

JULY 1, 2022 THROUGH JUNE 30, 2024

**COMPARISON OF MISSISSIPPI
COORDINATED CARE ORGANIZATION
ENCOUNTER DATA TO CASH
DISBURSEMENTS FOR
UNITED HEALTHCARE COMMUNITY PLAN**



OCTOBER 9, 2024





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The Mississippi Division of Medicaid (DOM) requires that each of the coordinated care organizations (CCOs) submit encounter data to the DOM's fiscal agent contractor (FAC), Gainwell Technologies. To ensure complete encounter data is being received, Myers and Stauffer provides bi-monthly encounter reconciliations. As part of this process, Myers and Stauffer analyzes Medicaid encounter data that has been submitted by the CCOs to the FAC and completes a comparison of the encounters to cash disbursement journals provided by each CCO. For purposes of this analysis, "encounter data" are claims that have been paid by CCOs or delegated vendors (e.g., vision and dental) to health care providers that have rendered health care services to members enrolled with the CCO.

Myers and Stauffer is working closely with DOM and the CCOs to identify deficiencies and propose solutions that will result in high quality and reliable encounter data being submitted and available to the state agency to measure and monitor its Medicaid managed care program. Validated encounter data has many uses such as utilization by actuaries as part of their rate setting analyses as well as fulfilling the federal reporting requirements related to the Medicaid Managed Care Rule, to provide program management and oversight, and for tracking, accounting, and other ad hoc analyses.

Section 11.S.6 of the contract between DOM and the CCO states,

"The Contractor will assist the Division in reconciliation of the Cash Disbursement Journal to Contractor Paid Amount totals for submitted claims. The Contractor shall submit at least ninety-nine percent (99%) of all Member Encounter Data in a valid format, which will be deemed valid by the Division, including those of Subcontractors or delegated vendors as provided for in this section, both for the original and any adjustment or void. The Division or its Agent will validate Member Encounter Data submissions according to the Cash Disbursement Journal of the Contractor and any of its applicable Subcontractors."

The bi-monthly encounter reconciliations also help fulfill part of the work requirements set forth in step number 3 of the Center for Medicare and Medicaid's (CMS) External Quality Review (EQR) Protocol 5 (formerly Protocol 4), which require a determination of the completeness, accuracy, and quality of the encounter data being submitted by each CCO. CMS' External Quality Review, Protocol 5, is an excellent way to assess whether the encounter data can be used to determine program effectiveness, accurately evaluate utilization, identify service gaps, and make strong management decisions. In addition, the Protocol evaluates both departmental policies, as well as the policies, procedures, and systems of the health plans to identify strengths and opportunities to enhance oversight. A protocol 5 review was recently completed by Myers and Stauffer. The results were issued in a separate report provided in June 2024.

Our work was performed in accordance with American Institute of Certified Public Accountants (AICPA) professional standards for consulting engagements. We were not engaged to, nor did we perform, an audit, examination, or review services; accordingly, we express no opinion or conclusion related to the procedures performed or the information and documentation we reviewed. In addition, our engagement was not specifically designed for, and should not be relied on, to disclose errors, fraud, or other illegal acts that may exist.

The results of our engagement and this report are intended only for the internal use of the Mississippi Division of Medicaid (DOM), and should not be used for any other purpose.



MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



SUMMARY

DOM requested that, for this study, we review the CCO's entire plan, each delegated vendor, and fee-for-service (non-vendor) paid encounters to determine if the paid encounters meet the state contract minimum completeness requirement of **99 percent** when compared to the CDJ files. The encounters and CDJ files utilized in this study met the following criteria:

- Encounters were paid within the reporting period of July 1, 2022 through June 30, 2024;
- CDJ transactions had payment dates within the reporting period of July 1, 2022 through June 30, 2024;
- Encounters were received and processed by the FAC for transmission to Myers and Stauffer through August 30, 2024.

Table A — UHC CAN Cumulative Completion Totals and Percentages

Description	Entire Plan	Fee-for-Service (Non-Vendor)	Delegated Vendor			
			OptumRx (Pharmacy Benefits)	UHC Dental (Dental Services)	March Vision (Vision Services)	MTM (NET)
Encounter Total (FAC reported)	\$1,547,844,361	\$1,053,095,264	\$397,128,345	\$74,802,797	\$12,915,026	\$9,902,928
<i>Total Encounter Adjustments (\$)</i>	<i>(\$15,598,250)</i>	<i>(\$7,379,472)</i>	<i>(\$7,545,040)</i>	<i>(\$644,538)</i>	<i>(\$27,769)</i>	<i>(\$1,432)</i>
<i>Total Encounter Adjustments (%)</i>	<i>-1.00%</i>	<i>-0.70%</i>	<i>-1.89%</i>	<i>-0.86%</i>	<i>-0.21%</i>	<i>-0.01%</i>
Net Encounter Total	\$1,532,246,110	\$1,045,715,792	\$389,583,306	\$74,158,260	\$12,887,258	\$9,901,495
CDJ Total	\$1,528,119,906	\$1,049,958,751	\$380,887,071	\$74,505,135	\$12,866,107	\$9,902,842
<i>Variance</i>	<i>\$4,126,204</i>	<i>(\$4,242,959)</i>	<i>\$8,696,234</i>	<i>(\$346,875)</i>	<i>\$21,150</i>	<i>(\$1,347)</i>
Completion (%)	100.27%	99.59%	102.28%	99.53%	100.16%	99.98%
100% Limited^ Completion (%)	99.69%		100.00%		100.00%	
Contract Minimum Completeness Requirement (%)	99.00%					

^ – To avoid overstating the Entire Plan CAN results in situations where the CCO or an individual vendor's cumulative completion percentage exceeds 100 percent, we have decreased the encounter totals by the reporting period's variance in comparison with the CDJs. Please see data analysis assumption number 9 on page 25 for further explanation.



MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



SUMMARY

Table B — UHC CHIP Cumulative Completion Totals and Percentages

Description	Entire Plan	Fee-for-Service (Non-Vendor)	Delegated Vendor		
			OptumRx (Pharmacy Benefits)	UHC Dental (Dental Services)	March Vision (Vision Services)
Encounter Total (FAC reported)	\$165,728,448	\$104,852,922	\$35,825,744	\$21,927,053	\$3,122,729
<i>Total Encounter Adjustments (\$)</i>	<i>(\$7,782,835)</i>	<i>(\$4,547,167)</i>	<i>(\$805,712)</i>	<i>(\$2,141,593)</i>	<i>(\$288,363)</i>
<i>Total Encounter Adjustments (%)</i>	<i>-4.69%</i>	<i>-4.33%</i>	<i>-2.24%</i>	<i>-9.76%</i>	<i>-9.23%</i>
Net Encounter Total	\$157,945,614	\$100,305,755	\$35,020,032	\$19,785,460	\$2,834,366
CDJ Total	\$156,586,712	\$100,395,502	\$33,562,061	\$19,803,227	\$2,825,922
<i>Variance</i>	<i>\$1,358,902</i>	<i>(\$89,747)</i>	<i>\$1,457,971</i>	<i>(\$17,767)</i>	<i>\$8,444</i>
Completion (%)	100.86%	99.91%	104.34%	99.91%	100.29%
100% Limited[^] Cumulative Completion (%)	99.93%		100.00%		100.00%
Contract Minimum Completeness Requirement (%)	99.00%				

[^] – To avoid overstating the Entire Plan CHIP results in situations where the CCO or an individual vendor's cumulative completion percentage exceeds 100 percent, we have decreased the encounter totals by the reporting period's variance in comparison with the CDJs. Please see data analysis assumption number 9 on page 25 for further explanation.





ENCOUNTER DATA ANALYSIS

For this study, Myers and Stauffer analyzes the encounter data that is submitted by the CCOs to the FAC, currently Gainwell Technologies, and loaded into the FAC Medicaid Management Information System (MMIS). Encounters submitted by any CCO that were rejected by the FAC for errors in submission or other reasons are not transmitted to Myers and Stauffer.

Furthermore, Myers and Stauffer analyzes the encounter data from the FAC MMIS and makes the following adjustments. Tables C and D below outline the impact of applying these encounter analysis adjustments to the encounter paid amounts, when compared to the raw data received.

1. Medical and institutional encounter voids with positive plan paid amounts and/or invalid former TCN values are excluded from the encounter totals. Additionally, pharmacy encounters identified as denied by Conduent or with a denied CCO adjudication status from Gainwell are excluded from the encounter totals.
2. Myers and Stauffer identified potential duplicate encounters using our encounter review logic. Based on a comparison to the CDJ files, we noted some are actual duplicate submissions, and some are replacement encounter records without a matching void (i.e. calculated voids). Lists of these potential duplicates, noted in previous reports, were provided to UHC for examination. We have reviewed UHC's disputed duplicate response files submitted to us prior to August 30, 2024. The accepted responses have been incorporated into the analysis for this report. Responses requiring further explanation have not been added to this report and will be resubmitted to the CCO.
3. Our potential duplicate and calculated void process attempts to identify and remove encounters that appear to be duplicated for some reason. Encounters paid by the CCO, but denied by the FAC were included in both our potential duplicate and calculated void processes. It should be noted that the inclusion of denied encounters by either the FAC or the CCO can artificially inflate the percentages of encounter counts and paid amounts being removed. In the case of encounters denied by the FAC, some of these encounters may have already been identified and flagged by the FAC as being duplicates.

