

The background of the slide is a blurred medical scene, possibly a patient in a hospital bed, overlaid with a semi-transparent green layer. This layer contains several white icons: a syringe in the upper right, a pill in the middle left, a virus-like particle in the center, a large medical cross in the center, a group of three people in a circle in the lower center, and a stethoscope in the bottom left corner. A network of white lines connects these icons, suggesting a flow or relationship between them. The right side of the slide is a solid dark grey triangle.

Louisiana Department of Health

Comparison of Health Plan Encounter Data to Cash Disbursements for Humana Healthy Horizons in Louisiana July 1, 2023 – June 30, 2025

September 11, 2025



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Study Purpose

Louisiana Department of Health (LDH) engaged Myers and Stauffer LC to analyze Healthy Louisiana encounter data that has been submitted by the managed care organizations (MCO) to Louisiana's fiscal agent contractor (FAC), Gainwell, and complete a comparison of the encounters to cash disbursement journals provided by each MCO. For purposes of this analysis, "encounter data" are claims that have been paid by Humana Healthy Horizons in Louisiana (Humana) or delegated vendors (e.g., vision and pharmacy) to health care providers that have provided health care services to members enrolled with the MCO. Encounter data is submitted to LDH via the FAC for LDH's use in rate setting, federal reporting, program management and oversight, tracking, accounting, ad hoc analyses, and other activities.

LDH requested that, for this study, we estimate the percentage of each MCO delegated vendor paid encounters that appear to be included in the FAC's database. This analysis includes these percentages for the entire plan, as well as separate vision, non-emergency medical transportation (NEMT), dental value-added service (VAS), and pharmacy delegated vendor encounters paid during the reporting period. We have also included the percentages for total non-vendor MCO paid encounters.

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 LDH and should not be used for any other purpose.



Summary

Entire Plan

LDH requested that, for this study, we review the plan's paid encounters to determine if the paid encounters meet the state contract completeness range of **99 percent to 100 percent** when compared to the cash disbursement journal (CDJ) files that are submitted by the MCO. The new pharmacy vendor, Prime Therapeutics, effective October 28, 2023, has a state contract completeness range of 97 percent to 100 percent. The encounters and CDJ file utilized in this study met the following criteria:

- Encounter and CDJ transactions were paid within the reporting period of **July 1, 2023 through June 30, 2025**.
- Encounters were received and accepted by the FAC and transmitted to Myers and Stauffer LC through **July 29, 2025**.

Table A – Humana Entire Plan Summary Table

Table A — Humana Cumulative Completion Totals and Percentages						
Description	Entire Plan	Non-Vendor	Delegated Vendor			
			Superior Vision	DentaQuest	MediTrans (NEMT)	Prime Therapeutics (Pharmacy)
Encounter Total (FAC reported)	\$1,090,949,914	\$860,362,992	\$4,129,408	\$5,483,565	\$14,783,814	\$206,190,135
Total Encounter Adjustments (\$)	(\$233,984,318)	(\$218,212,488)	(\$1,099,004)	(\$1,762,134)	(\$5,728,869)	(\$7,181,823)
Total Encounter Adjustments (%)	-21.44%	-25.36%	-26.61%	-32.13%	-38.75%	-3.48%
Net Encounter Total	\$856,965,596	\$642,150,504	\$3,030,404	\$3,721,431	\$9,054,945	\$199,008,312
CDJ Total	\$892,850,812	\$674,267,800	\$3,570,689	\$4,060,477	\$9,815,767	\$201,136,080
Variance	(\$35,885,217)	(\$32,117,297)	(\$540,285)	(\$339,046)	(\$760,821)	(\$2,127,768)
Completion (%)	95.98%	95.23%	84.86%	91.65%	92.24%	98.94%
100% Limited Completion* (%)	N/A	N/A	N/A	N/A	N/A	N/A
Minimum Completeness (%)	^	99.00%				97.00%
Non-Compliant (%)	^	-3.77%	-14.14%	-7.35%	-6.76%	-0.06%

* To avoid overstating the Entire Plan results in situations where an individual vendor's cumulative completion percentage exceeds 100 percent, we have decreased the Entire Plan encounter totals by the total variance in comparison to the CDJ. Please see Appendix B for more information on the limited completion percentage.

^ The Entire Plan Minimum Completeness and Non-Compliant percentages cannot be stated since the single PBM, Prime Therapeutics, has a minimum threshold of 97 percent which differs from the other delegated vendors that all have a 99 percent minimum threshold.



Encounter Data Analysis

For this study, Myers and Stauffer analyzes the encounter data that is submitted by the MCO to the FAC and loaded into the FAC Medicaid Management Information System (MMIS). Encounters submitted by the MCO 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. Table B below outlines the impact of applying these encounter analysis adjustments to the encounter paid amounts, when compared to the raw data received.

1. The payment amounts associated with denied encounters are identified as zero dollars in the encounter reconciliation analysis since they bear no impact on cash disbursements.
2. We identified potential duplicate encounters using our encounter review logic. Based on a comparison to the CDJ files, we noted some of these potential duplicates appear to be partial payments, some are actual duplicate submissions, and some are replacement encounters without a matching void. At the direction of LDH, we have attempted to adjust our totals to reflect the actual payment made and have removed duplicate payment amounts from our analysis.

Table B — Myers and Stauffer LC's Adjustments to Humana Encounters			
Description	Encounter Count	Paid Amount	Paid Amount (% of Total*)
Total Encounter Amount (FAC Reported)	18,692,015	\$1,090,949,914	100.00%
Adjustment Type			
State System Denied	(1,932,754)	(\$211,573,821)	-19.39%
Health Plan Denied	(5,588,760)	(\$17,387,180)	-1.59%
Calculated Void	0	\$0	0.00%
Duplicate	(75,663)	(\$5,023,318)	-0.46%
Total Adjustments Made	(7,597,177)	(\$233,984,318)	-21.44%
Net Encounter Amounts	11,094,838	\$856,965,596	78.56%

* Due to rounding, the sum of the displayed percentages in this report may not add up to the total.



