



Wells Fargo Bank, N.A.
 333 MARKET ST
 SAN FRANCISCO CA 94105
 WILLIAMS/LEWIS
 1-415-644-9152

CAP-EX Reserve

Combined Summary
Brokerage Account and Bank Account

Statement Period
09/01/2024 - 09/30/2024

Account Number
 [REDACTED]

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio	%
Cash	\$ 0.00	\$ 0.00		0%
Money Market Mutual Funds	530,946.27	1,039,583.92		34%
Bonds	2,482,355.97	1,991,833.33		66%
Stocks	0.00	0.00		0%
Total Account Value	\$ 3,013,302.24	\$ 3,031,417.25		100%
Value Change Since Last Statement Period	\$ 18,115.01			1%
Percent Increase Since Last Statement Period		\$ 2,893,644.11		5%

Value Last Year-End
Percent Increase Since Last Year-End
 ***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	8,637.65	87,819.95
Other	0.00	0.00
Income Total	\$ 8,637.65	\$ 120,319.95

Total Interest Charged USD

Description	This Period
Debit Interest For September 2024	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 530,946.27
Deposits and Other Additions	500,000.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	8,637.65
Change in Value	0.00
Closing Balance	\$ 1,039,583.92



Wells Fargo Bank, N.A.
 333 MARKET ST
 SAN FRANCISCO CA 94105
 WILLIAMS/LEWIS
 1-415-644-9152

Money Market (Longterm Investments)

Combined Summary

Statement Period
09/01/2024 - 09/30/2024

Brokerage Account and Bank Account

Account Number
 [REDACTED]

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	7,070.81	84,442.69	0%
Bonds	29,068,512.33	29,225,694.38	100%
Stocks	0.00	0.00	0%
Total Account Value	\$ 29,075,583.14	\$ 29,310,137.07	100%

Value Change Since Last Statement Period \$ 234,553.93
Percent Increase Since Last Statement Period 1%

Value Last Year-End \$ 24,436,683.58
Percent Increase Since Last Year-End 20%

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

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 59,280.24	\$ 507,215.19
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	18,091.64	158,276.67
Other	0.00	0.00
Income Total	\$ 77,371.88	\$ 665,491.86

Total Interest Charged USD

Description	This Period
Debit Interest For September 2024	0.00
Total Interest Charged	\$ 0.00

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 7,070.81
Deposits and Other Additions	59,280.24
Distributions and Other Subtractions	0.00
Dividends Reinvested	18,091.64
Change in Value	0.00
Closing Balance	\$ 84,442.69

**Battle Mountain General Hospital
 LGIP - Reserve Accounts
 September 2024**

Beginning Balance:			
	LGIP - Operations Reserve	657,122.83	
	LGIP - Construction Reserve	5,014.54	
	LGIP - Capital Expenditures Reserve	225,214.24	
	LGIP - SAVINGS	970,033.86	1,857,385.47
Deposits:			
	Interest Operations Reserve	2,797.07	
	Interest Construction Reserve	21.34	
	Interest Capital Expenditures Reserve	958.63	
	Interest Savings	4,128.99	7,906.03
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	
	LGIP - Savings	0.00	0.00
Ending Balance:			
	LGIP - Operations Reserve	659,919.90	
	LGIP - Construction Reserve	5,035.88	
	LGIP - Capital Expenditures Reserve	226,172.87	
	LGIP - Savings	974,162.85	1,865,291.50
		1,865,291.50	

Battle Mountain General Hospital
 Schedule of Patient Revenue vs. Patient Payments
 Fiscal Years ending June 30, 2024 & 2025

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	\$1,496,730	\$1,129,987	75.5%
Aug-23	\$1,646,627	\$1,576,053	\$1,185,199	75.2%
Sep-23	\$1,605,096	\$1,665,324	\$939,528	56.4%
Oct-23	\$1,639,373	\$1,630,365	\$1,033,439	63.4%
Nov-23	\$1,518,939	\$1,587,803	\$1,279,843	80.6%
Dec-23	\$1,442,194	\$1,533,502	\$960,516	62.6%
Jan-24	\$1,723,518	\$1,561,550	\$904,238	57.9%
Feb-24	\$1,518,618	\$1,561,443	\$1,047,944	67.1%
Mar-24	\$1,527,231	\$1,589,789	\$945,921	59.5%
Apr-24	\$1,504,163	\$1,516,671	\$730,309	48.2%
May-24	\$1,408,658	\$1,480,017	\$828,687	56.0%
Jun-24	\$1,337,284	\$1,416,702	\$719,662	50.8%
YTD 12 mo. AVG	\$1,551,329	\$1,551,329	\$975,439	62.9%

