Office of Management and Budget Circular A-133 Reports For The Year Ended June 30, 2013

## CHILDREN'S HOSPITAL MEDICAL CENTER AND AFFILIATES

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#### INDEPENDENT AUDITORS' REPORT

To the Board of Trustees Children's Hospital Medical Center and Affiliates: Cincinnati, Ohio Deloitte & Touche LLP 250 E. 5th Street Suite 1900 Cincinnati, OH 45202-5109 USA

Tel: +1 513 784 7100 Fax: +1 513 784 7204 www.deloitte.com

#### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Children's Hospital Medical Center and Affiliates ("Cincinnati Children's"), which comprise the consolidated balance sheets as of June 30, 2013 and 2012, and the related consolidated statements of operations and changes in net assets and of cash flows for the years then ended, and the related notes to the consolidated financial statements. The consolidated financial statements include the accounts of Children's Hospital Medical Center and the affiliated entities as discussed in Note 1(a). These entities are under common ownership and management.

#### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Children's Hospital Medical Center and Affiliates as of June 30, 2013 and 2012, and the consolidated results of their operations and their consolidated cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Emphasis-of-Matter**

As discussed in Note 1 to the consolidated financial statements, Cincinnati Children's adopted the presentation and disclosure requirements of Accounting Standards Update No. 2011-07, *Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities*, and changed its presentation of the provision for bad debts in the consolidated statements of operations and changes in net assets. Our opinion is not modified with respect to this matter.

#### Other Information

Our audits were conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and the accompanying schedule is presented for the purposes of additional analysis and is not a required part of the basic consolidated financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic consolidated financial statements or to the basic consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic consolidated financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2013 on our consideration of Cincinnati Children's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Children's Hospital Medical Center and Affiliates internal control over financial reporting and compliance.

Deloitte & Tarche LLP

October 23, 2013

Consolidated Balance Sheet June 30, 2013 and 2012 (dollars in thousands)

	2013	2012
CURRENT ASSETS:		
Cash and cash equivalents	\$ 249,190	\$ 169,667
Marketable securities	259,916	258,903
Cash, cash equivalents and marketable securities	509,106	428,570
Patient receivables, net of allowances of \$53,256 in 2013 and \$59,795 in 2012	223,850	214,355
Other receivables, net	97,121	99,330
Inventories and prepaid expenses	35,134	27,269
Total current assets	865,211	769,524
ASSETS LIMITED AS TO USE - Funds in trust	62,803	3,678
PROPERTY AND EQUIPMENT, at cost,		
net of accumulated depreciation	908,535	840,978
DEFERRED BOND ISSUANCE COSTS AND OTHER	65,873	81,324
INTEREST IN NET ASSETS OF SUPPORTING ORGANIZATIONS (Note 1(b))	1,111,650	937,327
Total assets	\$3,014,072	\$2,632,831
CURRENT LIABILITIES:	_	
Accounts payable and accrued expenses	\$ 239,891	\$ 227,089
Current portion of long-term debt and capital lease obligations	26,995	20,365
Total current liabilities	266,886	247,454
ACCRUED PENSION BENEFIT LIABILITY (Note 9)	246,760	399,690
SELF-INSURANCE RESERVES	24,467	31,521
LONG-TERM DEBT:		
Tax-exempt bonds payable	416,043	432,953
Notes payable Capital lease obligations	74,551 3,680	28,905 5,365
OTHER LONG-TERM LIABILITIES		
	15,580	10,608
Total liabilities	1,047,967	1,156,496
COMMITMENTS AND CONTINGENCIES (Notes 6 and 10)	-	-
NET ASSETS:		
Unrestricted	710,714	397,514
Temporarily restricted	170,437	156,702
Permanently restricted (Note 1(b))	1,084,954	922,119
Total net assets	1,966,105	1,476,335
Total liabilities and net assets	\$3,014,072	\$2,632,831
See accompanying notes to financial statements.		

Consolidated Statements of Operations and Changes in Net Assets For the Years Ended June 30, 2013 and 2012 (dollars in thousands)

	2013	2012
UNRESTRICTED REVENUES, GAINS AND OTHER SUPPORT:		
Net hospital patient service revenue	\$1,353,653	\$1,286,492
Provision for bad debt	(20,802)	(40,935)
Net hospital patient service revenue less provision for bad debts	1,332,851	1,245,557
Net professional services revenue	263,380	252,401
Net assets released from restriction used for operations-	200,000	202, 101
Grant revenue	157,693	149,858
Other restricted net assets used to support operations	80,532	68,566
Investment income	9,483	17,823
Other revenue	87,566	76,598
Total unrestricted revenues, gains and other support	1,931,505	1,810,803
EXPENSES:		
Salaries	891,286	837,201
Employee benefits	270,830	235,321
Supplies, drugs and other	280,584	279,904
Purchased services	195,849	176,279
Depreciation	110,378	119,574
Utilities	15,511	16,720
Interest	14,247	15,926
Loss on early extinguishment of tax exempt bonds payable (Note 8)	-	1,130
Total expenses	1,778,685	1,682,055
Excess of revenues over expenses	152,820	128,748
OTHER CHANGES IN UNRESTRICTED NET ASSETS:		
Receipts from supporting organizations (Notes 1(b) and 1(c))	6,298	6,032
Net assets released from restrictions used for purchase of property and equipment	1,076	3,543
Increase in unrestricted net assets before transfers to		2,0 10
supporting organizations and pension and post		
retirement health liability adjustment	160,194	138,323
Transfers to supporting organizations (Note 1(c))	(26,509)	(9,100)
Pension and post retirement health liability adjustment (Note 9)	179,515	(258,700)
Increase (Decrease) in unrestricted net assets	313,200	(129,477)
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Consolidated Statements of Operations and Changes in Net Assets For the Years Ended June 30, 2013 and 2012 (dollars in thousands)

	2013	2012
TEMPORARILY RESTRICTED NET ASSETS:		
Contributions and investment income-		
Grant receipts	158,018	149,783
Gifts, contributions and other income	84,306	92,757
	242,324	242,540
Net assets released from restriction-		
Grant expenditures	(157,693)	(149,858)
Transfer to The Children's Hospital	(776)	(86)
Transfer to The Children's Hospital Foundation, Cincinnati, Ohio	-	(102)
Restricted net assets used to support operations	(80,532)	(68,566)
Restricted net assets used for purchase of property and equipment	(1,076)	(3,543)
	(240,077)	(222,155)
Gain in interest in net assets of supporting organizations	11,488	374
Increase in temporarily restricted net assets	13,735	20,759
PERMANENTLY RESTRICTED NET ASSETS:		
Gain in interest in net assets of supporting organizations	162,835	51,198
Increase in permanently restricted net assets	162,835	51,198
INCREASE (DECREASE) IN NET ASSETS	489,770	(57,520)
NET ASSETS, beginning of year	1,476,335	1,533,855
NET ASSETS, end of year	\$1,966,105	\$1,476,335

See accompanying notes to financial statements.

Consolidated Statements of Cash Flows For the Years Ended June 30, 2013 and 2012 (dollars in thousands)

_	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in net assets	\$489,770	\$ (57,520)
Adjustments to reconcile increase (decrease) in net assets to net cash	, ,	, , , ,
provided by operating activities-		
Depreciation and amortization	110,607	119,816
Loss on disposal of property and equipment	3,390	5,914
Loss on early extinguishment of tax exempt bonds payable	=	1,130
Receipts from supporting organizations	(6,298)	(6,032)
Contributions to supporting organizations	26,509	9,100
Contributions restricted for purchase of property and equipment	(1,076)	(3,543)
Gain in interest in net assets of supporting organizations	(174,323)	(51,572)
Receipts from The Children's Hospital Foundation (CHF)	-	406
Unrealized and realized losses (gains) on marketable securities, net	6,237	(4,231)
(Decrease) Increase in allowances on receivables	(2,772)	20,108
Increase in receivables	(4,514)	(31,001)
Increase in inventories and prepaid expenses and other assets	(3,230)	(11,245)
Increase in accounts payable and accrued expenses	1,394	33,543
(Decrease) Increase in accrued pension liability	(152,930)	197,930
Decrease in self-insurance reserves and other long-term liabilities	(2,082)	(1,150)
Net cash provided by operating activities	290,682	221,653
CASH FLOWS FROM INVESTING ACTIVITIES:		
Expenditures for property and equipment	(170,861)	(104,797)
Receipts from sale of fixed assets	944	59
Repayment of note receivable from CHF	10,587	-
Purchases of marketable securities	(1,075,720)	(820,434)
Sales and maturities of marketable securities	1,068,516	793,349
Cash withdrawn from funds in trust	23,450	89,420
Cash invested in funds in trust	(82,575)	(88,478)
Net cash used in investing activities	(225,659)	(130,881)
CARLELOWG EDOM EINANGING A GENUEVEG		
CASH FLOWS FROM FINANCING ACTIVITIES:	60,000	(2.125
Issuance of bonds and notes payable	60,000	62,135
Repayment of bonds and notes payable	(26,365)	(81,166)
Contributions restricted for purchase of property and equipment	1,076	3,543
Receipts from supporting organizations	6,298	6,032
Contributions to supporting organizations	(26,509)	(9,100)
Net cash provided by (used in) financing activities	14,500	(18,556)
Net increase in cash and cash equivalents	79,523	72,216
CASH AND CASH EQUIVALENTS, beginning of year	169,667	97,451
CASH AND CASH EQUIVALENTS, end of year	\$249,190	\$169,667
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING ACTIVITIES:		
Capital expenditures in accounts payable and accrued expenses	\$25,909	\$14,501

See accompanying notes to financial statements.

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

#### (1) Accounting Policies-

(a) <u>Basis of Combination</u>--Children's Hospital Medical Center (Cincinnati Children's), Convalescent Hospital for Children (CHC), River City Insurance Limited (River City), Children's Health Services Network (CHSN), Northern Kentucky Children's Medical Services, LLC (NKCMS), Burnet Ave LLC (Burnet) and TSHCH LLC (TSHCH), which are under common management, are included in the accompanying consolidated financial statements and are collectively referred to as the Medical Center. Intercompany transactions and balances have been eliminated.

Cincinnati Children's is an Ohio not-for-profit corporation providing pediatric healthcare services, teaching and related research. CHC was an Ohio not-for-profit corporation providing programmatic oversight, governance and fiscal management to chronic illness, mental health and traumatic and congenital brain injury programs at Cincinnati Children's. On July 28, 2011, CHC merged with and into Cincinnati Children's. Cincinnati Children's assumed all assets and liabilities of CHC and CHC ceased to exist as a separate entity. River City is a captive insurance company and a wholly-owned subsidiary of Cincinnati Children's. CHSN is a wholly-owned subsidiary of Cincinnati Children's whose purpose is to manage primary care practices in a community setting. NKCMS is a limited liability corporation formed to enhance the scope and quality of pediatric care in Northern Kentucky. Burnet is a wholly-owned subsidiary of Cincinnati Children's, whose purpose is to hold land. TSHCH is a wholly-owned subsidiary of Cincinnati Children's whose purpose is to acquire, hold, develop, subdivide, sell, lease, mortgage, manage and otherwise deal in real property.

Supporting Organizations--The Children's Hospital (TCH), The Children's Hospital Foundation (b) (CHF), Convalescent Hospital for Children and Orphan Asylum (CHCOA), Adolescent Health Center of Greater Cincinnati, Inc. (CAC), and Children's Dental Care Foundation (CDCF), all Ohio not-forprofit corporations which are not included in the accompanying consolidated financial statements, provide financial support to the Medical Center. Effective, December 31, 2012, CHF merged with and into TCH. TCH assumed all assets and liabilities of CHF and CHF ceased to exist as a separate entity. Effective, December 31, 2012, CDCF merged with and into Cincinnati Children's. Cincinnati Children's assumed all assets and liabilities of CDCF and CDCF ceased to exist as a separate entity. Certain endowment funds of these supporting organizations are restricted by the donors for specific operating purposes of the Medical Center and are recorded as Interest in Net Assets of Supporting Organizations in the accompanying Consolidated Balance Sheets. Receipts from such restricted endowment funds and certain other receipts that are designated by the Boards of Trustees of the supporting organizations for specific operating purposes are reflected as a component of restricted gifts and contributions in the accompanying Consolidated Statements of Operations and Changes in Net Assets. Upon utilization in operations, such funds are reflected in the Consolidated Statements of Operations and Changes in Net Assets as other-restricted net assets used to support operations.

Other funds are contributed to the Medical Center as designated by the Boards of the supporting organizations to provide general support and are reflected as receipts from supporting organizations in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

The Medical Center records in its consolidated financial statements the fair value of certain permanently and temporarily restricted net assets held by supporting organizations on the Medical Center's behalf. Changes in the fair value of such temporarily and permanently restricted net assets are recorded as a Gain in Interest in Net Assets of Supporting Organizations in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

(c) <u>Support Received from Supporting Organizations</u>—In general, the supporting organizations provide annual support to the Medical Center that includes the dividend and interest earnings of the respective investment portfolios (net of operational expenses and any donor required reinvestment of income). On occasion, the respective Boards of Trustees of these supporting organizations may also designate certain pledges of unrestricted principal in support of key projects at the Medical Center. As of June 30, 2013, TCH and CHCOA have outstanding revocable pledges of \$29,900 and \$3,000 respectively. All outstanding pledges of principal support are revocable at the discretion of TCH's and CHCOA's Board of Trustees. As a result, such revocable pledges are not recorded as receivables in the accompanying consolidated financial statements.

During fiscal 2013 and 2012, TCH transferred \$57,972 and \$66,892, respectively, of temporarily restricted net assets to the Medical Center which are recorded as Gifts, contributions and other income in the Consolidated Statements of Operations and Changes in Net Assets.

During fiscal 2013 and 2012, TCH transferred \$6,298 and \$6,032, respectively, of unrestricted net assets to the Medical Center, which are recorded as Receipts from Supporting Organizations in the Consolidated Statements of Operations and Changes in Net Assets.

During fiscal 2013 and 2012, the Medical Center transferred \$776 and \$86, respectively, of temporarily restricted net assets to TCH to fund named chairs designated to support divisional activities. During fiscal 2013 and fiscal 2012, respectively, the Medical Center transferred \$26,150 and \$5,100 of unrestricted net assets to TCH to fund named chairs to support divisional activities.

At June 30, 2013, the Medical Center has a payable to TCH for \$4,700 related to transfers received greater than funding commitments in fiscal 2013. This amount will be offset in fiscal 2014 against 2014 commitments.

At June 30, 2012, the Medical Center has a receivable from TCH for \$14,826 related to fiscal 2012 unfunded irrevocable commitments. This amount was received in fiscal 2013.

During fiscal 2013 and 2012, CHCOA transferred \$2,920 and \$2,831 respectively, of unrestricted net assets to the Medical Center which are recorded as Gifts, contributions and other income in the Consolidated Statements of Operations and Changes in Net Assets.

At June 30, 2013, the Medical Center has a payable to CHCOA for \$90 related to fiscal 2013 funding to the Medical Center in excess of commitments. This amount will be offset in fiscal 2014 against 2014 commitments.

At June 30, 2012, the Medical Center has a receivable from CHCOA for \$225 related to fiscal 2012 unfunded commitments. This amount was received in fiscal 2013.

During fiscal 2013 (through December 31, 2012) and 2012, CHF transferred \$2,144 and \$938, respectively, of unrestricted net assets to the Medical Center, which are recorded as Gifts, contributions and other income in the Consolidated Statements of Operations and Changes in Net Assets. During fiscal 2013 (through December 31, 2012) and 2012, CHF transferred \$220 and \$465 of temporarily restricted net assets to the Medical Center, which are recorded as Gifts, contributions and other income in the Consolidated Statements of Operations and Changes in Net Assets. During

Consolidated Financial Statements
For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

fiscal 2013 (through December 31, 2012) and 2012, CHF transferred \$51 and \$59, respectively, of income generated off of permanently restricted net assets, to the Medical Center, which are recorded as Gifts, contributions and other income in the Consolidated Statements of Operations and Changes in Net Assets.

During fiscal 2013 (through December 31, 2012) and fiscal 2012, respectively, the Medical Center transferred \$359 and \$4,000 of unrestricted net assets to CHF and the income earned on the funds will be transferred back to the Divisions to support divisional activities.

During fiscal 2012, the Medical Center transferred \$102 of temporarily restricted net assets to CHF and the income earned on the funds will be transferred back to the Divisions to support divisional activities.

The Medical Center had a note receivable from CHF for \$10,264 at June 30, 2012 which was recorded in other receivables in the accompanying Consolidated Balance Sheets. The note plus accrued interest totaling \$10,587 was repaid to the Medical Center in fiscal 2013 by TCH subsequent to the merger of CHF into TCH.

(d) Concentration of Patient Accounts Receivable and Revenue and Revenue Recognition--In both fiscal 2013 and 2012, respectively, substantially all of total net patient service revenue is derived from third-party payment programs (Medicaid, insurance companies and various managed care agreements).

The following details the percentage of net patient service revenue by payor category for the fiscal years ended June 30, 2013 and 2012:

	2013		2012	2
	Gross	Net	Gross	Net
Commercial insurers	1%	1%	1%	1%
Managed care	47%	66%	50%	70%
Government (HMO and third party)	44%	25%	43%	23%
Specialty contracts	7%	7%	5%	6%
Self pay	1%	1%	1%	- %

The following details the percentage of accounts receivable by payor category as of June 30, 2013 and 2012:

	2013	2012
Commercial insurers	2%	1%
Managed care	54%	53%
Government (HMO and third party)	29%	30%
Specialty contracts	13%	14%
Self pay	2%	2%

Consolidated Financial Statements
For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

Specialty contracts are single case agreements or contracts for specialty services, such as transplants.

Net patient service revenue is reported at estimated net realizable amounts from patients, third party payors and others for services rendered and includes estimated retroactive revenue adjustments due to future audits and reviews. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits and reviews.

Cincinnati Children's recognizes net patient services revenue associated with services provided to patients who have third-party payor coverage on the basis of estimated contractual rates for services rendered. For uninsured patients that do not qualify for charity care, Cincinnati Children's recognizes net patient services revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of Cincinnati Children's uninsured patients will be unable or unwilling to pay for the services provided. Thus, Cincinnati Children's records a provision for bad debts related to uninsured patients in the period the services are provided.

Revenue from government (Medicaid and Medicare) programs accounted for approximately 25% and 23% of the Medical Center's net patient service revenue for the fiscal year ended June 30, 2013 and 2012, respectively. Laws and regulations governing the Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change a material amount in the near term. At June 30, 2013, Cincinnati Children's has settled all Medicaid cost reports through 2007.

The following table reconciles gross patient service revenue to net hospital patient service revenue for the years ended June 30, 2013 and 2012:

	2013	2012
Charges at established rates	\$2,323,171	\$2,147,887
Deductions:		
Discounts on commercial contractuals	(229,297)	(184,214)
Write-downs related to services to the poor:		
Including Medicaid and governmental		
contractuals, charity care and other	(750 529)	(605 207)
uncollectible self pay write-offs	(759,538)	(695,307)
	1,334,336	1,268,366
Tax Levy Program	5,200	5,600
Care Assurance Program	14,117	12,526
Net Hospital Patient Service Revenue	\$1,353,653	\$1,286,492

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

> Patient accounts receivable and related allowances for contractual adjustments and doubtful accounts are recorded on an accrual basis at estimated collection rates to report patient accounts receivable at net realizable value. Accounts receivable are reduced by an allowance for doubtful accounts and contractual allowances. In evaluating the collectability of accounts receivable, Cincinnati Children's performs a detail review of current accounts, analyzes its past history and identifies trends for each of its major payer sources of revenue to estimate the appropriate allowance for doubtful accounts and contractual allowances. Management regularly reviews data about these major payer sources of revenue in evaluating the sufficiency of the allowances. For receivables associated with services provided to patients who have a third-party coverage, Cincinnati Children's analyzes contractually due amounts and provides an allowance for contractuals (for example, for expected unrecoverable amounts based on contract provisions on accounts for which the third-party payer has not yet paid, or for payers who are known to be having financial difficulties that make the realization of amounts due unlikely). For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), Cincinnati Children's records a provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

Cincinnati Children's allowance for doubtful accounts for self-pay patients was 63% of self-pay accounts receivable at June 30, 2013. In addition, Cincinnati Children's bad debt write-offs (before recoveries) totaled approximately \$37,784 for the year ended June 30, 2013. Cincinnati Children's has not changed its charity care or uninsured discount policies during fiscal year 2013 and 2012. Cincinnati Children's does not maintain a material allowance for doubtful accounts from third-party payers nor does it have significant write-offs from third-party payers. Cincinnati Children's does maintain an allowance for contractual write-offs for third party payers in order to appropriately reduce receivables to net realizable value.

A summary of activity in Cincinnati Children's provision for doubtful accounts for the year ended June 30, 2013 and 2012 related to patient receivables is as follows:

	Balance at Beginning of <u>Year</u>	Provision for doubtful <u>Accounts</u>	Accounts written off, Net of recoveries	Balance at End of Year
Year Ended June 30, 2013	\$14,677	22,743	(20,802)	\$16,618
Year Ended June 30, 2012	\$10,837	44,775	(40,935)	\$14,677

The Consolidated Balance Sheet also includes \$36,638 and \$45,118 of contractual reserves related to net patient receivables as of June 30, 2013 and 2012.

(e) <u>Professional Services Revenue</u>--Physician professional fees, which have been assigned to the Medical Center and are required to be used in the respective physicians' department at the Medical Center, are recognized as revenue as billed. See footnote 10(c).