Summary Charts

Chart 1. Entire Plan CDJ and Encounter Totals by Paid Month

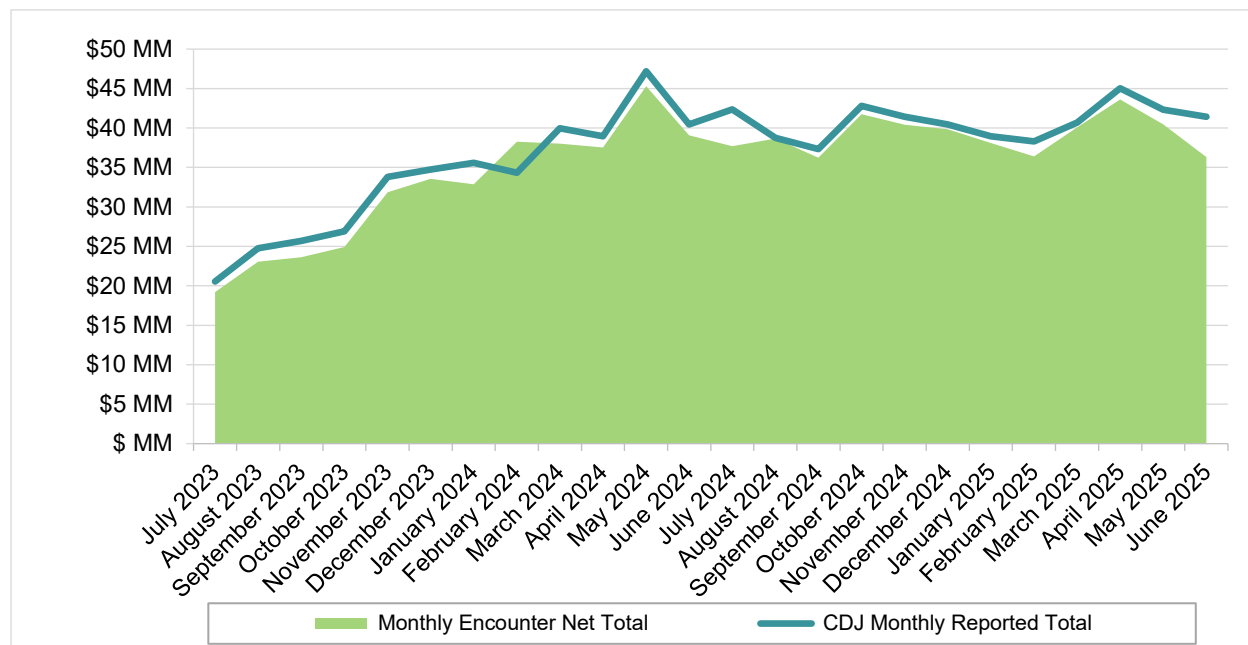
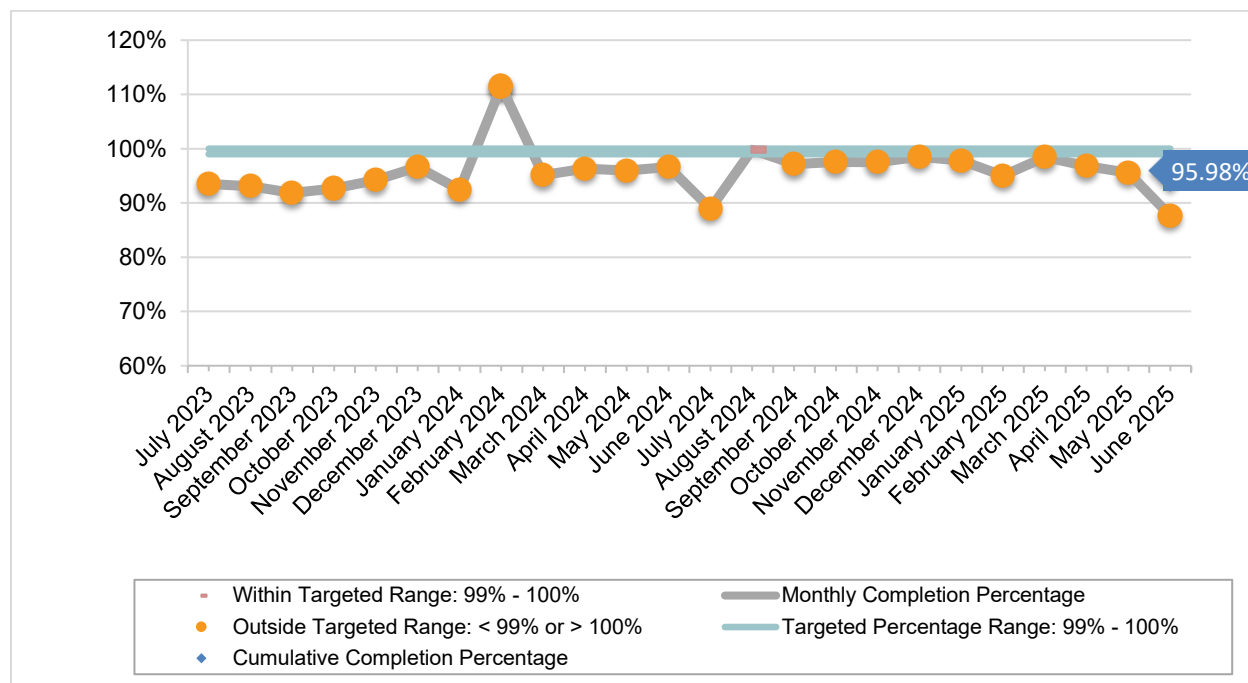


Chart 2. Entire Plan Completion Percentage by Paid Month





Data Issues and Recommendations

During this analysis, Myers and Stauffer identified potential data issues that may impact the completion percentages for Humana. Section A details issues related to non-compliant cumulative completion percentages, while Section B notes outstanding data issues that Humana may need to work to identify and resolve.

