

**REPORT
ON THE
COST REPORT REVIEW**

**SONORA REGIONAL MEDICAL CENTER
SONORA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1780673376**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

**Audits Section—Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Michael Harrold
Auditor: Emilee Hogg**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2014

Greg McCulloch
Vice President of Finance
Sonora Regional Medical Center
1000 Greenley Road
Sonora, CA 95370-5200

SONORA REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1780673376
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the provider in the amount of \$238,293 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section— Fresno at (559) 446-2458.

Greg McCulloch
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Original signed by Kathy Atkins for

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1780673376		
Reported	\$ 426,651	
Net Change	\$ (122,830)	
Audited Amount Due Provider (State)	\$ 303,821	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1801887401		
Reported		\$ 404.00
Net Change		\$ (11.62)
Audited Cost Per Day		\$ 392.38
Audited Amount Due Provider (State)	\$ (65,528)	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 238,293	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 238,293	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1780673376

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>7,953,224</u>	\$ <u>7,697,540</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>7,953,224</u>	\$ <u>7,697,540</u>
6. Interim Payments (Adj 23)		\$ <u>(7,526,573)</u>	\$ <u>(7,332,674)</u>
7. Balance Due Provider (State)		\$ <u>426,651</u>	\$ <u>364,866</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9. Credit Balances (Adj 30)		\$ <u>0</u>	\$ <u>(61,045)</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>426,651</u></u>	\$ <u><u>303,821</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SONORA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1780673376

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 8,030,982 \$ 7,834,649

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 22) \$ 12,265,161 \$ 11,578,5903. Inpatient Ancillary Service Charges (Adj 22) \$ 25,809,015 \$ 25,620,0844. Total Charges - Medi-Cal Inpatient Services \$ 38,074,176 \$ 37,198,6745. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 30,043,194 \$ 29,364,0256. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SONORA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1780673376

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	15,613	15,613
2. Inpatient Days (include private, exclude swing-bed)	12,601	12,601
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	12,240	12,240
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	2,658	2,774
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	354	67
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	171
9. Medi-Cal Days (excluding swing-bed) (Adj 20)	1,940	2,070

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 211.53	\$ 211.53
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 26)	\$ 0.00	\$ 307.25
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 26)	\$ 0.00	\$ 307.25
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 19,905,326	\$ 19,506,966
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 562,247	\$ 586,784
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 20,586
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 52,540
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 562,247	\$ 659,910
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 19,343,079	\$ 18,847,056

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 62,324,936	\$ 62,324,936
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 62,324,936	\$ 62,324,936
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.310359	\$ 0.302400
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 5,091.91	\$ 5,091.91
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 19,343,079	\$ 18,847,056

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,535.04	\$ 1,495.68
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,977,978	\$ 3,096,058
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,058,423	\$ 911,459
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,036,401	\$ 4,007,517

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1780673376

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 910,228	\$ 896,012
2. Total Inpatient Days (Adj)	1,126	1,126
3. Average Per Diem Cost	\$ 808.37	\$ 795.75
4. Medi-Cal Inpatient Days (Adj 20)	648	622
5. Cost Applicable to Medi-Cal	\$ 523,824	\$ 494,957
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 4,086,611	\$ 4,007,542
7. Total Inpatient Days (Adj)	1,934	1,934
8. Average Per Diem Cost	\$ 2,113.04	\$ 2,072.15
9. Medi-Cal Inpatient Days (Adj 20)	253	201
10. Cost Applicable to Medi-Cal	\$ 534,599	\$ 416,502
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,058,423	\$ 911,459

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1780673376

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 12,439,489	\$ 84,528,245	0.147164	\$ 7,254,613	\$ 1,067,616
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	1,370,620	4,579,726	0.299280	2,198,702	658,027
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	7,616,011	73,429,716	0.103718	1,529,591	158,647
54.01	Ultrasound	1,411,719	11,057,718	0.127668	88,330	11,277
55.00	Radiology-Therapeutic	1,728,442	7,568,594	0.228370	0	0
56.00	Radioisotope	1,394,021	7,882,720	0.176845	89,244	15,782
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	1,766,104	8,626,059	0.204741	148,014	30,304
60.00	Laboratory	7,956,825	91,354,344	0.087098	4,856,017	422,952
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	657,578	558,126	1.178189	31,347	36,933
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,916,859	22,450,984	0.129921	1,756,550	228,213
66.00	Physical Therapy	3,159,928	6,548,193	0.482565	49,484	23,879
67.00	Occupational Therapy	365,713	904,723	0.404227	17,772	7,184
68.00	Speech Pathology	272,932	846,835	0.322296	807	260
69.00	Electrocardiology	763,555	11,692,445	0.065303	490,573	32,036
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	954,643	4,058,177	0.235239	75	18
72.00	Implantable Devices Charged to Patients	4,772,739	24,942,636	0.191349	1,302,024	249,140
73.00	Drugs Charged to Patients	15,953,021	112,535,214	0.141760	5,438,266	770,930
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	4,058,017	19,059,293	0.212915	0	0
76.00	Wound Care	815,797	1,630,044	0.500475	0	0
76.97	Cardiac Rehabilitation	236,999	330,754	0.716543	0	0
76.98	Hyperbaric Oxygen Therapy	341,267	1,026,492	0.332460	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	7,088,294	7,259,559	0.976408	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	13,952,396	21,055,863	0.662637	0	0
91.00	Emergency	6,898,086	22,321,225	0.309037	368,675	113,934
92.00	Observation Beds	0	5,507,957	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 98,891,053	\$ 551,755,642		\$ 25,620,084	\$ 3,827,132

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SONORA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1780673376

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 21)	AUDITED
50.00	Operating Room	\$ 7,006,603	\$ 248,010	\$ 7,254,613
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	2,275,712	(77,010)	2,198,702
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	1,631,742	(102,151)	1,529,591
54.01	Ultrasound	0	88,330	88,330
55.00	Radiology-Therapeutic	4,511	(4,511)	0
56.00	Radioisotope	88,100	1,144	89,244
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization	375,790	(227,776)	148,014
60.00	Laboratory	4,702,736	153,281	4,856,017
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	30,813	534	31,347
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	2,018,793	(262,243)	1,756,550
66.00	Physical Therapy	48,811	673	49,484
67.00	Occupational Therapy	17,617	155	17,772
68.00	Speech Pathology	548	259	807
69.00	Electrocardiology	485,314	5,259	490,573
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	25	50	75
72.00	Implantable Devices Charged to Patients	1,303,020	(996)	1,302,024
73.00	Drugs Charged to Patients	5,450,566	(12,300)	5,438,266
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Wound Care			0
76.97	Cardiac Rehabilitation			0
76.98	Hyperbaric Oxygen Therapy			0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	368,314	361	368,675
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 25,809,015	\$ (188,931)	\$ 25,620,084

