

A G E N D A
Lander County Hospital District – Board of Trustees
Regular Session
December 10, 2025 - 5:30 P.M.
John Peters Health Services Center
Board Room
555 West Humboldt Street
Battle Mountain, NV

5:30 PM Call to Order – Regular Session

Pledge of Allegiance

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

Public Comment

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

- 1) December 10, 2025, Agenda Notice – Posted December 5, 2025
- 2) Infection Control Reports – November 2025
- 3) Board meeting minutes – November 12, 2025, Regular Session
- 4) Medical Staff appointments/reappointments:
Battle Mountain Clinic – PRN Coverage
Norah Lusk, APRN, one year initial appointment

Teleradiology Services
Direct Radiology
Dr. Ellen D. Johnson, two year reappointment

Tahoe Carson Radiology
Dr. John Kuipers, one year initial appointment
Dr. Tracy Orr, one year initial appointment

Public Comment

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

- 5) Battle Mountain General Hospital Employee Appreciation Holiday Benefit

Board will discuss and consider additional day(s) off for Battle Mountain General Hospital (BMGH) employees in December 2025 and all other matters properly related thereto.

Public Comment

6) Rural Health Transformation Program – (Lemaire) – (Discussion for possible action)

Wayne Allen, Chief Financial Officer will present information regarding the Rural Health Transformation Program and all other matters properly related thereto.

Public Comment

7) Wage and Labor Analysis – (Lemaire) – (Discussion for possible action)

The Board will review and discuss Battle Mountain General Hospital's Wage and Labor Analysis developed by Kathy Freeman, Human Resource Director and all other matters properly related thereto.

Public Comment

8) John Peters Health Services Center – (Lemaire) – (Discussion for possible action)

The Board will review and discuss monthly fees for Emergency Medical Services (EMS) to utilize the John Peters Health Services Center and all other matters properly related thereto.

Public Comment

9) Disposal of personal property of local government – (Lemaire) – (Discussion for possible action)

The Board will review and discuss the possible action to determine, pursuant to NRS 332.185, that the 2021 RAM TCW 3500 TRADESMAN of Lander County Hospital District is no longer required for public use by the Lander County Hospital District and deems it desirable and in the best interests of the local government to dispose of the personal property of the local government by donating such property to Lander County, and to further authorize the donation of the property to Lander County and to further authorize the Chairman of the Board or County Manger or Chief Executive Officer to sign any and all paperwork to transfer the property and all other matters properly related thereto.

Public Comment

❖ **Unfinished Business**

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

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

Public Comment

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

11) October 2025 Financial Reports

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

Public Comment

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

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

Public Comment

❖ **ADJOURNMENT REGULAR SESSION**

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

AFFIDAVIT OF POSTING

State of Nevada _____)
) ss
County of Lander _____)

Jessica Ceja, Recording Secretary of the Lander County Hospital District Board of Trustees, states that on the 5th day of December 2025, A.D., she was responsible for posting a notice, of which the attached is a copy, at the following locations: 1) Battle Mountain General Hospital, 2) Lander County Courthouse, 3) Battle Mountain Post Office, and 4) Austin Courthouse, all in said Lander County where the proceedings are pending.

RECORDING SECRETARY _____

Subscribed and sworn to me on this 5th day of December 2025 _____

WITNESS Joy Oberholzer _____

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

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

Via Zoom

(Barring technical difficulties)

Topic: Board Regular Session 12 10 2025

Time: Dec 10, 2025, 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83556808685?pwd=xeucijv5W4xkJTvbo7XNU2FoVpSTXY.1>

Meeting ID: 835 5680 8685

Passcode: 482382

One tap mobile

+12532158782,,83556808685#,,,,*482382# US (Tacoma)

+13462487799,,83556808685#,,,,*482382# US (Houston)

Join instructions.

<https://us02web.zoom.us/meetings/83556808685/invitations?signature=N5maM8bgHy9EcQQLzFbYBBE3PMXf4xrFBVMII2eKHFI>

INFECTION CONTROL REPORT MEDICAL STAFF MEETING

NOVEMBER 2025

1. Clinic had 3 procedures with 0 wound infection.
2. ER had 28 procedures with 0 wound infection.
3. 0 Needle sticks in NOVEMBER, a total of 1 for the year.
4. Immunization shots:
 - ❖ 95% of the BMGH employees received the flu shot.
 - ❖ 1 LTC Residents received any vaccinations.
5. Flu Test:
 - ❖ 71 Positive A; 0 Positive B 0
 - ❖ 3 RSV Positive 0
 - ❖ 109 Influenza-like symptoms
6. Yearly TB testing:
 - ❖ 3 New hire employee tested positive for TB Quantiferon/TST; X-ray is clear.
7. House Cultures site:
 - ❖ Working closely with Nursing and Environmental Services and Maintenance on insect control. Infection control rounds have been conducted in Long Term Care. Corrective actions have been applied.
8. Hand Hygiene monitor is ongoing in Hospital and Clinic.
9. Complete hand washing and PPE in-service for the LTC residents and staff, as well as additional training for the CNAs at meal times.
10. Total Long Term Care Residents: NOVEMBER; 23 Infection/s 4 SSTI; 1 UTI.
11. NOV 5 Acute 3 Infection/s
12. NOV 1 Swing 1 Infection/s
13. Immunizations are recorded in Web IZ administered at BMGH. Required by State of Nevada.
14. Cultures need to be reported ASAP.
15. Infection Control – COVID-19 Reports:

Tested: 109 Negative: 104 Positives: 5 Invalid: 0

No COVID positive case for all LTC residents and employees for the month of NOVEMBER
16. The policy in effect for masking during covid outbreak - if there is a positive employee or resident, whole facility needs to mask up.
17. As per CDC the 5 days' isolation for COVID positive patients is no longer mandatory; Less than 5 days of isolation is now allowed as long as the symptoms are resolved. This is for the general public only; no change on isolation policy for hospital settings, still 10 days for LTC.
18. Policy in effect for masking during Flu season- unvaccinated staff must wear mask around staff and patients.

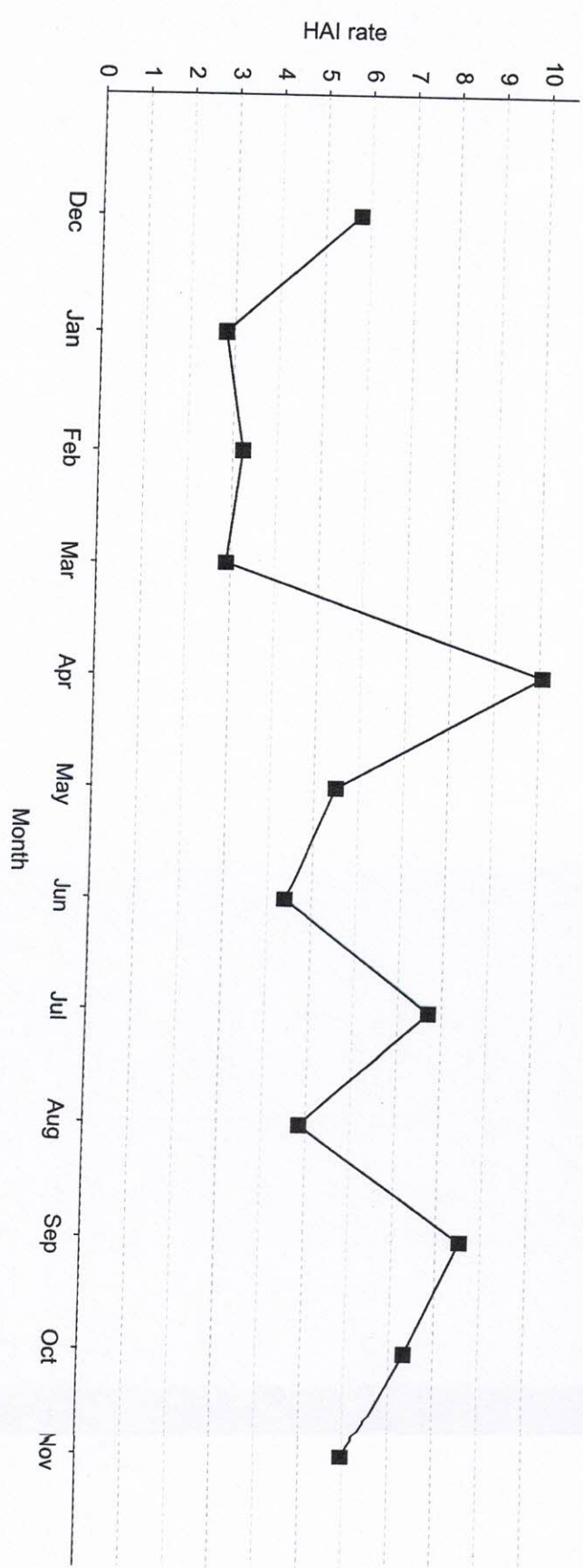
Infection Surveillance Monthly Report

November 2025

Summary

Total Infection	CAI	HAI	HAI Rate	Number Of MDRO
5	1	4	5.96	0

HAI Rate 12-Month Trend



Summary By Infection Category

Infection Category	Total	HAI	HAI Rate
Blood/Systemic	0	0	0.00
Bone & Joint	0	0	0.00
Cardiovascular	0	0	0.00
Ear Nose, Mouth & Throat	0	0	0.00
Eye	1	1	1.49

Summary By Infection Category

Infection Category	Total	HAI	HAI Rate
Gastrointestinal	0	0	0.00
Genital	0	0	0.00
MDRO	0	0	0.00
Neurologic	1	1	1.49
Other	1	0	0.00
Parasitic	0	0	0.00
Respiratory	0	0	0.00
Skin & Soft Tissue	0	0	0.00
Urinary Tract/Kidney	2	2	2.98
Total	5	4	

Eye Infection Category

Unit/Room#	Infection Onset	Infection	Signs & Symptoms	Status	Pharmacy Order - Order Name, Order Date, Prescriber	Comments
HAI 1.49	11/24/25	Conjunctivitis	Eye discharge, Eye redness, Pain - Eye	Closed (11/29/25) - Resolved	Tobramycin Ophthalmic Solution 0.3% (11/24/25) Prescriber: Burkhart, Abby	Start on Tobramycin 0.3%, 1 drop to R eye TID x 5 days.