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

- (f) Grant Revenue and Other Revenue -- Grants and contributions restricted for a specific operating purpose are recorded as temporarily restricted net assets and reflected in unrestricted revenues, gains, and other support when the funds are expended in accordance with the specifications of the grantor or donor. Contributions for capital expenditures, recorded as temporarily restricted net assets when received, are recorded as net assets released from restrictions used for the purchase of property and equipment when expended. Unrestricted contributions and bequests are included in other revenue when received.
- (g) <u>Graduate Medical Education</u> –Cincinnati Children's receives Federal graduate medical education funding, which has resulted in other revenue of \$8,438 and \$8,904 recognized in the accompanying consolidated financial statements for the years ended June 30, 2013 and 2012, respectively.
- (h) Meaningful Use Funding --Cincinnati Children's is eligible for incentive payments for the hospital and physicians that implement and meaningfully use electronic health record (EHR) technology under The American Recovery and Reinvestment Act of 2009 (ARRA). In fiscal 2013 and 2012, Cincinnati Children's applied for and received \$5,805 and \$7,576, respectively, in funding under ARRA related to the hospital and eligible physician use of an EHR.
- (i) <u>Tax Exempt Status</u>--Cincinnati Children's, CHC and CHSN are recognized by the Internal Revenue Service as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as charitable organizations qualifying under Section 501(c)(3). River City is a captive insurance company and has no income tax obligations. NKCMS, Burnet and TSHCH are limited liability corporations whose income is taxable to Cincinnati Children's. The income tax provisions recorded in the accompanying consolidated financial statements are immaterial for the years ended June 30, 2013 and 2012.

The Medical Center accounts for income taxes in accordance with Accounting Standards Codification Topic (ASC) 740 "Income Taxes". It is the Medical Center's policy to classify the expense related to interest and penalties, if any, to be paid on underpayments of income taxes within other expenses. There were no material penalties or interest recognized in fiscal 2013 and 2012.

Listed below are the tax years that remain subject to examination by major tax jurisdiction:

Federal – 2010 to 2013 State – 2010 to 2013

- (j) <u>Cash Equivalents</u>--Cash equivalents consist primarily of money market investments (including money market mutual funds), certificates of deposit and demand deposits. Cash is held primarily in one bank.
- (k) <u>Inventories</u> –Inventories consist of medical supplies and pharmaceuticals and are valued on an average cost method.
- (l) <u>Marketable Securities</u>--The Medical Center accounts for its investments under ASC 958-320 "Not-for-Profit Entities Investments Debt and Equity Securities". The Medical Center carries its

## Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

marketable securities at fair value with unrealized gains and losses included in the Consolidated Statements of Operations and Changes in Net Assets.

At June 30, 2013, the Medical Center's marketable securities included 37% in U.S. Treasury securities 11% in FNMA securities. At June 30, 2012, the Medical Center's marketable securities included 24% in U.S. Treasury securities and 10% in FNMA securities.

(m) Assets Limited As To Use--Assets limited as to use include funds in trust (Note 4). Assets limited as to use are carried at fair value with unrealized gains and losses included in investment income in the accompanying Consolidated Statements of Operations and Changes in Net Assets. At June 30, 2013 and 2012, assets limited as to use were invested as follows:

	<u>2013</u>	<u>2012</u>
Cash Equivalents	\$ 7,911	\$3,678
Corporate Bonds	51,888	-
U.S. Government Securities	3,004	-
	\$62,803	\$3,678

Cash equivalents, which are primarily invested in money market mutual funds, represent Level 1 investments, and Corporate Bonds and U.S. Government Securities represent Level 2 investments.

(n) <u>Investment Income</u>--The following details the components of investment income on marketable securities and funds in trust for the years ended June 30, 2013 and 2012:

	2013	2012
Interest income	\$11,294	\$15,684
Unrealized and realized (losses) gains, net	(1,811)	2,139
Investment income	\$ 9,483	\$17,823

Unrealized gains and losses related to temporarily restricted funds are recorded as an addition/reduction, as appropriate, to temporarily restricted net assets.

- (o) <u>Fair Value Measurements</u>—The Medical Center accounts for its assets and liabilities under ASC 820 "Fair Value Measurements". As defined in ASC 820, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements and related disclosures, ASC 820 establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value into three broad levels, which are described below:
  - Level 1: Quoted Prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date for assets and liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the assets or liabilities, either directly or indirectly. These include quoted prices for identical or similar assets or liabilities in markets that are not active, that is, markets in which there are a few transactions for the asset or liability, the prices are not current, or price quotations vary substantially either over time or

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

> among market makers, or in which little information is released publicly and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Unobservable inputs, developed using the Medical Center's estimates and assumptions, which reflect those that the market participants would use. Such inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

Determining where an asset or liability falls within the hierarchy depends on the lowest level input that is significant to the fair value measurement as a whole. In determining fair value, the Medical Center utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible and considers counterparty credit risk in the assessment of fair value.

The table below includes the major categorization for debt and equity securities on the basis of the nature and risk of the investments at June 30, 2013.

	Level 1	Level 2	Level 3
Marketable Securities:			
U.S. Government and treasury securities	\$ -	\$137,523	\$ -
Municipal bonds		2,443	-
Certificates of Deposit	-	1,506	-
Common Stock	156	-	-
Corporate obligations		118,288	
	156	259,760	
Assets Limited As To Use:			
Corporate bonds	-	51,888	-
Money market mutual funds	7,911	-	-
U.S. government securities		3,004	
	7,911	54,892	

**Investments in Private Investment Funds** 

## Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

(included in Other Assets):			
High Yield Corporate Obligations		17,276	
		17,276	
Deferred Compensation Plans (included in Other Assets):			
Common Stock	2,631	-	-
<b>Mutual Funds:</b>			
Money Market	589	-	-
Equity	2,536	-	-
Bond	598	-	-
Lifecycle	2,292	-	-
Variable Annuities:			
Bond	-	546	-
Equity	-	2,236	-
Money Market	-	23	-
Real Estate Pooled	-	432	-
Guaranteed Insurance			5,150
	8,646	3,237	5,150
Total	\$16,713	\$335,165	\$5,150

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

The table below includes the major categorization for debt and equity securities on the basis of the nature and risk of the investments at June 30, 2012.

	Level 1	Level 2	Level 3
Marketable Securities:			
U.S. Government and Treasury Securities	\$ -	\$117,502	\$ -
Municipal Bonds	-	853	-
Corporate Obligations		140,548	
		258,903	
Investments in Private Investment Funds (included in Other Assets):			
Private Equity	-	-	12,592
High Yield Corporate Obligations  Deferred Compensation Plans (included in Other		26,169	<u>-</u> ,
Assets):			
Common Stock	2,260	-	-
<b>Mutual Funds</b> :			
Money Market	305	-	-
Domestic Equity	2,334	-	-
International Equity	724	-	-
Bond	208	-	-
Lifecycle	317	-	-
Real Estate	151	-	-

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#### Variable Annuities:

Bond	-	2,032	-
Equity	-	2,856	-
Money Market	-	101	-
Real Estate Pooled	-	486	-
Guaranteed Insurance	-	-	2,374
	6,299	5,475	2,374
Total	\$6,299	\$290,547	\$14,966

The valuation methods described below may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurement at the reporting date.

The Medical Center uses quoted market prices in active markets to determine the fair value of common stock and mutual funds; such items are classified as Level 1 in the fair value hierarchy.

The Medical Center primarily bases fair value for investments in fixed income securities, including US government securities, municipal bonds and corporate obligations on a calculation using interest rate curves and credit spreads applied to the terms of the debt instrument (maturity and coupon interest rate) and considers the counterparty credit rating. Such items are classified as Level 2 in the fair value hierarchy.

Investment in private investment fund is valued by net asset value, as published and determined by the fund manager.

Cincinnati Children's investment in High Yield Corporate Obligations is an investment in a limited liability company whose investment objective is to achieve superior fixed income returns on invested funds through exposure to higher quality, less volatile, high yield debt securities. As set forth in the LLC agreement, the LLC will dissolve on March 29, 2040, but may dissolve earlier under certain conditions. However, any Investing Member may elect to withdraw, in whole or in part from the LLC on the last business day of any month or at such other date, as determined by the manager.

ASC 825 permits entities to choose to measure many financial instruments and certain other items at fair value. Entities that elect the fair value option will report unrealized gains and losses in earnings at each subsequent reporting date. The Medical Center elected to measure its high yield corporate obligation investment fund under the provisions of ASC 825. In the future, the Medical Center may elect to measure certain additional financial instruments at fair value in accordance with this standard.

Consolidated Financial Statements
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The guaranteed insurance contract is recorded based on discounted cash flows, which is an approximation of fair value.

Cincinnati Children's Level 3 investments are primarily in investment partnerships and a guaranteed insurance contract. These investments are classified as Level 2 or Level 3 based on time restrictions for redemption. An investment in an investment partnership is classified as a Level 2 investment if it can be liquidated in 90 days or less; otherwise it is classified as a Level 3 investment.

The following is a reconciliation of the roll forward of the fair value measurements using significant unobservable inputs for fiscal 2013:

Balance at July 1, 2012	\$14,966
Purchases	3,351
Unrealized gains	78
Sales	(693)
Other reclassification	(12,552)
Balance at June 30, 2013	\$ 5,150
The amount of total gains or losses for the	
period included in changes in net assets	
attributable to the change in unrealized gains or	

The following is a reconciliation of the roll forward of the fair value measurements using significant unobservable inputs for fiscal 2012:

\$78

\$1,337

Balance at July 1, 2011	\$ 10,417
Purchases	3,688
Unrealized gains	2,151
Unrealized losses	(814)
Sales	(476)
Balance at June 30, 2012	\$14,966

The amount of total gains or losses for the period included in changes in net assets attributable to the change in unrealized gains or losses related to assets still held at June 30, 2012

losses related to assets still held at June 30,

2013

Cincinnati Children's policy is to recognize transfers in and out as of the actual date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2013 and 2012, there were no significant transfers in or out of Levels 1, 2 or 3.

(p) <u>Property and Equipment</u>--Property and equipment are stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets, ranging from three to forty years, as follows:

Land Improvements

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

> Buildings and Building Improvements 5-40 years Equipment 3-30 years

Amortization of assets leased under capital leases is included in depreciation.

The Medical Center evaluates long-lived assets under the provisions of ASC 360 "Property Plant and Equipment". During fiscal 2013 and 2012, the Medical Center did not record any impairment losses.

(q) Costs of Borrowing--Interest incurred on borrowed funds, net of interest earned on restricted bond funds, during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. In fiscal 2013, the Medical Center capitalized \$1,323 of interest. There was no net capitalized interest in fiscal 2012. Total cash paid for interest was approximately \$15,635 and \$16,202 and in fiscal 2013 and 2012, respectively.

Deferred bond issuance costs and original issue discounts are amortized using the effective interest method over the period the related obligation is outstanding.

(r) <u>Temporarily Restricted Net Assets</u>--Temporarily restricted net assets are those whose use by the Medical Center has been limited by donors to a specific purpose. Temporarily restricted net assets and net assets released from donor restrictions are primarily comprised of net assets restricted to support operations. Substantially all of these net assets are restricted by donors to support research, education and other advances in clinical care and prevention. The amount of temporarily restricted net assets whose use by the Medical Center has been limited by donors for a specific purpose was \$143,741 and \$141,494 at June 30, 2013 and 2012, respectively.

Temporarily restricted net assets related to assets held in endowments at supporting organizations on the Medical Center's behalf are either donor restricted to support research at the Medical Center's or deferred gift programs where the restriction is a time restriction tied to the life expectancy of the donor. The amount of temporarily restricted net assets held at supporting organizations was \$26,696 and \$15,208 at June 30, 2013 and 2012, respectively.

(s) Permanently Restricted Net Assets--Permanently restricted net assets are restricted by the donor to be maintained in perpetuity and are recorded in Interest in Net Assets of Supporting Organizations in the accompanying Consolidated Balance Sheets as they are held by supporting organizations. As of June 30, 2013 and 2012, permanently restricted net assets consisted of the following amounts with expendable investment income restricted by donors to be used for the following purposes:

2013	2012
\$ 904,417	\$770,204
180,537	151,915
\$1,084,954	\$922,119
	\$ 904,417 180,537

The assets underlying the Medical Center's permanently restricted net assets have been invested by supporting organizations in marketable securities, including a significant concentration in the common stock of a consumer products company.

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

- (t) Excess of Revenues Over Expenses--The Consolidated Statements of Operations and Changes in Net Assets include "excess of revenues over expenses." Changes in unrestricted net assets which are excluded from excess of revenues over expenses include receipts from supporting organizations, transfers to supporting organizations, pension and post retirement health liability adjustment, and contributions of long-lived assets (including assets acquired using contributions which by donor restrictions were to be used for the purpose of acquiring such assets).
- (u) <u>Use of Estimates</u>—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### (v) New Accounting Pronouncements—

Effective July 1, 2011, the Cincinnati Children's adopted ASU 2010-23, "Health Care Entities (Topic 954): Measuring Charity Care for Disclosure," which prescribes a specific measurement basis of charity care for disclosure. Due to the lack of comparability that previously existed due to the use of either revenue or cost as the basis for disclosure of charity care, ASU 2010-23 standardizes cost as the basis for charity care disclosures and specifies the elements of cost to be used in charity care disclosures. The Medical Center adopted the new guidance effective July 1, 2011, which did not have a material impact on the consolidated financial statements and related disclosures.

In August 2010, the FASB issued ASU 2010-24, "Health Care Entities (Topic 954): Presentation of Insurance Claims and Recoveries," which provides clarification to companies in the healthcare industry on the accounting for professional liability insurance. ASU 2010-24 states that insurance liabilities should not be presented net of insurance recoveries and that an insurance receivable should be recognized on the same basis as the liabilities, subject to the need for a valuation allowance for uncollectible accounts. ASU 2010-24 is effective for fiscal years beginning after December 15, 2010. The Medical Center adopted the new guidance effective July 1, 2011, which did not have a material impact on the consolidated financial statements and related disclosures.

In May 2011, the FASB issued ASU 2011-4, "Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs," related to amendments to certain measurement principles and disclosures regarding fair value measurements. The amendments in this update improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. Generally Accepted Accounting Principles and International Financial Reporting Standards. For nonpublic entities, the amendments are effective for annual periods beginning after December 15, 2011. The Medical Center adopted the new guidance, effective July 1, 2012, which did not have a material impact on the consolidated financial statements and related disclosures.

In July 2011, the FASB issued ASU 2011-7, "Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities." In accordance with ASU 2011-7, the Medical Center is required to present its provision for doubtful accounts as a deduction from revenue, similar to contractual discounts. Accordingly, the Medical Center's revenue is required to be reported net of both

Consolidated Financial Statements
For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

contractual discounts and its provision for doubtful accounts. Additionally, ASU 2011-7 requires the Medical Center to make certain additional disclosures designed to help users understand how contractual discounts and bad debts affect recorded revenue in both interim and annual financial statements. ASU 2011-7 is required to be applied retrospectively; for nonpublic entities, the amendments are effective for the first annual period ending after December 15, 2012, and interim and annual periods thereafter, with early adoption permitted. The adoption of ASU 2011-7 impacted the presentation of the Consolidated Statements of Operations and Changes in Net Assets as it relates to the classification of bad debt expense and was adjusted retrospectively and additional disclosures. The adoption does not change net results or net assets.

In December 2012, the FASB issued ASU 2011-11, "Balance Sheet (Topic 210) - Disclosures about Offsetting Assets and Liabilities," which requires companies to disclose information about financial instruments that have been offset and related arrangements to enable users of their financial statements to understand the effect of those arrangements on their financial position. Companies will be required to provide both net (offset amounts) and gross information in the notes to the financial statements for relevant assets and liabilities that are offset. ASU 2011-11 is effective for fiscal years, and interim periods within those years, beginning on or after January 1, 2013. The Medical Center does not expect the adoption of ASU 2011-11 to have a material impact on the consolidated financial statements and related disclosures.

(w) <u>Reclassifications</u> -- In accordance with ASU 2011-7, certain reclassifications have been recorded in the accompanying Statements of Operations and Changes in Net Assets related to the classification of bad debt expense.

#### (2) Losses on the Provision of Uncompensated Care-

In accordance with its mission and purpose, the Medical Center maintains a policy of accepting all patients within its primary service area regardless of ability to pay. This primary service area has been defined to include the four counties in Ohio, three counties in Kentucky and one county in Indiana that geographically surround Cincinnati. Under certain circumstances, the Medical Center accepts patients from outside the primary service area regardless of their ability to pay. The Medical Center defines indigent patient care as services rendered to patients whose families' annual income or net worth falls below certain minimum standards. As such, losses absorbed by the Medical Center in rendering services to patients who are covered under governmental programs which are designed to aid low income families (primarily the Medicaid program) are considered indigent patient care.

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

The following information summarizes uncompensated care provided during the years ended June 30, 2013 and 2012:

2013			<b></b>
CHARGES	Hospital	Physician	Total
Charges under Medicaid and other entitlement	¢1 050 060	¢2.60.720	¢ 1 220 507
programs Charity care not eligible for Medicaid	\$1,059,868	\$260,729	\$ 1,320,597
assistance, at established charges	49,065	1,940	51,005
Other uncollectible self pay, at established	15,005	1,510	31,003
charges	20,802	10,531	31,333
Total Medicaid, charity care and other			
uncollectible self pay charges	\$1,129,735	\$273,200	\$1,402,935
COSTS/LOSSES			
Estimated costs to provide uncompensated care	\$ 518,477	\$ 142,064	\$660,541
Reimbursement from Medicaid programs	(322,847)	(36,184)	(359,031)
Losses on the provision of uncompensated care	(195,630)	(105,880)	(301,510)
Funds received from HCAP and tax levy	19,317		19,317
Losses on provision of uncompensated care net of HCAP and tax levy	(\$176,313)	(\$105,880)	(\$282,193)
2012 CHARGES	Hospital	Physician	Total
CHARGES	Hospital	Physician	Total
	<b>Hospital</b> \$ 946,061	<b>Physician</b> \$248,440	<b>Total</b> \$1,194,501
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid	\$ 946,061	\$248,440	\$1,194,501
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges	<u> </u>		
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established	\$ 946,061 28,303	\$248,440 1,396	\$1,194,501 29,699
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges	\$ 946,061	\$248,440	\$1,194,501
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other	\$ 946,061 28,303	\$248,440 1,396	\$1,194,501 29,699
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other uncollectible self pay charges	\$ 946,061 28,303 40,935	\$248,440 1,396 6,581	\$1,194,501 29,699 47,516
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other uncollectible self pay charges  COSTS/LOSSES	\$ 946,061 28,303 40,935 \$1,015,299	\$248,440 1,396 6,581 \$256,417	\$1,194,501 29,699 47,516 \$1,271,716
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other uncollectible self pay charges  COSTS/LOSSES Estimated costs to provide uncompensated care	\$ 946,061 28,303 40,935 \$1,015,299 \$ 496,190	\$248,440 1,396 6,581 \$256,417	\$1,194,501 29,699 47,516 \$1,271,716 \$ 642,655
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other uncollectible self pay charges  COSTS/LOSSES Estimated costs to provide uncompensated care Reimbursement from Medicaid programs	\$ 946,061 28,303 40,935 \$1,015,299 \$ 496,190 (307,132)	\$248,440 1,396 6,581 \$256,417 \$ 146,465 (34,282)	\$1,194,501 29,699 47,516 \$1,271,716 \$642,655 (341,414)
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other uncollectible self pay charges  COSTS/LOSSES Estimated costs to provide uncompensated care Reimbursement from Medicaid programs Losses on the provision of uncompensated care	\$ 946,061 28,303 40,935 \$1,015,299 \$ 496,190 (307,132) (189,058)	\$248,440 1,396 6,581 \$256,417	\$1,194,501 29,699 47,516 \$1,271,716 \$ 642,655 (341,414) (301,241)
CHARGES Charges under Medicaid and other entitlement programs Charity care not eligible for Medicaid assistance, at established charges Other uncollectible self pay, at established charges Total Medicaid, charity care and other uncollectible self pay charges  COSTS/LOSSES Estimated costs to provide uncompensated care Reimbursement from Medicaid programs	\$ 946,061 28,303 40,935 \$1,015,299 \$ 496,190 (307,132)	\$248,440 1,396 6,581 \$256,417 \$ 146,465 (34,282)	\$1,194,501 29,699 47,516 \$1,271,716 \$642,655 (341,414)

The 2013 and 2012 cost amounts reflected in the tables above are calculated using cost to charge ratios calculated from prior year cost reports as the current year cost report is not yet available. Management does not believe that the difference in the cost report year would have a material impact on the amounts calculated.

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Under an agreement with Hamilton County, Ohio (the County), Cincinnati Children's receives tax-supported funding from the County to reimburse Cincinnati Children's for the provision of charity care to the County's indigent residents. During fiscal 2013 and 2012, Cincinnati Children's recognized \$5,200 and \$5,600, respectively, of tax levy reimbursement in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

The current tax levy agreement covers the period of the approved three year tax levy renewal, January 1, 2012 through December 31, 2014, which is subject to renewal by the voters of Hamilton County, Ohio. In each of the years 2012-2014, the County is scheduled to distribute \$5,200 to Cincinnati Children's, subject to appropriation by the Board of County Commissioners. The amount distributed by the County from the Tax Levy proceeds to Cincinnati Children's during each year of the Term hereof is subject to an annual appropriation at the discretion of the Board of County Commissioners. On an annual basis, Cincinnati Children's shall render hospital inpatient and outpatient health and hospitalization services to medically indigent Hamilton County residents who are "Eligible Individuals" that have a total cost of at least the amount of the annual payments distributed to the Hospital under this Agreement for that year.

#### (4) Funds in Trust-

Cincinnati Children's has certain funds, which are invested and held in trust for various specified purposes. The amounts of such funds, at carrying value, and the specified purposes for which such funds may be used, are set forth below:

June 30,	
2013	2012
\$ 162	\$ 162
473	481
2,794	2,771
59,360	-
14	264
\$62,803	\$3,678
	\$ 162 473 2,794 59,360 14

- (A) Cincinnati Children's has established an irrevocable trust fund for the payment of professional liability claim settlements. See Note 6 for further discussion of professional liability self-insurance.
- (B) Cincinnati Children's has also established a trust fund for the payment of claims related to certain self-insured employee health care programs.
- (C) Cincinnati Children's maintains bond interest escrow funds as required under the terms of the related bond indentures to hold interest payments until the required payment dates to bondholders.
- (D) Cincinnati Children's borrowed \$60,000 in December 2012 in the form of a taxable note the proceeds of which are being used to fund a portion of the cost of building a new clinical sciences building. Draws from the trust are expected to occur in fiscal 2014 and fiscal 2015.

