

**REPORT
ON THE
COST REPORT REVIEW**

**SENECA DISTRICT HOSPITAL
CHESTER, CALIFORNIA
PROVIDER NUMBERS: ZZR00333F/1396848677
and LTC55022F/1326234022**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Steven Gary
Audit Supervisor: Delia Valencia
Auditors: Philip Kram & David Pereira**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

March 30, 2010

Cheryl Darnell
Director of Finance
Seneca District Hospital
1300 Brentwood Drive
Chester, CA 96020

PROVIDER: SENECA DISTRICT HOSPITAL
PROVIDER NO. ZZR00333F/1396848677 and LTC55022F/1326234022
FISCAL PERIOD ENDED JUNE 30, 2008

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 \$20,285 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 Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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:

John Melton, Chief
Office of Administrative Appeals and Hearings
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 95899-7413

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 95814-5005
(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.

Cheryl Darnell
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If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6960.

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00333F	Reported	\$ (22,235)	
	Net Change	\$ 1,950	
	Audited Amount Due Provider (State)	\$ (20,285)	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. LTC55022F	Reported		\$ 275.32
	Net Change		\$ (1.13)
	Audited Cost Per Day		\$ 274.19
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	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 No.	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)		\$ (20,285)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	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 No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	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)		\$ (20,285)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00333F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>50,310</u>	\$ <u>91,232</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>1,682</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>51,992</u>	\$ <u>91,232</u>
6. Interim Payments (Adj 8)	\$ <u>(74,227)</u>	\$ <u>(111,517)</u>
7. Balance Due Provider (State)	\$ <u>(22,235)</u>	\$ <u>(20,285)</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(22,235)</u></u>	\$ <u><u>(20,285)</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, 2008Provider No.
ZZR00333F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 50,310 \$ 92,449

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 7) \$ 18,540 \$ 35,4583. Inpatient Ancillary Service Charges (Adj 7) \$ 98,640 \$ 167,2964. Total Charges - Medi-Cal Inpatient Services \$ 117,180 \$ 202,7545. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 66,870 \$ 110,3056. 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, 2008Provider No.
ZZR00333F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 24,423	\$ 40,994
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 25,887	\$ 49,260
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)	\$ 50,310	\$ 90,254
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 2,195
8. SUBTOTAL	\$ 50,310	\$ 92,449
	(To Schedule 2)	
9. Coinsurance (Adj 8)	\$ 0	\$ (1,217)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 50,310	\$ 91,232
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SENECA DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00333F

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)	1,138	1,138
2. Inpatient Days (include private, exclude swing-bed)	921	921
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	921	921
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	207	207
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	10	10
9. Medi-Cal Days (excluding swing-bed) (Adj 5, 9)	20	38.25

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 1,241.36	\$ 1,241.36
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 1,241.36	\$ 1,241.36
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 1,461,468	\$ 1,455,486
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 256,962	\$ 256,962
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 12,414	\$ 12,414
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 269,375	\$ 269,375
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,192,093	\$ 1,186,111

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 810,605	\$ 810,605
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 810,605	\$ 810,605
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.470621	\$ 1.463242
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)	\$ 880.14	\$ 880.14
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)	\$ 1,192,093	\$ 1,186,111

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,294.35	\$ 1,287.85
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 25,887	\$ 49,260
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)	\$ 25,887	\$ 49,260

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SENECA DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00333F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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 26, 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 27, 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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, 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 29, 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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. 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 COSTProvider Name:
SENECA DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00333F

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
26. Total Inpatient Routine Cost (Sch 8, Line ____, 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
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, 2008

Provider No:
ZZR00333F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 155,071	\$ 352,647	0.439736	\$ 4,141	\$ 1,821
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	24,620	466,174	0.052814	2,706	143
41.00	Radiology - Diagnostic	920,538	2,016,943	0.456403	16,932	7,728
41.01	Ultrasound	85,270	193,294	0.441144	576	254
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	982,260	2,419,203	0.406026	19,687	7,993
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	240,048	273,709	0.877018	2,558	2,243
50.00	Physical Therapy	446,462	562,829	0.793247	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	46,191	311,782	0.148152	1,050	156
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	302,318	1,162,617	0.260033	10,659	2,772
56.00	Drugs Charged to Patients	516,141	3,582,308	0.144081	96,125	13,850
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	919,101	2,930,389	0.313645	12,862	4,034
62.00	Observation Beds	0	231,950	0.000000	0	0
63.50	Rural Health Clinic	2,029,650	2,666,646	0.761124	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
TOTAL		\$ 6,667,671	\$ 17,170,491		\$ 167,296	\$ 40,994