Table C — Myers and Stauffer LC's Adjustments to UHC CAN Encounters

Description	Encounter Count	Paid Amount	Paid Amount (% of Total*)
Total Encounter Amount (FAC Reported)	18,576,595	\$1,547,844,361	100.00%
<i>Adjustment Type</i>			
Denied	(1,491,658)	(\$6,995,030)	-0.45%
Calculated Void	(79,877)	(\$8,490,256)	-0.54%
Duplicate	(1,110)	(\$112,964)	0.00%
Total Adjustments Made	(1,572,645)	(\$15,598,250)	-1.00%
Net Encounter Amounts	17,003,950	\$1,532,246,110	99.00%

Table D — Myers and Stauffer LC 's Adjustments to UHC CHIP Encounters

Description	Encounter Count	Paid Amount	Paid Amount (% of Total*)
Total Encounter Amount (FAC Reported)	2,414,244	\$165,728,448	100.00%
<i>Adjustment Type</i>			
Denied	(165,599)	(\$749,231)	-0.45%
Calculated Void	(84,824)	(\$7,024,652)	-4.23%
Duplicate	(129)	(\$8,951)	0.00%
Total Adjustments Made	(250,552)	(\$7,782,835)	-4.69%
Net Encounter Amounts	2,163,692	\$157,945,614	95.31%

* - Percentage ratios are rounded down for each adjustment type and may not add up to the total percentage of adjustments made for this reporting period. Please see data analysis assumption number 8 on page 25 for further explanation.





DATA ISSUES AND RECOMMENDATIONS

During the course of this analysis, Myers and Stauffer identified potential data issues that may impact the completion percentages for specific delegated vendors and/or fee-for-service (non-vendor). **Section A** details payor specific issues related to completion percentages outside the targeted range, while **Section B** notes outstanding payor specific data issues that UnitedHealthcare may need to continue to work to identify and resolve. **Section C** notes data issues that may impact all payors to some extent (non-vendor and vendor).

Please reference Tables 1 through 11 starting on page 9 for UHC's CAN and CHIP entire plan, delegated vendor, and fee-for-service (non-vendor) reconciliation period tables. These tables contain detailed reconciliation totals, completion percentages, and encounter analysis adjustments made by Myers and Stauffer.

SECTION A – Non-vendor and/or vendor data issues that may cause completion percentages outside the targeted range (below 99 percent or above 100 percent):

1. **OptumRx (Tables 3 and 9):** The OptumRx CAN and CHIP cumulative completion percentages, as well as almost all monthly completion percentages starting in August 2022 for CHIP and September 2022 for CAN, are above 100 percent. These inflated monthly completion percentages appear to be due to potentially missing encounter voids when compared to the CDJ files.
 - Additionally, pharmacy encounter voids allocated to their original paid dates also appear to be contributing to the inflated monthly completion percentages throughout the reporting period.
 - In order to limit the impact of potentially missing pharmacy encounter voids on the cumulative completion percentage and the entire plan totals, we have restricted the monthly completion percentages to a maximum of 100 percent for each month for each payor and calculated a separate 100 percent monthly completion percentage for the reporting period.

➤ **We recommend UHC continue to work with Gainwell to submit any outstanding pharmacy encounter voids or adjustments.**
2. **March Vision (Tables 5 and 11):** The March Vision CAN and CHIP cumulative completion percentages are slightly inflated. This appears to be due to potentially missing or misallocated encounter voids when the CDJ files and encounter data are compared. In particular, March Vision encounter voids being allocated to their original paid dates may contribute to the inflated monthly completion percentages (e.g., September 2022).
 - **UHC has communicated that some of March Vision's encounter void and adjustment submissions are not creating MMIS backouts due to an issue with unmatched Gainwell assigned taxonomy codes. We recommend UHC continue to work with March Vision and Gainwell to submit any potentially missing encounter sequences.**

SECTION B – Additional non-vendor and/or vendor data issues and notes that currently may not impact compliance:

3. **Fee-for-Service (non-vendor) and Optum Behavioral Health (Tables 2 and 8):** While the fee-for-service (including behavioral health) cumulative completion percentages are in compliance, some monthly completion percentages for CAN and CHIP appear to be above 100 percent and a few CAN monthly completion percentages are below 99 percent. Potentially missing or misallocated encounter records, including voids, appear to be causing these completion percentage fluctuations.



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- Additionally, we noted potentially misallocated fee-for-service, including behavioral health, paid amounts between months due to duplicate submissions of earlier encounters. The final paid amounts for the encounters appear to match the CDJ data totals with the use of potential duplicate identification logic. However, due to these potential submission issues, the payment amounts related to a claim sequence may be allocated to one month in the encounters and a different month in the CDJ transactions. This issue is causing the CAN and CHIP encounter totals for some months to be understated and the encounter totals for other months, including those prior to the current report period, to be overstated.
 - **We recommend UHC continue to work with DOM to submit any outstanding encounter sequences.**
4. **UHC Dental (Tables 4 and 10):** While the CAN and CHIP UHC Dental cumulative completion percentages are in compliance, there are many CHIP and several CAN monthly completion percentages above 100 percent and a few CAN and CHIP monthly completion percentages below 99 percent. These completion percentage fluctuations appear to be due to missing and/or misallocated payment sequences, particularly adjustments and voids, when the CDJ files and encounter data are compared.
- **We recommend UHC continue to identify and submit any missing Dental payment sequences, including adjustments and voids, in the encounter data.**

SECTION C – General data issues that may be contributing to non-vendor and/or vendor variances:

5. **CCO Denied Encounters (Tables 1 through 11):** Gainwell has provided supplemental files with the CCO adjudication status for pharmacy encounter records. As part of the reconciliation process, the paid amounts for denied pharmacy encounters identified in these files are being set to zero. The impact of this denied encounter adjustment to the FAC reported encounter data can be found as part of the adjustments column of the OptumRx monthly tables (Tables 3 and 9) as well as in the “Denied” row of Tables C and D on page 6.
- Please note that Gainwell is still working to identify the CCO adjudication status for non-pharmacy encounter records. We expect to receive a separate supplemental file of the adjudication status for these claims in the future. In the meantime, the non-pharmacy encounter totals may be inflated by any denied encounters with non-zero paid amounts.
6. **Encounter Voids (Tables 1 through 11):** There appear to be instances of Gainwell voids with a frequency code of 8 where the CCO paid amount on the encounter is more than zero dollars. Since encounter voids are not expected to have any associated final CCO paid amounts, these encounter void amounts are being set to zero. Additionally, we noted instances of pharmacy encounter voids with limited claims information in our data extracts. We are currently unable to determine which CCO submitted these records or exactly what encounters they are attempting to void. These unidentified encounter voids may be contributing to the inflated pharmacy monthly completion percentages.
7. **MMIS Response Files (Tables 1 through 11):** UHC and the other CCOs have noted some missing response files for their encounter submissions to Gainwell. Since the CCOs use these response files to reconcile their encounter submissions and identify previous transactions for any encounter voids or adjustments, these response file issues may be contributing to the missing encounter sequences noted in this report, particularly the void and adjustment sequences.

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UHC CAN ENTIRE PLAN MONTHLY TABLE

Table 1 — UHC CAN (Entire Plan)								
Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$56,314,320	(\$286,414)	-0.50%	\$56,027,906	\$56,102,034	(\$74,128)	99.86%	99.86%
August 2022	\$59,130,752	(\$1,575,413)	-2.66%	\$57,555,339	\$58,605,386	(\$1,050,047)	98.20%	98.20%
September 2022	\$66,355,355	(\$1,543,255)	-2.32%	\$64,812,100	\$62,129,258	\$2,682,842	104.31%	99.94%
October 2022	\$59,780,946	(\$893,341)	-1.49%	\$58,887,606	\$58,364,636	\$522,970	100.89%	99.99%
November 2022	\$61,660,241	(\$1,676,187)	-2.71%	\$59,984,054	\$59,725,935	\$258,120	100.43%	99.98%
December 2022	\$48,967,627	(\$660,015)	-1.34%	\$48,307,612	\$48,093,205	\$214,407	100.44%	99.98%
January 2023	\$51,108,394	(\$768,062)	-1.50%	\$50,340,332	\$50,113,360	\$226,971	100.45%	99.95%
February 2023	\$71,982,830	(\$1,046,057)	-1.45%	\$70,936,773	\$70,741,697	\$195,076	100.27%	100.00%
March 2023	\$78,235,670	(\$619,771)	-0.79%	\$77,615,899	\$77,488,477	\$127,422	100.16%	99.99%
April 2023	\$62,708,069	(\$440,036)	-0.70%	\$62,268,033	\$62,072,265	\$195,768	100.31%	99.96%
May 2023	\$65,295,537	(\$471,633)	-0.72%	\$64,823,904	\$64,453,821	\$370,083	100.57%	99.96%
June 2023	\$62,575,142	(\$334,547)	-0.53%	\$62,240,594	\$62,013,175	\$227,419	100.36%	99.96%
July 2023	\$59,080,081	(\$917,056)	-1.55%	\$58,163,025	\$59,511,952	(\$1,348,927)	97.73%	97.53%
August 2023	\$64,924,099	(\$547,502)	-0.84%	\$64,376,597	\$63,913,653	\$462,944	100.72%	99.67%
September 2023	\$66,086,764	(\$355,772)	-0.53%	\$65,730,993	\$65,536,093	\$194,900	100.29%	99.92%
October 2023	\$63,470,460	(\$572,766)	-0.90%	\$62,897,694	\$61,831,044	\$1,066,650	101.72%	99.94%
November 2023	\$69,121,240	(\$355,821)	-0.51%	\$68,765,418	\$69,976,160	(\$1,210,742)	98.26%	97.50%
December 2023	\$70,749,730	(\$684,954)	-0.96%	\$70,064,776	\$70,340,017	(\$275,241)	99.60%	99.33%
January 2024	\$63,781,768	(\$329,712)	-0.51%	\$63,452,056	\$63,169,922	\$282,134	100.44%	99.79%
February 2024	\$67,078,713	(\$500,709)	-0.74%	\$66,578,005	\$66,448,919	\$129,086	100.19%	99.57%
March 2024	\$70,552,376	(\$347,180)	-0.49%	\$70,205,195	\$69,200,996	\$1,004,200	101.45%	99.97%
April 2024	\$72,009,748	(\$293,139)	-0.40%	\$71,716,610	\$71,622,184	\$94,426	100.13%	99.70%
May 2024	\$72,950,650	(\$195,694)	-0.26%	\$72,754,956	\$72,812,265	(\$57,309)	99.92%	99.77%
June 2024	\$63,923,848	(\$183,213)	-0.28%	\$63,740,635	\$63,853,454	(\$112,820)	99.82%	99.65%
Cumulative Totals	\$1,547,844,361	(\$15,598,250)	-1.00%	\$1,532,246,110	\$1,528,119,906	\$4,126,204	100.27%	
100% Limited^ Cumulative Totals				\$1,523,528,726	\$1,528,119,906	(\$4,591,181)	99.69%	99.58%
State Contract Minimum Completeness Percentage Requirement							99.00%	

Unallocated date encounter total* \$34,855 Please reference data analysis assumption number 7 on page 25 for further explanation.

