

**REPORT
ON THE
COST REPORT REVIEW**

**SENECA DISTRICT HOSPITAL
CHESTER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1396848677 and 1326234022**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Kelly Ostrom
Auditors: Ahsan Hafeez & Janice L. Varrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 28, 2104

Carlene Slusher
Director of Finance
Seneca District Hospital
130 Brentwood Drive
Chester, CA 96020

SENECA DISTRICT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1396848677
FISCAL PERIOD ENDED JUNE 30, 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 State in the amount of \$43,652 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 Facilities Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

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

Future District Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates 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:

Lisa Alder, 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.

Carlene Slusher
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If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1396848677		
Reported	\$ (37,333)	
Net Change	\$ (6,319)	
Audited Amount Due Provider (State)	\$ (43,652)	
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: 1326234022		
Reported		\$ 387.44
Net Change		\$ (3.74)
Audited Cost Per Day		\$ 383.70
Audited Amount Due Provider (State)	\$ 0	
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)	\$ (43,652)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 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)		\$ (43,652)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1396848677

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>319,454</u>	\$ <u>322,270</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>640</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>320,094</u>	\$ <u>322,270</u>
6. Interim Payments (Adj 12)		\$ <u>(357,427)</u>	\$ <u>(363,294)</u>
7. Balance Due Provider (State)		\$ <u>(37,333)</u>	\$ <u>(41,024)</u>
8.	\$	\$ <u>0</u>	\$ <u>0</u>
9. Overpayments (Adj 16,17,18)		\$ <u>0</u>	\$ <u>(2,628)</u>
10.	\$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>(37,333)</u></u>	\$ <u><u>(43,652)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SENECA DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1396848677

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 319,454 \$ 323,175

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 11) \$ 201,619 \$ 211,5193. Inpatient Ancillary Service Charges (Adj 11) \$ 527,823 \$ 531,7454. Total Charges - Medi-Cal Inpatient Services \$ 729,442 \$ 743,2645. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 409,988 \$ 420,0896. 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 NET COSTS OF COVERED SERVICESProvider Name:
SENECA DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1396848677

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 144,367	\$ 145,426
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 175,087	\$ 177,518
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 319,454	\$ 322,944
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 231
8. SUBTOTAL	\$ 319,454	\$ 323,175 (To Schedule 2)
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 12)	\$ 0	\$ (905)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 319,454	\$ 322,270 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SENECA DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1396848677

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 6)	1,148	1,155
2. Inpatient Days (include private, exclude swing-bed)	891	898
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	709	709
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	137	137
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	81	81
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	19	19
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	20	20
9. Medi-Cal Days (excluding swing-bed) (Adj 9,13)	133.00	137.50

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 1,316.44	\$ 1,316.44
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 1,316.44	\$ 1,316.44
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 15)	\$ 185.96	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 15)	\$ 185.96	\$ 307.25
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 1,467,182	\$ 1,458,282
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 180,352	\$ 180,352
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 106,632	\$ 106,632
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 3,533	\$ 5,798
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 3,719	\$ 6,145
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 294,236	\$ 298,927
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,172,946	\$ 1,159,355

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,222,674	\$ 1,222,674
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,222,674	\$ 1,222,674
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.959328	\$ 0.948213
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)	\$ 1,724.50	\$ 1,724.50
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)	\$ 1,172,946	\$ 1,159,355

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,316.44	\$ 1,291.04
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 175,087	\$ 177,518
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 175,087	\$ 177,518

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1396848677

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1396848677

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, 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
16. Total Inpatient Routine Cost (Sch 8, Line ____, 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
21. Total Inpatient Routine Cost (Sch 8, Line ____, 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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1396848677

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 400,417	\$ 718,506	0.557292	\$ 22,084	\$ 12,307
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	19,734	423,570	0.046590	10,758	501
54.00	Radiology-Diagnostic	879,079	3,079,676	0.285445	25,061	7,154
54.01	Ultrasound	44,251	175,135	0.252665	1,565	395
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	1,044,063	2,898,538	0.360203	61,471	22,142
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.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	252,835	292,474	0.864471	41,038	35,476
66.00	Physical Therapy	453,886	843,400	0.538163	0	0
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	44,759	290,507	0.154070	3,056	471
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	356,907	938,195	0.380419	58,108	22,105
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	510,657	3,575,724	0.142812	304,166	43,439
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	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)	2,543,805	3,575,155	0.711523	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	1,476,610	4,562,317	0.323654	4,438	1,436
92.00	Observation Beds	0	822,030	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		\$ 8,027,003	\$ 22,195,227		\$ 531,745	\$ 145,426