Please reference Tables 1 through 6 for Humana reconciliation period tables. These tables contain detailed reconciliation totals, completion percentages, and encounter analysis adjustments.

Section A: Data issues potentially impacting compliance:

1. **Superior Vision** (Table 2): The overall cumulative completion percentage is out of compliance at 84.86 percent. There are twenty months where the monthly completion percentages are below the 99 percent threshold. Additionally, there are three months where the monthly completion percentages are above the 100 percent threshold.
 - The low completion percentages for July 2023 through November 2023, January 2024 through May 2024, July 2024 through October 2024, December 2024, and April 2025 through June 2025 appear to be due to missing encounters.
 - The high completion percentages for November 2024, January 2025, and March 2025 appear to be due to missing CDJ transactions.

We recommend Humana work with Superior Vision, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

2. **DentaQuest** (Table 3): The overall cumulative completion percentage is out of compliance at 91.65 percent. There are twenty-four months where the monthly completion percentages are below the 99 percent threshold.
 - The low completion percentages for July 2023, October 2023 through February 2024, April 2024, and May 2024 appear to be due to state system denied encounters and encounter transactions appearing in later months than the corresponding CDJ transactions.
 - The low completion percentages for August 2023, September 2023, March 2024, June 2024 through April 2025, and June 2025 appear to be due to state system denied encounters.
 - The low completion percentage for May 2025 appears to be due to missing encounters and state system denied encounters.

We recommend Humana work with DentaQuest, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

3. **MediTrans** (Table 4): The overall cumulative completion percentage is out of compliance at 92.24 percent. There are seventeen months where the monthly completion percentages are below the



99 percent threshold. Additionally, there are seven months where the monthly completion percentages are above the 100 percent threshold.

- The low completion percentages for July 2023 through September 2023, March 2024 through January 2025, and April 2025 through June 2025 appear to be due to missing encounters.
- The high completion percentages for October 2023 through February 2024, February 2025, and March 2025 appear to be due to missing CDJ transactions.

We recommend Humana work with MediTrans, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

4. **Non-Vendor** (Table 6): The overall cumulative completion percentage is out of compliance at 95.23 percent. There are twenty-two months where the monthly completion percentages are below the 99 percent threshold. Additionally, there is one month where the monthly completion percentage is above the 100 percent threshold.

- The low completion percentages for July 2023 through January 2024, March 2024 through July 2023, and September 2024 through June 2025 appear to be due to missing encounters, state system denied encounters, and encounter transactions appearing in different months than the corresponding CDJ transactions.
- The high completion percentage for February 2024 appears to be due to missing CDJ transactions and CDJ transactions appearing in different months than the corresponding encounter transactions.

We recommend Humana work with LDH and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

Section B: Data issues not currently impacting compliance:

5. **Prime Therapeutics** (Table 5): The overall cumulative completion percentage is in compliance at 98.94 percent. There are two months where the monthly completion percentages are below the 97 percent threshold. Additionally, there are five months where the monthly completion percentages are above the 100 percent threshold.

- The low completion percentages for March 2024 and February 2025 appear to be due to void CDJ transactions appearing in later months than the corresponding void encounter transactions and state system denied encounters.
- The high completion percentages for May 2024, July 2024, August 2024, November 2024, and January 2025 appear to be due to void encounter transactions appearing in earlier months than the corresponding void CDJ transactions.

We recommend Humana work with Prime Therapeutics, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.



Value-Added Services (VAS)

Value-added services are included in the MCO's vision, dental, and non-vendor CDJ and encounter totals. VAS CDJ data is identified based on the activity type field of the CDJ files received from the MCO and VAS encounter data is identified based on the first two characters of the Plan ICN field.

Below is a summary of the cumulative completion percentages for all delegated vendor and non-vendor paid VAS encounters submitted to Gainwell, for the reporting period. The VAS CDJ and encounter totals in the table below are included in the entire plan, non-vendor and delegated vendor completion percentage tables as well.

Table C — Humana VAS Cumulative Completion Totals and Percentages					
Description	Entire Plan VAS	Non-Vendor VAS	Superior Vision VAS	Delegated Vendor	
				DentaQuest VAS	MediTrans VAS (NEMT)
Encounter Total (FAC reported)	\$6,457,497	\$659,641	\$309,903	\$5,483,565	\$4,389
Total Encounter Adjustments (\$)	(\$1,974,480)	(\$205,653)	(\$2,304)	(\$1,762,134)	(\$4,389)
Total Encounter Adjustments (%)	-30.57%	-31.17%	-0.74%	-32.13%	-100.00%
Net Encounter Total	\$4,483,017	\$453,988	\$307,598	\$3,721,431	\$0
CDJ Total	\$6,198,182	\$162,846	\$1,717,661	\$4,060,477	\$257,199
Variance	(\$1,715,165)	\$291,142	(\$1,410,062)	(\$339,046)	(\$257,199)
Completion (%)	72.32%	278.78%	17.90%	91.65%	0.00%
100% Limited Completion (%)	67.63%	100.00%	N/A	N/A	N/A
Minimum Completeness (%)	99.00%				
Non-Compliant (%)	-26.68%	178.78%	-81.10%	-7.35%	-99.00%

* To avoid overstating the VAS Entire Plan results in situations where an individual vendor's cumulative completion percentage exceeds 100 percent, we decrease the Entire Plan encounter totals by the total variance in comparison to the CDJ. Please see Appendix B for more information on the limited completion percentage.