^ - Since the CAN cumulative completion percentage for the CCO and/or delegated vendor(s) exceed 100 percent, we have decreased the Entire Plan CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and cumulative basis. Please reference data analysis assumption number 9 on page 25 for further explanation.



UHC COMMUNITY PLAN CAN SUMMARY REPORTING CHARTS

Chart 1. Monthly CDJ totals and encounter submissions for UHC CAN's entire plan

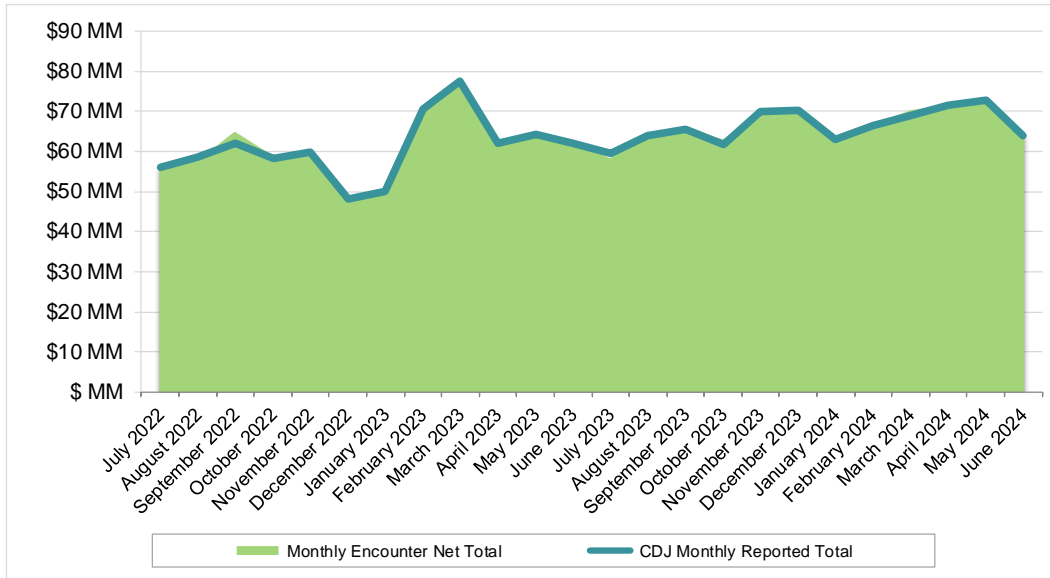
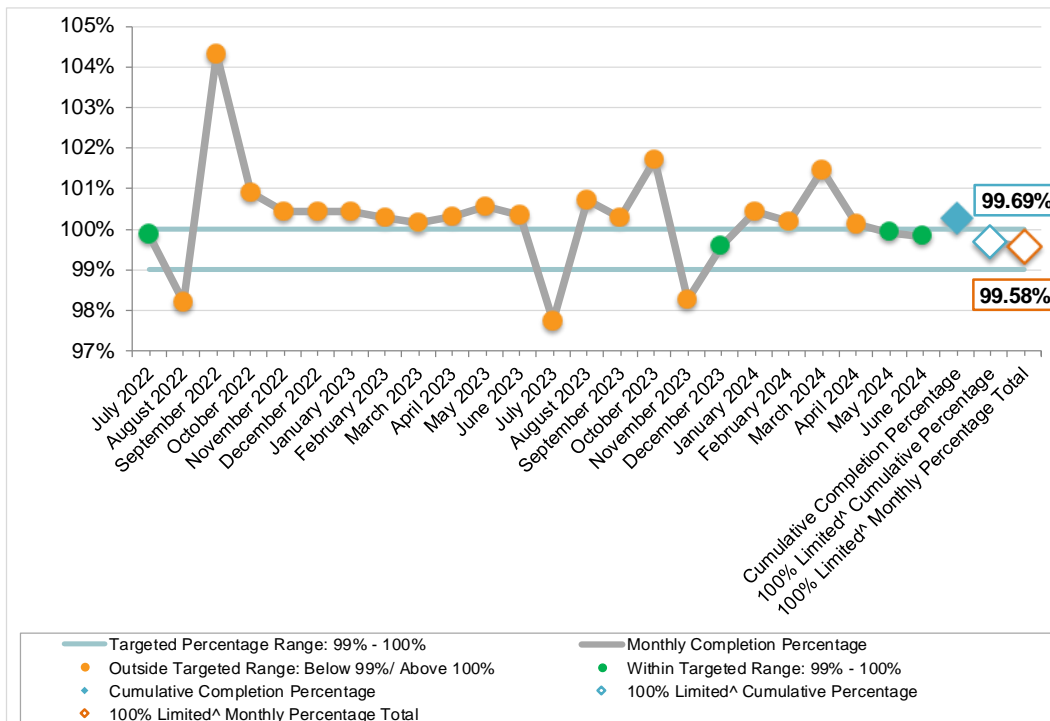


Chart 2. UHC CAN's monthly encounter submissions expressed as a percentage of payments submitted to the FAC to reported CCO CDJ payments for the entire plan



^ - To avoid overstating the Entire Plan results in situations where any payor's cumulative and/or monthly completion percentages exceed 100 percent, we have identified 100 percent limited completion percentages on a monthly and cumulative or reporting period basis. Please see data analysis assumption number 9 on page 25 for further explanation.

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UHC CAN FEE-FOR-SERVICE MONTHLY TABLE

Table 2 — UHC CAN Fee-for-Service (Non-Vendor)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited [^] Monthly Completion Percentage
July 2022	\$38,744,755	(\$213,934)	-0.55%	\$38,530,821	\$38,538,858	(\$8,037)	99.97%	99.97%
August 2022	\$40,088,534	(\$1,465,775)	-3.65%	\$38,622,759	\$39,616,560	(\$993,801)	97.49%	97.49%
September 2022	\$42,840,067	(\$723,606)	-1.68%	\$42,116,461	\$42,147,583	(\$31,122)	99.92%	99.92%
October 2022	\$41,763,106	(\$508,356)	-1.21%	\$41,254,750	\$41,248,093	\$6,657	100.01%	100.00%
November 2022	\$42,306,965	(\$1,306,525)	-3.08%	\$41,000,440	\$41,007,497	(\$7,057)	99.98%	99.98%
December 2022	\$30,144,772	(\$343,893)	-1.14%	\$29,800,879	\$29,764,380	\$36,499	100.12%	100.00%
January 2023	\$32,656,530	(\$401,076)	-1.22%	\$32,255,454	\$32,267,104	(\$11,650)	99.96%	99.96%
February 2023	\$52,607,441	(\$654,547)	-1.24%	\$51,952,894	\$51,946,616	\$6,278	100.01%	100.00%
March 2023	\$56,761,151	(\$240,203)	-0.42%	\$56,520,948	\$56,509,783	\$11,164	100.01%	100.00%
April 2023	\$42,753,279	(\$121,211)	-0.28%	\$42,632,068	\$42,652,195	(\$20,127)	99.95%	99.95%
May 2023	\$44,925,514	(\$174,762)	-0.38%	\$44,750,751	\$44,768,755	(\$18,004)	99.95%	99.95%
June 2023	\$41,149,252	(\$78,808)	-0.19%	\$41,070,445	\$41,094,277	(\$23,832)	99.94%	99.94%
July 2023	\$41,051,354	(\$624,274)	-1.52%	\$40,427,080	\$41,894,301	(\$1,467,221)	96.49%	96.49%
August 2023	\$43,173,653	(\$97,620)	-0.22%	\$43,076,033	\$43,163,333	(\$87,300)	99.79%	99.79%
September 2023	\$45,095,991	(\$61,726)	-0.13%	\$45,034,265	\$45,081,169	(\$46,905)	99.89%	99.89%
October 2023	\$41,819,004	(\$106,944)	-0.25%	\$41,712,059	\$40,862,838	\$849,221	102.07%	100.00%
November 2023	\$48,743,085	(\$34,607)	-0.07%	\$48,708,478	\$50,422,508	(\$1,714,030)	96.60%	96.60%
December 2023	\$49,081,169	(\$42,935)	-0.08%	\$49,038,234	\$49,490,644	(\$452,410)	99.08%	99.08%
January 2024	\$44,057,856	(\$22,937)	-0.05%	\$44,034,919	\$44,155,948	(\$121,029)	99.72%	99.72%
February 2024	\$45,080,857	(\$19,007)	-0.04%	\$45,061,849	\$45,325,771	(\$263,922)	99.41%	99.41%
March 2024	\$47,477,108	(\$42,923)	-0.09%	\$47,434,186	\$46,866,882	\$567,304	101.21%	100.00%
April 2024	\$48,804,289	(\$8,877)	-0.01%	\$48,795,412	\$48,933,770	(\$138,358)	99.71%	99.71%
May 2024	\$50,494,720	(\$29,024)	-0.05%	\$50,465,696	\$50,594,831	(\$129,135)	99.74%	99.74%
June 2024	\$41,474,814	(\$55,903)	-0.13%	\$41,418,911	\$41,605,055	(\$186,144)	99.55%	99.55%
Cumulative Totals	\$1,053,095,264	(\$7,379,472)	-0.70%	\$1,045,715,792	\$1,049,958,751	(\$4,242,959)	99.59%	99.45%
State Contract Minimum Completeness Percentage Requirement							99.00%	

* - The Fee-for-Service table above includes Optum Behavioral Health CDJ and encounter totals.