Neurologic Infection Category

Unit/Room#	Infection Onset	Infection	Signs & Symptoms	Status	Pharmacy Order - Order Name, Order Date, Prescriber	Comments
HAI 1.49	11/04/25	Herpes Zoster	Itching, Pain (localized)	Closed (11/13/25) - Resolved	valACYclovir HCl Oral Tablet 1 GM (11/04/25) Prescriber: Burkhart, Abby	Shingles to R chest. Start Valacyclovir 1gm PO BID x 10 days.

Infection Surveillance Monthly Report

November 2025

Other Infection Category

HAI 0.00

Unit/Room#	Infection Onset	Infection	Signs & Symptoms	Status	Pharmacy Order - Order Name, Order Date, Prescriber	Comments
	11/21/25	Unknown		Closed (11/27/25) - Resolved	Levaquin Oral Tablet 750 MG (11/21/25) Prescriber: Burkhart, Abby	COPD exacerbation, elevated WBC. Start Levaquin 750mg PO QHS x 7 days.

Urinary Tract/Kidney Infection Category

HAI 2.98

Unit/Room#	Infection Onset	Infection	Signs & Symptoms	Status	Pharmacy Order - Order Name, Order Date, Prescriber	Comments
	10/21/25	Pyelonephritis	Extreme, unexplained tiredness, Weakness	Closed (11/01/25) - Resolved	Cefuroxime Axetil Oral Tablet 500 MG (10/23/25) Prescriber: Burkhart, Abby	Kidney infection on the right side, start augmentin 875-125mg PO BID x 5 days pending culture. Changed to Cefuroxime 500mg PO BID x 7 days after culture results.
	10/29/25	Urinary Tract Infection	Confusion, Dysuria, Gross hematuria	Closed (11/06/25) - Resolved	Cefuroxime Axetil Oral Tablet 500 MG (10/31/25) Prescriber: Burkhart, Abby	Started on Augmentin, changed to Cefuroxime 500mg PO BID x 5 days once culture and sensitivity came back.

**LANDER COUNTY HOSPITAL DISTRICT BOARD OF TRUSTEES
REGULAR SESSION
JOHN PETERS HEALTH SERVICES CENTER
BOARD ROOM
555 W HUMBOLDT STREET
BATTLE MOUNTAIN, NV
November 12, 2025**

BOARD PRESENT:

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

STAFF PRESENT:

Hope Bauer, Chief Executive Officer via Zoom
Wayne Allen, Chief Financial Officer
Cindy Fagg, Director of Finance

GUESTS:

Tyson Zacharias
Suzanne Lemaire
Caryn Conder
Bernadette Zacharias
Estrellita "Troy" Kelley
Jodi Price
Brianna Brown
Holly Heese
Cathryn Beggs
Mike Sheppard
George Rowe via Zoom
Christy Grimes via Zoom
Adam Roth via Zoom
Asly Santos via Zoom
Cayla Millsap via Zoom

CALL TO ORDER

Chairman Lemaire called the November 12, 2025, Regular Session to order at 5:30 p.m.

PUBLIC COMMENT

No public comment.

MOTION TO CONSENT

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Agenda Notice for November 12, 2025, as discussed, was approved.

Addendum 1

By motion (Mariluch), seconded (Price), and the Board unanimously passed the Infection Control Reports for September and October 2025, as discussed, was approved.

Addendum 2

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Emergency Operations Program and Policy and Procedure meeting minutes for September and October 2025, as discussed, was approved.

Addendum 3

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Board meeting minutes for October 8, 2025, as discussed, was approved.

Addendum 4

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed the Medical Staff one year initial appointment for PRN coverage for Sarah Pehrson, APRN, as discussed, was approved.

The Board questioned the Emergency Operation Program and Policy and Procedure summary provided by Holly Heese. Chairman Lemaire asked about the Overhead Paging System. Per Heese, the staff do not receive or can hear the message. When utilizing the system, you have to perform two things. When overhead paging you have to take an additional step and overhead page into the actual phone system. If you are on the phone you will not hear the overhead page. BMGH researched mass notification systems that are compliant with a Healthcare facility. Chief Executive Officer Bauer reported that the current phone system needs to be replaced and Tyson Zacharias, IT Manager has been researching new systems. Zacharias was asked to research a phone system that would have the capability of sending out mass messaging as well.

UNFINISHED BUSINESS

Critical Access Hospital Construction

Mike Sheppard, Project Manager, addressed the progress of Construction with the Board of Trustees. He stated there are a few open items. The Acute Room has a structural column that disrupts the clearance between the bed and the wall. This item is a work in progress. Per Sheppard, CTA and BMGH are waiting to receive a response from the State. If the Acute Room does not pass, BMGH will be designated for six Acute Rooms, and the last room will have to be utilized for something else. This item will be addressed after receiving confirmation from the State.

The next opened item is the door out of the Acute area. The 15 second release on door out of Acute has been completed but the technical project on the door has not been done. Per Sheppard, BMGH is waiting for the Vendor to come back to complete the installation. The Roofers have installed and completed the walk pads on the roof. These walk pads will provide pathways to get around the equipment.

NEW BUSINESS

Clifton Larson Allen, LLP

Adam Roth, CLA presented the 2025 Audit results and reports to the Board of Trustees. The Executive Summary displayed the results of Clifton Larson Allen's professional services which explained the financial highlights, percentage growth in net patient revenue, operating and total margins, days of cash on hand and net days in accounts receivable for years 2022-2025. An in-depth report of the financial statements and supplementary information was provided for review.

Chairman Lemaire stated Battle Mountain General Hospital would not be a facility without the tax revenue, net proceeds of mines and the income from investments. Per Chairman Lemaire the only control Battle Mountain General Hospital has is in Operations.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the Financial Audit presented by Clifton Larson Allen, LLP for Fiscal Year 2024-2025 as discussed, was approved.
Addendum 5

Chief Executive Officer Resignation

Chairman Lemaire presented the Resignation and Severance Agreement between Jason Bleak and Lander County Hospital District.

By motion duly made (Mariluch), seconded (Price), and the Board unanimously passed to accept the Letter of Resignation and Severance Agreement between Jason Bleak and the Lander County Hospital District and to authorize the Board Chair to execute the agreement as discussed, was approved.
Addendum 6

Appoint new Chief Executive Officer

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed the appointment of Hope Bauer as the Chief Executive Officer of Battle Mountain General Hospital, as discussed, was approved.

Carynn Conder made a public comment and stated that Hope Bauer will be an amazing Chief Executive Officer.

Estrellita Kelley made a public comment and asked if this position is short term or permanent. Per Kelley she supports Hope Bauer and would like to see Bauer become the permanent Chief Executive Officer.

Chief Executive Officer Contract

By motion duly made (Mariluch) seconded (Price), and the Board unanimously passed that Chairman Lemaire and Trustee Alicia Price serve on the committee to work with Hope Bauer and Legal Counsel to negotiate and prepare a Chief Executive Officer contract for the Board, as discussed, was approved.

Wage and Labor Analysis

Chairman Lemaire tabled the Wage and Labor Analysis. This item was not complete.

By motion duly made (Price) seconded (Mariluch), and the Board unanimously passed to table the Wage and Labor Analysis, as discussed, was approved.

FINANCIALS

Chief Financial Officer Allen addressed the September 2025 Financial Reports with the Board. Page 4 displayed the Balance Sheet Summary for the month of September 2025. He addressed the Cash and Liquid Capital - interest bearing, treasury bills and money market funds, Short-Term, Long-Term investments, and Construction in Progress amounts.

Chief Financial Officer Allen addressed the Income Statements on page 5. He explained the gross revenue total income before expenses, non-operating revenue and the investments income which is strong in the month of September 2025.

Chief Financial Officer Allen continued to address page 12 of the September 2025 Financial Reports. The Schedule of Patient Revenue vs. Patient Payments for fiscal years ended June 30, 2026, and fiscal year ended 2025. This breakdown displayed the gross patient monthly revenue, three month rolling average, patient payments, and the patient payment percentage versus monthly rolling average.

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

Addendum 7

Chairman Lemaire announced the retirement of Cindy Fagg. Her last day with Battle Mountain General Hospital is scheduled for December 5, 2025. Bernadette Zacharias will replace Fagg after her retirement. BMGH is currently working with Fagg to continue to assist with services while Zacharias is on maternity leave. The Board thanked Ms. Fagg for her magnificent work and support for Battle Mountain General Hospital.

Chief Executive Officer Summary

Chief Executive Officer Bauer discussed a summary of hospital activities to the Board of Trustees.

CEO Bauer stated that Cindy Fagg cannot be replaced but BMGH is happy to have Bernadette Zacharias going forward.

CEO Bauer shares BMGH is working on providing more services to meet the Community's needs.

Dr. Leary, who is a Family Practice Physician, scheduled a site visit in December.

CEO Bauer met with Dr. DeSchutter who is a Cardiologist interested in providing outpatient services at BMGH.

BMGH received an award from Nevada Donor Network for most distinguished hospital.