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR00333F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 6)	AUDITED
37.00	Operating Room	\$ 4,017	\$ 124	\$ 4,141
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology	1,446	1,260	2,706
41.00	Radiology - Diagnostic	11,706	5,226	16,932
41.01	Ultrasound	576		576
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	11,142	8,545	19,687
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	124	2,434	2,558
50.00	Physical Therapy			0
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	700	350	1,050
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	4,685	5,974	10,659
56.00	Drugs Charged to Patients	54,386	41,739	96,125
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00				0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	9,858	3,004	12,862
62.00	Observation Beds			0
63.50	Rural Health Clinic			0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 98,640	\$ 68,656	\$ 167,296

(To Schedule 5)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR00333F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj 4)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	500,100	2,930,389	0.170660	12,862	2,195
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 500,100	\$ 2,930,389		\$ 12,862	\$ 2,195

(To Schedule 3)

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

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55022F

	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)	\$ 1,581,156	\$ 1,574,683	\$ (6,473)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 1,581,156	\$ 1,574,683	\$ (6,473)
4. Total Distinct Part Patient Days (Adj)	5,743	5,743	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 275.32	\$ 274.19	\$ (1.13)
DPNF OVERPAYMENT 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 Available 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)	5,196	5,196	0
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 38,279	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 38,279	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 514,464	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 361,370	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 875,834	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55022F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 775,927	\$ 775,927	\$ 0
1.00	Old Cap Rel Costs-Bldg & Fixtures		0	0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	5,821	5,821	0
3.01	New Cap Rel Costs-LAC BLDG.	1,166	1,166	(0)
4.00	New Cap Rel Costs-Movable Equipment	6,853	6,853	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	16,919	16,919	(0)
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	167,081	163,095	(3,986)
7.00	Maintenance and Repairs	40,843	40,676	(167)
8.00	Operation of Plant	47,152	46,959	(193)
9.00	Laundry and Linen Service	20,779	20,694	(85)
10.00	Housekeeping	34,559	34,418	(141)
11.00	Dietary	296,902	295,687	(1,215)
12.00	Cafeteria	1,715	1,707	(8)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	109,088	108,642	(446)
15.00	Central Services & Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	56,351	56,120	(231)
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 1,581,156	\$ 1,574,683	\$ (6,473)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34 plus line 35.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55022F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					(From DPNF Sch 4)	
49.00	Respiratory Therapy	\$	\$	0.000000	\$ 0	\$ 0
55.00	Med Supply Charged to Patients			0.000000	0	0
56.00	Drugs Charged to Patients			0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To DPNF Sch 1)

* From Schedule 8, Column 27.
 ** Total Distinct Part Ancillary Charges included in the rate.
 *** Total Distinct Part Ancillary Costs included in the rate.

**ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES**

**Provider Name:
SENECA DISTRICT HOSPITAL**

**Fiscal Period Ended:
JUNE 30, 2008**

**Provider No:
LTC55022F**

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
49.00	Respiratory Therapy	\$	\$	\$ 0
55.00	Med Supply Charged to Patients			0
56.00	Drugs Charged to Patients			0
				0
				0
				0
				0
				0
				0
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				0
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				0
				0
				0
				0
				0
TOTAL DP ANCILLARY CHARGES		\$ 0	\$ 0	\$ 0

(To DPNF Sch 3)

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

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55022F

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	5,821	N/A
3.01	New Cap Rel Costs-LAC BLDG.	1,166	N/A
4.00	New Cap Rel Costs-Movable Equipment	6,853	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	1,196	15,723
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing/Receiving	0	0
6.04	Patient Admitting	0	0
6.05	Patient Business Office	0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	5,445	44,588
7.00	Maintenance and Repairs	1,247	23,730
8.00	Operation of Plant	4,876	5,212
9.00	Laundry and Linen Service	224	1,096
10.00	Housekeeping	479	20,030
11.00	Dietary	5,561	139,007
12.00	Cafeteria	152	697
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	2,847	78,496
15.00	Central Services & Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	2,411	32,791
18.00	Social Service	0	0
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 38,279	\$ 361,370

* These amounts include both Skilled Nursing Facility expenses, line 34 and Nursing Facility expenses, line 35.