[^] - We have decreased the Fee-for-Service CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CAN OPTUMRX MONTHLY TABLE

Table 3 — UHC CAN OptumRx (Pharmacy Benefits)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$13,544,660	(\$47,238)	-0.34%	\$13,497,422	\$13,532,453	(\$35,031)	99.74%	99.74%
August 2022	\$15,234,497	(\$30,393)	-0.19%	\$15,204,104	\$15,246,747	(\$42,643)	99.72%	99.72%
September 2022	\$19,003,124	(\$734,955)	-3.86%	\$18,268,169	\$15,585,809	\$2,682,360	117.21%	100.00%
October 2022	\$14,298,898	(\$271,782)	-1.90%	\$14,027,116	\$13,505,822	\$521,294	103.85%	100.00%
November 2022	\$15,854,236	(\$295,314)	-1.86%	\$15,558,922	\$15,290,190	\$268,732	101.75%	100.00%
December 2022	\$15,221,849	(\$250,874)	-1.64%	\$14,970,975	\$14,784,206	\$186,769	101.26%	100.00%
January 2023	\$15,194,233	(\$341,296)	-2.24%	\$14,852,938	\$14,606,261	\$246,677	101.68%	100.00%
February 2023	\$15,736,337	(\$352,237)	-2.23%	\$15,384,100	\$15,196,013	\$188,087	101.23%	100.00%
March 2023	\$17,222,298	(\$342,394)	-1.98%	\$16,879,904	\$16,759,785	\$120,119	100.71%	100.00%
April 2023	\$16,045,073	(\$299,628)	-1.86%	\$15,745,445	\$15,527,191	\$218,254	101.40%	100.00%
May 2023	\$16,641,701	(\$291,104)	-1.74%	\$16,350,597	\$15,961,047	\$389,551	102.44%	100.00%
June 2023	\$16,483,379	(\$213,507)	-1.29%	\$16,269,873	\$16,131,888	\$137,985	100.85%	100.00%
July 2023	\$14,980,754	(\$276,594)	-1.84%	\$14,704,160	\$14,590,500	\$113,661	100.77%	100.00%
August 2023	\$16,834,446	(\$448,171)	-2.66%	\$16,386,276	\$15,717,697	\$668,578	104.25%	100.00%
September 2023	\$16,380,116	(\$290,669)	-1.77%	\$16,089,448	\$15,849,321	\$240,126	101.51%	100.00%
October 2023	\$17,311,051	(\$439,276)	-2.53%	\$16,871,775	\$16,617,860	\$253,916	101.52%	100.00%
November 2023	\$16,417,711	(\$321,018)	-1.95%	\$16,096,692	\$15,559,787	\$536,906	103.45%	100.00%
December 2023	\$17,722,832	(\$641,839)	-3.62%	\$17,080,993	\$16,888,448	\$192,545	101.14%	100.00%
January 2024	\$16,592,982	(\$306,627)	-1.84%	\$16,286,355	\$15,875,011	\$411,344	102.59%	100.00%
February 2024	\$17,657,846	(\$479,240)	-2.71%	\$17,178,606	\$16,765,395	\$413,211	102.46%	100.00%
March 2024	\$18,093,021	(\$300,832)	-1.66%	\$17,792,189	\$17,335,406	\$456,782	102.63%	100.00%
April 2024	\$18,963,376	(\$277,202)	-1.46%	\$18,686,174	\$18,377,240	\$308,933	101.68%	100.00%
May 2024	\$17,503,558	(\$166,670)	-0.95%	\$17,336,888	\$17,229,161	\$107,727	100.62%	100.00%
June 2024	\$18,190,367	(\$126,182)	-0.69%	\$18,064,186	\$17,953,836	\$110,349	100.61%	100.00%
Cumulative Totals	\$397,128,345	(\$7,545,040)	-1.89%	\$389,583,306	\$380,887,071	\$8,696,234	102.28%	99.97%
100% Limited^ Cumulative Totals				\$380,887,071	\$380,887,071	\$0	100.00%	
State Contract Minimum Completeness Percentage Requirement							99.00%	

Unallocated date encounter total* \$34,855 Please reference data analysis assumption number 7 on page 25 for further explanation.

^ - We have decreased the OptumRx Pharmacy CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CAN DENTAL MONTHLY TABLE

Table 4 — UHC CAN Dental (Dental)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$3,211,098	(\$22,029)	-0.68%	\$3,189,069	\$3,220,386	(\$31,317)	99.02%	99.02%
August 2022	\$2,670,297	(\$73,632)	-2.75%	\$2,596,665	\$2,610,630	(\$13,966)	99.46%	99.46%
September 2022	\$3,520,191	(\$75,505)	-2.14%	\$3,444,687	\$3,436,608	\$8,079	100.23%	100.00%
October 2022	\$2,869,477	(\$106,401)	-3.70%	\$2,763,076	\$2,767,643	(\$4,567)	99.83%	99.83%
November 2022	\$2,606,335	(\$73,835)	-2.83%	\$2,532,499	\$2,536,219	(\$3,720)	99.85%	99.85%
December 2022	\$2,763,033	(\$64,629)	-2.33%	\$2,698,404	\$2,707,774	(\$9,370)	99.65%	99.65%
January 2023	\$2,458,297	(\$25,569)	-1.04%	\$2,432,727	\$2,441,496	(\$8,768)	99.64%	99.64%
February 2023	\$2,746,632	(\$39,059)	-1.42%	\$2,707,574	\$2,706,912	\$661	100.02%	100.00%
March 2023	\$3,233,049	(\$36,729)	-1.13%	\$3,196,320	\$3,200,498	(\$4,178)	99.86%	99.86%
April 2023	\$2,983,711	(\$18,689)	-0.62%	\$2,965,022	\$2,967,123	(\$2,101)	99.92%	99.92%
May 2023	\$2,707,586	(\$5,588)	-0.20%	\$2,701,998	\$2,703,108	(\$1,110)	99.95%	99.95%
June 2023	\$3,972,518	(\$42,233)	-1.06%	\$3,930,284	\$3,816,943	\$113,342	102.96%	100.00%
July 2023	\$2,160,266	(\$16,187)	-0.74%	\$2,144,079	\$2,139,595	\$4,484	100.20%	100.00%
August 2023	\$3,558,692	(\$1,712)	-0.04%	\$3,556,980	\$3,675,267	(\$118,287)	96.78%	96.78%
September 2023	\$3,661,213	(\$2,976)	-0.08%	\$3,658,237	\$3,655,855	\$2,382	100.06%	100.00%
October 2023	\$3,334,218	(\$26,437)	-0.79%	\$3,307,781	\$3,344,158	(\$36,377)	98.91%	98.91%
November 2023	\$2,933,884	(\$51)	0.00%	\$2,933,833	\$2,967,306	(\$33,473)	98.87%	98.87%
December 2023	\$3,170,104	(\$180)	0.00%	\$3,169,924	\$3,185,300	(\$15,376)	99.51%	99.51%
January 2024	\$2,367,734	(\$148)	0.00%	\$2,367,585	\$2,375,361	(\$7,775)	99.67%	99.67%
February 2024	\$3,388,957	(\$2,462)	-0.07%	\$3,386,496	\$3,406,077	(\$19,582)	99.42%	99.42%
March 2024	\$4,037,496	(\$3,426)	-0.08%	\$4,034,070	\$4,052,736	(\$18,665)	99.53%	99.53%
April 2024	\$3,175,126	(\$7,060)	-0.22%	\$3,168,067	\$3,244,337	(\$76,270)	97.64%	97.64%
May 2024	\$3,865,030	\$0	0.00%	\$3,865,030	\$3,900,964	(\$35,934)	99.07%	99.07%
June 2024	\$3,407,853	\$0	0.00%	\$3,407,853	\$3,442,840	(\$34,987)	98.98%	98.98%
Cumulative Totals	\$74,802,797	(\$644,538)	-0.86%	\$74,158,260	\$74,505,135	(\$346,875)	99.53%	99.36%
State Contract Minimum Completeness Percentage Requirement							99.00%	

^ - We have decreased the UHC Dental CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CAN MARCH VISION MONTHLY TABLE

Table 5 — UHC CAN March Vision (Vision)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$452,138	(\$3,213)	-0.71%	\$448,925	\$448,669	\$256	100.05%	100.00%
August 2022	\$776,897	(\$5,614)	-0.72%	\$771,283	\$770,919	\$363	100.04%	100.00%
September 2022	\$589,390	(\$9,189)	-1.55%	\$580,201	\$556,678	\$23,523	104.22%	100.00%
October 2022	\$499,868	(\$6,802)	-1.36%	\$493,067	\$493,481	(\$414)	99.91%	99.91%
November 2022	\$532,120	(\$389)	-0.07%	\$531,732	\$531,567	\$165	100.03%	100.00%
December 2022	\$388,361	(\$495)	-0.12%	\$387,866	\$387,357	\$508	100.13%	100.00%
January 2023	\$447,936	(\$121)	-0.02%	\$447,815	\$447,103	\$712	100.15%	100.00%
February 2023	\$505,187	(\$214)	-0.04%	\$504,974	\$504,924	\$50	100.00%	100.00%
March 2023	\$540,128	(\$445)	-0.08%	\$539,683	\$539,367	\$316	100.05%	100.00%
April 2023	\$524,270	(\$508)	-0.09%	\$523,762	\$524,020	(\$259)	99.95%	99.95%
May 2023	\$606,432	(\$180)	-0.02%	\$606,252	\$606,605	(\$353)	99.94%	99.94%
June 2023	\$448,114	\$0	0.00%	\$448,114	\$448,142	(\$28)	99.99%	99.99%
July 2023	\$451,477	(\$1)	0.00%	\$451,476	\$451,326	\$150	100.03%	100.00%
August 2023	\$784,626	\$0	0.00%	\$784,626	\$784,674	(\$48)	99.99%	99.99%
September 2023	\$568,889	(\$225)	-0.03%	\$568,664	\$569,161	(\$497)	99.91%	99.91%
October 2023	\$602,461	(\$53)	0.00%	\$602,408	\$602,461	(\$53)	99.99%	99.99%
November 2023	\$542,304	(\$74)	-0.01%	\$542,230	\$542,304	(\$74)	99.98%	99.98%
December 2023	\$424,271	\$0	0.00%	\$424,271	\$424,271	\$0	100.00%	100.00%
January 2024	\$457,230	\$0	0.00%	\$457,230	\$457,637	(\$406)	99.91%	99.91%
February 2024	\$522,839	\$0	0.00%	\$522,839	\$523,462	(\$622)	99.88%	99.88%
March 2024	\$547,792	\$0	0.00%	\$547,792	\$549,013	(\$1,221)	99.77%	99.77%
April 2024	\$670,275	\$0	0.00%	\$670,275	\$670,154	\$121	100.01%	100.00%
May 2024	\$584,290	\$0	0.00%	\$584,290	\$584,172	\$118	100.02%	100.00%
June 2024	\$447,730	(\$246)	-0.05%	\$447,483	\$448,640	(\$1,156)	99.74%	99.74%
Cumulative Totals	\$12,915,026	(\$27,769)	-0.21%	\$12,887,258	\$12,866,107	\$21,150	100.16%	99.96%
100% Limited^ Cumulative Totals				\$12,866,107	\$12,866,107	\$0	100.00%	
State Contract Minimum Completeness Percentage Requirement							99.00%	

