

PROVIDER REIMBURSEMENT REVIEW BOARD

DECISION

ON THE RECORD

2013-D40

PROVIDER –
Toyon DSH General Assistance Days
Groups 1989-2000

Provider Nos.: Various
See Appendix A

vs.

INTERMEDIARY –
BlueCross BlueShield Association/
See Appendix A

DATE OF HEARING –
November 7, 2012

Cost Reporting Periods Ended –
See Appendix A

CASE NOS.: 04-1713G et al.
See Appendix A

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ISSUE:

Whether State only eligible (but unpaid) patient days (commonly referred to as General Assistance or GA days), were erroneously excluded from the Medicaid proxy in the Disproportionate Share Hospital (DSH) calculations.

MEDICARE STATUTORY AND REGULATORY BACKGROUND:

This is a dispute over the amount of Medicare reimbursement due a provider of medical services.

The Medicare program was established under Title XVIII of the Act¹ to provide health insurance to the aged and disabled. The Centers for Medicare and Medicaid Services (“CMS”), formerly the Health Care Financing Administration (“HCFA”), is the operating component of the U.S. Department of Health and Human Services (“DHHS”) charged with administering the Medicare program. CMS’ payment and audit functions under the Medicare program are contracted to organizations known as fiscal intermediaries (“FIs”) and Medicare administrative contractors (“MACs”). FIs and MACs² determine payment amounts due the providers under Medicare law, regulation and interpretative guidelines published by CMS.³

Providers are required to submit cost reports annually, with reporting periods based on the provider’s accounting year. A cost report shows the costs incurred during the relevant fiscal year and the portion of those costs allocated to the Medicare program.⁴ Each intermediary reviews the cost report, determines the total amount of Medicare reimbursement due the provider and issues the provider a Notice of Program Reimbursement (“NPR”).⁵ A provider dissatisfied with the intermediary’s final determination of total reimbursement may file an appeal with the Provider Reimbursement Review Board (“Board”) within 180 days of the receipt of the NPR.⁶

Part A of the Medicare Act covers “inpatient hospital services.” Since 1983, the Medicare program has paid most hospitals for the operating costs of inpatient hospital services under the inpatient prospective payment system (“IPPS”).⁷ Under IPPS, Medicare pays predetermined, standardized amounts per discharge, subject to certain payment adjustments.⁸

The statutory provisions addressing the IPPS are located in § 1886 of the Act⁹ and they contain a number of provisions that adjust payment based on hospital-specific factors.¹⁰ This case involves the hospital-specific DSH adjustment specified in § 1886(d)(5)(F)(i)(I). This provision

¹ 42 U.S.C. Ch. 7, Subch. XVIII.

² FIs and MACs are hereinafter referred to as intermediaries.

³ See § 1816 and 1874A of the Act, 42 U.S.C. §§ 1395h, 1395kk-1; 42 C.F.R. §§ 413.20, 413.24.

⁴ 42 C.F.R. § 413.20.

⁵ 42 C.F.R. § 405.1803.

⁶ See § 1878(a) of the Act, 42 U.S.C. § 1395oo(a); 42 C.F.R. §§ 405.1835 – 405.1837.

⁷ See § 1886(d) of the Act, 42 U.S.C. § 1395ww(d); 42 C.F.R. Part 412.

⁸ *Id.*

⁹ 42 U.S.C. § 1395ww(d).

¹⁰ See § 1886(d)(5) of the Act, 42 U.S.C. § 1395ww(d)(5).

requires the Secretary to provide increased IPPS payments to hospitals that serve a significantly disproportionate number of low-income patients.¹¹

A hospital may qualify for a DSH adjustment based on its disproportionate patient percentage (“DPP”).¹² The DPP is a proxy for utilization by low-income patients and determines a hospital’s qualification as a DSH. It also determines the amount of the DSH payment to a qualifying hospital.¹³

The DPP is defined as the sum of two fractions expressed as percentages.¹⁴ Those two fractions are referred to as the “Medicare/SSI” fraction and the “Medicaid” fraction. The Medicare/SSI fraction is defined in § 1886(d)(5)(F)(vi)(I) as:

[T]he fraction (expressed as a percentage), the numerator of which is the number of such hospital’s patient days for such period which were made up of patients who (for such days) were entitled to benefits under part A of this title and were entitled to supplemental security income benefits (excluding any State supplementation) under title XVI of this Act, and the denominator of which is the number of such hospital’s patient days for such fiscal year which were made up of patients who (for such days) were entitled to benefits under part A of this title, ...

The Medicare/SSI fraction is computed annually by CMS, and intermediaries use CMS’ calculation to compute the DSH payment adjustment as relevant for each hospital.¹⁵

Similarly, the Medicaid fraction (also referred to as the Medicaid proxy) is defined in § 1886(d)(5)(F)(vi)(II) as:

[T]he fraction (expressed as a percentage), the numerator of which is the number of the hospital’s patient days for such period which consist of patients who (for such days) were *eligible for medical assistance under a State plan approved under title XIX*, but who were not entitled to benefits under part A of this title, and the denominator of which is the total number of the hospital’s patient days for such period.¹⁶

The intermediary determines the number of the hospital’s patient days of service for which patients were eligible for medical assistance under a State plan approved under Title XIX but not

¹¹ See also 42 C.F.R. § 412.106.

¹² See §§ 1886(d)(5)(F)(i)(I) and (d)(5)(F)(v) of the Act, 42 U.S.C. §§ 1395ww(d)(5)(F)(i)(I) and (d)(5)(F)(v); 42 C.F.R. § 412.106(c)(I).

¹³ See §§ 1886(d)(5)(F)(iv) and (d)(5)(F)(vii)-(xiv) of the Act, 42 U.S.C. §§ 1395ww(d)(5)(F)(iv) and (vii)-(xiv); 42 C.F.R. § 412.106(d).

¹⁴ See § 1886(d)(5)(F)(vi), 42 U.S.C. § 1395ww(d)(5)(F)(vi).

¹⁵ 42 C.F.R. § 412.106(b)(2)-(3).

