPTEMBER 30, 2023  
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 SEPTEMBER 30, 2023  
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 SEPTEMBER 30, 2023  
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 SEPTEMBER 30, 2023  
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, 2021.

Approximately 72% and 57% of net patient service revenues are from participation in the Medicare and state-sponsored Medicaid programs for the years ended June 30, 2022 and 2021, 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.