^ - We have decreased the March Vision CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CAN MTM MONTHLY TABLE

Table 6 — UHC CAN MTM (NET)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$361,669	\$0	0.00%	\$361,669	\$361,669	\$0	100.00%	100.00%
August 2022	\$360,529	\$0	0.00%	\$360,529	\$360,529	\$0	100.00%	100.00%
September 2022	\$402,582	\$0	0.00%	\$402,582	\$402,580	\$3	100.00%	100.00%
October 2022	\$349,597	\$0	0.00%	\$349,597	\$349,597	\$0	100.00%	100.00%
November 2022	\$360,585	(\$124)	-0.03%	\$360,461	\$360,461	\$0	100.00%	100.00%
December 2022	\$449,612	(\$124)	-0.02%	\$449,488	\$449,488	\$0	100.00%	100.00%
January 2023	\$351,397	\$0	0.00%	\$351,397	\$351,397	\$0	100.00%	100.00%
February 2023	\$387,232	\$0	0.00%	\$387,232	\$387,232	\$0	100.00%	100.00%
March 2023	\$479,044	\$0	0.00%	\$479,044	\$479,044	\$0	100.00%	100.00%
April 2023	\$401,736	\$0	0.00%	\$401,736	\$401,736	\$0	100.00%	100.00%
May 2023	\$414,305	\$0	0.00%	\$414,305	\$414,305	\$0	100.00%	100.00%
June 2023	\$521,878	\$0	0.00%	\$521,878	\$521,926	(\$47)	99.99%	99.99%
July 2023	\$436,231	\$0	0.00%	\$436,231	\$436,231	\$0	100.00%	100.00%
August 2023	\$572,682	\$0	0.00%	\$572,682	\$572,682	\$0	100.00%	100.00%
September 2023	\$380,555	(\$176)	-0.04%	\$380,379	\$380,585	(\$207)	99.94%	99.94%
October 2023	\$403,726	(\$56)	-0.01%	\$403,670	\$403,726	(\$56)	99.98%	99.98%
November 2023	\$484,255	(\$70)	-0.01%	\$484,185	\$484,255	(\$70)	99.98%	99.98%
December 2023	\$351,354	\$0	0.00%	\$351,354	\$351,354	\$0	100.00%	100.00%
January 2024	\$305,966	\$0	0.00%	\$305,966	\$305,966	\$0	100.00%	100.00%
February 2024	\$428,215	\$0	0.00%	\$428,215	\$428,215	\$0	100.00%	100.00%
March 2024	\$396,959	\$0	0.00%	\$396,959	\$396,959	\$0	100.00%	100.00%
April 2024	\$396,683	\$0	0.00%	\$396,683	\$396,683	\$0	100.00%	100.00%
May 2024	\$503,051	\$0	0.00%	\$503,051	\$503,138	(\$87)	99.98%	99.98%
June 2024	\$403,084	(\$882)	-0.21%	\$402,202	\$403,084	(\$882)	99.78%	99.78%
Cumulative Totals	\$9,902,928	(\$1,432)	-0.01%	\$9,901,495	\$9,902,842	(\$1,347)	99.98%	99.98%
State Contract Minimum Completeness Percentage Requirement							99.00%	

^ - We have decreased the MTM CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CHIP ENTIRE PLAN MONTHLY TABLE

Table 7 — UHC CHIP (Entire Plan)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$6,316,639	(\$457,355)	-7.24%	\$5,859,283	\$5,849,631	\$9,652	100.16%	99.87%
August 2022	\$5,695,084	(\$318,518)	-5.59%	\$5,376,566	\$5,370,614	\$5,952	100.11%	99.99%
September 2022	\$7,871,733	(\$699,142)	-8.88%	\$7,172,591	\$6,895,329	\$277,262	104.02%	99.95%
October 2022	\$6,942,517	(\$701,870)	-10.10%	\$6,240,647	\$6,109,096	\$131,552	102.15%	99.98%
November 2022	\$7,554,912	(\$785,179)	-10.39%	\$6,769,732	\$6,681,979	\$87,753	101.31%	99.97%
December 2022	\$5,568,350	(\$604,753)	-10.86%	\$4,963,597	\$4,817,652	\$145,945	103.02%	100.00%
January 2023	\$6,386,387	(\$515,857)	-8.07%	\$5,870,530	\$5,778,699	\$91,831	101.58%	99.90%
February 2023	\$7,661,150	(\$512,399)	-6.68%	\$7,148,751	\$7,000,091	\$148,660	102.12%	100.00%
March 2023	\$7,694,643	(\$456,673)	-5.93%	\$7,237,970	\$7,132,947	\$105,023	101.47%	100.00%
April 2023	\$6,683,700	(\$384,813)	-5.75%	\$6,298,887	\$6,209,497	\$89,390	101.43%	99.82%
May 2023	\$6,336,949	(\$399,085)	-6.29%	\$5,937,864	\$5,830,403	\$107,461	101.84%	99.99%
June 2023	\$6,721,242	(\$209,029)	-3.10%	\$6,512,214	\$6,446,361	\$65,853	101.02%	99.91%
July 2023	\$5,566,614	(\$148,126)	-2.66%	\$5,418,488	\$5,421,422	(\$2,934)	99.94%	99.84%
August 2023	\$6,600,410	(\$217,552)	-3.29%	\$6,382,859	\$6,384,716	(\$1,857)	99.97%	99.75%
September 2023	\$7,013,544	(\$181,153)	-2.58%	\$6,832,391	\$6,823,565	\$8,827	100.12%	99.86%
October 2023	\$6,482,228	(\$113,796)	-1.75%	\$6,368,432	\$6,307,228	\$61,205	100.97%	100.00%
November 2023	\$8,069,452	(\$113,242)	-1.40%	\$7,956,211	\$7,937,056	\$19,155	100.24%	99.74%
December 2023	\$7,208,739	(\$258,484)	-3.58%	\$6,950,255	\$6,993,630	(\$43,375)	99.37%	99.37%
January 2024	\$6,851,563	(\$166,310)	-2.42%	\$6,685,253	\$6,646,608	\$38,645	100.58%	99.91%
February 2024	\$6,772,074	(\$101,141)	-1.49%	\$6,670,933	\$6,647,618	\$23,315	100.35%	99.77%
March 2024	\$7,965,841	(\$151,140)	-1.89%	\$7,814,701	\$7,799,763	\$14,938	100.19%	99.80%
April 2024	\$7,258,888	(\$64,684)	-0.89%	\$7,194,203	\$7,184,073	\$10,131	100.14%	99.78%
May 2024	\$7,756,119	(\$138,147)	-1.78%	\$7,617,972	\$7,653,336	(\$35,364)	99.53%	99.51%
June 2024	\$6,749,670	(\$84,388)	-1.25%	\$6,665,282	\$6,665,398	(\$116)	99.99%	99.98%
Cumulative Totals	\$165,728,448	(\$7,782,835)	-4.69%	\$157,945,614	\$156,586,712	\$1,358,902	100.86%	
100% Limited^ Cumulative Totals				\$156,479,199	\$156,586,712	(\$107,513)	99.93%	99.85%
State Contract Minimum Completeness Percentage Requirement							99.00%	

Unallocated date encounter total* \$542 Please reference data analysis assumption number 7 on page 25 for further explanation.

^ - Since the CHIP cumulative completion percentage for the CCO and/or delegated vendor(s) exceed 100 percent, we have decreased the Entire Plan CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and cumulative basis. Please reference data analysis assumption number 9 on page 25 for further explanation.