¹⁶ (Emphasis added.)

entitled to Medicare Part A, and divides that number by the total number of patient days in the same period.¹⁷

In the mid-1990s, a controversy arose over the Secretary's interpretation of the DSH formula as set forth in the Medicaid statute. As described above, the numerator of the Medicaid fraction:

is the number of the hospital's patient days for such period which consists of patients who (for such days) were *eligible* for medical assistance under a State plan approved under Title XIX ...¹⁸

The regulation defining the Medicaid fraction for purposes of calculating a provider's DSH percentage in effect at the time of the controversy referred to the "number of patient days furnished to patients *entitled* to Medicaid."¹⁹ In applying the statute and the regulation, the Secretary's interpretation of eligibility required *payment* by Medicaid. However, in recognition of the holdings on this issue of the United States Courts of Appeals in the Fourth, Sixth, Eighth, and Ninth Circuits, which rejected the Secretary's prior interpretation of including only patient days *paid* by Medicaid, CMS changed its interpretation on a prospective basis and published HCFA Ruling No. 97-2 ("Ruling 97-2") on February 27, 1997. Specifically, Ruling 97-2 conceded on a prospective basis that the Medicaid fraction should include all days attributable to inpatient hospital days of service for patients who were eligible on that day for medical assistance under a State Medicaid plan, whether or not the hospital received payment for those inpatient hospital services.

The language in Ruling 97-2 and the implementing instructions regarding which individuals qualify as "eligible for medical assistance under a State plan approved under Title XIX" led to a new controversy. Ruling 97-2 and the implementing instructions stated CMS' policy that days attributed to individuals eligible for general assistance days (GA) and other State-only funded programs (collectively, State-only program days) should be excluded from the DSH calculation. Intermediaries in some States had historically allowed providers to include State-only program days applicable to health programs not contained in the relevant Medicaid State plans in their DSH calculations, even though § 1886(d)(5)(F)(vi)(II) of the Act²⁰ stated that only days attributable to individuals "eligible for medical assistance *under a State plan approved under Title XIX*"²¹ were to be included in the DSH calculation. Based on the newly-issued Ruling and the implementing instructions, several of the intermediaries that previously had allowed inclusion of State-only program days in their providers' DSH calculations began amending their policies on this issue.

A number of hospitals raised concerns with the need to repay the portion of the DSH payments attributable to the State-only program days. In response to these concerns, CMS decided to "hold harmless" certain hospitals that had received certain additional Medicare DSH payments because guidance on how to claim these funds was not sufficiently clear. To address this lack of

¹⁷ 42 C.F.R. § 412.106(b)(4).

¹⁸ 42 U.S.C. § 1395ww(d)(5)(F)(vi)(II) (emphasis added).

¹⁹ 42 C.F.R. § 412.106(b)(4), (1993) (emphasis added).

²⁰ 42 U.S.C. § 1395ww(d)(5)(F)(vi)(II).

²¹ (Emphasis added.)

clarity, CMS issued Program Memorandum A-99-62 ("PM")²² in December 1999 to provide further guidance to intermediaries on the retrospective and prospective treatment of the State-only days issue. The first portion of the PM addressed future periods, *i.e.* cost reporting periods beginning on or after January 1, 2000 CMS clarified that "the term 'Medicaid days' refers to days on which a patient is eligible for medical assistance benefits under an approved Title XIX State plan." The PM provided an example of what days were not included in the term "Medicaid days," specifically, those days that provided medical assistance to beneficiaries of State-funded income support programs that were not funded under Title XIX of the Act. Patient Days related to those beneficiaries not eligible for health benefits under a State plan approved under Title XIX did not count in the Medicare disproportionate share calculation.

The second portion of the PM described a change in HCFA's policy regarding State-only program days applicable to cost reporting periods beginning *prior to* January 1, 2000 (the "New Policy"). Hospitals that could retain or receive payments under the New Policy were split into two groups. The first group included those hospitals that already had received payments reflecting the inclusion of the State-only program days (referred to as the "past payment prong"). For cost reporting periods beginning prior to January 1, 2000, CMS directed intermediaries not to disallow the portion of Medicare DSH payments previously made to hospitals attributable to the inclusion of the State-only program days in the Medicaid proxy component of the Medicare DSH formula. In addition, the PM stated that for open cost reports, intermediaries were to allow only those types of State-only program days for which the hospital had *received* payment in previous cost reporting periods settled before October 15, 1999.

The second group of hospitals addressed by the New Policy focused on those hospitals that had *not* received a Medicare DSH payment based on the inclusion of the State-only program days. For cost reports that were settled before October 15, 1999, if a hospital's DSH payment was not based on the erroneous inclusion of State-only program days and the hospital had not filed a jurisdictionally proper appeal to the Board on this issue prior to October 15, 1999, the intermediaries were not to pay the hospital DSH funds based on the inclusion of these types of days for any open cost reports for periods beginning prior to January 1, 2000. Further, the PM directed that on or after October 15, 1999, intermediaries were not to accept reopening requests for previously settled cost reports or amendments to previously submitted cost reports pertaining to the inclusion of State-only program days in the Medicare DSH formula.

However, if for the same cost reporting periods, *i.e.*, beginning prior to January 1, 2000, a hospital that had not received payments reflecting the inclusion of State-only program days had filed a jurisdictionally proper appeal to the Board for any single fiscal year on this issue before October 15, 1999, the intermediary was to reopen any such cost report and revise the Medicare DSH payment to reflect the inclusion of these State-only program days in the Medicaid Proxy (referred to as the "appeal prong"). This appeal focuses on the appeal prong.

The Medicaid fraction is the only fraction at issue in this case. Specifically the issue relates to whether the Providers were entitled to include State-only eligible program days in their DSH calculation under PM A-99-62.

²² PM A-99-62, Change Request 1052 (Dec. 1999) (copy included at Provider Exhibit P-2).

STATEMENT OF THE CASE AND PROCEDURAL HISTORY:

This case includes 42 group appeals (the "Providers"), involving 211 cost reporting periods ended during calendar years 1989-2000.²³ The Providers in these group appeals are acute care hospitals located in California that received payment under Medicare part A for services to Medicare beneficiaries. The Providers participated in the California State Plan which provides medical assistance to uninsured low-income patients not eligible for other medical assistance programs, including Medicaid.

During the years in question, the Providers had multiple designated intermediaries and, for purposes of this case, they will be collectively referred to as simply the "Intermediary." First Coast Service Options, Inc. is the lead intermediary in this case.

The Intermediary issued NPRs for the Providers' cost reporting periods that included some paid State-Only GA days but without including eligible unpaid State-Only GA days in the Medicaid fraction of the Providers' Medicare DSH calculations.²⁴ The Providers timely appealed the Intermediary's determinations to the Board.