(To Schedule 5)

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1801887401

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 118,974	\$ 5	\$ (118,969)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 9,770,555	\$ 9,605,103	\$ (165,452)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 9,889,529	\$ 9,605,108	\$ (284,421)
4. Total Distinct Part Patient Days (Adj)	24,479	24,479	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 404.00	\$ 392.38	\$ (11.62)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 29)	\$ 0	\$ (2,338)	\$ (2,338)
7. Medi-Cal Credit Balances (Adj 31)	\$ 0	\$ (63,190)	\$ (63,190)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (65,528)	\$ (65,528)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	68	68	0
10. Total Licensed Capacity (All levels) (Adj)	152	152	0
11. Total Medi-Cal DP Patient Days (Adj 27)	23,806	23,886	80
CAPITAL RELATED COST			
12. Direct Capital Related Cost (Adj 1)	N/A	\$ 187,873	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 524,101	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 711,974	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 3,588,049	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 2,806,845	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 6,394,894	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1801887401

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,302,050	\$ 4,294,364	\$ (7,686)
1.00	Capital Related Costs-Buildings and Fixtures	182,606	178,171	(4,435)
2.00	Capital Related Costs-Movable Equipment	232,935	216,002	(16,933)
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	667,478	667,921	443
5.10	Nonpatient Telephones	26,385	26,363	(22)
5.20	Data Processing	86,118	50,099	(36,019)
5.30	Purchasing, Receiving and Store	6,417	6,405	(12)
5.40	Admitting	30,873	30,833	(40)
5.50	Cashiering/Accounts Receivable	48,206	48,037	(169)
			0	0
			0	0
			0	0
5.60	Administrative and General	398,972	390,300	(8,672)
6.00	Maintenance and Repairs	363,072	353,658	(9,414)
7.00	Operation of Plant	195,287	190,935	(4,352)
8.00	Laundry and Linen Service	203,589	203,344	(245)
9.00	Housekeeping	842,403	841,092	(1,311)
10.00	Dietary	1,209,597	1,122,137	(87,460)
11.00	Cafeteria	58,280	71,381	13,101
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration		0	0
14.00	Central Services and Supply	11,075	11,001	(74)
15.00	Pharmacy		0	0
16.00	Medical Records & Library	46,125	43,965	(2,160)
17.00	Social Service	859,087	859,093	6
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 9,770,555	\$ 9,605,103	\$ (165,452)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1801887401

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 178,171	\$ N/A
2.00	Capital Related Costs-Movable Equipment	216,002	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	3,417	664,504
5.10	Nonpatient Telephones	461	0
5.20	Data Processing	1,014	13,487
5.30	Purchasing, Receiving and Store	268	3,967
5.40	Admitting	530	25,270
5.50	Cashiering/Accounts Receivable	1,868	31,386
		0	0
		0	0
		0	0
5.60	Administrative and General	10,919	113,731
6.00	Maintenance and Repairs	23,134	114,717
7.00	Operation of Plant	2,293	4,553
8.00	Laundry and Linen Service	1,867	4,200
9.00	Housekeeping	12,600	520,030
10.00	Dietary	47,936	533,946
11.00	Cafeteria	6,033	47,619
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	0	0
14.00	Central Services and Supply	1,364	6,210
15.00	Pharmacy	0	0
16.00	Medical Records & Library	2,769	23,032
17.00	Social Service	13,456	700,192
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 524,101	\$ 2,806,845

* These amounts include both Skilled Nursing Facility expenses,
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.10	ALLOC COST 5.20	ALLOC COST 5.30	ALLOC COST 5.40	ALLOC COST 5.50	ALLOC COST	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.60
ANCILLARY COST CENTERS												
50.00 Operating Room	0	843,393	36,475	425,358	57,948	261,777	407,851	0	0	0	9,700,358	686,102
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	0	132,759	3,611	23,046	223	14,183	22,097	0	0	0	1,063,229	75,202
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	509,406	28,530	369,509	5,687	227,406	354,300	0	0	0	6,231,384	440,743
54.01 Ultrasound	0	138,051	2,528	55,644	2,443	34,245	53,354	0	0	0	1,220,849	86,350
55.00 Radiology-Therapeutic	0	102,125	6,862	38,086	545	23,439	36,519	0	0	0	1,430,021	101,145
56.00 Radioisotope	0	75,748	2,889	39,667	4,655	24,412	38,034	0	0	0	1,224,038	86,576
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	77,622	2,167	43,408	3,916	26,714	41,621	0	0	0	1,476,628	104,441
60.00 Laboratory	0	500,997	17,696	459,708	33,084	282,917	440,787	0	0	0	6,748,548	477,322
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	3,242	0	2,809	15,407	1,728	2,693	0	0	0	567,261	40,122
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	270,042	4,334	112,977	6,750	69,529	108,326	0	0	0	2,491,008	176,188
66.00 Physical Therapy	0	313,665	11,556	32,951	2,513	20,279	31,595	0	0	0	2,677,007	189,344
67.00 Occupational Therapy	0	36,520	361	4,553	91	2,802	4,365	0	0	0	316,483	22,385
68.00 Speech Pathology	0	32,781	361	4,261	67	2,623	4,086	0	0	0	243,175	17,200
69.00 Electrocardiology	0	35,720	2,889	58,838	307	36,211	56,416	0	0	0	629,683	44,537
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	20,421	18,210	12,568	19,581	0	0	0	874,771	61,872
72.00 Implantable Devices Charged to Patients	0	0	0	125,515	116,667	77,245	120,349	0	0	0	4,052,845	286,656
73.00 Drugs Charged to Patients	0	0	0	566,294	0	348,513	542,985	0	0	0	10,049,617	710,805
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	244,563	0	95,909	14,626	59,025	91,962	0	0	0	3,500,843	247,613
76.00 Wound Care	0	46,224	3,973	8,203	1,160	5,048	7,865	0	0	0	685,760	48,504
76.97 Cardiac Rehabilitation	0	22,490	1,083	1,664	0	1,024	1,596	0	0	0	190,927	13,504
76.98 Hyperbaric Oxygen Therapy	0	17,044	1,445	5,165	1,117	3,179	4,953	0	0	0	292,003	20,653
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	409,683	30,336	36,531	8,208	0	35,028	0	0	0	6,184,346	437,416
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	1,138,368	124,232	105,956	20,800	0	101,595	0	0	0	11,026,899	779,928
91.00 Emergency	0	617,028	14,807	112,324	9,152	69,127	107,700	0	0	0	5,223,451	369,453
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	817,585	22,391	39,672	4,832	24,415	38,039	0	0	0	6,837,956	483,646