CEO Bauer and Jodi Price, Director of Business Services, attended a recent Thrive conference. She shared Athena, BMGH's Electronic Health Record has upcoming new releases. Per Price, BMGH is not utilizing Athena to its full potential. Athena is scheduled for an upcoming onsite training per Price. The Clinical and Administrative team will be onsite after the first of the year. The groups can provide training separately, BMGH needs to discuss options prior to confirming a date.

Holly Heese made a public comment and would like to see BMGH become the "local" hospital again. Per Heese something as simple as contacting Carol Jackson, Local Photographer and asking if she would provide BMGH with photos to hang on display. Heese feels like BMGH has gone more Corporate.

Chairman Lemaire agreed and stated BMGH needs to represent the taxpayers. BMGH needs to get back the outpatient services and the inpatient services.

Chief Executive Officer Bauer agreed and shared that Dr. Pellegrini agreed to service as the Long Term Care Medical Director and the Rural Health Clinic Medical Director. He is all in for making things better for the Community. Bauer thanked the Board and the staff for trusting her in the Chief Executive Officer seat. Without the support from staff, she would not be able to do her job. Bauser stated she has an awesome team, and they kept Battle Mountain General Hospital going. The Staff deserved the credit, and CEO Bauer will do her absolute best to do what is right and needed for the Community.

Carynn Conder made a public comment and stated in the past, Elko's Emergency Room usually had a long ER wait time. She asked if BMGH can advertise stated BMGH has a zero wait time at the BMGH Emergency Room? Trustee Tomera stated there is a program that performs Geo Fencing which targets certain people and areas of the Community and services that are needed.

CEO Bauer stated Athena has the capability of sending out robo calls and texts that create a message for special promotions.

PUBLIC COMMENT

No public comment.

ADJOURNMENT

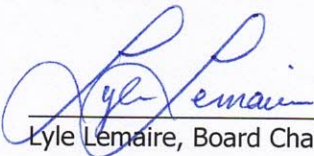
With no further business, Chairman Lemaire adjourned the Regular Session at 6:55 p.m.

Respectfully Submitted,




Jessica Ceja, Recording Secretary

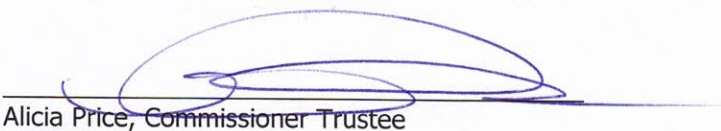
BOARD SIGNATURES:



Lyle Lemaire, Board Chairman

Shawn Mariluch, Vice Chairman

APPROVED VIA ZOOM 

Paula Tomera, Trustee

Alicia Price, Commissioner Trustee

What is the Rural Health Transformation Program?

\$50 Billion
Over 5 years

Established by OBBB
*to transform care and improve
outcomes in rural communities*

50% to Approved States

**50% Based on Ruralness,
State Policies & Quality of
Application**



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Nevada's Rural Health Transformation Project: Executive Summary

With Nevada's vast geography and sparsely populated rural counties, rural Nevadans often struggle to access reliable, timely health care. This is primarily due to the challenges rural communities face in achieving the economies of scale needed to build and sustain a full continuum of care.

Through this new infusion of federal funds, Nevada intends to deploy four strategic initiatives to improve health outcomes in rural areas of the state:



- 1. Rural Health Outcomes Accelerator Program** to invest **\$30 million** in efforts that promote value-based and innovative care models that prevent and manage chronic disease. This includes (but not limited to) new online collaborative care strategies, remote and/or hybrid approaches to care, online patient health management tools, and virtual provider mentorship programs.



- 2. Flex Fund for Rural Providers** to bolster and modernize the state's rural health care infrastructure with a total of **\$40 million** in new investments in items like technology, equipment, supplies, mobile units, emergency services, etc. State will encourage rural providers to leverage their regional buying power through regional purchasing strategies and sharing arrangements.



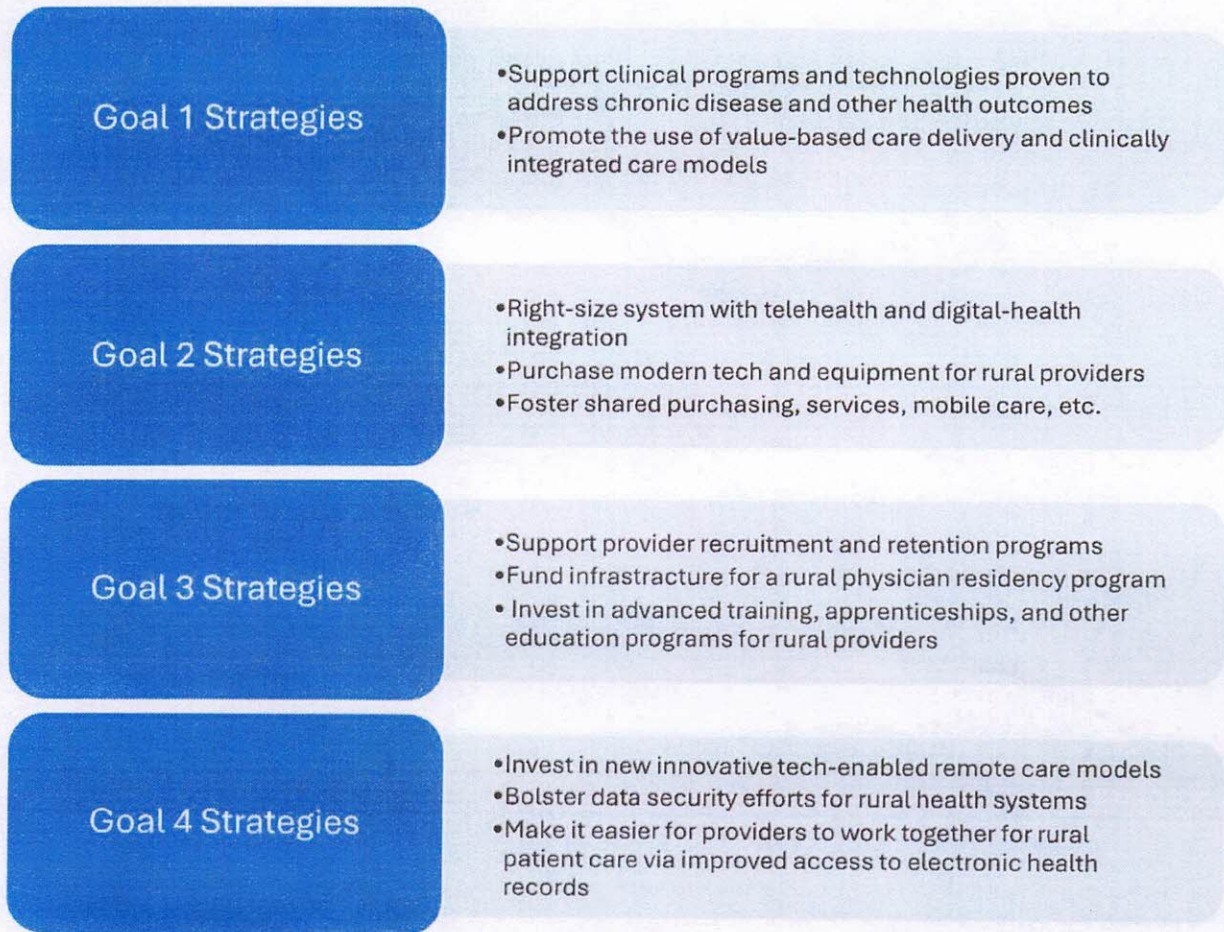
- 3. Workforce Recruitment and Rural Access Program** to address historic gaps in the state's rural workforce. Multiple strategies will be employed with the support of **\$80 million** to address immediate and long-term provider gaps, including new incentives for providers to live and serve in rural areas of the state, tuition aid with commitments to serve rural Nevada, and a rural physician residency program.



- 4. Rural Health Innovation and Technology Grant** of **\$30 million** for innovative technologies and modernization of health data and records systems with a focus on alignment with the CMS Digital Health Ecosystem and addressing cybersecurity needs for rural health systems. These funds can also be used by recipients to bolster the state's rural telehealth infrastructure.

Through these four initiatives, Nevada will make the necessary investment to strengthen its rural care health system and address the historic gaps in access to care and poorer health outcomes facing rural communities through more reliable, innovative, and sustainable care.

Figure 4: Nevada's Strategies for Each Goal



To make rural Nevada Healthy again, the state must **improve access** to quality care through innovative rural delivery systems. This means Nevada must address the historic service gaps in the rural healthcare continuum through scalable, sustainable, and flexible virtual care solutions and more modern technology, health data sharing capabilities, and telehealth infrastructures to support sustainable hybrid systems of care.

To **improve health outcomes**, Nevada will deploy **\$30 million** in year one for sustainable strategies to promote new innovative hybrid (remote and in-person) care

A summary of the Nevada Rural Health Transformation (RHT) Grant Application:

Context & Challenges

- Nevada's rural and frontier regions cover **90% of the state's land** but house only **10% of the population**.
- Residents face **healthcare deserts** due to vast geography, low provider density, and facility closures.
- Average travel: **56 miles to nearest hospital, 109 miles to tertiary care**.
- Workforce shortages: Nevada ranks near the bottom nationally in physicians, nurses, and specialists.
- Leading rural health issues: **heart disease, cancer, chronic respiratory disease, diabetes, obesity, maternal/infant health challenges, mental illness, and high suicide rates**.

Target Population

- About **294,000 residents** across 14 rural/frontier counties.
- Includes **24 Tribal nations, 27% of state prison population**, and diverse racial/ethnic groups.
- Hospitals, clinics, Tribal/IHS centers, FQHCs, and behavioral health centers eligible for funding.