The Providers were represented by Glen S. Bunting, Vice President-Appeal Services of Toyon Associates, Inc. The Intermediary was represented by Bernard M. Talbert, Esq., Senior Medicare Counsel of the Blue Cross and Blue Shield Association.

PARTIES' CONTENTIONS:

The Providers contend this case revolves around the answer to one simple question: Were the Providers required to file GA day specific appeal letters prior to October 15, 1999, in order to permit the Intermediary to include unpaid GA days in the DSH calculation?²⁵ The Intermediary says "yes" the Providers say "no."

The Providers argue that PM A-99-62 "hold harmless" provisions in the appeal prong require the Intermediary to include the unpaid GA days in the Medicaid patient day ratio of their respective Medicare DSH payment calculation if the Providers had received payment for erroneous GA days. The Providers assert that they: (1) filed jurisdictionally proper appeals with respect to the HCFA 97-2 Ruling; and (2) received a Medicare DSH Payment that was based in part upon the inclusion of paid GA days in their respective Medicaid patient day ratios. Effectively, the Providers contend that, since the appeal prong of PM A-99-62 held them harmless regarding the paid GA days, the intermediaries also should include the identified *unpaid* eligible GA days in their DSH calculation.

The Providers illustrated their fact assertions through documentation related to one hospital included in one of the groups. The Providers believe that this documentation demonstrates that *paid* GA days were included in the DSH calculation while *unpaid* non-federal match GA days

²³ See Appendix A for list of the consolidated cases covered by this decision and the providers in each of these cases.

²⁴ See Providers' Consolidated Position Paper at 10; Intermediary's Final Position Paper at 10.

²⁵ See Providers' Consolidated Position Paper at 11.

were excluded.²⁶ The Providers believe that the Intermediary should have included the *eligible unpaid* GA days with the Medi-Cal eligible days adjusted under HCFA Ruling 97-2 in the April 6, 2011 Administrative Resolution of the hospital used as an example for this appeal.²⁷ The Providers assert that the type of documentation supplied for that hospital is in the Intermediary's possession for each of the Providers for these cases.

The Intermediary describes PM A-99-62 as having two relief prongs. The first is the "past payment" prong.²⁸ The Intermediary argues that this prong is not applicable because any erroneous DSH payment made to Providers based on *paid* GA days included in the DSH payment was not taken back, that is, the Providers were "held harmless" for "past payments" erroneously made. The Intermediary argues that it is "a logical impossibility" for the *unpaid* eligible GA days at issue to have been included in the Medicaid *paid* days report which was used as a basis for the Medicaid days claimed and paid through the cost report. Based on the fact that unpaid GA days could not have been included in the Medicaid paid days report to which the hold harmless applied, the Providers are not entitled to relief for unpaid GA days under the directive of PM A-99-62.

The second relief is the "appeal" prong.²⁹ The Intermediary argues that this prong is inapplicable because it required the Providers to identify the *eligible* GA days issue in an appeal filed prior to October 15, 1999. The Intermediary believes that the Providers raised this issue untimely (*i.e.*, on or after October 15, 1999). In particular, the example hospital that the Providers used shows that the first time the *eligible* GA days issue was included in the appeal was June 4, 2004--long after the October 15, 1999 deadline set in PM A-99-62.³⁰

FINDINGS OF FACT, CONCLUSIONS OF LAW AND DISCUSSION:

The Board has considered the Medicare law and program instructions, the evidence presented and the parties' contentions. Set forth below are the Board's findings and conclusions.

The Board finds the pertinent part of the hold harmless provision of PM A-99-62 states:

If, for cost reporting periods beginning before January 1, 2000, a hospital that did not receive payments reflecting the erroneous inclusion of otherwise ineligible days filed a jurisdictionally proper appeal to the PRRB on the issue of the exclusion of these types of days from the Medicare DSH formula before October 15, 1999, reopen the cost report at issue and revise the Medicare DSH payment to reflect the inclusion of these types of days as Medicaid days. . . . Where, for cost reporting periods beginning before January 1, 2000, a hospital filed a jurisdictionally proper appeal to

²⁶ See Providers' Consolidated Position Paper at 12-13; Provider Exhibits P-5 - P-11.

²⁷ Provider Exhibit P-9, Issue #5-E.

²⁸ Intermediary's Final Position Paper at 12.

²⁹ *Id.*

³⁰ See Intermediary's Final Position Paper at 14, 17; Intermediary Exhibit I-5 (note that the letter is dated May 12, 2004 rather than June 4, 2004).

the PRRB on the issue of the exclusion of these types of days from the Medicare DSH formula on or after October 15, 1999, reopen the settled cost report at issue and revise the Medicare DSH payment to reflect the inclusion of these types of days as Medicaid days, *but only if the hospital appealed, before October 15, 1999*, the denial of payment for the days in question in previous cost reporting periods. . . . *Do not reopen a cost report and revise the Medicare DSH payment to reflect the inclusion of these types of days as Medicaid days if, on or after October 15, 1999, a hospital added the issue of the exclusion of these types of days to a jurisdictionally proper appeal already pending before the PRRB on other Medicare DSH issues or other unrelated issues.*³¹

The Board finds that the hold harmless provisions of PM A-99-62 are designed to provide relief to hospitals that had a genuine expectation of payment, or disagreement with the treatment or exclusion of certain patient days from their DSH determinations that existed prior to October 15, 1999. The Board does not find any evidence that the Providers established (or even indicated) that the Providers had an expectation of payment for *unpaid* GA days prior to October 15, 1999.

The Board finds that the *unpaid* GA days issue is a separate issue from *paid* GA days. It is uncontested *unpaid* GA days were not erroneously included in the Providers' cost reports prior to October 15, 1999 and do not, therefore, meet the past payment prong of the hold harmless provisions in PM A-99-62 (*i.e.*, the hold harmless provision for Providers that expected DSH payments to include unpaid GA days based upon past payments approved by an intermediary).³² Therefore, the Board must focus on the appeal prong of the PM's hold harmless provisions.

In this regard, the Providers argue they meet the hold harmless provision based upon "jurisdictionally proper appeals" at the Board. The Board finds that, pursuant to PM A-99-62, the Providers must have filed a jurisdictionally proper appeal to the Board on the issue of the exclusion of these types of days from the Medicare DSH formula prior to October 15, 1999 in order to receive the benefit of the hold harmless provisions in the PM's appeal prong. Further, the PM clarified that a hospital could add the issue of the exclusion of these types of days to a jurisdictionally proper appeal already pending before the Board on other Medicare DSH issues or other unrelated issues so long as that issue was added prior to October 16, 1999.