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.10	ALLOC COST 5.20	ALLOC COST 5.30	ALLOC COST 5.40	ALLOC COST 5.50	ALLOC COST	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.60
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	166,198	9,029	10,477	1,105	6,448	10,045	0	0	0	1,632,334	115,454
190.00 Gift, Flower, Coffee Shop, & Canteen	0	4,018	1,445	0	1,382	0	0	0	0	0	118,324	8,369
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	155,516	11,000
194.00 Marketing Planning Development	0	67,033	5,778	0	1,025	0	0	0	0	0	1,167,952	82,609
194.02 Job Care	0	63,110	3,250	4,185	1,143	2,576	4,013	0	0	0	552,712	39,093
194.03 Retail Pharmacy	0	87,220	7,223	0	498	0	0	0	0	0	2,542,314	179,817
194.04 Respiratory Home Care	0	83,886	5,417	10,190	7,168	6,271	9,771	0	0	0	1,123,436	79,460
194.05 Health Education	0	16,743	0	0	220	0	0	0	0	0	211,357	14,949
194.06 Health Fair	0	2,082	0	0	428	0	0	0	0	0	30,666	2,169
194.07 Parish Nursing	0	6,247	0	0	16	0	0	0	0	0	44,795	3,168
194.08 SOS Non Pt Sales	0	0	0	0	0	0	0	0	0	0	74	5
TOTAL	0	<u>12,884,318</u>	<u>592,270</u>	<u>3,281,944</u>	<u>430,051</u>	<u>1,932,109</u>	<u>3,146,859</u>	0	0	0	<u>149,365,249</u>	<u>9,866,677</u>

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
ANCILLARY COST CENTERS												
50.00 Operating Room	360,187	194,460	60,436	52,197	0	55,453	0	807,790	149,226	0	373,280	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	20,623	11,134	36,721	10,736	0	8,387	0	122,176	2,188	0	20,224	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	292,980	158,176	17,988	80,436	0	50,014	0	0	20,021	0	324,268	0
54.01 Ultrasound	29,455	15,903	0	0	0	6,547	0	0	3,783	0	48,831	0
55.00 Radiology-Therapeutic	101,904	55,016	0	0	0	6,147	0	0	785	0	33,423	0
56.00 Radioisotope	25,615	13,829	0	5,385	0	2,297	0	0	1,470	0	34,810	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	22,792	12,305	0	0	0	4,205	0	0	107,639	0	38,093	0
60.00 Laboratory	79,226	42,773	0	46,397	0	45,775	0	0	113,360	0	403,424	0
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	2,343	1,265	0	829	0	0	0	0	43,294	0	2,465	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	58,316	31,484	0	20,920	0	21,813	0	0	17,986	0	99,144	0
66.00 Physical Therapy	99,772	53,866	18,360	64,901	0	26,532	0	0	1,229	0	28,917	0
67.00 Occupational Therapy	8,218	4,437	0	7,629	0	2,274	0	0	291	0	3,995	0
68.00 Speech Pathology	3,917	2,115	0	587	0	2,068	0	0	131	0	3,740	0
69.00 Electrocardiology	18,760	10,128	0	3,832	0	4,205	0	0	774	0	51,634	0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	79	0	17,921	0
72.00 Implantable Devices Charged to Patients	10,580	5,712	0	0	0	0	0	0	306,797	0	110,148	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,695,639	496,959	0
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	99,849	53,907	0	0	0	19,448	0	0	52,190	0	84,166	0
76.00 Wound Care	34,698	18,733	9,275	0	0	4,091	0	0	7,539	0	7,198	0
76.97 Cardiac Rehabilitation	19,125	10,325	0	0	0	1,657	0	0	0	0	1,461	0
76.98 Hyperbaric Oxygen Therapy	12,846	6,935	0	0	0	1,508	0	0	2,788	0	4,533	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	241,808	130,549	0	0	0	44,632	0	0	17,484	0	32,058	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	1,158,673	625,552	0	108,951	0	126,812	0	0	32,598	0	92,983	0
91.00 Emergency	111,735	60,324	129,113	183,760	0	43,798	0	651,492	26,389	0	98,571	0
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchng. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	136,409	73,646	0	10,978	0	0	0	0	9,691	0	34,815	0

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	28,803	15,550	0	0	0	0	0	0	2,024	65,663	9,194	0
190.00 Gift, Flower, Coffee Shop, & Canteen	11,041	5,961	0	0	0	811	0	0	0	0	0	0
192.00 Physicians' Private Offices	98,908	53,399	0	0	0	0	0	0	0	0	0	0
194.00 Marketing Planning Development	29,129	15,726	0	0	183,219	6,010	0	0	0	0	0	0
194.02 Job Care	19,144	10,336	0	0	0	6,570	0	0	2,809	0	3,673	0
194.03 Retail Pharmacy	29,110	15,716	0	0	0	11,998	0	0	91	0	0	0
194.04 Respiratory Home Care	57,605	31,100	0	0	0	9,793	0	0	0	0	8,942	0
194.05 Health Education	13,211	7,132	0	0	0	1,257	0	0	0	0	0	0
194.06 Health Fair	0	0	0	0	0	11	0	0	1,395	0	0	0
194.07 Parish Nursing	0	0	0	0	0	526	0	0	0	0	0	0
194.08 SOS Non Pt Sales	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>4,869,106</u>	<u>2,607,555</u>	<u>847,250</u>	<u>2,237,400</u>	<u>2,185,806</u>	<u>856,418</u>	<u>0</u>	<u>3,827,391</u>	<u>1,000,650</u>	<u>4,761,302</u>	<u>2,880,118</u>	<u>1,503,836</u>

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL COST 26.00
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION				STEP-DOWN	
	(SPECIFIC) 18.00	19.00	20.00	21.00	COSTS 22.00	PROGRAM 23.00				ADJUSTMENT 25.00	
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	12,439,489		12,439,489
51.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	0	0	1,370,620		1,370,620
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	7,616,011		7,616,011
54.01 Ultrasound	0	0	0	0	0	0	0	0	1,411,719		1,411,719
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	1,728,442		1,728,442
56.00 Radioisotope	0	0	0	0	0	0	0	0	1,394,021		1,394,021
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	1,766,104		1,766,104
60.00 Laboratory	0	0	0	0	0	0	0	0	7,956,825		7,956,825
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0		0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0		0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	657,578		657,578
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,916,859		2,916,859
66.00 Physical Therapy	0	0	0	0	0	0	0	0	3,159,928		3,159,928
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	365,713		365,713
68.00 Speech Pathology	0	0	0	0	0	0	0	0	272,932		272,932
69.00 Electrocardiology	0	0	0	0	0	0	0	0	763,555		763,555
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	954,643		954,643
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	4,772,739		4,772,739
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	15,953,021		15,953,021
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	4,058,017		4,058,017
76.00 Wound Care	0	0	0	0	0	0	0	0	815,797		815,797
76.97 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	236,999		236,999
76.98 Hyperbaric Oxygen Therapy	0	0	0	0	0	0	0	0	341,267		341,267
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	7,088,294		7,088,294
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	0	13,952,396		13,952,396
91.00 Emergency	0	0	0	0	0	0	0	0	6,898,086		6,898,086
92.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0		0
93.01	0	0	0	0	0	0	0	0	0		0
93.02	0	0	0	0	0	0	0	0	0		0
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0		0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0		0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0		0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0		0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0		0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0		0
100.00 Intern-Resident Service (not appvd. tchnlg. prgm.)	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	7,587,141		7,587,141