Strategic Goals

1. **Make rural Nevada healthier**
 - Expand preventive care, chronic disease management, and value-based care.
2. **Strengthen rural health systems**
 - Modernize facilities, integrate telehealth, and stabilize finances.
3. **Expand rural provider networks**
 - Recruit, train, and retain physicians, nurses, and specialists.
4. **Fill gaps with innovative tech**
 - Invest in telehealth, remote monitoring, cybersecurity, and digital health tools.

Proposed Initiatives

- **Initiative #1: Rural Health Outcomes Accelerator Program (RHOAP)**
 - Fund evidence-based projects in chronic disease, behavioral health, maternal/infant care.
 - Support value-based payment models and collaborative care teams.
- **Initiative #2: Nevada Rural Health System Flex Fund**
 - Modernize infrastructure, support EMS and transport, improve revenue cycle management.
 - Encourage regional purchasing and shared services.


- **Initiative #3: Workforce Recruitment & Rural Access Program (WRRAP)**
 - Build pipelines via rural residencies, tuition support, CHWs, and peer specialists.
 - Provide incentives for new hires and retention strategies.
- **Initiative #4: Rural Health Innovation & Technology Grant**
 - Support telehealth, data sharing, cybersecurity, and scalable tech solutions.

Performance Objectives (by FY 2031)

- Increase **preventive care access** (HEDIS metrics).
- Prevent **new rural hospital closures**.
- Grow rural provider workforce by **25%** (physicians, nurses, PAs, NPs).
- Expand **telehealth claims by 25%** for Medicaid rural enrollees.

Governance & Sustainability

- Establish **Rural Health Transformation Steering Committee (RHTSC)** with state, tribal, provider, and community reps.
- Competitive procurement ensures accountability, measurable outcomes, and sustainability beyond 2031.
- Legislative/regulatory actions planned (nutrition CME, SNAP waivers, fitness test reinstatement, PA licensure compact).

 **In essence:** Nevada seeks to use federal RHT funds to **transform rural healthcare** through infrastructure modernization, workforce expansion, innovative technology, and sustainable financial models — aiming for healthier communities, stronger systems, and equitable access across its vast rural landscape.



Battle Mountain General Hospital

FINANCIALS

OCTOBER 2025

BATTLE MOUNTAIN GENERAL HOSPITAL
OCTOBER 2025
FINANCIAL STATEMENT REVIEW

BALANCE SHEET

ASSETS

- *Operating Cash at the end of OCTOBER 2025 was \$1,773,296 with an additional \$2,556,448, in money market funds, LGIP Accounts of \$5,284, in the Construction Reserve, \$237,312, in the Capital Expenditures, and \$6,518,803, in the Operations Reserve, \$254,257 in the Savings Reserve, with long-term cash investments equal to an additional \$29,170,093 Balance of short-term investment accounts were, Operations Reserve \$11,252,395, Cap Ex Reserve \$3,166,654, Construction Reserve \$8,180,814.*

- *Gross accounts receivable had a balance of \$5,847,950 (total) and net accounts receivable (what we expect to collect) had a balance of \$1,018,994. The balance of the accounts receivable is made up of Athena A/R, \$5,878,715, Point Click Care A/R, \$221,040, Sharp Ambulance Billing A/R, 14,674, and (\$266,479) in Athena A/R Clearing accounts.*

- *Accounts payable balance at OCTOBER, month end was \$1,244,381. This balance includes the construction project retention of \$673,090, leaving a balance of 571,291 in operational invoices.*

- *Total payroll liabilities were \$400,102, which is mostly accrued payroll and accrued vacation totals.*

- *Deferred Revenues are sitting at 285,000, which is the Helmsley Grant.*

INCOME STATEMENT

REVENUES

- Gross patient revenue for OCTOBER was \$1,900,918 compared to a budget of \$1,629,787. OCTOBER revenues came in over budget by \$271,131. OCTOBER'S gross revenues were \$74,766 more than SEPTEMBER'S revenues.

Month Ending 10/31/2024	Month To Date 10/31/2025			Prior Year To Date 10/31/2024	Year To Date 10/31/2025	
Actual	Actual	Budget 2026		Actual	Actual	Budget 2026
569,160	728,826	651,808	Emergency	2,530,473	2,962,284	2,607,233
16,675	(7,576)	48,023	Inpatient	26,259	260,149	192,092
574,137	619,207	475,865	Outpatient	2,058,887	2,080,106	1,903,460
11,387	62,083	5,533	Observation	29,903	112,749	22,130
188,192	204,980	147,916	Clinic	617,469	653,157	591,667
29,018	64,744	55,895	Swing bed Skilled nursing (SNF)	84,642	239,884	223,578
227,525	228,654	244,747	Total Patient Revenue	847,602	849,909	978,988
1,616,094	1,900,918	1,629,787		6,195,235	7,158,238	6,519,148

- In OCTOBER OP, ER, OBS, CLINIC, SWING, exceeded the budgeted amount. All other levels were under budget.
- Gross Clinic revenues were over budget in OCTOBER at \$204,980, compared to a budget of \$147,916. The Clinic had an increase in revenues of \$31,398, when compared to SEPTEMBER'S revenue numbers.

DEDUCTIONS

- Contractual Adjustments for OCTOBER were \$629,290, with a budgeted amount of \$529,681.
- Bad debt was 56,569, which is made up of Athena accounts, Bad Debt recovery, AR Allowance adjustment, and return on equity that is received from Noridian. Bad Debt Return on Equity from Noridian was (\$3,920), Bad Debt Adjustment from Noridian was (1,176), EMS(SHARP) B/D write offs were -0-, Athena write offs were 117.00, B/D recovery was (\$28,452), Bad Debt Allowance adjustment was \$90,000.

EXPENSES

- *Total Operating Expenses for OCTOBER were \$1,621,586 compared to a budget of \$1,663,654, under budget, or a difference of \$42,068.*
- *Employee Related Expenses were \$918,412 as compared to a budget of \$998,412 which is 8% under budget for the month.*

OPERATING INCOME AND NET INCOME

- *During the month of OCTOBER BMGH overall experienced (Loss)/Gain from operations of (\$382,172) as compared to a budgeted net loss of (\$598,117), YTD as of OCTOBER (\$1,429,967).*
- *The Overall (Loss)/Gain for the month of OCTOBER was 158,799 compared to a budget of (\$1,678) YTD (Loss)Gain was 1,570,257, compared to the budgeted amount of (\$13,288).*

Battle Mountain General Hospital
Balance Sheet – Summary
As of October 31, 2025

Reporting Book:
As of Date:

ACCRUAL
10/31/2025

	Month Ending 10/31/2025 <small>Actual</small>	Month Ending 06/30/2025 <small>Actual</small>
Assets		
Current Assets		
Cash and Liquid Capital		
US Bank	60,523.30	19,098.04
Operating Account	1,773,296.47	1,427,478.07
LGIP - Operations Reserve	6,518,803.02	1,999,749.57
LGIP - Construction Reserve	5,283.91	5,208.32
LGIP - Capital Expenditures Reserve	237,311.84	233,917.03
LGIP - SAV	254,257.05	583,841.68
Cash - TBILL Operations Reserve	11,252,395.18	11,097,553.08
Cash - TBILL Construction Reserve	8,180,813.78	9,608,571.69
Cash - TBILL Capital Expenditures Reserve	3,166,654.15	3,123,078.41
Cash - Money Market Account	2,556,447.98	1,590,132.61
Cash - Resident's Trust	20,437.49	18,206.96
Cash - Transfer	34,633.27	11,211.87
Petty Cash	1,700.00	1,700.00
Petty Cash - Resident's Trust	400.00	400.00
Total Cash and Liquid Capital	34,062,957.44	29,720,147.33
Total Short Term Investments	0.00	0.00
Accounts Receivable, Net of Allowance		
Accounts Receivable	5,847,949.91	4,712,133.97
Allowances against Receivables	4,828,956.27	3,668,956.27
Total Accounts Receivable, Net of Allowance	1,018,993.64	1,043,177.70
Other Receivables	1,063,322.21	4,816,278.20
Inventory	481,141.63	478,763.86
Prepaid Expenses	143,331.11	92,136.03
Total Current Assets	36,769,746.03	36,150,503.12
Long Term Assets		
Fixed Assets, Net of Depreciation		
Fixed Assets	41,579,200.59	41,108,972.16
Accumulated Depreciation	27,343,332.44	26,755,848.65
Construction in Progress	18,294,189.94	17,486,233.46
Total Fixed Assets, Net of Depreciation	32,530,058.09	31,839,356.97
Total Long Term Assets	32,530,058.09	31,839,356.97
Long Term Investments		
Wells Fargo - Long Term Investments	29,090,000.00	29,580,000.00
Mark to Market - Long Term Investments	80,093.31	46,404.47
Total Long Term Investments	29,170,093.31	29,626,404.47
Deferred Outflow (Pension Liability)		
Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Deferred Outflow (Pension Liability)	5,181,072.00	5,181,072.00
Total Assets	103,650,969.43	102,797,336.56
Liabilities		
Current Liabilities		
Accounts Payable	1,244,380.76	1,706,500.24
Accrued Taxes	(0.04)	(0.03)
Accrued Payroll and Related	400,102.26	412,679.18
Deferred Revenue	285,000.00	620,000.00
Total Current Liabilities	1,929,482.98	2,739,179.39
Suspense Liabilities	(123,920.76)	(216,993.24)
Uncategorized Liabilities	15,407,184.00	15,407,184.00
Total Liabilities	17,212,746.22	17,929,370.15
Retained Earnings	86,279,424.47	80,855,941.13
Net Income	158,798.74	4,012,025.28