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	\$1,400,453	\$796,186	56.9%
Aug-24	\$1,449,563	\$1,414,088	\$888,117	62.8%
Sep-24	\$1,674,162	\$1,526,380	\$985,409	64.6%
Oct-24				
Nov-24				
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				
YTD 3 mo. AVG	\$1,526,380	\$1,446,974	\$889,904	61.5%

SEPTEMBER

THREE Month Year-to-date 2023		THREE Month Year-to-date 2024		Changes Greater than \$5K FY 2023 Increase (Decrease)	
	Sum of Charges		Sum of Charges		
Ambulance	280,388.26	Ambulance	0.00	(280,388.26)	100%
Outpatient	280,388.27	Outpatient	0.00	(280,388.27)	100%
CM - Blood Bank	5,245.74	CM - Blood Bank	9,935.87		
Emergency	5,245.74	Emergency	3,498.33		
Outpatient	0.00	Outpatient	6,437.54	6,437.54	100%
Swing bed	0.00	Swing bed	0.00		
CM - Central Supply	4,904.45	CM - Central Supply	2,953.09		
Emergency	4,933.85	Emergency	2,953.09		
Observation	-34.65	Observation	0.00		
Outpatient	5.25	Outpatient	0.00		
CM - CT Scan	541,149.12	CM - CT Scan	660,394.84	119,245.72	22%
Emergency	419,133.52	Emergency	539,251.60	120,118.08	29%
Inpatient	0.00	Inpatient	0.00		
Observation	1,693.44	Observation	0.00		
Outpatient	120,322.16	Outpatient	121,143.24		
Swing bed	0.00	Swing bed	0.00		
CM - Infusion	177,995.59	CM - Infusion	191,780.86	13,785.27	8%
Emergency	147,861.81	Emergency	155,128.56	7,266.75	5%
Inpatient	2,601.92	Inpatient	0.00		
Observation	8,001.94	Observation	3,298.13		
Outpatient	19,529.92	Outpatient	33,354.17	13,824.25	71%
Swing bed	0.00	Swing bed	0.00		
CM - Laboratory	925,764.59	CM - Laboratory	881,535.14	(44,229.45)	-5%
Emergency	230,210.74	Emergency	242,446.87	12,236.13	5%
Inpatient	0.00	Inpatient	627.44		
Observation	1,147.99	Observation	1,737.65		
Outpatient	691,334.86	Outpatient	635,624.29	(55,710.57)	-8%
Swing bed	3,071.00	Swing bed	1,098.89		
CM - MRI	115,547.24	CM - MRI	91,628.38	(23,918.86)	-21%
Emergency	0.00	Emergency	0.00		
Inpatient	0.00	Inpatient	0.00		
Outpatient	115,547.24	Outpatient	91,628.38	(23,918.86)	-21%
CM - Observation	8,877.33	CM - Observation	4,126.14		
Observation	8,877.33	Observation	4,126.14		
CM - Pharmacy	181,862.09	CM - Pharmacy	261,302.42	79,440.33	44%
Emergency	76,999.48	Emergency	52,602.59	(24,396.89)	-32%
Inpatient	729.85	Inpatient	844.95		
Observation	1,559.05	Observation	2,239.15		
Outpatient	96,447.14	Outpatient	198,384.28	101,937.14	106%
Swing bed	6,126.57	Swing bed	7,231.45		
CM - Physical Therapy	301,650.54	CM - Physical Therapy	232,541.78	(69,108.76)	-23%
Emergency	0.00	Emergency	408.81		
Inpatient	361.20	Inpatient	0.00		
Observation	0.00	Observation	0.00		
Outpatient	290,829.87	Outpatient	223,971.64	(66,858.23)	-23%
Swing bed	10,459.47	Swing bed	8,161.33		
CM - Professional Fees	29,838.64	CM - Professional Fees	17,690.84	(12,147.80)	-41%
Emergency	29,803.91	Emergency	17,009.00	(12,794.91)	-43%
Observation	0.00	Observation	681.84		
Outpatient	34.73	Outpatient	0.00		
CM - Radiology	165,512.60	CM - Radiology	162,272.05		
Emergency	77,603.85	Emergency	66,353.09	(11,250.76)	-14%
Inpatient	0.00	Inpatient	760.56		
Observation	0.00	Observation	0.00		
Outpatient	87,488.70	Outpatient	93,511.08	6,022.38	7%
Swing bed	420.05	Swing bed	1,647.32		
CM - Ultrasound	54,796.94	CM - Ultrasound	69,828.13	15,031.19	27%
Emergency	7,006.78	Emergency	6,254.72		
Inpatient	0.00	Inpatient	0.00		
Observation	0.00	Observation	0.00		
Outpatient	47,790.16	Outpatient	63,573.41	15,783.25	33%