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION	COST	COST		STEP-DOWN	COST
	(SPECIFIC)				COSTS	PROGRAM	23.01	23.02	24.00	ADJUSTMENT	26.00
	18.00	19.00	20.00	21.00	22.00	23.00				25.00	
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	1,869,022		1,869,022
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	144,506		144,506
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	318,823		318,823
194.00 Marketing Planning Development	0	0	0	0	0	0	0	0	1,484,646		1,484,646
194.02 Job Care	0	0	0	0	0	0	0	0	634,337		634,337
194.03 Retail Pharmacy	0	0	0	0	0	0	0	0	2,779,046		2,779,046
194.04 Respiratory Home Care	0	0	0	0	0	0	0	0	1,310,336		1,310,336
194.05 Health Education	0	0	0	0	0	0	0	0	247,906		247,906
194.06 Health Fair	0	0	0	0	0	0	0	0	34,241		34,241
194.07 Parish Nursing	0	0	0	0	0	0	0	0	48,489		48,489
194.08 SOS Non Pt Sales	0	0	0	0	0	0	0	0	79		79
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149,365,249</u>	<u>0</u>	<u>149,365,249</u>

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPAT TELEPHONES (NP PHONES) 5.10 (Adj)	DATA PROC (GROSS REVENUE) 5.20 (Adj 17)	PUR. REC STORE (EXPENSES) 5.30 (Adj)	ADMITTING (GROSS REVENUE) 5.40 (Adj 18)	CASHIERING (GROSS REVENUE) 5.50 (Adj 19)	STAT (Adj)	STAT (Adj)	STAT (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.60	MANT & REPAIRS 6.00 (Adj 15)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.10	Nonpatient Telephones											
5.20	745,476	38										
5.30	224,711	6										
5.40	1,335,171	34		67,294								
5.50	1,733,234	81		114,391								
5.60	2,424,404	53		107,489								
6.00	1,252,729	34		59,897						4,547,465		
7.00										2,398,615		2,046
8.00		1								785,705		202
9.00	1,122,651	2		244,574						2,062,319		988
10.00	778,864	9		685,836						1,889,529		2,824
11.00	449,204	7		571,540						737,186		2,269
12.00										0		
13.00	2,444,551	32		45,506						3,422,654		4,037
14.00	429,323	8		141,648						809,569		3,921
15.00	2,947,356	41		359,164						4,300,449		2,059
16.00	1,157,182	48		23,922						2,460,940		5,658
17.00	999,902	15		11,195						1,376,324		609
18.00										0		
19.00										0		
20.00										0		
21.00										0		
22.00										0		
23.00										0		
23.01										0		
23.02										0		
INPATIENT ROUTINE COST CENTERS												
30.00	8,243,829	157	63,809,001	605,237	63,809,001	63,809,001				13,079,835		38,430
31.00	1,935,581	24	16,236,265	176,125	16,236,265	16,236,265				2,936,310		2,785
32.00										0		
33.00										0		
34.00										0		
35.00										0		
40.00										0		
41.00										0		
42.00										0		
43.00	434,237	6	3,124,556	5,352	3,124,556	3,124,556				654,904		763
44.00	3,588,049	73	9,955,856	250,677	9,955,856	9,955,856				5,518,196		18,418
45.00										0		
46.00										0		
47.00										0		

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPAT TELEPHONES (NP PHONES) 5.10 (Adj)	DATA PROC (GROSS REVENUE) 5.20 (Adj 17)	PUR, REC STORE (EXPENSES) 5.30 (Adj)	ADMITTING (GROSS REVENUE) 5.40 (Adj 18)	CASHIERING (GROSS REVENUE) 5.50 (Adj 19)	STAT (Adj)	STAT (Adj)	STAT (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.60	MANT & REPAIRS 6.00 (Adj 15)
ANCILLARY COST CENTERS												
50.00	Operating Room	4,530,676	101	84,528,245	2,267,967	84,528,245	84,528,245				9,700,358	18,758
51.00	Recovery Room										0	
52.00	Labor Room and Delivery Room	713,177	10	4,579,726	8,732	4,579,726	4,579,726				1,063,229	1,074
53.00	Anesthesiology										0	
54.00	Radiology-Diagnostic	2,736,513	79	73,429,716	222,591	73,429,716	73,429,716				6,231,384	15,258
54.01	Ultrasound	741,604	7	11,057,718	95,598	11,057,718	11,057,718				1,220,849	1,534
55.00	Radiology-Therapeutic	548,610	19	7,568,594	21,342	7,568,594	7,568,594				1,430,021	5,307
56.00	Radioisotope	406,914	8	7,882,720	182,192	7,882,720	7,882,720				1,224,038	1,334
58.00	Magnetic Resonance Imaging (MRI)										0	
59.00	Cardiac Catheterization	416,981	6	8,626,059	153,261	8,626,059	8,626,059				1,476,628	1,187
60.00	Laboratory	2,691,341	49	91,354,343	1,294,837	91,354,343	91,354,343				6,748,548	4,126
61.00	PBP Clinical Laboratory Services-Program Only										0	
62.00	Whole Blood & Packed Red Blood Cells										0	
63.00	Blood Storing, Processing, & Trans.	17,416		558,126	602,985	558,126	558,126				567,261	122
64.00	Intravenous Therapy										0	
65.00	Respiratory Therapy	1,450,654	12	22,450,984	264,185	22,450,984	22,450,984				2,491,008	3,037
66.00	Physical Therapy	1,684,998	32	6,548,193	98,370	6,548,193	6,548,193				2,677,007	5,196
67.00	Occupational Therapy	196,183	1	904,723	3,572	904,723	904,723				316,483	428
68.00	Speech Pathology	176,100	1	846,835	2,627	846,835	846,835				243,175	204
69.00	Electrocardiology	191,885	8	11,692,445	12,030	11,692,445	11,692,445				629,683	977
70.00	Electroencephalography										0	
71.00	Medical Supplies Charged to Patients			4,058,177	712,695	4,058,177	4,058,177				874,771	
72.00	Implantable Devices Charged to Patients			24,942,636	4,566,089	24,942,636	24,942,636				4,052,845	551
73.00	Drugs Charged to Patients			112,535,215		112,535,215	112,535,215				10,049,617	
74.00	Renal Dialysis										0	
75.00	ASC (Non-Distinct Part)	1,313,784		19,059,293	572,410	19,059,293	19,059,293				3,500,843	5,200
76.00	Wound Care	248,314	11	1,630,044	45,392	1,630,044	1,630,044				685,760	1,807
76.97	Cardiac Rehabilitation	120,813	3	330,754		330,754	330,754				190,927	996
76.98	Hyperbaric Oxygen Therapy	91,561	4	1,026,492	43,721	1,026,492	1,026,492				292,003	669
79.00											0	
80.00											0	
81.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
87.00											0	
87.01											0	
88.00	Rural Health Clinic (RHC)	2,200,803	84	7,259,559	321,237		7,259,559				6,184,346	12,593
89.00	Federally Qualified Health Center (FQHC)										0	
90.00	Clinic	6,115,273	344	21,055,863	814,072		21,055,863				11,026,899	60,342
91.00	Emergency	3,314,652	41	22,321,225	358,199	22,321,225	22,321,225				5,223,451	5,819
92.00	Observation Beds										0	
93.00	Other Outpatient Services (Specify)										0	
93.01											0	
93.02											0	
93.03											0	
93.04											0	
93.05											0	
NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis										0	
95.00	Ambulance Services										0	
96.00	Durable Medical Equipment-Rented										0	
97.00	Durable Medical Equipment-Sold										0	
98.00	Other Reimbursable (specify)										0	
99.00	Outpatient Rehabilitation Provider (specify)										0	
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)										0	
101.00	Home Health Agency	4,392,040	62	7,883,701	189,119	7,883,701	7,883,701				6,837,956	7,104