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

#### (5) Property and Equipment-

Property and equipment consists of the following:

	June 30,	
	2013	2012
Land	\$ 47,809	\$ 39,010
Land improvements	18,352	17,359
Buildings and building improvements	1,091,017	1,014,752
Equipment	554,281	555,098
Construction in progress	46,988	26,319
	1,758,447	1,652,538
Accumulated depreciation	(849,912)	(811,560)
Property and equipment, net	\$ 908,535	\$ 840,978

#### (6) Professional Liability-

The Medical Center's insurance program includes a self-insured retention for losses arising out of healthcare professional liability claims. The self-insured retention for the claims that are currently asserted is as follows:

#### For claims made between:

October 1, 2004 and September 30, 2006 \$10,000 (\$20,000 in aggregate)

For claims made subsequent to:

October 1, 2006 \$10,000 (\$25,000 in aggregate)

During this same time period, the Medical Center annually purchased excess healthcare professional liability insurance on a claims made basis. The aggregate limit for that excess insurance was \$50,000 through the policy year ending May 31, 2008. That excess coverage was increased to \$60,000 for the policy year beginning June 1, 2008 and it remains at that limit in the current policy year.

The actuarial present value of expected professional and patient general liability self-insurance costs (including incurred, but not reported claims) of \$23,781 and \$26,377 for 2013 and 2012, respectively, has been accrued in the accompanying Consolidated Balance Sheets. Accrued professional and general liability losses have been discounted at a rate of approximately 4% at June 30, 2013 and 2012, respectively. The costs of professional and patient general liability self-insurance, including premiums paid for stop-loss coverage, legal fees, settlements, judgments, and other administrative costs are included in Supplies, Drugs and Other in the accompanying Consolidated Statements of Operations and Changes in Net Assets. On an ongoing basis, management reviews the status of potential claims and incidents, as well as legal proceedings, and, based upon consultation with a professional actuary, adjusts the accrued losses and self-insurance funding levels to reflect its best estimate of the present value of expected professional and patient general liability self-insurance costs. Professional and patient general liability expense amounted to \$4,701 and \$14,198 for fiscal 2013 and 2012, respectively.

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

#### (7) Capital Lease Obligations-

The Medical Center leases certain equipment under capital leases. The aggregate future minimum lease payments total \$5,363, with \$1,684 due in fiscal 2014. During fiscal 2012, Cincinnati Children's entered into certain lease agreements for equipment with an asset value of approximately \$5,065. There were no new capital leases entered into in fiscal 2013.

#### (8) Tax Exempt Bonds Payable and Notes Payable-

Bonds payable and notes payable for the years ended June 30, 2013 and 2012 consist of the following:

	2013	2012
Bonds payable and notes payable:		
Series 1993, 5.0% due through 2013, net of unamortized		
discount of \$9 in 2012	\$ -	\$ 1,886
Series 1997, variable interest (0.06% at June 30, 2013), due		
through 2017	29,810	31,170
Series 1998, 4.75% to 5.00% due through 2028, net of		
unamortized discount of \$2,106 in 2013 and \$2,218 in 2012	49,283	49,173
Series 2000, variable interest (0.06% at June 30, 2013), due		
through 2028	48,075	48,595
Series 2002, variable interest (0.06% at June 30, 2013), due		
Through 2028	20,630	21,645
Series 2004, 4.50% to 5.50% due through 2034, net of		
unamortized discount of \$185 in 2013 and \$122 in 2012	81,120	83,328
Series 2006, 4.25% to 5.00%, due through 2032, net of		
unamortized premium of \$399 in 2013 and \$410 in 2012	63,474	63,485
Series 2007, variable interest (0.07% due at June 30, 2013),		
due through 2037	30,615	30,615
Series 2008, variable interest (0.20% due at June 30, 2013),		
due through 2036	19,045	19,045
Series 2009, 4.20% due through 2019	18,000	21,000
Series 2010, 2.27% due through 2020	21,000	24,000
Series 2011, 2.207% due through 2019	53,100	57,735
Term Note Payable, 2.20% due through 2022	54,000	-
Note Payable on Vernon Manor Property, interest at 4.045%	27,752	28,905
Total bonds payable and notes payable	515,904	480,582
Less- current portion	(25,310)	(18,724)
Tax exempt bonds payable and notes payable - long-term	\$490,594	\$461,858

Tax Exempt Bonds Payable—The Medical Center has pledged their gross revenues, as defined, to (a) secure the payment of Series 1993, 1997, 1998, 2000, 2002, 2004, 2006, 2007, 2008, 2009, 2010 and 2011 bonds. The Medical Center is bound by certain financial covenants included in the bond indentures, letters of credit (fully securing the 1997, 2000, 2002, 2007 and 2008 issuances) and related agreements. Among other restrictions is a requirement to maintain a minimum Debt Service Coverage Ratio, as defined. The Medical Center is in compliance with its debt covenants as of June 30, 2013 and 2012.

Payment of the principal of, and the interest on, the Series 1993, 1998, 2004 and 2006 bonds is insured by a policy of municipal bond insurance. The 1997, 2000, 2002, 2007 and 2008 bonds may

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be tendered to a remarketing agent by bondholders on business days for full payment of principal and accrued interest. The Medical Center has entered into standby letters of credit that commits major banks to make funds available to purchase the bonds that are not remarketed. The Medical Center is required to maintain these or similar agreements until the bonds have been paid or converted to fixed rate obligations.

The interest rates on the 1997, 2000, 2002, 2007 and 2008 variable rate bonds are reset weekly by a rate-setting agent.

#### (b) Future Debt Maturities --

The following is a schedule of future debt maturities, excluding discounts:

2014	\$ 25,310
2015	25,890
2016	26,466
2017	27,090
2018	30,927
Thereafter	382,113
	\$517,796

- (c) <u>Line of Credit</u> -- In August 2008, Cincinnati Children's secured a \$40,000 line of credit. In fiscal 2012, Cincinnati Children's reduced the line of credit to \$30,000. The line of credit expired in February 2013 and beared interest at the monthly LIBOR rate plus 100 basis points. There were no draws on the line of credit during fiscal 2013 or 2012.
- (d) Note Payable on Vernon Manor Property -- Cincinnati Children's entered into an agreement with a Developer to renovate and occupy the Vernon Manor property to be used primarily for administrative office space. The property is located near the main campus. Additionally, a parking garage was constructed on adjacent property in order to provide parking for the occupants of the building. As part of the agreement, Cincinnati Children's agreed to make fixed monthly payments over the seventeen year term of the agreement. The present value of such fixed payments at June 30, 2013 is \$27,752 using Cincinnati Children's estimated tax-exempt interest rate at the time of the agreement of 4.045%. The agreement also calls for variable payments monthly to cover operating expenses for the office building and the parking garage. Cincinnati Children's took occupancy of the facility on June 27, 2012. Additionally, the agreement has a provision that Cincinnati Children's can purchase the facility at the end of the seven years for the then fair market value.
- (e) <u>Loss on Early Extinguishment of Tax Exempt Bonds Payable</u> In October 2011, Cincinnati Children's refinanced \$62,135 of the outstanding 1998G bonds with tax-exempt direct placement obligations. The obligations bear interest at a fixed rate of interest of 2.207%. The obligations mature in fiscal 2019. As part of the refunding, Cincinnati Children's recorded a \$1,130 loss on early extinguishment of tax exempt bonds payable in fiscal 2012. No bonds were refinanced in fiscal 2013.

#### (9) Employee Benefit Plans-

The Medical Center maintains non-contributory retirement plans covering substantially all employees. Among these plans is a defined benefit plan where benefits are based on a formula which reflects years of

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service and salary levels. The Medical Center's funding policy for its defined benefit plan meets the funding standards established by the Employee Retirement Income Security Act of 1974 (ERISA).

The Medical Center's investment strategy with respect to pension assets is designed to achieve a moderate level of overall portfolio risk in keeping with desired risk objective, which is established through careful consideration of plan liabilities, plan funded status and corporate financial condition. Effective April 1, 2012, the Investment Policy for the portfolio changed to transition to a long-term target allocation through calendar 2013 as follows:

15.0%
15.0%
4.0%
4.0%
4.0%
36.0%
9.0%
5.0%
5.0%
3.0%

In order to maintain the portfolio's actual asset allocation in line with the target allocations specified above, the assets will be re-allocated or rebalanced regularly. Because of the illiquid nature of private equity and real estate, it is not anticipated that these asset classes will be rebalanced on a regular basis. As of June 30, 2013, the Medical Center made \$43,000 in funding commitments in four investment partnerships of which \$8,400 had been funded. Additionally, the Medical Center had made \$12,500 in funding commitments in two real estate investment partnerships, of which \$3,300 had been funded. It is anticipated that these commitments will be funded from liquid investments in the plan and any required funding contributions.

Prior to April 1, 2012, the portfolio's target asset allocation was 60 percent equities, 35 percent fixed income and 5 percent Real Estate Investment Trusts with specified allowable ranges around these targets, plus or minus 10 percent based on the manager's discretion. Within the equity market, the investments are broadly diversified among various industry sectors in the domestic market. Within the debt segment, the investments are diversified between U.S. government bonds, Government Agency bonds and Corporate bonds. Investment risk is measured and monitored on an ongoing basis through regular reports from the investment managers.

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The Medical Center's defined benefit plan investment allocation at the actuarial measurement date of June 30, 2013 and 2012 by asset category is as follows:

	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	6.9%	4.7%
Bond mutual funds	17.3%	18.2%
Common stock	5.2%	5.1%
Corporate bonds	5.9%	6.8%
Government bonds	0.1%	0.2%
Investment Partnerships:		
Equity	12.1%	8.4%
Commodities	2.6%	2.5%
Bond	15.4%	22.1%
International equity	34.0%	32.0%
Real estate	0.5%	
	100.0%	100.0%
		·

At June 30, 2013, the fair value and its placement in the fair value hierarchy of the underlying assets of the Plan that are required to be measured at fair value are as follows (see Note 1(o) for further discussion on the fair value hierarchy and fair value principles):

	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 49,303	\$ -	\$ -
Bond mutual funds	123,861	-	-
Corporate bonds	-	41,970	-
Common stock	37,330	-	-
Government bonds	-	1,152	-
Investment Partnerships:			
Equity	-	78,774	8,140
Commodities	-	18,416	-
Bond	-	110,351	-
International equity	-	244,043	-
Real Estate	-	-	3,680
	\$210,494	\$494,706	\$11,820

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

At June 30, 2012, the fair value and its placement in the fair value hierarchy of the underlying assets of the Plan that are required to be measured at fair value are as follows (see Note 1(o) for further discussion on the fair value hierarchy and fair value principles):

Level 1	Level 2	Level 3
\$ 28,759	\$ -	\$ -
111,569	-	-
-	41,451	-
31,060	-	-
-	51,552	-
15,253	-	-
-	135,615	-
-	198,102	-
	1,382	
\$186,641	\$428,102	<u> </u>
	\$ 28,759 111,569 - 31,060 - 15,253 - -	\$ 28,759 \$ - 111,569 - 41,451 31,060 - 51,552 15,253 - 135,615 - 198,102 - 1,382

The fair values of Level 1 investments are based on quoted prices in active markets. The Level 2 and Level 3 investments in private investment funds are valued using the net asset value reported by the managers of the funds and as supported by the unit prices of actual purchase and sale transactions. The Level 3 investments in investment partnerships generally are associated with liquidation restrictions that may range from 91 days to the life of the fund (up to fifteen years) and may require redemption penalties.

The following table reflects the weighted average assumptions utilized to determine benefit obligations:

	2013	2012
Discount rate used to determine actuarial present value of the		
projected benefit obligation	4.84%	4.17%
Assumed rate of increase in compensation levels	4.00%	4.00%
Long-term rate of return	7.50%	8.00%

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The following table sets forth the funded status of the plan and amounts recognized in the accompanying Consolidated Balance Sheets as of June 30, 2013 and 2012, utilizing actuarial measurement dates as of June 30, 2013 and 2012.

50, 2013 and 2012.	2013	2012
Change in projected benefit obligation:		
Projected benefit obligation at beginning of year	\$1,014,433	\$ 678,763
Service cost	56,176	37,451
Interest cost	42,029	38,723
Other actuarial (gains) losses	(138,247)	268,083
Benefits paid	(10,611)	(8,587)
Projected benefit obligation at end of year	963,780	1,014,433
Change in plan assets:		
Fair value of plan assets at beginning of year	614,743	477,003
Actual return on plan assets	53,888	25,627
Employer contributions	59,000	120,700
Benefits paid	(10,611)	(8,587)
Fair value of plan assets at end of year	717,020	614,743
Funded status	(246,760)	(399,690)
Net accrued pension liability in	\$ (246,760)	\$ (399,690)
Consolidated Balance Sheets		, ,
Amounts included in Unrestricted Net Assets but not yet reco	gnized in pension cost con-	sist of:
	2013	2012

	2013	2012
Net actuarial loss	\$356,572	\$536,159
Net prior service cost		38
	\$356,572	\$536,197

The estimated actuarial loss and prior service cost that will be amortized from Unrestricted Net Assets into net pension cost in fiscal 2014 are \$19,297 and \$0, respectively.

The table below reflects the following weighted average assumptions utilized to determine benefit costs:

	2013	2012
Discount rate used to determine actuarial present value of the		
projected benefit obligation	4.17%	5.76%
Assumed rate of increase in compensation levels	4.00%	4.00%
Expected long-term rate of return on plan assets	7.50%	8.00%

The Medical Center's expected long-term rate of return on plan assets is based on the expected average returns based on the portfolio mix of plan assets and is reassessed on an annual basis.

Consolidated Financial Statements
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Net periodic pension cost for 2013 and 2012 related to the defined benefit plan consisted of the following components:

	2013	2012
Service cost	\$56,176	\$37,451
Interest cost	42,029	38,723
Return on plan assets	(45,324)	(38,399)
Amortization of prior service cost	38	543
Recognized net actuarial loss	32,775	18,473
Net periodic pension cost	\$85,694	\$56,791

Based on preliminary estimates, we do not expect any required fiscal 2014 contributions for the qualified defined benefit plan under the current funding regulations.

The accumulated benefit obligation for the pension plan was \$809,752 and \$834,429 at June 30, 2013 and 2012, respectively.

The Medical Center's estimated benefit payments in each of the next five fiscal years and in aggregate for the five fiscal years thereafter are as follows:

2014	\$ 15,498
2015	18,893
2016	22,660
2017	26,879
2018	31,432
2019-2023	236,202

All other retirement plans maintained by the Medical Center are defined contribution plans. The Medical Center's contributions to these plans are generally based on ten percent of salaries up to established ERISA limits. Total expense related to these other plans was approximately \$19,063 and \$17,762 in fiscal 2013 and 2012, respectively. Through December 31, 2012, the Medical Center maintained a matching contribution related to non-faculty, non-senior management employees in which the Medical Center contributed one dollar for every dollar an employee contributes to a 403(b) plan up to 1% of an employees salary subject to certain restrictions, including a three year vesting schedule and employee contributions made each pay period. The total amount expensed in fiscal 2013 and 2012 related to this plan was approximately \$1,904 and \$3,308, respectively. The Medical Center has notified employees that contributions to the Plan ceased effective January 1, 2013 and the plan is terminated. As such all balances became immediately vested.

The Medical Center has a nonqualified deferred compensation plan, which permits eligible officers, directors and key employees to defer a portion of their compensation. The deferred compensation amounts are in participant directed investments and are considered trading securities. The participants have the option of deferring the amounts for no less than two years, but no greater than retirement age. If a participant chooses to defer amounts to less than retirement age they have one option to extend the deferral term or to be paid out the fair value of the assets, net of taxes upon expiration. The amounts are at a substantial risk of forfeiture and will revert back to the Medical Center if the employee violates his non-compete agreement. The fair value of the assets and liability to participants included in the accompanying Consolidated Balance Sheets were \$11,688 and \$10,167 at June 30, 2013 and 2012, respectively. The amount of deferred compensation

Consolidated Financial Statements For the Years Ended June 30, 2013 and 2012, respectively (dollars in thousands)

expense recognized in fiscal 2013 and 2012 was \$1,160 and \$623, respectively. Additionally, the Medical Center provides for individual nonqualified deferred compensation benefits for retention of key employees with varying terms. The fair value of the assets and liability to participants related to these individual agreements in the accompanying Consolidated Balance Sheets were \$5,345 and \$3,981, respectively at June 30, 2013 and 2012.

In addition to providing pension benefits, the Medical Center makes available medical and dental benefits for certain eligible employees upon retirement from the Medical Center at cost. Substantially all employees may become eligible for such benefits upon retiring from active employment of the Medical Center. Former employees who retired prior to March 1, 1997 are entitled to subsidized medical and dental benefits. In June 2012, the Medical Center notified retirees that effective January 1, 2013, the retirees health benefits will be provided through a third party arrangement versus the Medical Center's self-insured plans.

The postretirement benefit obligations as of June 30, 2013 and 2012 were as follows:

	2013	2012
Change in benefit obligation:		
Benefit obligation at beginning of year	\$4,475	\$7,908
Interest cost	116	339
Plan participants contributions	336	637
Plan Amendment	-	(4,567)
Medicare Part D subsidy	191	206
Actuarial (gains) losses	(233)	1,448
Benefits paid	(1,194)	(1,496)
Benefit obligation at end of year	\$3,691	\$4,475

Amounts included in Unrestricted Net Assets but not yet recognized in postretirement cost consist of:

	2013	2012
Net actuarial loss	\$3,806	\$4,542
Net prior service cost	(4,604)	(5,450)
	\$ (798)	\$ (908)

The estimated actuarial loss and prior service cost that will be amortized from Unrestricted Net Assets into net postretirement cost in fiscal 2014 are \$447 and \$(846) respectively.

The above table reflects the following weighted average assumptions to determine postretirement obligations:

	2013	2012
Discount rate	3.26%	2.79%
Health care cost trend rate declining gradually to 5% through		
2014 and beyond	5.00%	8.00%

Net periodic cost for 2013 and 2012 related to the medical and dental postretirement benefits consisted of the following components:

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	2013	2012
Interest cost	\$ 116	\$339
Amortization of unrecognized net gain and prior service credit	(343)	20
	\$(227)	\$359

For fiscal 2013 and fiscal 2012, the discount rate used to determine the net periodic postretirement costs was 2.79% and 4.49%, respectively

Assumed healthcare cost trend rates have a significant effect on the amounts reported for healthcare plans. A one-percentage-point change in assumed healthcare cost trend rates would have the following effects:

	1-Percentage- 1-Percent	
	Point	Point
	<u>Increase</u>	<b>Decrease</b>
Effect on total of service and interest cost components	\$ 631	\$ (571)
Effect on accumulated postretirement benefit obligation	21,919	(19,920)

The Medical Center expects to make the future benefit payments, which reflect expected future service, as appropriate. The following benefit payments and subsidies are expected to be paid (or received) over each of the next five years and thereafter.

	<u>Payments</u>	Subsidies
2014	\$ 499	\$
2015	463	-
2016	427	-
2017	392	-
2018	357	-
2019-2023	1,310	-

#### (10) Commitments and Contingencies-

- (a) <u>Litigation</u>--During the normal course of business, the Medical Center may become involved in litigation. Management assesses the probable outcome of unresolved litigation and records estimated settlements consistent with ASC No. 450, "Contingencies". After consultation with legal counsel, management believes that all such currently existing matters will be resolved without material adverse impact to the consolidated financial position or results of operations of the Medical Center.
- (b) <u>Laws and Regulations</u>—The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations, specifically those relating to the Medicare and Medicaid programs, can be subject to review and interpretation, as well as regulatory actions unknown or unasserted at this time. Federal and State government activity continues with respect to investigations and allegations concerning possible violations of regulations by health care providers, which could result in the imposition of significant fines and penalties, as well as significant repayment of previously billed and collected revenue from patient services. Management believes that the Medical Center is in compliance, in all material respects, with all fraud and abuse as well as other applicable government laws and regulations. The Medical Center has

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recorded reserves for routine regulatory compliance issues and believes these reserves are adequate to cover any potential repayment of previously billed and collected revenue from patient services.

- (c) <u>Capital Commitments</u>--The Medical Center has entered into agreements with general contractors for several renovation projects, equipment and information system technology projects. The Medical Center has committed to spend an additional approximately \$112,466 in connection with current active projects as of June 30, 2013. The projects are expected to be completed in fiscal 2014 and fiscal 2015.
- (d) <u>Funding Commitments</u> -- During fiscal 2005, the Board of Trustees of Cincinnati Children's approved a revocable commitment for up to a \$15,000 non-recourse loan over seven years to Uptown Consortium Inc. These funds are to be used to invest in commercial and residential projects in the uptown area. As of June 30, 2013, Cincinnati Children's has provided \$12,867 of funding in relation to this commitment.
  - As part of fee assignment agreements with physician employees, Cincinnati Children's has agreed to fund expenditures of \$231,147 and \$220,367 as of June 30, 2013 and June 30, 2012, respectively, in those physicians' respective departments at the Medical Center as requested by those departments.
- (e) <u>Investment Commitments</u> Cincinnati Children's has made commitments to invest \$12,000 in two limited partnerships that focus on investing in venture capital funds or provide venture capital for companies in the high-growth sectors of the economy, including life sciences, information technology and advanced manufacturing. As of June 30, 2013, Cincinnati Children's had funded \$9,722 of this commitment. At June 30, 2013 and 2012, respectively, the value of the investment recorded in Other Assets in the Consolidated Balance Sheets is \$10,241 and \$10,808. Distributions from the limited partnership are made at the discretion of the General Partner, primarily based on distributions from investee partnerships and sales of securities less partnership expenses and amounts retained for working capital, as provided for in the limited partnership agreement. Redemptions of partnership interests prior to termination of the partnership defined in the limited partnership agreement are not anticipated.

