

**2009 Hospital Financial Survey Hospital Financial Statements Reconciliation Addendum**  
**UID: HOSP518- Children's Healthcare of Atlanta at Scottish Rite**

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	400,965,661										
Outpatient Gross Patient Revenue	320,213,607										
Per Part C, 1. Financial Table		136,667	91,406,657	230,781,426	0	6,923,144			387,816		
Per Part E, 1. Indigent and Charity Care							21,726,007	778,913			
<b>Totals per HFS</b>	<b>721,179,268</b>	<b>136,667</b>	<b>91,406,657</b>	<b>230,781,426</b>	<b>0</b>	<b>6,923,144</b>	<b>21,726,007</b>	<b>778,913</b>	<b>387,816</b>	<b>352,140,630</b>	<b>369,038,638</b>
<b>Section 2: Reconciling Items to Financial Statements:</b>									<b>(B)</b>		<b>(B)</b>
<b>Non-Hospital Services:</b>											
> Professional Fees	3,314,731									954,914	
> 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 Gwinnett Surg Ctr	5,215,068									2,582,255	
> Soft Dent (physician srvs)	1,861,622									0	
> Not Applicable	0									0	
> Not Applicable	0									0	
> Direct Compensation	0									1,052,498	
> IDX Write Offs	0									1,489,542	
Bad Debt (Expense per Financials) (A)										(7,129,916)	
Indigent Care Trust Fund Income										0	
<b>Other Reconciling Items:</b>											
> Pro Fee Bad Debt	0									15,490	
> CMS Gross Up	0									(42,471)	
> MCaid 2nd Gross Up	0									(25,550)	
> Indigent Cash Gross Up	0									(403,403)	
<b>Total Reconciling Items</b>	<b>10,391,421</b>									<b>(2,996,183)</b>	<b>13,387,604</b>
<b>Total Per Form</b>	<b>731,570,689</b>									<b>349,144,447</b>	<b>382,426,242</b>
<b>Total Per Financial Statements</b>	<b>731,570,689</b>										<b>380,936,700</b>
<b>Unreconciled Difference (Must be Zero)</b>	<b>0</b>										<b>1,489,542</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.