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPAT TELEPHONES (NP PHONES) 5.10 (Adj)	DATA PROC (GROSS REVENUE) 5.20 (Adj 17)	PUR, REC STORE (EXPENSES) 5.30 (Adj)	ADMITTING (GROSS REVENUE) 5.40 (Adj 18)	CASHIERING (GROSS REVENUE) 5.50 (Adj 19)	STAT (Adj)	STAT (Adj)	STAT (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.60	MANT & REPAIRS 6.00 (Adj 15)
105.00 Kidney Acquisition											0	
106.00 Heart Acquisition											0	
107.00 Liver Acquisition											0	
108.00 Lung Acquisition											0	
109.00 Pancreas Acquisition											0	
110.00 Intestinal Acquisition											0	
111.00 Islet Acquisition											0	
112.00 Other Organ Acquisition (specify)											0	
113.00 Interest Expense											0	
114.00 Utilization Review-SNF											0	
116.00 Hospice	892,808	25	2,081,956	43,228	2,081,956	2,081,956					1,632,334	1,500
190.00 Gift, Flower, Coffee Shop, & Canteen	21,582	4		54,084							118,324	575
192.00 Physicians' Private Offices											155,516	5,151
194.00 Marketing Planning Development	360,099	16		40,107							1,167,952	1,517
194.02 Job Care	339,027	9	831,693	44,744	831,693	831,693					552,712	997
194.03 Retail Pharmacy	468,544	20		19,477							2,542,314	1,516
194.04 Respiratory Home Care	450,631	15	2,025,000	280,521	2,025,000	2,025,000					1,123,436	3,000
194.05 Health Education	89,941			8,625							211,357	688
194.06 Health Fair	11,184			16,762							30,666	
194.07 Parish Nursing	33,559			613							44,795	
194.08 SOS Non Pt Sales											74	
TOTAL	69,214,121	1,640	652,195,713	16,831,231	623,880,291	652,195,713	0	0	0		139,498,572	253,576
COST TO BE ALLOCATED	12,884,318	592,270	3,281,944	430,051	1,932,109	3,146,859	0	0	0		9,866,677	4,869,106
UNIT COST MULTIPLIER - SCH 8	0.186152	361.140352	0.005032	0.025551	0.003097	0.004825	0.000000	0.000000	0.000000		0.070730	19.201760

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR OF SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (ASSIGN TM) (Adj)	CENT SERV & SUPPLY (PT CHRGABL) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj 16)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.10	Nonpatient Telephones											
5.20	Data Processing											
5.30	Purchasing, Receiving and Store											
5.40	Admitting											
5.50	Cashiering/Accounts Receivable											
5.60	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	202	Laundry and Linen Service										
9.00	988	Housekeeping										
10.00	2,824	84	2,290	Dietary								
11.00	2,269	Cafeteria										
12.00	Maintenance of Personnel											
13.00	4,037	Nursing Administration										
14.00	3,921	Central Services and Supply										
15.00	2,059	Pharmacy										
16.00	5,658	Medical Records & Library										
17.00	609	Social Service										
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	38,430	328,668	14,808	80,897	10,848		10,848	422,305		63,809,001	15,252	
31.00	2,785	68,667	2,209	10,541	2,198		2,198	140,264		16,236,265	1,934	
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	763	21,333	550		447		447	16,015		3,124,556	1,126	
44.00	18,418	228,892	24,364	116,538	6,247			132,225		9,955,856	24,400	
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR OF SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (ASSIGN TM)	CENT SERV & SUPPLY (PT CHRGABL)	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj 16)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
50.00	Operating Room	18,758	68,029	1,512	4,853		4,853	1,793,650		84,528,245		
51.00	Recovery Room											
52.00	Labor Room and Delivery Room	1,074	41,334	311	734		734	26,302		4,579,726		
53.00	Anesthesiology											
54.00	Radiology-Diagnostic	15,258	20,248	2,330	4,377			240,649		73,429,716		
54.01	Ultrasound	1,534			573			45,466		11,057,718		
55.00	Radiology-Therapeutic	5,307			538			9,432		7,568,594		
56.00	Radioisotope	1,334		156	201			17,666		7,882,720		
58.00	Magnetic Resonance Imaging (MRI)											
59.00	Cardiac Catheterization	1,187			368			1,293,790		8,626,059		
60.00	Laboratory	4,126		1,344	4,006			1,362,546		91,354,343		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells											
63.00	Blood Storing, Processing, & Trans.	122		24				520,380		558,126		
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	3,037		606	1,909			216,183		22,450,984		
66.00	Physical Therapy	5,196	20,667	1,880	2,322			14,767		6,548,193		
67.00	Occupational Therapy	428		221	199			3,499		904,723		
68.00	Speech Pathology	204		17	181			1,571		846,835		
69.00	Electrocardiology	977		111	368			9,309		11,692,445		
70.00	Electroencephalography											
71.00	Medical Supplies Charged to Patients							950		4,058,177		
72.00	Implantable Devices Charged to Patients	551						3,687,602		24,942,636		
73.00	Drugs Charged to Patients								8,725,870	112,535,215		
74.00	Renal Dialysis											
75.00	ASC (Non-Distinct Part)	5,200			1,702			627,311		19,059,293		
76.00	Wound Care	1,807	10,440		358			90,612		1,630,044		
76.97	Cardiac Rehabilitation	996			145					330,754		
76.98	Hyperbaric Oxygen Therapy	669			132			33,514		1,026,492		
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
87.01												
88.00	Rural Health Clinic (RHC)	12,593			3,906			210,157		7,259,559		
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic	60,342		3,156	11,098			391,823		21,055,863		
91.00	Emergency	5,819	145,334	5,323	3,833		3,914	317,183		22,321,225		
92.00	Observation Beds											
93.00	Other Outpatient Services (Specify)											
93.01												
93.02												
93.03												
93.04												
93.05												
NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis											
95.00	Ambulance Services											
96.00	Durable Medical Equipment-Rented											
97.00	Durable Medical Equipment-Sold											
98.00	Other Reimbursable (specify)											
99.00	Outpatient Rehabilitation Provider (specify)											
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)											
101.00	Home Health Agency	7,104		318				116,485		7,883,701		