SEPTEMBER	THREE Month Year-to-date	THREE Month Year-to-date	Changes Greater than \$5K	
	2023	2024	FY 2023 Increase (Decrease)	
	Sum of Charges	Sum of Charges		
CM- Swing Bed	-1,074.94	1,394.67		
Swing bed	-1,074.94	1,394.67		
Emergency	917,994.93	811,886.60	(106,108.33)	-12%
Emergency	913,754.31	808,187.98	(105,566.33)	-12%
Inpatient	1,368.20	1,436.61		
Observation	1,997.92	240.79		
Outpatient	874.50	2,021.22		
Med/Surg	9,506.42	10,501.36		
Inpatient	3,925.53	5,914.81		
Observation	5,580.89	4,586.55		
Swing bed	0.00	0.00		
Respiratory Therapy	71,004.60	71,641.61		
Emergency	51,772.70	54,634.50		
Inpatient	745.30	0.00		
Observation	1,429.95	1,605.64		
Outpatient	17,056.65	15,401.47		
Swing bed	0.00	0.00		
OP Lab/Rad	202.91	3,417.75		
Outpatient	202.91	3,417.75		
SNF/Respite	42,000.00	37,485.00		
Inpatient	0.00	0.00		
Swing bed	42,000.00	37,485.00		
Clinic	507,775.28	436,747.32	(71,027.96)	-14%
Clinic	481,199.11	429,276.73	(51,922.38)	-11%
Emergency	18,072.52	9,165.82	(8,906.70)	-49%
Inpatient	2,093.65	-0.04		
Observation	5,015.33	0.00	(5,015.33)	-100%
Outpatient	0.00	-300.52		
Swing bed	1,394.67	-1,394.67		
LTC	655,030.00	620,077.00	(34,953.00)	-5%
Grand Total	4,995,972.33	4,579,140.85	(416,831.48)	-8%

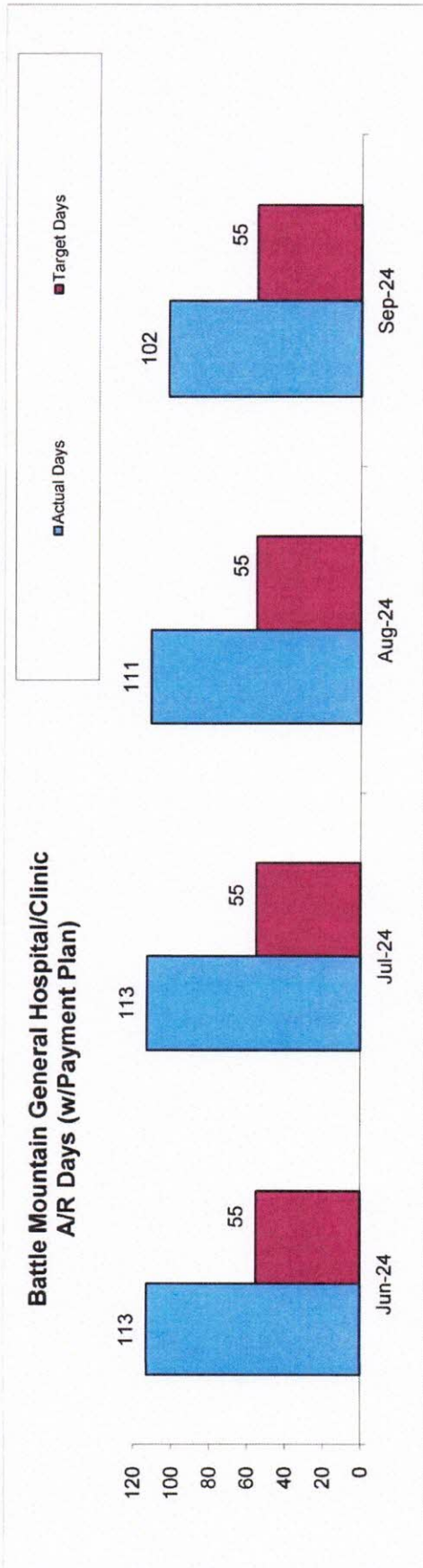
Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 10/15/2024