Based its review of the record, the Board finds that over half of the appeals in these cases were filed *subsequent to* the October 15, 1999 deadline thereby excluding those Providers from the hold harmless provisions of the PM's appeal prong.³³ Further, the Board reviewed the record for the remaining appeals that were filed prior to the October 15, 1999 deadline and found the issue of *unpaid* GA days in each of these appeals was never added *prior to* the October 15, 1999

³¹ See PM A-99-62 at 4-5 (emphasis added).

³² See Providers' Consolidated Position Paper at 1.

³³ See Appendix A, last column.

deadline. Therefore, all of the Providers in these cases before the Board are excluded from the appeal prong of the hold harmless provisions in PM A-99-62.³⁴

The Providers believe that the following statement in PM A-99-62 requires unpaid GA days be included since paid GA days were included in the calculation of the DSH factor:

Finally, you are reminded that if a hospital has filed a jurisdictionally proper appeal with respect to the HCFA 97-2 Ruling and the hospital has otherwise received payment for the portion of Medicare DSH adjustment attributable to the inclusion of general assistance or other State-only health programs, charity case, Medicaid DSH, and/or ineligible waiver or demonstration population days based on its paid Medicaid days, include these types of unpaid days in the Medicare DSH formula when revising the cost reports affected by the HCFA 97-2 appeal.³⁵

The Board finds that the Providers mischaracterize this paragraph. The Board finds that this paragraph is a reminder to apply the hold harmless provisions of PM A-99-62 to Ruling 97-2 reopenings and that the paragraph must be read consistently with the previous paragraphs which require either an allowance of unpaid GA days or a specific appeal of the unpaid GA days issue prior to the October 15, 1999 deadline.

In summary, the Providers do not meet the hold harmless provision because they have failed to show a genuine expectation of increased DSH payment based upon erroneous past payments of allowed unpaid GA days or the inclusion of the specific issue of unpaid GA days in a jurisdictionally valid appeal of that issue established prior to October 15, 1999.

DECISION AND ORDER:

The Providers are not entitled to include unpaid GA days in the calculation of their DSH payment because they failed to qualify for the inclusion of such days under the appeal prong of the hold harmless provisions of PM A-99-62. The Intermediary's adjustments are affirmed.

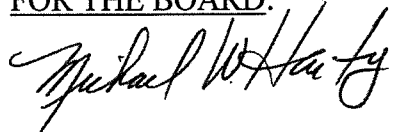
BOARD MEMBERS PARTICIPATING:

Michael W. Harty
Keith E. Braganza, CPA
John Gary Bowers, CPA
Clayton J. Nix, Esq.
L. Sue Andersen, Esq.

³⁴ The Board notes that the Providers affirm this finding with the following statement from the Providers' Consolidated Position Paper at 11: "The Providers contend this case revolves around the answer to one simple question: Were the Providers required to file GA day specific appeal letters prior to October 15, 1999, in order to permit the Intermediary to include unpaid GA days in the DSH calculation? The Intermediary says 'yes' the Providers say 'no.'"

³⁵ See PM A-99-62 at 5.

FOR THE BOARD:

A handwritten signature in cursive script, appearing to read "Michael W. Harty".

Michael W. Harty
Chairman

DATE: **SEP 17 2013**

APPENDIX A

CN 11-0289GC CHW 1993 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0058	Glendale Memorial Hospital & Health Center	09/30/93	BC/FCSO	06/21/95	10/16/95
2	05-0457	St. Mary's Hospital & Medical Center	06/30/93	BC/FCSO	06/23/95	12/18/95

CN 06-2093GC CHW 1994 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0058	Glendale Memorial Hospital & Health Center	09/30/94	BC/FCSO	09/30/96	03/20/97
2		Board Dismissed				
3		Board Dismissed				

CN 08-2346GC CHW 1995 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0444	Merced Community Hospital	06/30/95	BC/FCSO	09/29/97	03/17/98
2	05-0457	St. Mary's Hospital	06/30/95	BC/FCSO	09/29/97	03/25/98
3	05-0058	Glendale Memorial Hospital & Health Center	09/30/95	BC/FCSO	05/27/99	11/16/99
4		Board Dismissed				
5	05-0150	Sierra Nevada Memorial Hospital	12/31/95	BC/FCSO	08/25/98	12/23/98

CN 06-0025GC CHW 1996 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0149	California Hospital Medical Center	09/30/96	BC/FCSO	09/30/99	03/27/00
2	05-0058	Glendale Memorial Hospital	09/30/96	BC/FCSO	09/23/99	03/20/00
3	05-0017	Mercy General Hospital	03/31/96	UGS/FCSO	09/22/06	10/23/06
4	05-0117	Mercy Hospital Merced - Dominican	12/31/96	BC/FCSO	09/28/98	02/15/99
5		Provider Removed				
6	05-0116	Northridge Hospital - Roscoe Campus	06/30/96	BC/FCSO	09/25/98	03/08/99
7	05-0299	Northridge Hospital - Sherman Way Campus	03/31/96	BC/FCSO	09/25/98	03/08/99
8	05-0084	St. Joseph's Medical Center	12/31/96	UGS/FCSO	09/27/06	10/31/06
9	05-0457	St. Mary's Hospital	06/30/96	BC/FCSO	03/31/00	09/25/00
10		Board Dismissed				

CN 06-0033GC CHW 1997 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0242	Dominican Santa Cruz Hospital	06/30/97	BC/FCSO	08/05/99	01/28/00
2		Provider Removed				
3	05-0107	Marian Medical Center	04/23/97	BC/FCSO	08/12/99	02/02/00
4	05-0017	Mercy General Hospital	03/31/97	UGS/FCSO	09/21/06	10/25/06
5	05-0295	Mercy Hospital Bakersfield	06/30/97	BC/FCSO	06/07/99	12/08/99
6	05-0117	Mercy Hospital Merced	06/30/97	BC/FCSO	07/28/99	11/29/99
7		Board Dismissed				
8		Board Dismissed				
9	05-0116	Northridge Hospital - Roscoe Campus	06/30/97	BC/FCSO	09/22/99	03/16/00
10	05-0299	Northridge Hospital - Sherman Way Campus	03/31/97	BC/FCSO	09/17/99	03/13/00
11	05-0152	St. Francis Memorial Hospital	06/30/97	UGS/FCSO	03/03/06	06/29/06
12	05-0132	San Gabriel Valley Medical Center	09/30/97	BC/FCSO	02/16/00	08/12/00
13	05-0457	St. Mary's Hospital	06/30/97	BC/FCSO	09/29/00	03/07/01