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1396848677

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 10)	AUDITED
50.00	Operating Room	\$ 22,084	\$	\$ 22,084
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology	10,758		10,758
54.00	Radiology-Diagnostic	25,061		25,061
54.01	Ultrasound	1,565		1,565
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	59,584	1,887	61,471
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	41,038		41,038
66.00	Physical Therapy			0
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	3,056		3,056
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	57,827	281	58,108
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	302,412	1,754	304,166
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				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	4,438		4,438
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		\$ 527,823	\$ 3,922	\$ 531,745

(To Schedule 5)

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

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326234022

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 1,954,611	\$ 1,935,758	\$ (18,853)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 1,954,611	\$ 1,935,758	\$ (18,853)
4. Total Distinct Part Patient Days (Adj)	5,045	5,045	
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 387.44	\$ 383.70	\$ (3.74)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	16	16	0
10. Total Licensed Capacity (All levels) (Adj)	26	26	0
11. Total Medi-Cal DP Patient Days (Adj 14)	5,045	4,988	(57)
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 3,999	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 24,881	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 28,880	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 584,731	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 381,513	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 966,244	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326234022

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 1,068,861	\$ 1,063,649	\$ (5,212)
1.00	New Cap Rel Costs-Bldg and Fixt	7,320	7,322	2
1.01	New Cap Rel Costs-LAC Bldg	813	836	23
2.00	New Cap Rel Costs-Mvble Equip	1,684	1,682	(2)
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	23,954	23,968	14
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	218,427	210,251	(8,176)
6.00	Maintenance and Repairs	43,894	43,365	(529)
7.00	Operation of Plant	48,297	46,949	(1,348)
8.00	Laundry & Linen Service	19,135	19,025	(110)
9.00	Housekeeping	40,717	40,168	(549)
10.00	Dietary	311,095	309,203	(1,892)
11.00	Cafeteria	2,742	2,715	(27)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	117,842	117,096	(746)
14.00	Central Services & Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	49,830	49,527	(303)
17.00	Social Service		0	0
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	\$ 1,954,611	\$ 1,935,758	\$ (18,853)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

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

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326234022

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	New Cap Rel Costs-Bldg and Fixt	\$ 7,322	\$ N/A
1.01	New Cap Rel Costs-LAC Bldg	836	N/A
2.00	New Cap Rel Costs-Mvble Equip	1,682	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	776	23,193
5.01		0	0
5.02		0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	4,148	48,954
6.00	Maintenance and Repairs	844	26,151
7.00	Operation of Plant	2,653	4,994
8.00	Laundry & Linen Service	106	814
9.00	Housekeeping	378	22,828
10.00	Dietary	2,998	144,905
11.00	Cafeteria	105	1,193
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	1,677	80,403
14.00	Central Services & Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	1,355	28,079
17.00	Social Service	0	0
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	\$ 24,881	\$ 381,513

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

(To DPNF SCH 1)

Provider Name:
 SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
 JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS (GROSS SAL) 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMIN. & GENERAL (ACCUM COST) 5.00
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
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	24,865	4,764
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	5,779	1,107
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Vacant Space	0	0	0	0	0	0	0	0	0	0	1,673	320
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>181,373</u>	<u>0</u>	<u>11,512,175</u>	<u>1,850,907</u>							

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR (SVCD SQ FT) 6.00	OPERATION OF PLANT (SVCD SQ FT) 7.00	LAUNDRY & LINEN (LBS) 8.00	HOUSEKEEP (SVCD SQ. FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (PAID FTE'S) 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN (HRS SVC) 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY (COSTED REQUIS) 15.00	MEDICAL REC & LIBR (GROSS REV) 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
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	6,848	7,414	0	6,343	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	7,463	8,080	0	6,913	3,064	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Vacant Space	2,160	2,339	0	2,001	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>319,843</u>	<u>305,913</u>	<u>95,267</u>	<u>258,006</u>	<u>391,063</u>	<u>12,921</u>	<u>0</u>	<u>332,586</u>	<u>120,851</u>	<u>159,621</u>	<u>649,703</u>	<u>0</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC	ANESTHETIST								SCHOOL	
	(SPECIFIC)	(ASG TIME)								ADJUSTMENT	
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
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
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	50,232	0	50,232
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	32,407	0	32,407
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0
194.02 Vacant Space	0	0	0	0	0	0	0	0	8,493	0	8,493
	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	11,512,175	0	11,512,175