Bank	Date	Vendor	Document no.	Amount
	9/4/2024	810--nCred	14408	1,499.40
	9/13/2024	785--AGAPE HOSPICE COMPLIANCE GUIDANCE	110856	10,667.38
	9/13/2024	784--ANTHEM BLUE CROSS BLUE SHIELD	110857	831.69
	9/13/2024	9442--AT&T	110858	1,261.11
	9/13/2024	900851--BAIR DISTRIBUTING INC	110859	414.98
	9/13/2024	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	110860	350.00
	9/13/2024	686--BATTLE MOUNTAIN PLUMBING	110861	185.00
	9/13/2024	92100--BATTLE MTN. WATER & SEWER	110862	915.50
	9/13/2024	303--BLUE CROSS BLUE SHIELD NEVADA	110863	5,469.93
	9/13/2024	367--CARDINAL HEALTH 110, LLC	110864	4,913.44
	9/13/2024	658--CIGNA HEALTHCARE	110865	326.83
	9/13/2024	3039--DESERT DISPOSAL	110866	66.00
	9/13/2024	562--DISH NETWORK LLC	110867	753.44
	9/13/2024	825--DREEZ	110868	1,280.17
	9/13/2024	678--EMCOR SERVICES	110869	614.25
	9/13/2024	240000--ETCHEVERRYS FOODTOWN	110870	355.70
	9/13/2024	100103--FALLS BRAND INDEPENDENT MEAT	110871	155.48
	9/13/2024	35--GALLAGHER BENEFIT SERVICES	110872	513.00
	9/13/2024	902502--GRAINGER	110873	107.81
	9/13/2024	278--HEALTH ASSURE BY ALSCO	110874	8,191.86
	9/13/2024	569--HEALTHSURE INS SERVICES, INC	110875	3,950.00
	9/13/2024	324--HENRY SCHEIN	110876	630.78
	9/13/2024	255--HOLLAND AUTO PARTS, LLC	110877	32.08
	9/13/2024	392--HOOD & DUCT CLEANING LLC	110878	575.71
	9/13/2024	361--HUMANA INC	110879	98.11
	9/13/2024	9271--KINGSTON WATER UTILITY	110880	50.10
	9/13/2024	3015--LANDER COUNTY GATEFEES	110881	40.00
	9/13/2024	180008--LANDER HARDWARE	110882	413.30
	9/13/2024	120015--LICON	110883	8,438.63
	9/13/2024	564--LINDE GAS & EQUIPMENT INC	110884	3,054.21
	9/13/2024	818--MAGMUTUAL INSURANCE COMPANY	110885	21,497.00
	9/13/2024	472--MARTY'S MICROSCOPE SERVICE	110886	125.00
	9/13/2024	502--MEDICAL MANAGEMENT INSTITUDE	110887	129.00
	9/13/2024	130044--MEDLINE INDUSTRIES, INC.	110888	15,576.68
	9/13/2024	130049--MIDWAY MARKET	110889	569.05
	9/13/2024	9776--NEVADA RURAL HOSPITAL PARTNER	110890	4,978.97
	9/13/2024	10--NOVARAD CORPORATION	110891	1,108.49
	9/13/2024	652--ODP BUSINESS SOLUTIONS LLC	110892	1,219.42
	9/13/2024	150000--OFFICE PRODUCTS INC (OPI)	110893	9,202.99
	9/13/2024	9615--PACIFIC STATES COMMUNICATIONS	110894	1,205.20
	9/13/2024	19--PHARMERICA	110895	222.36
	9/13/2024	826--POWER SYSTEMS WEST	110896	25,341.75
	9/13/2024	824--PRECISION CREDENTIALING SERVICES	110897	254.80
	9/13/2024	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	110898	2,563.14
	9/13/2024	12--QUEST DIAGNOSTICS	110899	31.20
	9/13/2024	2963--QUEST DIAGNOSTICS	110900	682.17
	9/13/2024	140027--RELIASTAR LIFE INSURANCE COMPANY	110901	550.00
	9/13/2024	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	110902	1,550.00
	9/13/2024	827--S & S HEALTHCARE	110903	24.03
	9/13/2024	657--SHARP AMBULANCE BILLING	110904	86.60
	9/13/2024	190016--SOUTHWEST GAS	110905	4,202.12
	9/13/2024	98541--STATE OF NV DEPT OF PUBLIC SAFETY RECORDS	110906	241.50
	9/13/2024	98738--TEAM OF NEVADA	110907	4,002.00
	9/13/2024	220008--VITALANT	110908	1,761.00
	9/13/2024	1391--WAYSTAR/ ZIRMED INC	110909	1,256.55
	9/13/2024	130031--MCKESSON DRUG COMPANY	ACH	10,841.57
	9/13/2024	100100--FARMER BROS. CO.	ACH	401.93
	9/13/2024	190033--US FOODSERVICE, INC.	ACH	6,063.85
	9/13/2024	173--SUNSET HEALTHCARE SOLUTIONS INC.	ACH	82.90
	9/13/2024	712--MCLLANAHAN, SHAWNEE	ACH	315.00
	9/13/2024	9630--NETWORK SERVICES CO	ACH	328.65
	9/13/2024	349--MCKESSON MEDICAL SURGICAL	ACH	96.28
	9/13/2024	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	412.32
	9/13/2024	100187--DIRECT SUPPLY, INC.	ACH	166.00
	9/13/2024	435--DR. AJETT MAHENDERNATH	ACH	11,448.00
	9/13/2024	767--OPTUM BANK	ACH	70.00
	9/13/2024	814--HSA	ACH	75.00
	9/13/2024	500433--EMPLOYEE FUND BMGH	ACH	171.00

