3.   Uncompensated Services

The Authority was compensated for services at amounts less than its established rates. Charges for uncompensated services for 2021 and 2020 were approximately $140,484,000 and $127,983,000, respectively.

Uncompensated care includes charity and indigent care services of approximately $5,085,000 and $4,996,000 in 2021 and 2020, respectively. The cost of charity and indigent care services provided during 2021 and 2020 was approximately $1,823,000 and $1,848,000, respectively computed by applying a total cost factor to the charges foregone.

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

	2021	2020
Gross patient charges	$ 197,247,129	$ 185,608,921
Uncompensated services:		
Charity and indigent care	5,084,644	4,995,971
Medicare	26,781,322	27,968,595
Medicaid	13,782,755	14,098,236
Other allowances	79,291,151	65,207,704
Bad debts	15,544,233	15,712,737
Total uncompensated services	140,484,105	127,983,243
Net patient service revenue	$ 56,763,024	$ 57,625,678

The Authority accepts all patients regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of the Authority. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a patient's ability to pay, the Authority utilizes the generally recognized Federal Poverty Guidelines, but also includes certain cases where incurred charges are significant when compared to the patient's income. These charges are not included in net patient service revenues. The costs and expenses incurred in providing these services are included in the Authority's excess revenues (expenses) in the statements of revenues, expenses, and changes in net position.

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