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR OF SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (ASSIGN TM) (Adj)	CENT SERV & SUPPLY (PT CHRGABL) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj 16)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
116.00 Hospice	1,500							24,322	122,021	2,081,956		
190.00 Gift, Flower, Coffee Shop, & Canteen	575				71							
192.00 Physicians' Private Offices	5,151											
194.00 Marketing Planning Development	1,517			19,028	526							
194.02 Job Care	997				575			33,763		831,693		
194.03 Retail Pharmacy	1,516				1,050			1,089				
194.04 Respiratory Home Care	3,000				857					2,025,000		
194.05 Health Education	688				110							
194.06 Health Fair					1			16,762				
194.07 Parish Nursing					46							
194.08 SOS Non Pt Sales												
TOTAL	251,530	953,696	64,811	227,004	74,950	0	22,994	12,027,479	8,847,891	652,195,713	42,712	0
COST TO BE ALLOCATED	2,607,555	847,250	2,237,400	2,185,806	856,418	0	3,827,391	1,000,650	4,761,302	2,880,118	1,503,836	0
UNIT COST MULTIPLIER - SCH 8	10.366775	0.888386	34.521916	9.628933	11.426521	0.000000	166.451744	0.083197	0.538128	0.004416	35.208745	0.000000

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.10 Nonpatient Telephones
- 5.20 Data Processing
- 5.30 Purchasing, Receiving and Store
- 5.40 Admitting
- 5.50 Cashiering/Accounts Receivable

- 5.60 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Other Special Care (specify)
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 54.01 Ultrasound
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00 Wound Care
- 76.97 Cardiac Rehabilitation
- 76.98 Hyperbaric Oxygen Therapy
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

NONREIMBURSABLE COST CENTERS

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchng. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 3,506,709	\$ (59,612)	\$ 3,447,097
2.00	Capital Related Costs-Movable Equipment	3,625,799	(203,161)	3,422,638
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	12,806,781	11,617	12,818,398
5.10	Nonpatient Telephones	581,922	0	581,922
5.20	Data Processing	5,418,007	(2,354,028)	3,063,979
5.30	Purchasing, Receiving and Store	368,327	0	368,327
5.40	Admitting	1,637,905	0	1,637,905
5.50	Cashiering/Accounts Receivable	2,672,113	(131)	2,671,982
			0	0
			0	0
			0	0
5.60	Administrative and General	9,321,975	(201,769)	9,120,206
6.00	Maintenance and Repairs	4,001,236	(8,808)	3,992,428
7.00	Operation of Plant	2,374,620	0	2,374,620
8.00	Laundry and Linen Service	779,405	0	779,405
9.00	Housekeeping	1,819,634	0	1,819,634
10.00	Dietary	1,792,598	(151,850)	1,640,748
11.00	Cafeteria	417,880	151,850	569,730
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	2,836,197	0	2,836,197
14.00	Central Services and Supply	607,871	0	607,871
15.00	Pharmacy	3,667,279	0	3,667,279
16.00	Medical Records & Library	2,063,562	0	2,063,562
17.00	Social Service	1,166,584	0	1,166,584
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	9,516,708	0	9,516,708
31.00	Intensive Care Unit	2,270,631	0	2,270,631
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	508,860	0	508,860
44.00	Skilled Nursing Facility	4,302,050	(7,686)	4,294,364
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 7,116,103	\$ 0	\$ 7,116,103
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	835,736	0	835,736
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	4,378,813	0	4,378,813
54.01	Ultrasound	911,912	0	911,912
55.00	Radiology-Therapeutic	1,066,429	0	1,066,429
56.00	Radioisotope	1,014,789	0	1,014,789
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization	1,246,285	0	1,246,285
60.00	Laboratory	4,896,920	0	4,896,920
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.	537,796	0	537,796
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,845,459	0	1,845,459
66.00	Physical Therapy	2,134,293	0	2,134,293
67.00	Occupational Therapy	255,209	0	255,209
68.00	Speech Pathology	192,998	0	192,998
69.00	Electrocardiology	410,580	0	410,580
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	803,991	0	803,991
72.00	Implantable Devices Charged to Patients	3,596,906	0	3,596,906
73.00	Drugs Charged to Patients	8,591,826	0	8,591,826
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)	2,933,774	0	2,933,774
76.00	Wound Care	592,096	0	592,096
76.97	Cardiac Rehabilitation	151,389	0	151,389
76.98	Hyperbaric Oxygen Therapy	251,254	0	251,254
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	4,552,988	737,403	5,290,391
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	8,468,658	0	8,468,658
91.00	Emergency	4,122,245	0	4,122,245
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 138,973,102	\$ (2,086,175)	\$ 136,886,927
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency	5,817,627	(9,919)	5,807,708
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
116.00	Hospice	1,411,442	0	1,411,442
190.00	Gift, Flower, Coffee Shop, & Canteen	94,576	0	94,576
192.00	Physicians' Private Offices	4,086	0	4,086
194.00	Marketing Planning Development	1,054,065	22,260	1,076,325
194.02	Job Care	249,946	212,796	462,742
194.03	Retail Pharmacy	2,402,806	0	2,402,806
194.04	Respiratory Home Care	965,550	0	965,550
194.05	Health Education	120,619	65,706	186,325
194.06	Health Fair	28,156	0	28,156
194.07	Parish Nursing	38,532	0	38,532
194.08	SOS Non Pt Sales	74	0	74
	SUBTOTAL	\$ 12,187,479	\$ 290,843	\$ 12,478,322
200	TOTAL	\$ 151,160,581	\$ (1,795,332)	\$ 149,365,249

