

AMENDED FINANCIAL REPORT

(Medical Assistance Program of the
Department of Human Services,
Commonwealth of Pennsylvania)

Children's Hospital of Pittsburgh of UPMC

Report Period July 1, 2014 – June 30, 2015

April 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

TABLE OF CONTENTS

	<u>PAGE</u>
Letter from the Auditor General	1
Amended Adjustment Report	4
Amended MA-336 Cost Report	
Amended Worksheet S-1 – Determination of PA MA Reimbursable Costs	8
Amended Worksheet S-2 – Statistical Data	10
Amended Worksheet A-1 – Reclassification and Adjustment of Trial Balance of Expenses	12
Amended Worksheet B-1 – Statistical Basis	16
Amended Worksheet B-2 – Allocation of General Service Costs	49
Amended Worksheet B-3 – Allocation of Capital-Related Costs	85
Amended Worksheet C-1 – Computation of Ratio of Departmental Charges to Total Charges	118
Amended Worksheet C-2 – Computation of PA MA Inpatient Care Costs	124
Amended Worksheet C-5 – Computation of PA MA Capital Costs Buildings and Fixtures	130
Amended Worksheet C-6 – Computation of PA MA Medical Education Costs	134
Amended Worksheet C-7 – Computation of PA MA Rehabilitation Unit Inpatient Care Costs	138
Right of Appeal From Costs Disallowance	140
Report Distribution	141



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

March 24, 2020

Mr. Nick Barcellona
Chief Financial Officer
Children's Hospital of Pittsburgh of UPMC
One Children's Hospital Drive
4401 Penn Avenue
Pittsburgh, PA 15224

Dear Mr. Barcellona:

At the request of the Department of Human Services (DHS), we have performed the procedures enumerated below on the submitted cost report (Form MA-336) of Children's Hospital of Pittsburgh of UPMC for the fiscal year ended June 30, 2015. The purpose of these procedures was to certify the costs detailed in the facility's submitted MA-336 cost report. The results of these procedures are detailed below and in the adjustments section of our issued final amended MA-336 cost report. DHS will use our final amended MA-336 cost report to set the Medical Assistance reimbursement rate for this facility which includes a new Medical Rehab Unit.

Our engagement was limited to the procedures outlined below and was not conducted, nor was it required to be, in accordance with auditing or attestation standards issued by the American Institute of Certified Public Accountants (AICPA) or the Comptroller General of the United States.

Children's Hospital of Pittsburgh of UPMC (the facility) is responsible for maintaining financial records supporting the costs, charges, and days included in the facility's submitted MA-336 cost report. DHS is responsible for the reliability of the data generated from the Provider Reimbursement and Operations Management Information System (PROMISE™).¹

¹ PROMISE™ is a Web-based application for registered providers. PROMISE™ is a HIPAA-compliant claims processing and management information system. <https://www.dhs.pa.gov/about/Pages/Online-Services.aspx> accessed 4/6/20.

We performed the following DHS-requested procedures which resulted in the associated adjustments and/or no adjustments, as noted.

1. Compared total paid MA days, MA charges, and MA discharges for the Diagnostic Related Groupings (DRG) and the new Medical Rehab Unit detailed on the facility's submitted MA-336 Cost Report to the actual data supplied in the Cost Settlement Report dated 2/11/2020 and provided by the DHS from PROMISE™.
 - We determined adjustments were warranted as a result of this procedure; therefore, the final amended cost report includes the actual paid MA days, MA charges, and MA discharges for the DRG and new Medical Rehab Unit detailed in the Cost Settlement Report dated 2/11/2020 provided by the DHS from PROMISE™. Refer to adjustments #1, #2, #14 and #15 on the Amended Adjustment Report.
2. Compared total costs and total charges included in the facility's submitted MA-336 Cost Report to the total costs and total charges included in the facility's trial balance.
 - No adjustments were warranted as a result of this procedure.
3. Compared the number of beds available, number of bed days, and total inpatient days included in the facility's submitted MA-336 Cost Report to the corresponding numbers included in the facility's final accepted Medicare Cost Report.
 - No adjustments were warranted as a result of this procedure.
4. Compared the cost allocation statistics for the new Medical Rehab Unit, and in total, included on the facility's submitted MA-336 Cost Report to the cost allocation statistics included in the facility's final accepted Medicare Cost Report and the facility's documentation on statistics.
 - We determined that the facility did not report any statistics for the new Medical Rehab Unit. The statistics for the new Medical Rehab Unit were included on the General Routine Care line. As a result of this procedure, we reclassified the Medical Rehab Unit statistics from the General Routine Care line to the Medical Rehab Unit line. Refer to adjustments #3, #4, #5, #6, #7, #8, #9, #10, #11, #12, and #13 on the Amended Adjustment Report.
5. Determined whether any costs were included in the facility's submitted MA-336 Cost Report "Capital Costs-Bldg" cost center for the new Medical Rehab Unit. Such costs are non-allowable per Chapter 1163, Subchapter B, 1163.453.
 - No adjustments were warranted as a result of this procedure. The facility rents the space that is used for the new Medical Rehab Unit, therefore, there are no capital costs related to the new Medical Rehab Unit.

We also performed procedures in addition to those requested by the DHS to attempt to determine the reliability of paid MA days, MA charges, and MA discharges data included in

the DHS' PROMISE™ Cost Settlement Reports. We considered the evaluation of this data to be necessary to certify the costs detailed in the facility's submitted MA-336 cost report.

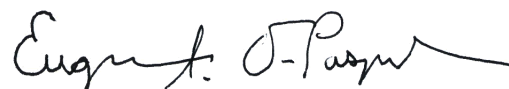
Based on the results of those procedures, and as communicated to DHS management, while we concluded that data related to paid MA charges as detailed in PROMISE™ were reliable, we concluded that the actual paid MA days and MA discharges data detailed in the PROMISE™ Cost Settlement Report, dated 2/11/2020, is of undetermined reliability. However, DHS confirmed that, for their purposes and use of our issued amended MA-336 cost reports, it was not necessary for us to conduct any further procedures to attempt to determine the reliability of that data, such as comparing data in the PROMISE™ system to supporting source documents at the facility. Therefore, users of this report should take into consideration that the evidence upon which we relied, at DHS' request, to calculate paid MA days and MA discharges is of undetermined reliability.

Based on the results of the procedures noted above, except for the effects, if any, of the matter described in the preceding paragraph, we certify that the facility's reasonable costs of providing inpatient hospital care under the Commonwealth's Medical Assistance Program as detailed in the final amended MA-336 cost report are accurately stated in all material respects.

This report is intended solely for the information and use of the DHS to set the Medical Assistance reimbursement rate for this facility with a new Medical Rehab Unit, and is not intended to be, and should not be, used by anyone other than the specified party.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Children's Hospital of Pittsburgh of UPMC.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale
Auditor General

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS:

Children's Hospital of Pittsburgh of UPMC
4401 Penn Avenue
Pittsburgh, PA 15224

PROVIDER NO.:

1007347990017
1007347990087

PERIOD:

7/1/14 to 6/30/15

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL
FORM	SCHEDULE	LINE	COLUMN					
MA-336	S-2	4	1	1	Inpatient Statistics MA Days			
			12		General Care Unit MRU	1,001.0 194.0	928.0 (6.0)	1,929.0 188.0
					To adjust the reported MA Days to the paid MA Days per the Cost Settlement Report, dated 2/11/2020.			
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA-336	S-2	10	9	2	MA Discharges			
			12		PA MA Discharges - DRG PA MA Discharges - MRU	183.0 3.0	75.0 0.0	258.0 3.0
					To adjust the reported MA Discharges to the paid MA Discharges per the Cost Settlement Report, dated 2/11/2020.			
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	2.2	3	B-1 Statistical Adjustments			
					General Routine- Dollar Value MRU - Dollar Value	\$56,393 \$0	(\$2,968) \$2,968	\$53,425 \$2,968
					To adjust the New Cap Movable Lwvl statistics for proper cost reporting purposes.			
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	3	4	General Routine- Gross Salaries MRU - Gross Salaries	\$25,363,777 \$0	(\$1,069,564) \$1,069,564	\$24,294,213 \$1,069,564
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	4.1	5	General Routine Care - # of Lines MRU - # of Lines	349.0 0.0	(34.0) 34.0	315.0 34.0
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			

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FORM	SCHEDULE	LINE	COLUMN					
MA336	B-1	26 34	4.3	6	B-1 Statistical Adjustments (Continued)			
					General Routine Care - Cost of MRU - Cost of	\$1,447,209 \$0	(\$253,164) \$253,164	\$1,194,045 \$253,164
					To adjust the Purchasing statistics for proper cost reporting purposes.			
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	4.4	7	General Routine Care - Inpatient Charges MRU - Inpatient Charges	\$138,010,298 \$0	(\$5,399,658) \$5,399,658	\$132,610,640 \$5,399,658
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	4.5	8	General Routine Care - Gross Charges MRU - Gross Charges	\$138,010,298 \$0	(\$5,399,658) \$5,399,658	\$132,610,640 \$5,399,658
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	10	9	General Routine Care - FTES MRU - FTES	460.0 0.0	(24.0) 24.0	436.0 24.0
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	13	10	General Routine Care - Direct Nursing Hrs MRU - Direct Nursing Hrs	853,122.0 0.0	(46,998.0) 46,998.0	806,124.0 46,998.0
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	16	11	General Routine Care - Gross Charges MRU - Gross Charges	\$138,010,298 \$0	(\$5,399,658) \$5,399,658	\$132,610,640 \$5,399,658
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			

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REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL
FORM	SCHEDULE	LINE	COLUMN					
MA336	B-1	26 34	18	12	B-1 Statistical Adjustments (Continued)			
					General Routine Care - Time Spent MRU - Time Spent	1,251.0 0.0	(85.0) 85.0	1,166.0 85.0
					To adjust the Social Services statistics for proper cost reporting purposes.			
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA336	B-1	26 34	19	13	General Routine - No. of Contacts MRU - No. of Contacts	28,425.0 0.0	(56.0) 56.0	28,369.0 56.0
					DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451			
MA-336	C-2	26 28 29 30 37 38 40 41 42 45 47 49 50 51 52 54 55 56 57 58 59 62 63 64 65 66 70 73 75	9	14	Charge Adjustments DRG MA Charges			
					General Routine Care	\$2,507,724	\$1,155,438	\$3,663,162
					Intensive Care Unit	\$1,526,001	\$703,106	\$2,229,107
					Neonate ICU	\$5,231,240	\$2,410,298	\$7,641,538
					Coronary Care Unit	\$567,646	\$261,543	\$829,189
					Operating Room	\$968,053	\$446,031	\$1,414,084
					Recovery Room	\$120,763	\$55,642	\$176,405
					Anesthesiology	\$427,267	\$196,864	\$624,131
					Radiology-Diagnostic	\$511,114	\$235,496	\$746,610
					Nuclear Med Diagnostic	\$13,432	\$6,189	\$19,621
					Laboratory	\$2,623,555	\$1,208,805	\$3,832,360
					Blood Storage and Processing	\$343,075	\$158,072	\$501,147
					Respiratory Therapy	\$680,196	\$313,401	\$993,597
					Physical Therapy	\$66,418	\$30,602	\$97,020
					Occupational Therapy	\$48,511	\$22,351	\$70,862
					Speech Therapy	\$99,521	\$45,854	\$145,375
					Electrocardiology	\$199,451	\$91,897	\$291,348
					Perfusion/ECMO	\$93,760	\$43,200	\$136,960
					Electroencephalography	\$124,490	\$57,359	\$181,849
					Medical Supplies Charged to Patients	\$235,649	\$108,575	\$344,224
					Implantable Devices	\$89,518	\$41,245	\$130,763
					Drugs Charged to Patients	\$4,167,540	\$1,920,197	\$6,087,737
					Audiology	\$10,765	\$4,960	\$15,725
					CT Scan	\$160,494	\$73,948	\$234,442
					MRI	\$171,991	\$79,245	\$251,236
					Cardiac Catherization	\$21,553	\$9,931	\$31,484
					Pulmonary Function	\$5,763	\$2,655	\$8,418
Hematology/Oncology	\$1,174	\$541	\$1,715					
Clinic	\$483	\$223	\$706					
Emergency Room	\$355,136	\$163,629	\$518,765					
					Total	\$21,372,283	\$9,847,297	\$31,219,580
					To adjust the MA Inpatient Charges to the paid MA Inpatient Charges per the Cost Settlement Report, dated 2/11/2020. The MA Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Inpatient Charges.			
					DHS 1163, Subchapter A, 1163.51			

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PERIOD:

7/1/14 to 6/30/15

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL
FORM	SCHEDULE	LINE	COLUMN					
MA-336	C-7	34	3	15	Charge Adjustments (Continued) MRU MA Charges			
					Medical Rehab Unit	\$495,950	(\$7,337)	\$488,613
					Recovery Room	\$2,457	(\$36)	\$2,421
					Anesthesiology	\$3,332	(\$49)	\$3,283
					Radiology-Diagnostic	\$7,297	(\$108)	\$7,189
					Laboratory	\$120,529	(\$1,783)	\$118,746
					Blood Storage and Processing	\$3,382	(\$50)	\$3,332
					Respiratory Therapy	\$103,092	(\$1,525)	\$101,567
					Physical Therapy	\$66,061	(\$977)	\$65,084
					Occupational Therapy	\$56,495	(\$836)	\$55,659
					Speech Therapy	\$48,746	(\$721)	\$48,025
					Electrocardiology	\$3,798	(\$56)	\$3,742
					Electroencephalography	\$1,237	(\$18)	\$1,219
					Medical Supplies Charged to Patients	\$8,411	(\$124)	\$8,287
					Drugs Charged to Patients	\$472,599	(\$6,991)	\$465,608
				Total	\$1,393,386	(\$20,611)	\$1,372,775	
				To adjust the MA Medical Rehab Inpatient Charges to the paid MA Medical Rehab Inpatient Charges per the Cost Settlement Report, dated 2/11/2020. The MA Medical Rehab Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Medical Rehab Inpatient Charges. DHS 1163, Subchapter B, 1163.451				

**CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
 AMENDED WORKSHEET S-1
 DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST
 (Excluding SNF, ICF and RTF Data)**

		<u>PROVIDER NUMBER</u>		<u>PERIOD</u>
		1007347990017		07/01/14 to 6/30/15
PART I ACUTE CARE AND FREESTANDING COST - REIMBURSED HOSPITALS	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst. C-2, Col. 10) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. GENERAL ROUTINE CARE	52,141	1,929.0	\$1,295.15	\$2,498,344
2. NURSERY				
3. INTENSIVE CARE UNIT	10,674	202.0	\$2,018.22	\$407,680
4. NEONATE INTENSIVE CARE UNIT	13,678	715.0	\$1,733.23	\$1,239,259
5. CORONARY CARE UNIT	3,588	73.0	\$2,596.77	\$189,564
6. CRITICAL CARE				
7. OTHER				
8. OTHER				
9. SUB-TOTAL (1-8)	80,081	2,919.0		\$4,334,847
PA M.A. ANCILLARY 10. SERVICE COST (From Wkst. C-2, Line 80, Col. 11)				\$2,663,557
TOTAL PA M.A. 11. REIMBURSABLE COST (Sum of Lines 9 & 10, Col. 4)				\$6,998,404
12. NET GAIN (OR LOSS) FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (SEE PAGE 38 OF INSTRUCTIONS FOR CLARIFICATION)				
13. OTHER ADJUSTMENT (SPECIFY)				
14. OTHER ADJUSTMENT (SPECIFY)				
15. TOTAL ADJUSTMENTS (SUM OF LINES 12 - 14)				
16. ADJUSTED PA M.A. REIMBURSABLE COST (LINE 11 PLUS OR MINUS LINE 15)				\$6,998,404

		<u>PROVIDER NUMBER</u>		<u>PERIOD</u>
		1007347990017		07/01/14 to 6/30/15
PART II PSYCHIATRIC UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst C-3, Col. 4, Line 35) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. PSYCHIATRIC UNIT INPATIENT SERVICES				
2. PSYCHIATRIC UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-3, Line 80, Col. 5)				
3. TOTAL PA M.A. PSYCHIATRIC UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. PSYCHIATRIC UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

**CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
 AMENDED WORKSHEET S-1
 DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST
 (Excluding SNF, ICF and RTF Data)**

		PROVIDER NUMBER	PERIOD	
			07/01/14 to 6/30/15	
PART III DRUG AND ALCOHOL REHABILITATION UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst C-4, Col. 4, Line 36) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. DRUG & ALCOHOL REHAB. UNIT INPATIENT SERVICES				
2. DRUG & ALCOHOL REHAB. UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-4, Line 80, Col. 5)				
3. TOTAL PA M.A. DRUG & ALCOHOL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. D & A REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

		PROVIDER NUMBER	PERIOD	
		1007347990087	07/01/14 to 6/30/15	
PART IV MEDICAL REHABILITATION UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst. C-7, Col. 4, Line 34) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. MEDICAL REHABILITATION UNIT INPATIENT SERVICES	2,148	188.0	\$1,019.01	\$191,574
2. MEDICAL REHABILITATION UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-7, Line 80, Col. 5)				\$171,979
3. TOTAL PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				\$363,553
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				\$363,553

PART V PA M.A. CAPITAL FOR ACUTE CARE & FREESTANDING HOSPITALS; MED. ED. & NURSING SCHOOL COSTS FOR ACUTE CARE HOSPITAL ONLY	CAPITAL	MEDICAL EDUCATION (Incl. Nursing School)	NURSING SCHOOL
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
	(1)	(2)	(3)
1. TOTAL PA M.A. REIMBURSABLE COSTS	From Wkst. C-5, Line 81, Col. 6	From Wkst. C-6, Part I Line 81, Col. 6	From Wkst. C-8, Line 81, Col. 6
2. NET GAIN (or) LOSS FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (See Instructions)			
3. OTHER ADJUSTMENTS (Specify)			
4. TOTAL ADJUSTMENTS (Sum of Lines 2 & 3)			
5. ADJUSTED PA M.A. REIMBURSABLE COST (Line 1 Plus or Minus Line 4)			

PART VI GENERAL HOSPITAL EXCLUDED UNITS & FREESTANDING SPECIALTY HOSPITALS PA M.A. MEDICAL EDUCATION COSTS	PSYCHIATRIC UNIT	D & A REHAB. UNIT	MED. REHAB. UNIT	FREESTANDING HOSP
	(From Wkst C-6, Part II, Line 81, Column 6)	(From Wkst C-6, Part III, Line 81, Column 6)	(From Wkst C-6, Part IV, Line 81, Column 6)	(From Wkst C-6, Part V, Line 81, Column 6)
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
	(1)	(2)	(3)	(4)
			\$2,499	

**CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC**

**PROVIDER NUMBER: 1007347990017
1007347990087**

**FOR THE PERIOD: 07/01/14 TO 6/30/15
HOSPITAL AND HOSPITAL - HEALTH
CARE COMPLEX STATISTICAL DATA
(Excluding SNF and ICF facility Data)
AMENDED WORKSHEET S-2**

INPATIENT BED COMPLEMENT AND OCCUPANCY	GENERAL ROUTINE CARE (1)	NURSERY (2)	INTENSIVE CARE UNIT (3)	NEONATE INTENSIVE CARE UNIT (4)	CORONARY CARE UNIT (5)	CRITICAL CARE (6)	OTHER (7)	OTHER (8)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	193		36	55	12			
2. TOTAL BED DAYS AND BASSINET DAYS SET-UP AND STAFFED FOR THE REPORTING PERIOD	70,445		13,140	20,075	4,380			
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	52,141		10,674	13,678	3,588			
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	1,929.0		202.0	715.0	73.0			
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)							
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)							
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13							
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13							
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY & MOTHER COUNT AS 2)							
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY & MOTHER COUNT AS 2)							

STATISTICAL	
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	

**CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC**

**PROVIDER NUMBER: 1007347990017
1007347990087**

**FOR THE PERIOD: 07/01/14 TO 6/30/15
HOSPITAL AND HOSPITAL - HEALTH
CARE COMPLEX STATISTICAL DATA
(Excluding SNF and ICF facility Data)
AMENDED WORKSHEET S-2**

INPATIENT BED COMPLEMENT AND OCCUPANCY	SUBTOTAL (SUM OF COLS. 1-8) (9)	PSYCH. UNIT (10)	DRUG AND ALCOHOL UNIT (11)	MEDICAL REHAB UNIT (12)	HOSPITAL TOTALS (Cols.9+ 10+11+12) (13)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	296			8	304
2. TOTAL BED DAYS AND BASSINET DAYS SET-UP AND STAFFED FOR THE REPORTING PERIOD	108,040			2,920	110,960
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	80,081			2,148	82,229
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	2,919.0			188.0	3,107.0
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD					
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD					
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	12,338			83	12,421
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	258			3	261
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	12,338			83	12,421
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	183			3	186

STATISTICAL					
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	0.0365			0.0875	0.0378
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	0.7412			0.7356	0.7411
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	6.4906			25.8795	6.6202
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	2,711.9			23.6	2,735.5

CHILDREN'S HOSPITAL OF PITTSBURGH
OF UPMC

PROVIDER NUMBER: 1007347990017

FOR THE PERIOD: 07/01/14 TO 6/30/15

RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES

AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)
	SALARIES (1)	OTHER (2)	TOTAL (Col. 1 + 2) (3)		
GENERAL SERVICE					
1. CAPITAL COSTS-BLDG & FIXTURES		\$36,229,837	\$36,229,837	(\$36,229,837)	
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG				57,410	57,410
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES				1,382,065	1,382,065
1.6. NEW CAPITAL WILSON BLDGE				166,130	166,130
1.7. NEW CAPITAL HOSPITAL LWVLE				15,604,338	15,604,338
1.8. NEW CAPITAL AOB				735,548	735,548
1.9. NEW CAPITAL RANGOS LWVLE				4,127,768	4,127,768
1.10 NEW CAPITAL CENTRAL PLANE				798,041	798,041
1.11 NEW CAPITAL FACULTY BLDG				1,259,897	1,259,897
1.12 NEW CAPITAL LAWRENCEVILLE				1,164,121	1,164,121
1.13 NEW CAPITAL PLAZA BLDG				522,031	522,031
1.14 NEW CAPITAL LWVL MED BLDG				21,685	21,685
2.1. CAPITAL COST - MOV EQUIP RANGOS				1,180,218	1,180,218
2.2. CAPITAL COSTS-MOV EQUIP LWVL				9,637,707	9,637,707
3. EMPLOYEE BENEFITS	966,175	25,864,107	26,830,282	(781,329)	26,048,953
4.1. NON-PATIENT TELEPHONE	765,936	462,848	1,228,784		1,228,784
4.2. DATA PROCESSING	1,893,787	485,707	2,379,494	60,919	2,440,413
4.3. PURCHASING					
4.4. ADMISSIONS	870,576	176,149	1,046,725	(684,859)	361,866
4.5. BILLING/ COLLECTIONS				685,620	685,620
4.6. OTHER ADMIN. AND GENERAL	10,348,847	163,784,529	174,133,376	(48,302,183)	125,831,193
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT	4,644,070	11,340,453	15,984,523	24,533	16,009,056
7. LAUNDRY & LINEN SERVICES				1,024,790	1,024,790
8. HOUSEKEEPING		12,298,892	12,298,892	(1,024,790)	11,274,102
9. DIETARY	879,746	9,284,302	10,164,048	(3,098,678)	7,065,370
10. CAFETERIA				3,118,111	3,118,111
11. SOUTH FAYETTE CAFETERIA		96,215	96,215		96,215
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION	1,929,643	216,153	2,145,796	(260,285)	1,885,511
14. CENTRAL SERVICE & SUPPLY	1,220,787	854,219	2,075,006	(71,968)	2,003,038
15. PHARMACY	7,457,918	32,824,280	40,282,198	(31,414,773)	8,867,425
16. MEDICAL RECORDS LIBRARY	1,267,392	1,173,992	2,441,384	(32,701)	2,408,683
17. BIOMED ELECTRONICS		4,321,877	4,321,877		4,321,877
18. SOCIAL SERVICE	1,157,150	180,574	1,337,724	18,432	1,356,156
19. CHILD LIFE	923,122	154,935	1,078,057	15,303	1,093,360
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG	463	20,901,767	20,902,230	2,286,717	23,188,947
23. PHARMACY SCHOOL				154,802	154,802
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
INPATIENT ROUTINE SERVICE					
26. GENERAL ROUTINE CARE	23,615,479	4,541,720	28,157,199	8,131,321	36,288,520
27. NURSERY					
28. ICU	9,198,359	2,466,588	11,664,947	1,544,573	13,209,520
29. NICU	13,178,556	2,408,832	15,587,388	(1,212,236)	14,375,152
30. CCU	3,383,373	888,447	4,271,820	(4,091)	4,267,729
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT	1,069,564	549,215	1,618,779	6,607	1,625,386
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
ANCILLARY SERVICES					
37. OPERATING ROOM	6,408,438	19,115,089	25,523,527	(593,195)	24,930,332
38. RECOVERY ROOM	1,533,624	210,221	1,743,845	16,503	1,760,348
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	1,023,891	1,871,277	2,895,168	4,083,796	6,978,964
41. RADIOLOGY-DIAGNOSTIC	4,708,642	2,314,495	7,023,137	1,070,387	8,093,524
42. NUCLEAR MED DIAGNOSTIC	318,030	672,677	990,707	67,542	1,058,249
43. RADIOLOGY-THERAPEUTIC					