Potential VAS data issues:

1. **Superior Vision VAS** (Table 2V): The cumulative completion percentage for Superior Vision VAS is out of compliance at 17.90 percent. There are twenty-four months where the monthly completion percentages are below the 99 percent threshold. The low completion percentages appear to be due to missing VAS encounter transactions. Paid encounters are completely missing for the months, July 2023 through June 2024.
2. **MediTrans VAS** (Table 4V): The cumulative completion percentage for MediTrans VAS is out of compliance at 0 percent. There are no paid encounters appearing for any month in the reporting period. However, CDJ transactions are showing for eighteen months from January 2024 through June 2025.
3. **Humana's Non-Vendor VAS** (Table 5V): The cumulative completion percentage for Humana Non-Vendor VAS is out of compliance at 278.78 percent. There is one month where the monthly completion percentage is below the 99 percent threshold. There are twenty-three months where the monthly completion percentages are above the 100 percent threshold.
 - The low completion percentage for May 2024 appears to be due to Non-Vendor VAS encounters possibly identified as non-VAS instead of VAS and state system denied encounters.
 - The high completion percentages for July 2023 through April 2024 and June 2024 through June 2025 appear to be due to VAS CDJ transactions possibly identified as non-VAS instead of VAS.

Monthly Tables

Entire Plan

Table 1 — Humana (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
July 2023	\$29,640,136	(\$10,425,102)	-35.17%	\$19,215,034	\$20,551,781	(\$1,336,747)	93.49%
August 2023	\$50,753,456	(\$27,681,525)	-54.54%	\$23,071,931	\$24,780,430	(\$1,708,498)	93.10%
September 2023	\$36,548,182	(\$12,935,280)	-35.39%	\$23,612,902	\$25,701,994	(\$2,089,093)	91.87%
October 2023	\$36,284,535	(\$11,365,136)	-31.32%	\$24,919,399	\$26,892,075	(\$1,972,676)	92.66%
November 2023	\$41,162,090	(\$9,300,971)	-22.59%	\$31,861,119	\$33,808,995	(\$1,947,876)	94.23%
December 2023	\$42,741,756	(\$9,165,195)	-21.44%	\$33,576,561	\$34,744,622	(\$1,168,061)	96.63%
January 2024	\$41,961,630	(\$9,075,138)	-21.62%	\$32,886,492	\$35,582,479	(\$2,695,987)	92.42%
February 2024	\$54,104,543	(\$15,842,571)	-29.28%	\$38,261,972	\$34,313,962	\$3,948,010	111.50%
March 2024	\$45,801,506	(\$7,794,568)	-17.01%	\$38,006,939	\$39,950,975	(\$1,944,037)	95.13%
April 2024	\$45,598,712	(\$8,069,268)	-17.69%	\$37,529,444	\$38,957,951	(\$1,428,507)	96.33%
May 2024	\$61,582,451	(\$16,286,342)	-26.44%	\$45,296,109	\$47,187,482	(\$1,891,373)	95.99%
June 2024	\$48,571,567	(\$9,480,355)	-19.51%	\$39,091,212	\$40,464,775	(\$1,373,563)	96.60%
July 2024	\$45,514,230	(\$7,828,310)	-17.19%	\$37,685,920	\$42,362,732	(\$4,676,811)	88.96%
August 2024	\$45,003,396	(\$6,331,103)	-14.06%	\$38,672,293	\$38,754,635	(\$82,342)	99.78%
September 2024	\$46,433,324	(\$10,176,875)	-21.91%	\$36,256,448	\$37,314,246	(\$1,057,798)	97.16%
October 2024	\$49,277,754	(\$7,507,374)	-15.23%	\$41,770,380	\$42,820,026	(\$1,049,646)	97.54%
November 2024	\$52,758,124	(\$12,345,047)	-23.39%	\$40,413,077	\$41,439,385	(\$1,026,308)	97.52%
December 2024	\$48,406,207	(\$8,565,776)	-17.69%	\$39,840,430	\$40,435,244	(\$594,813)	98.52%
January 2025	\$46,164,573	(\$8,043,565)	-17.42%	\$38,121,008	\$38,970,094	(\$849,086)	97.82%
February 2025	\$42,610,502	(\$6,201,062)	-14.55%	\$36,409,440	\$38,302,649	(\$1,893,209)	95.05%
March 2025	\$46,082,097	(\$6,001,528)	-13.02%	\$40,080,569	\$40,701,632	(\$621,063)	98.47%
April 2025	\$49,765,443	(\$6,154,652)	-12.36%	\$43,610,791	\$45,045,039	(\$1,434,248)	96.81%
May 2025	\$44,498,136	(\$4,038,456)	-9.07%	\$40,459,680	\$42,336,416	(\$1,876,735)	95.56%
June 2025	\$39,685,563	(\$3,369,120)	-8.48%	\$36,316,443	\$41,431,194	(\$5,114,751)	87.65%
Cumulative Totals	\$1,090,949,914	(\$233,984,318)	-21.44%	\$856,965,596	\$892,850,812	(\$35,885,217)	95.98%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							See Table A ^
Non-Compliant							See Table A ^