Cincinnati Children's has made a commitment to invest \$5,000 in a limited partnership that focuses on investing in venture capital funds or provides ventures capital for companies in the high growth sectors of the economy, including life sciences, information technology and advanced manufacturing. As of June 30, 2013 Cincinnati Children's has funded \$1,200 of this commitment. At June 30, 2013, the value of the investment recorded in Other Assets in the Consolidated Balance Sheets is \$1,078. Distributions from the limited partnership are made at the discretion of the General Partner, primarily based on distributions from investee partnerships and sales of securities less partnership expenses and amounts retained for working capital, as provided for in the limited partnership agreement. Redemptions of partnership interests prior to termination of the partnership defined in the limited partnership agreement are not anticipated.

### **Children's Hospital Medical Center and Affiliates**

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Cincinnati Children's has made a commitment to invest \$5,000 in a limited liability corporation (LLC) that focuses on investing in early stage venture capital funds regionally and nationally. The goal is to make the Cincinnati region the place for entrepreneurs and investors to launch new ideas. As of June 30, 2013, Cincinnati Children's had funded \$140 of the commitment. At June 30, 2013 the value of the investment recorded in Other Assets in the Consolidated Balance Sheets is \$140. Unless the LLC is dissolved earlier in accordance with defined termination provisions, the term of the LLC shall end on the 12<sup>th</sup> anniversary of the date of the last sale of membership interests, subject to extension in the three one-year increments with written notice. In general, no member shall have the right to withdraw from the LLC.

Cincinnati Children's has made a commitment to invest \$3,000 in a limited partnership that invests primarily in high growth Information Technology and healthcare companies that leverage technology to make their customers' business or products/services better, faster or less expensive. As of June 30, 2013, Cincinnati Children's has funded \$300 of this commitment. At June 30, 2013, the value of the investment recorded in Other Assets in the Consolidated Balance Sheets is \$256. Distributions from the limited partnership are made at the discretion of the General Partner, primarily based on distributions from investee partnerships and sales of securities less partnership expenses and amounts retained for working capital, as provided by in the limited partnership agreement. Redemptions of partnership interests prior to termination of the partnership defined in the limited partnership agreement are not anticipated.

Cincinnati Children's has made an a commitment to invest \$400 in two limited liability corporations (LLC's) whose purpose is private-public seed-stage investor whose mission is to strengthen the regional economy by driving talent and capital into scalable technology companies in southwest Ohio. Cincinnati Children's has satisfied the commitment. At June 30, 2013 and 2012, respectively, the value of the investment recorded in Other Assets in the Consolidated Balance Sheets is \$743 and \$650. Unless the LLC is dissolved earlier in accordance with defined termination provisions, the term of the LLC shall end on the 12<sup>th</sup> anniversary of the date of the last sale of membership interests, subject to extension in the three one-year increments with written notice. In general, no member shall have the right to withdraw from the LLC.

(f) Operating Leases – Cincinnati Children's leases certain property for varying periods. Rent expense related to such leases was approximately \$6,200 in fiscal 2013. Future minimum rental commitments under non-cancellable operating leases are as follows:

FY 2014	\$6,224
FY 2015	2,693
FY 2016	2,704
FY 2017	2,705
FY 2018	2,517
Thereafter	3,478

## **Children's Hospital Medical Center and Affiliates**

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### (11) Functional Expenses-

The functional expenses of the Medical Center are as follows:

	2013	2012
Patient services	\$1,159,666	\$1,165,931
Research and education	380,764	325,081
Support services	238,255	191,043
	\$1,778,685	\$1,682,055

#### (12) Fair Value of Financial Instruments-

The following methods and assumptions were used by the Medical Center in estimating its fair value disclosures for financial instruments:

<u>Cash and Cash Equivalents</u>--The carrying amounts reported in the Consolidated Balance Sheets approximate fair value.

<u>Accounts Receivable and Accounts Payable and Accrued Expenses</u> -- The carrying amounts reported in the Consolidated Balance Sheets approximate fair value because of the relative short maturity of these items.

<u>Marketable Securities and Assets Limited As To Use</u>--The carrying amounts reported in the Consolidated Balance Sheets approximate fair value. Management, with the assistance from the trustee holding the asset, determined the fair value based on published market prices.

<u>Bonds Payable and Notes Payable</u>—The fair values of the Medical Center's bonds payable and notes payable are estimated by management, with assistance from a third party, based on current rates for debt with similar remaining maturities. The fair value of the bonds payable at June 30, 2013 and 2012 was \$517,542 and \$482,836, respectively. These would be classified as Level 2 investments in the fair value hierarchy.

#### (13) Subsequent Events-

Management reviewed subsequent events through October 23, 2013, the date the financial statements were issued, noting no changes were required to the financial statements or footnotes.

Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Federal Grant Number	CFDA	Sub Exp	Fed Exp	Total Exp
Department of Defense	Military Medical Research and Development	Tuberous Sclerosis Complex Natural History Study			W81XWH0610538 W81XWH0710322	12.420 12.420	\$ - \$	241.45	241.45
		Early Prediction Of Lupus Nephritis Using Advanced Prote Role of Foxm1 in the Pathogenesis of Prostate Cancer			W81XWH0910389	12.420		(2,113.89) (2,780.52)	(2,113.89) (2,780.52)
		Modelling Brain Defects in NF1 Genetic Studies of Food Allergies Research Program		Massachusetts General Hospital	W81XWH1010116 W81XWH1010167	12.420 12.420	62,581.23	227,791.50 (846.79)	290,372.73 (846.79)
		Molecular Signatures of Cancer Metastatsis PR0094002 - "Genome-Wide Association Study in African-Am			W81XWH1010325 W81XWH1010675	12.420 12.420	-	149,115.06 306.297.98	149,115.06 306,297.98
		Genetic & Epigenetic Diffencese in Monozygotic Twins wit Identification and Study of Novel Genes Critical to Surv			W81XWH1010867	12.420	-	(103.85)	(103.85)
		STAT3 in Neurofibroma Tumorigenesis and Therapy			W81XWH1110144 W81XWH1110259	12.420 12.420	-	45,335.59 250,067.71	45,335.59 250,067.71
		Gap Junction Intercellular Communication in Bone Marrow Non-Invasive MR-Guided HIFU Therapy of TSC-Associated Re			W81XWH1110296 W81XWH1110299	12.420 12.420	-	20,461.66 54,498.95	20,461.66 54,498.95
		Regulation and Function of TIFAB in Myelodysplastic Synd Identification of molecular and cellular contributors to			W81XWH1110468 W81XWH1210133	12.420 12.420	-	145,153.38 125,504.92	145,153.38 125,504.92
		Targeting the Ron-DEK Signaling Axis in Breast Cancer	Heliosophi of Alabama Disminaham	Nationwide Childrens Hospital	W81XWH1210194	12.420	3,980.28	112,405.41	116,385.69
		Neurofibromatosis Consortium (STOPN - Protocol 102 mTOR) A Randomized, Placebo-Controlled Trial of D-Cycloserine	University of Alabama-Birmingham Indiana University Health		W81XWH0510615 W81XWH0910091	12.420 12.420	-	31,772.64 273,064.75	31,772.64 273,064.75
		Next Generation DNMT-1 Depletion Therapy for Leukemia Exploration into the Genetics of Food Allergy	Cleveland Clin Lerner Col of Med of CWRU Children's Hospital of Philadelphia		W81XWH0910671 W81XWH10GSFARP	12.420 IA 12.420	-	51,044.75 3,899.97	51,044.75 3,899.97
				Military Medical Research and Development	Total		66,561.51	1,790,810.67	1,857,372.18
	Research and Technology Development	Uncovering general principles of network dynamic of circ	University of Cincinnati	Research and Technology Development Tota	D12AP00005	12.910		161,391.29 161,391.29	161,391.29 161,391.29
				Department of Defense Total			66,561.51	1,952,201.96	2,018,763.47
Department of Education	National Institute on Disability and Rehabilitation Research	Rehabilitation Research and training Center for Traumati		Case Western Reserve University	H133B090010	84.133	47,614.18	205,127.17	659,251.05
Department of Education	National institute on Disability and Renabilitation Research	Renabilitation Research and training Center for Traumati		Nationwide Children's Hosp	H 133B0900 10	04.133	151,156.26	203,127.17	039,231.03
				State of Oregon System of Higher Ed The Children's Hospital Association			103,156.58 121,307.34		
				Western Oregon University			30,889.52		
				National Institute on Disability and Rehabilita	ation Research Total		454,123.88	205,127.17	659,251.05
	Special Education-Grants for Infants and Families	Hospital Based Regional Child Find HMG Hospital Based Regional Child Find - Jaeger			03130011HB0512 03130011HB0613	84.181 84.181	-	30,166.38 28,228.82	30,166.38 28,228.82
		Time Hospital Based Regional Office Fine Stateger		Special Education-Grants for Infants and Far		01.101	-	58,395.20	58,395.20
	Rehabilitation Training_General Training	ORSC Proposal for Project SEARCH Replication, Capacity B	Ohio Rehabilitation Services Commission		13F1043VR-12	84.275		19,329.74	19,329.74
				Rehabilitation Training_General Training Tot			-	19,329.74	19,329.74
	Transition Programs for Students with Intellectual Disabilities into Higher Education	Transition Options in Postsecondary Settings for Student	Ohio State University	Transition Programs for Students with Intelle	P407A100039 ectual Disabilities into I	84.407 Higher		528.61	528.61
				Education Total			-	528.61	528.61
				Department of Education Total			454,123.88	283,380.72	737,504.60
Department of Justice	Crime Victim Assistance	VOCA OH Atty General 2012/2013	Crime Victims Assistance Office		2012-13VADSCE483		-	21,347.49	21,347.49
		State Chapter Support to Children's Advocacy Centers	National Children's Alliance	Crime Victim Assistance Total	06-CINC-OH-SA12	16.575		10,000.00 <b>31,347.49</b>	10,000.00 31,347.49
				Department of Justice Total				31,347.49	31,347.49
lational Science Foundation	Biological Sciences	Probing the robustness of a developmental system		parament or outdoor rotal	IOS-0843424	47 074		353.562.81	353.562.81
ational Science Foundation	biological Sciences	Collaborative research: Ontology-enabled reasoning acros	University of South Dakota		DBI-1062542	47.074		29,432.04	29,432.04
				Biological Sciences Total			-	382,994.85	382,994.85
	Mathematical and Physical Sciences	Extension of Censored Quantile and Empirical Likelihood		Mathematical and Physical Sciences Total	DMS-1007535	47.049	<del></del>	43,284.81 43,284.81	43,284.81 43,284.81
				National Science Foundation Total				426,279.66	426,279.66
				National Science Poundation Total			•		
Department of Labor	Competitive Grants for Workers Training and Placement in High Growth and Emerging Industry Sectors	Health Careers Collaborative of Greater Cincinnati		Competitive Grants for Workers Training and	GCJ200701060A39 d Placement in High Gr	17.275 owth and		165,991.65	165,991.65
				Emerging Industry Sectors Total			-	165,991.65	165,991.65
				Department of Labor Total			-	165,991.65	165,991.65
Department of Agriculture	Agriculture and Food Research Initiative (AFRI)	Building Capacity to Control Viral Food-borne Disease: A Inactivation of enteric foodborne viruses in high risk f	North Carolina State University University of Delaware		2011-68003-30395	10.310 10.310	-	158,325.28 138,545.30	158,325.28 138.545.30
		Universal Flu Vaccine by a Norovirus P Particle Platform	Ohio State University		2013-87015-20476	10.310		123,141.28	123,141.28
				Agriculture and Food Research Initiative (AF	•		-	420,011.86	420,011.86
	Integrated Programs	An integrated approach to prevent and minimize foodborne	Ohio State University	Integrated Programs Total	2010-51110-21080	10.303		(2,362.49) (2,362.49)	(2,362.49) (2,362.49)
				Department of Agriculture Total				417.649.37	417.649.37
Dent of Health and Human Se	erv Affordable Care Act (ACA) Primary Care Residency Expansion Program	Expansion of a Pediatric Primary Care Resident Training			HP20766	93.510		283,037.52	283,037.52
or reality and riaman oc	7. And dade Cale For (107) Finding Cale (Codding Expansion) Toggan	Expansion of a Fodiation find y date resident manning		Affordable Care Act (ACA) Primary Care Res					
				Allordable Care Act (ACA) Filliary Care Res			-	283,037.52	283,037.52
	Aging Research	Mechanisms of age-related inflammatory response in hemor Homeostasis and function of regulatory T cells in aging			AG027990 AG033057	93.866 93.866	-	(15,149.66) 316,477.06	(15,149.66) 316,477.06
		Lineage Determination and Tissue HomeOstasis in the Aged Premature Uterine Aging and Preterm Delivery			AG040118 AG040858	93.866 93.866	-	169,639.82 31,890.60	169,639.82 31,890.60
		CALERIE Phase II Improving Hematopoietic Stem Cell Mobilization by the EG	Duke University P2D Bioscience		AG022132 AG042986	93.866 93.866	-	3,673.18 97.997.92	3,673.18 97.997.92
				Aging Research Total			-	604,528.92	604,528.92
	Allergy, Immunology and Transplantation Research	Genetic Linkage in Lupus			AI024717	93.855	-	348,557.21	348,557.21
		Regulations of Gastroinestinal Eosinophils Norovirus and their receptors			AI045898 AI055649	93.855 93.855	-	255,222.07 18,764.20	255,222.07 18,764.20
		Regulation of Apoptosis in Activated Primary T Cells Role of Regulatory T Cells in HIV Infection		St Jude Children's Research Hospital	AI057753 AI068524	93.855 93.855	16,639.00	321,563.58 34,905.94	338,202.58 34,905.94
		Epithelial Genes In Allergic Inflammation		John Hopkins University University of North Carolina-Chapel Hill	AI070235	93.855	302,496.93 16,502.31	1,469,211.60	1,788,210.84
		Interleukin-9 in Experimental Intestinal Anaphylaxis			AI073553	93.855	-	28,843.95	28,843.95
		Behavioral and Virologic Impact of HPV Immunization Predicting Adverse Outcomes In Children With Community-A		Indiana University Geisinger Health Plan	AI073713 AI073729	93.855 93.855	91,898.40 1,155.32	387,693.74 116,749.20	479,592.14 117,904.52
		Functional Analysis of NK cells and their potential to g Control of Immune responses by lipoxins during tuberculo		-	AI074743 AI075038	93.855 93.855		335,908.90 146,405.86	335,908.90 146,405.86
		Regulation of TLR Signaling and Innate Immunity by RP105			AI075159	93.855	-	163,199.64	163,199.64
		Neuronal Regulation of HSV Lytic and Latent Infection IL-13 Associated Eosinophil Lung Responses			AI081083 AI083450	93.855 93.855	-	36,693.73 462,824.04	36,693.73 462,824.04
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Cay Ag	Cou Broads	Award Title	Peco Through Court	Subracinia	Federal Grant	CFDA	0,.t. F	End From	Total Exp
Gov Agency	Gov Branch	Role of Viral Chemokine Receptors in Cytomegalovirus Lat	Pass-Through Grantor	Subrecipient Name University of Queensland	Al087683	93.855	Sub Exp 45,201.62	Fed Exp 237,109.77	282,311.39
		Regulatory T cells dictate immunity during persistent Sa Explaining Racial Disparities in Child Asthma Morbidity			AI087830 AI088116	93.855 93.855	-	305,340.60 616,837.94	305,340.60 616,837.94
		Allergenicity resulting from functional mimicry of the T		University of Iowa	AI088372	93.855	37,343.09	284,328.63	321,671.72
		Role of Acidity and GPR65 in Food Allergy Regulation of TH2 memory/effector cells during allergic			AI088559 AI090129	93.855 93.855	-	28,742.57 368,036.15	28,742.57 368,036.15
		Norovirus P Particle, A Multifunctional Platform For Vac HSV latency and reactivation and the novel neuronal regu		University of Cincinnati	AI092434 AI093614	93.855 93.855	115,691.84	187,183.01 122,979.96	187,183.01 293,906.47
		Role of Spi-C in eosinophil development and functional r		Van Andel Institute	AI093673	93.855	55,234.67	116,127.08	116,127.08
		Trefoil Factors Regulate Th2 Immunity			AI095289	93.855	-	(67.87)	(67.87)
		The immune pathogenesis of prenatal listeria monocytogen DNA methylation in children hospitalized with asthma exa			AI100934 AI101375	93.855 93.855	-	372,067.11 134,536.41	372,067.11 134,536.41
		Regulation of Adult Stem Cell Homeostatic Response to In Epidemiologic Impact of HPV Vaccination			AI103388 AI104709	93.855 93.855	-	38,543.94 113,445.25	38,543.94 113,445.25
		Novel Vaccine Against Norovirus		Ligocyte Pharmaceutical, Inc. Virginia Tech.	AI089634	93.855	30,585.48 231,779.99	681,290.94	943,656.41
		Vaccine and Treatment Evaluation Units (VTEUs)		Columbia University	HHSN27220080000	06C 93.855	17,330.19	4,196,848.09	4,593,226.51
		Analysis of Staphylococcus Aureus Host Interactions	Texas A & M	University of Texas Medical Branch	AI020624	93.855	379,048.23	72,122.82	72,122.82
		Long-Term Immunity Against Toxoplasmosis Immunology/Allergy Fellowship Training Grant	George Washington University University of Cincinnati		AI033325 AI060515	93.855 93.855	-	28,183.69 108,913.18	28,183.69 108,913.18
		Reverse Genomics of Anti-Protective Antigen Response Immunobiology of Paenut Allergy and its Treatment: A Pro	Oklahoma Medical Research Foundation Mount Sinai Medical Center		AI062629 AI066738	93.855 93.855	-	80,661.47 761,505.87	80,661.47 761,505.87
		Regulation of Antibody-Mediated Disorders	University of Cincinnati		AI072040	93.855	-	(2,036.85)	(2,036.85)
		Novel Broad Spectrum Therapeutic Glycans Against Categor Viral Triggers of Alloimmunity and Autoimmunity in Pedia	Boston College Washington University		AI075563 AI077810	93.855 93.855	-	2,228.80 56,594.97	2,228.80 56,594.97
		Activated Protein C for Treatment of Radiation Combined Novel Immune-based therapy for Leishmaniasis and TB	Blood Center of Wisconsin, Inc. NewLink Genetics Corporation		AI080557 AI082812	93.855 93.855	-	80,165.16 (1,103.82)	80,165.16 (1,103.82)
		Primary Immune Deficiency Treatment Consortium	University of California		AI082973	93.855	-	15,411.51	15,411.51
		Genomics of Lupus Gene Therapy for SCID-X1 Using Self-Inactivating Gammare	Oklahoma Medical Research Foundation Children's Hospital Boston		Al083194 Al087628	93.855 93.855	-	296,947.34 61,801.90	296,947.34 61,801.90
		Prospective Cohort Study of Severe Bronchiolitis and Ris Receptor Mimics for Rapid Detection, Typing, and Suscept	Massachusetts General Hospital University of Cincinnati		AI087881 AI089450	93.855 93.855	-	28,867.87 10,925.90	28,867.87 10,925.90
		Newcastle Disease Virus Vectored Vaccines for Norovirus Immunosuppression Withdrawal for Stable Pediatric Liver	University of Maryland University of California		Al100195 Al100807	93.855 93.855	-	9,072.80 151,008.32	9,072.80 151,008.32
		Human IgG-Mediated Anaphylaxis	University of Cincinnati		AI103816	93.855	-	32,327.38	32,327.38
		Identification of diagnostic markers for lupus nephritis Inner City Asthma Center	University of Louisville University of Wisconsin-Madison		AI103980 HHSN27220090005	93.855 52C 93.855	-	28,640.58 833,944.45	28,640.58 833,944.45
				Allergy, Immunology and Transplantation F	esearch Total		1,340,907.07	14,586,076.58	15,926,983.65
ARI	RA ARRA Accelerating Adoption of Comparative Effectiveness Research (CER)	Bundling Effective Resident Handoff Practices to Improve	Children's Hospital Boston	ARRA Accelerating Adoption of Comparation	AE00029 re Effectiveness Resea	93.726 arch (CER)	-	111,645.94	111,645.94
				Total		,	-	111,645.94	111,645.94
AR	RA ARRA - Emergency Medical Services for Children	Implementation of the PECARN Traumatic Brain Injury Pred		ARRA - Emergency Medical Services for Ch	MC19289 ildren Total	93.418		96,190.48 <b>96,190.48</b>	96,190.48 96,190.48
ARI	RA ARRA - Health Information Technology - Beacon Communities	CCHMC Strategic Focus on Population Health Improvement	Healthbridge	Academy Health	BC0016	93.727	34,877.76	529,490.08	564,367.84
				ARRA - Health Information Technology - Be			34,877.76	529,490.08	564,367.84
	Arthritis, Musculoskeletal and Skin Diseases Research	Research Registry for Juvenile Rheumatoid Arthritis		Ann&Robert H. Lurie Child Hos of Chicago	AR042272	93.846	16,366.86	10,505.10	102,056.77
		Cincinnati Rheumatic Disease Core Center Muttidisciplinary Clinical Research Center		Carolinas Healthcare System Cleveland Clinic Foundation Nationwide Children's Hosp Medical University of South Carolina North Shore L.I.J. Health System University of Utah Vanderbilt University Medical Center Stanford University Arkansas Children's Hospital North Shore L.J. Health System University of Cincinnati North Shore L.J. Health System University of Cincinnati Northwestem University Cleveland Clinic Educational Foundation Comecticut Children's Medical Center Hackensack University Medical Center Medical College of Wisconsin Phoenix Children's Hospital Feinstein Institute Medical Research University of Alabama at Birmingham	AR047363 AR047784	93.846 93.846	7,320.00 19,584.00 14,535.00 2,380.01 3,201.80 17,700.00 3,300.00 4,874.79 2,102.10 19,193.10 19,193.10 11,1902.19 1,740.00 13,722.56 10,021.87 3,530.00 4,476.16 6,687.80	556,726.07 986,369.17	561,600.86 1,105,825.35
		Gene Expression In Pediatric Arthritis		University of Chicago University of Louisville Carolinas Healthcare System	AR048929	93.846	32,510.40 1,500.00 37,624.00	916,530.10	1,115,619.03
		Colle Expression in Columb / Williams		Medical College of Wisconsin University of Cincinnati	7110-10025	50.540	2,520.00 158,944.93	010,000.10	1,110,010.00
		Role of IL-13 Receptors in Atopic Dermatis Longitudinal Determination of Outcomes of Adolescents wi		University of Cincinnati	AR054490 AR054842	93.846 93.846	- 18,464.60	(708.66) 371,081.32	(708.66) 389,545.92
		Behavioral Interventions and Long Term Outcomes in Juven Mechanisms linking the hemostatic protease thrombin to a			AR056687 AR056990	93.846 93.846	-	120,221.12 289,230.34	120,221.12 289,230.34
		Sex differences in ACL injury risk factors emerge during		University of Cincinnati	AR057551	93.846	6,009.86	(222.97)	5,786.89
		Enhancing PROMIS in Pediatric Pain, Rheumatology, and Re		Children's Hospital of Philadelphia University of Cincinnati	AR057940	93.846	62,474.08 798.51	527,343.43	590,616.02
		MUNC13-4 gene Polymorphisms in Macrophage Activation syn Towards Measures of Lupus Nephritis Activity & Damage fo		Ann&Robert H. Lurie Child Hos of Chicago Case Western Reserve University	AR059049 AR059509	93.846 93.846	6,040.00 1,668.00	267,672.91 153,107.98	267,672.91 182,228.46
				Emory University Feinstein Institute Medical Research Nationwide Children's Hosp University of British Columbia University of Cincinnati			2,960.00 4,240.00 8,934.00 3,006.00		
		Program Project in the Genetics of SLEProject 2: Geno	University of Alabama-Birmingham	University of Cincinnati	AR049084	93.846	2,272.48	145,406.09	145,406.09
		Bracing in Adolescent Idiopathic Scoliosis PROMIS Supplement Expanding the Adult Pain Item Pool	University of Iowa Northwestern University Medical School		AR052113 AR052177	93.846 93.846	-	627.29 63,976.87	627.29 63,976.87
		Neuromuscular Intervention Targeted to Mechanisms of ACL A Developmentally-Based Tissue Engineering Approach to I	Ohio State University University of Cincinnati		AR055563 AR056943	93.846 93.846	-	226,248.11 243,086.48	226,248.11 243,086.48
		Responsiveness of Pediatric PROMIS Item Banks in Childre Gfi-1 and Osteoblast Suppression in Multiple Myeloma	Boston University Medical Campus University of Pittsburgh		AR057929 AR059679	93.846 93.846	-	6,863.13 (270.52)	6,863.13 (270.52)
		Oil-1 and Osteobiast Suppression in Multiple Myelonia	Oniversity of Fittsburgh	Arthritis, Musculoskeletal and Skin Disease		33.040	531,839.10	4,883,793.36	5,415,632.46
	Assistance Programs for Chronic Disease Prevention and Control	SEARCH for Diabetes in Youth, Phase 3: Registry Study -			DP002709	93.945		660,496.49	660,496.49
				Assistance Programs for Chronic Disease I	Prevention and Contro	l Total	-	660,496.49	660,496.49
	Biomedical Research and Research Training	Regulation of Wingless (Wg) Signaling and Morphogen Grad		Madical University Courts Courts	GM063891 GM067202	93.859 93.859	6.509.07	265,949.07 217.247.79	265,949.07 223,756.86
		PPARgamma and PPARgamma Agonists in Septic Shock Hox Regulation of Sensory Organ Development in Drosophil		Medical University South Carolina	GM079428	93.859	0,009.07	254,088.32	254,088.32
		Alternative Macrophage Activation Limits Immunopathology Interferon - Mediated Reprogramming of Toll-Like Recepto			GM083204 GM085063	93.859 93.859	-	(661.77) 250,813.79	(661.77) 250,813.79
		Fundamental mechanisms of protein kinase activation loop Roles of Retromer Complex in Development			GM087374 GM087517	93.859 93.859	-	293,198.17 217,294.36	293,198.17 217,294.36
						-2-038		= · · ,204.50	

Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Federal Grant Number	CFDA	Sub Exp	Fed Exp	Total Exp
		PPAR gamma in pediatric sepsis and the inflammatory resp MMP-8 as a Novel Therapeutic Target in Sepsis Specification of Stochastic Left-Right Asymmetric Neuron	-		GM093135 GM096994 GM098026	93.859 93.859 93.859	-	161,734.65 235,287.50 181,441.57	161,734.65 235,287.50 181,441.57
		DNA Damage Response Pathways in Mieotic Sex Chromosome I Novel Mechanisms of Regenerative Fetal Wound Repair by I		Halianaka of Minanaka	GM098605 GM098831 GM099773	93.859 93.859 93.859	40,892.56	259,406.23 152,538.88 232,776.85	259,406.23 152,538.88 273,669.41
		Stratification of pediatric septic shock Regulation and Scaling of a Morphogen Gradient Organization of the inactive X-chromosome		University of Minnesota	GM099773 GM101373 GM102184	93.859 93.859 93.859	40,892.56	193,041.63 157,966.32	193,041.63 157,966.32
		Mouse and Guinea Pig Models for Herpesviruses Role of Eicosanoids in Shock	Medical University of South Carolina		HHSN272201000008I GM027673	93.859 93.859	-	664,712.43 35,180.99	664,712.43 35,180.99
		Collaborative Science Supplement to R01-GM090158 Extracellular matrix remodeling and fibrosis	Emory Univ School of Public Health University of Rochester		GM090158 GM097347	93.859 93.859		26,633.79 32,946.61	26,633.79 32,946.61
		Cell Cycle Proteomics in Xenopus Midazolam for the Pediatric Trials Networ	Harvard Medical School Duke University		GM103785 HHSN275201000003I	93.859 93.859		16,636.72 20,063.94	16,636.72 20,063.94
				Biomedical Research and Research Training			47,401.63	3,868,297.84	3,915,699.47
	Blood Diseases and Resources Research	Comprehensive Sickle Cell Center Role of FA proteins in hematopoiesis Function and Regulation of FANCM in Fanconi Anemia			HL070871 HL076712 HL084082	93.839 93.839 93.839	-	(3,025.88) 446,056.45 178,297.12	(3,025.88) 446,056.45 178,297.12
		Hemostatic Factors as Determinants of Bacterial Virulenc Cell Type and Stimulus-Specific Signaling Role of CDC42			HL085357 HL085362	93.839 93.839	-	(785.11) (3,504.74)	(785.11) (3,504.74)
		Mechanisms Linking Metastasis to Tumor Procoagulant and FANCD2 Monoubiquitination in DNA Damage Responses			HL085545 HL085587	93.839 93.839	- -	(2,286.52) 274,943.33	(2,286.52) 274,943.33
		Rac GTPase Inhibition in Chronic Myelogenous Leukemia Rac1 and Rac2 Guanosine Triphosphatases in Erythroid			HL087159 HL088126	93.839 93.839		259,637.56 53,629.80	259,637.56 53,629.80
		An Animal Model of Hemophagocytic Lymphohisticcytosis Training Program in Pediatric Hematologic and Oncologic			HL091769 HL091805	93.839 93.839	-	29,774.28 206,201.24	29,774.28 206,201.24
		Thrombin-mediated proteolysis in neuroinflammatory The NK Cell Response to Prenatal Allotransplantation Methodisms Linking Homestic English to Neuroinflammate			HL096126 HL103745	93.839 93.839	-	366,652.20 159,565.89 131,747.92	366,652.20 159,565.89 131.747.92
		Mechanisms Linking Hemostatic Factors to Neuroinflammato Fanconi Anemia as a Model for Susceptibility to Human Pa		Indiana University University of Minnesota	HL105672 HL108102	93.839 93.839	6,243.36 1,484.58	335,043.70	342,771.64
		Patient-Provider Interventions to Improve Transition to Identification and characterization of genes in del(5q)		Offiversity of Willinesota	HL108720 HL111103	93.839 93.839	1,404.30	485,613.99 451,657.95	485,613.99 451.657.95
		The Role of MEIS1 in Hematopoiesis and Hematopoietic Tra Hemostatic factors and sickle cell disease			HL111192 HL112603	93.839 93.839	- -	461,625.57 466,577.60	461,625.57 466,577.60
		Rho GTPases in Terminal Erythroid Maturation TWiTCH	Baylor College of Medicine		HL116352 HL095647	93.839 93.839	-	343,615.04 29,636.92	343,615.04 29,636.92
		Development of Safe and Efficient Gene Therapy Strategie Improving Stem Cell Mobilization by the EGFR Inhibitor E	Fred Hutchinson Cancer Research Center P2D Bioscience		HL098489 HL108403	93.839 93.839	-	110,523.84 106,058.35	110,523.84 106,058.35
		PLGF-HIF1a-miR Axis in Sickle Pulmonary Hypertension	University of Southern California	Blood Diseases and Resources Research Tot	HL111372 al	93.839	7,727.94	360,713.07 <b>5,247,969.57</b>	360,713.07 <b>5,255,697.51</b>
	Cancer Biology Research	Ras, Cycling and Inhibition Schwann Cells in Neurofibromatosis Type 2 (NF2)			CA115611 CA118032	93.396 93.396	-	141,493.65 (18,306.31)	141,493.65 (18,306.31)
		The Role of CBFb-MYH11 in Acute Myeloid Leukemia Rac GTPases as Targets in Lymphomagenesis			CA118319 CA125658	93.396 93.396	-	25,642.44 5,067.34	25,642.44 5,067.34
		Activating robust immunity to tumor-associated antigens: Rac GTPase-Specific Small Molecular Inhibitors		University of Cincinnati	CA138617 CA141341	93.396 93.396	13,745.00	318,141.44 156,062.23	318,141.44 169,807.23
		Role of Foxm1 in Lung Cancer Microenvironment Targeting Cdc42 in Leukemia Stem Cells		,	CA142724 CA150547	93.396 93.396	-	341,597.87 294,830.74	341,597.87 294,830.74
		MicroRNA in Acute Myeloid Leukemia Hypoxia and Potassium Channel Activity in T Lymphocytes	University of Cincinnati		CA159845 CA095286	93.396 93.396	-	417,878.33 25,308.09	417,878.33 25,308.09
		Macrophages and Tumor Angiogenesis	Albert Einstein College of Medicine	Cancer Biology Research Total	CA131270	93.396	13,745.00	64,383.00 1,772,098.82	64,383.00 1,785,843.82
	Cancer Cause and Prevention Research	Fanconi Anemia and HPV Transformation Role and Regulation of the Human DEK Proto-Oncogene		University of Cincinnati	CA102357 CA116316	93.393 93.393	- 4,710.09	226,764.17 257,573.06	226,764.17 262,283.15
		The role of ATOH1 as a tumor supressor in colorectal can The role of Bioactive Lipids in Inflammation and Cancer	Univ of Texas M.D. Anderson Cancer Ctr	Onvoiding or orientation	CA142826 CA077839	93.393 93.393		319,870.35 57,444.42	319,870.35 57,444.42
		Neurobehavioral Late Effects in Pediatric Brain Tumors Molecular Epidemiology of Pediatric Germ Cell Tumors	Baylor College of Medicine University of Minnesota		CA112182 CA151284	93.393 93.393	-	13,755.84 17,405.37	13,755.84 17,405.37
		Epigenetic and clinical impact of SMARCB1 loss in cancer 14th Annual Midwest DNA Repair Symposium	Children's Memorial Hospital University of Cincinnati		CA166790 CA168317	93.393 93.393	-	15,766.89 6,305.80	15,766.89 6,305.80
	Cancer Detection and Diagnosis Research	MR-Image Guided Focused Ultrasound for Treatment of Live	Stanford University	Cancer Cause and Prevention Research Total	CA121163	93.394	4,710.09	914,885.90 98,296.27	919,595.99 98,296.27
	Calified Detection and Diagnosis Research	Endorectal Prostate MRI w/Tetrahedron Tracking; Better C	Brigham & Women's Hospital	Cancer Detection and Diagnosis Research To	CA158987	93.394		34,832.45 133,128.72	34,832.45 133,128.72
	Cancer Research Manpower	Molecular Pathogenesis of MLL-Fusion Gene Leukemia		•	CA122191	93.398	-	(3.743.39)	(3,743.39)
		Exploring a Cessation Intervention for Low Income Smoker Regulation of Cellular Growth and Differentiation	University of Cincinnati		CA163747 CA059268 CA117846	93.398 93.398	-	211,472.96 108,245.47 36,761.08	211,472.96 108,245.47 36.761.08
		Training Program in Cancer Therapeutics	University of Cincinnati	Cancer Research Manpower Total	CA11/646	93.398		352,736.12	352,736.12
	Cancer Treatment Research	Promoting Treatment Adherence in Adolescent Leukemia		Children's Hospital of Philadelphia University of Texas Med Branch University of Pittsburgh	CA119162	93.395	3,258.26 26,003.68 87,583.02	203,946.40	408,169.86
		Improved therapeutic approaches for hematological disord		Dana Farber Cancer Institute	CA155091	93.395	87,378.50 -	253,581.98	253,581.98
		Nonadherence: Undermining health outcomes in pediatric H Targeted Improvement in Stem Cell Therapy for Leukemia a Childhood Cancer Survivor Study	St Jude's Children's Hospital		CA157460 CA157537 CA055727	93.395 93.395 93.395	-	483,480.56 382,038.72 309,401.94	483,480.56 382,038.72 309,401.94
		The Pediatric Brain Tumor Consortium Children's Oncology Group Phase I	St Jude's Children's Hospital St Jude's Children's Hospital Children's Oncology Group		CA081457 CA097452	93.395 93.395 93.395	-	151,073.27 6,708.39	151,073.27 6,708.39
		COG Group Chair Award - Scientific Leadership HSCT-CHESS to Enhance Hematopoietic Transplant Recovery	Children's Hospital of Philadelphia New England Medical Center Hospital, Inc		CA098543 CA119196	93.395 93.395	-	13,855.00 (2,425.90)	13,855.00 (2,425.90)
		Adult Neurobehavioral Late Effects of Pediatric Low Grad Acidic Phospholipid-Selective Treatment for Neuroblastom	Baylor College of Medicine University of Cincinnati		CA132899 CA158372	93.395 93.395		29,955.12 5,522.40	29,955.12 5,522.40
	Cardiovascular Diseases Research			Cancer Treatment Research Total			204,223.46	1,837,137.88	2,041,361.34
	Cardiovascular Diseases Research	Molecular pathways controling cardiac gene expression Cardiac hypertrophic intracellular signaling pathways Signaling processes underlying cardiovascular function		University of Cincinnati	HL060562 HL062927 HL069779	93.837 93.837 93.837	84,248.19	438,734.16 346,521.89 950,809.34	438,734.16 346,521.89 1.035.057.53
		Twist 1 regulation of valve progenitors Pediatric Cardiomyopathy Specimen Repository		Oniversity of Circumati	HL082716 HL087000	93.837 93.837	-	271,692.91 (19,147.51)	271,692.91 (19,147.51)
		The Influence of Child Care Center Envir on Physical Act Role of the embryonic node for cardiac development and c			HL088053 HL088639	93.837 93.837		136,148.90 162,828.84	136,148.90 162,828.84
		A Role for Mena in the Heart Elucidation of molecular networks required to limit card			HL089885 HL091126	93.837 93.837	-	67,839.64 182,533.56	67,839.64 182,533.56
		Cardiovascular Effects of Dietary Fat & Exercise Challen Targeting of B-AR/GBy signaling in the heart with small			HL091174 HL091475	93.837 93.837	-	140,266.56 4,159.29	140,266.56 4,159.29
		Wnt signaling in heart valve development and disease Role of Chromatin and Gene Poising ni T Cell Differentia Cardiac Structure and Function in Early Familial Cardiom			HL094319 HL098691 HL102244	93.837 93.837	-	511,744.73 294,235.88 120,335.97	511,744.73 294,235.88 120,335.97
		Cardiac Structure and Function in Early Familial Cardiom Myocardial Protection during Fetal Bypass: Role of Calci Regulation of Foxp3 Expression by DNA Methylation in Mol			HL102244 HL103054 HL103087	93.837 93.837 93.837	-	120,335.97 5,507.00 26,746.48	120,335.97 5,507.00 26,746.48
		Admixture Mapping in African Amerian Asthmatic Children Regulation of Hematopoietic Stem Cell Self Renewal			HL103165 HL104458	93.837 93.837	-	144,036.15 67,886.84	144,036.15 67,886.84
		miR-21 in the Pathogenesis of Asthma National Biological Sample and Data Repository for PAH		University of Cincinnati Baylor College of Medicine.	HL104892 HL105333	93.837 93.837	29,892.00 60,629.85	(29,802.00) 971,627.02	90.00
		•		Boston University			6,040.00	*	