CN 06-0090GC CHW 1998 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Board Dismissed				
2	05-0058	Glendale Memorial Hospital	09/30/98	BC/FCSO	11/08/00	05/06/01
3	05-0058	Glendale Memorial Hospital	11/30/98	UGS/FCSO	09/26/01	03/08/02
4		Provider Removed				
5	05-0282	Martin Luther Hospital	09/30/98	UGS/FCSO	09/27/01	12/11/01
6	05-0282	Martin Luther Hospital	11/30/98	UGS/FCSO	09/27/01	12/11/01
7	05-0017	Mercy General Hospital	03/31/98	UGS/FCSO	12/02/05	05/23/06
8		Board Dismissed				
9	05-0280	Mercy Medical Center Redding	06/30/98	BC/FCSO	09/28/01	03/27/02
10	05-0116	Northridge Hospital - Roscoe Campus	06/30/98	BC/FCSO	09/29/00	03/28/01
11	05-0116	Northridge Hospital - Roscoe Campus	11/30/98	UGS/FCSO	09/26/01	03/15/02
12	05-0299	Northridge Hospital - Sherman Way Campus	11/30/98	UGS/FCSO	09/25/01	03/18/02
13	05-0132	San Gabriel Valley Medical Center	09/30/98	UGS/FCSO	04/22/04	10/20/04
14	05-0150	Sierra Nevada Memorial Hospital	12/31/98	UGS/FCSO	03/07/01	08/10/01
15	05-0042	St. Elizabeth Community Hospital	06/30/98	UGS/FCSO	05/28/04	07/02/04
16	05-0457	St. Mary's Medical Center	06/30/98	UGS/FCSO	09/27/02	03/20/03
17	05-0516	Mercy San Juan Hospital	03/31/98	NGS/FCSO	09/20/07	12/27/07

CN 06-0089GC CHW 1999 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Board Dismissed				
2	05-0242	Dominican Santa Cruz Hospital	06/30/99	UGS/FCSO	09/25/01	02/27/02
3	05-0058	Glendale Memorial Hospital	06/30/99	UGS/FCSO	09/26/01	03/11/02
4	05-0017	Mercy General Hospital	03/31/99	UGS/FCSO	09/19/06	10/25/06
5	05-0280	Mercy Medical Center Redding	06/30/99	UGS/FCSO	09/28/01	03/27/02
6	05-0516	Mercy San Juan Hospital	03/31/99	UGS/FCSO	04/26/04	10/20/04
7	05-0590	Methodist Hospital	12/31/99	UGS/FCSO	04/05/04	09/27/04
8	05-0132	San Gabriel Valley Medical Center	09/30/99	UGS/FCSO	08/21/02	02/14/03
9	05-0042	St. Elizabeth Community Hospital	06/30/99	UGS/FCSO	07/26/02	01/20/03
10	05-0457	St. Mary's Medical Center	06/30/99	UGS/FCSO	09/30/02	03/25/03
11	05-0127	Woodland Memorial Hospital	09/30/99	UGS/FCSO	09/09/02	03/05/03
12		Board Dismissed				

CN 06-0088GC CHW 2000 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2	05-0242	Dominican Santa Cruz Hospital	06/30/00	UGS/FCSO	09/09/02	10/10/02
3	05-0058	Glendale Memorial Hospital	06/30/00	UGS/FCSO	08/20/02	02/14/03
4	05-0107	Marian Medical Center	06/30/00	MOO/WPS	05/29/03	11/14/03
5	05-0017	Mercy General Hospital	03/31/00	UGS/FCSO	11/02/04	04/27/05
6	05-0295	Mercy Hospital Bakersfield	06/30/00	UGS/FCSO	08/19/04	02/10/05
7	05-0280	Mercy Medical Center Redding	06/30/00	UGS/FCSO	12/03/02	05/31/03
8		Provider Removed				
9	05-0116	Northridge Hospital - Roscoe Campus	06/30/00	UGS/FCSO	04/23/04	10/13/04
10		Provider Removed				
11	05-0042	St. Elizabeth Community Hospital	06/30/00	UGS/FCSO	05/19/04	11/15/04
12	05-0082	St. John's Regional Medical Center	06/30/00	MOO/WPS	06/26/03	12/19/03
13	05-0191	St. Mary Medical Center - Long Beach	06/30/00	MOO/WPS	02/20/04	07/01/04
14	05-0457	St. Mary's Medical Center	06/30/00	UGS/FCSO	03/12/04	09/07/04
15	05-0127	Woodland Memorial Hospital	09/30/00	UGS/FCSO	11/01/05	04/12/06
16		Board Dismissed				
17		Board Dismissed				

CN 08-2329GC Daughters of Charity 1994 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0153	O'Connor Hospital	06/30/94	FCSO	08/21/96	02/18/97
2	05-0289	Seton Medical Center	06/30/94	FCSO	08/23/96	01/24/97

CN 08-2340GC Daughters of Charity 1996 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0153	O'Connor Hospital	06/30/96	FCSO	07/14/98	01/05/99
2	05-0289	Seton Medical Center	06/30/96	FCSO	03/31/99	09/14/99

CN 11-0260GC Daughters of Charity 1998 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0153	O'Connor Hospital	06/30/98	FCSO	09/29/00	03/19/01
2	05-0289	Seton Medical Center	06/30/98	FCSO	10/31/02	04/23/03

CN 08-2322GC Daughters of Charity 1999 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Board Dismissed				
2	05-0289	Seton Medical Center	06/30/99	FCSO	10/25/02	04/22/03

CN 08-2328GC Daughters of Charity 2000 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0153	O'Connor Hospital	06/30/00	FCSO	02/18/05	08/15/05
2	05-0289	Seton Medical Center	06/30/00	FCSO	03/31/04	09/21/04

CN 08-2323GC Fremont-Rideout 1997 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0207	Fremont Medical Center	06/30/97	BC/FCSO	09/22/99	02/25/00
2	05-0133	Rideout Memorial Hospital	06/30/97	BC/FCSO	09/21/99	02/28/00