(To DPNF SCH 1)

Provider Name: SENECA DISTRICT HOSPITAL
 Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	ALLOC COST 4.00	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures	0											
2.00 Old Cap Rel Costs-Movable Equipmer	0											
3.00 New Cap Rel Costs-Bldg & Fixtures	30,203											
3.01 New Cap Rel Costs-Bldg & Fixtures	206,398											
4.00 New Cap Rel Costs-LAC BLDG.	35,557											
4.02 New Cap Rel Costs-Movable Equipme	0											
4.03	0											
4.04	0											
4.05	0											
4.06	0											
4.07	0											
4.08	0											
5.00 Employee Benefits	123,140			2,595	3,719	3,055						
6.01 Non-Patient Telephones	0											
6.02 Data Processing	0											
6.03 Purchasing/Receiving	0											
6.04 Patient Admitting	0											
6.05 Patient Business Office	0											
6.06	0											
6.08	0											
6.00 Administrative and General	1,582,402			869	52,206	1,023						
7.00 Maintenance and Repairs	230,129			2,649	1,166	3,119						
8.00 Operation of Plant	187,480			2,334	22,978	2,748						
9.00 Laundry and Linen Service	52,402			109	0	128						
10.00 Housekeeping	166,349			172	863	202						
11.00 Dietary	269,135			928	1,271	1,092						
12.00 Cafeteria	0			188	0	222						
13.00 Maintenance of Personnel	0					0						
14.00 Nursing Administration	197,859			1,048	1,714	1,234						
15.00 Central Services & Supply	52,560			875	0	1,030						
16.00 Pharmacy	74,582			498	0	587						
17.00 Medical Records and Library	383,961			763	15,436	898						
18.00 Social Service	0					0						
19.00	0					0						
19.02	0					0						
19.03	0					0						
20.00	0					0						
21.00 Nursing School	0					0						
22.00 Intern & Res Service-Salary & Fringes	0					0						
23.00 Intern & Res Other Program	0					0						
24.00 Paramedical Ed Program	0					0						
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics (Gen Routine)	994,642			2,650	0	3,120						
26.00 Intensive Care Unit	0					0						
27.00 Coronary Care Unit	0					0						
28.00 Neonatal Intensive Care Unit	0					0						
29.00 Surgical Intensive Care	0					0						
30.00 Subprovider I	0					0						
31.00 Subprovider II	0					0						
32.00	0					0						
33.00 Nursery	0					0						
34.00 Medicare Certified Nursing Facility	775,927			5,821	1,166	6,853						
35.00 Distinct Part Nursing Facility	0					0						
36.00 Adult Subacute Care Unit	0					0						
36.01 Subacute Care Unit II	0					0						
36.02 Transitional Care Unit	0					0						