CHILDREN'S HOSPITAL OF PITTSBURGH
OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES) (4)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)
	SALARIES (1)	OTHER (2)	TOTAL (Col. 1 + 2) (3)		
44. RADIOISOTOPE					
45. LABORATORY	3,835,960	12,727,171	16,563,131	1,014,991	17,578,122
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	240,102	5,431,288	5,671,390	2,697	5,674,087
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	3,649,410	4,731,631	8,381,041	(3,325)	8,377,716
50. PHYSICAL THERAPY	2,248,859	571,263	2,820,122	1,217,999	4,038,121
51. OCCUPATIONAL THERAPY	1,442,871	298,531	1,741,402	(3,442)	1,737,960
52. SPEECH THERAPY	2,521,539	399,917	2,921,456	8,934	2,930,390
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	2,834,295	678,855	3,513,150	15,622	3,528,772
55. PERFUSION/ECMO	820,039	884,851	1,704,890	(511,858)	1,193,032
56. ELECTROENCEPHALOGRAPHY	439,104	57,297	496,401	1,471,830	1,968,231
57. MEDICAL SUPPLIES				2,862,662	2,862,662
58. IMPLANTABLE DEVICES				12,407,512	12,407,512
59. DRUGS CHARGED TO PATIENTS				31,272,944	31,272,944
60. UROLOGY SERVICES				1,605,377	1,605,377
61. RENAL DIALYSIS	674,246	687,538	1,361,784	(1,005,455)	356,329
62. AUDIOLOGY	864,566	496,648	1,361,214	(1,535)	1,359,679
63. CT SCAN	442,710	68,627	511,337	2,101	513,438
64. MRI	1,790,587	247,132	2,037,719	22,986	2,060,705
65. CARDIAC CATHETERIZATION	500,315	2,165,582	2,665,897	(1,998,648)	667,249
66. PULMONARY FUNCTION	1,100,695	430,953	1,531,648	6,174	1,537,822
67. TRANSPLANT SERVICES	1,646,167	3,147,867	4,794,034	(4,649,977)	144,057
68. BONE MARROW	402,927	1,059,427	1,462,354	606,620	2,068,974
69. NEUROPHYSIOLOGY		421,508	421,508	2,465,181	2,886,689
70. HEMATOLOGY/ONCOLOGY	1,422,646	481,768	1,904,414	(17,725)	1,886,689
71. ACUTE RENAL DIALYSIS				271,494	271,494
72. CORNEAL TRANSPLANT				115,317	115,317
OUTPATIENT SERVICES					
73. CLINIC	2,841,314	914,594	3,755,908	5,536,737	9,292,645
74. SATELLITE CLINICS	1,964,564	1,137,273	3,101,837	12,799	3,114,636
75. EMERGENCY	7,424,689	2,080,586	9,505,275	29,027	9,534,302
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE	1,359,214	504,554	1,863,768	24,183	1,887,951
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	2,849,435	391,771	3,241,206	(3,527)	3,237,679
81. OBSERVATION BEDS				7,042,722	7,042,722
82. KIDNEY ACQUISITION COSTS				836,160	836,160
83. HEART ACQUISITION COSTS				922,093	922,093
84. LIVER ACQUISITION COSTS				1,625,950	1,625,950
85. LUNG ACQUISITION COSTS				264,954	264,954
86. PANCREAS ACQUISITION COSTS				63,967	63,967
87. INTESTINAL ACQUISITION COSTS				541,789	541,789
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
OTHER INPATIENT					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	142,079,822	395,706,029	537,785,851	(668,680)	537,117,171
NON-REIMBURSABLE COST					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH	841,374	1,713,568	2,554,942	(23,468)	2,531,474
98. FUNDED SCIENTIFIC PROGRAM		10,308,765	10,308,765		10,308,765
99. RESEARCH GCRC					
100. RESEARCH ON SITE				(12,727)	(12,727)
101. OTHER HOSPITAL ACTIVITIES	6,428,218	15,960,603	22,388,821	1,257,478	23,646,299
102. RESEARCH UNIVERSITY					
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES	1,191,607	545,872	1,737,479	(197)	1,737,282
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT	183,884	1,243	185,127	(125,284)	59,843
107. VACANT SPACE					
108. OTHER CAPITAL RELATED COSTS		427,124	427,124	(427,122)	2
109. TOTAL	\$150,724,905	\$424,663,204	\$575,388,109		\$575,388,109

CHILDREN'S HOSPITAL OF PITTSBURGH
OF UPMC

PROVIDER NUMBER: 1007347990017

FOR THE PERIOD: 07/01/14 TO 6/30/15

RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES

AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG		57,410		57,410
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES		1,382,065		1,382,065
1.6. NEW CAPITAL WILSON BLDGE		166,130		166,130
1.7. NEW CAPITAL HOSPITAL LWVLE		15,604,338		15,604,338
1.8. NEW CAPITAL AOB		735,548		735,548
1.9. NEW CAPITAL RANGOS LWVLE		4,127,768		4,127,768
1.10 NEW CAPITAL CENTRAL PLANE		798,041		798,041
1.11 NEW CAPITAL FACULTY BLDG		1,259,897		1,259,897
1.12 NEW CAPITAL LAWRENCEVILLE		1,164,121		1,164,121
1.13 NEW CAPITAL PLAZA BLDG		522,031		522,031
1.14 NEW CAPITAL LWVL MED BLDG		21,685		21,685
2.1. CAPITAL COST - MOV EQUIP RANGOS		1,180,218		1,180,218
2.2. CAPITAL COSTS-MOV EQUIP LWVL		9,637,707		9,637,707
3. EMPLOYEE BENEFITS	5,768,177	31,817,130		31,817,130
4.1. NON-PATIENT TELEPHONE		1,228,784		1,228,784
4.2. DATA PROCESSING	16,648,712	19,089,125		19,089,125
4.3. PURCHASING	737,312	737,312		737,312
4.4. ADMISSIONS		361,866		361,866
4.5. BILLING/ COLLECTIONS	4,731,083	5,416,703		5,416,703
4.6. OTHER ADMIN. AND GENERAL	(90,349,035)	35,482,158		35,482,158
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	155	16,009,211		16,009,211
7. LAUNDRY & LINEN SERVICES		1,024,790		1,024,790
8. HOUSEKEEPING		11,274,102		11,274,102
9. DIETARY	(175,664)	6,889,706		6,889,706
10. CAFETERIA	(3,091,326)	26,785		26,785
11. SOUTH FAYETTE CAFETERIA		96,215		96,215
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	(8,349)	1,877,162		1,877,162
14. CENTRAL SERVICE & SUPPLY		2,003,038		2,003,038
15. PHARMACY	(65,574)	8,801,851		8,801,851
16. MEDICAL RECORDS LIBRARY	(350)	2,408,333		2,408,333
17. BIOMED ELECTRONICS		4,321,877		4,321,877
18. SOCIAL SERVICE		1,356,156		1,356,156
19. CHILD LIFE		1,093,360		1,093,360
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG	(42,000)	23,146,947		23,146,947
23. PHARMACY SCHOOL		154,802		154,802
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	(10,902,594)	25,385,926		25,385,926
27. NURSERY				
28. ICU	(1,467,039)	11,742,481		11,742,481
29. NICU	(986,263)	13,388,889		13,388,889
30. CCU		4,267,729		4,267,729
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT		1,625,386		1,625,386
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	(9,770,222)	15,160,110		15,160,110
38. RECOVERY ROOM		1,760,348		1,760,348
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	(3,819,935)	3,159,029		3,159,029
41. RADIOLOGY-DIAGNOSTIC	(1,831,067)	6,262,457		6,262,457
42. NUCLEAR MED DIAGNOSTIC	(61,618)	996,631		996,631
43. RADIOLOGY-THERAPEUTIC				

CHILDREN'S HOSPITAL OF PITTSBURGH
OF UPMC

PROVIDER NUMBER: 1007347990017

FOR THE PERIOD: 07/01/14 TO 6/30/15

RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES

AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
44. RADIOISOTOPE				
45. LABORATORY	(986,842)	16,591,280		16,591,280
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS		5,674,087		5,674,087
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY		8,377,716		8,377,716
50. PHYSICAL THERAPY	(1,174,787)	2,863,334		2,863,334
51. OCCUPATIONAL THERAPY	(29,319)	1,708,641		1,708,641
52. SPEECH THERAPY	(16,457)	2,913,933		2,913,933
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	(140)	3,528,632		3,528,632
55. PERFUSION/ECMO	(821)	1,192,211		1,192,211
56. ELECTROENCEPHALOGRAPHY		1,968,231		1,968,231
57. MEDICAL SUPPLIES		2,862,662		2,862,662
58. IMPLANTABLE DEVICES		12,407,512		12,407,512
59. DRUGS CHARGED TO PATIENTS		31,272,944		31,272,944
60. UROLOGY SERVICES	(1,605,377)			
61. RENAL DIALYSIS	(1,560)	354,769		354,769
62. AUDIOLOGY	(162,469)	1,197,210		1,197,210
63. CT SCAN		513,438		513,438
64. MRI	(25,491)	2,035,214		2,035,214
65. CARDIAC CATHERIZATION	(5,172)	662,077		662,077
66. PULMONARY FUNCTION		1,537,822		1,537,822
67. TRANSPLANT SERVICES	(144,057)			
68. BONE MARROW	(601,396)	1,467,578		1,467,578
69. NEUROPHYSIOLOGY	(2,611,262)	275,427		275,427
70. HEMATOLOGY/ONCOLOGY	(7,056)	1,879,633		1,879,633
71. ACUTE RENAL DIALYSIS		271,494		271,494
72. CORNEAL TRANSPLANT		115,317		115,317
OUTPATIENT SERVICES				
73. CLINIC	(5,377,318)	3,915,327		3,915,327
74. SATELLITE CLINICS	(1,987,770)	1,126,866		1,126,866
75. EMERGENCY	(98,440)	9,435,862		9,435,862
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE	(1,887,951)			
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT		3,237,679		3,237,679
81. OBSERVATION BEDS		7,042,722		7,042,722
82. KIDNEY ACQUISITION COSTS	2,811	838,971		838,971
83. HEART ACQUISITION COSTS	353	922,446		922,446
84. LIVER ACQUISITION COSTS	1,115	1,627,065		1,627,065
85. LUNG ACQUISITION COSTS	1,162	266,116		266,116
86. PANCREAS ACQUISITION COSTS	244	64,211		64,211
87. INTESTINAL ACQUISITION COSTS	122	541,911		541,911
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	(111,403,475)	425,713,696		425,713,696
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH		2,531,474		2,531,474
98. FUNDED SCIENTIFIC PROGRAM		10,308,765		10,308,765
99. RESEARCH GCRC				
100. RESEARCH ON SITE		(12,727)		(12,727)
101. OTHER HOSPITAL ACTIVITIES	(269)	23,646,030		23,646,030
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	(16,139)	1,721,143		1,721,143
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT		59,843		59,843
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS		2		2
109. TOTAL	(\$111,419,883)	\$463,968,226		\$463,968,226

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	NEW CAPITAL DESOTO BLDG (SQ FT) (1.1)	NEW CAPITAL RANGOS BLDG (SQ FT) (1.2)	NEW CAPITAL CHP OFFICE BLDG (SQ FT) (1.3)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				27,300
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				509
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				340
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				3,835
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE				
19. CHILD LIFE				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE				
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. NUCLEAR MED DIAGNOSTIC				
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	NEW CAPITAL DESOTO BLDG (SQ FT) (1.1)	NEW CAPITAL RANGOS BLDG (SQ FT) (1.2)	NEW CAPITAL CHP OFFICE BLDG (SQ FT) (1.3)
44. RADIOISOTOPE				
45. LABORATORY				
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS				
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY				
50. PHYSICAL THERAPY				
51. OCCUPATIONAL THERAPY				
52. SPEECH THERAPY				
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY				
55. PERFUSION/ECMO				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. CT SCAN				
64. MRI				
65. CARDIAC CATHERIZATION				
66. PULMONARY FUNCTION				
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY				
71. ACUTE RENAL DIALYSIS				
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC				
74. SATELLITE CLINICS				
75. EMERGENCY				
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT				
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS				
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL				4,684
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES				9,795
102. RESEARCH UNIVERSITY				

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	NEW CAPITAL DESOTO BLDG (SQ FT) (1.1)	NEW CAPITAL RANGOS BLDG (SQ FT) (1.2)	NEW CAPITAL CHP OFFICE BLDG (SQ FT) (1.3)
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES				4,791
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				
107. VACANT SPACE				8,030
108. OTHER CAPITAL RELATED COSTS				
109. TOTAL				
110. NEGATIVE COST CENTER				
111. TOTAL STATISTIC				27,300
112. COST TO BE ALLOCATED(B-2)				57,410
113. UNIT COST MULTIPLIER (B-2)				2.102930
114. COST TO BE ALLOCATED(B-3)				
115. UNIT COST MULTIPLIER (B-3)				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL MEREX BLDG (SQ FT) (1.4)	NEW CAPITAL SATELLITES (SQ FT) (1.5)	NEW CAPITAL WILSON BLDGE (SQ FT) (1.6)	NEW CAPITAL HOSPITAL LWVLE (SQ FT) (1.7)	NEW CAPITAL AOB (SQ FT) (1.8)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES		82,284			
1.6. NEW CAPITAL WILSON BLDGE			24,620		
1.7. NEW CAPITAL HOSPITAL LWVLE				1,189,078	
1.8. NEW CAPITAL AOB					75,003
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS					3,786
4.1. NON-PATIENT TELEPHONE				1,045	
4.2. DATA PROCESSING				10,818	12,187
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL				135,400	28,489
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT			4,000	219,763	4,544
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING				6,297	
9. DIETARY			4,400	27,130	
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION				6,981	
14. CENTRAL SERVICE & SUPPLY				50,998	
15. PHARMACY				8,514	
16. MEDICAL RECORDS LIBRARY			500	5,568	
17. BIOMED ELECTRONICS				6,071	
18. SOCIAL SERVICE					
19. CHILD LIFE				3,255	
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG					6,582
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE				198,622	
27. NURSERY					
28. ICU				48,691	
29. NICU				33,525	
30. CCU				12,604	
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM		39,567		78,423	
38. RECOVERY ROOM				13,109	
39. DELIVERY ROOM					
40. ANESTHESIOLOGY				7,243	
41. RADIOLOGY-DIAGNOSTIC				69,649	
42. NUCLEAR MED DIAGNOSTIC					
43. RADIOLOGY-THERAPEUTIC					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
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COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL MEREX BLDG (SQ FT) (1.4)	NEW CAPITAL SATELLITES (SQ FT) (1.5)	NEW CAPITAL WILSON BLDGE (SQ FT) (1.6)	NEW CAPITAL HOSPITAL LWVLE (SQ FT) (1.7)	NEW CAPITAL AOB (SQ FT) (1.8)
44. RADIOISOTOPE					
45. LABORATORY				34,933	
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS				3,249	
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY				4,203	
50. PHYSICAL THERAPY				5,271	
51. OCCUPATIONAL THERAPY				5,271	
52. SPEECH THERAPY					
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY				30,102	
55. PERFUSION/ECMO					
56. ELECTROENCEPHALOGRAPHY				17,034	
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES				3,457	
61. RENAL DIALYSIS				1,747	
62. AUDIOLOGY					
63. CT SCAN					
64. MRI					
65. CARDIAC CATHERIZATION				6,375	
66. PULMONARY FUNCTION				4,116	1,844
67. TRANSPLANT SERVICES					
68. BONE MARROW				2,298	
69. NEUROPHYSIOLOGY					
70. HEMATOLOGY/ONCOLOGY					
71. ACUTE RENAL DIALYSIS				1,356	
72. CORNEAL TRANSPLANT					
<u>OUTPATIENT SERVICES</u>					
73. CLINIC			3,800	8,038	3,865
74. SATELLITE CLINICS		42,717	1,000	19,395	
75. EMERGENCY				58,213	8,740
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT				13,399	
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS				576	
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL		82,284	13,700	1,162,739	70,037
<u>NON-REIMBURSABLE COST</u>					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH			1,500		
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC				6,353	
100. RESEARCH ON SITE					2,965
101. OTHER HOSPITAL ACTIVITIES			6,300	5,017	
102. RESEARCH UNIVERSITY					

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL MEREX BLDG (SQ FT) (1.4)	NEW CAPITAL SATELLITES (SQ FT) (1.5)	NEW CAPITAL WILSON BLDGE (SQ FT) (1.6)	NEW CAPITAL HOSPITAL LWVLE (SQ FT) (1.7)	NEW CAPITAL AOB (SQ FT) (1.8)
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES			3,120	14,969	
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT					2,001
107. VACANT SPACE					
108. OTHER CAPITAL RELATED COSTS					
109. TOTAL	=====				
110. NEGATIVE COST CENTER					
111. TOTAL STATISTIC		82,284	24,620	1,189,078	75,003
112. COST TO BE ALLOCATED(B-2)		1,382,065	166,130	15,604,338	735,548
113. UNIT COST MULTIPLIER (B-2)		16.796279	6.747766	13.123057	9.806914
114. COST TO BE ALLOCATED(B-3)	=====				
115. UNIT COST MULTIPLIER (B-3)	=====				

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL RANGOS LWVLE (SQ FT) (1.9)	NEW CAPITAL CENTRAL PLANE (SQ FT) (1.10)	NEW CAPITAL FACULTY BLDG (SQ FT) (1.11)	NEW CAPITAL LAWRENCEVILLE (SQ FT) (1.12)	NEW CAPITAL PLAZA BLDG (SQ FT) (1.13)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE	318,609				
1.10. NEW CAPITAL CENTRAL PLANE		40,630			
1.11. NEW CAPITAL FACULTY BLDG			154,245		
1.12. NEW CAPITAL LAWRENCEVILLE				437,560	
1.13. NEW CAPITAL PLAZA BLDG					94,638
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS					5,707
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING			2,510		
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL	54,403		68,789	426,760	
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT		40,630		10,800	7,565
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					
9. DIETARY			6,387		
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION					2,756
14. CENTRAL SERVICE & SUPPLY	27,950				
15. PHARMACY					
16. MEDICAL RECORDS LIBRARY					
17. BIOMED ELECTRONICS					
18. SOCIAL SERVICE					
19. CHILD LIFE					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG			63,602		1,695
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE					
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. NUCLEAR MED DIAGNOSTIC					
43. RADIOLOGY-THERAPEUTIC					

**CHILDREN'S HOSPITAL OF
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STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL RANGOS LWVLE (SQ FT) (1.9)	NEW CAPITAL CENTRAL PLANE (SQ FT) (1.10)	NEW CAPITAL FACULTY BLDG (SQ FT) (1.11)	NEW CAPITAL LAWRENCEVILLE (SQ FT) (1.12)	NEW CAPITAL PLAZA BLDG (SQ FT) (1.13)
44. RADIOISOTOPE					
45. LABORATORY					
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS					
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY					
50. PHYSICAL THERAPY					
51. OCCUPATIONAL THERAPY					
52. SPEECH THERAPY					
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY					
55. PERFUSION/ECMO					
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES					
61. RENAL DIALYSIS					
62. AUDIOLOGY			2,311		
63. CT SCAN					
64. MRI					
65. CARDIAC CATHERIZATION					
66. PULMONARY FUNCTION					
67. TRANSPLANT SERVICES					
68. BONE MARROW					
69. NEUROPHYSIOLOGY					
70. HEMATOLOGY/ONCOLOGY					11,782
71. ACUTE RENAL DIALYSIS					
72. CORNEAL TRANSPLANT					
<u>OUTPATIENT SERVICES</u>					
73. CLINIC					
74. SATELLITE CLINICS					
75. EMERGENCY					
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT					
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS					
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	82,353	40,630	143,599	437,560	29,505
<u>NON-REIMBURSABLE COST</u>					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH	47,561				
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC	27,373				
100. RESEARCH ON SITE	5,665				
101. OTHER HOSPITAL ACTIVITIES			7,084		49,497
102. RESEARCH UNIVERSITY	155,657				

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL RANGOS LWVLE (SQ FT) (1.9)	NEW CAPITAL CENTRAL PLANE (SQ FT) (1.10)	NEW CAPITAL FACULTY BLDG (SQ FT) (1.11)	NEW CAPITAL LAWRENCEVILLE (SQ FT) (1.12)	NEW CAPITAL PLAZA BLDG (SQ FT) (1.13)
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES			3,562		
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT					
107. VACANT SPACE					15,636
108. OTHER CAPITAL RELATED COSTS					
109. TOTAL	=====				
110. NEGATIVE COST CENTER	=====				
111. TOTAL STATISTIC	318,609	40,630	154,245	437,560	94,638
112. COST TO BE ALLOCATED(B-2)	4,127,768	798,041	1,259,897	1,164,121	522,031
113. UNIT COST MULTIPLIER (B-2)	12.955591	19.641669	8.168155	2.660483	5.516082
114. COST TO BE ALLOCATED(B-3)	=====				
115. UNIT COST MULTIPLIER (B-3)	=====				

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PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL LWVL MED BLDG (SQ FT) (1.14)	CAPITAL COST - MOV EQUIP RANGOS (SQ FT) (2.1)	CAPITAL COSTS- MOV EQUIP LWVL (DOLLAR VALUE) (2.2)	EMPLOYEE BENEFITS (GROSS SAL) (3)	NON-PATIENT TELEPHONE (# LINES) (4.1)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG	11,600				
2.1. CAPITAL COST - MOV EQUIP RANGOS		1,167,479			
2.2. CAPITAL COSTS-MOV EQUIP LWVL			9,257,742		
3. EMPLOYEE BENEFITS			2,204	149,156,939	
4.1. NON-PATIENT TELEPHONE				765,936	4,228
4.2. DATA PROCESSING			138,461	1,954,706	176
4.3. PURCHASING					
4.4. ADMISSIONS				755,957	61
4.5. BILLING/ COLLECTIONS				115,380	
4.6. OTHER ADMIN. AND GENERAL	2,600	52,860	2,515,926	10,486,479	228
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT	1,381	2,156	501,695	4,668,603	155
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING			24,793		18
9. DIETARY			93,985	899,179	95
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION			14,148	1,692,596	46
14. CENTRAL SERVICE & SUPPLY			296,424	1,234,754	30
15. PHARMACY			13,001	7,338,353	79
16. MEDICAL RECORDS LIBRARY				1,234,691	51
17. BIOMED ELECTRONICS			66,532		25
18. SOCIAL SERVICE				1,175,582	29
19. CHILD LIFE			35	938,425	44
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG				463	1
23. PHARMACY SCHOOL				145,765	
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE			53,425	24,294,213	315
27. NURSERY					
28. ICU			127,599	9,290,282	157
29. NICU			146,316	11,580,509	95
30. CCU			31,926	3,409,441	33
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT			2,968	1,069,564	34
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM			1,252,433	6,463,468	187
38. RECOVERY ROOM				1,549,664	20
39. DELIVERY ROOM					
40. ANESTHESIOLOGY			194,388	1,022,413	168
41. RADIOLOGY-DIAGNOSTIC			1,202,682	4,737,858	234
42. NUCLEAR MED DIAGNOSTIC			30,000	324,752	
43. RADIOLOGY-THERAPEUTIC					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL LWVL MED BLDG (SQ FT) (1.14)	CAPITAL COST - MOV EQUIP (SQ FT) (2.1)	CAPITAL COSTS- MOV EQUIP LWVL (DOLLAR VALUE) (2.2)	EMPLOYEE BENEFITS (GROSS SAL) (3)	NON-PATIENT TELEPHONE (# LINES) (4.1)
44. RADIOISOTOPE					
45. LABORATORY			120,252	3,834,558	117
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS				242,799	
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY			267,107	3,670,814	40
50. PHYSICAL THERAPY			4,641	2,270,450	23
51. OCCUPATIONAL THERAPY				1,439,879	12
52. SPEECH THERAPY			14,502	2,530,473	31
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY			426,872	2,850,067	137
55. PERFUSION/ECMO		4,907	27,277	828,806	2
56. ELECTROENCEPHALOGRAPHY			77,104	1,712,000	35
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES			31,933		
61. RENAL DIALYSIS			13,192	255,860	6
62. AUDIOLOGY			38,918	863,031	40
63. CT SCAN			6,897	444,811	
64. MRI			1,013,755	1,813,573	
65. CARDIAC CATHERIZATION			77,533	499,591	11
66. PULMONARY FUNCTION			66,388	1,106,869	21
67. TRANSPLANT SERVICES					
68. BONE MARROW			11,703	408,151	12
69. NEUROPHYSIOLOGY					
70. HEMATOLOGY/ONCOLOGY			58,055	1,429,099	83
71. ACUTE RENAL DIALYSIS			10,243	198,726	5
72. CORNEAL TRANSPLANT					
OUTPATIENT SERVICES					
73. CLINIC			103,208	2,855,536	10
74. SATELLITE CLINICS			32,499	1,982,200	226
75. EMERGENCY			74,784	7,443,309	216
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT			3,797	2,845,486	65
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS				65,353	
83. HEART ACQUISITION COSTS				37,611	1
84. LIVER ACQUISITION COSTS				347,419	12
85. LUNG ACQUISITION COSTS				92,917	1
86. PANCREAS ACQUISITION COSTS				4,659	
87. INTESTINAL ACQUISITION COSTS				310,277	11
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
OTHER INPATIENT					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	3,981	59,923	9,189,601	139,533,357	3,398
NON-REIMBURSABLE COST					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH		732,059	8,090	817,906	536
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC		2,390			
100. RESEARCH ON SITE		100,380	6,291		55
101. OTHER HOSPITAL ACTIVITIES	7,619	272,727	18,878	7,508,901	75
102. RESEARCH UNIVERSITY					

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NEW CAPITAL LWVL MED BLDG (SQ FT) (1.14)	CAPITAL COST - MOV EQUIP BASECOST (SQ FT) (2.1)	CAPITAL COSTS- MOV EQUIP LWVL (DOLLAR VALUE) (2.2)	EMPLOYEE BENEFITS (GROSS SAL) (3)	NON-PATIENT TELEPHONE (# LINES) (4.1)
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES			15,897	1,191,410	112
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT			18,985	105,365	52
107. VACANT SPACE					
108. OTHER CAPITAL RELATED COSTS					
109. TOTAL					
110. NEGATIVE COST CENTER					
111. TOTAL STATISTIC	11,600	1,167,479	9,257,742	149,156,939	4,228
112. COST TO BE ALLOCATED(B-2)	21,685	1,180,218	9,637,707	31,888,033	1,406,246
113. UNIT COST MULTIPLIER (B-2)	1.869397	1.010912	1.041043	0.213788	332.603122
114. COST TO BE ALLOCATED(B-3)				68,609	14,066
115. UNIT COST MULTIPLIER (B-3)				0.000460	3.326868