CN 11-0463GC St. Joseph 1991-1998 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0567	Mission Hospital Regional Medical Center	12/31/91	BC/FCSO	09/29/93	11/18/93
2	05-0300	St. Mary Regional Medical Center	06/30/96	MOO/FCSO	09/25/98	02/01/99
3	05-0300	St. Mary Regional Medical Center	06/30/97	MOO/FCSO	09/30/99	03/14/00
4	05-0300	St. Mary Regional Medical Center	06/30/98	MOO/FCSO	05/31/00	11/27/00

CN 08-1999GC St. Joseph Health System 1999 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0567	Mission Hospital Regional Medical Center	06/30/99	MOO/WPS	09/27/02	01/13/03
2	05-0009	Queen of the Valley Hospital	06/30/99	MOO/WPS	08/27/02	01/20/03
3	05-0300	St. Mary Regional Medical Center	06/30/99	MOO/WPS	08/23/01	02/15/02
4	05-0174	Santa Rosa Memorial Hospital	06/30/99	MOO/WPS	06/15/01	12/12/01

CN 08-2438GC St. Joseph Health System 2000 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0009	Queen of the Valley Hospital	06/30/00	MOO/WPS	09/26/02	03/13/03
2	05-0174	Santa Rosa Memorial Hospital	06/30/00	MOO/WPS	09/26/02	03/19/03

CN 08-2321GC Sutter Health 1993-1994 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0305	Alta Bates Summit Medical Center	12/25/93	NGS/FCSO	06/28/96	12/11/96
2		Board Dismissed				
3		Board Dismissed				
4		Board Dismissed				

CN 08-2342GC Sutter Health 1995 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0305	Alta Bates Summit Medical Center	12/30/95	BC/FCSO	04/30/98	10/16/98
2	05-0488	Eden Medical Center	06/30/95	BC/FCSO	04/14/97	10/08/97
3		Board Dismissed				

CN 08-2325GC Sutter Health 1998 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0557	Memorial Hospital - Modesto	12/31/98	NGS/FCSO	09/25/01	02/20/02
2	05-0043	Summit Medical Center	02/28/98	NGS/FCSO	06/29/00	12/21/00
3	05-0523	Sutter Delta Medical Center	12/31/98	NGS/FCSO	09/18/01	12/27/01

CN 08-2344GC Sutter Health 1999 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0305	Alta Bates Summit Medical Center	12/31/99	NGS/FCSO	11/18/02	05/15/03
2	05-0557	Memorial Hospital - Modesto	12/31/99	NGS/FCSO	09/06/02	03/03/03
3	05-0043	Summit Medical Center	02/28/99	NGS/FCSO	07/03/01	11/13/01
4	05-0523	Sutter Delta Medical Center	12/31/99	NGS/FCSO	08/02/02	01/28/03

CN 04-1713G Toyon 1992 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2	05-0367	North Bay Medical Center	12/31/92	NGS/FCSO	09/20/94	03/14/95
3		Provider Removed				
4	05-0496	Mt. Diablo Medical Center	06/30/92	BC/FCSO	08/23/94	02/17/95
5		Provider Removed				

CN 04-1714G Toyon 1993 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2		Provider Removed				
3		Provider Removed				
4		Provider Removed				
5	05-0153	O'Connor Hospital	06/30/93	BC/FCSO	06/30/95	12/21/95
6	05-0093	St. Agnes Medical Center	05/31/93	BC/FCSO	11/27/95	04/17/96
7		Provider Removed				
8	05-0195	Washington Hospital	06/30/93	BC/FCSO	06/26/95	12/21/95
9	05-0194	Watsonville Community Hospital	06/30/93	BC/FCSO	09/29/95	03/18/96
10	05-0496	Mt. Diablo Medical Center	06/30/93	BC/FCSO	05/26/95	11/17/95

CN 04-1715G Toyon 1994 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2		Provider Removed				
3	05-0248	Natividad Medical Center	06/30/94	BC/FCSO	06/25/96	11/15/96
4		Provider Removed				
5	05-0167	San Joaquin General Hospital	06/30/94	BC/FCSO	09/27/96	03/26/97
6		Provider Removed				
7	05-0441	Stanford Medical Center	08/31/94	BC/FCSO	09/30/96	03/28/97
8	05-0183	Stanislaus Medical Center	06/30/94	BC/FCSO	05/17/96	11/06/96
9		Provider Removed				
10	05-0213	Valley Medical Center Fresno	06/30/94	BC/FCSO	09/27/96	03/19/97
11	05-0194	Watsonville Community Hospital	06/30/94	BC/FCSO	06/13/96	10/22/96
12	05-0235	Providence St. Joseph's Medical Center	12/31/94	BC/FCSO	03/28/97	09/11/97
13	05-0207	Fremont Medical Center	06/30/94	BC/FCSO	08/30/96	02/25/97

CN 04-1716G Toyon 1995 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2	05-0122	Dameron Hospital	12/31/95	BC/FCSO	02/03/98	06/17/98
3		Provider Removed				
4		Provider Removed				
5		Provider Removed				
6	05-0248	Natividad Medical Center	06/30/95	BC/FCSO	09/23/97	02/18/98
7	05-0367	North Bay Medical Center	12/31/95	BC/FCSO	02/28/97	08/19/97
8		Board Dismissed				
9	05-0289	Seton Medical Center	06/30/95	BC/FCSO	09/30/97	03/25/98
10		Provider Removed				
11		Provider Removed				
12	05-0441	Stanford Medical Center	08/31/95	BC/FCSO	09/30/97	03/24/98
13	05-0183	Stanislaus Medical Center	06/30/95	BC/FCSO	09/16/97	03/12/98
14	05-0194	Watsonville Community Hospital	06/30/95	BC/FCSO	03/31/97	04/17/97
15	05-0030	Oroville Medical Center	11/30/95	BC/FCSO	09/30/98	03/19/99