Superior Vision

Table 2 — Humana Superior 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
July 2023	\$127,614	(\$104,138)	-81.60%	\$23,476	\$132,555	(\$109,079)	17.71%
August 2023	\$208,476	(\$136,421)	-65.43%	\$72,055	\$193,074	(\$121,018)	37.32%
September 2023	\$167,796	(\$82,552)	-49.19%	\$85,244	\$144,887	(\$59,643)	58.83%
October 2023	\$110,188	(\$12,803)	-11.61%	\$97,386	\$135,419	(\$38,033)	71.91%
November 2023	\$173,707	(\$21,922)	-12.62%	\$151,785	\$161,258	(\$9,472)	94.12%
December 2023	\$184,354	(\$63,134)	-34.24%	\$121,220	\$122,605	(\$1,385)	98.87%
January 2024	\$182,594	(\$21,208)	-11.61%	\$161,386	\$165,436	(\$4,049)	97.55%
February 2024	\$150,767	(\$19,683)	-13.05%	\$131,084	\$139,974	(\$8,890)	93.64%
March 2024	\$140,236	(\$18,970)	-13.52%	\$121,266	\$139,250	(\$17,984)	87.08%
April 2024	\$138,851	(\$8,225)	-5.92%	\$130,625	\$136,202	(\$5,577)	95.90%
May 2024	\$143,266	(\$11,387)	-7.94%	\$131,879	\$135,025	(\$3,146)	97.67%
June 2024	\$121,906	(\$13,277)	-10.89%	\$108,629	\$108,771	(\$142)	99.86%
July 2024	\$146,449	(\$23,292)	-15.90%	\$123,157	\$141,684	(\$18,527)	86.92%
August 2024	\$151,270	(\$27,234)	-18.00%	\$124,035	\$138,379	(\$14,344)	89.63%
September 2024	\$224,016	(\$57,154)	-25.51%	\$166,862	\$208,061	(\$41,198)	80.19%
October 2024	\$193,542	(\$57,550)	-29.73%	\$135,992	\$192,897	(\$56,905)	70.49%
November 2024	\$193,961	(\$55,816)	-28.77%	\$138,145	\$133,740	\$4,405	103.29%
December 2024	\$155,522	(\$46,618)	-29.97%	\$108,903	\$116,543	(\$7,640)	93.44%
January 2025	\$255,167	(\$67,335)	-26.38%	\$187,831	\$158,094	\$29,738	118.81%
February 2025	\$259,794	(\$90,257)	-34.74%	\$169,538	\$171,332	(\$1,794)	98.95%
March 2025	\$206,135	(\$49,304)	-23.91%	\$156,831	\$154,750	\$2,081	101.34%
April 2025	\$233,113	(\$49,614)	-21.28%	\$183,500	\$189,076	(\$5,577)	97.05%
May 2025	\$135,862	(\$30,887)	-22.73%	\$104,974	\$120,247	(\$15,273)	87.29%
June 2025	\$124,822	(\$30,224)	-24.21%	\$94,598	\$131,431	(\$36,833)	71.97%
Cumulative Totals	\$4,129,408	(\$1,099,004)	-26.61%	\$3,030,404	\$3,570,689	(\$540,285)	84.86%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-14.14%



DentaQuest

Table 3 — Humana DentaQuest 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
July 2023	\$120,020	(\$41,640)	-34.69%	\$78,379	\$100,256	(\$21,877)	78.17%
August 2023	\$206,371	(\$87,260)	-42.28%	\$119,110	\$146,893	(\$27,783)	81.08%
September 2023	\$265,168	(\$130,169)	-49.08%	\$135,000	\$143,283	(\$8,283)	94.21%
October 2023	\$152,170	(\$36,680)	-24.10%	\$115,490	\$130,678	(\$15,188)	88.37%
November 2023	\$150,036	(\$31,372)	-20.90%	\$118,664	\$133,115	(\$14,451)	89.14%
December 2023	\$143,801	(\$26,040)	-18.10%	\$117,760	\$132,630	(\$14,870)	88.78%
January 2024	\$155,751	(\$30,085)	-19.31%	\$125,666	\$140,254	(\$14,588)	89.59%
February 2024	\$214,435	(\$38,962)	-18.16%	\$175,473	\$195,042	(\$19,569)	89.96%
March 2024	\$219,600	(\$36,440)	-16.59%	\$183,160	\$200,812	(\$17,652)	91.20%
April 2024	\$210,222	(\$33,581)	-15.97%	\$176,641	\$194,048	(\$17,407)	91.02%
May 2024	\$236,878	(\$36,773)	-15.52%	\$200,105	\$219,892	(\$19,787)	91.00%
June 2024	\$292,450	(\$124,244)	-42.48%	\$168,207	\$177,860	(\$9,653)	94.57%
July 2024	\$322,503	(\$184,714)	-57.27%	\$137,789	\$152,742	(\$14,952)	90.21%
August 2024	\$457,099	(\$257,955)	-56.43%	\$199,144	\$215,149	(\$16,005)	92.56%
September 2024	\$307,128	(\$184,572)	-60.09%	\$122,556	\$132,722	(\$10,166)	92.34%
October 2024	\$361,099	(\$197,817)	-54.78%	\$163,281	\$173,150	(\$9,869)	94.30%
November 2024	\$244,503	(\$101,632)	-41.56%	\$142,871	\$150,928	(\$8,057)	94.66%
December 2024	\$154,724	(\$52,326)	-33.81%	\$102,398	\$110,576	(\$8,177)	92.60%
January 2025	\$206,187	(\$20,872)	-10.12%	\$185,315	\$192,950	(\$7,635)	96.04%
February 2025	\$213,047	(\$22,135)	-10.38%	\$190,912	\$201,357	(\$10,445)	94.81%
March 2025	\$215,608	(\$25,306)	-11.73%	\$190,302	\$201,763	(\$11,462)	94.31%
April 2025	\$217,331	(\$24,666)	-11.34%	\$192,665	\$202,805	(\$10,140)	95.00%
May 2025	\$240,789	(\$19,898)	-8.26%	\$220,891	\$236,466	(\$15,574)	93.41%
June 2025	\$176,645	(\$16,994)	-9.62%	\$159,651	\$175,105	(\$15,454)	91.17%
Cumulative Totals	\$5,483,565	(\$1,762,134)	-32.13%	\$3,721,431	\$4,060,477	(\$339,046)	91.65%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-7.35%



MediTrans (NEMT)

Table 4 — Humana MediTrans (NEMT)