			L	<u></u>	Federal Grant	T T			
Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Number	CFDA	Sub Exp	Fed Exp	Total Exp
				Columbia University Duke University			24,800.00 11,400.00		
				Inova Healthcare Service Intermountain Healthcare			9,285.00 15.960.00		
				LA Biomed			15,200.00		
				Mayo Clinic Jacksonville Mayo Clinic Rochester			32,120.00 44,840.00		
				Rhode Island Hospital			23,560.00		
				Seattle Children's Hospital Spectrum Health Hospitals			6,840.00 10,860.00		
				The Children's Hospital Association Tufts Medical Center, Inc			4,438.00 17,960.00		
				University Of Cincinnati			12,836.00		
				University of Colorado University of Minnesota			36,138.00 7,600.00		
				University of Rochester Vanderbilt University Medical Center			24,514.50 8,360.00		
				Washington University			39,680.00		
		Accelerated CV Aging in Youth Related to CV Risk Factor		Wayne State University	HL105591	93.837	12,160.00	477,730.55	477,730.55
		Thrombospondin 4 regulates adaptive ER stress response Macrophage-based Human Gene Therapy for Hereditary PAP			HL105924 HL106134	93.837 93.837	-	535,590.84 77.460.13	535,590.84 77.460.13
		Molecular Mechanisms of Arterial-Venous Differentiation Hybrid ImmunoTherapy (ATG/Dexamethasone/Etoposide) for H		Baylor College of Medicine.	HL107369 HL107801	93.837 93.837	2,000.00	276,434.82 103,685.79	276,434.82 111,685.79
		nybrid illillidio merapy (ATG/Dexametriasone/Etoposide) for H		Children's Hospital of Philadelphia	HE107601	93.037	2,000.00	103,063.79	111,000.79
		Ameliorating Sickle Nephropathy and Pulmonary Hypertensi		Stanford University Nationwide Children's Hosp	HL108752	93.837	4,000.00 6,000.00	235,671.18	246,968.87
		A Mouse model of Barth syndrome, a mitochondrial cardiol		University of Cincinnati	HI 108867	93 837	5,297.69	363,137.09	363,137.09
		Pediatric Heart Network Prairieland Consortium		Indiana University	HL109673	93.837	235,422.35	278,682.77	514,105.12
		The Role of COX2 in the Progression of Human and Mouse C A Network-based Approach to Associate HDL Subspeciation			HL110390 HL111829	93.837 93.837	-	60,172.11 193.014.08	60,172.11 193.014.08
		The Role of Impaired Protein Degradation Pathways in Cry			HL112558 HL112852	93.837 93.837	-	22,695.87 159,396.46	22,695.87 159,396.46
		The functional relevance and extent of endogenous cardia Coup-tf dependent mechanisms of ventricular and hemangio			HL112893	93.837	-	113,905.35	113,905.35
		Better mouse models of disease: Humanizing experimental		New York University School of Medicine University of Massachusetts	HL113907	93.837	24,428.97 13,517.79	181,029.44	218,976.20
		Cell Signaling Mechanisms of Calcific Aortic Valve Disea		<b>,</b>	HL114682 HI 115447	93.837 93.837	-	402,854.08	402,854.08
		Molecular mechanisms underlying upper airway patterning Training in Cardiovascular Biology	University of Cincinnati		HL007382	93.837	-	87,737.90 43,869.86	87,737.90 43,869.86
		Cardiac Myosin Binding Protein-C: Structure, Function Ca Signaling Domains Programming Cardiac Hypertrophy	University of Vermont University of California		HL059408 HL080101	93.837 93.837		526,647.27 416,395.25	526,647.27 416,395.25
		Modifying Dietary Behavior in Adolescents with Elevated	University of Cincinnati Temple University School of Medicine		HL088567	93.837	-	45,963.61	45,963.61
		Calcium as a Molecular Signal in the Heart Therapeutic Hypothermia after Pediatric Cardiac Arrest	University of Michigan		HL089312 HL094345	93.837 93.837	-	8,588.38 10,482.12	8,588.38 10,482.12
		Understanding Mechanisms of Fontan Failure and Key Predi Hypoplastic Left Heart Syndrome: Expression of RHD in th	Georgia Tech Research Corp Washington University		HL098252 HL098634	93.837 93.837	-	47,415.82 54,710.16	47,415.82 54,710.16
		Cincinnati Cell Characterization Core	University of Maryland	Indiana University	HL099997	93.837	12,298.72 7,632.57	419,565.86	439,497.15
		The Molecular Basis for High Density Lipoprotein Heterog	University of Cincinnati	University of Cincinnati	HL104136	93.837	7,032.57	(1,347.96)	(1,347.96)
		Improving Cardiac Function after Myocardial Infarction Biomarkers in Pediatric Cardiomyopathy	Temple University School of Medicine University of Miami		HL108806 HL109090	93.837 93.837	-	481,157.59 69,058.47	481,157.59 69,058.47
		GENOTYPE-PHENOTYPE ASSOCIATIONS IN PEDIATRIC CARL A TG rabbit model for the functional effects of FHC muta	DICUniversity of Miami University of Vermont		HL111459 HL111847	93.837 93.837	-	510,641.86 15,857.23	510,641.86 15,857.23
		Directing differentiation of human pluripotent stem cell	University of Michigan		HL115372	93.837		68,727.36	68,727.36
				Cardiovascular Diseases Research Total			851,959.63	11,081,636.99	11,933,596.62
	Centers for Disease Control and Prevention_Investigations and Technical Assistance	National Spina Bifida Registry Longitudinal Data Collect Hemophilia Prevention Network	Hemophilia Foundation of Michigan		DD000766 DD000862	93.283 93.283	1	48,205.62 16,439.87	48,205.62 16,439.87
		Total plant in the control of the co	Terroprina Foundation of Miorigan	Centers for Disease Control and Prevention					
				Assistance Total			-	64,645.49	64,645.49
	Child Abuse and Neglect State Grants	ODJFS "Beyond the Silence" "PSANE" training and Tech Sup Ohio Department of Job and Family Services Grant Agreeme	Ohio Depart of Jobs and Family Services Ohio Depart of Jobs and Family Services		G-1011-06-0589 G-1213-06-00128	93.669 93.669		1,286.65 30,647.38	1,286.65 30,647.38
				Child Abuse and Neglect State Grants Total		_	-	31,934.03	31,934.03
	Child Health and Human Development Extramural Research	Pediatric Physician Scientist Program Award		Children's Hospital Boston	HD000850	93.865	94,027.77	113,319.83	1,540,557.07
				Children's Hospital of Philadelphia Columbia University			218,031.23 40,801.80		
				Duke University Indiana University			116,015.48 114,621.77		
				Stanford University			77,394.01		
				University of California University of Colorado			370,143.55 72,889.18		
				University of Minnesota University of Pittsburgh			70,435.52 36,245.56		
				University of Texas Southwestern			13,284.63		
				University of Washington Washington University			12,101.90 108,303.73		
		Genetic Influence on Cognitive and Behavioral Recovery a		Yale University	HD001097	93.865	82,941.11	113,248.73	113,248.73
		Training In Developmental And Perinatal Endocrinology			HD007463	93.865		(8,265.98)	(8,265.98)
		The Role of Human Milk in Infant Nutrition and Health		Boston College Inst Nac Ciencias Med Y Nutricion	HD013021	93.865	356,773.28 160,779.80	740,666.94	1,271,457.80
		Eunice Kennedy Schriver NICHD cooperative Multicenter Ne		University of Cincinnati	HD027853	93 865	13,237.78	309 009 17	309,009.17
		Child Health Research Career Development Award (K12)			HD028827	93.865	-	395,846.02	395,846.02
		fMRI of Normal Language Development in Children Long Term Functional Outcomes Following Early Childhood		Case Western Reserve University	HD038578 HD042729	93.865 93.865	37,139.10	897.02 294,345.10	897.02 453,655.90
		Cadherin-based Actin Assembly in the Xenopus Embryo		Nationwide Childrens Hospital	HD044764	93.865	122,171.70	312,784.20	312,784.20
		Ectoderm Formation in the Early Xenopus Embryo			HD045737 HD050387	93.865 93.865	-	289,154.11	289,154.11
		Optimizing MNF Therapy in Pediatric Transplants Patients Contribution of the Extracellular Matrix to Muscle Contr			HD050827	93.865	-	(336.98) (28.57)	(336.98) (28.57)
		Preventing Teen Pregnancy Novel Adherence Measurement and Intervention in Children			HD052533 HD057333	93.865 93.865		13,683.78 72,218.15	13,683.78 72,218.15
		Mechanisms of Fetal Inflammatory Response Syndrome Induc		University of Western Australia	HD057869	93.865	104,892.00	204,455.87	309,347.87
		Novel genetic and salivary glycan biomarkers for risk of		Boston College Miami University	HD059140	93.865	295,344.22 16,989.03	461,024.01	778,357.26
		Aging in Adults With Down Syndrome		University of Alabama at Birmingham University of Wisconsin	HD059848	93.865	5,000.00 30,362.36	(988.37)	29,373.99
		20-year intergenerational longitudinal followup of femal			HD060604 HD062642	93.865 93.865	-	30,203.48 117,595.43	30,203.48
		Parental Adherence to CF Homecare: Research Chaplaincy C Xenbase: a Xenopus Model Organism Database		University of Calgary	HD064556	93.865	458,923.02	616,703.61	117,595.43 1,075,626.63
		Transcriptional Control of Human Placental Differentiati Injury Prevention in a Home Visitation Population			HD065339 HD066115	93.865 93.865	· -	333,098.32 762,123.22	333,098.32 762,123.22
		Telehealth Enhancement of Adherence to Medication in Ped		Connecticut Childrens Medical Center	HD067174	93.865	25,063.17	520,200.01	592,611.84
				Nationwide Children's Hosp University of Cincinnati			29,423.63 17,925.03		
		Enhancing treatment adherence and health outcomes Using SNA to Examine the Long-Term Outcomes of Socially		College of William and Mary	HD068223 HD068315	93.865 93.865	21,041.56	116,812.49 141,700.11	116,812.49 179,200.94
		Insulin-like Growth Factor 1 Gene Therapy, Correction of		University of Kentucky Research Fnd	HD068504	93.865	16,459.27	113,304.31	113,304.31
		madin-like Grown Factor 1 Gene Therapy, Correction of			110000004	93.000	-	113,304.31	113,304.31

Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Federal Grant Number	CFDA	Sub Exp	Fed Exp	Total Exp
-21.1.9007	1	Molecular signaling in uterine receptivity to implantati	o mough Sidilo	ooipioni manie	HD068524	93.865		281,636.11	281,636.11
		Cincinnati Training Program in Pediatric Clinical and De Engaging Fathers in Home Visitation: Incorporation of a			HD069054 HD069431	93.865 93.865	-	225,459.88 278,596.01	225,459.88 278,596.01
		Health & wellbeing of sexually abused females & offsprin Initiation and Progression of Preterm Lung Injury with V		University of Western Australia	HD072468 HD072842	93.865 93.865	76,360.00	76,535.64 118,188.25	76,535.64 194,548.25
		EHR-based patient safety: Automated error detection in n Supporting Treatment Adherence Regimens in Pediatric Epi		•	HD072883 HD073115	93.865 93.865		150,948.43 23,711.84	150,948.43 23,711.84
		Abused and non-abused females' high-risk online behavior Shared Decision Making In Pediatric Chronic Conditions:			HD073130 HD073149	93.865 93.865	-	440,360.74 141.679.78	440,360.74 141,679.78
		ATN Coordinating Center	University of Alabama-Birmingham		HD040533	93.865	-	111,682.95	111,682.95
		Cincinnati Interdisciplinary Women's Health Research Car Genome Wide Association Study of Bone Mineral Accretion	University of Cincinnati Children's Hospital of Philadelphia		HD051953 HD058886	93.865 93.865	-	358,867.50 34,879.32	358,867.50 34,879.32
		Reading ICARD: Interventions for Children with Attention Clinical Decision Rules to Discriminate Bruising Caused	Univ of Texas Hith Science Ctr-Houston Children's Memorial Hospital		HD060617 HD060997	93.865 93.865	-	431,052.29 183,103.04	431,052.29 183,103.04
		Hyaluronan Regulation of Microbial Host Defense Sterol and Isoprenoid Diseases Rare Diseases Consortium	Cleveland Clin Lerner Col of Med of CWRU Oregon Health Sciences University		HD061918 HD061939	93.865 93.865		34,039.84 61,597.21	34,039.84 61,597.21
		RNA Biosignatures in the Emergency Evaluation of Febrile Post-stroke Aphasia and rTMS Treatment (PART) Study	Wayne State University University of Cincinnati		HD062477 HD068488	93.865 93.865	-	7,519.18 5,943.81	7,519.18 5,943.81
		Inborn Errors of Metabolism Collaborative: Defining the	Michigan Public Health Institute		HD069039	93.865	-	42,006.76	42,006.76
		Production, Validation and Distribution of the Xenopus O	University of Virginia	Child Health and Human Development Extra	HD069352	93.865	3,215,122.19	81,751.69 9,152,334.28	81,751.69 12,367,456.47
	Diabetes, Digestive, and Kidney Diseases Extramural Research	Research Training in Pediatric Nephrology			DK007695	93.847	-	(18,552.34)	(18,552.34)
		Pediatric Gastroenterology and Nutrition Training Grant Studies of Gaucher Disease: A Prototype Lipidosis			DK007727 DK036729	93.847 93.847	-	416,385.58 33.763.95	416,385.58 33.763.95
		Behavioral & Nutrition TX to Help CF Preschoolers Grow		University of Arizona University of Michigan	DK054915	93.847	11,942.00 21,273.00	46,788.73	80,003.73
		Behavioral Rx & Nutrition in Pediatric Chronic Disease		Chivaraty of wholigan	DK059492	93.847	21,273.00	(1,177.54)	(1,177.54)
		Behavioral Treatment for Dietary Adherence in Children Clinical Center for Cholestatic Liver Disease in		The Hospital for Sick Children	DK059973 DK062497	93.847 93.847	148,393.05	(5,123.89) 511,511.90	(5,123.89) 659,904.95
		Research Training in Child Behavior and Nutrition Immunologic Dystunction in Biliary Artresia			DK063929 DK064008	93.847 93.847		267,782.41 326,544.82	267,782.41 326,544.82
		Mechanistic Analysis of Eosinophilic Esophagitis. Bacterial Survival in the Mammalian Urothelium		University of Cincinnati	DK067255 DK068359	93.847 93.847	7,227.81	108,525.70 3,247.78	115,753.51 3,247.78
		Self-Management of Type 1 Diabetes During Adolescence		Nemours Children's Clinic University of Miami	DK069486	93.847	5,889.14 19,844.59	7,136.27 3,442.50	13,025.41 23,287.09
		Implications of the Ask1/Jnk Pathway in Arf Molecular Basis of Liver Development		CHIVE/SILY OF WILDHII	DK069749	93.847	19,844.59	492.88	492.88
		Molecular Basis of Liver Development Teen Longitudinal Assessment of Bariatric Surgery (Teen-		Baylor College of Medicine	DK070858 DK072493	93.847 93.847	141,198.15	74,106.09 705,278.69	74,106.09 1,163,972.36
				Nationwide Childrens Hospital University of Alabama at Birmingham			43,422.58 52,028.84		
				University of Pittsburgh University of Washington			114,943.92 107,100.18		
		IL-13 and Eosinophilic Esophagitis Adioponectin and Cardiovascular Disease in the CKID Chil		y ===gwn	DK076893 DK076957	93.847 93.847		1,630.90 59,269.32	1,630.90 59,269.32
		Dissecting Dendritic Cell Function in Autoimmune Diabete		University of Cinainnat	DK078179	93.847	-	254,827.33	254,827.33
		Digestive Health Center: Bench to Bedside Research in Pe Molecular Requirements for Proliferation of Fetal and Ad		University of Cincinnati	DK078392 DK078640	93.847 93.847	16,018.35	1,176,960.00 240,601.72	1,192,978.35 240,601.72
		Biomarkers for Inflammatory Bowel Disease Behavior and T		Emory University University of North Carolina-Chapel Hill	DK078683	93.847	109,531.45 179,891.90	28,151.98	317,575.33
		Behavioral Treatment of Nonadherence in Pediatric Inflam Adolescent Bariatrics: Controlled Longitudinal Study of		Baylor College of Medicine Nationwide Childrens Hospital University of Pennsylvania	DK079037 DK080020	93.847 93.847	53,516.45 23,139.18 19,461.09	(3,738.73) 251,945.46	(3,738.73) 371,686.51
		Parenting & Control Among Young Children with T1 Diabete		University of Pittsburgh	DK080102	93.847	23,624.33	21,871.93	21,871.93
		Mammalian Foregut and Liver Development Bio Determinants of Steatohepatitis after Adol Baria Sur		Seattle Children's Hospital	DK080823 DK080888	93.847 93.847	15,011.16	255,380.21 156,090.00	270,391.37 156,090.00
		Control of Diabetes by Manipulation of Bc12 Family Membe DNA Damage and Response in the Bladder Microenvironment.			DK081175 DK081737	93.847 93.847	-	346,243.49 178.651.92	346,243.49 178.651.92
		Mechanisms of Intestinal Stem Cell Expansion Following R Biological Basis of Phenotypes & Clinical Outcomes in Bi		University of Michigan	DK083325 DK083781	93.847 93.847	6,841.57	446,872.43 356.031.31	453,714.00 356,031.31
		Primary biliary cirrhosis: Molecular genetics and microb		University of Cincinnati	DK084054	93.847	8,210.48	235,789.47	243,999.95
		Role of Ileum in Reducing Obesity Related Comorbidities Promoting Treatment Adherence in Pediatric Inflammatory			DK084310 DK087822	93.847 93.847	-	149,766.81 (1,617.27)	149,766.81 (1,617.27)
		Intracellular Signaling Pathways and Virus Induced Bilia Efficacy of enteral glutamine in reducing bloodstream in		University of Michigan	DK087974 DK088027	93.847 93.847	8,386.41	(3,345.74) 166,402.54	(3,345.74) 174,788.95
		Cardiovascular Disease in Children with Chronic Kidney D Eosinophil:M2 Macrophage:CCL11 Axis in Experimental Coli		The Hospital for Sick Children	DK090070 DK090119	93.847 93.847	6,766.00	133,554.44 376,963.45	140,320.44 376,963.45
		Cincinnati Center for Excellence in Molecular Hematology Dendritic Cells in the Breaking of Peripheral Tolerance			DK090971 DK090978	93.847 93.847	-	709,064.42 288.057.04	709,064.42 288.057.04
		CNS NFkappaB Regulation of Glucose Homeostasis Clinic and Home Family Based Behavioral Treatment for Ob			DK091077 DK091251	93.847 93.847	-	37,558.27 624,871.51	37,558.27 624,871.51
		The Molecular Determinants of Virus Induced Biliary Atre			DK091566	93.847	-	450,038.42	450,038.42
		KLF5 regulation of intestinal development and stem cell Human Endocrine Cell Development			DK092306 DK092456	93.847 93.847	-	406,930.56 430,785.46	406,930.56 430,785.46
		The Role of Regulatory T Cells in Biliary Atresia Social influence of family networks on T2D risk percepti			DK095001 DK095473	93.847 93.847	-	330,025.70 19,716.43	330,025.70 19,716.43
		Limited Competition for the Continuation of Teen Longitu 2013 Medical Student Summer Research Program			DK095710 DK096418	93.847 93.847		803,205.97 2,178.69	803,205.97 2,178.69
		Critical Translational Studies in Pediatric Nephrology "mTOR signaling in murine intestinal stem cell and proge			DK096418 DK097879	93.847 93.847	-	349,148.04 39,066.31	349,148.04 39,066.31
		Type 2 Diabetes and Social Networks	O Washington !! . "		HHSN268201200237F	93.847	-	36,417.00	36,417.00
		The Studies to Treat or Prevent Pediatric Type 2 Diabete CRN in Non-Alcoholic Steatohepatitis (NASH CRN)	George Washington University Case Western University		DK061230 DK061732	93.847 93.847	-	435,177.10 140,141.26	435,177.10 140,141.26
		Chronic Kidney Disease in Children A Multi-Center Group to Study Acute Liver Failure in	Children's Mercy Hospital University of Pittsburgh		DK066143 DK072146	93.847 93.847	-	81,492.65 165,171.78	81,492.65 165,171.78
		3D growth of human pancreatic tissue from PSCs Randomized Intervention for Children with Vesico Uretera	Vanderbilt University University of Buffalo		DK072473 DK074063	93.847 93.847	-	78,389.16 10.638.88	78,389.16 10,638.88
		Dietary Intake & Beh in Adol Bariatric Surg Pts Medication Adherence in Children Who Had I liver Transplan	University of Bullalo University of Pennsylvania Mount Sinai Medical Center		DK080738 DK080740	93.847 93.847	-	98,240.86 74.795.76	98,240.86 74,795.76
		Immunosuppression Withdrawl for Stable Pediatric Liver T	The Univ of California, San Francisco		DK083031	93.847	-	16,968.02	16,968.02
		Defining Preadipocyte Signature Genes Cell Phone Adherence Trial for Underserved T1DM Youth	Univ of Toledo Health Science Campus Univ of North Carolina at Chapel Hill		DK083643 DK085483	93.847 93.847	-	2,904.13 12,683.95	2,904.13 12,683.95
		Forecasters of future and progressive chronic kidney Gene Discoveries in Subjects with Crohn's Disease of Afr	Ohio State University Emory University		DK085673 DK087694	93.847 93.847	-	41,836.20 18,860.34	41,836.20 18,860.34
		Teen Adherence in Kidney Transplant: Effectiveness of a A genitoUrinary Development Molecular Anatomy Project (G	McGill University Western General Hospital, Human Genetics		DK092977 DK092983	93.847 93.847	-	91,813.76 112.881.65	91,813.76 112,881.65
		Generating molecular markers that selectively label urot Predicting Response to Standardized Pediatric Collits Th	Columbia University Medical Center Connecticut Children's Medical Center		DK094530 DK095745	93.847 93.847	-	64,089.70 263,727.11	64,089.70 263,727.11
		Novel Serum and Urinary Biomarkers of Diabetic Kidney D FL3X: An Adaptive Intervention to Improve Outcomes for Y	Yale University School of Medicine University of North Carolina		DK096549 DK097785	93.847 93.847 93.847		6,873.32 30,218.98	6,873.32 30,218.98
			•	Diabetes, Digestive, and Kidney Diseases E			1,143,661.63	13,582,424.93	14,726,086.56
	Disabilities Prevention	Spina Bifida Registry Demo Project Improving the Health of People with Disabilities through	Ohio State University		DD000387 DD00931	93.184 93.184	-	(266.50) 31,841.31	(266.50) 31,841.31
			outo omitorony	Disabilities Prevention Total	3500001	55.104		31,574.81	31,574.81
	Discovery and Applied Research for Technological Innovations to Improve Human Health	Development of Analysis Tools to Enhance Fetal Neurologi	Univ of Arkansas for Medical Sciences University of Cincinnati		EB007826 EB007954	93.286 93.286	-	14,222.04 16,294.00	14,222.04 16.294.00
		Center for Point-of-care Technologies Research for Sexua	The Johns Hopkins University		EB007958	93.286		136,729.99	136,729.99

Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Number	CFDA	Sub Exp	Fed Exp	Total Exp
-		•		Discovery and Applied Research for Technol Human Health Total	ological Innovations t	o Improve	•	167,246.03	167,246.03
	Drug Abuse and Addiction Research Programs	Endocannabinoid Signaling During Early Pregnancy		Tulium House Total	DA006668	93.279	-	273,655.93	273,655.93
		Tracking Adolescents After Bariatric Surgery; Substance, Follow-up of the Multimodal Treatment Study of Children			DA033415 HHSN2712008000		-	364,734.70 3,105.72	364,734.70 3,105.72
		Effects of Physical Activity & Marijuana Use	University of Wisconsin	Drug Abuse and Addiction Research Progra	DA030354 ams Total	93.279		19,632.57 <b>661,128.92</b>	19,632.57 <b>661,128.92</b>
	Drug-Free Communities Support Program Grants	DFC Support Program - POCWA			SP014669	93.276	-	109,263.56	109,263.56
				Drug-Free Communities Support Program (	Grants Total		-	109,263.56	109,263.56
	Emergency Medical Services for Children	Progesterone for Traumatic Brain Injury in Children: Pla	University of Michigan		MC19353	93.127		(1,218.12)	(1,218.12)
		EMSC Network Development Demonstration Project - Hospita		Medical College of Wisconsin Washington University Emergency Medical Services for Children T	MC22684	93.127	72,156.04 215,392.33	343,163.31	630,711.68
	Environmental Health	Training Creat in Torotology		Emergency Medical Services for Children 1	ES007051	93.113	287,548.37	341,945.19 323,512.42	629,493.56 323,512.42
	Environmental Realim	Training Grant in Teratology Environmental Toxins and Uterine Gene Expression A CommBased Trial to Prevent Lead Poisoning & Injuries			ES007631 ES007814 ES014575	93.113 93.113	-	185,530.50 288,261.14	185,530.50 288,261.14
		Effects of Lead, Manganese and Stress During Development Impact of peripubertal exposure to xenohormones on fat d			ES015689 ES017315	93.113 93.113	-	(5,111.32) 74,946.09	(5,111.32) 74,946.09
		Impact of peripubertal exposure to xenonormones on lat of Impact of Traffic-Related Particles on Asthma for Studen		Cincinnati Health Dept.	ES017957	93.113	40,000.00	113,263.22	165,735.83
		Continued studies of environmntl impact on puberty:GUF2		University of Cincinnati University of Cincinnati	ES019453	93.113	12,472.61 354,772.49	593,108.09	947,880.58
		Neurobehavioral and Neuroimaging Effects of Traffice Exp Environmental Genetics	University of Cincinnati	University of Cincinnati	ES019890 ES006096	93.113 93.113	91,062.19	245,254.62 60,400.43	336,316.81 60,400.43
		Environmental Carcinogenesis and Mutagenesis Pooled Analysis of (OP) Metabolites & DDe & Birth	University of Cincinnati University of California-Berkeley		ES007250 ES009605	93.113 93.113	-	148,204.19 13,043.83	148,204.19 13,043.83
		Molecular Epidemiology in Children's Environmental Healt Early Lead Exposure, ADHD and Persistent Criminality: Ro	University of Cincinnati University of Cincinnati		ES010957 ES015559	93.113 93.113	-	93,970.49 128,933.17	93,970.49 128,933.17
		Mechanism of PM Induced Dendritic Cell Activation Mechanisms of Pesticide-Induced Neurobehavioral Deficits	The Johns Hopkins University University of Medicine & Dentistry of NJ		ES015903 ES015991	93.113 93.113	1	(10,020.15) 93,729.71	(10,020.15) 93,729.71
		Prenatal Low Level Tobacco Exposure	Pennsylvania State University		ES016304	93.113	-	17,191.37	17,191.37
		The Libby Community Childhood Health Investigation and E Air Pollution, Subclinical CVD and Inflammatory Markers	University of Cincinnati University of Maryland		ES017939 ES019168	93.113 93.113	-	54,677.67 40,282.30	54,677.67 40,282.30
		Intervention to Reduce Body Burden of PCBs in Residents Epigenetics of Lead Toxicity in Mouse Brain	University of Cincinnati University of Cincinnati		ES019206 ES020048	93.113 93.113	-	31,464.36 39,705.43	31,464.36 39,705.43
		Genetic Susceptibility to PCB-induced Motor Dysfunction Longitudinal study of exposure to PBDEs and PFCs and chi	Northern Kentucky University University of Cincinnati		ES020053 ES020349	93.113 93.113	-	6,550.00 284,305.73	6,550.00 284,305.73
		Multiple Risk Factors and Neurodevelopment Deficits in R Field Validation of a Personal Sensor for Ultrafine PM i	University of Cincinnati University of Cincinnati		ES021106 ES0230387	93.113 93.113	-	8,009.25 76.565.48	8,009.25 76,565.48
			,	Environmental Health Total		•	498,307.29	2,905,778.02	3,404,085.31
	Extramural Research Programs in the Neurosciences and Neurological Disorders	Mitogenic Activities in Neurofibromatosis Roles of Gsh1 & Gsh2 in Telencephalic Neurogenesis			NS028840 NS044080	93.853 93.853	-	369,623.74 286,514.04	369,623.74 286,514.04
		Impact of Initial Therapy and Response on Long Term Outc		Arkansas Children's Hospital Baylor College of Medicine	NS045911	93.853	63,633.31 27,915.32	1,700,842.63	2,846,770.08
				Case Western Reserve University			12,266.30		
				Children's Healthcare of Atlanta Children's Hospital of Alabama			4,622.40 1,411.20		
				Children's Hospital of Michigan Children's Hospital of Philadelphia			213.20 134,106.40		
				Children's Hospital of Pittsburgh Children's National Medical Center			7,734.08 22.942.40		
				Children's Research Institute Columbia University			100,749.57 11,075.20		
				Cook Children's Health Care System			34,650.26		
				Eastern Virginia Medical School Medical College of Wisconsin			37,336.85 6,199.20		
				Miami Children's Hospital Research Inst Montefiore Medical Center			34,313.00 211,048.43		
				Nationwide Childrens Hospital Nemours Children's Clinic, Jacksonville			63,166.36 24,375.72		
				New York University School of Medicine NorthShore University HealthSystem			1,530.05 38,973.89		
				Oregon Health & Science University			2,403.27		
				Phoenix Children's Hospital Seattle Children's Hospital			18,418.30 12,176.50		
				The Children's Hospital Association The Women&Childrens Hospital of Buffalo			64,782.18 6,527.20		
				University Hospitals of Cleveland University of Alabama at Birmingham			879.20 8,958.85		
				University of California University of Pittsburgh			53,417.69 17,849.41		
				University of Tennessee			16,513.30		
				University of Utah Washington University			24,914.00 41,045.45		
				Wayne State University Yale University			28,900.35 10,878.61		
		Regulation and mechanisms of synaptic vesicle exocytosis Rac GTPases in the Mammalian Brain Development			NS054750 NS056435	93.853 93.853	-	222,981.24 (13,585.75)	222,981.24 (13,585.75)
		Cincinnati Center for Neurofibromatosis Research		University of Cincinnati University of Minnesota	NS057531	93.853	194,933.29 239.832.43	478,228.74	912,994.46
		Sodium Channel Gene Variation in the Treatment of Epilep		Oniversity of Minnesota	NS062756	93.853	-	217,204.07	217,204.07
		Contributions of Aberrant Granule Cells Integration to t Genetic Therapy for CNS Manifestations in MPS I via BBB-			NS062806 NS064330	93.853 93.853	-	315,423.72 342,665.76	315,423.72 342,665.76
		Selective disruption of hippocampal dentate granule cell Regulation of Sensory-Motor Connectivity by Semaphorin-			NS065020 NS065048	93.853 93.853	-	- 488,892.97 - 322,550.26 94,402.94 387,399.89 - 458,428.86	488,892.97 322,550.26
		Longitudinal DTI study in Children Treated for Congenita Molecular control of neurogenesis in the adult		Washington University of St. Louis	NS066932 NS069893	93.853 93.853	94,402.94		481,802.83 458.428.86
		Mechanisms of TGF regulated fibrosis in muscular dystrop Regulation of Forebrain Neurogenesis by the Energy Senso		University of Minnesota	NS072027 NS072591	93.853 93.853	- 481,932.6 16,801.44 265,510.9	481,932.64 265,510.93	481,932.64 282,312.37
		Motor cortex dysfunction in migraine  Effects of PAI-1 on the tPA-JNK-Bim pathway in neonatal			NS072817 NS074559	93.853 93.853		- 68.290.42 9.174.00 1.619,079.30 4.000.00 4.000.00 2.000.00 4.000.00 4.000.00 9.999.00	68,290.42 61,535.10
		Amitriptyline and Topiramate in the Prevention of Childh		Atlanta Headache Specialists, PC	NS076788	93.853			1,832,520.30
				Baylor College of Medicine. Children's Hospital Boston			4,000.00		
				Children's Hospital Colorado Children's Hospital Med Center of Akron			2,000.00		
				Cleveland Clinic Foundation Colorado Springs Neurological Associates			4,000.00		
				Dallas Pediatric Neurology Associates			6,000.00		
				Dent Neurosciences Research Center Eastern Virginia Medical School			6,000.00	13,486.00 6,000.00	
				Josephson Wallack Munshower Neurology,PC Marshfield Clinic Research Foundation	•		11,701.00 7,702.00		
				Memorial Health University Nationwide Childrens Hospital			4,000.00 13,403.00		
				NERHC, Inc Phoenix Children's Hospital			4,000.00 19 187 00		
				Phoenix Children's Hospital Preferred Primary Care Physicians, Inc			19,187.00 11,189.00		
				Jones of minary Calle Physicians, Inc			11,108.00		

Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Federal Grant Number	CFDA	Sub Exp	Fed Exp	Total Exp
ee. Agency	1-2	P 1100	p asserting of anto	Permiere Research Institute Schenectady Neurological Consultants, PC Scott & White Memorial Hospital Seattle Children's Hospital Seattle Children's Hospital University of Collorade University of Collorade University of Louisville University of Maryland Winthrop University Hospital	univer	JOI DA	15,835.00 8,892.00 10,364.00 7,702.00 4,000.00 7,404.00 7,702.00 7,702.00 9,999.00	. са Едр	TOWN EAP
		Imaging the effect of centrotemporal spikes and seizures		University of Alabama at Birmingham	NS065840	93.853	5,909.07	562,280.89	584,276.79
		Pediatric Functional Neuroimaging Research Network		University of Cincinnati University of California University of Cincinnati	HHSN2752009000180	93.853	16,086.83 624,417.94 47,898.70	1,235,172.84	1,907,489.48
		Hemorragic & Ischemic Stroke among blacks and whites Genetic and Environmental Risk Factos for Hemrrhagic Parkinson Disease Collaborative Study of Genetic Linkage Familial Intracranial Aneurysm Study II	University of Cincinnati University of Cincinnati Indiana University University of Cincinnati	ometory of omania	NS030678 NS036695 NS037167 NS039512	93.853 93.853 93.853 93.853		72,293.23 89,097.73 5,683.06 6,632.85	72,293.23 89,097.73 5,683.06 6,632.85
		Silent Cerebral Infarct Multi-Center Clinical Trial Recanalization Therapies and markers of Outcomes in Acut fMRI of Language Recovery Following Stroke in Adults Spinal Abnormalities in Neurofibromatosis Type 1	Washington University University of Cincinnati University of Cincinnati University of Utah		NS042804 NS044283 NS048281 NS050509	93.853 93.853 93.853 93.853	- - -	3,960.41 180,722.13 9,559.47 (170.25)	3,960.41 180,722.13 9,559.47 (170.25)
		RAMPART: Rapid Anticonvulsant Medication Prior to Arriva CD8 T Cell mediated disruption of blood brain barrier it LDN: Epidemiology and Natural History of Wolman and Chol Endogenous CNTT Receptors and Adult, In Vivo Neurogenes Ethnic/Racial Variation in Interacerebral Hemorrhage	University of Cincinnati Mayo Clinic University of Minnesota University of Cincinnati University of Cincinnati		NS056975 NS060881 NS065768 NS066051 NS069763	93.853 93.853 93.853 93.853 93.853	-	4,077.00 24,568.02 73,807.33 16,008.41 9,026.90	4,077.00 24,568.02 73,807.33 16,008.41 9,026.90
		White Matter Protection in Acute Ischemic Stroke Cincinnati Neuroscience Clinical Trials Research Center Potential EEG biomarkers and antiepileptogenic strategie Early biomarkers of Autism Spectrum Disorders in infants	Emory University University of Cincinnati University of Alabama-Birmingham Children's Hospital Boston		NS074559 NS077311 NS080199 NS082320	93.853 93.853 93.853 93.853		19,721.41 191,299.34 20,063.35 285,232.85	19,721.41 191,299.34 20,063.35 285,232.85
				Extramural Research Programs in the Neuro Disorders Total			2,599,651.09	10,882,555.53	13,482,206.62
	Food and Drug Administration_Research	Phase II Study of Rapamycin for Complicated Vascular Ano Phase I Study of HSV1716 in Pediatric Non-CNS Solid Tumo Phase 3 Trial of Coenzyme Q10 in Mitochondrial Diseases	University of Florida	Children's Hospital Boston	FD003712 FD003717 FD003032	93.103 93.103 93.103	63,833.03	282,990.83 106,825.08 108.41	346,823.86 106,825.08 108.41
		A Phase II Trial of Levodopa in Angelman Syndrome Pharmacokinetic Studies of Tacrolimus in Transplant Pati	Children's Hospital Boston University of Cincinnati	Food and Drug Administration_Research Tol	FD003523 FD004573	93.103 93.103	63,833.03	23,209.40 30,596.71 <b>443,730.43</b>	23,209.40 30,596.71 <b>507,563.46</b>
	Grants for Training in Primary Care Medicine and Dentistry	Faculty Development in Primary Care		Grants for Training in Primary Care Medicine	HP23195 and Dentistry Total	93.884		173,558.54 173,558.54	173,558.54 173,558.54
	International Research and Research Training	Cellular and Molecular Mechanisms of Alanyl-Glutamine Or Immune responses to Norovirus after natural infection in		Nguyen Van Trang International Research and Research Trainin	TW008767 TW009174 g Total	93.989 93.989	26,640.00 <b>26,640.00</b>	124,674.37 21,309.91 <b>145,984.28</b>	124,674.37 47,949.91 <b>172,624.28</b>
	Lung Diseases Research	Pulmonary and Cardiovascular Development Training Grant Role of Surfactant Protein-Ca and Innate Lung Defense Asthma Positional Candidate Genes in Mice and Humans Genetic Analysis of Hyperoxia Induced Acute lung Injury Role of RD Family in Lung Epithelial Response to Injury Fod1 Transcription Factor in Development of Pulmonary C Role of Anti-GM-CSF Antibodies in Myeloid Cell Function Role of SFTPC in Pathogenesis of Interstitial Lung Disea Surfactant Protein D in Pulmonary and Systemic Host Def Regulation of Neutrophi Migration and Polarity Immunobiology of IFRD1, a gene modifying CF lung disease Role of CEBPalpha in Crytoprotection and Recovery from L Trascriptional Programming of Asthma Related Pathology i Late Preterm Birthe, Ureaplasma Species and Childhood Lu Lung Injury with Resuscitation of the Preterm Impact of Early Life Diesel Exposure on Immune Patternin LPCAT1 is essential for perinatal lung function and surv Biomarkers of Immunologic Function and Preterm Respirato Genetic Analysis of Murine Chronic Hypoxial-Induced Pulmo The Role of Autophagy in the Pathogenesis of Interstitia Fef and DPGF resulate modification in a		Queensland University of Technology University of Western Australia University of Cincinnati Indiana University	HL097752 HL050046 HL067736 HL075562 HL079193 HL084151 HL086453 HL086492 HL089505 HL0994576 HL099580 HL099580 HL095580 HL097064 HL097085 HL0977085 HL097135 HL097085 HL097135 HL098119 HL101800 HL101800 HL101800 HL101800 HL101800 HL101800 HL101800 HL101800	93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838 93.838	31.405.00 207.797.00 18.246.19 	208,401.62 364,889.79 (126.89).72 313,696.24 399,722.53 364,045.91 418,354.11 540,200.34 242,795.22 280,314.97 491,883.50 113,603.07 71,152.87 538,370.21 471,562.89 581,171.82 513,047.82 513,047.82 513,047.82	208.401 62 508.489.79 (126.80) 131.692.42 399.722.53 384.045.91 418.354.11 456.343.41 456.343.41 456.21 459.10 459.
		Role of SREBP Network in Surfactant Lipid Homeostasis an Secreted BMP Antagonists in Foregut Organ Development Molecular Interventions for Pulmonary Fibrosis		University of Cincinnati	HL105433 HL105661 HL107159	93.838 93.838 93.838	- - 17,822.63	445,823.72 136,561.29 367,336.00	445,823.72 136,561.29 385,158.63
		Transcriptional Control of Submucosal Gland Formation an Mechanisms of Dicert Function in Lung Organogenesis and Der p 2-driven TLR4 signaling in allergic asthma Airway Procenitor Cell Proliferation and Differentiation		Children's Research Institute Oregon Health & Science University	HL108907 HL109265 HL110497 HL110964	93.838 93.838 93.838 93.838	1,755.45 - 329,164.36	399,094.15 356,767.26 29,726.28 393.011.02	399,094.15 358,522.71 29,726.28 722.175.38
		Ruth Ĺ. Kirschstein National Research Service Award Shor Osr transcription factors regulate embryonic lung develo MR predictors of infection, inflammation, and structural Developing Quality Meas Assess Ped Inpt Respiratory Care	Children's Hosp & Reg Med Ct-Seattle	Emory University	HL113229 HL114898 HL116226 HL088503	93.838 93.838 93.838 93.838	3,452.90	51,529.26 357,796.00 328,826.09 107,928.61	51,529.26 357,796.00 332,278.99 107,928.61
		Biomarkers of Immunologic Function and Preterm Respirato Severe Asthma Research Program	University of Pennsylvania Washington University	Lung Diseases Research Total	HL101794 HL109257	93.838 93.838	653,885.87	49,711.60 9,570.19 10,763,459.17	49,711.60 9,570.19 11,417,345,04
	Maternal and Child Health Federal Consolidated Programs	Leadership Education in Neurodevelopmental and Other Rel Impact of Cognition on Language in Pedicatric Hearing Lo Sicide Cell Hemophilia Comprehensive Care Autism Intervention Research Network on Physical Health Ex	Hemophilia Foundation of Michigan Massachusetts General Hospital Children's Hospital of Philadelphia	Ohio Sickle Cell and Heath Association	MC00032 MC21513 MC22218 MC00015 MC11054 MC20218	93.110 93.110 93.110 93.110 93.110 93.110	5,673.76 - -	711,684.80 284,222.74 276,798.11 22,967.79 69,666.47 3,305.88	711,684.80 284,222.74 282,471.87 22,967.79 69,666.47 3,305.88
				Maternal and Child Health Federal Consolida	ted Programs Total	_	5,673.76	1,368,645.79	1,374,319.55
	Medical Assistance Program	Implementation of the BEACON Quality Improvement Data In	Ohio State University	Case Western Reserve University The Ohio State University Medical Assistance Program Total	G-1213-07-0343	93.778	41,625.88 32,400.00 <b>74,025.88</b>	821,428.24 821,428.24	895,454.12 895,454.12
	Medical Library Assistance	Increasing Clinical Trial Enrollment: A Semi-Automated Multi-Institutional Pediatric Epilepsy Decision Support		Medical Library Assistance Total	LM010227 LM011124	93.879 93.879	<u> </u>	226,569.51 358,720.86 585,290.37	226,569.51 358,720.86 585,290.37
	Mental Health Research Career/Scientist Development Awards	Med Response in Children with Pred Inatt Type ADHD Temporal Mechanisms Associating Depression and Obesity i			MH083881 MH091248	93.281 93.281	-	144,613.37 114,988.01	144,613.37 114,988.01
	Mental Health Research Grants	Examining the Biological Basis of ADHD		Mental Health Research Career/Scientist Dev	relopment Awards Total MH064478	93.242		259,601.38 179,701.90	259,601.38 179,701.90
	Announce - Annual I NOSOGIAL I CAST ILD	Improving Mental Health Outcomes of Child Brain Injury  LAMS		Case Western Reserve University lowa State University	MH073764 MH073816	93.242 93.242	31,297.08 10,914.47	(85,002.27) 751,733.62	(42,790.72) 751,733.62
		Amygdala Gluccorticoid Receptor Function in Stress Disseminating a Model Intervention to Promote Improved A 2/2-Multisite Study of School Based Treatment Approaches Medication Continuity in Children Treated for ADHD		Washington University	MH079010 MH082714 MH082865 MH083027	93.242 93.242 93.242 93.242	21,085.88 - - -	367,855.25 (75.00) 349,500.38 196,271.28	388,941.13 (75.00) 349,500.38 196,271.28