UHC COMMUNITY PLAN CHIP SUMMARY REPORTING CHARTS

Chart 3. Monthly CDJ totals and encounter submissions for the UHC CHIP's entire plan

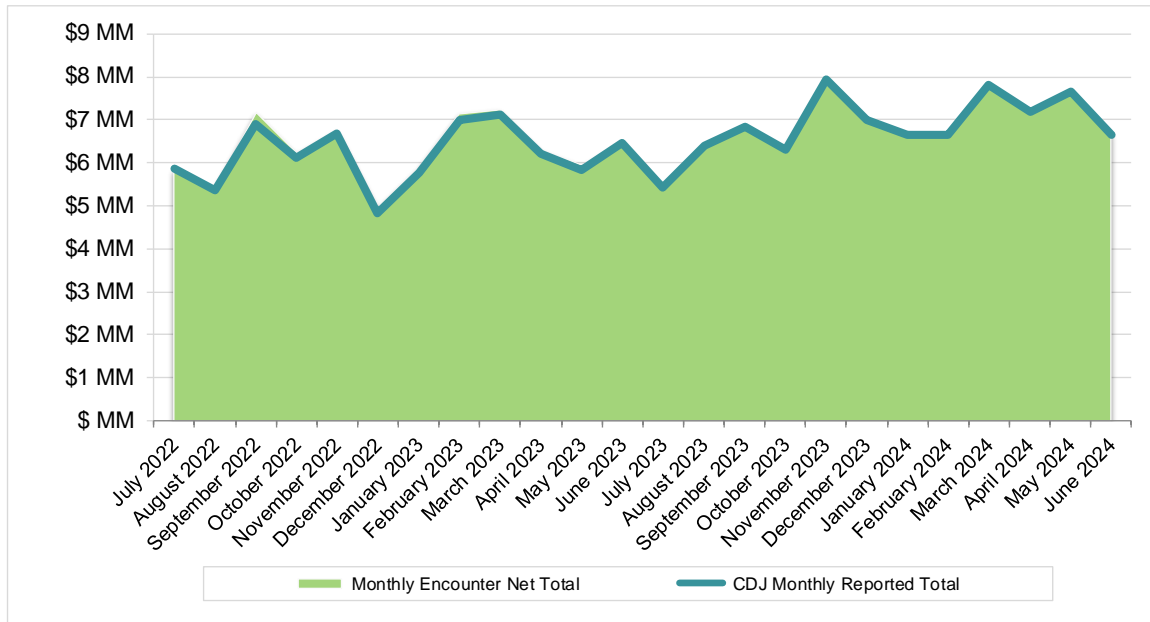
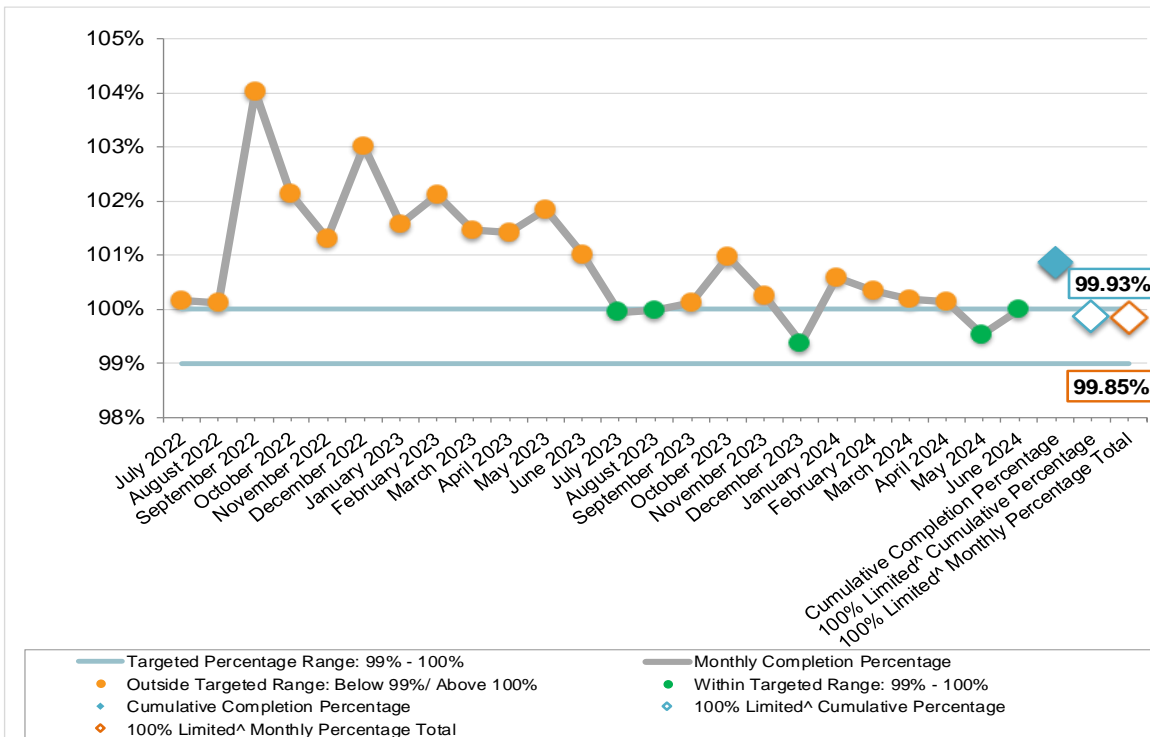


Chart 4. UHC CHIP's monthly encounter submissions expressed as a percentage of payments submitted to the FAC to reported CCO CDJ payments for the entire plan



^ - To avoid overstating the Entire Plan results in situations where any payor's cumulative and/or monthly completion percentages exceed 100 percent, we have identified 100 percent limited completion percentages on a monthly and cumulative or reporting period basis. Please see data analysis assumption number 9 on page 25 for further explanation.





UHC CHIP FEE-FOR-SERVICE MONTHLY TABLE

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison

Table 8 — UHC CHIP Fee-for-Service (Non-Vendor)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$3,746,129	(\$278,080)	-7.42%	\$3,468,049	\$3,451,202	\$16,847	100.48%	100.00%
August 2022	\$3,157,032	(\$182,348)	-5.77%	\$2,974,684	\$2,971,703	\$2,980	100.10%	100.00%
September 2022	\$4,700,798	(\$397,600)	-8.45%	\$4,303,198	\$4,306,479	(\$3,281)	99.92%	99.92%
October 2022	\$4,470,114	(\$479,058)	-10.71%	\$3,991,056	\$3,991,838	(\$782)	99.98%	99.98%
November 2022	\$5,082,571	(\$551,740)	-10.85%	\$4,530,831	\$4,532,808	(\$1,976)	99.95%	99.95%
December 2022	\$3,153,756	(\$356,754)	-11.31%	\$2,797,002	\$2,789,981	\$7,021	100.25%	100.00%
January 2023	\$3,865,137	(\$290,458)	-7.51%	\$3,574,679	\$3,580,381	(\$5,702)	99.84%	99.84%
February 2023	\$5,124,168	(\$269,299)	-5.25%	\$4,854,869	\$4,854,330	\$538	100.01%	100.00%
March 2023	\$4,790,632	(\$164,482)	-3.43%	\$4,626,150	\$4,626,112	\$38	100.00%	100.00%
April 2023	\$4,207,622	(\$176,696)	-4.19%	\$4,030,926	\$4,041,787	(\$10,861)	99.73%	99.73%
May 2023	\$3,948,390	(\$229,306)	-5.80%	\$3,719,084	\$3,713,631	\$5,454	100.14%	100.00%
June 2023	\$3,945,803	(\$46,538)	-1.17%	\$3,899,265	\$3,893,135	\$6,131	100.15%	100.00%
July 2023	\$3,525,578	(\$72,178)	-2.04%	\$3,453,400	\$3,461,162	(\$7,762)	99.77%	99.77%
August 2023	\$3,771,202	(\$112,004)	-2.96%	\$3,659,198	\$3,675,237	(\$16,038)	99.56%	99.56%
September 2023	\$4,505,800	(\$133,092)	-2.95%	\$4,372,708	\$4,381,219	(\$8,511)	99.80%	99.80%
October 2023	\$4,066,592	(\$71,682)	-1.76%	\$3,994,910	\$3,980,777	\$14,133	100.35%	100.00%
November 2023	\$5,834,605	(\$79,453)	-1.36%	\$5,755,152	\$5,775,743	(\$20,591)	99.64%	99.64%
December 2023	\$4,698,317	(\$146,510)	-3.11%	\$4,551,807	\$4,570,213	(\$18,406)	99.59%	99.59%
January 2024	\$4,659,685	(\$88,930)	-1.90%	\$4,570,754	\$4,576,538	(\$5,783)	99.87%	99.87%
February 2024	\$4,300,328	(\$63,677)	-1.48%	\$4,236,651	\$4,246,488	(\$9,838)	99.76%	99.76%
March 2024	\$5,160,967	(\$121,964)	-2.36%	\$5,039,002	\$5,053,360	(\$14,358)	99.71%	99.71%
April 2024	\$4,633,488	(\$46,868)	-1.01%	\$4,586,619	\$4,582,867	\$3,752	100.08%	100.00%
May 2024	\$5,187,126	(\$120,744)	-2.32%	\$5,066,382	\$5,088,534	(\$22,152)	99.56%	99.56%
June 2024	\$4,317,081	(\$67,704)	-1.56%	\$4,249,377	\$4,249,977	(\$599)	99.98%	99.98%
Cumulative Totals	\$104,852,922	(\$4,547,167)	-4.33%	\$100,305,755	\$100,395,502	(\$89,747)	99.91%	99.85%
State Contract Minimum Completeness Percentage Requirement							99.00%	

* - The Fee-for-Service table above includes Optum Behavioral Health CDJ and encounter totals.

^ - We have decreased the UHC Fee-for-Service CHIP encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 9 on page 25 for further explanation.