CN 04-1717G Toyon 1996 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0320	Alameda County Medical Center	06/30/96	BC/FCSO	08/14/98	01/15/99
2	05-0394	Community Hospital of San Buenaventura	12/31/96	BC/FCSO	02/02/99	07/30/99
3		Provider Removed				
4	05-0207	Fremont Medical Center	06/30/96	BC/FCSO	03/30/98	09/25/98
5		Provider Removed				
6		Provider Removed				
7	05-0248	Natividad Medical Center	06/30/96	BC/FCSO	01/08/99	07/02/99
8	05-0367	North Bay Medical Center	12/31/96	BC/FCSO	09/07/99	02/29/00
9		Provider Removed				
10	05-0228	San Francisco General Hospital	06/30/96	BC/FCSO	09/30/98	03/25/99
11	05-0167	San Joaquin General Hospital	06/30/96	BC/FCSO	07/16/98	12/22/98
12	05-0038	Santa Clara Valley Medical Center	06/30/96	BC/FCSO	04/24/98	10/13/98
13		Provider Removed				
14		Provider Removed				
15	05-0441	Stanford University Hospital	08/31/96	BC/FCSO	09/22/99	03/14/00
16	05-0183	Stanislaus Medical Center	06/30/96	BC/FCSO	09/29/98	03/16/99
17		Provider Removed				
18	05-0194	Watsonville Community Hospital	06/30/96	BC/FCSO	09/18/98	01/18/99
19	05-0030	Oroville Hospital	11/30/96	BC/FCSO	06/28/99	12/20/99

CN 08-0401G Toyon 1996 DSH General Assistance Days Group #2

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Board Dismissed				
2		Board Dismissed				
3	05-0300	St. Mary Regional Medical Center	06/30/96	MOO/WPS	09/25/98	02/01/99

CN 04-1718G Toyon 1997 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0320	Alameda County Medical Center	06/30/97	BC/FCSO	08/26/99	12/13/99
2		Provider Removed				
3		Provider Removed				
4	05-0286	Memorial Hospital Exeter	07/31/97	BC/FCSO	11/20/98	05/07/99
5	05-0557	Memorial Hospital - Modesto	12/31/97	BC/FCSO	09/08/00	02/08/01
6		Provider Removed				
7		Provider Removed				
8		Provider Removed				
9	05-0248	Natividad Medical Center	06/30/97	BC/FCSO	06/02/99	11/29/99
10	05-0153	O'Connor Hospital	06/30/97	BC/FCSO	01/14/00	06/15/00
11		Provider Removed				
12	05-0228	San Francisco General Hospital	06/30/97	BC/FCSO	09/24/99	03/20/00
13	05-0167	San Joaquin General Hospital	06/30/97	BC/FCSO	09/29/99	01/14/00
14	05-0038	Santa Clara Valley Medical Center	06/30/97	BC/FCSO	07/15/99	01/06/00
15		Provider Removed				
16	05-0441	Stanford University Hospital	08/31/97	BC/FCSO	09/30/00	03/28/01
17	05-0441	Stanford University Hospital	10/31/97	BC/FCSO	09/29/00	03/27/01
18	05-0183	Stanislaus Medical Center	06/30/97	BC/FCSO	09/29/99	03/14/00
19	05-0183	Stanislaus Medical Center	11/30/97	BC/FCSO	04/28/00	09/29/00
20		Provider Removed				
21		Provider Removed				
22		Provider Removed				
23		Provider Removed				
24	05-0195	Washington Hospital	06/30/97	BC/FCSO	09/03/99	01/11/00
25	05-0194	Watsonville Community Hospital	06/30/97	BC/FCSO	09/29/99	03/14/00
26	05-0367	North Bay Medical Center	12/31/97	BC/FCSO	10/06/99	03/14/00
27	05-0394	Community Hospital of San Buenaventura	12/31/97	BC/FCSO	03/03/00	07/20/00
28		Provider Removed				
29	05-0568	Madera Community Hospital	06/30/97	BC/FCSO	03/31/00	08/28/00

CN 04-1719G Toyon 1998 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0320	Alameda County Medical Center	06/30/98	BC/FCSO	09/28/00	02/09/01
2	05-0305	Alta Bates Medical Center	12/31/98	UGS/FCSO	09/28/01	03/22/02
3		Board Dismissed				
4		Provider Removed				
5		Provider Removed				
6		Provider Removed				
7	05-0248	Natividad Medical Center	06/30/98	BC/FCSO	05/17/00	11/11/00
8	05-0367	North Bay Medical Center	12/31/98	UGS/FCSO	06/25/01	08/23/01
9	05-0153	O'Connor Hospital	06/30/98	BC/FCSO	09/29/00	03/19/01
10	05-0228	San Francisco General Hospital	06/30/98	BC/FCSO	09/28/00	03/26/01
11	05-0167	San Joaquin General Hospital	06/30/98	UGS/FCSO	09/06/02	03/04/03
12	05-0038	Santa Clara Valley Medical Center	06/30/98	BC/FCSO	09/27/00	02/09/01
13	05-0174	Santa Rosa Memorial Hospital	06/30/98	MOO/WPS	08/31/00	02/23/01
14		Provider Removed				
15		Provider Removed				
16		Provider Removed				
17		Provider Removed				
18		Provider Removed				
19		Provider Removed				
20		Provider Removed				
21	05-0195	Washington Hospital	06/30/98	BC/FCSO	09/19/00	02/09/01
22		Board Dismissed				
23	05-0194	Watsonville Community Hospital	08/31/98	UGS/FCSO	09/18/01	02/20/02
24		Provider Removed				
25		Provider Removed				
26		Board Dismissed				
27		Provider Removed				

CN 07-1425G Toyon 1998 DSH General Assistance Days Group #2

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Board Dismissed				
2		Provider Removed				
3		Provider Removed				
4	05-0441	Stanford University Hospital	08/31/98	UGS/FCSO	09/25/02	03/21/03
5		Board Dismissed				

CN 04-1720G Toyon 1999 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0320	Alameda County Medical Center	06/30/99	UGS/FCSO	09/13/02	02/04/03
2		Provider Removed				
3	05-0122	Dameron Hospital	12/31/99	UGS/FCSO	07/22/03	01/07/04
4		Provider Removed				
5	05-0308	El Camino Hospital	06/26/99	UGS/FCSO	09/27/01	03/25/02
6		Board Dismissed				
7		Provider Removed				
8		Provider Removed				
9		Provider Removed				
10		Provider Removed				
11		Provider Removed				
12	05-0248	Natividad Medical Center	06/30/99	UGS/FCSO	09/25/01	03/21/02
13	05-0367	North Bay Medical Center	12/31/99	UGS/FCSO	10/02/02	03/20/03
14	05-0030	Oroville Hospital	11/30/99	UGS/FCSO	09/25/03	03/10/04
15		Provider Removed				
16	05-0228	San Francisco General Hospital	06/30/99	UGS/FCSO	04/24/02	09/11/02
17		Provider Removed				
18	05-0038	Santa Clara Valley Medical Center	06/30/99	UGS/FCSO	09/25/01	02/20/02
19		Provider Removed				
20		Provider Removed				
21		Provider Removed				
22		Provider Removed				
23		Provider Removed				
24	05-0195	Washington Hospital	06/30/99	UGS/FCSO	09/28/01	02/06/02
25	05-0167	San Joaquin General Hospital	06/30/99	UGS/FCSO	11/17/03	04/09/04
26	05-0394	Community Hospital of San Buenaventura	12/31/99	UGS/FCSO	09/30/03	03/24/04