**Battle Mountain General Hospital
Income Statement - Detail against Budget**

As of October 31, 2025

Reporting Book: ACCRUAL

As of Date: 10/31/2025

Month Ending 10/31/2024			Month To Date 10/31/2025				Prior Year To Date 10/31/2024			Year To Date 10/31/2025		
Actual	Actual	Budget 2026		Actual	Budget 2026		Actual	Actual	Budget 2026	Actual	Actual	Budget 2026
569,160	728,826	651,808	Emergency	2,530,473	2,962,284	2,607,233						
16,675	(7,576)	48,023	Inpatient	26,259	260,149	192,092						
574,137	619,207	475,865	Outpatient	2,058,887	2,080,106	1,903,460						
11,387	62,083	5,533	Observation	29,903	112,749	22,130						
188,192	204,980	147,916	Clinic	617,469	653,157	591,667						
29,018	64,744	55,895	Swing bed	84,642	239,884	223,578						
227,525	228,654	244,747	Skilled nursing (SNF)	847,602	849,909	978,988						
1,616,094	1,900,918	1,629,787	Total Patient Revenue	6,195,235	7,158,238	6,519,148						
318,919	629,290	529,681	Contractual Adjustments	1,734,029	2,269,872	2,118,723						
			Bad Debt									
103,928	85,021	89,638	Bad Debt Write Off Hospital/Clinic	437,513	252,886	358,553						
(5,060)	(28,452)	0	Bad Debt Recovery	(13,163)	(45,196)	0						
98,868	56,569	89,638	Total Bad Debt	424,350	207,690	358,553						
0	6,031	0	Revenue Deductions	0	6,031	0						
417,787	691,890	619,319	Total Revenue Deductions	2,158,379	2,483,593	2,477,276						
55	84	83	Incentive Revenue	337	1,029	333						
55	84	83	Total Other Patient Revenue	337	1,029	333						
1,198,362	1,209,112	1,010,551	Total Net Patient Revenue	4,037,193	4,675,674	4,042,205						
102,130	30,302	54,986	Other Operating Revenue	224,690	224,789	219,944						
402,752	431,761	431,879	Non-Operating Revenue	1,561,300	2,072,694	1,727,514						
(311,799)	109,301	168,333	Interest Income	903,049	928,329	673,333						
90,953	541,062	600,212	Total Non-Operating Revenue	2,464,349	3,001,023	2,400,847						
1,391,445	1,780,476	1,665,749	Total Income before Expenses	6,726,232	7,901,486	6,662,996						
21,740	12,026	22,750	Repairs and Maintenance	123,016	51,127	91,002						
4,937	6,546	4,928	Leases and Rental Expenses	40,346	23,867	19,708						
819,773	918,412	998,412	Employee Related Expenses	3,518,294	3,778,546	3,993,650						
133,591	118,302	109,283	Supplies	465,110	512,594	437,131						
226,867	342,633	246,343	Contract Services	856,731	1,139,232	985,372						
17,164	33,377	9,496	Other Department Expenses	63,993	55,103	57,986						
1,224,072	1,431,296	1,391,212	Total Departmental Expenses	5,067,490	5,560,469	5,584,849						
21,265	20,595	27,059	Hospital Insurance Expenses	81,250	81,027	108,234						
23,220	14,598	27,793	Utilities	95,038	66,670	111,174						
152,296	149,836	213,667	Depreciation and Amortization	613,899	587,484	854,667						
5,680	1,421	2,500	Recruitment and Credentialing	7,683	4,101	10,000						
7,306	3,565	1,173	Other Fees	13,928	9,364	4,693						
0	275	250	Other Operating Expenses	16,732	21,315	1,000						
209,767	190,290	272,442	Total General and Administrative Expenses	828,530	769,961	1,089,768						
1,433,839	1,621,586	1,663,654	Total Operating Expenses	5,896,020	6,330,430	6,674,617						
120	91	417	Non-Operating Expenses	967	799	1,667						
1,433,959	1,621,677	1,664,071	Total Expenses	5,896,987	6,331,229	6,676,284						
(42,514)	158,799	1,678	Total Net Income	829,245	1,570,257	(13,288)						

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

Beginning Balance:

Cash in Operating Account for Operations	1,532,784.69	
Petty Cash - Hospital	1,700.00	1,534,484.69

Deposits

Ad Valorem	155,762.70	
Net Proceeds of Mines	0.00	
Consolidated Tax	113,085.42	
County JPHSC EMS Rent	4,000.00	
340B	0.00	
UPL/DSH	4,250.07	
Healthy Thursday	420.00	
Transfer from Construction Reserve	0.00	
Misc/Rebates/Dietary	33,011.05	
Hospital/Clinic Receipts	1,148,814.70	
		1,459,343.94

Expenditures:

Accounts Payable	622,364.89	
Athena	26,345.59	
Allied Insurance	56,228.22	
Payroll (Net)	428,007.53	
Payroll Taxes	85,681.33	
Transfer to Money Market for investments	0.00	
Transfer to LGIP Operating Reserves	0.00	
Merchant Charges	204.60	
		1,218,832.16

Ending Balance:

Cash in Operating Account for Operations	1,773,296.47	
Petty Cash - Hospital	1,700.00	<u>1,774,996.47</u>

1,774,996.47



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

Statement Period
 10/01/2025 - 10/31/2025

Account Number
~~706622664~~

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	11,214,542.06	11,252,395.18	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 11,214,542.06	\$ 11,252,395.18	100%
Value Change Since Last Statement Period	\$ 37,853.12	0%	
Percent Increase Since Last Statement Period	\$ 10,878,424.85	3%	

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	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	37,853.12	312,851.40
Other	0.00	0.00
Income Total	\$ 37,853.12	\$ 312,851.40

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 11,214,542.06
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	37,853.12
Change in Value	0.00
Closing Balance	\$ 11,252,395.18

Brokerage

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

Statement Period
10/01/2025 - 10/31/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Account Number
~~XXXXXXXXXX~~

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	Portfolio	%
Cash	\$ 0.00	\$ 0.00		0%
Money Market Mutual Funds	8,149,638.01	8,180,813.78		100%
Bonds	0.00	0.00		0%
Stocks	0.00	0.00		0%
Total Account Value	\$ 8,149,638.01	\$ 8,180,813.78		100%
Value Change Since Last Statement Period	\$ 31,175.77	\$ 31,175.77		0%
Percent Increase Since Last Statement Period				0%
Value Last Year-End	\$ 9,418,904.02			
Percent Decrease Since Last Year-End				13%

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

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	31,175.77	268,939.66
Other	0.00	0.00
Income Total	\$ 31,175.77	\$ 268,939.66

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 8,149,638.01
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	31,175.77
Change in Value	0.00
Closing Balance	\$ 8,180,813.78



CAR-EX

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

Statement Period
10/01/2025 - 10/31/2025

Combined Account Summary

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

Total Account Value Summary - US Dollar (USD)

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

	Amount Last Statement Period	Amount This Statement Period	% Portfolio
Cash	\$ 0.00	\$ 0.00	0%
Money Market Mutual Funds	3,156,001.51	3,166,654.15	100%
Bonds	0.00	0.00	0%
Stocks	0.00	0.00	0%
Total Account Value	\$ 3,156,001.51	\$ 3,166,654.15	100%
Value Change Since Last Statement Period	\$ 10,652.64	\$ 0%	
Percent Increase Since Last Statement Period		0%	
Value Last Year-End	\$ 3,061,363.37		
Percent Increase Since Last Year-End		3%	

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

Total Income Summary USD

	This Period	Year-To-Date
Interest	\$ 0.00	\$ 0.00
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	10,652.64	88,313.30
Other	0.00	0.00
Income Total	\$ 10,652.64	\$ 88,313.30

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 3,156,001.51
Deposits and Other Additions	0.00
Distributions and Other Subtractions	0.00
Dividends Reinvested	10,652.64
Change in Value	0.00
Closing Balance	\$ 3,166,654.15



Long term Investments
Wells Fargo Securities, LLC
Wells Fargo Bank, N.A.

Statement Period
10/01/2025 - 10/31/2025

Combined Account Summary

BATTLE MOUNTAIN GENERAL HOSPITAL
 535 S HUMBOLDT ST

Account Number
 4444444444

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	2,545,809.04	2,556,447.98	8%
Bonds	29,175,810.09	29,170,093.31	92%
Stocks	0.00	0.00	0%
Total Account Value	\$ 31,721,619.13	\$ 31,726,541.29	100%
Value Change Since Last Statement Period	\$ 4,922.16	0%	
Percent Increase Since Last Statement Period	\$ 28,975,909.77	9%	
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	\$ 2,416.44	\$ 1,040,525.27
Dividends/Capital Gains	0.00	0.00
Money Market Mutual Funds Dividends	8,222.50	48,798.77
Other	0.00	0.00
Income Total	\$ 10,638.94	\$ 1,089,324.04

Total Interest Charged USD

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

Total Money Market Mutual Funds Summary USD

Description	Amount
Opening Balance	\$ 2,545,809.04
Deposits and Other Additions	2,416.44
Distributions and Other Subtractions	0.00
Dividends Reinvested	8,222.50
Change in Value	0.00
Closing Balance	\$ 2,556,447.98

Brokerage

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

Beginning Balance:

LGIP - Operations Reserve	6,495,854.81	
LGIP - Construction Reserve	5,265.31	
LGIP - Capital Expenditures Reserve	236,476.43	
LGIP - SAVINGS	253,361.99	6,990,958.54

Deposits:

Interest Operations Reserve	22,948.21	
Interest Construction Reserve	18.60	
Interest Capital Expenditures Reserve	835.41	
Interest Savings	895.06	

TBill Purchases

LGIP - Operations Reserve	0.00	
LGIP - Construction Reserve	0.00	
LGIP - Capital Expenditures Reserve	0.00	
LGIP - Savings	0.00	0.00

Ending Balance:

