

EVANS MEMORIAL HOSPITAL, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS, Continued
September 30, 2024 and 2023

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 2024 and 2023 was \$167,682 and \$188,767, 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 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Gross patient charges	<u>\$ 118,194,721</u>	<u>\$ 107,027,095</u>
Uncompensated services:		
Charity and indigent care	899,023	1,023,889
Medicare	18,087,488	17,333,207
Medicaid	13,798,646	12,645,907
Other third-party payors	61,358,203	56,025,672
Price concessions	<u>6,539,325</u>	<u>3,745,197</u>
Total uncompensated care	<u>100,682,685</u>	<u>90,773,872</u>
Net patient service revenue	<u>\$ 17,512,036</u>	<u>\$ 16,253,223</u>

4. Assets Limited as to Use

The composition of assets limited as to use at September 30, 2024 and 2023 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>2024</u>	<u>2023</u>
Internally designated for employee benefits:		
Cash	<u>\$ 26,516</u>	<u>\$ 122,742</u>

Continued