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			5.00	6.00 (Adj 5) (Adj)
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	
115.00 Ambulatory Surgical Center (Distinct Part)												0	
116.00 Hospice												24,865	634
117.00 Other Special Purpose (specify)												0	
190.00 Gift, Flower, Coffee Shop, & Canteen												0	
191.00 Research												0	
192.00 Physicians' Private Offices												5,779	691
193.00 Nonpaid Workers												0	
194.00 Other Nonreimbursable Cost Centers												0	
194.02 Vacant Space												1,673	200
0.00												0	
0.00												0	
TOTAL	4,424,811	0	0	0	0	0	0	0	0	0		9,661,268	29,613
COST TO BE ALLOCATED	181,373	0	0	0	0	0	0	0	0	0		1,850,907	319,843
UNIT COST MULTIPLIER - SCH 8	0.040990	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.191580	10.800763

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	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)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	New Cap Rel Costs-Bldg and Fixt											
1.01	New Cap Rel Costs-LAC Bldg											
2.00	New Cap Rel Costs-Mvble Equip											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	74											
9.00	298	15,180										
10.00	636	550	636									
11.00	128		128	398								
12.00	Maintenance of Personnel											
13.00	804											
14.00	595											
15.00	339											
16.00	1,993											
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	1,837	4,128	1,837	3,266	752						12,973	2,044,704
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	4,015	11,178	4,015	14,633	1,461						20,406	1,932,455
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
 SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
 JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	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 5)	(Adj)	(Adj 5)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(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												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice	634		634									
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices	691		691	145								
193.00 Nonpaid Workers												
194.00 Other Nonreimbursable Cost Centers												
194.02 Vacant Space	200		200									
0.00												
0.00												
TOTAL	26,161	55,972	25,789	18,507	6,952	0	57,959	177,924	217,689	25,350,356	0	0
COST TO BE ALLOCATED	305,913	95,267	258,006	391,063	12,921	0	332,586	120,851	159,621	649,703	0	0
UNIT COST MULTIPLIER - SCH 8	11.693467	1.702047	10.004490	21.130540	1.858541	0.000000	5.738301	0.679229	0.733252	0.025629	0.000000	0.000000

Provider Name:
 SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
 JUNE 30, 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)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	New Cap Rel Costs-Bldg and Fixt						
1.01	New Cap Rel Costs-LAC Bldg						
2.00	New Cap Rel Costs-Mvble Equip						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry & Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services & 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:
 SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
 JUNE 30, 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)
	(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	100					
54.00	Radiology-Diagnostic						
54.01	Ultrasound						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
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	Other Ancillary (specify)						
77.00							
78.00							
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:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Cap Rel Costs-Bldg and Fixt	\$ 38,612	\$ 0	\$ 38,612
1.01	New Cap Rel Costs-LAC Bldg	144,296	0	144,296
2.00	New Cap Rel Costs-Mvble Equip	8,872	0	8,872
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	175,504	0	175,504
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	1,861,427	(63,475)	1,797,952
6.00	Maintenance and Repairs	256,306	0	256,306
7.00	Operation of Plant	209,730	0	209,730
8.00	Laundry & Linen Service	78,383	0	78,383
9.00	Housekeeping	182,768	0	182,768
10.00	Dietary	301,919	0	301,919
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	245,876	0	245,876
14.00	Central Services & Supply	81,487	0	81,487
15.00	Pharmacy	121,557	0	121,557
16.00	Medical Records & Library	463,164	0	463,164
17.00	Social Service		0	0
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)	977,370	0	977,370
31.00	Intensive Care Unit		0	0
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		0	0
44.00	Skilled Nursing Facility	1,068,861	(5,212)	1,063,649
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 285,228	\$ 0	\$ 285,228
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology	1,647	0	1,647
54.00	Radiology-Diagnostic	611,015	0	611,015
54.01	Ultrasound	28,917	0	28,917
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	771,456	0	771,456
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.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	190,968	5,212	196,180
66.00	Physical Therapy	322,042	0	322,042
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	26,801	0	26,801
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	177,924	0	177,924
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	217,689	0	217,689
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
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)	1,667,784	3,000	1,670,784
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	1,032,247	0	1,032,247
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	\$ 11,549,850	\$ (60,475)	\$ 11,489,375
	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:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 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		0	0
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
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice	22,800	0	22,800
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.00	Other Nonreimbursable Cost Centers		0	0
194.02	Vacant Space		0	0
			0	0
			0	0
	SUBTOTAL	\$ 22,800	\$ 0	\$ 22,800
200	TOTAL	\$ 11,572,650	\$ (60,475)	\$ 11,512,175