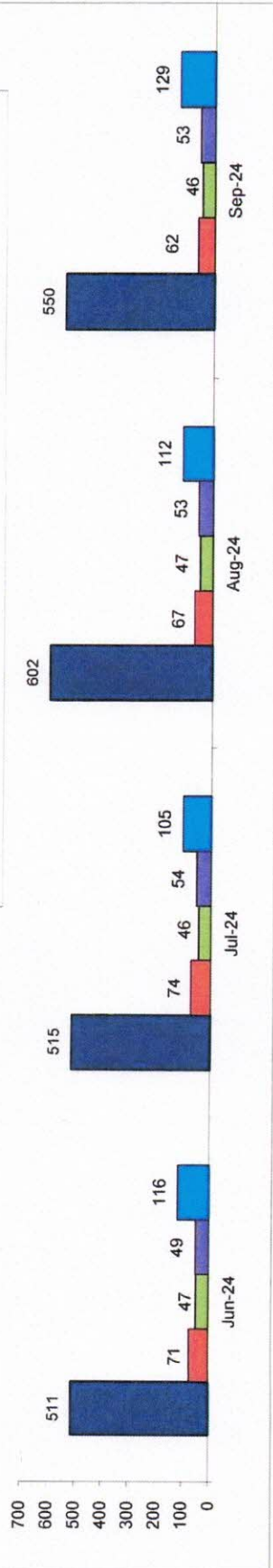
Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 10/15/2024