(To Schedule 8)

Provider Name:
SONORA REGIONAL MEDICAL CENTER

Page 1
Fiscal Period Ended:
DECEMBER 31, 2012

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5-7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
50.00 Operating Room	0												
51.00 Recovery Room	0												
52.00 Labor Room and Delivery Room	0												
53.00 Anesthesiology	0												
54.00 Radiology-Diagnostic	0												
54.01 Ultrasound	0												
55.00 Radiology-Therapeutic	0												
56.00 Radioisotope	0												
58.00 Magnetic Resonance Imaging (MRI)	0												
59.00 Cardiac Catheterization	0												
60.00 Laboratory	0												
61.00 PBP Clinical Laboratory Services-Program Only	0												
62.00 Whole Blood & Packed Red Blood Cells	0												
63.00 Blood Storing, Processing, & Trans.	0												
64.00 Intravenous Therapy	0												
65.00 Respiratory Therapy	0												
66.00 Physical Therapy	0												
67.00 Occupational Therapy	0												
68.00 Speech Pathology	0												
69.00 Electrocardiology	0												
70.00 Electroencephalography	0												
71.00 Medical Supplies Charged to Patients	0												
72.00 Implantable Devices Charged to Patients	0												
73.00 Drugs Charged to Patients	0												
74.00 Renal Dialysis	0												
75.00 ASC (Non-Distinct Part)	0												
76.00 Wound Care	0												
76.97 Cardiac Rehabilitation	0												
76.98 Hyperbaric Oxygen Therapy	0												
79.00	0												
80.00	0												
81.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
87.00	0												
87.01	0												
88.00 Rural Health Clinic (RHC)	737,403						454,037	(507)			283,873		
89.00 Federally Qualified Health Center (FQHC)	0												
90.00 Clinic	0												
91.00 Emergency	0												
92.00 Observation Beds	0												
93.00 Other Outpatient Services (Specify)	0												
93.01	0												
93.02	0												
93.03	0												
93.04	0												
93.05	0												
NONREIMBURSABLE COST CENTERS													
94.00 Home Program Dialysis	0												
95.00 Ambulance Services	0												
96.00 Durable Medical Equipment-Rented	0												
97.00 Durable Medical Equipment-Sold	0												
98.00 Other Reimbursable (specify)	0												
99.00 Outpatient Rehabilitation Provider (specify)	0												
100.00 Intern-Resident Service (not appvd. tchnlg. prgm.)	0												
101.00 Home Health Agency	(9,919)							(9,919)					

Provider Name			Fiscal Period				Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER			JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1780673376		31
Report References							As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report							
		Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		
<u>MEMORANDUM ADJUSTMENT</u>									
1	DPNF 1	Not Reported	Direct Capital Related Costs To include Skilled Nursing Facility direct capital costs for informational purposes only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304				\$0	\$187,873	\$187,873

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1780673376		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
2	10A	A			11.00	7	Cafeteria		\$417,880	\$151,850	\$569,730	
	10A	A			10.00	7	Dietary		1,792,598	(151,850)	1,640,748	
							To adjust the provider's reclassification of dietary cost to cafeteria to agree with the provider's records.					
							42 CFR 413.20, 413.24 and 413.5					
							CMS Pub. 15-1, Sections 2300, 2304 and 2306					
3	10A	A			194.00	7	Marketing Planning Development		\$1,054,065	\$22,260	\$1,076,325	
	10A	A			5.60	7	Administrative and General		9,321,975	(22,260)	9,299,715 *	
							To reclassify marketing cost to the marketing cost center.					
							42 CFR 413.5, 413.9 and 413.24					
							CMS Pub. 15-1, Sections 2136.2, 2304 and 2328					

*Balance carried forward from prior/to subsequent adjustments

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SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1780673376		31
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
4	10A	A			5.20	7	Data Processing To offset EHR revenue against home office management fees included in the Data Processing cost center. 42 CFR 413.20, 413.24, 413.9, 413.98 and 495.308 CMS Pub. 15-1, Sections 2300, 2304 and 2302.5	\$5,418,007	(\$2,258,003)	\$3,160,004
	10A	A			5.60	7	Administrative and General	*	\$9,299,715	
5							To eliminate travel expenses due to insufficient documentation and for travel expenses that are not related to patient care. 42 CFR 413.20, 413.24 and 413.9(c)(3)		(\$20,877)	
6							To eliminate nonallowable donations expense not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 2300 and 2304		(3,000)	
7							To eliminate Other Expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(51,268)</u> (\$75,145)	\$9,224,570 *
8	10A	A			44.00	7	Skilled Nursing Facility To eliminate podiatry and sitter services not included in the routine rate. CCR, Title 22, 51511, 51123, 51310 and 51315	\$4,302,050	(\$7,686)	\$4,294,364
9	10A	A			88.00	7	Rural Health Clinic (RHC) To include physician compensation for services rendered that are paid in the all-inclusive rate per visit. 42 CFR 413.20, 413.24 and 491.8(a) CMS Pub. 15-2, Section 4013 and 4018 CMS Pub. 100-40, Section 40.4	\$4,552,988	\$454,037	\$5,007,025

