

**2009 Hospital Financial Survey Hospital Financial Statements Reconciliation Addendum  
UID: HOSP416- Children's Healthcare of Atlanta at Egleston**

| Section 1: Hospital Only Data from Hospital Financial Survey (HFS): |  |                           |                           |                        |                         |                  |                               |                              |                  |   |                                  |
|---|--|---------------------------|---------------------------|------------------------|-------------------------|------------------|-------------------------------|------------------------------|------------------|---|----------------------------------|
| HFS Source:   | Contractual Adj's, Hill Burton, Bad Debt, Gross Indigent and Charity Care, and Other Free Care |                           |                           |                        |                         |                  |                               |                              |                  | Total Deductions of All Types (Sum Col 2-9) | Net Patient Revenue (Col 1 - 10) |
|   | Part C, 1  | Part C, 1                 | Part C, 1                 | Part C, 1              | Part C, 1               | Part C, 1        | Part E, 1                     | Part E, 1                    | Part C, 1        |   |                                  |
|   | Gross Patient Charges  | Medicare Contractual Adjs | Medicaid Contractual Adjs | Other Contractual Adjs | Hill Burton Obligations | Bad Debt         | Gross Indigent Care (IP & OP) | Gross Charity Care (IP & OP) | Other Free Care  |   |                                  |
|   | 1  | 2                         | 3                         | 4                      | 5                       | 6                | 7                             | 8                            | 9                | 10  | 11                               |
| Inpatient Gross Patient Revenue                                     | 447,368,325  |                           |                           |                        |                         |                  |                               |                              |                  |   |                                  |
| Outpatient Gross Patient Revenue                                    | 323,499,010  |                           |                           |                        |                         |                  |                               |                              |                  |   |                                  |
| Per Part C, 1. Financial Table                                      |  | 3,993,483                 | 122,581,061               | 231,955,993            | 0                       | 5,121,303        |                               |                              | 1,382,368        |   |                                  |
| Per Part E, 1. Indigent and Charity Care                            |  |                           |                           |                        |                         |                  | 25,708,961                    | 1,202,923                    |                  |   |                                  |
| <b>Totals per HFS</b>   | <b>770,867,335</b>   | <b>3,993,483</b>          | <b>122,581,061</b>        | <b>231,955,993</b>     | <b>0</b>                | <b>5,121,303</b> | <b>25,708,961</b>             | <b>1,202,923</b>             | <b>1,382,368</b> | <b>391,946,092</b>                          | <b>378,921,243</b>               |
| <b>Section 2: Reconciling Items to Financial Statements:</b>        |  |                           |                           |                        |                         |                  |                               |                              | <b>(B)</b>       |   | <b>(B)</b>                       |
| <b>Non-Hospital Services:</b>                                       |  |                           |                           |                        |                         |                  |                               |                              |                  |   |                                  |
| > Professional Fees   | 255  |                           |                           |                        |                         |                  |                               |                              |                  | (43,002)                                    |                                  |
| > Home Health Agency  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > SNF/NF Swing Bed Services   | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Nursing Home  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Hospice   | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Freestanding Ambulatory Surg. Centers                             | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Hosp Specific Survey for PETS                                     | 1,929,665  |                           |                           |                        |                         |                  |                               |                              |                  | 940,183                                     |                                  |
| > Not Applicable  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Not Applicable  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Not Applicable  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Not Applicable  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| > Neonate Income Offset   | 0  |                           |                           |                        |                         |                  |                               |                              |                  | 6,731,648                                   |                                  |
| Bad Debt (Expense per Financials) (A)                               |  |                           |                           |                        |                         |                  |                               |                              |                  | (5,169,071)                                 |                                  |
| Indigent Care Trust Fund Income                                     |  |                           |                           |                        |                         |                  |                               |                              |                  | 0   |                                  |
| <b>Other Reconciling Items:</b>                                     |  |                           |                           |                        |                         |                  |                               |                              |                  |   |                                  |
| > Pro Fee Bad Debt  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | (16,701)                                    |                                  |
| > CMS Gross Up  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | (40,420)                                    |                                  |
| > MCaid 2nd Gross Up  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | (79,780)                                    |                                  |
| > Indigent Cash Gross Up  | 0  |                           |                           |                        |                         |                  |                               |                              |                  | (230,879)                                   |                                  |
| <b>Total Reconciling Items</b>                                      | <b>1,929,920</b>   |                           |                           |                        |                         |                  |                               |                              |                  | <b>(4,639,670)</b>                          | <b>6,569,590</b>                 |
| <b>Total Per Form</b>   | <b>772,797,255</b>   |                           |                           |                        |                         |                  |                               |                              |                  | <b>387,306,422</b>                          | <b>385,490,833</b>               |
| <b>Total Per Financial Statements</b>                               | <b>772,797,255</b>   |                           |                           |                        |                         |                  |                               |                              |                  |   | <b>378,759,185</b>               |
| <b>Unreconciled Difference (Must be Zero)</b>                       | <b>0</b>   |                           |                           |                        |                         |                  |                               |                              |                  |   | <b>6,731,648</b>                 |

(A) Due to specific differences in the presentation of data on the HFS, Bad Debt per Financials may differ from the amount reported on the HFS-proper (Part C).

(B) Taxable Net Patient Revenue will equal Net Patient Revenue in Section 1 column 11, plus Other Free Care in Section 1 column 9.