Bank	Date	Vendor	Document no.	Amount
	9/13/2024	1441--CTA INC/ CUSHING TERRELL	ACH	49,119.58
	9/13/2024	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	9/13/2024	267--CAMPBELL, ROY	ACH	50.27
	9/13/2024	9539--PHARMERICA	ACH	1,226.59
	9/13/2024	201--ALLEN, JODY	ACH	1,650.00
	9/13/2024	1531--AZALEA HEALTH	ACH	1,500.00
	9/13/2024	808--Clearlyip INC	ACH	876.32
	9/13/2024	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	579.76
	9/13/2024	655--FIDELITY INVESTMENTS	ACH	45.00
	9/13/2024	9716--DONALD CARTER HANSEN MD PC	ACH	15,264.00
	9/13/2024	94300--FISHER HEALTHCARE	ACH	840.86
	9/13/2024	708--DR. PELLEGRINI	ACH	7,632.00
	9/13/2024	791--DOUGLAS, JENNIFER	ACH	6.89
	9/13/2024	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	24,020.34
	9/13/2024	785--AGAPE HOSPICE COMPLIANCE GUIDANCE	Voided - 110855	0.00
Operating Account - Wells Fargo				
Total for Operating Account				289,971.35

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



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



BATTLE MOUNTAIN GENERAL HOSPITAL BATTLE MOUNTAIN CLINIC

YTD	
Face to Face	2,800
Telehealth	36
Injections	64
Dietician	0
Total	2,900

PHYSICIAN	DAYS WORKED Sep-24	PATIENTS SEEN Sep-24	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN	
				YTD	YTD
Dr Maltinski Telehealth	15	290	19	875	0
Dr Potterjones(Includes LTC) Telehealth	15	255	17	797	0
Abby Burkhart(Includes LTC) Telehealth	16	416	26	1,003	8
Provider Telehealth	0	0	#DIV/0!	0	0
Katlynn Hymas, MHNP Telehealth	0	0	#DIV/0!	20	22
Jennifer Douglas, LCSW-I Telehealth	15	36	2	105	6
Provider Telehealth	0	0	#DIV/0!	0	0
Jodi Allen, RD Injections	0	0	0	0	0
Total		1012		2,900	64

PATIENTS SEEN SEPTEMBER 2023 1155

PATIENTS SEEN YTD SEPTEMBER 2023 3,111

Battle Mountain General Hospital
Departmental Income Statement against Budget
As of September 30, 2024

Reporting Book: ACCRUAL
 As of Date: 09/30/2024
 Department: **RURAL HEALTH CLINIC**