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1780673376		31
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
10	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	\$3,506,709	(\$165)	\$3,506,544	*
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	3,625,799	(17,975)	3,607,824	*
	10A	A		4.00	7	Employee Benefits	12,806,781	(5,704)	12,801,077	*
	10A	A		5.20	7	Data Processing	5,418,007	(96,025)	5,321,982	
	10A	A		5.50	7	Cashiering/Accounts Receivable	2,672,113	(131)	2,671,982	
	10A	A		5.60	7	Administrative and General	* 9,224,570	(104,364)	9,120,206	
	10A	A		6.00	7	Maintenance and Repairs	4,001,236	(8,808)	3,992,428	
	10A	A		88.00	7	Rural Health Clinic (RHC)	4,552,988	(507)	4,552,481	*
	10A	A		101.00	7	Home Health Agency	5,817,627	(9,919)	5,807,708	
						To adjust the home office costs to agree with the filed Home Office Cost Report. 42 CFR 413.17 and 413.24/CMS Pub. 15-1, Sections 2150.2 and 2304				
11	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	* \$3,506,544	(\$93,392)	\$3,413,152	*
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	* 3,607,824	(48,326)	3,559,498	*
						To reverse the provider's A-8 Offset of a gain on the sale of an asset that is not includable in allowable costs due to the BBA of 1997. 42 CFR 413.134/CMS Pub. 15-1, Section 104.14B				
12	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	* \$3,413,152	\$33,945	\$3,447,097	
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	* 3,559,498	(136,860)	3,422,638	
						To reverse the provider's A-8 Offset of a gain/loss on the sale of an asset that is not includable in allowable costs due to the BBA of 1997. 42 CFR 413.134/CMS Pub. 15-1, Section 104.14B				
13	10A	A		4.00	7	Employee Benefits	* \$12,801,077	\$17,321	\$12,818,398	
	10A	A		88.00	7	Rural Health Clinic (RHC)	* 4,552,481	283,873	4,836,354	
	10A	A		194.02	7	Job Care	249,946	212,796	462,742	
	10A	A		194.05	7	Health Education	120,619	65,706	186,325	
						To reverse the provider's A-8 elimination of Mid-Level practitioners. 42 CFR 413.20, 413.24, 413.53(a) and 413.9(b)(1) CMS Pub. 15-1, Sections 2102.1, 2182, 2200.1, 2300, 2304 and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1780673376		31
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
14	9	B-1		90.00	1	Clinic (Square Feet)		18,905	1,446	20,351		
	9	B-1		1.00	1	Total - Square Feet		193,631	1,446	195,077		
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
15	9	B-1		192.00	2, 6, 7	Physicians Private Offices (Square Feet)		0	5,151	5,151		
	9	B-1		2.00	2	Total - Square Feet		286,689	5,151	291,840		
	9	B-1		6.00	6	Total - Square Feet		248,425	5,151	253,576		
	9	B-1		7.00	7	Total - Square Feet		246,379	5,151	251,530		
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
16	9	B-1		76.97	16	Cardiac Rehabilitation (Gross Revenue)		0	330,754	330,754		
	9	B-1		88.00	16	Rural Health Clinic		0	7,259,559	7,259,559		
	9	B-1		90.00	16	Clinic		0	21,055,863	21,055,863		
	9	B-1		16.00	16	Total - Gross Revenue		623,549,537	28,646,176	652,195,713		
To adjust Medical Records statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306												
17	9	B-1		79.97	5.20	Cardiac Rehabilitation (Gross Revenue)		0	330,754	330,754		
	9	B-1		5.20	5.20	Total - Gross Revenue		651,864,959	330,754	652,195,713		
To adjust gross revenue statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306 42 CFR 413.20 and 413.24												

Provider Name							Fiscal Period		Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1780673376		31
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
18	9	B-1			79.97	5.40	Cardiac Rehabilitation (Gross Revenue)	0	330,754	330,754	
	9	B-1			5.40	5.40	Total - Gross Revenue	623,549,537	330,754	623,880,291	
							To adjust gross revenue statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
19	9	B-1			79.97	5.50	Cardiac Rehabilitation (Gross Revenue)	0	330,754	330,754	
	9	B-1			5.50	5.50	Total - Gross Revenue	651,864,959	330,754	652,195,713	
							To adjust gross revenue statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1780673376		31
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
20	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	1,940	130	2,070	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	648	(26)	622	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	253	(52)	201	
21	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,006,603	\$248,010	\$7,254,613	
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,275,712	(77,010)	2,198,702	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	1,631,742	(102,151)	1,529,591	
	6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	0	88,330	88,330	
	6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	4,511	(4,511)	0	
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	88,100	1,144	89,244	
	6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	375,790	(227,776)	148,014	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	4,702,736	153,281	4,856,017	
	6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Whole Blood	30,813	534	31,347	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,018,793	(262,243)	1,756,550	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	48,811	673	49,484	
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	17,617	155	17,772	
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Therapy	548	259	807	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	485,314	5,259	490,573	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	25	50	75	
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Imp. Dev. Charged to Patients	1,303,020	(996)	1,302,024	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	5,450,566	(12,300)	5,438,266	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	368,314	361	368,675	
	6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	25,809,015	(188,931)	25,620,084	
22	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$12,265,161	(\$686,571)	\$11,578,590	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	25,809,015	(188,931)	25,620,084	
23	3	E-3	VII	XIX	32.00	1	Patient Liability	\$77,758	\$59,351	\$137,109	
	1	E-3	VII	XIX	41.00	1	Interim Payments	7,526,573	(193,899)	7,332,674	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1780673376		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>												
<p>-Continued from previous-</p> <p style="margin-left: 300px;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 2, 2014 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542</p>												

Provider Name							Fiscal Period	Provider NPI		Adjustments
SONORA REGIONAL MEDICAL CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1780673376		31
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA -SWING BEDS										
24	4	D-1		XIX	5.00	1	Total Swing Beds Through December 31	2,658	116	2,774
25	4	D-1		XIX	7.00	1	Total Swing Bed NF Type Days Through July 31, 2012	354	(287)	67
	4	D-1		XIX	8.00	1	Total Swing Bed NF Type Days After July 31, 2012	0	171	171
							To adjust Swing Bed days to agree with the provider's patient census reports. 42 CFR 413.2, 413.24 and 413.53(a)(2) CMS Pub. 15-1, Sections 2205, 2230.5 and 2304			
26	4	D-1		XIX	19.00	1	Medi-Cal NF Swing Bed Rates Through July 31, 2012	\$0.00	\$307.25	\$307.25
	4	D-1		XIX	20.00	1	Medi-Cal NF Swing Bed Rates After July 31, 2012	0	307.25	307.25
							To adjust Medi-Cal Swing-Bed Rates to agree with the rate paid to the provider for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 4025 CCR, Title 22, Section 51512(a)(3)			

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Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF												
27	DPNF 1	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 2, 2014 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542	23,806	80	23,886		
28	DPNF 4	D-3		XIX	60.00	2	Skilled Nursing Facility Ancillary Charges - Laboratory	\$939,801	(\$939,801)	\$0		
	DPNF 4	D-3		XIX	66.00	2	Skilled Nursing Facility Ancillary Charges - Physical Therapy	48,903	(48,903)	0		
	DPNF 4	D-3		XIX	67.00	2	Skilled Nursing Facility Ancillary Charges - Occupational Therapy	8,737	(8,737)	0		
	DPNF 4	D-3		XIX	68.00	2	Skilled Nursing Facility Ancillary Charges - Speech Therapy To eliminate ancillary charges not included in the rate. CCR, Title 22, Sections 51511 and 51123	17,598	(17,598)	0		

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Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
29	DPNF 1	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$0	\$2,338	\$2,338		
30	1	NA	Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$61,045	\$61,045		
31	DPNF 1	N/A	Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$63,190	\$63,190		