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	DATA PROCESSING (USAGE) (4.2)	PURCHASING (COST OF) (4.3)	ADMISSIONS (GROSS I/P) (4.4)	BILLING/ COLLECTIONS (CHARGES) (4.5)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING	88,699			
4.3. PURCHASING		110,735,783		
4.4. ADMISSIONS	942	891	1,010,737,504	
4.5. BILLING/ COLLECTIONS				1,868,961,984
4.6. OTHER ADMIN. AND GENERAL	7,639	4,392,680		
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	1,491	3,854,330		
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING		11,738,280		
9. DIETARY	689	5,682,967		
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA		87,511		
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	1,011	7,803		
14. CENTRAL SERVICE & SUPPLY	1,227	111,989		
15. PHARMACY	4,115	32,357,141		
16. MEDICAL RECORDS LIBRARY	983	804,391		
17. BIOMED ELECTRONICS	43	4,152,139		
18. SOCIAL SERVICE	712	58,192		
19. CHILD LIFE	760	6,833		
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG		700,333		
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	12,988	1,194,045	132,610,640	132,610,640
27. NURSERY				
28. ICU	5,468	928,814	82,909,570	82,909,570
29. NICU	4,834	791,145	103,066,985	103,066,985
30. CCU	2,158	406,799	28,554,629	28,554,629
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT		253,164	5,399,658	5,399,658
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	4,403	3,550,411	59,092,567	190,203,478
38. RECOVERY ROOM	705	39,817	9,731,479	44,023,956
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	550	993,978	32,648,887	76,506,256
41. RADIOLOGY-DIAGNOSTIC	2,966	924,427	27,287,304	81,853,073
42. NUCLEAR MED DIAGNOSTIC	318	13,493	1,192,780	4,997,037
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	DATA PROCESSING	PURCHASING	ADMISSIONS	BILLING/ COLLECTIONS
	(USAGE) (4.2)	(COST OF) (4.3)	(GROSS I/P) (4.4)	(CHARGES) (4.5)
44. RADIOISOTOPE				
45. LABORATORY	2,728	10,131,922	123,872,763	229,484,537
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	215	3,358,840	19,278,415	25,616,801
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	2,356	984,572	34,904,299	36,142,255
50. PHYSICAL THERAPY	560	105,159	4,106,018	11,260,636
51. OCCUPATIONAL THERAPY	490	25,352	2,348,806	6,702,119
52. SPEECH THERAPY	1,233	42,316	2,913,130	13,220,149
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	2,034	350,437	8,132,883	33,506,301
55. PERFUSION/ECMO	423	7,082	3,359,940	3,360,880
56. ELECTROENCEPHALOGRAPHY	1,101	76,315	5,307,820	15,106,812
57. MEDICAL SUPPLIES			16,491,339	28,367,061
58. IMPLANTABLE DEVICES			19,999,116	32,525,644
59. DRUGS CHARGED TO PATIENTS			230,821,216	412,311,588
60. UROLOGY SERVICES				183,224
61. RENAL DIALYSIS	113	11,579		1,732,238
62. AUDIOLOGY	596	414,447	323,329	11,987,812
63. CT SCAN	311	2,258	11,897,134	31,066,904
64. MRI	935	88,492	8,777,674	46,411,293
65. CARDIAC CATHERIZATION	436	356,193	3,512,629	14,791,612
66. PULMONARY FUNCTION	571	238,033	596,115	9,042,740
67. TRANSPLANT SERVICES				
68. BONE MARROW	153	71,131	1,957,539	3,165,608
69. NEUROPHYSIOLOGY		274,508	2,286,730	3,285,384
70. HEMATOLOGY/ONCOLOGY	724	205,813	474,983	9,995,304
71. ACUTE RENAL DIALYSIS	88	8,991	629,168	629,168
72. CORNEAL TRANSPLANT				
OUTPATIENT SERVICES				
73. CLINIC	2,240	333,311	16,501	916,822
74. SATELLITE CLINICS	2,472	223,674	394	2,118,479
75. EMERGENCY	4,129	828,531	18,333,416	106,091,947
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	1,474	66,322	1,183,269	23,095,005
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS			1,073,827	1,073,827
83. HEART ACQUISITION COSTS	16	2	1,332,870	1,332,870
84. LIVER ACQUISITION COSTS	165	71,871	3,400,821	3,400,821
85. LUNG ACQUISITION COSTS	29	3	341,822	341,822
86. PANCREAS ACQUISITION COSTS			250,012	250,012
87. INTESTINAL ACQUISITION COSTS	149	64,948	319,027	319,027
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	79,743	91,393,675	1,010,737,504	1,868,961,984
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	465	352,609		
98. FUNDED SCIENTIFIC PROGRAM		10,308,765		
99. RESEARCH GCRC				
100. RESEARCH ON SITE	2,654			
101. OTHER HOSPITAL ACTIVITIES	3,184	7,578,538		
102. RESEARCH UNIVERSITY				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER ADMIN. AND GENERAL (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS (SQ FT) (5)	OPERATION OF PLANT (SQ FT) (6)	LAUNDRY & LINEN SERVICES (LBS OF LA) (7)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	417,280,735			
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	21,779,720		1,409,706	
7. LAUNDRY & LINEN SERVICES	1,024,790			917,734
8. HOUSEKEEPING	11,466,689		6,297	
9. DIETARY	7,842,406		37,917	6,470
10. CAFETERIA	26,785			
11. SOUTH FAYETTE CAFETERIA	96,798			
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	2,603,793		9,737	
14. CENTRAL SERVICE & SUPPLY	3,894,253		78,948	60
15. PHARMACY	11,665,199		8,514	
16. MEDICAL RECORDS LIBRARY	2,992,625		6,068	
17. BIOMED ELECTRONICS	4,516,462		6,071	
18. SOCIAL SERVICE	1,777,998			
19. CHILD LIFE	1,522,720		3,255	
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG	23,745,452		71,879	
23. PHARMACY SCHOOL	185,965			
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	36,768,310		198,622	403,387
27. NURSERY				
28. ICU	16,094,699		48,691	163,429
29. NICU	17,960,504		33,525	13,001
30. CCU	5,799,845		12,604	5,664
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	1,889,888			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	21,215,641		117,990	94,400
38. RECOVERY ROOM	2,564,935		13,109	21,082
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	4,108,621		7,243	
41. RADIOLOGY-DIAGNOSTIC	10,452,611		69,649	37,276
42. NUCLEAR MED DIAGNOSTIC	1,184,495			
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER ADMIN. AND GENERAL (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS (SQ FT) (5)	OPERATION OF PLANT (SQ FT) (6)	LAUNDRY & LINEN SERVICES (LBS OF LA) (7)
44. RADIOISOTOPE				
45. LABORATORY	19,476,628		34,933	1,353
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	5,928,447		3,249	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	10,177,937		4,203	
50. PHYSICAL THERAPY	3,593,157		5,271	2,067
51. OCCUPATIONAL THERAPY	2,221,515		5,271	
52. SPEECH THERAPY	3,799,189			
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	5,587,348		30,102	6,770
55. PERFUSION/ECMO	1,511,111			
56. ELECTROENCEPHALOGRAPHY	2,946,303		17,034	25,624
57. MEDICAL SUPPLIES	2,957,575			
58. IMPLANTABLE DEVICES	12,517,153			
59. DRUGS CHARGED TO PATIENTS	32,645,837			
60. UROLOGY SERVICES	79,143		3,457	1,353
61. RENAL DIALYSIS	478,714		1,747	2,141
62. AUDIOLOGY	1,626,648		2,311	318
63. CT SCAN	785,162			
64. MRI	3,831,304			
65. CARDIAC CATHERIZATION	1,083,248		6,375	8,034
66. PULMONARY FUNCTION	2,079,711		5,960	2,750
67. TRANSPLANT SERVICES				
68. BONE MARROW	1,646,806		2,298	
69. NEUROPHYSIOLOGY	288,529			
70. HEMATOLOGY/ONCOLOGY	2,532,202		11,782	2,160
71. ACUTE RENAL DIALYSIS	366,298		1,356	1,662
72. CORNEAL TRANSPLANT	115,317			
OUTPATIENT SERVICES				
73. CLINIC	5,315,401		15,703	5,500
74. SATELLITE CLINICS	3,203,240		63,112	
75. EMERGENCY	13,285,232		66,953	42,231
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	4,448,215		13,399	65,394
81. OBSERVATION BEDS	7,042,722			
82. KIDNEY ACQUISITION COSTS	864,431		576	
83. HEART ACQUISITION COSTS	939,303			
84. LIVER ACQUISITION COSTS	1,755,444			
85. LUNG ACQUISITION COSTS	294,102			
86. PANCREAS ACQUISITION COSTS	66,122			
87. INTESTINAL ACQUISITION COSTS	647,088			
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	369,317,786		1,025,211	912,126
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	4,366,537		49,061	
98. FUNDED SCIENTIFIC PROGRAM	10,377,401			
99. RESEARCH GCRC	440,420		33,726	3,389
100. RESEARCH ON SITE	814,273		8,630	
101. OTHER HOSPITAL ACTIVITIES	26,813,859		85,312	
102. RESEARCH UNIVERSITY	2,016,629		155,657	


**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	HOUSEKEEPING (SQ FT) (8)	DIETARY (MEALS SER) (9)	CAFETERIA (FTES) (10)	SOUTH FAYETTE CAFETERIA (FTES) (11)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING	1,403,409			
9. DIETARY	37,917	142,132		
10. CAFETERIA			2,403	
11. SOUTH FAYETTE CAFETERIA				39
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	9,737		32	
14. CENTRAL SERVICE & SUPPLY	78,948		40	
15. PHARMACY	8,514		117	
16. MEDICAL RECORDS LIBRARY	6,068		34	
17. BIOMED ELECTRONICS	6,071			
18. SOCIAL SERVICE			24	
19. CHILD LIFE	3,255		24	
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG	71,879			
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	198,622	93,516	436	
27. NURSERY				
28. ICU	48,691	18,387	148	
29. NICU	33,525	23,561	169	
30. CCU	12,604	6,181	55	
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT			24	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	117,990		130	
38. RECOVERY ROOM	13,109		25	
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	7,243		25	
41. RADIOLOGY-DIAGNOSTIC	69,649		106	4
42. NUCLEAR MED DIAGNOSTIC			9	
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	HOUSEKEEPING	DIETARY	CAFETERIA	SOUTH FAYETTE CAFETERIA
	(SQ FT) (8)	(MEALS SER) (9)	(FTES) (10)	(FTES) (11)
44. RADIOISOTOPE				
45. LABORATORY	34,933		79	
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	3,249		7	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	4,203		69	
50. PHYSICAL THERAPY	5,271		36	2
51. OCCUPATIONAL THERAPY	5,271		25	3
52. SPEECH THERAPY			46	13
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	30,102		58	
55. PERFUSION/ECMO			9	
56. ELECTROENCEPHALOGRAPHY	17,034		32	
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES	3,457			
61. RENAL DIALYSIS	1,747		5	
62. AUDIOLOGY	2,311		17	
63. CT SCAN			8	
64. MRI			35	1
65. CARDIAC CATHERIZATION	6,375		14	
66. PULMONARY FUNCTION	5,960		19	
67. TRANSPLANT SERVICES				
68. BONE MARROW	2,298		7	
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY	11,782		28	
71. ACUTE RENAL DIALYSIS	1,356		4	
72. CORNEAL TRANSPLANT				
OUTPATIENT SERVICES				
73. CLINIC	15,703		79	
74. SATELLITE CLINICS	63,112		44	16
75. EMERGENCY	66,953	487	130	
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	13,399		44	
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS	576		1	
83. HEART ACQUISITION COSTS			1	
84. LIVER ACQUISITION COSTS			6	
85. LUNG ACQUISITION COSTS			1	
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS			5	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	1,018,914	142,132	2,207	39
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	49,061		11	
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC	33,726			
100. RESEARCH ON SITE	8,630			
101. OTHER HOSPITAL ACTIVITIES	85,312		111	
102. RESEARCH UNIVERSITY	155,657			

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	HOUSEKEEPING	DIETARY	CAFETERIA	SOUTH FAYETTE CAFETERIA
	(SQ FT) (8)	(MEALS SER) (9)	(FTES) (10)	(FTES) (11)
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	26,442		26	
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT	2,001		48	
107. VACANT SPACE	23,666			
108. OTHER CAPITAL RELATED COSTS				
109. TOTAL				
110. NEGATIVE COST CENTER				
111. TOTAL STATISTIC	1,403,409	142,132	2,403	39
112. COST TO BE ALLOCATED(B-2)	12,857,812	9,726,632	29,782	107,628
113. UNIT COST MULTIPLIER (B-2)	9.161842	68.433794	12.393675	2759.692308
114. COST TO BE ALLOCATED(B-3)	238,973	652,106	322	1,164
115. UNIT COST MULTIPLIER (B-3)	0.170280	4.588031	0.133999	29.846154

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL (HOURS OF) (12)	NURSING ADMINISTRATION (DIRECT NURSING HRS) (13)	CENTRAL SERVICE & SUPPLY (COST REQ) (14)	PHARMACY (TIME) (15)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION		2,329,328		
14. CENTRAL SERVICE & SUPPLY		71	2,862,662	
15. PHARMACY		2,086	7,918	10,000
16. MEDICAL RECORDS LIBRARY				
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE				
19. CHILD LIFE				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		806,124	280	
27. NURSERY				
28. ICU		270,769	7,442	
29. NICU		309,978		
30. CCU		99,173	21,545	
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT		46,998		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM		162,442	1,609,580	
38. RECOVERY ROOM		49,333		
39. DELIVERY ROOM				
40. ANESTHESIOLOGY		6,662	8,059	
41. RADIOLOGY-DIAGNOSTIC		18,971	400,021	
42. NUCLEAR MED DIAGNOSTIC		2,763		
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL (HOURS OF) (12)	NURSING ADMINISTRATION (DIRECT NURSING HRS) (13)	CENTRAL SERVICE & SUPPLY (COST REQ) (14)	PHARMACY (TIME) (15)
44. RADIOISOTOPE				
45. LABORATORY		5,021		
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS		73		
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY		2,083	24,729	
50. PHYSICAL THERAPY		6,029		
51. OCCUPATIONAL THERAPY		18	450	
52. SPEECH THERAPY		30		
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY		38,831		
55. PERFUSION/ECMO		1,836	356,761	
56. ELECTROENCEPHALOGRAPHY		21,656		
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				10,000
60. UROLOGY SERVICES				
61. RENAL DIALYSIS		9,022		
62. AUDIOLOGY		302		
63. CT SCAN		1,875		
64. MRI		36,284		
65. CARDIAC CATHERIZATION		19,538	387,845	
66. PULMONARY FUNCTION				
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY		24,116	24,178	
71. ACUTE RENAL DIALYSIS		7,006		
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC		8,400		
74. SATELLITE CLINICS			16,403	
75. EMERGENCY		208,895	13,854	
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT		65,715		
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS		976		
83. HEART ACQUISITION COSTS		515		
84. LIVER ACQUISITION COSTS		5,902		
85. LUNG ACQUISITION COSTS		1,009		
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS		5,333		
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL		2,262,238	2,862,662	10,000
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES		54,233		
102. RESEARCH UNIVERSITY				

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL (HOURS OF) (12)	NURSING ADMINISTRATION (DIRECT NURSING HRS) (13)	CENTRAL SERVICE & SUPPLY (COST REQ) (14)	PHARMACY (TIME) (15)
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES		12,857		
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. TOTAL	%%			
110. NEGATIVE COST CENTER				
111. TOTAL STATISTIC		2,329,328	2,862,662	10,000
112. COST TO BE ALLOCATED(B-2)		3,151,990	6,410,139	13,216,624
113. UNIT COST MULTIPLIER (B-2)		1.353176	2.239223	1321.662400
114. COST TO BE ALLOCATED(B-3)		172,323	1,326,109	298,977
115. UNIT COST MULTIPLIER (B-3)		0.073980	0.463243	29.897700

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MEDICAL RECORDS (CHARGES) (16)	BIOMED ELECTRONICS (SPECIFY) (17)	SOCIAL SERVICE (TIME) (18)	CHILD LIFE (NO. OF CONTACTS) (19)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY	1,868,961,984			
17. BIOMED ELECTRONICS		13,358		
18. SOCIAL SERVICE			14,668	
19. CHILD LIFE				48,244
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG		1	1,496	
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	132,610,640	807	1,166	28,369
27. NURSERY				
28. ICU	82,909,570	290	784	3,947
29. NICU	103,066,985	309	1,531	1,721
30. CCU	28,554,629	177		520
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	5,399,658		85	56
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	190,203,478	1,555	3,151	
38. RECOVERY ROOM	44,023,956	1		
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	76,506,256	566	9	
41. RADIOLOGY-DIAGNOSTIC	81,853,073	3,768	27	
42. NUCLEAR MED DIAGNOSTIC	4,997,037			
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MEDICAL RECORDS (CHARGES) (16)	BIOMED ELECTRONICS (SPECIFY) (17)	SOCIAL SERVICE (TIME) (18)	CHILD LIFE (NO. OF CONTACTS) (19)
44. RADIOISOTOPE				
45. LABORATORY	229,484,537	292	20	
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	25,616,801	5		
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	36,142,255	1,160		
50. PHYSICAL THERAPY	11,260,636	78	275	
51. OCCUPATIONAL THERAPY	6,702,119		4	
52. SPEECH THERAPY	13,220,149		10	
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	33,506,301	825	339	
55. PERFUSION/ECMO	3,360,880			
56. ELECTROENCEPHALOGRAPHY	15,106,812	245		1,413
57. MEDICAL SUPPLIES	28,367,061			
58. IMPLANTABLE DEVICES	32,525,644			
59. DRUGS CHARGED TO PATIENTS	412,311,588			
60. UROLOGY SERVICES	183,224	63	46	
61. RENAL DIALYSIS	1,732,238	120	122	
62. AUDIOLOGY	11,987,812	24	11	
63. CT SCAN	31,066,904	206		
64. MRI	46,411,293	1,439		
65. CARDIAC CATHERIZATION	14,791,612			
66. PULMONARY FUNCTION	9,042,740	139	508	
67. TRANSPLANT SERVICES				
68. BONE MARROW	3,165,608			
69. NEUROPHYSIOLOGY	3,285,384			
70. HEMATOLOGY/ONCOLOGY	9,995,304	31	632	
71. ACUTE RENAL DIALYSIS	629,168	93	95	
72. CORNEAL TRANSPLANT				
OUTPATIENT SERVICES				
73. CLINIC	916,822	23	740	485
74. SATELLITE CLINICS	2,118,479	242	192	
75. EMERGENCY	106,091,947	320	1,631	5,722
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	23,095,005	166		6,011
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS	1,073,827	1		
83. HEART ACQUISITION COSTS	1,332,870			
84. LIVER ACQUISITION COSTS	3,400,821		256	
85. LUNG ACQUISITION COSTS	341,822			
86. PANCREAS ACQUISITION COSTS	250,012			
87. INTESTINAL ACQUISITION COSTS	319,027		231	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	1,868,961,984	12,946	13,361	48,244
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH			306	
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC		25		
100. RESEARCH ON SITE		188		
101. OTHER HOSPITAL ACTIVITIES		90	386	
102. RESEARCH UNIVERSITY				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MEDICAL RECORDS (CHARGES) (16)	BIOMED ELECTRONICS (SPECIFY) (17)	SOCIAL SERVICE (TIME) (18)	CHILD LIFE (NO. OF CONTACTS) (19)
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES		109		615
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. TOTAL	%%%			
110. NEGATIVE COST CENTER				
111. TOTAL STATISTIC	1,868,961,984	13,358	14,668	48,244
112. COST TO BE ALLOCATED(B-2)	3,487,709	5,181,698	1,977,226	1,779,125
113. UNIT COST MULTIPLIER (B-2)	0.001866	387.909717	134.798609	36.877643
114. COST TO BE ALLOCATED(B-3)	135,039	152,933	24,313	74,083
115. UNIT COST MULTIPLIER (B-3)	0.000072	11.448795	1.657554	1.535590

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER (SPECIFY) (SPECIFY) (20)	NURSING SCHOOL (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
<u>GENERAL SERVICE</u>			
1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. NEW CAPITAL DESOTO BLDG			
1.2. NEW CAPITAL RANGOS BLDG			
1.3. NEW CAPITAL CHP OFFICE BLDG			
1.4. NEW CAPITAL MEREX BLDG			
1.5. NEW CAPITAL SATELLITES			
1.6. NEW CAPITAL WILSON BLDGE			
1.7. NEW CAPITAL HOSPITAL LWVLE			
1.8. NEW CAPITAL AOB			
1.9. NEW CAPITAL RANGOS LWVLE			
1.10. NEW CAPITAL CENTRAL PLANE			
1.11. NEW CAPITAL FACULTY BLDG			
1.12. NEW CAPITAL LAWRENCEVILLE			
1.13. NEW CAPITAL PLAZA BLDG			
1.14. NEW CAPITAL LWVL MED BLDG			
2.1. CAPITAL COST - MOV EQUIP RANGOS			
2.2. CAPITAL COSTS-MOV EQUIP LWVL			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. SOUTH FAYETTE CAFETERIA			
12. MAINTENANCE OF PERSONNEL			
13. NURSING ADMINISTRATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. BIOMED ELECTRONICS			
18. SOCIAL SERVICE			
19. CHILD LIFE			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL			
22. INTERN RESIDENT APPROVED PROG			96,581
23. PHARMACY SCHOOL			
24. PARAMEDICAL ED (SPECIFY)			
25. PARAMEDICAL ED (SPECIFY)			
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			39,500
27. NURSERY			
28. ICU			
29. NICU			752
30. CCU			6,040
31. CRITICAL CARE			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			7,023
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			6,461
41. RADIOLOGY-DIAGNOSTIC			2,739
42. NUCLEAR MED DIAGNOSTIC			
43. RADIOLOGY-THERAPEUTIC			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER (SPECIFY) (SPECIFY) (20)	NURSING SCHOOL (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
44. RADIOISOTOPE			
45. LABORATORY			759
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS			
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY			
50. PHYSICAL THERAPY			1,242
51. OCCUPATIONAL THERAPY			
52. SPEECH THERAPY			
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY			3,366
55. PERFUSION/ECMO			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES			
58. IMPLANTABLE DEVICES			
59. DRUGS CHARGED TO PATIENTS			
60. UROLOGY SERVICES			1,177
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. CT SCAN			
64. MRI			
65. CARDIAC CATHERIZATION			
66. PULMONARY FUNCTION			2,056
67. TRANSPLANT SERVICES			
68. BONE MARROW			
69. NEUROPHYSIOLOGY			
70. HEMATOLOGY/ONCOLOGY			1,746
71. ACUTE RENAL DIALYSIS			
72. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC			14,139
74. SATELLITE CLINICS			
75. EMERGENCY			6,578
76. PARTIAL HOSPITALIZATION			
77. AMBULANCE			
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT			
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
90. SKILLED NURSING FACILITY			
91. INTERMEDIATE CARE FACILITY			
92. RESIDENTIAL TREATMENT FACILITY			
93. OTHER (SPECIFY)			
94. OTHER (SPECIFY)			
95. SUBTOTAL			93,578
<u>NON-REIMBURSABLE COST</u>			
96. GIFT COFFEE SHOPS & CANTEEN			
97. RESEARCH			
98. FUNDED SCIENTIFIC PROGRAM			
99. RESEARCH GCRC			
100. RESEARCH ON SITE			
101. OTHER HOSPITAL ACTIVITIES			
102. RESEARCH UNIVERSITY			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER (SPECIFY) (SPECIFY) (20)	NURSING SCHOOL (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
103. HEARING AID CENTER			
104. PHYS PRIVATE OFFICES			3,003
105. INTERN/RES NON APP PRG			
106. DEVELOPMENT			
107. VACANT SPACE			
108. OTHER CAPITAL RELATED COSTS			
109. TOTAL			
110. NEGATIVE COST CENTER			
111. TOTAL STATISTIC			96,581
112. COST TO BE ALLOCATED(B-2)			28,497,572
113. UNIT COST MULTIPLIER (B-2)			295.063957
114. COST TO BE ALLOCATED(B-3)			1,103,066
115. UNIT COST MULTIPLIER (B-3)			11.421149

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	PHARMACY SCHOOL (TIME) (23)	PARAMEDICAL ED (SPECIFY) (TIME) (24)	PARAMEDICAL ED (SPECIFY) (TIME) (25)
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GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. NEW CAPITAL DESOTO BLDG			
1.2. NEW CAPITAL RANGOS BLDG			
1.3. NEW CAPITAL CHP OFFICE BLDG			
1.4. NEW CAPITAL MEREX BLDG			
1.5. NEW CAPITAL SATELLITES			
1.6. NEW CAPITAL WILSON BLDGE			
1.7. NEW CAPITAL HOSPITAL LWVLE			
1.8. NEW CAPITAL AOB			
1.9. NEW CAPITAL RANGOS LWVLE			
1.10. NEW CAPITAL CENTRAL PLANE			
1.11. NEW CAPITAL FACULTY BLDG			
1.12. NEW CAPITAL LAWRENCEVILLE			
1.13. NEW CAPITAL PLAZA BLDG			
1.14. NEW CAPITAL LWVL MED BLDG			
2.1. CAPITAL COST - MOV EQUIP RANGOS			
2.2. CAPITAL COSTS-MOV EQUIP LWVL			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. SOUTH FAYETTE CAFETERIA			
12. MAINTENANCE OF PERSONNEL			
13. NURSING ADMINISTRATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. BIOMED ELECTRONICS			
18. SOCIAL SERVICE			
19. CHILD LIFE			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL			
22. INTERN RESIDENT APPROVED PROG			
23. PHARMACY SCHOOL	10,000		
24. PARAMEDICAL ED (SPECIFY)			
25. PARAMEDICAL ED (SPECIFY)			

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. CRITICAL CARE			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			