	Month To Date			Year To Date		
	Actual	Budget 2025	Budget Variance	Actual	Budget 2025	Budget Variance
Patient Revenue						
Patient Revenue	144,584.80	177,153.52	(18.38) %	429,276.73	531,460.56	(19.22) %
Total Patient Revenue	144,584.80	177,153.52	(18.38) %	429,276.73	531,460.56	(19.22) %
Revenue Deductions						
Contractual Adjustments						
Contractual Adjustment	(11,802.44)	57,574.80	(120.49) %	(32,246.25)	172,724.40	(118.66) %
Total Contractual Adjustments	(11,802.44)	57,574.80	(120.49) %	(32,246.25)	172,724.40	(118.66) %
Bad Debt						
Bad Debt Write Off Hospital/Clinic	3,706.31	0.00	100.00 %	20,594.83	0.00	100.00 %
Total Bad Debt	3,706.31	0.00	100.00 %	20,594.83	0.00	100.00 %
Total Revenue Deductions	(8,096.13)	57,574.80	(114.06) %	(11,651.42)	172,724.40	(106.74) %
Total Net Patient Revenue	152,680.93	119,578.72	27.68 %	440,928.15	358,736.16	22.91 %
Other Operating Revenue						
Interest on Patient Account	0.82	0.00	100.00 %	0.82	0.00	100.00 %
Total Other Operating Revenue	0.82	0.00	100.00 %	0.82	0.00	100.00 %
Total Income before Expenses	152,681.75	119,578.72	27.68 %	440,928.97	358,736.16	22.91 %
Expenses						
Operating Expenses						
Departmental Expenses						
Repairs and Maintenance						
Purchased Maintenance	83.78	583.33	(85.63) %	2,121.31	1,749.99	21.21 %
Total Repairs and Maintenance	83.78	583.33	(85.63) %	2,121.31	1,749.99	21.21 %
Leases and Rental Expenses						
Rental Expense	260.80	208.33	25.18 %	350.80	624.99	(43.87) %
Total Leases and Rental Expenses	260.80	208.33	25.18 %	350.80	624.99	(43.87) %
Employee Related Expenses						
Salary						
Salary - General	46,202.41	46,822.01	(1.32) %	127,713.62	140,466.03	(9.07) %
Salary - MD/PA/NP	58,883.71	98,362.04	(40.13) %	203,808.78	295,086.12	(30.93) %
Salary - RN	2,000.00	0.00	100.00 %	2,000.00	0.00	100.00 %
Salary - CNA	827.42	0.00	100.00 %	827.42	0.00	100.00 %
Salary - Clerk	760.45	0.00	100.00 %	760.45	0.00	100.00 %
Total Salary	108,673.99	145,184.05	(25.14) %	335,110.27	435,552.15	(23.06) %
Benefits						
Self Insured - Insurance Funding	2,319.14	0.00	100.00 %	6,237.52	0.00	100.00 %
Health Insurance Expense	5,085.81	8,195.92	(37.94) %	14,988.01	24,587.76	(39.04) %
Retirement Expense	20,235.75	27,036.70	(25.15) %	70,631.72	81,110.10	(12.91) %
Vacation/Holiday/Sick Expense	3,577.20	0.00	100.00 %	11,290.01	0.00	100.00 %
FICA Expense	2,192.65	2,281.41	(3.89) %	6,787.86	6,844.23	(0.82) %
Work Comp Benefit	1,595.10	3,295.67	(51.60) %	4,785.30	9,887.01	(51.60) %
Total Benefits	35,005.65	40,809.70	(14.22) %	114,720.42	122,429.10	(6.29) %
Non-Benefit Expenses						
Dues and Subscriptions	785.58	1,166.66	(32.66) %	2,356.74	3,499.98	(32.66) %
Travel Expense	1,012.00	500.00	102.40 %	1,012.00	1,500.00	(32.53) %
Training Expense	198.00	2,291.66	(91.35) %	2,306.50	6,874.98	(66.45) %
Total Non-Benefit Expenses	1,995.58	3,958.32	(49.58) %	5,675.24	11,874.96	(52.20) %
Total Employee Related Expenses	145,675.22	189,952.07	(23.30) %	455,505.93	569,856.21	(20.06) %
Supplies						
Non-Chargeable Supplies						
Office Supplies	1,504.36	500.00	200.87 %	1,504.36	1,500.00	0.29 %
Medical Supplies	2,980.56	1,333.33	123.54 %	3,912.46	3,999.99	(2.18) %
Non-Medical Supplies	713.33	208.33	242.40 %	769.44	624.99	23.11 %
Sutures and Needles	16.67	125.00	(86.66) %	16.67	375.00	(95.55) %
Pharmaceuticals	4,658.11	13,750.00	(66.12) %	37,159.36	41,250.00	(9.91) %
Ortho Supplies	971.02	250.00	288.40 %	971.02	750.00	29.46 %
Minor Equipment Expense	195.00	250.00	(22.00) %	195.00	750.00	(74.00) %

Battle Mountain General Hospital
Departmental Income Statement against Budget
As of September 30, 2024

Reporting Book:
As of Date:
Department:

ACCRUAL
09/30/2024
RURAL HEALTH CLINIC

	Month To Date 09/30/2024			Year To Date 09/30/2024		
	Actual	Budget 2025	Budget Variance	Actual	Budget 2025	Budget Variance
Oxygen and Other Gases	0.00	25.00	(100.00) %	0.00	75.00	(100.00) %
Total Non-Chargeable Supplies	11,039.05	16,441.66	(32.85) %	44,528.31	49,324.98	(9.72) %
Other Supply Expenses						
Postage/Freight	219.86	25.00	779.44 %	256.45	75.00	241.93 %
Total Other Supply Expenses	219.86	25.00	779.44 %	256.45	75.00	241.93 %
Total Supplies	11,258.91	16,466.66	(31.62) %	44,784.76	49,399.98	(9.34) %
Contract Services						
Purchased Services	4,059.28	2,500.00	62.37 %	8,659.32	7,500.00	15.45 %
Collection Fee	0.00	41.66	(100.00) %	0.00	124.98	(100.00) %
Professional Fee	0.00	0.00	0.00 %	4,400.00	0.00	100.00 %
Total Contract Services	4,059.28	2,541.66	59.70 %	13,059.32	7,624.98	71.27 %
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	161,337.99	209,835.38	(23.11) %	515,822.12	629,506.14	(18.05) %
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	161,337.99	209,860.38	(23.12) %	515,822.12	629,581.14	(18.06) %
Total Expenses	161,337.99	209,860.38	(23.12) %	515,822.12	629,581.14	(18.06) %
Total Net Income	(8,656.24)	(90,281.66)	(90.41) %	(74,893.15)	(270,844.98)	(72.34) %