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
July 2023	\$412,770	(\$278,969)	-67.58%	\$133,800	\$204,284	(\$70,484)	65.49%
August 2023	\$543,909	(\$372,500)	-68.48%	\$171,409	\$242,328	(\$70,919)	70.73%
September 2023	\$550,710	(\$298,934)	-54.28%	\$251,777	\$297,377	(\$45,600)	84.66%
October 2023	\$871,816	(\$409,534)	-46.97%	\$462,282	\$276,604	\$185,678	167.12%
November 2023	\$970,945	(\$499,621)	-51.45%	\$471,324	\$271,155	\$200,169	173.82%
December 2023	\$1,238,202	(\$915,450)	-73.93%	\$322,752	\$308,824	\$13,928	104.50%
January 2024	\$550,019	(\$245,893)	-44.70%	\$304,126	\$269,597	\$34,530	112.80%
February 2024	\$1,287,435	(\$579,997)	-45.05%	\$707,438	\$329,438	\$378,000	214.74%
March 2024	\$712,216	(\$254,434)	-35.72%	\$457,782	\$486,229	(\$28,447)	94.14%
April 2024	\$511,735	(\$128,381)	-25.08%	\$383,355	\$398,039	(\$14,685)	96.31%
May 2024	\$603,458	(\$68,847)	-11.40%	\$534,611	\$567,319	(\$32,709)	94.23%
June 2024	\$460,164	(\$134,183)	-29.15%	\$325,981	\$379,928	(\$53,947)	85.80%
July 2024	\$501,542	(\$120,012)	-23.92%	\$381,530	\$405,225	(\$23,695)	94.15%
August 2024	\$640,462	(\$130,309)	-20.34%	\$510,153	\$556,872	(\$46,719)	91.61%
September 2024	\$397,813	(\$63,103)	-15.86%	\$334,710	\$371,831	(\$37,121)	90.01%
October 2024	\$581,490	(\$122,383)	-21.04%	\$459,107	\$472,835	(\$13,728)	97.09%
November 2024	\$813,938	(\$300,122)	-36.87%	\$513,816	\$563,989	(\$50,173)	91.10%
December 2024	\$596,464	(\$199,754)	-33.48%	\$396,710	\$438,346	(\$41,636)	90.50%
January 2025	\$646,769	(\$264,909)	-40.95%	\$381,860	\$432,637	(\$50,777)	88.26%
February 2025	\$548,293	(\$69,439)	-12.66%	\$478,854	\$475,165	\$3,689	100.77%
March 2025	\$809,495	(\$224,721)	-27.76%	\$584,774	\$466,487	\$118,286	125.35%
April 2025	\$530,966	(\$46,993)	-8.85%	\$483,973	\$554,291	(\$70,318)	87.31%
May 2025	\$3,000	(\$380)	-12.66%	\$2,620	\$542,111	(\$539,491)	0.48%
June 2025	\$204	\$0	0.00%	\$204	\$504,857	(\$504,653)	0.04%
Cumulative Totals	\$14,783,814	(\$5,728,869)	-38.75%	\$9,054,945	\$9,815,767	(\$760,821)	92.24%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-6.76%



Prime Therapeutics (Pharmacy)

Table 5 — Humana Prime Therapeutics (Pharmacy)

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
July 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
August 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
September 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
October 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
November 2023	\$6,986,811	(\$453,840)	-6.49%	\$6,532,972	\$6,702,152	(\$169,181)	97.47%
December 2023	\$7,464,263	(\$580,884)	-7.78%	\$6,883,379	\$7,028,943	(\$145,564)	97.92%
January 2024	\$9,281,888	(\$696,047)	-7.49%	\$8,585,841	\$8,638,608	(\$52,767)	99.38%
February 2024	\$8,100,374	(\$370,155)	-4.56%	\$7,730,219	\$7,907,341	(\$177,122)	97.76%
March 2024	\$8,404,057	(\$231,922)	-2.75%	\$8,172,135	\$8,650,259	(\$478,124)	94.47%
April 2024	\$11,337,308	(\$321,973)	-2.83%	\$11,015,334	\$11,087,471	(\$72,137)	99.34%
May 2024	\$9,276,612	(\$288,279)	-3.10%	\$8,988,333	\$8,895,787	\$92,545	101.04%
June 2024	\$9,927,718	(\$331,338)	-3.33%	\$9,596,380	\$9,753,302	(\$156,922)	98.39%
July 2024	\$12,146,465	(\$609,700)	-5.01%	\$11,536,764	\$11,433,611	\$103,154	100.90%
August 2024	\$10,063,599	(\$774,348)	-7.69%	\$9,289,251	\$9,222,597	\$66,654	100.72%
September 2024	\$9,071,088	(\$159,148)	-1.75%	\$8,911,940	\$9,094,121	(\$182,181)	97.99%
October 2024	\$12,019,449	(\$101,546)	-0.84%	\$11,917,903	\$12,164,749	(\$246,846)	97.97%
November 2024	\$9,753,901	(\$447,044)	-4.58%	\$9,306,857	\$9,210,109	\$96,748	101.05%
December 2024	\$12,602,317	(\$349,498)	-2.77%	\$12,252,819	\$12,306,373	(\$53,553)	99.56%
January 2025	\$10,273,842	(\$248,823)	-2.42%	\$10,025,019	\$9,827,673	\$197,346	102.00%
February 2025	\$10,367,532	(\$212,479)	-2.04%	\$10,155,053	\$10,568,282	(\$413,229)	96.08%
March 2025	\$11,585,727	(\$247,456)	-2.13%	\$11,338,272	\$11,438,352	(\$100,081)	99.12%
April 2025	\$14,389,314	(\$352,589)	-2.45%	\$14,036,725	\$14,139,278	(\$102,553)	99.27%
May 2025	\$11,642,310	(\$199,424)	-1.71%	\$11,442,886	\$11,453,156	(\$10,269)	99.91%
June 2025	\$11,495,561	(\$205,329)	-1.78%	\$11,290,232	\$11,613,917	(\$323,685)	97.21%
Cumulative Totals	\$206,190,135	(\$7,181,823)	-3.48%	\$199,008,312	\$201,136,080	(\$2,127,768)	98.94%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							97.00%
Non-Compliant							N/A