UHC CHIP OPTUMRX MONTHLY TABLE

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison

Table 9 — UHC CHIP OptumRx (Pharmacy Benefits)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$1,205,685	(\$164)	-0.01%	\$1,205,521	\$1,208,500	(\$2,980)	99.75%	99.75%
August 2022	\$1,466,077	(\$852)	-0.05%	\$1,465,225	\$1,462,469	\$2,756	100.18%	100.00%
September 2022	\$1,888,341	(\$94,213)	-4.98%	\$1,794,128	\$1,516,029	\$278,099	118.34%	100.00%
October 2022	\$1,477,583	(\$59,676)	-4.03%	\$1,417,907	\$1,286,200	\$131,707	110.23%	100.00%
November 2022	\$1,599,804	(\$45,988)	-2.87%	\$1,553,816	\$1,467,134	\$86,682	105.90%	100.00%
December 2022	\$1,454,982	(\$41,505)	-2.85%	\$1,413,477	\$1,278,956	\$134,521	110.51%	100.00%
January 2023	\$1,373,806	(\$36,186)	-2.63%	\$1,337,620	\$1,244,190	\$93,430	107.50%	100.00%
February 2023	\$1,520,850	(\$52,578)	-3.45%	\$1,468,272	\$1,323,380	\$144,893	110.94%	100.00%
March 2023	\$1,546,805	(\$31,789)	-2.05%	\$1,515,016	\$1,412,966	\$102,050	107.22%	100.00%
April 2023	\$1,521,519	(\$28,828)	-1.89%	\$1,492,691	\$1,394,947	\$97,745	107.00%	100.00%
May 2023	\$1,475,467	(\$22,952)	-1.55%	\$1,452,515	\$1,353,670	\$98,845	107.30%	100.00%
June 2023	\$1,502,729	(\$17,902)	-1.19%	\$1,484,827	\$1,419,690	\$65,136	104.58%	100.00%
July 2023	\$1,247,227	(\$17,289)	-1.38%	\$1,229,938	\$1,224,589	\$5,349	100.43%	100.00%
August 2023	\$1,597,227	(\$23,230)	-1.45%	\$1,573,996	\$1,559,901	\$14,095	100.90%	100.00%
September 2023	\$1,453,784	(\$26,845)	-1.84%	\$1,426,939	\$1,411,875	\$15,064	101.06%	100.00%
October 2023	\$1,441,963	(\$29,291)	-2.03%	\$1,412,673	\$1,365,822	\$46,850	103.43%	100.00%
November 2023	\$1,443,861	(\$24,095)	-1.66%	\$1,419,766	\$1,380,339	\$39,427	102.85%	100.00%
December 2023	\$1,634,583	(\$101,269)	-6.19%	\$1,533,314	\$1,556,510	(\$23,195)	98.50%	98.50%
January 2024	\$1,438,852	(\$66,842)	-4.64%	\$1,372,010	\$1,337,370	\$34,639	102.59%	100.00%
February 2024	\$1,491,499	(\$25,369)	-1.70%	\$1,466,130	\$1,428,060	\$38,070	102.66%	100.00%
March 2024	\$1,590,765	(\$20,761)	-1.30%	\$1,570,004	\$1,540,002	\$30,002	101.94%	100.00%
April 2024	\$1,582,261	(\$12,505)	-0.79%	\$1,569,755	\$1,548,102	\$21,653	101.39%	100.00%
May 2024	\$1,444,624	(\$12,241)	-0.84%	\$1,432,383	\$1,430,354	\$2,029	100.14%	100.00%
June 2024	\$1,425,449	(\$13,340)	-0.93%	\$1,412,110	\$1,411,006	\$1,104	100.07%	100.00%
Cumulative Totals	\$35,825,744	(\$805,712)	-2.24%	\$35,020,032	\$33,562,061	\$1,457,971	104.34%	
100% Limited^ Cumulative Totals				\$33,562,061	\$33,562,061	\$0	100.00%	99.92%
State Contract Minimum Completeness Percentage Requirement							99.00%	

Unallocated date encounter total* \$542 Please reference data analysis assumption number 7 on page 25 for further explanation.

^ - We have decreased the UHC OptumRx Pharmacy CHIP encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CHIP DENTAL MONTHLY TABLE

Table 10 — UHC CHIP Dental (Dental)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited [^] Monthly Completion Percentage
July 2022	\$1,236,516	(\$170,876)	-13.81%	\$1,065,641	\$1,069,855	(\$4,215)	99.60%	99.60%
August 2022	\$834,958	(\$110,919)	-13.28%	\$724,040	\$723,624	\$416	100.05%	100.00%
September 2022	\$1,113,271	(\$158,142)	-14.20%	\$955,129	\$953,685	\$1,444	100.15%	100.00%
October 2022	\$891,559	(\$132,755)	-14.89%	\$758,804	\$758,479	\$324	100.04%	100.00%
November 2022	\$826,345	(\$180,611)	-21.85%	\$645,734	\$643,303	\$2,431	100.37%	100.00%
December 2022	\$919,534	(\$201,737)	-21.93%	\$717,797	\$716,524	\$1,273	100.17%	100.00%
January 2023	\$858,112	(\$153,579)	-17.89%	\$704,533	\$700,716	\$3,817	100.54%	100.00%
February 2023	\$886,874	(\$163,943)	-18.48%	\$722,932	\$719,744	\$3,188	100.44%	100.00%
March 2023	\$1,202,344	(\$225,791)	-18.77%	\$976,553	\$974,451	\$2,102	100.21%	100.00%
April 2023	\$810,575	(\$146,445)	-18.06%	\$664,131	\$661,734	\$2,397	100.36%	100.00%
May 2023	\$769,000	(\$138,711)	-18.03%	\$630,289	\$626,875	\$3,414	100.54%	100.00%
June 2023	\$1,173,564	(\$141,186)	-12.03%	\$1,032,378	\$1,037,792	(\$5,414)	99.47%	99.47%
July 2023	\$689,354	(\$56,881)	-8.25%	\$632,472	\$632,762	(\$290)	99.95%	99.95%
August 2023	\$1,018,463	(\$76,181)	-7.47%	\$942,282	\$942,196	\$86	100.00%	100.00%
September 2023	\$934,204	(\$18,137)	-1.94%	\$916,067	\$916,581	(\$514)	99.94%	99.94%
October 2023	\$850,215	(\$10,157)	-1.19%	\$840,058	\$839,837	\$221	100.02%	100.00%
November 2023	\$693,060	(\$8,214)	-1.18%	\$684,847	\$684,528	\$318	100.04%	100.00%
December 2023	\$778,694	(\$9,043)	-1.16%	\$769,651	\$771,739	(\$2,088)	99.72%	99.72%
January 2024	\$653,155	(\$7,447)	-1.14%	\$645,709	\$636,059	\$9,649	101.51%	100.00%
February 2024	\$869,231	(\$11,388)	-1.31%	\$857,843	\$862,906	(\$5,063)	99.41%	99.41%
March 2024	\$1,106,596	(\$7,909)	-0.71%	\$1,098,687	\$1,098,485	\$202	100.01%	100.00%
April 2024	\$900,313	(\$3,701)	-0.41%	\$896,613	\$912,128	(\$15,515)	98.29%	98.29%
May 2024	\$999,444	(\$4,498)	-0.45%	\$994,947	\$1,010,174	(\$15,227)	98.49%	98.49%
June 2024	\$911,670	(\$3,345)	-0.36%	\$908,326	\$909,049	(\$723)	99.92%	99.92%
Cumulative Totals	\$21,927,053	(\$2,141,593)	-9.76%	\$19,785,460	\$19,803,227	(\$17,767)	99.91%	99.75%
State Contract Minimum Completeness Percentage Requirement							99.00%	

[^] - We have decreased the UHC Dental CHIP encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 9 on page 25 for further explanation.

MS UnitedHealthCare Community Plan Encounter and CDJ Comparison



UHC CHIP MARCH VISION MONTHLY TABLE

Table 11 — UHC CHIP March Vision (Vision)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage	100% Limited^ Monthly Completion Percentage
July 2022	\$128,308	(\$8,235)	-6.41%	\$120,074	\$120,074	\$0	100.00%	100.00%
August 2022	\$237,017	(\$24,399)	-10.29%	\$212,617	\$212,818	(\$201)	99.90%	99.90%
September 2022	\$169,322	(\$49,187)	-29.04%	\$120,135	\$119,135	\$1,000	100.83%	100.00%
October 2022	\$103,261	(\$30,381)	-29.42%	\$72,880	\$72,578	\$303	100.41%	100.00%
November 2022	\$46,191	(\$6,841)	-14.80%	\$39,350	\$38,734	\$617	101.59%	100.00%
December 2022	\$40,079	(\$4,757)	-11.86%	\$35,322	\$32,192	\$3,130	109.72%	100.00%
January 2023	\$289,332	(\$35,634)	-12.31%	\$253,698	\$253,412	\$286	100.11%	100.00%
February 2023	\$129,258	(\$26,580)	-20.56%	\$102,678	\$102,636	\$42	100.04%	100.00%
March 2023	\$154,862	(\$34,611)	-22.34%	\$120,251	\$119,418	\$833	100.69%	100.00%
April 2023	\$143,984	(\$32,844)	-22.81%	\$111,140	\$111,030	\$110	100.09%	100.00%
May 2023	\$144,092	(\$8,116)	-5.63%	\$135,976	\$136,228	(\$252)	99.81%	99.81%
June 2023	\$99,146	(\$3,403)	-3.43%	\$95,744	\$95,744	\$0	100.00%	100.00%
July 2023	\$104,455	(\$1,777)	-1.70%	\$102,678	\$102,909	(\$231)	99.77%	99.77%
August 2023	\$213,518	(\$6,136)	-2.87%	\$207,382	\$207,382	\$0	100.00%	100.00%
September 2023	\$119,756	(\$3,078)	-2.57%	\$116,678	\$113,890	\$2,788	102.44%	100.00%
October 2023	\$123,458	(\$2,666)	-2.15%	\$120,792	\$120,792	\$0	100.00%	100.00%
November 2023	\$97,925	(\$1,480)	-1.51%	\$96,446	\$96,446	\$0	100.00%	100.00%
December 2023	\$97,144	(\$1,662)	-1.71%	\$95,482	\$95,168	\$314	100.32%	100.00%
January 2024	\$99,872	(\$3,091)	-3.09%	\$96,781	\$96,641	\$139	100.14%	100.00%
February 2024	\$111,016	(\$707)	-0.63%	\$110,309	\$110,163	\$146	100.13%	100.00%
March 2024	\$107,513	(\$505)	-0.47%	\$107,008	\$107,916	(\$908)	99.15%	99.15%
April 2024	\$142,826	(\$1,610)	-1.12%	\$141,216	\$140,975	\$241	100.17%	100.00%
May 2024	\$124,924	(\$665)	-0.53%	\$124,260	\$124,274	(\$14)	99.98%	99.98%
June 2024	\$95,470	\$0	0.00%	\$95,470	\$95,367	\$103	100.10%	100.00%
Cumulative Totals	\$3,122,729	(\$288,363)	-9.23%	\$2,834,366	\$2,825,922	\$8,444	100.29%	99.94%
100% Limited^ Cumulative Totals				\$2,825,922	\$2,825,922	\$0	100.00%	
State Contract Minimum Completeness Percentage Requirement							99.00%	

^ - We have decreased the March Vision CHIP encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 9 on page 25 for further explanation.