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 3.01	ALLOC COST 4.00	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	99,590	0	0	726	1,166	855	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	4,071	0	0	287	0	337	0	0	0	0	0	0
41.00 Radiology - Diagnostic	659,321	0	0	1,698	2,856	1,999	0	0	0	0	0	0
41.01 Ultrasound	61,875	0	0	191	0	225	0	0	0	0	0	0
41.02 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioscope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	723,715	0	0	1,079	1,632	1,270	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	186,970	0	0	175	0	206	0	0	0	0	0	0
50.00 Physical Therapy	319,660	0	0	1,552	0	1,828	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	27,066	0	0	178	0	209	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	154,458	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	262,797	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	613,418	0	0	2,033	0	2,393	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	1,291,178	0	0	0	88,615	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	8,114	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Hospice	49,600	0	0	785	1,166	924	0	0	0	0	0	0
100.02 Vacant Space	0	0	0	0	2,332	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	9,816,445	0	0	30,203	206,398	35,557	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name: SENECA DISTRICT HOSPITAL
 Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,365	0	0	0	0	0	0	0	0	103,702	20,966
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,695	949
41.00 Radiology - Diagnostic	0	8,387	0	0	0	0	0	0	0	0	674,261	136,322
41.01 Ultrasound	0	0	0	0	0	0	0	0	0	0	62,291	12,594
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	11,655	0	0	0	0	0	0	0	0	739,352	149,481
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	2,948	0	0	0	0	0	0	0	0	190,299	38,474
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	323,040	65,312
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	768	0	0	0	0	0	0	0	0	28,222	5,706
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	154,458	31,228
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	262,797	53,132
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	10,993	0	0	0	0	0	0	0	0	628,837	127,138
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	14,164	0	0	0	0	0	0	0	0	1,393,957	281,829
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
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	8,114	1,641
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Hospice	0	1,164	0	0	0	0	0	0	0	0	53,639	10,845
100.02 Vacant Space	0	0	0	0	0	0	0	0	0	0	2,332	471
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	132,508	0	0	0	0	0	0	0	0	9,816,445	1,650,902

Provider Name: SENECA DISTRICT HOSPITAL
 Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	5,951	6,870	876	5,035	0	42	0	1,929	0	0	9,699	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	1,954	2,255	292	1,653	0	0	0	0	0	0	12,822	0
41.00 Radiology - Diagnostic	14,026	16,193	12,007	11,868	0	388	0	0	0	0	55,474	0
41.01 Ultrasound	1,302	1,504	1,104	1,102	0	57	0	0	0	0	5,316	0
41.02 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioscope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	8,756	10,109	0	7,409	0	615	0	0	0	0	66,537	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	1,192	1,376	0	1,009	0	169	0	0	0	0	7,528	0
50.00 Physical Therapy	10,580	12,214	10,772	8,952	0	113	0	0	0	0	15,480	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	1,212	1,400	0	1,026	0	51	0	0	0	0	8,575	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	84,656	0	31,976	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	98,527	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	101,685	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	13,856	15,996	7,170	11,724	716	462	0	32,605	0	0	80,597	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	76,152	87,914	0	64,436	0	1,401	0	50,619	0	0	73,343	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
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	6,973	8,050	0	5,900	1,483	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Hospice	6,352	7,333	0	5,375	0	96	0	0	0	0	0	0
100.02 Vacant Space	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	290,991	294,775	64,879	213,805	355,900	7,657	0	275,638	84,656	101,685	550,669	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	155,071	0	155,071
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	24,620	0	24,620
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	920,538	0	920,538
41.01 Ultrasound	0	0	0	0	0	0	0	0	85,270	0	85,270
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	982,260	0	982,260
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	240,048	0	240,048
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	446,462	0	446,462
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiography	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	46,191	0	46,191
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	302,318	0	302,318
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	516,141	0	516,141
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	919,101	0	919,101
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	2,029,650	0	2,029,650
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	32,161	0	32,161
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0
100.01 Hospice	0	0	0	0	0	0	0	0	83,640	0	83,640
100.02 Vacant Space	0	0	0	0	0	0	0	0	2,803	0	2,803
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	19,03	0	0	0	0	0	9,816,445	0	9,816,445

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	41,513								103,702	594
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									4,695	195
41.00	Radiology - Diagnostic	255,043								674,261	1,400
41.01	Ultrasound									62,291	130
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									739,352	874
44.01	Pathological Lab	354,408								0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	89,644								190,299	119
50.00	Physical Therapy									323,040	1,056
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	23,365								28,222	121
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									154,458	
56.00	Drugs Charged to Patients									262,797	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	334,264								628,837	1,383
62.00	Observation Beds									0	
63.50	Rural Health Clinic	430,693								1,393,957	7,601
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									0	
97.00	Research									0	
98.00	Physicians' Private Office									8,114	696
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00										0	
100.01	Hospice	35,400								53,639	634
100.02	Vacant Space									2,332	
100.03										0	
100.04										0	
TOTAL											
		4,029,247	0	0	0	0	0	0	0	8,165,543	29,045
	COST TO BE ALLOCATED	132,508	0	0	0	0	0	0	0	1,650,902	290,991
	UNIT COST MULTIPLIER - SCH 8	0.032887	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.202179	10.018617