Goy Agons:	Gov Branch	Award Title	Page Through Crontor	Subraciniant Nama	Federal Grant	CEDA	Sub Eva	End Eve	Total Eve
Gov Agency	GOV Branch	Award Title Evaluation of an Intervention for Improving Community-Ba	Pass-Through Grantor	Subrecipient Name  Nationwide Childrens Hospital	Number MH083665	93.242	Sub Exp 184,322.74	Fed Exp 324,708.71	Total Exp 522,371.67
		Development of a Multifaceted Cognitive Training Program		University of Alabama at Birmingham	MH085842	93.242	13,340.22	234,934.08	234,934.08
		Treatment of Maternal Depression in Home Visitation  Molecular Mechanisms Controlling Formation of Basal Gang			MH087499 MH090740	93.242 93.242	1	516,468.81 409.761.16	516,468.81 409,761.16
		Understanding Mechanisms of Mental Health Care Dispariti			MH091042 MH092520	93.242 93.242	-	21,097.00	21,097.00 74,609.75
		4/8-Collaborative genomic studies of Tourette Disorder 2/2-Anomalous Motor Physiology in ADHD			MH095014	93.242		74,609.75 235,201.82	235,201.82
		Executive Function/Metacognitive Training: Early Interve Bipolar Disorder Imaging & Treatment Research Center	University of Cincinnati		MH095911 MH077138	93.242 93.242	-	182,599.01 1,891.80	182,599.01 1,891.80
		Anomalous Motor Physiology in ADHD Center for Genomic & Phenomic Studies in Autism	Kennedy Krieger Research Institute Autism Speaks Grant Administration		MH078160 MH081810	93.242 93.242	-	(999.91) 4 589 33	(999.91) 4.589.33
		Cortical Excitability: Phenotype and Biomarker in ADHD	University of Cincinnati		MH081854	93.242	-	69,773.06	69,773.06
		Longitudinal Studies of Autism Spectrum Disorders: 2 to Training Outpatient Clinicians to Deliver Cognitive Beha	Cornell University University of Colorado		MH081873 MH089291	93.242 93.242	-	11,773.86 14,367.21	11,773.86 14,367.21
		The Effects of Estradiol on genetic Risk for Disordered Evaluating the Time-Dependent Unfolding of Social Intera	Michigan State University University of Cincinnati		MH092377 MH094659	93.242 93.242	-	14,362.65 122.146.78	14,362.65 122,146.78
				Mental Health Research Grants Total		-	260,960.39	3,997,270.28	4,258,230.67
	National Bioterrorism Hospital Preparedness Program	Ohio Bio-Terrorism Preparedness		Nationwide Childrens Hospital	03130012PP0110	93.889	16,720.53	(27,448.26)	7,188.77
				University Hospitals of Cleveland National Bioterrorism Hospital Preparednes	ss Program Total	-	17,916.50 <b>34,637.03</b>	(27,448.26)	7,188.77
	National Center for Research Resources	AKTA Ready Liquid Chromatography System			RR031721	93.389	-	13,161.73	13,161.73
		Harvard Clinical and Translational Science Center Expansion of Family Aspects of a DNA Biorepository	Harvard Medical School University of Cincinnati		RR025758 RR026314	93.389 93.389	1	6,656.25 106,693.27	6,656.25 106,693.27
		Axonal Injury mTBI KL2	University of Cincinnati		RR026315	93.389	-	18,146.03	18,146.03
		Cincinnati Ctr for Clin & Trans Sciences & Training Cincinnati Center for Clinical and Translational Science	University of Cincinnati University of Cincinnati		TR000077 TR000078	93.389 93.389	-	2,752,634.27 240,756.59	2,752,634.27 240,756.59
				National Center for Research Resources To	tal	_	-	3,138,048.14	3,138,048.14
	National Center on Sleep Disorders Research	Pediatric Sleep Research Program Vascular Functions in Children w/ Sleep Disorder Breathi			HL078989 HL080670	93.233 93.233	-	276,995.00 5,527.05	276,995.00 5,527.05
		Effect of Adolescent Sleep Restriction on Neural & Behav			HL092149	93.233	-	384,792.27	384,792.27
		Dynamic Computational Modeling of Obstructive Sleep Apne		Nemours Children's Clinic, Jacksonville University of Cincinnati	HL105206	93.233	19,605.10 322,328.36	724,463.27	1,066,396.73
		Ransomized Control Study of Adenotonsilectomy for Childh	Brigham & Women's Hospital	National Center on Sleep Disorders Resear	HL083075	93.233	341,933.46	22,139.90 1,413,917.49	22,139.90 1,755,850.95
	Notice of Deceases Coming Assert In Delivery Com Medicine	NIDOA Decembric Telleumbie Telleine		National Center on Steep Disorders Resear		00.400	341,330.40	334 661 43	
	National Research Service Award in Primary Care Medicine	NRSA Research Fellowship Training			HP10027	93.186	-		334,661.43
				National Research Service Award in Primar	y Care Medicine Total		-	334,661.43	334,661.43
	Nursing Research	Patterned Experience in Preterm Infants Transitional Telehealth Home Care: REACH	Children's Hospital of Philadelphia	Virginia Commonwealth University	NR012307 NR002093	93.361 93.361	10,970.56	594,642.44 149,857.91	605,613.00 149,857.91
		Assessing Measurement Bias Impact	University of North Florida		NR010631	93.361		24,399.78	24,399.78
				Nursing Research Total			10,970.56	768,900.13	779,870.69
	Oral Diseases and Disorders Research	Molecular Genetic Analysis of Craniofacial Development Genetic Basis of Cleft Lip and Palate		Washington University	DE013681 DE015207	93.121 93.121	149,173.50	573,643.21 262,580.67	722,816.71 262,580.67
		The role of primary cilia in craniofacial development		Stowers Institute for Medical Research	DE019853 DE020049	93.121	1 773 44	181,246.21 299,735.65	181,246.21 301 509 09
		Global Gene Expression Atlas of Craniofacial Development		Oral Diseases and Disorders Research Total		93.121	150,946.94	1,317,205.74	1,468,152.68
	Poison Center Support and Enhancement Grant Program	Poison Control Stabilization and Enhancement Progr			BHS15468	93.253	-	145,516.69	145,516.69
		Poison Control Support and Enhancement Grant Program		Poison Center Support and Enhancement C	BHS19190 Brant Program Total	93.253	<del></del>	330.01 145,846.70	330.01 145,846.70
	Research on Healthcare Costs, Quality and Outcomes	The Pediatric Emergency Department Experience		University of Cincinnati	HS019037	93.226	4,090.86	(6.601.14)	(2,510.28)
	Research on realiticate costs, Quality and Outcomes	Acceleration to Expertise: Simulation as a Tool to Impro			HS020455	93.226	-	301,302.91	301,302.91
		Centers for Education and Research on Therapeutics (CERT Improving Sickle Cell Transitions of Care through Health	The Lewin Group, Inc.	Case Western Reserve University	HS021114 HHSA290201000033	93.226 I 93.226	13,279.90	835,545.75 32,082.27	848,825.65 32,082.27
		PHIS+: Augmenting the Pediatric Health Information Syste Improving the Quality of Pediatric Emergency Care Using	Children's Hospital of Philadelphia Children's Hospital of Philadelphia		HS019862 HS020270	93.226 93.226	1	308,464.54 53.884.43	308,464.54 53.884.43
		Center of Excellence on Quality of Care Measures for Chi	Children's Hosp & Reg Med Ct-Seattle		HS020506	93.226	-	157,212.85	157,212.85
		Infrastructure for Maintaining Primary Care Transformati Access to Pediatric Voice Therapy: A Telehealth Solutio	University of North Carolina University of Cincinnati		HS020940 HS021781	93.226 93.226	-	2,510.76 29,538.99	2,510.76 29,538.99
				Research on Healthcare Costs, Quality and	Outcomes Total	_	17,370.76	1,713,941.36	1,731,312.12
	Research Related to Deafness and Communication Disorders	Efficacy of Laryngeal High-Speed Videoendoscopy		Bowling Green State University The General Hospital Corporation	DC007640	93.173	17,363.74 34,995.66	177,083.22	229,442.62
		A Preclinical Trial of Intratympanic Antivirals for CMV		The General Hospital Corporation	DC008651	93.173	-	390.41	390.41
		Molecular Genetics of Usher Syndrome Type I Functional MR Imaging Study of Speech Production in Chil			DC009287 DC010188	93.173 93.173	-	13,502.99 213,503.56	13,502.99 213,503.56
		Functional Analyses of Tricellular Tight Junctions in He Identifying Genes for Non-syndromic Recessive Deafness-			DC011748 DC011803	93.173 93.173	-	401,971.66 373,969.40	401,971.66 373,969.40
		Usher proteins in the inner ear structure and function		University of Kentucky	DC012564	93.173	14,663.37	171,893.27	186,556.64
		10th International Conference AQL2013 Advances in Quanti The Natural History of CMV-Related Hearing Loss and the	University of Alabama-Birmingham		DC013213 HHSN263201200010		-	14,364.29 14,932.23	14,364.29 14,932.23
		Inspiratory Muscle Strength Training in Patients with Up Wideband Clinical Diagnosis and Monitoring of Middle-Ear	Miami University Boys Town National Research Hospital	Good Samaritan Hospital	DC009057 DC010202	93.173 93.173	- 44,121.06	5,132.56 342.254.03	5,132.56 386,375.09
		Improved Method of Drug Delivery to the Inner Ear	University of Cincinnati		DC011062	93.173		29,601.80	29,601.80
				Research Related to Deafness and Commu	nication Disorders Tota	ı	111,143.83	1,758,599.42	1,869,743.25
	Sickle Cell Treatment Demonstration Program	Cincinnati Sickle Cell Project	Ohio Department of Health		03130011SK0512	93.365	-	129,040.53	129,040.53
		Sickle Cell treatment Demonstration Program	University of Cincinnati	Sickle Cell Treatment Demonstration Progr	EMC0755 am Total	93.365		12,317.55 141,358.08	12,317.55 141,358.08
	College Adviser and Market Health Considers Desirate of Desirate and National Classification	A Continuum of Trauma Care: Adapting Evidence-Based Prac			SM059286	00.040	40.744.50		
	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	Learning Collaborative to Dissseminate Trauma and Grief	University of California	The Toledo Hosp/Toledo Childrens Hosital	SM054284	93.243 93.243	16,711.50 -	152,173.13 19,823.14	168,884.63 19,823.14
				Substance Abuse and Mental Health Servic National Significance Total	es_Projects of Regional	l and	16,711.50	171,996.27	188,707.77
	Training and Clinical Skills Improvement Projects	Enhanced Surveillance for New Vaccine Preventable Diseas			IP000458	93.185	_	287,321.28	287,321.28
	· · · · · · · · · · · · · · · · · · ·			Training and Clinical Skills Improvement Pr		-	-	287,321.28	287,321.28
A	ARRA Trans-NIH Recovery Act Research Support	Homeostasis and function of regulatory T cells in aging			AG033057	93.701	-	24,601.50	24,601.50
		Characterization of Human Caliciviruses Innate Immune Responses During Toxoplasmosis		Purdue University	AI037093 AI078969	93.701 93.701	26,542.93	(17,488.07) 6,128.70	9,054.86 6,128.70
		Unbiased Forward Genetic Analysis of Virus/Host Interact A Multi-center Clinical Trial of 1760 MCG of Daily Swall		Children's Hespital of Philadelphia	AI087336	93.701		216,765.07	216,765.07
		Defining the complex genetics of Juvenile Idiopathic Art		Children's Hospital of Philadelphia	AI088806 AR058587	93.701 93.701	6,000.00	197,279.29 206,022.99	203,279.29 206,022.99
		Rac GTPases as Targets in Lymphomagenesis Prediction Model for Radiation Sensitivity in Children w			CA125658 CA139275	93.701 93.701	-	(22,027.69) 5,717.40	(22,027.69) 5,717.40
		The Role of MLL-AF9 in Acute Myeloid Leukemia Cincinnati Neuro-Oncology Research Core			CA140518 CA149239	93.701 93.701	-	(770.96) 233,026.96	(770.96) 233,026.96
		Administrative Supplement-A Preclinical Trial		Nationwide Children's User	DC008651	93.701	1 005 10	(1,280.52)	(1,280.52)
		Adolescent Bariatrics: Assessing Health Benefits & Risk		Nationwide Children's Hosp University of Pittsburgh	DK072493	93.701	4,235.40 1,060.50	43,370.85	51,998.15
				University of Alabama at Birmingham Oregon Weight Loss Surgery, LLC			491.40 2,840.00		

Gov Agency	Gov Branch	Award Title	Pass-Through Grantor	Subrecipient Name	Federal Grant Number	CFDA	Sub Exp	Fed Exp	Total Exp
		Comparative Effectiveness of Pediatric Eosinophilic Esop			DK076893	93.701	-	37,467.39	37,467.39
		Glomerulosclerosis in Human FSGS and Animal Models Nextgen Dissection of the Genomic Basis of Kidney Develo			DK081489 DK090891	93.701 93.701	-	16,906.02 619,744.06	16,906.02 619,744.06
		Neurobehavioral Effects of Inseticide Exposure in Pregna			ES015517	93.701 93.701	-	10,166.97	10,166.97
		Exposure-induced Systemic Oxidative Stress in Children w Aspects of Blastocysts			ES016830 HD012304	93.701		5,359.94 14,385.38	5,359.94 14,385.38
		Recovery Act Administrative Supple-Language			HD038578	93.701	-	(866.22)	(866.22)
		Molecular Signaling in Decidualization The Roles of Steel Factor in Germ Cell Behavior in the			HD056044 HD060578	93.701 93.701		2,869.76 1,386.96	2,869.76 1,386.96
		Mediating Factors in the Relationship between Obesity an			HD063275	93.701	-	(1,748.31)	(1,748.31)
		Develop of Phone and Quest Scrng Protocol for Res in ASD Technical Assistance Support for a task order issuedy by	Booz Allen Hamilton		HD065277 HHSP2332095627	93.701 WC 93.701	-	21,102.45 70.447.19	21,102.45 70.447.19
		RELM Peptides Alter Lung Defense			HI083599	93.701	-	(36.26)	(36.26)
		Molecular Mechanism of Severe Congenital Neutropenia Pediatric Sepsis Biomarker Risk Model		Childrens Hospital of Orange County	HL079574 HL100474	93.701 93.701	2,700.00	1,670.43 57,887.76	1,670.43 62,687.76
				Medical College of Wisconsin			1,800.00		
		Development of an Asthma Research Core Center		University of Michigan	HL101333	93.701	300.00	5,375.00	5,375.00
		Expanding the Ohio IMmunization Registry to Include BMI	Hamilton County Public Health		CPPW Ham Co - A		-	(14,214.29)	(14,214.29)
		SubClinical Cardiovascular disease in Youth (CVD) Calcineurine Inhibitor Minimization and FOXP3+ Tregs	University of Colorado Children's Hospital of Philadelphia		DK078542 DK087270	93.701 93.701		20,237.74 1,407.69	20,237.74 1,407.69
		Validation of candidate genes associated with cranial an	University of Cincinnati		NS039512	93.701		38,250.00	38,250.00
				Trans-NIH Recovery Act Research Support	lotai		45,970.23	1,799,145.18	1,845,115.41
	Trans-NIH Research Support	Open Source Science: Transforming Chronic Illness Care		University of Chicago University of Southern California	DK085719	93.310	142,476.40	1,197,298.51	1,361,712.94
				University of Vermont State			11,056.77 10,881.26		
				Trans-NIH Research Support Total			164,414.43	1,197,298.51	1,361,712.94
	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	UCDD Program	University of Cincinnati		90 DD0638	93.632		60,822.30	60,822.30
		University of Cincinnati University Center for Excellenc	University of Cincinnati		90 DD0696	93.632		452,107.08	452,107.08
				University Centers for Excellence in Development Research, and Service Total	opmental Disabilities E	ducation,	-	512,929.38	512,929.38
	16 ·			, , , , , , , , , , , , , , , , , , , ,	=1/				
	Vision Research	Molecular Mechanisms of Retinal Determination Proteins Wnt Pathway Regulation of Lens Polarity			EY014648 EY016241	93.867 93.867	-	358,378.85 371,557.74	358,378.85 371,557.74
		RhoGTPases in Early Eye Development			EY017848	93.867	-	180.29	180.29
		Pros/Prox1 and Lens Development in Drosophila Genetic Studies of Optic Atrophy			EY017907 EY018876	93.867 93.867		23,578.81 46,543.43	23,578.81 46,543.43
		Retinal Microglia and Angiogenesis			EY021636	93.867	-	363,106.94	363,106.94
		Light Regulated Vascular Development of the Eye Roles of CC Chemokine Activity in Mast Cell Responses an	University of Cincinnati		EY023179 EY019630	93.867 93.867	-	107,893.45 242,842.06	107,893.45 242,842.06
		Postnatal Growth and Retinopathy of Prematurity (G-ROP)	Children's Hospital of Philadelphia		EY021137	93.867	-	2,927.58	2,927.58
				Vision Research Total			-	1,517,009.15	1,517,009.15
	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	CFHS Consortium Obesity Prevention	Ham Cnty Family & Children First Council		CHFS Obesity Prev	rent 93.944		94,889.14	94,889.14
				Human Immunodeficiency Virus (HIV)/Acq	uired Immunodeficiend	y Virus			
				Syndrome (AIDS) Surveillance Total			-	94,889.14	94,889.14
	Human Genome Research	Better Outcomes for Children: GWAS & PheWAS in eMERGEII.		Children's Hospital Boston	HG006828	93.172	144,917.99	677,168.58	826,807.34
				University of Cincinnati Human Genome Research Total			4,720.77 149,638.76	677,168.58	826,807.34
							,		
	Prevention and Public Health Fund (Affordable Care Act) Enhanced Surveillance for New Vaccine Preven	Enhanced Surveillance for New Vaccine Preventable Diseas		Prevention and Public Health Fund (Afford	IP000458 able Care Act) Enhance	93.533 ed		313,225.06	313,225.06
				Surveillance for New Vaccine Preven Total		•	-	313,225.06	313,225.06
	Alcohol Research Programs	Regulation of Hepatic Stellate Cells in Development and			AA020514	93.273		63,080.31	63,080.31
	Alcohol Nesseal Chi Tograms	Mechanisms of Alcoholic Liver Disease			AA020846	93.273	-	3,928.37	3,928.37
		Alcohol Action on Extended Amygdala Glutamate Synapses Teen Alcohol Screening in the Pediatric Emergency Care A	Vanderbilt University Rhode Island Hospital		AA019455 AA021900	93.273 93.273	-	15,299.08 6,548.73	15,299.08 6,548.73
		reen Accinor Screening in the Fediatric Emergency Care A	Kiloue Islanu Hospital	Alcohol Research Programs Total	AA02 1900	93.273	<del></del>	88,856.49	88,856.49
							63 640 54		
	Injury Prevention and Control Research and State and Community Based Programs	STAT-ED - Suicidal Teens Accessing Treatment in the ED		Nationwide Children's Hosp Injury Prevention and Control Research an	CE002129 d State and Communic	93.136 tv Based	63,640.54	152,624.73	216,265.27
				Programs Total		•	63,640.54	152,624.73	216,265.27
	National Center for Advancing Translational Sciences	Generating Human Intestinal Organoids with an ENS.			TR000546	93.350	-	263,663.84	263.663.84
		Reliable System for Blood Pressure	University of Cincinnati		TR000078	93.350		129,489.09	129,489.09
				National Center for Advancing Translation	al Sciences Total			393,152.93	393,152.93
				Tabolal Collection Paralleling Translation					
	Occupational Safety and Health Program	With the eyes of students: Safety in the migrant camps a		Occupational Safety and Health Program T	OH009568	93.262		16,140.31 16,140.31	16,140.31 16,140.31
				Occupational Galety and Health Flogram 1					
	Research and Training in Complementary and Alternative Medicine	DNA Attenuates Inflammatory Responses through Altering R	The Research Instit at Nationwide Hosp		AT006880	93.213		13,631.97	13,631.97
				Research and Training in Complementary	and Alternative Medici	ne Total		13,631.97	13,631.97
	Environmental Public Health and Emergency Response	Green Housing Study: Measures of Housing Factors and Ped	University of Cincinnati		EH000990	93.070		18,483.88	18,483.88
	Environmental i abite redata and Emergency redsponde	Oreen Flousing Olday. Weasures of Flousing Factors and Fed	Onversity of Chichinat	Environmental Public Health and Emergen		33.070	<del></del>	18,483.88	18,483.88
				Children's Hospital of Philadelphia					
,	ARRA Recovery Act Comparative Effectiveness Research - AHRQ	Building Modular Pediatric Chronic Disease Registries fo		Children's Hospital of Philadelphia Nationwide Children's Hosp	HS020024	93.715	681,943.68 103,529.23	3,671,969.02	4,771,893.35
				Nemours Children's Clinic, Jacksonville			49,329.39		
				The Children's Hospital Association University of Pennsylvania			41,008.00 47,900.34		
				University of North Carolina-Chapel Hill			7,888.59		
				University of Vermont State			168,325.10		
				Recovery Act Comparative Effectiveness	Research - AHRQ Total		1,099,924.33	3,671,969.02	4,771,893.35
				Dept of Health and Human Serv Total			14,074,003.55	125,083,822.59	139,157,826.14
				,			,,,000.00		
Dept of Housing and Urbar	n Dev Lead Hazard Reduction Demonstration Grant Program	Synergistic Effect of Home Exposure to Aeroallergens and	University of Cincinnati	Lead Hazard Reduction Demonstration Gra	OHLHH0226	14.905		31,440.00 <b>31,440.00</b>	31,440.00 <b>31,440.00</b>
				Lead mazard Reduction Demonstration Gra	iii Program Total		-		
				Dept of Housing and Urban Dev Total			-	31,440.00	31,440.00
Office of Personnel Manage	emeni Intergovernmental Personnel Act (IPA) Mobility Program	Patient-Centered Care and Cultural Transformation	Department of Veteran Affairs		MOU #6/11	27.011	_	148.622.55	148,622.55
Groomier walldy		VAMC IPA - Matthew Weirauch (10/01/12-09/30/13)	Department of Veteran Affairs		IPA Weirauch	27.011	-	16,638.48	16,638.48
		VAMC IPA - Sara Lazaro (07.01.11 - 06.30.12)	Department of Veteran Affairs	Intergovernmental Personnel Act (IPA) Mo	IPA Lazaro	27.011	-	59,254.34 224,515.37	59,254.34 224,515.37
					omiy r rogram Total				
				Office of Personnel Management Total			-	224,515.37	224,515.37
		Alcohol and Drug Addiction Services				93.959		267,569.75	267,569.75
		•							
		Mental Health				93.243	-	31,449.89	31,449.89
				Crand Tatal			£ 44.504.000.0: *	420 045 040 45 .	142 540 007 00
				Grand Total			ψ 14,000,000.94 \$	128,915,648.45 \$	140,010,007.09

#### CHILDREN'S HOSPITAL MEDICAL CENTER AND AFFILIATES

# NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2013

#### 1. SCOPE OF AUDIT

All Federal grant operations of Cincinnati Children's are included in the scope of the Office of Management and Budget (OMB) Circular A-133 audit (the "single audit"). Single audits are performed in accordance with the provisions of the OMB's Compliance Supplement for Single Audits of Higher Learning Institutions and other Non-Profit Institutions (the "Compliance Supplement"). The Department of Health and Human Services has been designated as Cincinnati Children's cognizant agency for the single audit.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation** — The accompanying Supplementary Schedule of Expenditures of Federal Awards includes the Federal grant activity of Cincinnati Children's and is presented on the accrual basis of accounting. This is consistent with the basis of accounting used in the preparation of the basic consolidated financial statements.

**Net Asset Balances** — Negative amounts represent grants with deficit balances which were closed during fiscal 2013.

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Deloitte & Touche LLP 250 E. 5th Street Suite 1900 Cincinnati, OH 45202-5109

Tel: +1 513 784 7100 Fax: +1 513 784 7204 www.deloitte.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

#### **Independent Auditor's Report**

To the Board of Trustees of Children's Hospital Medical Center and Affiliates Cincinnati, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated balance sheets as of June 30, 2013 and 2012, and the related consolidated statements of operations and changes in net assets and of cash flows for the years then ended, and the related notes to the consolidated financial statements which collectively comprise Children's Hospital Medical Center and Affiliates ("Cincinnati Children's") basic consolidated financial statements and have issued our report thereon dated October 23, 2013.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Cincinnati Children's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cincinnati Children's internal control. Accordingly, we do not express an opinion on the effectiveness of Cincinnati Children's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Cincinnati Children's' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deloitte & Tarche LLP

October 23, 2013



Deloitte & Touche LLP 250 E. 5th Street Suite 1900 Cincinnati, OH 45202-5109

Tel: +1 513 784 7100 Fax: +1 513 784 7204 www.deloitte.com

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

### **Independent Auditor's Report**

To the Board of Trustees Children's Hospital Medical Center and Affiliates Cincinnati, Ohio

### Report on Compliance for Each Major Federal Program

We have audited Children's Hospital Medical Center and Affiliates ("Cincinnati Children's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Cincinnati Children's major federal programs for the year ended June 30, 2013. Cincinnati Children's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Cincinnati Children's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cincinnati Children's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cincinnati Children's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, Cincinnati Children's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control over Compliance**

Management of Cincinnati Children's is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cincinnati Children's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cincinnati Children's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

#### Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the consolidated financial statements of Cincinnati Children's as of and for the year ended June 30, 2013, and have issued our report thereon dated October 23, 2013, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Deloitte & Tarche LLP

October 23, 2013

# CHILDREN'S HOSPITAL MEDICAL CENTER AND AFFILIATES

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2013

# PART I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:			
Type of auditor's report is	ssued:	Unqualified	
Internal control over finar	ncial reporting:		
Material weakness(es) i	dentified?	YesXNo	
Significant deficiency(i	es) identified?	YesX_None rep	orted
Noncompliance material to	financial statements noted?	YesXNo	
Federal Awards:			
Internal control over major	or programs:		
Material weakness(es) i	dentified?	YesXNo	
Significant deficiency(i	es) identified?	Yes X_None rep	orted
Type of auditor's report programs:	t issued on compliance for major	Unqualified	
	losed that are required to be reported ion 510(a) of OMB Circular A-133?	Yes <u>X</u> No	
Identification of Major	Programs:		
CFDA Number	Name of Federal	Program or Cluster	
Various	Research and Development*		
	Medical Center has determined that its entirely and development grant activity should program.		
	o distinguish between Type A and Type B pment program tested as a single Type A p		
Auditee qualified as lov	v-risk auditee?	XYesNo	

# CHILDREN'S HOSPITAL MEDICAL CENTER AND AFFILIATES

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2013

#### PART II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

None

## PART III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None