Non-Vendor

Table 6 — Humana 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
July 2023	\$28,979,732	(\$10,000,354)	-34.50%	\$18,979,378	\$20,114,686	(\$1,135,308)	94.35%
August 2023	\$49,794,701	(\$27,085,344)	-54.39%	\$22,709,357	\$24,198,135	(\$1,488,778)	93.84%
September 2023	\$35,564,507	(\$12,423,626)	-34.93%	\$23,140,881	\$25,116,448	(\$1,975,567)	92.13%
October 2023	\$35,150,361	(\$10,906,120)	-31.02%	\$24,244,241	\$26,349,373	(\$2,105,133)	92.01%
November 2023	\$32,880,590	(\$8,294,215)	-25.22%	\$24,586,374	\$26,541,315	(\$1,954,940)	92.63%
December 2023	\$33,711,136	(\$7,579,687)	-22.48%	\$26,131,449	\$27,151,619	(\$1,020,170)	96.24%
January 2024	\$31,791,378	(\$8,081,906)	-25.42%	\$23,709,473	\$26,368,585	(\$2,659,112)	89.91%
February 2024	\$44,351,533	(\$14,833,774)	-33.44%	\$29,517,758	\$25,742,167	\$3,775,591	114.66%
March 2024	\$36,325,397	(\$7,252,801)	-19.96%	\$29,072,595	\$30,474,425	(\$1,401,830)	95.39%
April 2024	\$33,400,596	(\$7,577,108)	-22.68%	\$25,823,489	\$27,142,190	(\$1,318,701)	95.14%
May 2024	\$51,322,238	(\$15,881,056)	-30.94%	\$35,441,182	\$37,369,459	(\$1,928,277)	94.83%
June 2024	\$37,769,329	(\$8,877,313)	-23.50%	\$28,892,016	\$30,044,915	(\$1,152,899)	96.16%
July 2024	\$32,397,272	(\$6,890,592)	-21.26%	\$25,506,680	\$30,229,471	(\$4,722,791)	84.37%
August 2024	\$33,690,966	(\$5,141,256)	-15.26%	\$28,549,710	\$28,621,638	(\$71,928)	99.74%
September 2024	\$36,433,278	(\$9,712,898)	-26.65%	\$26,720,380	\$27,507,511	(\$787,131)	97.13%
October 2024	\$36,122,175	(\$7,028,077)	-19.45%	\$29,094,097	\$29,816,396	(\$722,298)	97.57%
November 2024	\$41,751,822	(\$11,440,433)	-27.40%	\$30,311,389	\$31,380,619	(\$1,069,230)	96.59%
December 2024	\$34,897,180	(\$7,917,580)	-22.68%	\$26,979,599	\$27,463,406	(\$483,807)	98.23%
January 2025	\$34,782,609	(\$7,441,625)	-21.39%	\$27,340,983	\$28,358,740	(\$1,017,757)	96.41%
February 2025	\$31,221,836	(\$5,806,751)	-18.59%	\$25,415,084	\$26,886,514	(\$1,471,429)	94.52%
March 2025	\$33,265,133	(\$5,454,741)	-16.39%	\$27,810,392	\$28,440,279	(\$629,888)	97.78%
April 2025	\$34,394,719	(\$5,680,790)	-16.51%	\$28,713,929	\$29,959,589	(\$1,245,660)	95.84%
May 2025	\$32,476,175	(\$3,787,866)	-11.66%	\$28,688,309	\$29,984,437	(\$1,296,128)	95.67%
June 2025	\$27,888,330	(\$3,116,573)	-11.17%	\$24,771,757	\$29,005,884	(\$4,234,127)	85.40%
Cumulative Totals	\$860,362,992	(\$218,212,488)	-25.36%	\$642,150,504	\$674,267,800	(\$32,117,297)	95.23%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-3.77%



Appendix A: VAS Monthly Tables

Entire Plan VAS

Table 1V — Humana VAS (Entire Plan)

Paid Month	VAS Monthly Encounter Total (FAC Reported)	VAS Monthly Encounter Total (Adjustments)	VAS Percentage of Encounters Adjusted	VAS Monthly Encounter Net Total	VAS CDJ Monthly Reported Total	VAS Monthly Variance	VAS Monthly Completion Percentage
July 2023	\$134,310	(\$43,916)	-32.69%	\$90,395	\$162,060	(\$71,665)	55.77%
August 2023	\$253,562	(\$109,849)	-43.32%	\$143,713	\$226,576	(\$82,863)	63.42%
September 2023	\$294,602	(\$137,614)	-46.71%	\$156,989	\$214,000	(\$57,011)	73.35%
October 2023	\$184,267	(\$40,959)	-22.22%	\$143,309	\$195,640	(\$52,332)	73.25%
November 2023	\$175,532	(\$40,186)	-22.89%	\$135,346	\$212,974	(\$77,628)	63.55%
December 2023	\$180,101	(\$36,689)	-20.37%	\$143,412	\$193,220	(\$49,808)	74.22%
January 2024	\$189,854	(\$53,588)	-28.22%	\$136,266	\$232,109	(\$95,843)	58.70%
February 2024	\$269,711	(\$60,374)	-22.38%	\$209,337	\$277,449	(\$68,112)	75.45%
March 2024	\$241,121	(\$39,347)	-16.31%	\$201,773	\$290,804	(\$89,031)	69.38%
April 2024	\$228,790	(\$37,475)	-16.37%	\$191,315	\$277,544	(\$86,229)	68.93%
May 2024	\$324,435	(\$107,407)	-33.10%	\$217,029	\$325,705	(\$108,676)	66.63%
June 2024	\$323,131	(\$127,190)	-39.36%	\$195,942	\$251,607	(\$55,665)	77.87%
July 2024	\$352,921	(\$188,750)	-53.48%	\$164,171	\$229,173	(\$65,003)	71.63%
August 2024	\$495,678	(\$265,741)	-53.61%	\$229,938	\$297,426	(\$67,488)	77.30%
September 2024	\$369,029	(\$191,962)	-52.01%	\$177,068	\$267,697	(\$90,629)	66.14%
October 2024	\$405,812	(\$200,971)	-49.52%	\$204,841	\$279,544	(\$74,703)	73.27%
November 2024	\$285,816	(\$105,131)	-36.78%	\$180,685	\$240,810	(\$60,124)	75.03%
December 2024	\$188,495	(\$53,144)	-28.19%	\$135,351	\$185,331	(\$49,981)	73.03%
January 2025	\$245,615	(\$21,776)	-8.86%	\$223,839	\$288,069	(\$64,230)	77.70%
February 2025	\$282,022	(\$22,990)	-8.15%	\$259,033	\$313,602	(\$54,569)	82.59%
March 2025	\$274,851	(\$26,446)	-9.62%	\$248,405	\$302,484	(\$54,079)	82.12%
April 2025	\$290,946	(\$25,365)	-8.71%	\$265,581	\$329,841	(\$64,260)	80.51%
May 2025	\$266,908	(\$20,517)	-7.68%	\$246,391	\$335,461	(\$89,070)	73.44%
June 2025	\$199,984	(\$17,094)	-8.54%	\$182,891	\$269,056	(\$86,165)	67.97%
Cumulative Totals	\$6,457,497	(\$1,974,480)	-30.57%	\$4,483,017	\$6,198,182	(\$1,715,165)	72.32%
100% Limited Cumulative Total				\$4,191,875	\$6,198,182	(\$2,006,307)	67.63%
Minimum Completeness (%)							99.00%
Non-Compliant							-26.68%