ANCILLARY SERVICES

37. OPERATING ROOM			
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			
41. RADIOLOGY-DIAGNOSTIC			
42. NUCLEAR MED DIAGNOSTIC			
43. RADIOLOGY-THERAPEUTIC			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	PHARMACY SCHOOL (TIME) (23)	PARAMEDICAL ED (SPECIFY) (TIME) (24)	PARAMEDICAL ED (SPECIFY) (TIME) (25)
44. RADIOISOTOPE			
45. LABORATORY			
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS			
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY			
50. PHYSICAL THERAPY			
51. OCCUPATIONAL THERAPY			
52. SPEECH THERAPY			
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY			
55. PERFUSION/ECMO			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES			
58. IMPLANTABLE DEVICES			
59. DRUGS CHARGED TO PATIENTS	10,000		
60. UROLOGY SERVICES			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. CT SCAN			
64. MRI			
65. CARDIAC CATHERIZATION			
66. PULMONARY FUNCTION			
67. TRANSPLANT SERVICES			
68. BONE MARROW			
69. NEUROPHYSIOLOGY			
70. HEMATOLOGY/ONCOLOGY			
71. ACUTE RENAL DIALYSIS			
72. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC			
74. SATELLITE CLINICS			
75. EMERGENCY			
76. PARTIAL HOSPITALIZATION			
77. AMBULANCE			
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT			
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
90. SKILLED NURSING FACILITY			
91. INTERMEDIATE CARE FACILITY			
92. RESIDENTIAL TREATMENT FACILITY			
93. OTHER (SPECIFY)			
94. OTHER (SPECIFY)			
95. SUBTOTAL	10,000		
<u>NON-REIMBURSABLE COST</u>			
96. GIFT COFFEE SHOPS & CANTEEN			
97. RESEARCH			
98. FUNDED SCIENTIFIC PROGRAM			
99. RESEARCH GCRC			
100. RESEARCH ON SITE			
101. OTHER HOSPITAL ACTIVITIES			
102. RESEARCH UNIVERSITY			

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	PHARMACY SCHOOL (TIME) (23)	PARAMEDICAL ED (SPECIFY) (TIME) (24)	PARAMEDICAL ED (SPECIFY) (TIME) (25)
103. HEARING AID CENTER			
104. PHYS PRIVATE OFFICES			
105. INTERN/RES NON APP PRG			
106. DEVELOPMENT			
107. VACANT SPACE			
108. OTHER CAPITAL RELATED COSTS			
109. TOTAL			
110. NEGATIVE COST CENTER			
111. TOTAL STATISTIC	10,000		
112. COST TO BE ALLOCATED(B-2)	206,772		
113. UNIT COST MULTIPLIER (B-2)	20.677200		
114. COST TO BE ALLOCATED(B-3)	2,304		
115. UNIT COST MULTIPLIER (B-3)	0.230400		

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NET EXPENSES	CAPITAL COSTS- BLDG & FIXTURES	NEW CAPITAL DESOTO BLDG	NEW CAPITAL RANGOS BLDG
	(0)	(1)	(1.1)	(1.2)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG	57,410			
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES	1,382,065			
1.6. NEW CAPITAL WILSON BLDGE	166,130			
1.7. NEW CAPITAL HOSPITAL LWVLE	15,604,338			
1.8. NEW CAPITAL AOB	735,548			
1.9. NEW CAPITAL RANGOS LWVLE	4,127,768			
1.10. NEW CAPITAL CENTRAL PLANE	798,041			
1.11. NEW CAPITAL FACULTY BLDG	1,259,897			
1.12. NEW CAPITAL LAWRENCEVILLE	1,164,121			
1.13. NEW CAPITAL PLAZA BLDG	522,031			
1.14. NEW CAPITAL LWVL MED BLDG	21,685			
2.1. CAPITAL COST - MOV EQUIP RANGOS	1,180,218			
2.2. CAPITAL COSTS-MOV EQUIP LWVL	9,637,707			
3. EMPLOYEE BENEFITS	31,817,130			
4.1. NON-PATIENT TELEPHONE	1,228,784			
4.2. DATA PROCESSING	19,089,125			
4.3. PURCHASING	737,312			
4.4. ADMISSIONS	361,866			
4.5. BILLING/ COLLECTIONS	5,416,703			
4.6. OTHER ADMIN. AND GENERAL	35,482,158			
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	16,009,211			
7. LAUNDRY & LINEN SERVICES	1,024,790			
8. HOUSEKEEPING	11,274,102			
9. DIETARY	6,889,706			
10. CAFETERIA	26,785			
11. SOUTH FAYETTE CAFETERIA	96,215			
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	1,877,162			
14. CENTRAL SERVICE & SUPPLY	2,003,038			
15. PHARMACY	8,801,851			
16. MEDICAL RECORDS LIBRARY	2,408,333			
17. BIOMED ELECTRONICS	4,321,877			
18. SOCIAL SERVICE	1,356,156			
19. CHILD LIFE	1,093,360			
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG	23,146,947			
23. PHARMACY SCHOOL	154,802			
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	25,385,926			
27. NURSERY				
28. ICU	11,742,481			
29. NICU	13,388,889			
30. CCU	4,267,729			
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	1,625,386			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	15,160,110			
38. RECOVERY ROOM	1,760,348			
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	3,159,029			
41. RADIOLOGY-DIAGNOSTIC	6,262,457			
42. NUCLEAR MED DIAGNOSTIC	996,631			
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NET EXPENSES	CAPITAL COSTS- BLDG & FIXTURES	NEW CAPITAL DESOTO BLDG	NEW CAPITAL RANGOS BLDG
	(0)	(1)	(1.1)	(1.2)
45. LABORATORY	16,591,280			
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	5,674,087			
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	8,377,716			
50. PHYSICAL THERAPY	2,863,334			
51. OCCUPATIONAL THERAPY	1,708,641			
52. SPEECH THERAPY	2,913,933			
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	3,528,632			
55. PERFUSION/ECMO	1,192,211			
56. ELECTROENCEPHALOGRAPHY	1,968,231			
57. MEDICAL SUPPLIES	2,862,662			
58. IMPLANTABLE DEVICES	12,407,512			
59. DRUGS CHARGED TO PATIENTS	31,272,944			
60. UROLOGY SERVICES				
61. RENAL DIALYSIS	354,769			
62. AUDIOLOGY	1,197,210			
63. CT SCAN	513,438			
64. MRI	2,035,214			
65. CARDIAC CATHERIZATION	662,077			
66. PULMONARY FUNCTION	1,537,822			
67. TRANSPLANT SERVICES				
68. BONE MARROW	1,467,578			
69. NEUROPHYSIOLOGY	275,427			
70. HEMATOLOGY/ONCOLOGY	1,879,633			
71. ACUTE RENAL DIALYSIS	271,494			
72. CORNEAL TRANSPLANT	115,317			
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	3,915,327			
74. SATELLITE CLINICS	1,126,866			
75. EMERGENCY	9,435,862			
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	3,237,679			
81. OBSERVATION BEDS	7,042,722			
82. KIDNEY ACQUISITION COSTS	838,971			
83. HEART ACQUISITION COSTS	922,446			
84. LIVER ACQUISITION COSTS	1,627,065			
85. LUNG ACQUISITION COSTS	266,116			
86. PANCREAS ACQUISITION COSTS	64,211			
87. INTESTINAL ACQUISITION COSTS	541,911			
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	425,713,696			
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	2,531,474			
98. FUNDED SCIENTIFIC PROGRAM	10,308,765			
99. RESEARCH GCRC				
100. RESEARCH ON SITE	(12,727)			
101. OTHER HOSPITAL ACTIVITIES	23,646,030			
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	1,721,143			
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT	59,843			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NET EXPENSES	CAPITAL COSTS- BLDG & FIXTURES	NEW CAPITAL DESOTO BLDG	NEW CAPITAL RANGOS BLDG
	(0)	(1)	(1.1)	(1.2)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS	2			
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	463,968,226			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL CHP OFFICE BLDG (1.3)	NEW CAPITAL MEREX BLDG (1.4)	NEW CAPITAL SATELLITES (1.5)	NEW CAPITAL WILSON BLDGE (1.6)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG	57,410			
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES			1,382,065	
1.6. NEW CAPITAL WILSON BLDGE				166,130
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING	1,070			
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	715			
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	8,065			26,991
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				29,690
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				3,374
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE				
19. CHILD LIFE				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE				
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM			664,578	
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. NUCLEAR MED DIAGNOSTIC				
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL CHP OFFICE BLDG (1.3)	NEW CAPITAL MEREX BLDG (1.4)	NEW CAPITAL SATELLITES (1.5)	NEW CAPITAL WILSON BLDGE (1.6)
45. LABORATORY				
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS				
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY				
50. PHYSICAL THERAPY				
51. OCCUPATIONAL THERAPY				
52. SPEECH THERAPY				
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY				
55. PERFUSION/ECMO				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. CT SCAN				
64. MRI				
65. CARDIAC CATHERIZATION				
66. PULMONARY FUNCTION				
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY				
71. ACUTE RENAL DIALYSIS				
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC				25,642
74. SATELLITE CLINICS			717,487	6,748
75. EMERGENCY				
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT				
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS				
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	9,850		1,382,065	92,445
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				10,122
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES	20,598			42,510
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	10,075			21,053
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL CHP OFFICE BLDG (1.3)	NEW CAPITAL MEXEX BLDG (1.4)	NEW CAPITAL SATELLITES (1.5)	NEW CAPITAL WILSON BLDGE (1.6)
107. VACANT SPACE	16,887			
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	57,410		1,382,065	166,130

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL HOSPITAL LWVLE (1.7)	NEW CAPITAL AOB (1.8)	NEW CAPITAL RANGOS LWVLE (1.9)	NEW CAPITAL CENTRAL PLANE (1.10)	NEW CAPITAL FACULTY BLDG (1.11)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE	15,604,338				
1.8. NEW CAPITAL AOB		735,548			
1.9. NEW CAPITAL RANGOS LWVLE			4,127,768		
1.10. NEW CAPITAL CENTRAL PLANE				798,041	
1.11. NEW CAPITAL FACULTY BLDG					1,259,897
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS		37,129			
4.1. NON-PATIENT TELEPHONE	13,714				
4.2. DATA PROCESSING	141,965	119,517			20,502
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL	1,776,862	279,388	704,823		561,879
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT	2,883,962	44,563		798,041	
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING	82,636				
9. DIETARY	356,029				52,170
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION	91,612				
14. CENTRAL SERVICE & SUPPLY	669,250		362,109		
15. PHARMACY	111,730				
16. MEDICAL RECORDS LIBRARY	73,069				
17. BIOMED ELECTRONICS	79,670				
18. SOCIAL SERVICE					
19. CHILD LIFE	42,716				
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG		64,549			519,511
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	2,606,526				
27. NURSERY					
28. ICU	638,975				
29. NICU	439,950				
30. CCU	165,403				
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	1,029,149				
38. RECOVERY ROOM	172,030				
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	95,050				
41. RADIOLOGY-DIAGNOSTIC	914,008				
42. NUCLEAR MED DIAGNOSTIC					
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL HOSPITAL LWVLE	NEW CAPITAL AOB	NEW CAPITAL RANGOS LWVLE	NEW CAPITAL CENTRAL PLANE	NEW CAPITAL FACULTY BLDG
	(1.7)	(1.8)	(1.9)	(1.10)	(1.11)
45. LABORATORY	458,428				
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	42,637				
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	55,156				
50. PHYSICAL THERAPY	69,172				
51. OCCUPATIONAL THERAPY	69,172				
52. SPEECH THERAPY					
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	395,030				
55. PERFUSION/ECMO					
56. ELECTROENCEPHALOGRAPHY	223,538				
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES	45,366				
61. RENAL DIALYSIS	22,926				
62. AUDIOLOGY					18,877
63. CT SCAN					
64. MRI					
65. CARDIAC CATHERIZATION	83,659				
66. PULMONARY FUNCTION	54,015	18,084			
67. TRANSPLANT SERVICES					
68. BONE MARROW	30,157				
69. NEUROPHYSIOLOGY					
70. HEMATOLOGY/ONCOLOGY					
71. ACUTE RENAL DIALYSIS	17,795				
72. CORNEAL TRANSPLANT					
OUTPATIENT SERVICES					
73. CLINIC	105,483	37,904			
74. SATELLITE CLINICS	254,522				
75. EMERGENCY	763,933	85,712			
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	175,836				
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS	7,559				
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
OTHER INPATIENT					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	15,258,690	686,846	1,066,932	798,041	1,172,939
NON-REIMBURSABLE COST					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH			616,181		
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC	83,371		354,633		
100. RESEARCH ON SITE		29,078	73,393		
101. OTHER HOSPITAL ACTIVITIES	65,838				57,863
102. RESEARCH UNIVERSITY			2,016,629		
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES	196,439				29,095
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT		19,624			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL HOSPITAL LWVLE (1.7)	NEW CAPITAL AOB (1.8)	NEW CAPITAL RANGOS LWVLE (1.9)	NEW CAPITAL CENTRAL PLANE (1.10)	NEW CAPITAL FACULTY BLDG (1.11)
107. VACANT SPACE					
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT					
110. NEGATIVE COST CENTER					
111. TOTAL	15,604,338	735,548	4,127,768	798,041	1,259,897

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL LAWRENCEVILLE	NEW CAPITAL PLAZA BLDG	NEW CAPITAL LWVL MED BLDG	CAPITAL COST - MOV EQUIP RANGOS	CAPITAL COSTS- MOV EQUIP LWVL
	(1.12)	(1.13)	(1.14)	(2.1)	(2.2)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE	1,164,121				
1.13. NEW CAPITAL PLAZA BLDG		522,031			
1.14. NEW CAPITAL LWVL MED BLDG			21,685		
2.1. CAPITAL COST - MOV EQUIP RANGOS				1,180,218	
2.2. CAPITAL COSTS-MOV EQUIP LWVL					9,637,707
3. EMPLOYEE BENEFITS		31,480			2,294
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					144,144
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL	1,135,388		4,860	53,437	2,619,187
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT	28,733	41,729	2,582	2,180	522,286
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					25,811
9. DIETARY					97,842
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION		15,202			14,729
14. CENTRAL SERVICE & SUPPLY					308,590
15. PHARMACY					13,535
16. MEDICAL RECORDS LIBRARY					
17. BIOMED ELECTRONICS					69,263
18. SOCIAL SERVICE					
19. CHILD LIFE					36
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG		9,350			
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE					55,618
27. NURSERY					
28. ICU					132,836
29. NICU					152,321
30. CCU					33,236
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					3,090
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					1,303,837
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					202,366
41. RADIOLOGY-DIAGNOSTIC					1,252,044
42. NUCLEAR MED DIAGNOSTIC					31,231
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL LAWRENCEVILLE (1.12)	NEW CAPITAL PLAZA BLDG (1.13)	NEW CAPITAL LWVL MED BLDG (1.14)	CAPITAL COST - MOV EQUIP BLDG (2.1)	CAPITAL COSTS- MOV EQUIP LWVL (2.2)
45. LABORATORY					125,188
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS					
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY					278,070
50. PHYSICAL THERAPY					4,831
51. OCCUPATIONAL THERAPY					
52. SPEECH THERAPY					15,097
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY					444,392
55. PERFUSION/ECMO				4,961	28,397
56. ELECTROENCEPHALOGRAPHY					80,269
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES					33,244
61. RENAL DIALYSIS					13,733
62. AUDIOLOGY					40,515
63. CT SCAN					7,180
64. MRI					1,055,363
65. CARDIAC CATHERIZATION					80,715
66. PULMONARY FUNCTION					69,113
67. TRANSPLANT SERVICES					
68. BONE MARROW					12,183
69. NEUROPHYSIOLOGY					
70. HEMATOLOGY/ONCOLOGY		64,990			60,438
71. ACUTE RENAL DIALYSIS					10,663
72. CORNEAL TRANSPLANT					
<u>OUTPATIENT SERVICES</u>					
73. CLINIC					107,444
74. SATELLITE CLINICS					33,833
75. EMERGENCY					77,853
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT					3,953
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS					
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	1,164,121	162,751	7,442	60,578	9,566,770
<u>NON-REIMBURSABLE COST</u>					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH				740,046	8,422
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC				2,416	
100. RESEARCH ON SITE				101,475	6,549
101. OTHER HOSPITAL ACTIVITIES		273,031	14,243	275,703	19,653
102. RESEARCH UNIVERSITY					
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES					16,549
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT					19,764

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NEW CAPITAL LAWRENCEVILLE	NEW CAPITAL PLAZA BLDG	NEW CAPITAL LWVL MED BLDG	CAPITAL COST - MOV EQUIP LAWRENCEVILLE	CAPITAL COSTS- MOV EQUIP LWVL
	(1.12)	(1.13)	(1.14)	(2.1)	(2.2)
107. VACANT SPACE			86,249		
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT	%%%				
110. NEGATIVE COST CENTER					
111. TOTAL	1,164,121	522,031	21,685	1,180,218	9,637,707

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING	ADMISSIONS
	(3)	(4.1)	(4.2)	(4.3)	(4.4)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS	31,888,033				
4.1. NON-PATIENT TELEPHONE	163,748	1,406,246			
4.2. DATA PROCESSING	417,893	58,538	19,992,754		
4.3. PURCHASING				737,312	
4.4. ADMISSIONS	161,615	20,289	212,327	6	756,103
4.5. BILLING/ COLLECTIONS	24,667				
4.6. OTHER ADMIN. AND GENERAL	2,241,883	75,834	1,721,831	29,246	
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT	998,091	51,553	336,071	25,662	
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING		5,987		78,153	
9. DIETARY	192,234	31,597	155,301	37,837	
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA				583	
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION	361,857	15,300	227,879	52	
14. CENTRAL SERVICE & SUPPLY	263,976	9,978	276,566	746	
15. PHARMACY	1,568,852	26,276	927,521	215,434	
16. MEDICAL RECORDS LIBRARY	263,962	16,963	221,568	5,356	
17. BIOMED ELECTRONICS		8,315	9,692	27,645	
18. SOCIAL SERVICE	251,325	9,645	160,485	387	
19. CHILD LIFE	200,624	14,635	171,304	45	
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG	99	333		4,663	
23. PHARMACY SCHOOL	31,163				
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	5,193,877	104,768	2,927,496	7,983	99,268
27. NURSERY					
28. ICU	1,986,151	52,219	1,232,487	6,184	62,016
29. NICU	2,475,774	31,597	1,089,584	5,267	77,094
30. CCU	728,898	10,976	486,413	2,708	21,359
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT	228,660	11,309		1,686	4,039
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	1,381,812	62,197	992,436	23,639	44,201
38. RECOVERY ROOM	331,300	6,652	158,907	265	7,279
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	218,580	55,877	123,970	6,618	24,421
41. RADIOLOGY-DIAGNOSTIC	1,012,897	77,829	668,536	6,155	20,411
42. NUCLEAR MED DIAGNOSTIC	69,428		71,677	90	892
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING	ADMISSIONS
	(3)	(4.1)	(4.2)	(4.3)	(4.4)
45. LABORATORY	819,782	38,915	614,891	67,458	92,657
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	51,908		48,461	22,363	14,420
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	784,776	13,304	531,042	6,555	26,108
50. PHYSICAL THERAPY	485,395	7,650	126,224	700	3,071
51. OCCUPATIONAL THERAPY	307,829	3,991	110,446	169	1,757
52. SPEECH THERAPY	540,985	10,311	277,918	282	2,179
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	609,310	45,567	458,464	2,333	6,083
55. PERFUSION/ECMO	177,189	665	95,344	47	2,513
56. ELECTROENCEPHALOGRAPHY	366,005	11,641	248,165	508	3,970
57. MEDICAL SUPPLIES					12,336
58. IMPLANTABLE DEVICES					14,959
59. DRUGS CHARGED TO PATIENTS					172,654
60. UROLOGY SERVICES					
61. RENAL DIALYSIS	54,700	1,996	25,470	77	
62. AUDIOLOGY	184,506	13,304	134,338	2,759	242
63. CT SCAN	95,095		70,099	15	8,899
64. MRI	387,720		210,749	589	6,566
65. CARDIAC CATHERIZATION	106,807	3,659	98,274	2,372	2,627
66. PULMONARY FUNCTION	236,635	6,985	128,703	1,585	446
67. TRANSPLANT SERVICES					
68. BONE MARROW	87,258	3,991	34,486	474	1,464
69. NEUROPHYSIOLOGY				1,828	1,710
70. HEMATOLOGY/ONCOLOGY	305,524	27,606	163,190	1,370	355
71. ACUTE RENAL DIALYSIS	42,485	1,663	19,835	60	471
72. CORNEAL TRANSPLANT					
OUTPATIENT SERVICES					
73. CLINIC	610,479	3,326	504,896	2,219	12
74. SATELLITE CLINICS	423,771	75,168	557,189	1,489	
75. EMERGENCY	1,591,290	71,842	930,677	5,516	13,713
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	608,331	21,619	332,240	442	885
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS	13,972				803
83. HEART ACQUISITION COSTS	8,041	333	3,606		997
84. LIVER ACQUISITION COSTS	74,274	3,991	37,191	479	2,544
85. LUNG ACQUISITION COSTS	19,865	333	6,537		256
86. PANCREAS ACQUISITION COSTS	996				187
87. INTESTINAL ACQUISITION COSTS	66,333	3,659	33,585	432	239
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
OTHER INPATIENT					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	29,830,627	1,130,186	17,974,071	608,531	756,103
NON-REIMBURSABLE COST					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH	174,858	178,275	104,811	2,348	
98. FUNDED SCIENTIFIC PROGRAM				68,636	
99. RESEARCH GCRC					
100. RESEARCH ON SITE		18,293	598,212		
101. OTHER HOSPITAL ACTIVITIES	1,605,313	24,945	717,674	50,458	
102. RESEARCH UNIVERSITY					
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES	254,709	37,252	141,551	1,910	
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT	22,526	17,295	456,435	5,429	

CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15

ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS (3)	NON-PATIENT TELEPHONE (4.1)	DATA PROCESSING (4.2)	PURCHASING (4.3)	ADMISSIONS (4.4)
107. VACANT SPACE					
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT					
110. NEGATIVE COST CENTER					
111. TOTAL	31,888,033	1,406,246	19,992,754	737,312	756,103

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)	OPERATION OF PLANT (6)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS	5,441,370			
4.6. OTHER ADMIN. AND GENERAL		46,687,491		
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT			2,436,824	24,216,544
7. LAUNDRY & LINEN SERVICES			114,659	
8. HOUSEKEEPING			1,282,950	108,173
9. DIETARY			877,448	651,355
10. CAFETERIA			2,997	
11. SOUTH FAYETTE CAFETERIA			10,830	
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION			291,325	167,266
14. CENTRAL SERVICE & SUPPLY			435,708	1,356,203
15. PHARMACY			1,305,161	146,257
16. MEDICAL RECORDS LIBRARY			334,830	104,239
17. BIOMED ELECTRONICS			505,324	104,290
18. SOCIAL SERVICE			198,931	
19. CHILD LIFE			170,370	55,916
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG			2,656,760	1,234,769
23. PHARMACY SCHOOL			20,807	
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	386,848	4,113,861		3,412,015
27. NURSERY				
28. ICU	241,350	1,800,755		836,435
29. NICU	300,028	2,009,511		575,907
30. CCU	83,123	648,916		216,517
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	15,718	211,450		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	553,682	2,373,712		2,026,884
38. RECOVERY ROOM	128,154	286,978		225,192
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	222,710	459,693		124,423
41. RADIOLOGY-DIAGNOSTIC	238,274	1,169,490		1,196,461
42. NUCLEAR MED DIAGNOSTIC	14,546	132,527		
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
45. LABORATORY	668,029	2,179,143		600,094
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	74,571	663,304		55,813
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	105,210	1,138,758		72,201
50. PHYSICAL THERAPY	32,780	402,020		90,548
51. OCCUPATIONAL THERAPY	19,510	248,554		90,548
52. SPEECH THERAPY	38,484	425,072		
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	97,537	625,140		517,105
55. PERFUSION/ECMO	9,784	169,071		
56. ELECTROENCEPHALOGRAPHY	43,976	329,647		292,617
57. MEDICAL SUPPLIES	82,577	330,908		
58. IMPLANTABLE DEVICES	94,682	1,400,482		
59. DRUGS CHARGED TO PATIENTS	1,200,239	3,652,579		
60. UROLOGY SERVICES	533	8,855		59,386
61. RENAL DIALYSIS	5,043	53,561		30,011
62. AUDIOLOGY	34,897	181,998		39,699
63. CT SCAN	90,436	87,848		
64. MRI	135,103	428,665		
65. CARDIAC CATHERIZATION	43,058	121,199		109,513
66. PULMONARY FUNCTION	26,323	232,688		102,383
67. TRANSPLANT SERVICES				
68. BONE MARROW	9,215	184,253		39,476
69. NEUROPHYSIOLOGY	9,564	32,282		
70. HEMATOLOGY/ONCOLOGY	29,096	283,315		202,396
71. ACUTE RENAL DIALYSIS	1,832	40,983		23,294
72. CORNEAL TRANSPLANT		12,902		
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	2,669	594,714		269,753
74. SATELLITE CLINICS	6,167	358,395		1,084,165
75. EMERGENCY	308,834	1,486,418		1,150,148
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	67,230	497,689		230,174
81. OBSERVATION BEDS		787,975		
82. KIDNEY ACQUISITION COSTS	3,126	96,717		9,895
83. HEART ACQUISITION COSTS	3,880	105,094		
84. LIVER ACQUISITION COSTS	9,900	196,408		
85. LUNG ACQUISITION COSTS	995	32,906		
86. PANCREAS ACQUISITION COSTS	728	7,398		
87. INTESTINAL ACQUISITION COSTS	929	72,399		
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	5,441,370	41,321,157		17,611,521
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH		488,550		842,791
98. FUNDED SCIENTIFIC PROGRAM		1,161,076		
99. RESEARCH GCRC		49,276		579,360
100. RESEARCH ON SITE		91,105		148,250
101. OTHER HOSPITAL ACTIVITIES		3,000,069		1,465,527
102. RESEARCH UNIVERSITY		225,631		2,673,944
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES		271,855		454,232
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT		67,233		34,374

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
107. VACANT SPACE		11,539		406,545
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	5,441,370	46,687,491		24,216,544

