

EVANS MEMORIAL HOSPITAL, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS, Continued
September 30, 2021 and 2020

3. Uncompensated Services

The Hospital was compensated for services at amounts less than its established rates.

The cost of charity and indigent care services provided during 2021 and 2020 was \$242,767 and \$191,611, respectively, computed by applying a total cost factor to the charges forgone.

The following is a summary of uncompensated services and a reconciliation of gross patient charges to net patient service revenue for 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Gross patient charges	\$ <u>82,424,041</u>	\$ <u>56,902,853</u>
Uncompensated services:		
Charity and indigent care	1,178,940	772,392
Medicare	15,161,790	12,359,502
Medicaid	10,224,627	5,578,340
Other third-party payors	34,905,252	25,076,037
Price concessions	<u>5,776,066</u>	<u>2,054,418</u>
Total uncompensated care	<u>67,246,675</u>	<u>45,840,689</u>
Net patient service revenue	\$ <u>15,177,366</u>	\$ <u>11,062,164</u>

4. Assets Limited as to Use

The composition of assets limited as to use at September 30, 2021 and 2020 is set forth in the following table. Assets limited as to use consist of cash and are stated at fair value.

The Hospital has designated cash listed below for employee benefits:

	<u>2021</u>	<u>2020</u>
Internally designated for employee benefits:		
Cash	\$ <u>48,298</u>	\$ <u>60,173</u>

In accordance with the Bond Indenture for the 2006 Series, the Hospital has set aside the following fund:

	<u>2021</u>	<u>2020</u>
Under indenture agreement - held by trustee		
Cash	\$ <u>746,969</u>	\$ <u>742,448</u>

Continued