CN 06-1941G Toyon 1999 DSH General Assistance Days Group #2

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2		Provider Removed				
3	05-0441	Stanford University Hospital	08/31/99	UGS/FCSO	06/09/05	12/02/05
4		Provider Removed				
5		Provider Removed				
6	05-0496	Mt. Diablo Medical Center	12/31/99	UGS/FCSO	09/22/03	03/17/04

CN 04-1721G Toyon 2000 DSH General Assistance Days Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0320	Alameda County Medical Center	06/30/00	UGS/FCSO	10/22/04	04/13/05
2	05-0276	Contra Costa Regional Medical Center	06/30/00	UGS/FCSO	10/04/02	11/08/02
3		Provider Removed				
4		Provider Removed				
5	05-0308	El Camino Hospital	06/24/00	UGS/FCSO	02/18/03	08/15/03
6	05-0207	Fremont Medical Center	06/30/00	UGS/FCSO	05/22/02	11/04/02
7		Provider Removed				
8		Provider Removed				
9	05-0248	Natividad Medical Center	06/30/00	UGS/FCSO	07/24/02	09/04/02
10	05-0030	Oroville Hospital	11/30/00	UGS/FCSO	09/30/03	03/10/04
11		Provider Removed				
12	05-0133	Rideout Memorial Hospital	06/30/00	UGS/FCSO	05/13/02	11/04/02
13	05-0228	San Francisco General Hospital	06/30/00	UGS/FCSO	12/05/03	05/28/04
14	05-0167	San Joaquin General Hospital	06/30/00	UGS/FCSO	11/12/04	04/13/05
15		Provider Removed				
16		Provider Removed				
17		Provider Removed				
18		Provider Removed				
19	05-0195	Washington Hospital	06/30/00	UGS/FCSO	04/17/03	08/05/03
20		Board Dismissed				

CN 07-1857G Toyon 2000 DSH General Assistance Days Group #2

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Provider Removed				
2	05-0039	Enloe Medical Center	06/30/00	UGS/FCSO	10/02/02	03/28/03
3	05-0207	Fremont Medical Center	06/30/00	UGS/FCSO	05/22/02	11/04/02
4		Provider Removed				
5	05-0133	Rideout Memorial Hospital	06/30/00	UGS/FCSO	05/13/02	11/04/02
6	05-0441	Stanford University Hospital	03/31/00	UGS/FCSO	11/23/05	05/18/06
7	05-0441	Stanford University Hospital	08/31/00	UGS/FCSO	11/17/06	05/11/07

CN 08-2360GC UC 1990-1992 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1		Board Dismissed				
2	05-0033	Mt. Zion Medical Center	06/30/92	BC/FCSO	05/31/94	11/30/94
3	05-0599	UC Davis Medical Center	06/30/92	UGS/FCSO	03/06/01	08/31/01

CN 08-2341GC UC 1994 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0033	Mt. Zion Medical Center	06/30/94	BC/FCSO	09/27/96	03/26/97
2	05-0454	UCSF Medical Center	06/30/94	BC/FCSO	04/18/97	10/14/97

CN 11-0288GC UC 1995 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0033	Mt. Zion Medical Center	06/30/95	BC/FCSO	09/30/97	03/18/98
2		Board Dismissed				

CN 07-1275GC UC 1996 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0033	Mt. Zion Hospital	06/30/96	BC/FCSO	09/30/99	03/10/00
2	05-0348	UCI Medical Center	06/30/96	BC/FCSO	09/29/98	03/26/99
3	05-0454	UCSF Medical Center	06/30/96	BC/FCSO	09/30/99	03/14/00

CN 07-1276GC UC 1997 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0033	Mt. Zion Hospital	06/30/97	BC/FCSO	09/28/00	03/23/01
2	05-0033	Mt. Zion Hospital	10/31/97	UGS/FCSO	05/14/02	10/25/02
3	05-0599	UC Davis Medical Center	06/30/97	BC/FCSO	09/29/00	03/23/01
4	05-0262	UCLA Medical Center	06/30/97	BC/FCSO	09/29/00	03/21/01
5	05-0454	UCSF Medical Center	06/30/97	BC/FCSO	09/29/00	03/23/01
6	05-0454	UCSF Medical Center	10/31/97	UGS/FCSO	12/16/02	06/11/03

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SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0033	Mt. Zion Hospital	08/31/98	UGS/FCSO	08/22/03	02/13/04
2	05-0599	UC Davis Medical Center	06/30/98	UGS/FCSO	08/26/03	01/22/04
3	05-0348	UCI Medical Center	06/30/98	BC/FCSO	09/26/00	03/19/01
4	05-0454	UCSF Medical Center	08/31/98	UGS/FCSO	08/13/03	02/03/04

CN 07-1280GC UC 1999 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0033	Mt. Zion Hospital	08/31/99	UGS/FCSO	11/18/02	05/15/03
2	05-0033	Mt. Zion Hospital	12/23/99	UGS/FCSO	01/28/04	07/22/04
3	05-0599	UC Davis Medical Center	06/30/99	UGS/FCSO	09/29/03	03/15/04
4	05-0348	UCI Medical Center	06/30/99	UGS/FCSO	11/15/02	05/13/03
5	05-0454	UCSF Medical Center	08/31/99	UGS/FCSO	09/27/04	03/10/05

CN 07-0484GC UC 2000 DSH General Assistance Days CIRP Group

SOP #	Provider Number	Provider Name	FYE	Intermediary	Final Determ.	Date of Appeal
1	05-0599	UC Davis Medical Center	06/30/00	UGS/FCSO	11/07/05	04/27/06
2	05-0348	UCI Medical Center	06/30/00	UGS/FCSO	09/17/03	03/04/04
3	05-0454	UCSF Medical Center	03/31/00	UGS/FCSO	11/15/05	05/10/06
4		Provider Removed				