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES	1,139,449			
8. HOUSEKEEPING		12,857,812		
9. DIETARY	8,033	347,390	9,726,632	
10. CAFETERIA				29,782
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION		89,209		397
14. CENTRAL SERVICE & SUPPLY	74	723,309		496
15. PHARMACY		78,004		1,450
16. MEDICAL RECORDS LIBRARY		55,594		421
17. BIOMED ELECTRONICS		55,622		
18. SOCIAL SERVICE				297
19. CHILD LIFE		29,822		297
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG		658,544		
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	500,839	1,819,742	6,399,655	5,404
27. NURSERY				
28. ICU	202,912	446,099	1,258,292	1,834
29. NICU	16,142	307,151	1,612,369	2,095
30. CCU	7,032	115,476	422,989	682
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				297
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	117,206	1,081,006		1,611
38. RECOVERY ROOM	26,175	120,103		310
39. DELIVERY ROOM				
40. ANESTHESIOLOGY		66,359		310
41. RADIOLOGY-DIAGNOSTIC	46,282	638,113		1,314
42. NUCLEAR MED DIAGNOSTIC				112
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
45. LABORATORY	1,680	320,051		979
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS		29,767		87
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY		38,507		855
50. PHYSICAL THERAPY	2,566	48,292		446
51. OCCUPATIONAL THERAPY		48,292		310
52. SPEECH THERAPY				570
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	8,406	275,790		719
55. PERFUSION/ECMO				112
56. ELECTROENCEPHALOGRAPHY	31,815	156,063		397
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES	1,680	31,672		
61. RENAL DIALYSIS	2,658	16,006		62
62. AUDIOLOGY	395	21,173		211
63. CT SCAN				99
64. MRI				434
65. CARDIAC CATHERIZATION	9,975	58,407		174
66. PULMONARY FUNCTION	3,414	54,605		235
67. TRANSPLANT SERVICES				
68. BONE MARROW		21,054		87
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY	2,682	107,945		347
71. ACUTE RENAL DIALYSIS	2,064	12,423		50
72. CORNEAL TRANSPLANT				
OUTPATIENT SERVICES				
73. CLINIC	6,829	143,868		979
74. SATELLITE CLINICS		578,222		545
75. EMERGENCY	52,434	613,413	33,327	1,611
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	81,193	122,760		545
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS		5,277		12
83. HEART ACQUISITION COSTS				12
84. LIVER ACQUISITION COSTS				74
85. LUNG ACQUISITION COSTS				12
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				62
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	1,132,486	9,335,130	9,726,632	27,353
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH		449,489		136
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC	4,208	308,992		
100. RESEARCH ON SITE		79,067		
101. OTHER HOSPITAL ACTIVITIES		781,615		1,376
102. RESEARCH UNIVERSITY		1,426,105		
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	2,755	242,257		322
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT		18,333		595

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES (7)	HOUSEKEEPING (8)	DIETARY (9)	CAFETERIA (10)
107. VACANT SPACE		216,824		
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	1,139,449	12,857,812	9,726,632	29,782

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	SOUTH FAYETTE CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY
	(11)	(12)	(13)	(14)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA	107,628			
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION			3,151,990	
14. CENTRAL SERVICE & SUPPLY			96	6,410,139
15. PHARMACY			2,823	17,730
16. MEDICAL RECORDS LIBRARY				
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE				
19. CHILD LIFE				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE			1,090,827	627
27. NURSERY				
28. ICU			366,398	16,664
29. NICU			419,455	
30. CCU			134,199	48,244
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT			63,597	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM			219,813	3,604,210
38. RECOVERY ROOM			66,756	
39. DELIVERY ROOM				
40. ANESTHESIOLOGY			9,015	18,046
41. RADIOLOGY-DIAGNOSTIC	11,039		25,671	895,736
42. NUCLEAR MED DIAGNOSTIC			3,739	
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	SOUTH FAYETTE CAFETERIA (11)	MAINTENANCE OF PERSONNEL (12)	NURSING ADMINISTRATION (13)	CENTRAL SERVICE & SUPPLY (14)
45. LABORATORY			6,794	
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS			99	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY			2,819	55,374
50. PHYSICAL THERAPY	5,519		8,158	
51. OCCUPATIONAL THERAPY	8,279		24	1,008
52. SPEECH THERAPY	35,876		41	
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY			52,545	
55. PERFUSION/ECMO			2,484	798,867
56. ELECTROENCEPHALOGRAPHY			29,304	
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES				
61. RENAL DIALYSIS			12,208	
62. AUDIOLOGY			409	
63. CT SCAN			2,537	
64. MRI	2,760		49,099	
65. CARDIAC CATHERIZATION			26,438	868,471
66. PULMONARY FUNCTION				
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY			32,633	54,140
71. ACUTE RENAL DIALYSIS			9,480	
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC			11,367	
74. SATELLITE CLINICS	44,155		22,196	
75. EMERGENCY			282,672	31,022
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT			88,924	
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS			1,321	
83. HEART ACQUISITION COSTS			697	
84. LIVER ACQUISITION COSTS			7,986	
85. LUNG ACQUISITION COSTS			1,365	
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS			7,216	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	107,628		3,061,205	6,410,139
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES			73,387	
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES			17,398	
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				

CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15

ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	SOUTH FAYETTE CAFETERIA (11)	MAINTENANCE OF PERSONNEL (12)	NURSING ADMINISTRATION (13)	CENTRAL SERVICE & SUPPLY (14)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	107,628		3,151,990	6,410,139

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY (15)	MEDICAL RECORDS LIBRARY (16)	BIOMED ELECTRONICS (17)	SOCIAL SERVICE (18)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY	13,216,624			
16. MEDICAL RECORDS LIBRARY		3,487,709		
17. BIOMED ELECTRONICS			5,181,698	
18. SOCIAL SERVICE				1,977,226
19. CHILD LIFE				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG			388	201,659
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		247,678	313,042	157,175
27. NURSERY				
28. ICU		154,709	112,494	105,682
29. NICU		192,323	119,864	206,377
30. CCU		53,283	68,660	
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT		10,076		11,458
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM		354,920	603,200	424,750
38. RECOVERY ROOM		82,149	388	
39. DELIVERY ROOM				
40. ANESTHESIOLOGY		142,761	219,557	1,213
41. RADIOLOGY-DIAGNOSTIC		152,738	1,461,644	3,640
42. NUCLEAR MED DIAGNOSTIC		9,324		
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				


**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS	BIOMED ELECTRONICS	SOCIAL SERVICE
	(15)	(16)	(17)	(18)
45. LABORATORY		428,218	113,270	2,696
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS		47,801	1,940	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY		67,441	449,975	
50. PHYSICAL THERAPY		21,012	30,257	37,070
51. OCCUPATIONAL THERAPY		12,506		539
52. SPEECH THERAPY		24,669		1,348
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY		62,523	320,026	45,697
55. PERFUSION/ECMO		6,271		
56. ELECTROENCEPHALOGRAPHY		28,189	95,038	
57. MEDICAL SUPPLIES		52,933		
58. IMPLANTABLE DEVICES		60,693		
59. DRUGS CHARGED TO PATIENTS	13,216,624	769,373		
60. UROLOGY SERVICES		342	24,438	6,201
61. RENAL DIALYSIS		3,232	46,549	16,445
62. AUDIOLOGY		22,369	9,310	1,483
63. CT SCAN		57,971	79,909	
64. MRI		86,603	558,202	
65. CARDIAC CATHERIZATION		27,601		
66. PULMONARY FUNCTION		16,874	53,919	68,478
67. TRANSPLANT SERVICES				
68. BONE MARROW		5,907		
69. NEUROPHYSIOLOGY		6,131		
70. HEMATOLOGY/ONCOLOGY		18,651	12,025	85,193
71. ACUTE RENAL DIALYSIS		1,174	36,076	12,806
72. CORNEAL TRANSPLANT				
OUTPATIENT SERVICES				
73. CLINIC		1,711	8,922	99,751
74. SATELLITE CLINICS		3,953	93,874	25,881
75. EMERGENCY		197,968	124,131	219,857
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT		43,095	64,393	
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS		2,004	388	
83. HEART ACQUISITION COSTS		2,487		
84. LIVER ACQUISITION COSTS		6,346		34,508
85. LUNG ACQUISITION COSTS		638		
86. PANCREAS ACQUISITION COSTS		467		
87. INTESTINAL ACQUISITION COSTS		595		31,138
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
OTHER INPATIENT				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	13,216,624	3,487,709	5,021,879	1,801,045
NON-REIMBURSABLE COST				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				41,248
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC			9,698	
100. RESEARCH ON SITE			72,927	
101. OTHER HOSPITAL ACTIVITIES			34,912	52,032
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES			42,282	82,901
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY (15)	MEDICAL RECORDS DEPARTMENT (16)	BIOMED ELECTRONICS (17)	SOCIAL SERVICE (18)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	13,216,624	3,487,709	5,181,698	1,977,226

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CHILD LIFE (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)	INTERN RESIDENT APPROVED PROG (22)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE				
19. CHILD LIFE	1,779,125			
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				28,497,572
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	1,046,182			11,655,028
27. NURSERY				
28. ICU	145,556			
29. NICU	63,466			221,888
30. CCU	19,176			1,782,186
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	2,065			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				2,072,234
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				1,906,408
41. RADIOLOGY-DIAGNOSTIC				808,180
42. NUCLEAR MED DIAGNOSTIC				
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CHILD LIFE (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)	INTERN RESIDENT APPROVED PROG (22)
45. LABORATORY				223,954
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS				
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY				
50. PHYSICAL THERAPY				366,469
51. OCCUPATIONAL THERAPY				
52. SPEECH THERAPY				
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY				993,185
55. PERFUSION/ECMO				
56. ELECTROENCEPHALOGRAPHY	52,108			
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES				347,290
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. CT SCAN				
64. MRI				
65. CARDIAC CATHERIZATION				
66. PULMONARY FUNCTION				606,651
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY				515,182
71. ACUTE RENAL DIALYSIS				
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	17,886			4,171,909
74. SATELLITE CLINICS				
75. EMERGENCY	211,014			1,940,931
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	221,672			
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS				
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	1,779,125			27,611,495
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES				
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES				886,077
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CHILD LIFE (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)	INTERN RESIDENT APPROVED PROG (22)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	1,779,125			28,497,572

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY SCHOOL (23)	PARAMEDICAL ED (SPECIFY) (24)	PARAMEDICAL ED (SPECIFY) (25)
<u>GENERAL SERVICE</u>			
1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. NEW CAPITAL DESOTO BLDG			
1.2. NEW CAPITAL RANGOS BLDG			
1.3. NEW CAPITAL CHP OFFICE BLDG			
1.4. NEW CAPITAL MEREX BLDG			
1.5. NEW CAPITAL SATELLITES			
1.6. NEW CAPITAL WILSON BLDGE			
1.7. NEW CAPITAL HOSPITAL LWVLE			
1.8. NEW CAPITAL AOB			
1.9. NEW CAPITAL RANGOS LWVLE			
1.10. NEW CAPITAL CENTRAL PLANE			
1.11. NEW CAPITAL FACULTY BLDG			
1.12. NEW CAPITAL LAWRENCEVILLE			
1.13. NEW CAPITAL PLAZA BLDG			
1.14. NEW CAPITAL LWVL MED BLDG			
2.1. CAPITAL COST - MOV EQUIP RANGOS			
2.2. CAPITAL COSTS-MOV EQUIP LWVL			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. SOUTH FAYETTE CAFETERIA			
12. MAINTENANCE OF PERSONNEL			
13. NURSING ADMINISTRATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. BIOMED ELECTRONICS			
18. SOCIAL SERVICE			
19. CHILD LIFE			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL			
22. INTERN RESIDENT APPROVED PROG			
23. PHARMACY SCHOOL	206,772		
24. PARAMEDICAL ED (SPECIFY)			
25. PARAMEDICAL ED (SPECIFY)			
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. CRITICAL CARE			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			
41. RADIOLOGY-DIAGNOSTIC			
42. NUCLEAR MED DIAGNOSTIC			
43. RADIOLOGY-THERAPEUTIC			
44. RADIOISOTOPE			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY SCHOOL (23)	PARAMEDICAL ED (SPECIFY) (24)	PARAMEDICAL ED (SPECIFY) (25)
45. LABORATORY			
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS			
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY			
50. PHYSICAL THERAPY			
51. OCCUPATIONAL THERAPY			
52. SPEECH THERAPY			
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY			
55. PERFUSION/ECMO			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES			
58. IMPLANTABLE DEVICES			
59. DRUGS CHARGED TO PATIENTS	206,772		
60. UROLOGY SERVICES			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. CT SCAN			
64. MRI			
65. CARDIAC CATHERIZATION			
66. PULMONARY FUNCTION			
67. TRANSPLANT SERVICES			
68. BONE MARROW			
69. NEUROPHYSIOLOGY			
70. HEMATOLOGY/ONCOLOGY			
71. ACUTE RENAL DIALYSIS			
72. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC			
74. SATELLITE CLINICS			
75. EMERGENCY			
76. PARTIAL HOSPITALIZATION			
77. AMBULANCE			
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT			
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
90. SKILLED NURSING FACILITY			
91. INTERMEDIATE CARE FACILITY			
92. RESIDENTIAL TREATMENT FACILITY			
93. OTHER (SPECIFY)			
94. OTHER (SPECIFY)			
95. SUBTOTAL	206,772		
<u>NON-REIMBURSABLE COST</u>			
96. GIFT COFFEE SHOPS & CANTEEN			
97. RESEARCH			
98. FUNDED SCIENTIFIC PROGRAM			
99. RESEARCH GCRC			
100. RESEARCH ON SITE			
101. OTHER HOSPITAL ACTIVITIES			
102. RESEARCH UNIVERSITY			
103. HEARING AID CENTER			
104. PHYS PRIVATE OFFICES			
105. INTERN/RES NON APP PRG			
106. DEVELOPMENT			

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY SCHOOL (23)	PARAMEDICAL ED (SPECIFY) (24)	PARAMEDICAL ED (SPECIFY) (25)
107. VACANT SPACE			
108. OTHER CAPITAL RELATED COSTS			
109. CROSSFOOT ADJUSTMENT			
110. NEGATIVE COST CENTER			
111. TOTAL	206,772		

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST	TOTAL EXPENSES
	(26)	(27)
<u>GENERAL SERVICE</u>		
1. CAPITAL COSTS-BLDG & FIXTURES		
1.1. NEW CAPITAL DESOTO BLDG		
1.2. NEW CAPITAL RANGOS BLDG		
1.3. NEW CAPITAL CHP OFFICE BLDG		
1.4. NEW CAPITAL MEREX BLDG		
1.5. NEW CAPITAL SATELLITES		
1.6. NEW CAPITAL WILSON BLDGE		
1.7. NEW CAPITAL HOSPITAL LWVLE		
1.8. NEW CAPITAL AOB		
1.9. NEW CAPITAL RANGOS LWVLE		
1.10. NEW CAPITAL CENTRAL PLANE		
1.11. NEW CAPITAL FACULTY BLDG		
1.12. NEW CAPITAL LAWRENCEVILLE		
1.13. NEW CAPITAL PLAZA BLDG		
1.14. NEW CAPITAL LWVL MED BLDG		
2.1. CAPITAL COST - MOV EQUIP RANGOS		
2.2. CAPITAL COSTS-MOV EQUIP LWVL		
3. EMPLOYEE BENEFITS		
4.1. NON-PATIENT TELEPHONE		
4.2. DATA PROCESSING		
4.3. PURCHASING		
4.4. ADMISSIONS		
4.5. BILLING/ COLLECTIONS		
4.6. OTHER ADMIN. AND GENERAL		
5. MAINTENANCE AND REPAIRS		
6. OPERATION OF PLANT		
7. LAUNDRY & LINEN SERVICES		
8. HOUSEKEEPING		
9. DIETARY		
10. CAFETERIA		
11. SOUTH FAYETTE CAFETERIA		
12. MAINTENANCE OF PERSONNEL		
13. NURSING ADMINISTRATION		
14. CENTRAL SERVICE & SUPPLY		
15. PHARMACY		
16. MEDICAL RECORDS LIBRARY		
17. BIOMED ELECTRONICS		
18. SOCIAL SERVICE		
19. CHILD LIFE		
20. OTHER (SPECIFY)		
21. NURSING SCHOOL		
22. INTERN RESIDENT APPROVED PROG		
23. PHARMACY SCHOOL		
24. PARAMEDICAL ED (SPECIFY)		
25. PARAMEDICAL ED (SPECIFY)		
<u>INPATIENT ROUTINE SERVICE</u>		
26. GENERAL ROUTINE CARE	11,655,028	67,530,385
27. NURSERY		
28. ICU		21,542,529
29. NICU	221,888	23,707,052
30. CCU	1,782,186	9,317,205
31. CRITICAL CARE		
32. OTHER (SPECIFY)		
33. OTHER (SPECIFY)		
34. MED REHAB UNIT		2,188,831
35. PSYCH UNIT		
36. DRUG & ALCOHOL REHAB UNIT		
<u>ANCILLARY SERVICES</u>		
37. OPERATING ROOM	2,072,234	34,095,187
38. RECOVERY ROOM		3,372,986
39. DELIVERY ROOM		
40. ANESTHESIOLOGY	1,906,408	7,056,406
41. RADIOLOGY-DIAGNOSTIC	808,180	16,862,919
42. NUCLEAR MED DIAGNOSTIC		1,330,197
43. RADIOLOGY-THERAPEUTIC		
44. RADIOISOTOPE		

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST	TOTAL EXPENSES
	(26)	(27)
45. LABORATORY	223,954	23,353,507
46. WHOLE BLOOD		
47. BLOOD STOR PROC TRANS		6,727,258
48. INTRAVENOUS THERAPY		
49. RESPIRATORY THERAPY		12,003,867
50. PHYSICAL THERAPY	366,469	4,605,514
51. OCCUPATIONAL THERAPY		2,631,575
52. SPEECH THERAPY		4,286,765
53. OXYGEN THERAPY		
54. ELECTROCARDIOLOGY	993,185	8,488,484
55. PERFUSION/ECMO		2,487,916
56. ELECTROENCEPHALOGRAPHY		3,961,481
57. MEDICAL SUPPLIES		3,341,416
58. IMPLANTABLE DEVICES		13,978,328
59. DRUGS CHARGED TO PATIENTS	206,772	50,491,185
60. UROLOGY SERVICES	347,290	559,007
61. RENAL DIALYSIS		659,446
62. AUDIOLOGY		1,903,695
63. CT SCAN		1,013,526
64. MRI		4,957,067
65. CARDIAC CATHERIZATION		2,305,026
66. PULMONARY FUNCTION	606,651	3,218,958
67. TRANSPLANT SERVICES		
68. BONE MARROW		1,897,583
69. NEUROPHYSIOLOGY		326,942
70. HEMATOLOGY/ONCOLOGY	515,182	3,846,711
71. ACUTE RENAL DIALYSIS		504,648
72. CORNEAL TRANSPLANT		128,219
<u>OUTPATIENT SERVICES</u>		
73. CLINIC	4,171,909	10,643,090
74. SATELLITE CLINICS		5,414,626
75. EMERGENCY	1,940,931	19,630,178
76. PARTIAL HOSPITALIZATION		
77. AMBULANCE		
78. HOME PROGRAM DIALYSIS		
79. HOME HEALTH AGENCY		
80. SHORT PROCEDURE UNIT		5,798,660
81. OBSERVATION BEDS		7,830,697
82. KIDNEY ACQUISITION COSTS		980,045
83. HEART ACQUISITION COSTS		1,047,593
84. LIVER ACQUISITION COSTS		2,000,766
85. LUNG ACQUISITION COSTS		329,023
86. PANCREAS ACQUISITION COSTS		73,987
87. INTESTINAL ACQUISITION COSTS		758,498
88. OTHER (SPECIFY)		
89. OTHER (SPECIFY)		
<u>OTHER INPATIENT</u>		
90. SKILLED NURSING FACILITY		
91. INTERMEDIATE CARE FACILITY		
92. RESIDENTIAL TREATMENT FACILITY		
93. OTHER (SPECIFY)		
94. OTHER (SPECIFY)		
95. SUBTOTAL	27,818,267	399,188,984
<u>NON-REIMBURSABLE COST</u>		
96. GIFT COFFEE SHOPS & CANTEEN		
97. RESEARCH		6,188,751
98. FUNDED SCIENTIFIC PROGRAM		11,538,477
99. RESEARCH GCRC		1,391,954
100. RESEARCH ON SITE		1,205,622
101. OTHER HOSPITAL ACTIVITIES		32,222,777
102. RESEARCH UNIVERSITY		6,342,309
103. HEARING AID CENTER		
104. PHYS PRIVATE OFFICES	886,077	4,429,855
105. INTERN/RES NON APP PRG		
106. DEVELOPMENT		721,451

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST (26)	TOTAL EXPENSES (27)
107. VACANT SPACE		738,044
108. OTHER CAPITAL RELATED COSTS		2
109. CROSSFOOT ADJUSTMENT		
110. NEGATIVE COST CENTER		
111. TOTAL	28,704,344	463,968,226

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	NEW CAPITAL DESOTO BLDG	NEW CAPITAL RANGOS BLDG	NEW CAPITAL CHP OFFICE BLDG	NEW CAPITAL MEREX BLDG
	(1)	(1.1)	(1.2)	(1.3)	(1.4)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG				57,410	
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS					
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING				1,070	
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL				715	
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT				8,065	
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					
9. DIETARY					
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION					
14. CENTRAL SERVICE & SUPPLY					
15. PHARMACY					
16. MEDICAL RECORDS LIBRARY					
17. BIOMED ELECTRONICS					
18. SOCIAL SERVICE					
19. CHILD LIFE					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG					
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE					
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. NUCLEAR MED DIAGNOSTIC					
43. RADIOLOGY-THERAPEUTIC					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	NEW CAPITAL DESOTO BLDG	NEW CAPITAL RANGOS BLDG	NEW CAPITAL CHP OFFICE BLDG	NEW CAPITAL MEXEX BLDG
	(1)	(1.1)	(1.2)	(1.3)	(1.4)
44. RADIOISOTOPE					
45. LABORATORY					
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS					
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY					
50. PHYSICAL THERAPY					
51. OCCUPATIONAL THERAPY					
52. SPEECH THERAPY					
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY					
55. PERFUSION/ECMO					
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES					
61. RENAL DIALYSIS					
62. AUDIOLOGY					
63. CT SCAN					
64. MRI					
65. CARDIAC CATHERIZATION					
70. PULMONARY FUNCTION					
71. TRANSPLANT SERVICES					
72. BONE MARROW NEUROPHYSIOLOGY					
73. HEMATOLOGY/ONCOLOGY					
74. ACUTE RENAL DIALYSIS					
75. CORNEAL TRANSPLANT					
<u>OUTPATIENT SERVICES</u>					
73. CLINIC					
74. SATELLITE CLINICS					
75. EMERGENCY					
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT					
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS					
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL				9,850	
<u>NON-REIMBURSABLE COST</u>					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH					
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC					
100. RESEARCH ON SITE					
101. OTHER HOSPITAL ACTIVITIES				20,598	
102. RESEARCH UNIVERSITY					
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES				10,075	
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	NEW CAPITAL DESOTO BLDG	NEW CAPITAL RANGOS BLDG	NEW CAPITAL CHP OFFICE BLDG	NEW CAPITAL MEREX BLDG
	(1)	(1.1)	(1.2)	(1.3)	(1.4)
107. VACANT SPACE				16,887	
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT					
110. NEGATIVE COST CENTER					
111. TOTAL				57,410	

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NEW CAPITAL SATELLITES	NEW CAPITAL WILSON BLDGE	NEW CAPITAL HOSPITAL LWVLE	NEW CAPITAL AOB	NEW CAPITAL RANGOS LWVLE
	(1.5)	(1.6)	(1.7)	(1.8)	(1.9)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES	1,382,065				
1.6. NEW CAPITAL WILSON BLDGE		166,130			
1.7. NEW CAPITAL HOSPITAL LWVLE			15,604,338		
1.8. NEW CAPITAL AOB				735,548	
1.9. NEW CAPITAL RANGOS LWVLE					4,127,768
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS				37,129	
4.1. NON-PATIENT TELEPHONE			13,714		
4.2. DATA PROCESSING			141,965	119,517	
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL			1,776,862	279,388	704,823
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT		26,991	2,883,962	44,563	
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING			82,636		
9. DIETARY		29,690	356,029		
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION			91,612		
14. CENTRAL SERVICE & SUPPLY			669,250		362,109
15. PHARMACY			111,730		
16. MEDICAL RECORDS LIBRARY		3,374	73,069		
17. BIOMED ELECTRONICS			79,670		
18. SOCIAL SERVICE					
19. CHILD LIFE			42,716		
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG				64,549	
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE			2,606,526		
27. NURSERY					
28. ICU			638,975		
29. NICU			439,950		
30. CCU			165,403		
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	664,578		1,029,149		
38. RECOVERY ROOM			172,030		
39. DELIVERY ROOM					
40. ANESTHESIOLOGY			95,050		
41. RADIOLOGY-DIAGNOSTIC			914,008		
42. NUCLEAR MED DIAGNOSTIC					
43. RADIOLOGY-THERAPEUTIC					


**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NEW CAPITAL SATELLITES	NEW CAPITAL WILSON BLDGE	NEW CAPITAL HOSPITAL LWVLE	NEW CAPITAL AOB	NEW CAPITAL RANGOS LWVLE
	(1.5)	(1.6)	(1.7)	(1.8)	(1.9)
44. RADIOISOTOPE					
45. LABORATORY			458,428		
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS			42,637		
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY			55,156		
50. PHYSICAL THERAPY			69,172		
51. OCCUPATIONAL THERAPY			69,172		
52. SPEECH THERAPY					
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY			395,030		
55. PERFUSION/ECMO					
56. ELECTROENCEPHALOGRAPHY			223,538		
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES			45,366		
61. RENAL DIALYSIS			22,926		
62. AUDIOLOGY					
63. CT SCAN					
64. MRI					
65. CARDIAC CATHERIZATION			83,659		
70. PULMONARY FUNCTION			54,015	18,084	
71. TRANSPLANT SERVICES					
72. BONE MARROW NEUROPHYSIOLOGY			30,157		
73. HEMATOLOGY/ONCOLOGY					
74. ACUTE RENAL DIALYSIS			17,795		
75. CORNEAL TRANSPLANT					
<u>OUTPATIENT SERVICES</u>					
73. CLINIC		25,642	105,483	37,904	
74. SATELLITE CLINICS	717,487	6,748	254,522		
75. EMERGENCY			763,933	85,712	
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT			175,836		
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS			7,559		
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	1,382,065	92,445	15,258,690	686,846	1,066,932
<u>NON-REIMBURSABLE COST</u>					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH		10,122			616,181
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC			83,371		354,633
100. RESEARCH ON SITE				29,078	73,393
101. OTHER HOSPITAL ACTIVITIES		42,510	65,838		
102. RESEARCH UNIVERSITY					2,016,629
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES		21,053	196,439		
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT				19,624	