APPENDIX A – DEFINITIONS AND ACRONYMS

The following terms are used throughout this document:

- **Calculated Void Encounter (CV)** – An encounter that Myers and Stauffer LC has identified as being a replacement encounter that does not appear to have a corresponding void of the original encounter in the FAC's data warehouse.
- **Cash Disbursement Journal (CDJ) Monthly Reported Total** – The sum of all payments from a CCO or delegated vendor to service providers for a given month as reported by the CCO to the DOM.
- **Children's Health Insurance Program (CHIP)** – This program provides insurance coverage for uninsured children up to age 19 whose family does not qualify for Medicaid and whose income does not exceed 200% of the federal poverty level. On January 1, 2015, CHIP became a coordinated care program with UHC and Magnolia Health responsible for coordinating services until October 31, 2019. Beginning on November 1, 2019, Molina Health and UHC became responsible for coordinating CHIP services.
- **Coordinated Care Organization (CCO)** – A private organization that has entered into a risk-based contractual arrangement with the Mississippi Division of Medicaid (DOM) to obtain and finance care for enrolled Medicaid members. CCOs receive a capitation or per member per month (PMPM) payment from the DOM for each enrolled member. Before October 1, 2018, two CCOs were operating in the state of Mississippi during the reconciliation period. They were Magnolia Health Plan (Magnolia Health) and UnitedHealthcare Community Plan (UHC). Effective October 1, 2018, Molina Healthcare joined the other two CCOs to provide services to enrolled members. Effective July 1, 2024, the Mississippi Division of Medicaid decided to remove pharmacy claim adjudication from the contractual scope of the Coordinated Care Organizations and redirect the adjudication of the CCO pharmacy claims to DOM's fiscal agent, Gainwell Technologies.
- **Conduent** – Previous state fiscal agent contractor, formerly known as Xerox Health Solutions. Conduent was replaced by Gainwell Technologies as the FAC for Mississippi effective on October 3, 2022.
- **Fiscal Agent Contractor (FAC)** – A contractor selected to design, develop, and maintain the claims processing system, Medicaid Management Information System (MMIS); Gainwell Technologies became the FAC effective October 3, 2022.
- **Gainwell Technologies** – State fiscal agent contractor effective October 3, 2022, formerly known as DXC Technology (DXC). Gainwell became the DOM Pharmacy Benefit Administrator for managed care members effective July 1, 2024.
- **Medicaid Management Information System (MMIS)** – The claims processing system used by the FAC to adjudicate Mississippi Medicaid claims. CCO submitted encounters are loaded into this system and assigned a unique claim identifier.
- **Mississippi Coordinated Access Network (MississippiCAN)** – The state of Mississippi's Medicaid managed care program. There are three coordinated care organizations responsible for coordinating services for Mississippi Medicaid beneficiaries, effective October 1, 2018.
- **Mississippi Division of Medicaid (DOM)** – The division in the Office of the Governor that is responsible for administering Medicaid in Mississippi.



MS UnitedHealthCare Community Plan Encounter and CDJ Comparison

- **Monthly Completion Percentage** – The percentage of the monthly encounter total in relation to the CDJ monthly reported total.
- **Monthly Encounter Net Total** – The sum of the encounter submissions for a given month incorporating the Myers and Stauffer LC encounter data adjustments made to the encounter submissions stored in the FAC's encounter data warehouse.
- **Monthly Encounter Total (Adjustments)** – The sum of all Myers and Stauffer LC adjustments for a given month that were removed from the encounter submissions stored in the FAC's encounter data warehouse.
- **Monthly Encounter Total (FAC Reported)** – The sum of all encounter submissions for a given month stored in the FAC's encounter data warehouse.
- **Monthly Variance** – The difference between the monthly encounter total and the CDJ monthly reported total for a given month.
- **Potential Duplicate Encounter (PDUP)** – An encounter that Myers and Stauffer LC has identified as being a potential duplicate of another encounter in the FAC's data warehouse.
- **Truven Health Analytics (Truven)** – Subcontractor to the state's former fiscal agent contractor, Conduent, responsible for the encounter data warehouse.



APPENDIX B – ANALYSIS

Encounters from institutional, medical, and pharmacy service types were combined on like data fields. We analyzed the information reported on each encounter to capture the amount paid on the entire claim. Encounter totals were calculated by summarizing the data by the CCO paid date, CCO identification number, and specific delegated vendor criteria. Each cash disbursement submitted by the CCO was summarized by paid date, CCO program identifier, and delegated vendor to create a matching table. These matching tables were combined using common fields and were used to produce the results.

Based on criteria provided by the CCO, we identified UHC encounters as follows:

❖ **UHC CAN Encounters**

- Truven submitter ID equal to '91474' or Gainwell submitter ID equal to 'TP000174'.
- Truven MC Prov ID equal to '02821762' or Gainwell Encounter Prov ID equal to '002821762'.
- Pay to Provider Number equal to '02821762' or first COB Payer ID equal to '002821762' for Truven pharmacy encounters only.

❖ **UHC CHIP Encounters**

- Truven submitter ID equal to '93552' or Gainwell submitter ID equal to 'TP000175'.
- Truven MC Prov ID equal to '09974046' or Gainwell Encounter Prov ID equal to '009974046'.
- Pay to Provider Number equal to '09974046' or first COB Payer ID equal to '009974046' for Truven for pharmacy encounters only.

❖ **UHC Dental – Dental Services**

- Claims Type Code value of 'D'.

❖ **March Vision – Vision Services**

- Plan TCN has 8 characters and claim type is not T.
- First character of the Plan TCN is '1' or first two characters of the Plan TCN are 'MA'.

❖ **MTM – Non-Emergency Transportation (NET)**

- First three characters of the Plan TCN are 'MIS', 'UOM', 'UMM', or 'MMU'.
- Plan TCN or Patient Account Number field contains 'Q0' in the first and second positions and the third position does not contain a number.

❖ **OptumRx – Pharmacy Benefit¹**

- These encounters are contained in separate data warehouse tables as a result of pharmacy encounter submissions processing.

❖ **UHC – Fee-for-Service (Non-Vendor)**

- All other plan submitted encounters that do not meet the listed criteria. This includes UHC non-vendor (fee-for-service) and Optum Behavioral Health.

1 – Effective July 1, 2024, the Mississippi Division of Medicaid decided to remove pharmacy claim adjudication from the contractual scope of the Coordinated Care Organizations and redirect the adjudication of the CCO pharmacy claims to DOM's fiscal agent, Gainwell Technologies.



APPENDIX C – DATA ANALYSIS ASSUMPTIONS

1. We assume that all data provided to Myers and Stauffer is complete and accurate.
2. Voided encounter records contained within the encounter submissions were coded to match the associated adjustment's paid date to allow for the proper matching of cash disbursements that occurred due to this void transaction. However, we were unable to assign a paid date to the void transactions in which there was not an associated adjustment encounter. UHC submitted supplemental records for some of these encounter voids (e.g., OptumRx), which we used to allocate the encounter voids to the appropriate recoupment date.
3. We instructed the CCOs to exclude referral fees, management fees, and other non-encounter related fees in the CDJ data submitted to Myers and Stauffer.
4. Interest amounts do not appear to be included in the CCO paid amounts. We have therefore excluded the separately itemized interest expense from the CDJ totals.
5. There are adjustment instances in the encounter data where the associated backout/void record is successfully accepted and created. However, the corresponding replacement transaction is denied by the FAC, which may be impacting the monthly completion percentages.
6. Gainwell has provided supplemental encounter claims extracts intended to update encounter information such as previously missing backout records, corrected transaction types, and other field corrections. We are utilizing the most recently received Gainwell supplemental files for the purposes of this reconciliation.
7. There appear to be instances of encounters for which a paid date was not provided in the monthly data extracts transmitted to Myers and Stauffer LC by the FAC. UHC provided a list of encounter paid dates, which was used to allocate encounters for this report. When a valid CCO paid date was not available for an encounter in the data extracts or supplemental file(s), we attempted to estimate the paid date by adding seven days to the CCO received date.
8. Percentage ratios noted in this report are rounded down. The sum of the percentages may not add up to the percentage sum totals (Tables A through D).
9. Monthly and/or cumulative completion percentages exceeding 100 percent were noted for the vendor and non-vendor UnitedHealthcare totals. In order to limit the impact of these potentially overstated encounter totals on the Entire Plan CAN and CHIP results, we have restricted the cumulative and monthly completion percentage to a maximum of 100 percent and reported these percentages separately. The 100 percent limited **cumulative** completion percentages only apply to payors where the cumulative encounter totals for the entire report period are greater than the cumulative CDJ totals (Tables 1, 3, 5, 7, 9, and 11; Charts 2 and 4). For each payor whose cumulative completion percentage exceeds 100 percent, the cumulative encounter totals are decreased by the reporting period's variance in comparison with the CDJs. Additionally, we have provided 100 percent limited **monthly** completion percentages for informational purposes only. For each payor's monthly completion percentages over 100 percent, we decreased the monthly encounter totals by the variance with the CDJ totals. Then the limited monthly encounter totals and the CDJ totals are summed up for the entire reporting period. The limited encounter and CDJ totals used in these 100 percent limited monthly completion percentages by payor are combined to determine the 100 percent limited monthly completion percentages for the entire plan and program.
10. Opportunities for improving the encounter reconciliation process have been identified during the analysis of the encounter data and cash disbursement journals, as well as frequent interactions with the CCOs, their delegated vendors, DOM, and the FAC. While we have attempted to account for these situations, other potential issues within the data may exist that have not yet been identified which may require us to restate a report or modify reconciliation processes in the future.