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
ANCILLARY COST CENTERS												
37.00	594	509	594	37			419					
38.00												
39.00												
40.00	195	170	195									
41.00	1,400	6,980	1,400		342							
41.01	130	642	130		50							
41.02												
42.00												
43.00												
44.00	874		874		543							
44.01												
46.00												
47.00												
48.00												
49.00	119		119		149							
50.00	1,056	6,262	1,056		100							
51.00												
52.00	121		121		45							
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00	1,383	4,168	1,383		408							
62.00												
63.50	7,601		7,601		1,236							
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00	696		696		85							
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01	634		634		85							
100.02												
100.03												
100.04												
TOTAL	25,486	37,716	25,221	20,392	6,755	0	59,861	154,458	262,797	20,021,553	0	0
COST TO BE ALLOCATED	294,775	64,879	213,805	355,900	7,657	0	275,638	84,656	101,685	550,669	0	0
UNIT COST MULTIPLIER - SCH 8	11,566161	1,720188	8,477269	17,452914	1,133457	0,000000	4,604635	0,548082	0,386933	0,027504	0,000000	0,000000

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
3.00 New Cap Rel Costs-Bldg & Fixtures							
3.01 New Cap Rel Costs-Bldg & Fixtures							
4.00 New Cap Rel Costs-LAC BLDG.							
4.02 New Cap Rel Costs-Movable Equipment							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00 Employee Benefits							
6.01 Non-Patient Telephones							
6.02 Data Processing							
6.03 Purchasing/Receiving							
6.04 Patient Admitting							
6.05 Patient Business Office							
6.06							
6.07							
6.08							
7.00 Administrative and General							
8.00 Maintenance and Repairs							
9.00 Operation of Plant							
10.00 Laundry and Linen Service							
11.00 Housekeeping							
12.00 Dietary							
13.00 Cafeteria							
14.00 Maintenance of Personnel							
15.00 Nursing Administration							
16.00 Central Services & Supply							
17.00 Pharmacy							
18.00 Medical Records and Library							
19.00 Social Service							
19.02							
19.03							
20.00							
21.00 Nursing School							
22.00 Intern & Res Service-Salary & Fringes							
23.00 Intern & Res Other Program							
24.00 Paramedical Ed Program							
INPATIENT ROUTINE COST CENTERS							
25.00 Adults & Pediatrics (Gen Routine)							
26.00 Intensive Care Unit							
27.00 Coronary Care Unit							
28.00 Neonatal Intensive Care Unit							
29.00 Surgical Intensive Care							
30.00 Subprovider I							
31.00 Subprovider II							
32.00							
33.00 Nursery							
34.00 Medicare Certified Nursing Facility							
35.00 Distinct Part Nursing Facility							
36.00 Adult Subacute Care Unit							
36.01 Subacute Care Unit II							
36.02 Transitional Care Unit							

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
ANCILLARY COST CENTERS							
Operating Room	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
Recovery Room							
Delivery Room and Labor Room							
Anesthesiology							
Radiology - Diagnostic							
Ultrasound							
Radiology - Therapeutic							
Radioisotope							
Laboratory							
Pathological Lab							
Whole Blood							
Blood Storing and Processing							
Intravenous Therapy							
Respiratory Therapy							
Physical Therapy							
Occupational Therapy							
Speech Pathology							
Electrocardiology							
Electroencephalography							
Medical Supplies Charged to Patients							
Drugs Charged to Patients							
Renal Dialysis							
ASC (Non-Distinct Part)							
57.00							
58.00							
59.00							
59.01							
59.02							
59.03							
Clinic							
Other Clinic Services							
Emergency							
Observation Beds							
Rural Health Clinic							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
Gift, Flower, Coffee Shop & Canteen							
Research							
Physicians' Private Office							
Nonpaid Workers							
96.00							
97.00							
98.00							
99.00							
99.01							
99.02							
99.03							
99.04							
99.05							
100.00							
Hospice							
100.01							
Vacant Space							
100.02							
100.03							
100.04							
TOTAL	0	0	100	0	0	0	0
COST TO BE ALLOCATED	0	0	0	0	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