LGIP - Operations Reserve	6,518,803.02	
LGIP - Construction Reserve	5,283.91	
LGIP - Capital Expenditures Reserve	237,311.84	
LGIP - Savings	254,257.05	7,015,655.82
	7,015,655.82	

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

Fiscal Year ending June 30, 2026

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-25	\$1,830,147	\$1,692,946	\$1,237,117	73.1%
Aug-25	\$1,601,021	\$1,671,058	\$1,091,824	65.3%
Sep-25	\$1,826,152	\$1,752,440	\$1,091,403	62.3%
Oct-25	\$1,900,918	\$1,776,030	\$1,148,815	64.7%
Nov-25				
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
YTD 4 mo. AVG	\$1,789,560	\$1,723,119	\$1,142,290	66.3%

Fiscal Year ending June 30, 2025

Month/Year	Gross Patient Monthly Revenue	Three Month Rolling Average	Patient Payments	Patient Pymts % vs. Rolling Avg.
Jul-24	\$1,455,416	\$485,139	\$796,186	164.1%
Aug-24	\$1,449,563	\$968,326	\$888,117	91.7%
Sep-24	\$1,674,162	\$1,526,380	\$985,409	64.6%
Oct-24	\$1,616,094	\$1,579,940	\$1,896,715	120.0%
Nov-24	\$1,432,407	\$1,574,221	\$1,113,188	70.7%
Dec-24	\$1,672,675	\$1,573,725	\$1,050,996	66.8%
Jan-25	\$1,423,743	\$1,509,608	\$1,093,255	72.4%
Feb-25	\$1,488,197	\$1,528,205	\$931,967	61.0%
Mar-25	\$1,564,858	\$1,492,266	\$1,195,088	80.1%
Apr-25	\$1,952,693	\$1,668,583	\$971,785	58.2%
May-25	\$1,666,686	\$1,728,079	\$1,247,218	72.2%
Jun-25	\$1,582,006	\$1,733,795	\$1,038,681	59.9%
YTD 12 mo. AVG	\$1,581,542	\$1,447,356	\$1,100,717	76.1%

OCTOBER

OCTOBER Month Year-to-date
2024
Sum of Charges

OCTOBER Month Year-to-date
2025
Sum of Charges

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

OCTOBER Month Year-to-date 2024		OCTOBER Month Year-to-date 2025		Changes Greater than \$5K	
Sum of Charges		Sum of Charges		FY 2026 Increase (Decrease)	
CM - Blood Bank	17,184.90	CM - Blood Bank	15,729.44		
Emergency	8,872.01	Emergency	8,562.27		
Inpatient	0.00	Inpatient	3,165.67		
Outpatient	8,312.89	Outpatient	4,001.50		
Swing bed	0.00	Swing bed	0.00		
CM - Central Supply	3,737.94	CM - Central Supply	4,282.37		
Emergency	3,737.94	Emergency	4,275.55		
Swing bed	0.00	Swing bed	6.82		
CM - CT Scan	917,231.05	CM - CT Scan	1,114,862.66	197,631.61	22%
Emergency	732,346.10	Emergency	813,893.22	81,547.12	11%
Inpatient	0.00	Inpatient	13,956.51	13,956.51	100%
Observation	0.00	Observation	18,780.81	18,780.81	100%
Outpatient	184,884.95	Outpatient	264,535.81	79,650.86	43%
Swing bed	0.00	Swing bed	3,696.31		
CM - Infusion	245,786.99	CM - Infusion	334,810.61	89,023.62	36%
Emergency	202,175.22	Emergency	268,553.66	66,378.44	33%
Inpatient	0.00	Inpatient	13,223.94	13,223.94	100%
Observation	5,209.19	Observation	30,133.95	24,924.76	478%
Outpatient	38,402.58	Outpatient	22,899.06	(15,503.52)	-40%
Swing bed	0.00	Swing bed	0.00		
CM - Laboratory	1,186,129.61	CM - Laboratory	1,386,883.08	200,753.47	17%
Emergency	303,634.95	Emergency	367,879.39	64,244.44	21%
Inpatient	627.44	Inpatient	23,995.71	23,368.27	3724%
Observation	2,711.24	Observation	8,145.33	5,434.09	200%
Outpatient	878,284.27	Outpatient	971,576.13	93,291.86	11%
Swing bed	871.71	Swing bed	15,286.52	14,414.81	1654%
CM - MRI	128,436.22	CM - MRI	194,742.53	66,306.31	52%
Emergency	0.00	Emergency	6,150.15	6,150.15	100%
Inpatient	0.00	Inpatient	0.00		
Outpatient	128,436.22	Outpatient	188,592.38	60,156.16	47%
CM - Observation	8,863.56	CM - Observation	24,031.26	15,167.70	171%
Observation	8,863.56	Observation	24,031.26	15,167.70	171%
CM - Pharmacy	357,272.81	CM - Pharmacy	245,734.97	(111,537.84)	-31%
Emergency	67,727.85	Emergency	89,113.30	21,385.45	32%
Inpatient	1,643.65	Inpatient	31,157.74	29,514.09	1796%
Observation	2,393.49	Observation	15,712.31	13,318.82	556%
Outpatient	271,812.83	Outpatient	45,881.78	(225,931.05)	-83%
Swing bed	13,694.99	Swing bed	63,869.84	50,174.85	366%
CM - Physical Therapy	325,445.22	CM - Physical Therapy	381,231.35	55,786.13	17%
Emergency	902.73	Emergency	971.98		0%
Inpatient	0.00	Inpatient	15,023.82	15,023.82	100%
Observation	0.00	Observation	313.42		
Outpatient	312,041.95	Outpatient	339,694.19	27,652.24	9%
Swing bed	12,500.54	Swing bed	25,227.94	12,727.40	102%
CM - Professional Fees	20,609.18	CM - Professional Fees	33,493.25	12,884.07	63%
Emergency	19,927.34	Emergency	33,493.25	13,565.91	68%
Observation	681.84	Observation	0.00		
Outpatient	0.00	Outpatient	0.00		
CM - Radiology	225,707.09	CM - Radiology	247,563.25	21,856.16	10%
Emergency	88,670.29	Emergency	94,951.76	6,281.47	7%
Inpatient	760.56	Inpatient	2,811.28		
Observation	0.00	Observation	761.91		
Outpatient	134,628.92	Outpatient	148,770.03	14,141.11	11%
Swing bed	1,647.32	Swing bed	268.27		
CM - Ultrasound	87,288.61	CM - Ultrasound	79,301.23	(7,987.38)	-9%
Emergency	8,023.58	Emergency	9,457.85		
Inpatient	0.00	Inpatient	1,783.75		
Observation	0.00	Observation	0.00		
Outpatient	79,265.03	Outpatient	67,114.10	(12,150.93)	-15%
Swing bed	0.00	Swing bed	945.53		
CM - Swing Bed	2,687.14	CM - Swing Bed	8,512.25	5,825.11	217%

OCTOBER

OCTOBER Month Year-to-date
2024
Sum of Charges

OCTOBER Month Year-to-date
2025
Sum of Charges

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

	OCTOBER Month Year-to-date 2024 Sum of Charges	OCTOBER Month Year-to-date 2025 Sum of Charges	Changes Greater than \$5K FY 2026 Increase (Decrease)	
Swing bed	2,687.14	Swing bed 8,512.25	5,825.11	217%
Emergency	1,013,357.72	Emergency 1,161,230.77	147,873.05	15%
Emergency	1,009,418.31	Emergency 1,160,982.76	151,564.45	15%
Inpatient	1,436.61	Inpatient 248.01		
Observation	240.79	Observation 0.00		
Outpatient	2,262.01	Outpatient 248.01		
Swing bed	0.00	Swing bed -248.01		
Med/Surg	29,766.92	Med/Surg 160,902.86	131,135.94	441%
Inpatient	21,790.81	Inpatient 148,149.44	126,358.63	580%
Observation	7,976.11	Observation 12,753.42		
Swing bed	0.00	Swing bed 0.00		
Respiratory Therapy	90,319.13	Respiratory Therapy 125,396.51	35,077.38	39%
Emergency	69,099.27	Emergency 90,118.55	21,019.28	30%
Inpatient	0.00	Inpatient 6,633.08	6,633.08	
Observation	1,826.75	Observation 2,116.44		
Outpatient	19,393.11	Outpatient 25,717.62	6,324.51	33%
Swing bed	0.00	Swing bed 810.82		
OP Lab/Rad	3,417.75	OP Lab/Rad 1,693.63		
Outpatient	3,417.75	Outpatient 1,693.63		
SNF/Respite	54,022.50	SNF/Respite 121,507.06	67,484.56	125%
Inpatient	0.00	Inpatient 0.00		
Swing bed	54,022.50	Swing bed 121,507.06	67,484.56	125%
Clinic	630,368.54	Clinic 666,419.54	36,051.00	6%
Clinic	617,469.00	Clinic 653,157.14	35,688.14	6%
Emergency	12,519.23	Emergency 12,186.61		
Inpatient	-0.04	Inpatient 0.00		
Observation	0.00	Observation 0.00		
Outpatient	1,163.02	Outpatient 1,075.79		
Swing bed	-782.67	Swing bed 0.00		
LTC	847,602.00	LTC 849,909.00		
Grand Total	6,195,234.88	Grand Total 7,158,237.62	963,002.74	16%

Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 11/13/2025

Bank	Date	Vendor	Document no.	Amount
	10/14/2025	201--ALLEN, JODY	ACH	2,040.00
	10/14/2025	784--ANTHEM BLUE CROSS BLUE SHIELD	112103	346.16
	10/14/2025	852--ARGENTA RIM APARTMENTS	112104	1,306.50
	10/14/2025	900851--BAIR DISTRIBUTING INC	ACH	252.20
	10/14/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	112105	100.00
	10/14/2025	686--BATTLE MOUNTAIN PLUMBING	112106	385.00
	10/14/2025	92100--BATTLE MTN. WATER & SEWER	112107	931.70
	10/14/2025	98723--BECKMAN COULTER, INC.	ACH	139.92
	10/14/2025	303--BLUE CROSS BLUE SHIELD NEVADA	112108	77.18
	10/14/2025	138--BRACCO DIAGNOSTICS INC.	112109	841.90
	10/14/2025	99032--BRIGGS ELECTRIC, INC	112110	58,514.16
	10/14/2025	367--CARDINAL HEALTH 110, LLC	112111	6,056.14
	10/14/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	163.38
	10/14/2025	843--CHG MEDICAL STAFFING INC	ACH	5,700.00
	10/14/2025	366--CIRRUS PHARMACY SYSTEMS	ACH	1,300.03
	10/14/2025	808--Clearlyip INC	ACH	852.99
	10/14/2025	757--CONSENSUS CLOUD SOLUTION, LLC	ACH	826.33
	10/14/2025	99056--CONSILIUM STAFFING	ACH	15,151.60
	10/14/2025	11--CORCOM COMMUNICATION	112112	699.00
	10/14/2025	1441--CTA INC/ CUSHING TERRELL	ACH	4,815.56
	10/14/2025	3039--DESERT DISPOSAL	112113	366.00
	10/14/2025	9716--DONALD CARTER HANSEN MD PC	ACH	28,483.26
	10/14/2025	791--DOUGLAS, JENNIFER	ACH	80.00
	10/14/2025	435--DR. AJETT MAHENDERNATH	ACH	12,134.88
	10/14/2025	754--DR. JONES, DANIEL C	ACH	8,089.92
	10/14/2025	708--DR. PELLEGRINI	ACH	3,000.00
	10/14/2025	500433--EMPLOYEE FUND BMGH	ACH	186.00
	10/14/2025	240000--ETCHEVERRYS FOODTOWN	112114	414.63
	10/14/2025	100103--FALLS BRAND INDEPENDENT MEAT	112115	383.49
	10/14/2025	100100--FARMER BROS. CO.	ACH	208.90
	10/14/2025	655--FIDELITY INVESTMENTS	ACH	45.00
	10/14/2025	94300--FISHER HEALTHCARE	ACH	2,015.97
	10/14/2025	35--GALLAGHER BENEFIT SERVICES	112116	518.40
	10/14/2025	625--GERBER LAW OFFICES, LLP	112117	60.00
	10/14/2025	982--HARDENBERGH GROUP INC	ACH	371.50
	10/14/2025	278--HEALTH ASSURE BY ALSCO	ACH	7,373.01
	10/14/2025	9508--HEALTHIE NEVADA	112118	1,250.00
	10/14/2025	569--HEALTHSURE INS SERVICES, INC	ACH	3,950.00
	10/14/2025	324--HENRY SCHEIN	ACH	732.55
	10/14/2025	814--HSA	ACH	75.00
	10/14/2025	9762--ICU MEDICAL	ACH	2,919.68
	10/14/2025	391--IMMUCOR, INC	112119	2,139.96
	10/14/2025	9271--KINGSTON WATER UTILITY	112120	50.10
	10/14/2025	180008--LANDER HARDWARE	112121	367.45
	10/14/2025	99057--LCCADV	112122	275.00
	10/14/2025	99059--LGC CLINICAL DIAGNOSTICS INC	ACH	3,988.63
	10/14/2025	564--LINDE GAS & EQUIPMENT INC	ACH	1,181.66
	10/14/2025	712--McCLANAHAN, SHAWNEE	ACH	367.50
	10/14/2025	130031--MCKESSON DRUG COMPANY	ACH	3,051.55
	10/14/2025	353--MCKESSON PLASMA & BIOLOGICS LLC	ACH	10,171.82

Company name: Battle Mountain General Hospital
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Bank	Date	Vendor	Document no.	Amount
	10/14/2025	130044--MEDLINE INDUSTRIES, INC.	112123	12,784.46
	10/14/2025	9433--MEDTOX DIAGNOSTICS, INC	ACH	1,690.24
	10/14/2025	3--MICHAEL CLAY CORPORATION	112124	19,615.76
	10/14/2025	130049--MIDWAY MARKET	112125	76.89
	10/14/2025	9630--NETWORK SERVICES CO	ACH	1,115.34
	10/14/2025	99044--NEVADA HEALTH AUTHORITY DIRECTOR'S OFFICE	112126	2,550.04
	10/14/2025	140004--NEVADA RURAL HOSPITAL PARTNERS	112127	2,125.00
	10/14/2025	270--NORIDIAN HEATHCARE SOLUTIONS MEDICARE CENTER	112128	120.61
	10/14/2025	10--NOVARAD CORPORATION	112129	1,037.13
	10/14/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	801.61
	10/14/2025	767--OPTUM BANK	ACH	145.00
	10/14/2025	27--ORCHARD SOFTWARE CORPORATION	ACH	4,750.00
	10/14/2025	9615--PACIFIC STATES COMMUNICATIONS	112130	1,379.55
	10/14/2025	87--PANACEA SOLUTIONS, LLC	ACH	1,600.00
	10/14/2025	9539--PHARMERICA	ACH	46.54
	10/14/2025	9304--POINTCLICKCARE TECHNOLOGIES	ACH	1,230.77
	10/14/2025	100141--PUBLIC EMPLOYEES BENEFIT PROGRAM	112131	2,619.29
	10/14/2025	12--QUEST DIAGNOSTICS	112133	64.20
	10/14/2025	2963--QUEST DIAGNOSTICS	112132	92.15
	10/14/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	112134	550.00
	10/14/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	ACH	3,810.08
	10/14/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	639.49
	10/14/2025	550--SILVERTON MANAGEMENT COMPANY, LLC	ACH	3,313.60
	10/14/2025	190016--SOUTHWEST GAS	112135	3,090.94
	10/14/2025	99058--TAHOE CARSON RADIOLOGY LTD	112136	5,583.00
	10/14/2025	102300--TALX UC EXPRESS	ACH	278.60
	10/14/2025	265--TRI-ANIM	112137	65.92
	10/14/2025	437--TROPHY PEAK FIRE PROTECTION	112138	425.00
	10/14/2025	190033--US FOODSERVICE, INC.	ACH	4,002.82
	10/14/2025	220008--VITALANT	ACH	3,556.00
	10/14/2025	100801--WELLS FARGO	112139	14,139.61
	10/14/2025	374--WOLF HVACR	112140	560.00
	10/14/2025	99021--ZOLL MEDICAL CORPORATION	ACH	1,366.26
	10/23/2025	903867--AFLAC TRADITIONAL AND DIRECT	112141	1,120.79
	10/23/2025	212--AMERICAN PROFICIENCY INSTITUTE	112142	9,498.00
	10/23/2025	1328--ANTHEM BLUE CROSS AND BLUE SHIELD	112143	4,152.84
	10/23/2025	302--ANTHEM BLUE CROSS BLUE SHIELD	112144	943.64
	10/23/2025	852--ARGENTA RIM APARTMENTS	112145	1,306.50
	10/23/2025	98986--ARMSTRONG MEDICAL	112146	741.18
	10/23/2025	900851--BAIR DISTRIBUTING INC	ACH	346.52
	10/23/2025	318--BATTLE MOUNTAIN GENERAL HOSPITAL ATHENA	112147	100.00
	10/23/2025	261--BATTLE MOUNTAIN GENERAL HOSPITAL HRA	ACH	30,000.00
	10/23/2025	98723--BECKMAN COULTER, INC.	ACH	3,615.85
	10/23/2025	24--BECTON, DICKINSON AND COMPANY	ACH	1,893.12
	10/23/2025	33--BIONIX DEVELOPMENT CORP	ACH	557.35
	10/23/2025	367--CARDINAL HEALTH 110, LLC	112148	7,483.94
	10/23/2025	732--CARDINAL HEALTH MEDICAL PRODUCTS & SERVICE	ACH	113.69
	10/23/2025	77--CAREFUSION SOLUTIONS, LLC	ACH	1,062.00
	10/23/2025	1897--CDW GOVERNMENT	ACH	162.18
	10/23/2025	679--CHEMAQUA	ACH	542.66

Company name: Battle Mountain General Hospital
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Created on: 11/13/2025