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NEW CAPITAL SATELLITES	NEW CAPITAL WILSON BLDGE	NEW CAPITAL HOSPITAL LWVLE	NEW CAPITAL AOB	NEW CAPITAL RANGOS LWVLE
	(1.5)	(1.6)	(1.7)	(1.8)	(1.9)
107. VACANT SPACE					
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT					
110. NEGATIVE COST CENTER					
111. TOTAL	1,382,065	166,130	15,604,338	735,548	4,127,768

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NEW CAPITAL CENTRAL PLANE	NEW CAPITAL FACULTY BLDG	NEW CAPITAL LAWRENCEVILLE	NEW CAPITAL PLAZA BLDG	NEW CAPITAL LWVL MED BLDG
	(1.10)	(1.11)	(1.12)	(1.13)	(1.14)
<u>GENERAL SERVICE</u>					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE	798,041				
1.11. NEW CAPITAL FACULTY BLDG		1,259,897			
1.12. NEW CAPITAL LAWRENCEVILLE			1,164,121		
1.13. NEW CAPITAL PLAZA BLDG				522,031	
1.14. NEW CAPITAL LWVL MED BLDG					21,685
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS				31,480	
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING		20,502			
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL		561,879	1,135,388		4,860
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT	798,041		28,733	41,729	2,582
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					
9. DIETARY		52,170			
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION				15,202	
14. CENTRAL SERVICE & SUPPLY					
15. PHARMACY					
16. MEDICAL RECORDS LIBRARY					
17. BIOMED ELECTRONICS					
18. SOCIAL SERVICE					
19. CHILD LIFE					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG		519,511		9,350	
23. PHARMACY SCHOOL					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE					
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. NUCLEAR MED DIAGNOSTIC					
43. RADIOLOGY-THERAPEUTIC					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NEW CAPITAL CENTRAL PLANE	NEW CAPITAL FACULTY BLDG	NEW CAPITAL LAWRENCEVILLE	NEW CAPITAL PLAZA BLDG	NEW CAPITAL LWVL MED BLDG
	(1.10)	(1.11)	(1.12)	(1.13)	(1.14)
44. RADIOISOTOPE					
45. LABORATORY					
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS					
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY					
50. PHYSICAL THERAPY					
51. OCCUPATIONAL THERAPY					
52. SPEECH THERAPY					
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY					
55. PERFUSION/ECMO					
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES					
58. IMPLANTABLE DEVICES					
59. DRUGS CHARGED TO PATIENTS					
60. UROLOGY SERVICES					
61. RENAL DIALYSIS					
62. AUDIOLOGY		18,877			
63. CT SCAN					
64. MRI					
65. CARDIAC CATHERIZATION					
70. PULMONARY FUNCTION					
71. TRANSPLANT SERVICES					
72. BONE MARROW NEUROPHYSIOLOGY					
73. HEMATOLOGY/ONCOLOGY				64,990	
74. ACUTE RENAL DIALYSIS					
75. CORNEAL TRANSPLANT					
<u>OUTPATIENT SERVICES</u>					
73. CLINIC					
74. SATELLITE CLINICS					
75. EMERGENCY					
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT					
81. OBSERVATION BEDS					
82. KIDNEY ACQUISITION COSTS					
83. HEART ACQUISITION COSTS					
84. LIVER ACQUISITION COSTS					
85. LUNG ACQUISITION COSTS					
86. PANCREAS ACQUISITION COSTS					
87. INTESTINAL ACQUISITION COSTS					
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL	798,041	1,172,939	1,164,121	162,751	7,442
<u>NON-REIMBURSABLE COST</u>					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH					
98. FUNDED SCIENTIFIC PROGRAM					
99. RESEARCH GCRC					
100. RESEARCH ON SITE					
101. OTHER HOSPITAL ACTIVITIES		57,863		273,031	14,243
102. RESEARCH UNIVERSITY					
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES		29,095			
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT					

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NEW CAPITAL CENTRAL PLANE	NEW CAPITAL FACULTY BLDG	NEW CAPITAL LAWRENCEVILLE	NEW CAPITAL PLAZA BLDG	NEW CAPITAL LWVL MED BLDG
	(1.10)	(1.11)	(1.12)	(1.13)	(1.14)
107. VACANT SPACE				86,249	
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT					
110. NEGATIVE COST CENTER					
111. TOTAL	798,041	1,259,897	1,164,121	522,031	21,685

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COST - MOV EQUIP RANGOS (2.1)	CAPITAL COSTS- MOV EQUIP LWVL (2.2)	DIRECTLY ASSIGNED CAPITAL COST
<u>GENERAL SERVICE</u>			
1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. NEW CAPITAL DESOTO BLDG			
1.2. NEW CAPITAL RANGOS BLDG			
1.3. NEW CAPITAL CHP OFFICE BLDG			
1.4. NEW CAPITAL MEREX BLDG			
1.5. NEW CAPITAL SATELLITES			
1.6. NEW CAPITAL WILSON BLDGE			
1.7. NEW CAPITAL HOSPITAL LWVLE			
1.8. NEW CAPITAL AOB			
1.9. NEW CAPITAL RANGOS LWVLE			
1.10. NEW CAPITAL CENTRAL PLANE			
1.11. NEW CAPITAL FACULTY BLDG			
1.12. NEW CAPITAL LAWRENCEVILLE			
1.13. NEW CAPITAL PLAZA BLDG			
1.14. NEW CAPITAL LWVL MED BLDG			
2.1. CAPITAL COST - MOV EQUIP RANGOS			
2.2. CAPITAL COSTS-MOV EQUIP LWVL			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			526,057
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. SOUTH FAYETTE CAFETERIA			
12. MAINTENANCE OF PERSONNEL			
13. NURSING ADMINISTRATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. BIOMED ELECTRONICS			
18. SOCIAL SERVICE			
19. CHILD LIFE			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL			
22. INTERN RESIDENT APPROVED PROG			
23. PHARMACY SCHOOL			
24. PARAMEDICAL ED (SPECIFY)			
25. PARAMEDICAL ED (SPECIFY)			
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. CRITICAL CARE			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT		3,090	120,000
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			
41. RADIOLOGY-DIAGNOSTIC			
42. NUCLEAR MED DIAGNOSTIC			
43. RADIOLOGY-THERAPEUTIC			

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COST - MOV EQUIP (2.1)	CAPITAL COSTS- MOV EQUIP LWVL (2.2)	DIRECTLY ASSIGNED CAPITAL COST
44. RADIOISOTOPE			
45. LABORATORY			
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS			
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY			
50. PHYSICAL THERAPY			118,898
51. OCCUPATIONAL THERAPY			114,986
52. SPEECH THERAPY			126,325
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY			3,383
55. PERFUSION/ECMO			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES			
58. IMPLANTABLE DEVICES			
59. DRUGS CHARGED TO PATIENTS			
60. UROLOGY SERVICES			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. CT SCAN			
64. MRI			
65. CARDIAC CATHERIZATION			
70. PULMONARY FUNCTION			60,174
71. TRANSPLANT SERVICES			
72. BONE MARROW NEUROPHYSIOLOGY			
73. HEMATOLOGY/ONCOLOGY			
74. ACUTE RENAL DIALYSIS			
75. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC			
74. SATELLITE CLINICS			423,343
75. EMERGENCY			
76. PARTIAL HOSPITALIZATION			
77. AMBULANCE			4,194
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT			
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
90. SKILLED NURSING FACILITY			
91. INTERMEDIATE CARE FACILITY			
92. RESIDENTIAL TREATMENT FACILITY			
93. OTHER (SPECIFY)			
94. OTHER (SPECIFY)			
95. SUBTOTAL		3,090	1,497,360
<u>NON-REIMBURSABLE COST</u>			
96. GIFT COFFEE SHOPS & CANTEEN			
97. RESEARCH			20,032
98. FUNDED SCIENTIFIC PROGRAM			
99. RESEARCH GCRC			
100. RESEARCH ON SITE			
101. OTHER HOSPITAL ACTIVITIES			481,090
102. RESEARCH UNIVERSITY			
103. HEARING AID CENTER			
104. PHYS PRIVATE OFFICES			35,574
105. INTERN/RES NON APP PRG			
106. DEVELOPMENT			

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COST - MOV EQUIP RANGE	CAPITAL COSTS- MOV EQUIP LWVL	DIRECTLY ASSIGNED CAPITAL COST
107. VACANT SPACE	(2.1)	(2.2)	
108. OTHER CAPITAL RELATED COSTS			
109. CROSSFOOT ADJUSTMENT			
110. NEGATIVE COST CENTER			
111. TOTAL		3,090	2,034,056

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS (3)	NON-PATIENT TELEPHONE (4.1)	DATA PROCESSING (4.2)	PURCHASING (4.3)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS	68,609			
4.1. NON-PATIENT TELEPHONE	352	14,066		
4.2. DATA PROCESSING	899	586	284,539	
4.3. PURCHASING				
4.4. ADMISSIONS	348	203	3,022	
4.5. BILLING/ COLLECTIONS	53			
4.6. OTHER ADMIN. AND GENERAL	4,824	759	24,505	
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	2,148	516	4,783	
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING		60		
9. DIETARY	414	316	2,210	
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	779	153	3,243	
14. CENTRAL SERVICE & SUPPLY	568	100	3,936	
15. PHARMACY	3,376	263	13,201	
16. MEDICAL RECORDS LIBRARY	568	170	3,153	
17. BIOMED ELECTRONICS		83	138	
18. SOCIAL SERVICE	541	96	2,284	
19. CHILD LIFE	432	146	2,438	
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG		3		
23. PHARMACY SCHOOL	67			
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	11,171	1,046	41,665	
27. NURSERY				
28. ICU	4,274	522	17,541	
29. NICU	5,327	316	15,507	
30. CCU	1,568	110	6,923	
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	492	113		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	2,973	622	14,124	
38. RECOVERY ROOM	713	67	2,262	
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	470	559	1,764	
41. RADIOLOGY-DIAGNOSTIC	2,179	778	9,515	
42. NUCLEAR MED DIAGNOSTIC	149		1,020	
43. RADIOLOGY-THERAPEUTIC				


**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING
	(3)	(4.1)	(4.2)	(4.3)
44. RADIOISOTOPE				
45. LABORATORY	1,764	389	8,751	
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	112		690	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	1,689	133	7,558	
50. PHYSICAL THERAPY	1,044	77	1,796	
51. OCCUPATIONAL THERAPY	662	40	1,572	
52. SPEECH THERAPY	1,164	103	3,955	
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	1,311	456	6,525	
55. PERFUSION/ECMO	381	7	1,357	
56. ELECTROENCEPHALOGRAPHY	788	116	3,532	
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES				
61. RENAL DIALYSIS	118	20	362	
62. AUDIOLOGY	397	133	1,912	
63. CT SCAN	205		998	
64. MRI	834		2,999	
65. CARDIAC CATHERIZATION	230	37	1,399	
70. PULMONARY FUNCTION	509	70	1,832	
71. TRANSPLANT SERVICES				
72. BONE MARROW NEUROPHYSIOLOGY	188	40	491	
73. HEMATOLOGY/ONCOLOGY	657	276	2,323	
74. ACUTE RENAL DIALYSIS	91	17	282	
75. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	1,314	33	7,186	
74. SATELLITE CLINICS	912	752	7,930	
75. EMERGENCY	3,424	719	13,245	
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	1,309	216	4,728	
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS	30			
83. HEART ACQUISITION COSTS	17	3	51	
84. LIVER ACQUISITION COSTS	160	40	529	
85. LUNG ACQUISITION COSTS	43	3	93	
86. PANCREAS ACQUISITION COSTS	2			
87. INTESTINAL ACQUISITION COSTS	143	37	478	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	64,183	11,304	255,808	
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	376	1,783	1,492	
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE		183	8,514	
101. OTHER HOSPITAL ACTIVITIES	3,454	250	10,214	
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	548	373	2,015	
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT	48	173	6,496	

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING
	(3)	(4.1)	(4.2)	(4.3)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	68,609	14,066	284,539	

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	ADMISSIONS (4.4)	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS	3,573			
4.5. BILLING/ COLLECTIONS		53		
4.6. OTHER ADMIN. AND GENERAL			5,020,060	
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT			262,010	
7. LAUNDRY & LINEN SERVICES			12,328	
8. HOUSEKEEPING			137,944	
9. DIETARY			94,344	
10. CAFETERIA			322	
11. SOUTH FAYETTE CAFETERIA			1,164	
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION			31,324	
14. CENTRAL SERVICE & SUPPLY			46,848	
15. PHARMACY			140,332	
16. MEDICAL RECORDS LIBRARY			36,001	
17. BIOMED ELECTRONICS			54,333	
18. SOCIAL SERVICE			21,389	
19. CHILD LIFE			18,318	
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG			285,658	
23. PHARMACY SCHOOL			2,237	
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	62	53		442,500
27. NURSERY				
28. ICU	332			193,619
29. NICU	412			216,065
30. CCU	114			69,772
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	22			22,735
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	236			255,224
38. RECOVERY ROOM	39			30,856
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	131			49,427
41. RADIOLOGY-DIAGNOSTIC	109			125,745
42. NUCLEAR MED DIAGNOSTIC	5			14,249
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	ADMISSIONS	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS
	(4.4)	(4.5)	(4.6)	(5)
44. RADIOISOTOPE				
45. LABORATORY	495		234,304	
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	77		71,319	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	140		122,441	
50. PHYSICAL THERAPY	16		43,226	
51. OCCUPATIONAL THERAPY	9		26,725	
52. SPEECH THERAPY	12		45,704	
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	33		67,216	
55. PERFUSION/ECMO	13		18,179	
56. ELECTROENCEPHALOGRAPHY	21		35,444	
57. MEDICAL SUPPLIES	66		35,580	
58. IMPLANTABLE DEVICES	80		150,581	
59. DRUGS CHARGED TO PATIENTS	923		392,729	
60. UROLOGY SERVICES			952	
61. RENAL DIALYSIS			5,759	
62. AUDIOLOGY	1		19,569	
63. CT SCAN	48		9,445	
64. MRI	35		46,091	
65. CARDIAC CATHERIZATION	14		13,031	
70. PULMONARY FUNCTION	2		25,019	
71. TRANSPLANT SERVICES				
72. BONE MARROW	8		19,811	
NEUROPHYSIOLOGY	9		3,471	
73. HEMATOLOGY/ONCOLOGY	2		30,462	
74. ACUTE RENAL DIALYSIS	3		4,407	
75. CORNEAL TRANSPLANT			1,387	
<u>OUTPATIENT SERVICES</u>				
73. CLINIC			63,944	
74. SATELLITE CLINICS			38,535	
75. EMERGENCY	73		159,821	
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	5		53,512	
81. OBSERVATION BEDS			84,724	
82. KIDNEY ACQUISITION COSTS	4		10,399	
83. HEART ACQUISITION COSTS	5		11,300	
84. LIVER ACQUISITION COSTS	14		21,118	
85. LUNG ACQUISITION COSTS	1		3,538	
86. PANCREAS ACQUISITION COSTS	1		795	
87. INTESTINAL ACQUISITION COSTS	1		7,784	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	3,573	53	4,443,066	
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH			52,529	
98. FUNDED SCIENTIFIC PROGRAM			124,840	
99. RESEARCH GCRC			5,298	
100. RESEARCH ON SITE			9,796	
101. OTHER HOSPITAL ACTIVITIES			322,571	
102. RESEARCH UNIVERSITY			24,260	
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES			29,230	
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT			7,229	

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	ADMISSIONS (4.4)	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)
107. VACANT SPACE			1,241	
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	3,573	53	5,020,060	

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY
	(6)	(7)	(8)	(9)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	4,104,123			
7. LAUNDRY & LINEN SERVICES		12,328		
8. HOUSEKEEPING	18,333		238,973	
9. DIETARY	110,389	87	6,457	652,106
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	28,348		1,658	
14. CENTRAL SERVICE & SUPPLY	229,844	1	13,443	
15. PHARMACY	24,787		1,450	
16. MEDICAL RECORDS LIBRARY	17,666		1,033	
17. BIOMED ELECTRONICS	17,675		1,034	
18. SOCIAL SERVICE				
19. CHILD LIFE	9,476		554	
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG	209,264		12,240	
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	578,252	5,419	33,818	429,054
27. NURSERY				
28. ICU	141,756	2,195	8,291	84,360
29. NICU	97,602	175	5,709	108,099
30. CCU	36,694	76	2,146	28,359
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	343,508	1,268	20,091	
38. RECOVERY ROOM	38,165	283	2,232	
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	21,087		1,233	
41. RADIOLOGY-DIAGNOSTIC	202,771	501	11,860	
42. NUCLEAR MED DIAGNOSTIC				
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY
	(6)	(7)	(8)	(9)
44. RADIOISOTOPE				
45. LABORATORY	101,702	18	5,948	
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	9,459		553	
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	12,236		716	
50. PHYSICAL THERAPY	15,346	28	898	
51. OCCUPATIONAL THERAPY	15,346		898	
52. SPEECH THERAPY				
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	87,637	91	5,126	
55. PERFUSION/ECMO				
56. ELECTROENCEPHALOGRAPHY	49,592	344	2,901	
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES	10,064	18	589	
61. RENAL DIALYSIS	5,086	29	297	
62. AUDIOLOGY	6,728	4	394	
63. CT SCAN				
64. MRI				
65. CARDIAC CATHERIZATION	18,560	108	1,086	
70. PULMONARY FUNCTION	17,352	37	1,015	
71. TRANSPLANT SERVICES				
72. BONE MARROW NEUROPHYSIOLOGY	6,690		391	
73. HEMATOLOGY/ONCOLOGY	34,301	29	2,006	
74. ACUTE RENAL DIALYSIS	3,948	22	231	
75. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	45,717	74	2,674	
74. SATELLITE CLINICS	183,740		10,747	
75. EMERGENCY	194,922	567	11,401	2,234
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	39,009	878	2,282	
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS	1,677		98	
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS				
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	2,984,729	12,252	173,500	652,106
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	142,833		8,354	
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC	98,188	46	5,743	
100. RESEARCH ON SITE	25,125		1,470	
101. OTHER HOSPITAL ACTIVITIES	248,372		14,527	
102. RESEARCH UNIVERSITY	453,169		26,505	
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	76,981	30	4,503	
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT	5,826		341	

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	OPERATION OF PLANT (6)	LAUNDRY & LINEN SERVICES (7)	HOUSEKEEPING (8)	DIETARY (9)
107. VACANT SPACE	68,900		4,030	
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	4,104,123	12,328	238,973	652,106

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAFETERIA (10)	SOUTH FAYETTE CAFETERIA (11)	MAINTENANCE OF PERSONNEL (12)	NURSING ADMINISTRATION (13)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA	322			
11. SOUTH FAYETTE CAFETERIA		1,164		
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION	4			172,323
14. CENTRAL SERVICE & SUPPLY	5			5
15. PHARMACY	16			154
16. MEDICAL RECORDS LIBRARY	5			
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE	3			
19. CHILD LIFE	3			
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	60			59,641
27. NURSERY				
28. ICU	20			20,031
29. NICU	23			22,932
30. CCU	7			7,337
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	3			3,477
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	17			12,017
38. RECOVERY ROOM	3			3,650
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	3			493
41. RADIOLOGY-DIAGNOSTIC	14	119		1,403
42. NUCLEAR MED DIAGNOSTIC	1			204
43. RADIOLOGY-THERAPEUTIC				


**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAFETERIA (10)	SOUTH FAYETTE CAFETERIA (11)	MAINTENANCE OF PERSONNEL (12)	NURSING ADMINISTRATION (13)
44. RADIOISOTOPE				
45. LABORATORY	11			371
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	1			5
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	9			154
50. PHYSICAL THERAPY	5	60		446
51. OCCUPATIONAL THERAPY	3	90		1
52. SPEECH THERAPY	6	388		2
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	8			2,873
55. PERFUSION/ECMO	1			136
56. ELECTROENCEPHALOGRAPHY	4			1,602
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES				
61. RENAL DIALYSIS	1			667
62. AUDIOLOGY	2			22
63. CT SCAN	1			139
64. MRI	5	30		2,684
65. CARDIAC CATHERIZATION	2			1,445
70. PULMONARY FUNCTION	3			
71. TRANSPLANT SERVICES				
72. BONE MARROW NEUROPHYSIOLOGY	1			
73. HEMATOLOGY/ONCOLOGY	4			1,784
74. ACUTE RENAL DIALYSIS	1			518
75. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	11			621
74. SATELLITE CLINICS	6	477		1,213
75. EMERGENCY	17			15,454
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	6			4,862
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				72
83. HEART ACQUISITION COSTS				38
84. LIVER ACQUISITION COSTS	1			437
85. LUNG ACQUISITION COSTS				75
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS	1			395
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	297	1,164		167,360
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	1			
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES	15			4,012
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	3			951
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT	6			

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAFETERIA (10)	SOUTH FAYETTE CAFETERIA (11)	MAINTENANCE OF PERSONNEL (12)	NURSING ADMINISTRATION (13)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	322	1,164		172,323

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CENTRAL SERVICE & SUPPLY (14)	PHARMACY (15)	MEDICAL RECORDS LIBRARY (16)	BIOMED ELECTRONICS (17)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY	1,326,109			
15. PHARMACY	3,668	298,977		
16. MEDICAL RECORDS LIBRARY			135,039	
17. BIOMED ELECTRONICS				152,933
18. SOCIAL SERVICE				
19. CHILD LIFE				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				11
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	130		10,020	9,242
27. NURSERY				
28. ICU	3,447		5,969	3,320
29. NICU			7,421	3,538
30. CCU	9,981		2,056	2,026
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT			389	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	745,627		13,695	17,803
38. RECOVERY ROOM			3,170	11
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	3,733		5,508	6,480
41. RADIOLOGY-DIAGNOSTIC	185,308		5,893	43,139
42. NUCLEAR MED DIAGNOSTIC			360	
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS LIBRARY	BIOMED ELECTRONICS
	(14)	(15)	(16)	(17)
44. RADIOISOTOPE				
45. LABORATORY			16,523	3,343
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS			1,844	57
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	11,456		2,602	13,281
50. PHYSICAL THERAPY			811	893
51. OCCUPATIONAL THERAPY	208		483	
52. SPEECH THERAPY			952	
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY			2,412	9,445
55. PERFUSION/ECMO	165,267		242	
56. ELECTROENCEPHALOGRAPHY			1,088	2,805
57. MEDICAL SUPPLIES			2,042	
58. IMPLANTABLE DEVICES			2,342	
59. DRUGS CHARGED TO PATIENTS		298,977	29,686	
60. UROLOGY SERVICES			13	721
61. RENAL DIALYSIS			125	1,374
62. AUDIOLOGY			863	275
63. CT SCAN			2,237	2,358
64. MRI			3,342	16,475
65. CARDIAC CATHERIZATION	179,666		1,065	
70. PULMONARY FUNCTION			651	1,591
71. TRANSPLANT SERVICES				
72. BONE MARROW			228	
NEUROPHYSIOLOGY			237	
73. HEMATOLOGY/ONCOLOGY	11,200		720	355
74. ACUTE RENAL DIALYSIS			45	1,065
75. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC			66	263
74. SATELLITE CLINICS			153	2,771
75. EMERGENCY	6,418		7,639	3,664
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT			1,663	1,900
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS			77	11
83. HEART ACQUISITION COSTS			96	
84. LIVER ACQUISITION COSTS			245	
85. LUNG ACQUISITION COSTS			25	
86. PANCREAS ACQUISITION COSTS			18	
87. INTESTINAL ACQUISITION COSTS			23	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	1,326,109	298,977	135,039	148,217
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH				
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				286
100. RESEARCH ON SITE				2,152
101. OTHER HOSPITAL ACTIVITIES				1,030
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES				1,248
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				

CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CENTRAL SERVICE & SUPPLY (14)	PHARMACY (15)	MEDICAL RECORDS LIBRARY (16)	BIOMED ELECTRONICS (17)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	1,326,109	298,977	135,039	152,933

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	SOCIAL SERVICE (18)	CHILD LIFE (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. NEW CAPITAL DESOTO BLDG				
1.2. NEW CAPITAL RANGOS BLDG				
1.3. NEW CAPITAL CHP OFFICE BLDG				
1.4. NEW CAPITAL MEREX BLDG				
1.5. NEW CAPITAL SATELLITES				
1.6. NEW CAPITAL WILSON BLDGE				
1.7. NEW CAPITAL HOSPITAL LWVLE				
1.8. NEW CAPITAL AOB				
1.9. NEW CAPITAL RANGOS LWVLE				
1.10. NEW CAPITAL CENTRAL PLANE				
1.11. NEW CAPITAL FACULTY BLDG				
1.12. NEW CAPITAL LAWRENCEVILLE				
1.13. NEW CAPITAL PLAZA BLDG				
1.14. NEW CAPITAL LWVL MED BLDG				
2.1. CAPITAL COST - MOV EQUIP RANGOS				
2.2. CAPITAL COSTS-MOV EQUIP LWVL				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. SOUTH FAYETTE CAFETERIA				
12. MAINTENANCE OF PERSONNEL				
13. NURSING ADMINISTRATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. BIOMED ELECTRONICS				
18. SOCIAL SERVICE	24,313			
19. CHILD LIFE		74,083		
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG	2,480			
23. PHARMACY SCHOOL				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	1,932	43,562		
27. NURSERY				
28. ICU	1,300	6,061		
29. NICU	2,538	2,643		
30. CCU		799		
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	141	86		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	5,223			
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	15			
41. RADIOLOGY-DIAGNOSTIC	45			
42. NUCLEAR MED DIAGNOSTIC				
43. RADIOLOGY-THERAPEUTIC				