100

TRIAL BALANCE OF EXPENSES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	30,203	0	30,203
3.01	New Cap Rel Costs-LAC BLDG.	206,398	0	206,398
4.00	New Cap Rel Costs-Movable Equipment	35,557	0	35,557
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	123,140	0	123,140
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	1,622,749	(40,347)	1,582,402
7.00	Maintenance and Repairs	230,129	0	230,129
8.00	Operation of Plant	187,480	0	187,480
9.00	Laundry and Linen Service	52,402	0	52,402
10.00	Housekeeping	166,349	0	166,349
11.00	Dietary	269,135	0	269,135
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	197,859	0	197,859
15.00	Central Services & Supply	52,560	0	52,560
16.00	Pharmacy	74,582	0	74,582
17.00	Medical Records and Library	383,961	0	383,961
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	994,642	0	994,642
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility	775,927	0	775,927
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SENECA DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 99,590	\$ 0	\$ 99,590
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	4,071	0	4,071
41.00	Radiology - Diagnostic	659,321	0	659,321
41.01	Ultrasound	61,875	0	61,875
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	723,715	0	723,715
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	186,970	0	186,970
50.00	Physical Therapy	319,660	0	319,660
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	27,066	0	27,066
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	154,458	0	154,458
56.00	Drugs Charged to Patients	262,797	0	262,797
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	613,418	0	613,418
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	1,291,178	0	1,291,178
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 9,807,192	\$ (40,347)	\$ 9,766,845
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01	Hospice	49,600	0	49,600
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 49,600	\$ 0	\$ 49,600
101	TOTAL	\$ 9,856,792	\$ (40,347)	\$ 9,816,445

(To Schedule 8)

Provider Name:
SENECA DISTRICT HOSPITAL

Page 1
Fiscal Period Ended:
JUNE 30, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS																			
37.00 Operating Room	0																		
38.00 Recovery Room	0																		
39.00 Delivery Room and Labor Room	0																		
40.00 Anesthesiology	0																		
41.00 Radiology - Diagnostic	0																		
41.01 Ultrasound	0																		
41.02	0																		
42.00 Radiology - Therapeutic	0																		
43.00 Radioisotope	0																		
44.00 Laboratory	0																		
44.01 Pathological Lab	0																		
46.00 Whole Blood	0																		
47.00 Blood Storing and Processing	0																		
48.00 Intravenous Therapy	0																		
49.00 Respiratory Therapy	0																		
50.00 Physical Therapy	0																		
51.00 Occupational Therapy	0																		
52.00 Speech Pathology	0																		
53.00 Electrocardiology	0																		
54.00 Electroencephalography	0																		
55.00 Medical Supplies Charged to Patients	0																		
56.00 Drugs Charged to Patients	0																		
57.00 Renal Dialysis	0																		
58.00 ASC (Non-Distinct Part)	0																		
59.00	0																		
59.01	0																		
59.02	0																		
59.03	0																		
60.00 Clinic	0																		
60.01 Other Clinic Services	0																		
61.00 Emergency	0																		
62.00 Observation Beds	0																		
63.50 Rural Health Clinic	0																		
82.00	0																		
83.00	0																		
84.00	0																		
85.00	0																		
86.00	0																		
NONREIMBURSABLE COST CENTERS																			
96.00 Gift, Flower, Coffee Shop & Canteen	0																		
97.00 Research	0																		
98.00 Physicians' Private Office	0																		
99.00 Nonpaid Workers	0																		
99.01	0																		
99.02	0																		
99.03	0																		
99.04	0																		
99.05	0																		
100.00	0																		
100.01 Hospice	0																		
100.02 Vacant Space	0																		
100.03	0																		
100.04	0																		
101.00 TOTAL	(\$40,347)	(35,963)	(3,000)	(1,384)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name:

SENECA DISTRICT HOSPITAL

Fiscal Period Ended:

JUNE 30, 2008

AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ

GENERAL SERVICE COST CENTER

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 3.01 New Cap Rel Costs-LAC BLDG
- 4.00 New Cap Rel Costs-Movable Equipment

- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08

- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07

- 6.08

- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library

- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name		Fiscal Period		Provider Number		Adjustments		
SENECA DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00333F		9		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	10A	A	6.00	7	Administrative and General	\$1,622,749		
2					To eliminate late charges that are not necessary, proper, reasonable or prudent. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2156.1		(\$35,963)	
3					To adjust legal expense for credit received in the current fiscal year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304		(3,000)	
					To recover interest expense recorded in FY 07/08 related to the litigation settlement account. 42 CFR 413.19 (c)(3), 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2305 W&I Code 14124.2(b)		(1,384)	
							(\$40,347)	\$1,582,402

Provider Name		Fiscal Period		Provider Number		Adjustments		
SENECA DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00333F		9		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
4	7	Supplemental Sch. 5	61.00	4	Emergency	\$9,858	\$3,004	\$12,862
<p>ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS</p> <p>To adjust Medi-Cal charges applicable to Provider Based Physician reimbursement to agree with the following EDS Paid Claims summary.</p> <p>Report Date: July 9, 2009 Payment Period: July 1, 2007 through June 30, 2009 Service Period: July 1, 2007 through June 30, 2008 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</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
SENECA DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00333F		9			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
5	4	D-1	I	XIX	9.00	1	20	23	43 *
							Medi-Cal Days - Adults and Pediatrics		
6	6	D-4		XIX	37.00	2	\$4,017	\$124	\$4,141
							Medi-Cal Ancillary Charges - Operating Room		
6	6	D-4		XIX	40.00	2	1,446	1,260	2,706
							Medi-Cal Ancillary Charges - Anesthesiology		
6	6	D-4		XIX	41.00	2	11,706	5,226	16,932
							Medi-Cal Ancillary Charges - Radiology - Diagnostic		
6	6	D-4		XIX	44.00	2	11,142	8,545	19,687
							Medi-Cal Ancillary Charges - Laboratory		
6	6	D-4		XIX	49.00	2	124	2,434	2,558
							Medi-Cal Ancillary Charges - Respiratory Therapy		
6	6	D-4		XIX	53.00	2	700	350	1,050
							Medi-Cal Ancillary Charges - Electrocardiology		
6	6	D-4		XIX	55.00	2	4,685	5,974	10,659
							Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients		
6	6	D-4		XIX	56.00	2	54,386	41,739	96,125
							Medi-Cal Ancillary Charges - Drugs Charged to Patients		
6	6	D-4		XIX	61.00	2	9,858	3,004	12,862
							Medi-Cal Ancillary Charges - Emergency		
6	6	D-4		XIX	101.00	2	98,640	68,656	167,296
							Medi-Cal Ancillary Charges - Total		
7	2	E-3	III	XIX	10.00	1	\$18,540	\$16,918	\$35,458
							Medi-Cal Routine Services Charges		
2	2	E-3	III	XIX	11.00	1	98,640	68,656	167,296
							Medical Ancillary Services Charges		
8	3	E-3	III	XIX	36.00	1	\$0	\$1,217	\$1,217
							Medi-Cal Coinsurance Payments		
1	1	E-3	III	XIX	57.00	1	74,227	37,290	111,517
							Medi-Cal Interim Payments		

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:
 Report Date: July 9, 2009
 Payment Period: July 1, 2007 through June 30, 2009
 Service Period: July 1, 2007 through June 30, 2008
 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

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SENECA DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00333F		9		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
9	4	D-1	I	XIX	9.00	1		
<p style="text-align: center;">ADJUSTMENTS TO REPORTED PATIENT DAYS</p> <p style="text-align: center;">* Medi-Cal Days - Adults and Pediatrics</p> <p>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. W&I Code 14115</p>								
						43	(4.75)	38.25

*Balance carried forward from prior/to subsequent adjustments