

EVANS MEMORIAL HOSPITAL, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS, Continued  
September 30, 2025 and 2024

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 2025 and 2024 was \$705,047 and \$167,682, 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 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Gross patient charges	\$ 129,358,114	\$ 118,194,721
Uncompensated services:		
Charity and indigent care	3,985,963	899,023
Medicare	18,579,788	18,087,488
Medicaid	15,547,366	13,798,646
Other third-party payors	69,818,702	61,358,203
Price concessions	<u>3,919,578</u>	<u>6,539,325</u>
Total uncompensated care	<u>111,851,397</u>	<u>100,682,685</u>
Net patient service revenue	<u>\$ 17,506,717</u>	<u>\$ 17,512,036</u>

4. Assets Limited as to Use

The composition of assets limited as to use at September 30, 2025 and 2024 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>2025</u>	<u>2024</u>
Internally designated for employee benefits:		
Cash	<u>\$ 176,597</u>	<u>\$ 26,516</u>

Continued