**LANDER COUNTY HOSPITAL DISTRICT
DBA: BATTLE MOUNTAIN GENERAL HOSPITAL
NOTES TO SEPTEMBER 30, 2024
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, 2024
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, 2024
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, 2024
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, 2024
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, 2024
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 44% and 42% of net patient service revenues are from participation in the Medicare and state-sponsored Medicaid programs for the years ended June 30, 2023 and 2022, 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.



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

Executive Summary

20 November 2024

- **NV Donor Network 2024 Most Distinguished Hospital Award**: It was with great surprise and pride that I was able to accept this award from the Nevada Donor Network. This award shows the professionalism of our staff to ensure that 100% of referrals were properly reported to the donor network. Donations were secured and harvested for the good of other patients in need.
BMGH was also recognized as one of the Platinum Relationship Award.
The credit truly goes to the staff that take appropriate action when the time arises.
- **Construction & Ribbon Cutting**: Much of this past month was spent working with the construction timelines, reports, inspections and then the Ribbon Cutting. Though the Statement of Deficiency has not been received from the State, I have submitted the two reports that were outstanding. We are awaiting the nod of approval to occupy and utilize the new construction area. We will not be able to utilize the Observation Room until the regulatory issues are worked out for that specific room.
- **Halloween Activities**: As found on our Facebook page, our staff and LTC residents joined together to have some fun celebrating Halloween. This year we even had some of the residents dress up for the fun.
- **Holiday Activities**: Each year, we put a lot of effort into providing a great time for our LTC residents during the holidays. Some of the notable events are the Thanksgiving Dinner, Christmas Dinner, Angel Tree Gifts, and New Year's Dinner and party. We also like to have various groups from the community come provide holiday entertainment. If anyone would like to volunteer to assist with the activities during the holidays, please let us know.
- **Staff Christmas Party**: Friday, December 13th at 6pm, will be our Staff Christmas Party. The theme is Nightmare Before Christmas. We hope to have all of the Board Members and Staff participating.
- **Survey Preparations**: The staff remains on high alert watching for LTC surveyors to pay us a visit. We feel that we are ready for their annual inspection. We are also watchful for the RHC and CAH surveyors that could come at any time as well.
- **Chair of the LiCON Board**: Over the course of my career in Nevada, I have had the opportunity to serve as the Chair of several different healthcare related boards. One that has proven to be very important is the LiCON Board. LiCON stands for Liability Cooperative of Nevada and provides the rural hospitals with liability and malpractice insurance. I have been nominated to take this role again for a two-year term. I am expecting to be voted in by the other LiCON CEO's on November 21st. This role doesn't require a huge time commitment but there are several meetings throughout the year that I will need to attend in person or virtually.
- **Recruitment Efforts**: Yesterday, I received a signed offer letter from a new Psychiatric Nurse Practitioner that is ready to join our team. An employment contract has been presented to her for approval and signature. We continue to work diligently to find more clinic providers.
- **Cost Based Medicaid**: Last month, we began receiving monies tied to the transition to cost based outpatient reimbursement from Medicaid. This is the result of the advocacy efforts of each rural hospital CEO and NRHP. Our initial payment for Jan – June 2024 was

approximately \$530,000. This payment structure is important as we continue to provide needed care to our Medicaid population.

- **Community Health Fair**: This year's Health Fair was a success as we were able to introduce healthcare providers and community members together for a variety of health related services. Our goal each year is to provide an opportunity for various healthcare related businesses to be in one room to meet as many community members as possible. One of the biggest draws to the Health Fair each year is for the inexpensive labs that we offer. This year, our staff performed lab studies for 242 residents. On November 5th, we sent a crew down to Austin to offer the labs the residents of Southern Lander County. Due to some difficulties that we have had scheduling the Civic Center, we have already made reservations for Sept. 13, 2025 for the next Community Health Fair.

-