Bank	Date	Vendor	Document no.	Amount
	10/23/2025	843--CHG MEDICAL STAFFING INC	ACH	17,100.00
	10/23/2025	658--CIGNA HEALTHCARE	112149	2,632.86
	10/23/2025	154--CLIFTON LARSON ALLEN LLP	112150	31,093.06
	10/23/2025	99056--CONSILIUM STAFFING	ACH	19,166.84
	10/23/2025	1114--DEPT. OF EMPLOYMENT, TRAINING & REHABILITATION	112151	66.96
	10/23/2025	562--DISH NETWORK LLC	112152	762.08
	10/23/2025	9716--DONALD CARTER HANSEN MD PC	ACH	20,224.80
	10/23/2025	435--DR. AJETT MAHENDERNATH	ACH	12,134.88
	10/23/2025	708--DR. PELLEGRINI	ACH	16,179.84
	10/23/2025	500433--EMPLOYEE FUND BMGH	ACH	180.00
	10/23/2025	240000--ETCHEVERRYS FOODTOWN	112153	194.40
	10/23/2025	100100--FARMER BROS. CO.	ACH	185.97
	10/23/2025	2073--FFF ENTERPRISES INC	ACH	1,616.66
	10/23/2025	94300--FISHER HEALTHCARE	ACH	2,399.19
	10/23/2025	516--HAMILTON MEDICAL	112154	662.39
	10/23/2025	982--HARDENBERGH GROUP INC	ACH	1,624.35
	10/23/2025	278--HEALTH ASSURE BY ALSCO	ACH	7,398.10
	10/23/2025	650--HEALTHSTREAM, INC	ACH	426.30
	10/23/2025	324--HENRY SCHEIN	ACH	295.50
	10/23/2025	814--HSA	ACH	30.00
	10/23/2025	9663--IDEXX DISTRIBUTION, INC.	112155	99.54
	10/23/2025	100226--LABCARE	ACH	959.00
	10/23/2025	3015--LANDER COUNTY GATEFEES	112156	120.00
	10/23/2025	180008--LANDER HARDWARE	112157	60.13
	10/23/2025	120015--LICON	112158	10,125.95
	10/23/2025	564--LINDE GAS & EQUIPMENT INC	ACH	4,148.82
	10/23/2025	818--MAGMUTUAL INSURANCE COMPANY	112159	34,899.25
	10/23/2025	712--McCLANAHAN, SHAWNEE	ACH	157.50
	10/23/2025	130031--MCKESSON DRUG COMPANY	ACH	22,645.51
	10/23/2025	349--MCKESSON MEDICAL SURGICAL	ACH	533.76
	10/23/2025	99060--MEDICO CORP LIFE INSURANCE COMPANY	112160	24.26
	10/23/2025	130044--MEDLINE INDUSTRIES, INC.	112161	9,414.91
	10/23/2025	130049--MIDWAY MARKET	112162	352.56
	10/23/2025	9630--NETWORK SERVICES CO	ACH	282.54
	10/23/2025	9776--NEVADA RURAL HOSPITAL PARTNER	112163	7,577.44
	10/23/2025	140025--NEW YORK LIFE INS CO	112164	1,396.58
	10/23/2025	140046--NORCO, INC	112165	45.00
	10/23/2025	99061--NUSTEP, LLC	112166	7,494.00
	10/23/2025	190008--NV ENERGY	112167	35.67
	10/23/2025	652--ODP BUSINESS SOLUTIONS LLC	ACH	23.94
	10/23/2025	150000--OFFICE PRODUCTS INC (OPI)	ACH	621.04
	10/23/2025	767--OPTUM BANK	ACH	100.00
	10/23/2025	1434--OSSUR AMERICAS INC	112168	3,317.40
	10/23/2025	1931--PEPPERMILL HOTEL CASINO RENO	ACH	55.07
	10/23/2025	747--PPLSI	112169	104.75
	10/23/2025	2963--QUEST DIAGNOSTICS	112170	15,362.98
	10/23/2025	140027--RELIASTAR LIFE INSURANCE COMPANY	112171	550.00
	10/23/2025	745--RENOWN MEDICAL SCHOOL ASSOCIATES NORTH, INC	ACH	1,011.78
	10/23/2025	1078--SIEMENS HEALTHCARE DIAGNOSTICS	ACH	1,933.04
	10/23/2025	806--SKY FIBER NETWORK	ACH	99.00

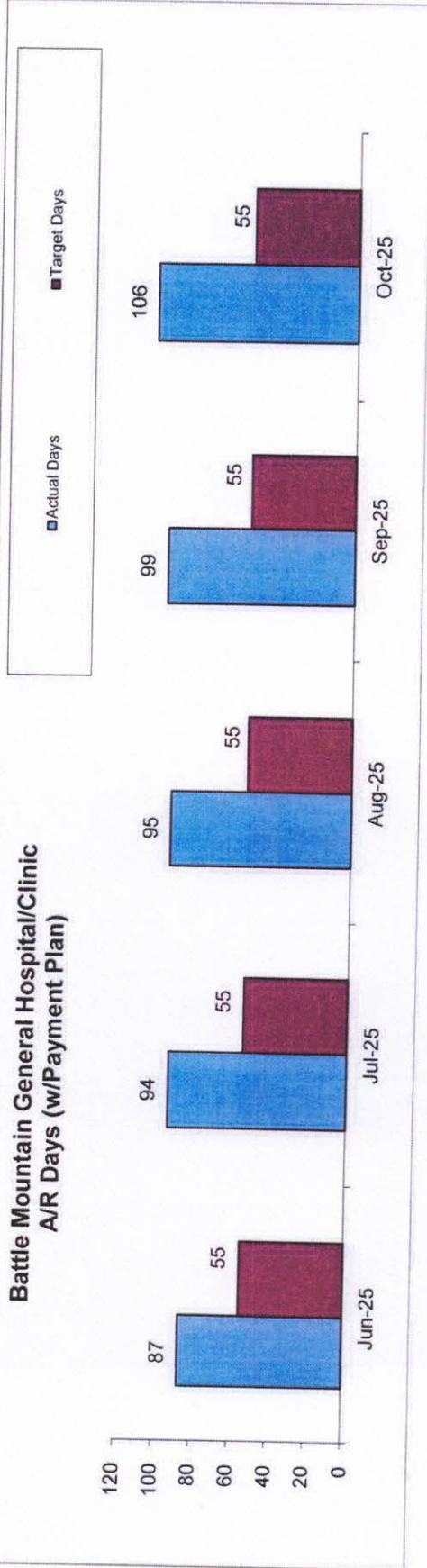
Company name: Battle Mountain General Hospital
Report name: Check register
Created on: 11/13/2025

Bank	Date	Vendor	Document no.	Amount
	10/23/2025	190033--US FOODSERVICE, INC.	ACH	4,767.57
	10/23/2025	1391--WAYSTAR/ ZIRMED INC	ACH	1,331.93
	10/23/2025	1601--WERFEN USA LLC	ACH	157.60
	10/24/2025	680--NEVADA UNCLAIMED PROPERTY GOV	573298392N	215.13
	10/29/2025	685--DEPARTMENT OF HEALTH AND HUMAN SERVICES	112172	5,980.90

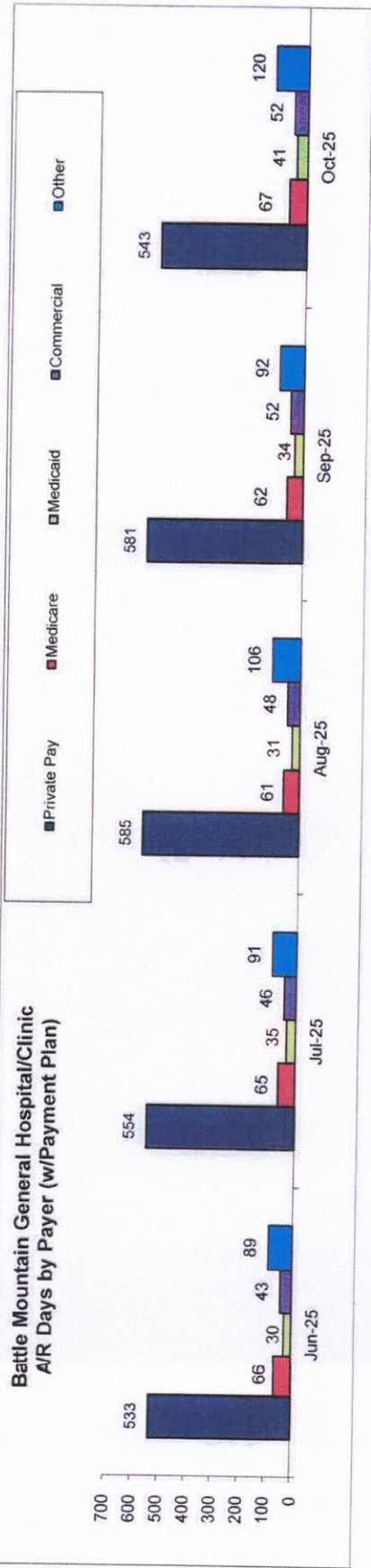
Operating Account - Wells Fargo
Total for Operating Account

622,364.89

**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**

PHYSICIAN	DAYS WORKED Oct-25	PATIENTS SEEN Oct-25	PATIENTS SEEN PER DAY (AVERAGE)	PATIENTS SEEN YTD
Abby Burkhart(Includes LTC) Telehealth	17	382	23	1,167
Cathryn Beggs, APRN Telehealth	17	1	15	1
Charloth Bledsoe, NP Telehealth	15	0	4	3
Dr Potterjones(Includes LTC) Telehealth	11	184	17	1,022
Dr. David Riva Telehealth	18	0	12	1
Jennifer Douglas, LCSW-I Telehealth	9	27	3	242
Jodi Allen, RD Injections	0	4	0	0
Total		25	0	114
		1155	0	4
				1
				113
				3,919

YTD	Face to Face
Telehealth	3,744
Injections	61
Dietician	113
	1
	3,919

PATIENTS SEEN October 2024 1202

PATIENTS SEEN YTD October 2024 4,102

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

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations and Reporting Entity

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

Basis of Accounting and Presentation

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

Use of Estimates

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

Cash Equivalents

The Hospital considers all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At June 30, 2024 and 2025, 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 OCTOBER 31, 2025
FINANCIAL STATEMENTS**

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

Fair Value Measurements

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

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

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

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

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

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

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

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

Patient Accounts Receivable

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

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

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

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

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

Supplies

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

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(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.

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(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.

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**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, 2022.

Medicaid - Inpatient and nursing home services rendered to Medicaid program beneficiaries are reimbursed under cost reimbursement methodologies. Outpatient services are reimbursed at prospectively determined rates. The Hospital is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid administrative contractor. The Hospital's Medicaid cost reports have been audited by the Medicaid administrative contractor through June 30, 2022.

Approximately 59% and 47% of net patient service revenues are from participation in the Medicare and state-sponsored Medicaid programs for the years ended June 30, 2025 and 2024, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.