(To Schedule 8)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SENECA DISTRICT HOSPITAL			JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10A	A			5.00	7	Administrative and General	\$1,861,427		
	10A	A			88.00	7	Rural Health Clinic To reclassify the recruitment expenses for clinic family physician assistant to an outpatient cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	1,667,784	(\$3,000)	\$1,858,427 *
									3,000	1,670,784
2	10A	A			44.00	7	Skilled Nursing Facility	\$1,068,861		
	10A	A			65.00	7	Respiratory Therapy To reclassify oxygen expenses from the Skilled Nursing cost center to Respiratory Therapy for proper cost reporting. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, and 2304 CCR, Title 22, Sections 51123 and 51511.2	190,968	(\$5,212)	\$1,063,649
									5,212	196,180

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
SENECA DISTRICT HOSPITAL			JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18		
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10A	A			5.00	7	Administrative and General To eliminate administration management services expense in excess of what is allowable. 42 CFR 413.9(c)(2), 413.20, 413.24, and 413.102 CMS Pub. 15-1, Sections 901, 902.3, 902.5, 904, 905.1, 1005, 2102.1, and 2102.3	*	\$1,858,427	(\$60,475)	\$1,797,952

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SENECA DISTRICT HOSPITAL			JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet								Part
ADJUSTMENTS TO REPORTED STATISTICS										
4	9	B-1			7.00	1.01	Operation of Plant (Square Feet)	1,971	(500)	1,471
	9	B-1			1.01	1.01	Total - Square Feet	17,753	(500)	17,253
							To adjust square feet statistics to agree with the provider's workpapers.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			
5	9	B-1			194.02	6,7,9	Vacant Space (Square Feet)	0	200	200
	9	B-1			6.00	6	Total - Square Feet	29,413	200	29,613
	9	B-1			7.00	7	Total - Square Feet	25,961	200	26,161
	9	B-1			9.00	9	Total - Square Feet	25,589	200	25,789
							To include square footage for vacant space at the Lake Almanor building in order to properly allocate expense and to agree with the provider's records.			
							42 CFR 413.20, 413.24, and 413.50			
							CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328			

Provider Name							Fiscal Period			Provider NPI		Adjustments
SENECA DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1396848677		18
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
6	4	D-1	I	XIX	1.00	1	Inpatient Days To adjust inpatient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	1,148	7	1,155		

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SENECA DISTRICT HOSPITAL			JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS										
7	7	Not Reported			91.00	Emergency Room To include remuneration for Provider-Based Physicians that are combined billed to the applicable cost center. 42 CFR 431.20, 413.5, and 431.24 CMS Pub. 15.1, Sections 2182, 2300, and 2304	\$0	\$237,265	\$237,265	
8	7	Not Reported			91.00	Emergency Room To include total charges in the applicable cost center. 42 CFR 431.20, 413.24, and 431.50 CMS Pub. 15.1, Sections 2182, 2300, and 2304	\$0	\$4,562,317	\$4,562,317	

Provider Name				Fiscal Period				Provider NPI		Adjustments
SENECA DISTRICT HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18
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										
9	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	133	6	139 *
10	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	\$59,584	\$1,887	\$61,471
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	57,827	281	58,108
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	302,412	1,754	304,166
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	527,823	3,922	531,745
11	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Services Charges	\$201,619	\$9,900	\$211,519
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	527,823	3,922	531,745
12	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$0	\$905	\$905
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	357,427	5,867	363,294
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 01, 2011 through June 30, 2012 Payment Period: July 01, 2011 through August 31, 2013 Report Date: October 16, 2013 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	
SENECA DISTRICT HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18	
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet	Part								Title
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
13	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541 W&I Code, 14115	*	139.00	(1.50)	137.50

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
SENECA DISTRICT HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1396848677		18
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part							
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF										
14	DPNF 1	S-3	I	XIX	19.00	7	Total Medi-Cal Patient Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through August 30, 2013 Report Date: October 16, 2013 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, Section 51541	5,045	(57)	4,988

Provider Name							Fiscal Period			Provider NPI		Adjustments
SENECA DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1396848677		18
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>												
15	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing Bed Rates Before July 1	\$185.96	\$119.19	\$305.15		
	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing Bed Rates After July 1	185.96	121.29	307.25		
							To adjust Medi-Cal swing-bed rates to agree with the published swing-bed rate for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Sections 3622 and 4025.1 CCR, Title 22, Section 51511					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SENECA DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1396848677		18
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>												
16	1	Not Reported					Medi-Cal Overpayments	\$0				
						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		\$128				
17						To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for inpatient services. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 CCR, Title 22, Sections 50786 and 51458.1		660				
18						To recover Medi-Cal duplicate payments. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1		<u>1,840</u> \$2,628	\$2,628			