

EVANS MEMORIAL HOSPITAL, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS, Continued
September 30, 2023 and 2022

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 2023 and 2022 was \$188,767 and \$301,329, 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 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Gross patient charges	<u>\$ 107,027,095</u>	<u>\$ 96,115,798</u>
Uncompensated services:		
Charity and indigent care	1,023,889	1,589,112
Medicare	17,333,207	17,528,419
Medicaid	12,645,907	12,100,042
Other third-party payors	56,025,672	46,324,683
Price concessions	<u>3,745,197</u>	<u>2,708,293</u>
Total uncompensated care	<u>90,773,872</u>	<u>80,250,549</u>
Net patient service revenue	<u>\$ 16,253,223</u>	<u>\$ 15,865,249</u>

4. Assets Limited as to Use

The composition of assets limited as to use at September 30, 2023 and 2022 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>2023</u>	<u>2022</u>
Internally designated for employee benefits:		
Cash	<u>\$ 122,742</u>	<u>\$ 53,108</u>

Continued