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	SOCIAL SERVICE (18)	CHILD LIFE (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)
44. RADIOISOTOPE				
45. LABORATORY	33			
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS				
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY				
50. PHYSICAL THERAPY	456			
51. OCCUPATIONAL THERAPY	7			
52. SPEECH THERAPY	17			
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	562			
55. PERFUSION/ECMO				
56. ELECTROENCEPHALOGRAPHY		2,170		
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES				
59. DRUGS CHARGED TO PATIENTS				
60. UROLOGY SERVICES	76			
61. RENAL DIALYSIS	202			
62. AUDIOLOGY	18			
63. CT SCAN				
64. MRI				
65. CARDIAC CATHERIZATION				
70. PULMONARY FUNCTION	842			
71. TRANSPLANT SERVICES				
72. BONE MARROW NEUROPHYSIOLOGY				
73. HEMATOLOGY/ONCOLOGY	1,048			
74. ACUTE RENAL DIALYSIS	157			
75. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	1,227	745		
74. SATELLITE CLINICS	318			
75. EMERGENCY	2,703	8,787		
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT		9,230		
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS	424			
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS	383			
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. SUBTOTAL	22,147	74,083		
<u>NON-REIMBURSABLE COST</u>				
96. GIFT COFFEE SHOPS & CANTEEN				
97. RESEARCH	507			
98. FUNDED SCIENTIFIC PROGRAM				
99. RESEARCH GCRC				
100. RESEARCH ON SITE				
101. OTHER HOSPITAL ACTIVITIES	640			
102. RESEARCH UNIVERSITY				
103. HEARING AID CENTER				
104. PHYS PRIVATE OFFICES	1,019			
105. INTERN/RES NON APP PRG				
106. DEVELOPMENT				

CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15

ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	SOCIAL SERVICE (18)	CHILD LIFE (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)
107. VACANT SPACE				
108. OTHER CAPITAL RELATED COSTS				
109. CROSSFOOT ADJUSTMENT				
110. NEGATIVE COST CENTER				
111. TOTAL	24,313	74,083		

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG (22)	PHARMACY SCHOOL (23)	PARAMEDICAL ED (SPECIFY) (24)	PARAMEDICAL ED (SPECIFY) (25)	TOTAL (26)
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GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. NEW CAPITAL DESOTO BLDG					
1.2. NEW CAPITAL RANGOS BLDG					
1.3. NEW CAPITAL CHP OFFICE BLDG					
1.4. NEW CAPITAL MEREX BLDG					
1.5. NEW CAPITAL SATELLITES					
1.6. NEW CAPITAL WILSON BLDGE					
1.7. NEW CAPITAL HOSPITAL LWVLE					
1.8. NEW CAPITAL AOB					
1.9. NEW CAPITAL RANGOS LWVLE					
1.10. NEW CAPITAL CENTRAL PLANE					
1.11. NEW CAPITAL FACULTY BLDG					
1.12. NEW CAPITAL LAWRENCEVILLE					
1.13. NEW CAPITAL PLAZA BLDG					
1.14. NEW CAPITAL LWVL MED BLDG					
2.1. CAPITAL COST - MOV EQUIP RANGOS					
2.2. CAPITAL COSTS-MOV EQUIP LWVL					
3. EMPLOYEE BENEFITS					
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL					
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT					
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					
9. DIETARY					
10. CAFETERIA					
11. SOUTH FAYETTE CAFETERIA					
12. MAINTENANCE OF PERSONNEL					
13. NURSING ADMINISTRATION					
14. CENTRAL SERVICE & SUPPLY					
15. PHARMACY					
16. MEDICAL RECORDS LIBRARY					
17. BIOMED ELECTRONICS					
18. SOCIAL SERVICE					
19. CHILD LIFE					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG	1,103,066				
23. PHARMACY SCHOOL		2,304			
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE					4,274,153
27. NURSERY					
28. ICU					1,132,013
29. NICU					928,257
30. CCU					333,371
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					150,548
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					

ANCILLARY SERVICES

37. OPERATING ROOM					3,126,155
38. RECOVERY ROOM					253,481
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					185,953
41. RADIOLOGY-DIAGNOSTIC					1,503,387
42. NUCLEAR MED DIAGNOSTIC					15,988
43. RADIOLOGY-THERAPEUTIC					

**CHILDREN'S HOSPITAL OF
PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15**

**ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG	PHARMACY SCHOOL	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	TOTAL
	(22)	(23)	(24)	(25)	(26)
44. RADIOISOTOPE					
45. LABORATORY					832,080
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS					126,754
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY					227,571
50. PHYSICAL THERAPY					253,172
51. OCCUPATIONAL THERAPY					230,202
52. SPEECH THERAPY					178,628
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY					582,108
55. PERFUSION/ECMO					185,583
56. ELECTROENCEPHALOGRAPHY					323,945
57. MEDICAL SUPPLIES					37,688
58. IMPLANTABLE DEVICES					153,003
59. DRUGS CHARGED TO PATIENTS					722,315
60. UROLOGY SERVICES					57,799
61. RENAL DIALYSIS					36,966
62. AUDIOLOGY					49,195
63. CT SCAN					15,431
64. MRI					72,495
65. CARDIAC CATHERIZATION					300,302
70. PULMONARY FUNCTION					181,196
71. TRANSPLANT SERVICES					
72. BONE MARROW NEUROPHYSIOLOGY					58,005 3,717
73. HEMATOLOGY/ONCOLOGY					150,157
74. ACUTE RENAL DIALYSIS					28,582
75. CORNEAL TRANSPLANT					1,387
OUTPATIENT SERVICES					
73. CLINIC					292,904
74. SATELLITE CLINICS					1,649,654
75. EMERGENCY					1,280,733
76. PARTIAL HOSPITALZATION					
77. AMBULANCE					4,194
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT					295,436
81. OBSERVATION BEDS					84,724
82. KIDNEY ACQUISITION COSTS					19,927
83. HEART ACQUISITION COSTS					11,510
84. LIVER ACQUISITION COSTS					22,968
85. LUNG ACQUISITION COSTS					3,778
86. PANCREAS ACQUISITION COSTS					816
87. INTESTINAL ACQUISITION COSTS					9,245
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					
OTHER INPATIENT					
90. SKILLED NURSING FACILITY					
91. INTERMEDIATE CARE FACILITY					
92. RESIDENTIAL TREATMENT FACILITY					
93. OTHER (SPECIFY)					
94. OTHER (SPECIFY)					
95. SUBTOTAL					20,387,476
NON-REIMBURSABLE COST					
96. GIFT COFFEE SHOPS & CANTEEN					
97. RESEARCH					854,210
98. FUNDED SCIENTIFIC PROGRAM					124,840
99. RESEARCH GCRC					547,565
100. RESEARCH ON SITE					149,711
101. OTHER HOSPITAL ACTIVITIES					1,560,258
102. RESEARCH UNIVERSITY					2,520,563
103. HEARING AID CENTER					
104. PHYS PRIVATE OFFICES					409,137
105. INTERN/RES NON APP PRG					
106. DEVELOPMENT					39,743

**CHILDREN'S HOSPITAL OF
 PITTSBURGH OF UPMC**
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15

**ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG (22)	PHARMACY SCHOOL (23)	PARAMEDICAL ED (SPECIFY) (24)	PARAMEDICAL ED (SPECIFY) (25)	TOTAL (26)
107. VACANT SPACE					177,307
108. OTHER CAPITAL RELATED COSTS					
109. CROSSFOOT ADJUSTMENT	1,103,066	2,304			1,105,370
110. NEGATIVE COST CENTER					
111. TOTAL	1,103,066	2,304			27,876,180

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF RATIO OF DEPARTMENTAL CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	TOTAL BILLED CHARGES	TOTAL O/P CHARGES	I/P CHARGES (Excluding units & other)	TOTAL I/P PSYCH. UNIT CHARGES	TOTAL I/P D & A UNIT CHARGES
	(1)	(2)	(3)	(4)	(5)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	\$132,598,641		\$132,598,641		
27. NURSERY					
28. ICU	82,907,746		82,907,746		
29. NICU	103,066,985		103,066,985		
30. CCU	28,554,629		28,554,629		
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT	5,413,481				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	352,541,482		347,128,001		
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	190,094,192	131,011,451	59,059,208		
38. RECOVERY ROOM	44,023,956	34,292,477	9,718,579		
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	76,506,256	43,857,369	32,631,751		
41. RADIOLOGY-DIAGNOSTIC	81,853,073	54,565,769	27,195,416		
42. NUCLEAR MED DIAGNOSTIC	4,997,037	3,804,257	1,192,780		
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					
45. LABORATORY	229,484,537	105,611,774	123,291,002		
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	25,616,801	6,338,386	19,178,062		
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	36,142,255	1,237,956	34,359,093		
50. PHYSICAL THERAPY	11,260,636	7,154,618	3,297,320		
51. OCCUPATIONAL THERAPY	6,702,119	4,353,313	1,637,942		
52. SPEECH THERAPY	13,220,149	10,307,019	2,234,404		
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	33,506,301	25,373,418	8,107,126		
55. PERFUSION/ECMO	3,360,880	940	3,359,940		
56. ELECTROENCEPHALOGRAPHY	15,106,813	9,798,993	5,303,933		
57. MEDICAL SUPPLIES	28,367,061	11,875,722	16,415,341		
58. IMPLANTABLE DEVICES	32,525,644	12,526,528	19,997,768		
59. DRUGS CHARGED TO PATIENTS	412,311,589	181,490,373	227,805,935		
60. UROLOGY SERVICES	183,224	183,224			
61. RENAL DIALYSIS	1,732,238	1,732,238			
62. AUDIOLOGY	11,987,812	11,664,483	323,329		
63. CT SCAN	31,066,904	19,169,770	11,876,353		
64. MRI	46,411,293	37,633,619	8,728,136		
65. CARDIAC CATHERIZATION	14,791,612	11,278,983	3,506,462		
66. PULMONARY FUNCTION	9,042,740	8,446,625	596,115		
67. TRANSPLANT SERVICES					
68. BONE MARROW	3,165,608	1,208,069	1,957,539		
69. NEUROPHYSIOLOGY	3,285,384	998,654	2,286,730		
70. HEMATOLOGY/ONCOLOGY	9,995,305	9,520,322	473,675		
71. ACUTE RENAL DIALYSIS	629,168		629,168		
72. CORNEAL TRANSPLANT	109,286	99,460	9,826		
<u>OUTPATIENT SERVICES</u>					
73. CLINIC	916,822	900,321	16,501		
74. SATELLITE CLINICS	2,118,479	2,118,085	394		
75. EMERGENCY	106,091,947	87,758,531	18,330,404		
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	23,095,004	21,911,735	1,170,893		
81. OBSERVATION BEDS	21,850,868	21,811,132	39,736		
82. KIDNEY ACQUISITION COSTS	1,073,827		1,073,827		
83. HEART ACQUISITION COSTS	1,332,870		1,332,870		
84. LIVER ACQUISITION COSTS	3,400,821		3,400,821		
85. LUNG ACQUISITION COSTS	341,822		341,822		
86. PANCREAS ACQUISITION COSTS	250,012		250,012		
87. INTESTINAL ACQUISITION COSTS	319,027		319,027		
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					

CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

OTHER INPATIENT			
90.	SKILLED NURSING FACILITY		
91.	INTERMEDIATE CARE FACILITY		
92.	RESIDENTIAL TREATMENT FACILITY		
93.	OTHER (SPECIFY)		
94.	OTHER (SPECIFY)		
95.	TOTAL ANCILLARY, O/P & OTHER	1,538,271,372	880,035,614
96.	TOTAL	\$1,890,812,854	\$998,577,241

CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. UNIT CHARGES	OTHER I/P CHARGES (SPECIFY)	OUTPATIENT RATIO	I/P RATIO (Excluding units & other)	INPATIENT PSYCH. UNIT RATIO
	(6)	(7)	(Col. 2 ÷ Col. 1) (8)	(Col. 3 ÷ Col. 1) (9)	(Col. 4 ÷ Col. 1) (10)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE				100.000000%	
27. NURSERY					
28. ICU				100.000000%	
29. NICU				100.000000%	
30. CCU				100.000000%	
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT	5,413,481				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	5,413,481				
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	23,533		68.919229%	31.068391%	
38. RECOVERY ROOM	12,900		77.895037%	22.075661%	
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	17,136		57.325206%	42.652396%	
41. RADIOLOGY-DIAGNOSTIC	91,888		66.663067%	33.224673%	
42. NUCLEAR MED DIAGNOSTIC			76.130255%	23.869745%	
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					
45. LABORATORY	581,761		46.021303%	53.725189%	
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	100,353		24.743082%	74.865171%	
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	545,206		3.425232%	95.066268%	
50. PHYSICAL THERAPY	808,698		63.536536%	29.281827%	
51. OCCUPATIONAL THERAPY	710,864		64.954278%	24.439166%	
52. SPEECH THERAPY	678,726		77.964469%	16.901504%	
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	25,757		75.727303%	24.195825%	
55. PERFUSION/ECMO			0.027969%	99.972031%	
56. ELECTROENCEPHALOGRAPHY	3,887		64.864727%	35.109543%	
57. MEDICAL SUPPLIES	75,998		41.864478%	57.867613%	
58. IMPLANTABLE DEVICES	1,348		38.512775%	61.483081%	
59. DRUGS CHARGED TO PATIENTS	3,015,281		44.017771%	55.250918%	
60. UROLOGY SERVICES			100.000000%		
61. RENAL DIALYSIS			100.000000%		
62. AUDIOLOGY			97.302852%	2.697148%	
63. CT SCAN	20,781		61.704797%	38.228312%	
64. MRI	49,538		81.087202%	18.806061%	
65. CARDIAC CATHERIZATION	6,167		76.252561%	23.705746%	
66. PULMONARY FUNCTION			93.407806%	6.592194%	
67. TRANSPLANT SERVICES					
68. BONE MARROW			38.162306%	61.837694%	
69. NEUROPHYSIOLOGY			30.396873%	69.603127%	
70. HEMATOLOGY/ONCOLOGY	1,308		95.247939%	4.738975%	
71. ACUTE RENAL DIALYSIS				100.000000%	
72. CORNEAL TRANSPLANT			91.008912%	8.991088%	
<u>OUTPATIENT SERVICES</u>					
73. CLINIC			98.200196%	1.799804%	
74. SATELLITE CLINICS			99.981402%	0.018598%	
75. EMERGENCY	3,012		82.719314%	17.277847%	
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	12,376		94.876515%	5.069898%	
81. OBSERVATION BEDS			99.818149%	0.181851%	
82. KIDNEY ACQUISITION COSTS				100.000000%	
83. HEART ACQUISITION COSTS				100.000000%	
84. LIVER ACQUISITION COSTS				100.000000%	
85. LUNG ACQUISITION COSTS				100.000000%	
86. PANCREAS ACQUISITION COSTS				100.000000%	
87. INTESTINAL ACQUISITION COSTS				100.000000%	
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					

CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

OTHER INPATIENT		
90.	SKILLED NURSING FACILITY	
91.	INTERMEDIATE CARE FACILITY	
92.	RESIDENTIAL TREATMENT FACILITY	
93.	OTHER (SPECIFY)	
94.	OTHER (SPECIFY)	
95.	TOTAL ANCILLARY, O/P & OTHER	6,786,518
96.	TOTAL	\$12,199,999

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF RATIO OF DEPARTMENTAL CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	INPATIENT D & A UNIT RATIO	I/P MEDICAL REHAB. UNIT RATIO	OTHER I/P RATIO
	(Col. 5 ÷ Col. 1) (11)	(Col. 6 ÷ Col. 1) (12)	(Col. 7 ÷ Col. 1) (13)
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. CRITICAL CARE			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT		100.000000%	
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
TOTAL ROUTINE CARE			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM		0.012380%	
38. RECOVERY ROOM		0.029302%	
39. DELIVERY ROOM			
40. ANESTHESIOLOGY		0.022398%	
41. RADIOLOGY-DIAGNOSTIC		0.112260%	
42. NUCLEAR MED DIAGNOSTIC			
43. RADIOLOGY-THERAPEUTIC			
44. RADIOISOTOPE			
45. LABORATORY		0.253508%	
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS		0.391747%	
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY		1.508500%	
50. PHYSICAL THERAPY		7.181637%	
51. OCCUPATIONAL THERAPY		10.606556%	
52. SPEECH THERAPY		5.134027%	
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY		0.076872%	
55. PERFUSION/ECMO			
56. ELECTROENCEPHALOGRAPHY		0.025730%	
57. MEDICAL SUPPLIES		0.267909%	
58. IMPLANTABLE DEVICES		0.004144%	
59. DRUGS CHARGED TO PATIENTS		0.731311%	
60. UROLOGY SERVICES			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. CT SCAN		0.066891%	
64. MRI		0.106737%	
65. CARDIAC CATHERIZATION		0.041693%	
66. PULMONARY FUNCTION			
67. TRANSPLANT SERVICES			
68. BONE MARROW			
69. NEUROPHYSIOLOGY			
70. HEMATOLOGY/ONCOLOGY		0.013086%	
71. ACUTE RENAL DIALYSIS			
72. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC			
74. SATELLITE CLINICS			
75. EMERGENCY		0.002839%	
76. PARTIAL HOSPITALIZATION			
77. AMBULANCE			
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT		0.053587%	
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			

CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

OTHER INPATIENT	
90. SKILLED NURSING FACILITY	
91. INTERMEDIATE CARE FACILITY	
92. RESIDENTIAL TREATMENT FACILITY	
93. OTHER (SPECIFY)	
94. OTHER (SPECIFY)	
95. TOTAL ANCILLARY, O/P & OTHER	
96. TOTAL	

**CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2**

COST CENTER DESCRIPTION	TOTAL COSTS (From Wkst. B-2, Col. 27) (1)	TOTAL O/P COSTS (Col. 1 x Wkst. C-1, Col. 8) (2)	I/P COSTS (Excluding units & other) (Col. 1 x Wkst. C-1, Col. 9) (3)	TOTAL I/P PSYCH UNIT COSTS (Col. 1 x Wkst. C-1, Col. 10) (4)	TOTAL I/P D & A UNIT COSTS (Col. 1 x Wkst. C-1, Col. 11) (5)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	\$67,530,385		\$67,530,385		
27. NURSERY					
28. ICU	21,542,529		21,542,529		
29. NICU	23,707,052		23,707,052		
30. CCU	9,317,205		9,317,205		
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT	2,188,831				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	124,286,002		122,097,171		
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	34,095,187	23,498,140	10,592,826		
38. RECOVERY ROOM	3,372,986	2,627,389	744,609		
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	7,056,406	4,045,100	3,009,726		
41. RADIOLOGY-DIAGNOSTIC	16,862,919	11,241,339	5,602,650		
42. NUCLEAR MED DIAGNOSTIC	1,330,197	1,012,682	317,515		
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					
45. LABORATORY	23,353,507	10,747,588	12,546,716		
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	6,727,258	1,664,531	5,036,373		
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	12,003,867	411,161	11,411,628		
50. PHYSICAL THERAPY	4,605,514	2,926,184	1,348,579		
51. OCCUPATIONAL THERAPY	2,631,575	1,709,321	643,135		
52. SPEECH THERAPY	4,286,765	3,342,153	724,528		
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	8,488,484	6,428,100	2,053,859		
55. PERFUSION/ECMO	2,487,916	696	2,487,220		
56. ELECTROENCEPHALOGRAPHY	3,961,481	2,569,604	1,390,858		
57. MEDICAL SUPPLIES	3,341,416	1,398,866	1,933,598		
58. IMPLANTABLE DEVICES	13,978,328	5,383,442	8,594,307		
59. DRUGS CHARGED TO PATIENTS	50,491,185	22,225,094	27,896,843		
60. UROLOGY SERVICES	559,007	559,007			
61. RENAL DIALYSIS	659,446	659,446			
62. AUDIOLOGY	1,903,695	1,852,350	51,345		
63. CT SCAN	1,013,526	625,394	387,454		
64. MRI	4,957,067	4,019,547	932,229		
65. CARDIAC CATHETERIZATION	2,305,026	1,757,641	546,424		
66. PULMONARY FUNCTION	3,218,958	3,006,758	212,200		
67. TRANSPLANT SERVICES					
68. BONE MARROW	1,897,583	724,161	1,173,422		
69. NEUROPHYSIOLOGY	326,942	99,380	227,562		
70. HEMATOLOGY/ONCOLOGY	3,846,711	3,663,913	182,295		
71. ACUTE RENAL DIALYSIS	504,648		504,648		
72. CORNEAL TRANSPLANT	128,219	116,691	11,528		
<u>OUTPATIENT SERVICES</u>					
73. CLINIC	10,643,090	10,451,535	191,555		
74. SATELLITE CLINICS	5,414,626	5,413,619	1,007		
75. EMERGENCY	19,630,178	16,237,949	3,391,672		
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	5,798,660	5,501,567	293,986		
81. OBSERVATION BEDS	7,830,697	7,816,457	14,240		
82. KIDNEY ACQUISITION COSTS	980,045		980,045		
83. HEART ACQUISITION COSTS	1,047,593		1,047,593		
84. LIVER ACQUISITION COSTS	2,000,766		2,000,766		
85. LUNG ACQUISITION COSTS	329,023		329,023		
86. PANCREAS ACQUISITION COSTS	73,987		73,987		
87. INTESTINAL ACQUISITION COSTS	758,498		758,498		
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					

CHILDREN'S HOSPITAL OF PITTSBURGH OF
 UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 COMPUTATION OF PENNSYLVANIA MEDICAL
 ASSISTANCE INPATIENT CARE COSTS
 AMENDED WORKSHEET C-2

<u>OTHER INPATIENT</u>			
90. SKILLED NURSING FACILITY			
91. INTERMEDIATE CARE FACILITY			
92. RESIDENTIAL TREATMENT FACILITY			
93. OTHER (SPECIFY)			
94. OTHER (SPECIFY)			
95. TOTAL ANCILLARY, O/P & OTHER	274,902,982	163,736,805	109,646,449
96. TOTAL	\$399,188,984	\$163,736,805	\$231,743,620

CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. COSTS (Col. 1 x Wkst. C-1, Col. 12) (6)	OTHER I/P COSTS (Col. 1 x Wkst. C-1, Col. 13) (7)	I/P CHARGES (Excluding units & other) (From Wkst. C-1, Col. 3) (8)	PA M.A. I/P CHARGES (Excluding units & other) (9)	I/P PER DIEM (Col. 3 ÷ Col. 12) or MA I/P RATIO (Col. 9 ÷ Col. 8) (10)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE			\$132,598,641	\$3,663,162	\$1,295.15
27. NURSERY					
28. ICU			82,907,746	2,229,107	2,018.22
29. NICU			103,066,985	7,641,538	1,733.23
30. CCU			28,554,629	829,189	2,596.77
31. CRITICAL CARE					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT	2,188,831				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	2,188,831		347,128,001	14,362,996	
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	4,221		59,059,208	1,414,084	2.39%
38. RECOVERY ROOM	988		9,718,579	176,405	1.82%
39. DELIVERY ROOM					
40. ANESTHESIOLOGY	1,580		32,631,751	624,131	1.91%
41. RADIOLOGY-DIAGNOSTIC	18,930		27,195,416	746,610	2.75%
42. NUCLEAR MED DIAGNOSTIC			1,192,780	19,621	1.64%
43. RADIOLOGY-THERAPEUTIC					
44. RADIOISOTOPE					
45. LABORATORY	59,203		123,291,002	3,832,360	3.11%
46. WHOLE BLOOD					
47. BLOOD STOR PROC TRANS	26,354		19,178,062	501,147	2.61%
48. INTRAVENOUS THERAPY					
49. RESPIRATORY THERAPY	181,078		34,359,093	993,597	2.89%
50. PHYSICAL THERAPY	330,751		3,297,320	97,020	2.94%
51. OCCUPATIONAL THERAPY	279,119		1,637,942	70,862	4.33%
52. SPEECH THERAPY	220,084		2,234,404	145,375	6.51%
53. OXYGEN THERAPY					
54. ELECTROCARDIOLOGY	6,525		8,107,126	291,348	3.59%
55. PERFUSION/ECMO			3,359,940	136,960	4.08%
56. ELECTROENCEPHALOGRAPHY	1,019		5,303,933	181,849	3.43%
57. MEDICAL SUPPLIES	8,952		16,415,341	344,224	2.10%
58. IMPLANTABLE DEVICES	579		19,997,768	130,763	0.65%
59. DRUGS CHARGED TO PATIENTS	369,248		227,805,935	6,087,737	2.67%
60. UROLOGY SERVICES					
61. RENAL DIALYSIS					
62. AUDIOLOGY			323,329	15,725	4.86%
63. CT SCAN	678		11,876,353	234,442	1.97%
64. MRI	5,291		8,728,136	251,236	2.88%
65. CARDIAC CATHERIZATION	961		3,506,462	31,484	0.90%
66. PULMONARY FUNCTION			596,115	8,418	1.41%
67. TRANSPLANT SERVICES					
68. BONE MARROW			1,957,539		
69. NEUROPHYSIOLOGY			2,286,730		
70. HEMATOLOGY/ONCOLOGY	503		473,675	1,715	0.36%
71. ACUTE RENAL DIALYSIS			629,168		
72. CORNEAL TRANSPLANT			9,826		
<u>OUTPATIENT SERVICES</u>					
73. CLINIC			16,501	706	4.28%
74. SATELLITE CLINICS			394		
75. EMERGENCY	557		18,330,404	518,765	2.83%
76. PARTIAL HOSPITALIZATION					
77. AMBULANCE					
78. HOME PROGRAM DIALYSIS					
79. HOME HEALTH AGENCY					
80. SHORT PROCEDURE UNIT	3,107		1,170,893		
81. OBSERVATION BEDS			39,736		
82. KIDNEY ACQUISITION COSTS			1,073,827		
83. HEART ACQUISITION COSTS			1,332,870		
84. LIVER ACQUISITION COSTS			3,400,821		
85. LUNG ACQUISITION COSTS			341,822		
86. PANCREAS ACQUISITION COSTS			250,012		
87. INTESTINAL ACQUISITION COSTS			319,027		
88. OTHER (SPECIFY)					
89. OTHER (SPECIFY)					

CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

OTHER INPATIENT			
90. SKILLED NURSING FACILITY			
91. INTERMEDIATE CARE FACILITY			
92. RESIDENTIAL TREATMENT FACILITY			
93. OTHER (SPECIFY)			
94. OTHER (SPECIFY)			
95. TOTAL ANCILLARY, O/P & OTHER	1,519,728	651,449,240	16,856,584
96. TOTAL	\$3,708,559	\$998,577,241	\$31,219,580

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	PA M.A. I/P COSTS (Excl. units & other) (Col. 10 x Col. 13) or (Col. 3 x Col. 10) (11)	TOTAL ALL INPATIENT DAYS (Excluding units & other) (12)	PA M.A. INPATIENT DAYS (Excluding units & other) (13)
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE	\$2,498,344	52,141	1,929.0
27. NURSERY			
28. ICU	407,680	10,674	202.0
29. NICU	1,239,259	13,678	715.0
30. CCU	189,564	3,588	73.0
31. CRITICAL CARE			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
TOTAL ROUTINE CARE	4,334,847	80,081	2,919.0
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM	253,169		
38. RECOVERY ROOM	13,552		
39. DELIVERY ROOM			
40. ANESTHESIOLOGY	57,486		
41. RADIOLOGY-DIAGNOSTIC	154,073		
42. NUCLEAR MED DIAGNOSTIC	5,207		
43. RADIOLOGY-THERAPEUTIC			
44. RADIOISOTOPE			
45. LABORATORY	390,203		
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS	131,449		
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY	329,796		
50. PHYSICAL THERAPY	39,648		
51. OCCUPATIONAL THERAPY	27,848		
52. SPEECH THERAPY	47,167		
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY	73,734		
55. PERFUSION/ECMO	101,479		
56. ELECTROENCEPHALOGRAPHY	47,706		
57. MEDICAL SUPPLIES	40,606		
58. IMPLANTABLE DEVICES	55,863		
59. DRUGS CHARGED TO PATIENTS	744,846		
60. UROLOGY SERVICES			
61. RENAL DIALYSIS			
62. AUDIOLOGY	2,495		
63. CT SCAN	7,633		
64. MRI	26,848		
65. CARDIAC CATHERIZATION	4,918		
66. PULMONARY FUNCTION	2,992		
67. TRANSPLANT SERVICES			
68. BONE MARROW			
69. NEUROPHYSIOLOGY			
70. HEMATOLOGY/ONCOLOGY	656		
71. ACUTE RENAL DIALYSIS			
72. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC	8,199		
74. SATELLITE CLINICS			
75. EMERGENCY	95,984		
76. PARTIAL HOSPITALZATION			
77. AMBULANCE			
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT			
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			

**CHILDREN'S HOSPITAL OF PITTSBURGH OF
UPMC**

PROVIDER NUMBER: 1007347990017

FOR THE PERIOD: 07/01/14 TO 6/30/15

**COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS**

AMENDED WORKSHEET C-2

OTHER INPATIENT

90.	SKILLED NURSING FACILITY		
91.	INTERMEDIATE CARE FACILITY		
92.	RESIDENTIAL TREATMENT FACILITY		
93.	OTHER (SPECIFY)		
94.	OTHER (SPECIFY)		
95.	TOTAL ANCILLARY, O/P & OTHER		2,663,557
96.	TOTAL		\$6,998,404

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

COST CENTER DESCRIPTION	TOTAL CAPITAL COSTS (From Wkst. B-3, Col. 26) (1)	TOTAL I/P CAPITAL COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL I/P CHARGES (Excl. units & other) (From Wkst. C-1, Col. 3) (3)	PA M.A. I/P CHARGES (Excl. units & other) (From Wkst. C-2, Col. 9) (4)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$4,274,153	\$4,274,153	\$132,598,641	\$3,663,162
27. NURSERY				
28. ICU	\$1,132,013	1,132,013	82,907,746	2,229,107
29. NICU	\$928,257	928,257	103,066,985	7,641,538
30. CCU	\$333,371	333,371	28,554,629	829,189
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT	\$150,548			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	6,818,342	6,667,794	347,128,001	14,362,996
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	3,126,155	971,246	59,059,208	1,414,084
38. RECOVERY ROOM	253,481	55,958	9,718,579	176,405
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	185,953	79,313	32,631,751	624,131
41. RADIOLOGY-DIAGNOSTIC	1,503,387	499,495	27,195,416	746,610
42. NUCLEAR MED DIAGNOSTIC	15,988	3,816	1,192,780	19,621
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				
45. LABORATORY	832,080	447,037	123,291,002	3,832,360
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	126,754	94,895	19,178,062	501,147
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	227,571	216,343	34,359,093	993,597
50. PHYSICAL THERAPY	253,172	74,133	3,297,320	97,020
51. OCCUPATIONAL THERAPY	230,202	56,259	1,637,942	70,862
52. SPEECH THERAPY	178,628	30,191	2,234,404	145,375
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	582,108	140,846	8,107,126	291,348
55. PERFUSION/ECMO	185,583	185,531	3,359,940	136,960
56. ELECTROENCEPHALOGRAPHY	323,945	113,736	5,303,933	181,849
57. MEDICAL SUPPLIES	37,688	21,809	16,415,341	344,224
58. IMPLANTABLE DEVICES	153,003	94,071	19,997,768	130,763
59. DRUGS CHARGED TO PATIENTS	722,315	399,086	227,805,935	6,087,737
60. UROLOGY SERVICES	57,799			
61. RENAL DIALYSIS	36,966			
62. AUDIOLOGY	49,195	1,327	323,329	15,725
63. CT SCAN	15,431	5,899	11,876,353	234,442
64. MRI	72,495	13,633	8,728,136	251,236
65. CARDIAC CATHERIZATION	300,302	71,189	3,506,462	31,484
66. PULMONARY FUNCTION	181,196	11,945	596,115	8,418
67. TRANSPLANT SERVICES				
68. BONE MARROW	58,005	35,869	1,957,539	
69. NEUROPHYSIOLOGY	3,717	2,587	2,286,730	
70. HEMATOLOGY/ONCOLOGY	150,157	7,116	473,675	1,715
71. ACUTE RENAL DIALYSIS	28,582	28,582	629,168	
72. CORNEAL TRANSPLANT	1,387	125	9,826	
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	292,904	5,272	16,501	706
74. SATELLITE CLINICS	1,649,654	307	394	
75. EMERGENCY	1,280,733	221,283	18,330,404	518,765
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE	4,194			
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	295,436	14,978	1,170,893	
81. OBSERVATION BEDS	84,724	154	39,736	
82. KIDNEY ACQUISITION COSTS	19,927	19,927	1,073,827	
83. HEART ACQUISITION COSTS	11,510	11,510	1,332,870	
84. LIVER ACQUISITION COSTS	22,968	22,968	3,400,821	
85. LUNG ACQUISITION COSTS	3,778	3,778	341,822	
86. PANCREAS ACQUISITION COSTS	816	816	250,012	
87. INTESTINAL ACQUISITION COSTS	9,245	9,245	319,027	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. TOTAL ANCILLARY, O/P & OTHER	13,569,134	3,972,275	651,449,240	16,856,584
96. TOTAL	\$20,387,476	\$10,640,069	\$998,577,241	\$31,219,580

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

COST CENTER DESCRIPTION	I/P CAPITAL PER DIEM (Col. 2 ÷ Col. 7) or M.A. I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. I/P CAPITAL COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL DAYS (7)	M.A. DAYS (8)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$81.97	\$158,120	52,141	1,929.0
27. NURSERY				
28. ICU	106.05	21,422	10,674	202.0
29. NICU	67.86	48,520	13,678	715.0
30. CCU	92.91	6,782	3,588	73.0
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		234,844	80,081	2,919.0
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	2.39%	23,213		
38. RECOVERY ROOM	1.82%	1,018		
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	1.91%	1,515		
41. RADIOLOGY-DIAGNOSTIC	2.75%	13,736		
42. NUCLEAR MED DIAGNOSTIC	1.64%	63		
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				
45. LABORATORY	3.11%	13,903		
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	2.61%	2,477		
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	2.89%	6,252		
50. PHYSICAL THERAPY	2.94%	2,180		
51. OCCUPATIONAL THERAPY	4.33%	2,436		
52. SPEECH THERAPY	6.51%	1,965		
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	3.59%	5,056		
55. PERFUSION/ECMO	4.08%	7,570		
56. ELECTROENCEPHALOGRAPHY	3.43%	3,901		
57. MEDICAL SUPPLIES	2.10%	458		
58. IMPLANTABLE DEVICES	0.65%	611		
59. DRUGS CHARGED TO PATIENTS	2.67%	10,656		
60. UROLOGY SERVICES				
61. RENAL DIALYSIS				
62. AUDIOLOGY	4.86%	64		
63. CT SCAN	1.97%	116		
64. MRI	2.88%	393		
65. CARDIAC CATHERIZATION	0.90%	641		
66. PULMONARY FUNCTION	1.41%	168		
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY	0.36%	26		
71. ACUTE RENAL DIALYSIS				
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	4.28%	226		
74. SATELLITE CLINICS				
75. EMERGENCY	2.83%	6,262		
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT				
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS				
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

<u>OTHER INPATIENT</u>		
90. SKILLED NURSING FACILITY		
91. INTERMEDIATE CARE FACILITY		
92. RESIDENTIAL TREATMENT FACILITY		
93. OTHER (SPECIFY)		
94. OTHER (SPECIFY)		
95. TOTAL ANCILLARY, O/P & OTHER		104,906
96. TOTAL		\$339,750

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
ACUTE CARE
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE MEDICAL EDUCATION COSTS
(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)
AMENDED WORKSHEET C-6 (PART I)

COST CENTER DESCRIPTION	TOTAL MED. ED. COSTS (From Wkst. B-2, Col. 26) (1)	TOTAL ACUTE CARE I/P MED. ED. COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL ACUTE CARE I/P CHARGES (Excluding units & other) (3)	PA M.A. ACUTE CARE I/P CHARGES (Excluding units & other) (4)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$11,655,028	\$11,655,028	\$132,598,641	\$3,663,162
27. NURSERY				
28. ICU			\$82,907,746	\$2,229,107
29. NICU	\$221,888	\$221,888	\$103,066,985	\$7,641,538
30. CCU	\$1,782,186	\$1,782,186	\$28,554,629	\$829,189
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	13,659,102	13,659,102	347,128,001	14,362,996
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	\$2,072,234	\$643,810	\$59,059,208	\$1,414,084
38. RECOVERY ROOM			\$9,718,579	\$176,405
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	\$1,906,408	\$813,129	\$32,631,751	\$624,131
41. RADIOLOGY-DIAGNOSTIC	\$808,180	\$268,515	\$27,195,416	\$746,610
42. NUCLEAR MED DIAGNOSTIC			\$1,192,780	\$19,621
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				
45. LABORATORY	\$223,954	\$120,320	\$123,291,002	\$3,832,360
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS			\$19,178,062	\$501,147
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY			\$34,359,093	\$993,597
50. PHYSICAL THERAPY	\$366,469	\$107,309	\$3,297,320	\$97,020
51. OCCUPATIONAL THERAPY			\$1,637,942	\$70,862
52. SPEECH THERAPY			\$2,234,404	\$145,375
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	\$993,185	\$240,309	\$8,107,126	\$291,348
55. PERFUSION/ECMO			\$3,359,940	\$136,960
56. ELECTROENCEPHALOGRAPHY			\$5,303,933	\$181,849
57. MEDICAL SUPPLIES			\$16,415,341	\$344,224
58. IMPLANTABLE DEVICES			\$19,997,768	\$130,763
59. DRUGS CHARGED TO PATIENTS	\$206,772	\$114,243	\$227,805,935	\$6,087,737
60. UROLOGY SERVICES	\$347,290			
61. RENAL DIALYSIS				
62. AUDIOLOGY			\$323,329	\$15,725
63. CT SCAN			\$11,876,353	\$234,442
64. MRI			\$8,728,136	\$251,236
65. CARDIAC CATHERIZATION			\$3,506,462	\$31,484
66. PULMONARY FUNCTION	\$606,651	\$39,992	\$596,115	\$8,418
67. TRANSPLANT SERVICES				
68. BONE MARROW			\$1,957,539	
69. NEUROPHYSIOLOGY			\$2,286,730	
70. HEMATOLOGY/ONCOLOGY	\$515,182	\$24,414	\$473,675	\$1,715
71. ACUTE RENAL DIALYSIS			\$629,168	
72. CORNEAL TRANSPLANT			\$9,826	
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	\$4,171,909	\$75,086	\$16,501	\$706
74. SATELLITE CLINICS			\$394	
75. EMERGENCY	\$1,940,931	\$335,351	\$18,330,404	\$518,765
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT			\$1,170,893	
81. OBSERVATION BEDS			\$39,736	
82. KIDNEY ACQUISITION COSTS			\$1,073,827	
83. HEART ACQUISITION COSTS			\$1,332,870	

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 ACUTE CARE

COMPUTATION OF PENNSYLVANIA MEDICAL
 ASSISTANCE MEDICAL EDUCATION COSTS
 (INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)

AMENDED WORKSHEET C-6 (PART I)

84. LIVER ACQUISITION COSTS			\$3,400,821	
85. LUNG ACQUISITION COSTS			\$341,822	
86. PANCREAS ACQUISITION COSTS			\$250,012	
87. INTESTINAL ACQUISITION COSTS			\$319,027	
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
90. SKILLED NURSING FACILITY				
91. INTERMEDIATE CARE FACILITY				
92. RESIDENTIAL TREATMENT FACILITY				
93. OTHER (SPECIFY)				
94. OTHER (SPECIFY)				
95. TOTAL ANCILLARY, O/P & OTHER	14,159,165	2,782,478	651,449,240	16,856,584
96. TOTAL	\$27,818,267	\$16,441,580	\$998,577,241	\$31,219,580

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990017
FOR THE PERIOD: 07/01/14 TO 6/30/15
ACUTE CARE
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE MEDICAL EDUCATION COSTS
(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)
AMENDED WORKSHEET C-6 (PART I)

COST CENTER DESCRIPTION	I/P MED. ED. PER DIEM (Col. 2 ÷ Col. 7) or MA I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. ACUTE CARE I/P MED. ED. COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL ACUTE CARE I/P DAYS (Excluding units & other) (7)	PA M.A. ACUTE CARE I/P DAYS (Excluding units & other) (8)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$223.53	\$431,189	52,141	1,929.0
27. NURSERY				
28. ICU			10,674	202.0
29. NICU	\$16.22	\$11,597	13,678	715.0
30. CCU	\$496.71	\$36,260	3,588	73.0
31. CRITICAL CARE				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		479,046	80,081	2,919
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	2.39%	15,387		
38. RECOVERY ROOM	1.82%			
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	1.91%	15,531		
41. RADIOLOGY-DIAGNOSTIC	2.75%	7,384		
42. NUCLEAR MED DIAGNOSTIC	1.64%			
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				
45. LABORATORY	3.11%	3,742		
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	2.61%			
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	2.89%			
50. PHYSICAL THERAPY	2.94%	3,155		
51. OCCUPATIONAL THERAPY	4.33%			
52. SPEECH THERAPY	6.51%			
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	3.59%	8,627		
55. PERFUSION/ECMO	4.08%			
56. ELECTROENCEPHALOGRAPHY	3.43%			
57. MEDICAL SUPPLIES	2.10%			
58. IMPLANTABLE DEVICES	0.65%			
59. DRUGS CHARGED TO PATIENTS	2.67%	3,050		
60. UROLOGY SERVICES				
61. RENAL DIALYSIS				
62. AUDIOLOGY	4.86%			
63. CT SCAN	1.97%			
64. MRI	2.88%			
65. CARDIAC CATHERIZATION	0.90%			
66. PULMONARY FUNCTION	1.41%	564		
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY	0.36%	88		
71. ACUTE RENAL DIALYSIS				
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC	4.28%	3,214		
74. SATELLITE CLINICS				
75. EMERGENCY	2.83%	9,490		
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT				
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
 PROVIDER NUMBER: 1007347990017
 FOR THE PERIOD: 07/01/14 TO 6/30/15
 ACUTE CARE

COMPUTATION OF PENNSYLVANIA MEDICAL
 ASSISTANCE MEDICAL EDUCATION COSTS
 (INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)

AMENDED WORKSHEET C-6 (PART I)		
84. LIVER ACQUISITION COSTS		
85. LUNG ACQUISITION COSTS		
86. PANCREAS ACQUISITION COSTS		
87. INTESTINAL ACQUISITION COSTS		
88. OTHER (SPECIFY)		
89. OTHER (SPECIFY)		
<u>OTHER INPATIENT</u>		
90. SKILLED NURSING FACILITY		
91. INTERMEDIATE CARE FACILITY		
92. RESIDENTIAL TREATMENT FACILITY		
93. OTHER (SPECIFY)		
94. OTHER (SPECIFY)		
95. TOTAL ANCILLARY, O/P & OTHER		70,232
96. TOTAL		\$549,278

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990087
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL REHABILITATION UNIT INPATIENT CARE COSTS
AMENDED WORKSHEET C-7

COST CENTER DESCRIPTION	TOTAL I/P MED. REHAB. COSTS (From Wkst. C-2, Col. 6) (1)	TOTAL I/P MED. REHAB. CHARGES (From Wkst. C-1, Col. 6) (2)	PA M.A. I/P MED. REHAB. CHARGES (3)	I/P MED. REHAB. PER DIEM (Col. 1 ÷ Col. 6) or M.A. I/P RATIO (Col. 3 ÷ Col. 2) (4)
34. MED REHAB UNIT	\$2,188,831	\$5,413,481	\$488,613	\$1,019.01
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	4,221	23,533		
38. RECOVERY ROOM	988	12,900	2,421	18.77%
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	1,580	17,136	3,283	19.16%
41. RADIOLOGY-DIAGNOSTIC	18,930	91,888	7,189	7.82%
42. NUCLEAR MED DIAGNOSTIC				
43. RADIOLOGY-THERAPEUTIC				
44. RADIOISOTOPE				
45. LABORATORY	59,203	581,761	118,746	20.41%
46. WHOLE BLOOD				
47. BLOOD STOR PROC TRANS	26,354	100,353	3,332	3.32%
48. INTRAVENOUS THERAPY				
49. RESPIRATORY THERAPY	181,078	545,206	101,567	18.63%
50. PHYSICAL THERAPY	330,751	808,698	65,084	8.05%
51. OCCUPATIONAL THERAPY	279,119	710,864	55,659	7.83%
52. SPEECH THERAPY	220,084	678,726	48,025	7.08%
53. OXYGEN THERAPY				
54. ELECTROCARDIOLOGY	6,525	25,757	3,742	14.53%
55. PERFUSION/ECMO				
56. ELECTROENCEPHALOGRAPHY	1,019	3,887	1,219	31.36%
57. MEDICAL SUPPLIES	8,952	75,998	8,287	10.90%
58. IMPLANTABLE DEVICES	579	1,348		
59. DRUGS CHARGED TO PATIENTS	369,248	3,015,281	465,608	15.44%
60. UROLOGY SERVICES				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. CT SCAN	678	20,781		
64. MRI	5,291	49,538		
65. CARDIAC CATHERIZATION	961	6,167		
66. PULMONARY FUNCTION				
67. TRANSPLANT SERVICES				
68. BONE MARROW				
69. NEUROPHYSIOLOGY				
70. HEMATOLOGY/ONCOLOGY	503	1,308		
71. ACUTE RENAL DIALYSIS				
72. CORNEAL TRANSPLANT				
<u>OUTPATIENT SERVICES</u>				
73. CLINIC				
74. SATELLITE CLINICS				
75. EMERGENCY	557	3,012		
76. PARTIAL HOSPITALIZATION				
77. AMBULANCE				
78. HOME PROGRAM DIALYSIS				
79. HOME HEALTH AGENCY				
80. SHORT PROCEDURE UNIT	3,107	12,376		
81. OBSERVATION BEDS				
82. KIDNEY ACQUISITION COSTS				
83. HEART ACQUISITION COSTS				
84. LIVER ACQUISITION COSTS				
85. LUNG ACQUISITION COSTS				
86. PANCREAS ACQUISITION COSTS				
87. INTESTINAL ACQUISITION COSTS				
88. OTHER (SPECIFY)				
89. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	1,519,728	6,786,518	884,162	
81. TOTAL	\$3,708,559	\$12,199,999	\$1,372,775	

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC
PROVIDER NUMBER: 1007347990087
FOR THE PERIOD: 07/01/14 TO 6/30/15
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL REHABILITATION UNIT INPATIENT CARE COSTS
AMENDED WORKSHEET C-7

COST CENTER DESCRIPTION	PA M.A. I/P MED REHAB. COSTS (Col. 4 x Col. 7) or (Col. 1 x Col. 4) (5)	TOTAL MEDICAL REHAB. DAYS (6)	PA M.A. MEDICAL REHAB. DAYS (7)
34. MED REHAB UNIT	\$191,574	2,148	188.0
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM	185		
39. DELIVERY ROOM			
40. ANESTHESIOLOGY	303		
41. RADIOLOGY-DIAGNOSTIC	1,480		
42. NUCLEAR MED DIAGNOSTIC			
43. RADIOLOGY-THERAPEUTIC			
44. RADIOISOTOPE			
45. LABORATORY	12,083		
46. WHOLE BLOOD			
47. BLOOD STOR PROC TRANS	875		
48. INTRAVENOUS THERAPY			
49. RESPIRATORY THERAPY	33,735		
50. PHYSICAL THERAPY	26,625		
51. OCCUPATIONAL THERAPY	21,855		
52. SPEECH THERAPY	15,582		
53. OXYGEN THERAPY			
54. ELECTROCARDIOLOGY	948		
55. PERFUSION/ECMO			
56. ELECTROENCEPHALOGRAPHY	320		
57. MEDICAL SUPPLIES	976		
58. IMPLANTABLE DEVICES			
59. DRUGS CHARGED TO PATIENTS	57,012		
60. UROLOGY SERVICES			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. CT SCAN			
64. MRI			
65. CARDIAC CATHERIZATION			
66. PULMONARY FUNCTION			
67. TRANSPLANT SERVICES			
68. BONE MARROW			
69. NEUROPHYSIOLOGY			
70. HEMATOLOGY/ONCOLOGY			
71. ACUTE RENAL DIALYSIS			
72. CORNEAL TRANSPLANT			
<u>OUTPATIENT SERVICES</u>			
73. CLINIC			
74. SATELLITE CLINICS			
75. EMERGENCY			
76. PARTIAL HOSPITALIZATION			
77. AMBULANCE			
78. HOME PROGRAM DIALYSIS			
79. HOME HEALTH AGENCY			
80. SHORT PROCEDURE UNIT			
81. OBSERVATION BEDS			
82. KIDNEY ACQUISITION COSTS			
83. HEART ACQUISITION COSTS			
84. LIVER ACQUISITION COSTS			
85. LUNG ACQUISITION COSTS			
86. PANCREAS ACQUISITION COSTS			
87. INTESTINAL ACQUISITION COSTS			
88. OTHER (SPECIFY)			
89. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	171,979		
81. TOTAL	\$363,553		

RIGHT OF APPEAL FROM COSTS DISALLOWANCE

You may **appeal any disallowance** contained in this report in accordance with your appeal rights as governed by 55 Pa. Code Chapter 41.²

If you wish to **appeal any disallowance** contained in this report, you must file a **timely request for hearing** within **33 calendar days** of the date of the **written notice** of the agency action pursuant to 55 Pa. Code § 41.32(a)(1) with the:

- Department of Human Services, Bureau of Hearings and Appeals, 2330 Vartan Way, 2nd Floor, Harrisburg, PA 17110.³

Your request for hearing will be considered filed on the date of the United States postmark appearing on the envelope in which the request for hearing is sent by first-class mail. Please be aware that a request for hearing filed in any other manner or sent in an envelope bearing a postmark other than a United States postmark will be considered filed on the date it is received by the Bureau of Hearings and Appeals.⁴

Your **request for hearing** must:

- (1) set forth the name, address, and telephone number of the hospital;
- (2) state in detail the reasons why the hospital believes the agency action is factually or legally erroneous, identify the specific issues that the hospital will raise in its appeal, and specify the relief that the hospital is seeking; and
- (3) include a copy of this notice.⁵

In addition, a **copy of your request for hearing and all accompanying documents** sent to the DHS' Bureau of Hearings and Appeals must be sent to:

- Department of Human Services, Bureau of Fiscal Management, Commonwealth Tower, 8th Floor, P.O. Box 2675, Harrisburg, PA 17105 and
- Department of Human Services, Office of General Counsel, Third Floor West, Health & Welfare Building, 625 Forster Street, Harrisburg, PA 17120.

If you **fail to file a timely request** for hearing, DHS will treat this letter as an unappealed order, which may not thereafter be directly challenged or collaterally attacked.

² Please consult with your solicitor regarding these appeal rights under PA Code, Title 55, Chapter 41. Medical Assistance Provider Appeal Procedures of the DHS' regulations.

<https://www.pacode.com/secure/data/055/chapter41/chap41toc.html> accessed 4/6/20.

³ Section 41.32(a) of the DHS' regulations provides as follows, in part: "[e]xcept as permitted in § 41.33 (relating to appeals nunc pro tunc), the Bureau lacks jurisdiction to hear a **request for hearing** unless the request for hearing is in **writing** and is filed with the Bureau in a **timely manner**, as follows: (1) [i]f the program office gives notice of an agency action by mailing the notice to the provider, the provider shall file its request for hearing with the Bureau within **33 days of the date of the written notice** of the agency action...." (Emphases added.)

⁴ See 55 Pa. Code § 41.32(b).

⁵ See 55 Pa. Code § 41.31(d).

CHILDREN'S HOSPITAL OF PITTSBURGH OF UPMC

**REPORT DISTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

This report was initially distributed to:

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Office of Medical Assistance Programs
Department of Human Services

Mr. Alexander Matolyak

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Division of Audit and Review
Department of Human Services

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Ms. Mary Powell

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