Superior Vision VAS

Table 2V — Humana Superior Vision VAS

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
July 2023	\$0	\$0	N/A	\$0	\$59,269	(\$59,269)	0.00%
August 2023	\$0	\$0	N/A	\$0	\$73,171	(\$73,171)	0.00%
September 2023	\$0	\$0	N/A	\$0	\$65,292	(\$65,292)	0.00%
October 2023	\$0	\$0	N/A	\$0	\$59,012	(\$59,012)	0.00%
November 2023	\$0	\$0	N/A	\$0	\$76,083	(\$76,083)	0.00%
December 2023	\$0	\$0	N/A	\$0	\$56,396	(\$56,396)	0.00%
January 2024	\$0	\$0	N/A	\$0	\$83,888	(\$83,888)	0.00%
February 2024	\$0	\$0	N/A	\$0	\$69,256	(\$69,256)	0.00%
March 2024	\$0	\$0	N/A	\$0	\$68,575	(\$68,575)	0.00%
April 2024	\$0	\$0	N/A	\$0	\$65,368	(\$65,368)	0.00%
May 2024	\$0	\$0	N/A	\$0	\$72,396	(\$72,396)	0.00%
June 2024	\$0	\$0	N/A	\$0	\$55,478	(\$55,478)	0.00%
July 2024	\$5,282	(\$150)	-2.83%	\$5,132	\$60,204	(\$55,071)	8.52%
August 2024	\$6,053	\$0	0.00%	\$6,053	\$53,983	(\$47,930)	11.21%
September 2024	\$29,473	(\$393)	-1.33%	\$29,080	\$118,940	(\$89,861)	24.44%
October 2024	\$22,409	(\$214)	-0.95%	\$22,195	\$86,380	(\$64,185)	25.69%
November 2024	\$19,798	(\$60)	-0.30%	\$19,738	\$63,847	(\$44,108)	30.91%
December 2024	\$19,212	\$0	0.00%	\$19,212	\$55,092	(\$35,880)	34.87%
January 2025	\$26,694	(\$214)	-0.80%	\$26,480	\$76,007	(\$49,528)	34.83%
February 2025	\$49,913	(\$177)	-0.35%	\$49,735	\$84,566	(\$34,830)	58.81%
March 2025	\$46,631	(\$701)	-1.50%	\$45,930	\$75,969	(\$30,039)	60.45%
April 2025	\$61,431	(\$394)	-0.64%	\$61,037	\$98,330	(\$37,293)	62.07%
May 2025	\$16,549	\$0	0.00%	\$16,549	\$68,914	(\$52,365)	24.01%
June 2025	\$6,457	\$0	0.00%	\$6,457	\$71,244	(\$64,787)	9.06%
Cumulative Totals	\$309,903	(\$2,304)	-0.74%	\$307,598	\$1,717,661	(\$1,410,062)	17.90%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-81.10%



DentaQuest VAS

Table 3V — Humana DentaQuest Dental VAS

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
July 2023	\$120,020	(\$41,640)	-34.69%	\$78,379	\$100,256	(\$21,877)	78.17%
August 2023	\$206,371	(\$87,260)	-42.28%	\$119,110	\$146,893	(\$27,783)	81.08%
September 2023	\$265,168	(\$130,169)	-49.08%	\$135,000	\$143,283	(\$8,283)	94.21%
October 2023	\$152,170	(\$36,680)	-24.10%	\$115,490	\$130,678	(\$15,188)	88.37%
November 2023	\$150,036	(\$31,372)	-20.90%	\$118,664	\$133,115	(\$14,451)	89.14%
December 2023	\$143,801	(\$26,040)	-18.10%	\$117,760	\$132,630	(\$14,870)	88.78%
January 2024	\$155,751	(\$30,085)	-19.31%	\$125,666	\$140,254	(\$14,588)	89.59%
February 2024	\$214,435	(\$38,962)	-18.16%	\$175,473	\$195,042	(\$19,569)	89.96%
March 2024	\$219,600	(\$36,440)	-16.59%	\$183,160	\$200,812	(\$17,652)	91.20%
April 2024	\$210,222	(\$33,581)	-15.97%	\$176,641	\$194,048	(\$17,407)	91.02%
May 2024	\$236,878	(\$36,773)	-15.52%	\$200,105	\$219,892	(\$19,787)	91.00%
June 2024	\$292,450	(\$124,244)	-42.48%	\$168,207	\$177,860	(\$9,653)	94.57%
July 2024	\$322,503	(\$184,714)	-57.27%	\$137,789	\$152,742	(\$14,952)	90.21%
August 2024	\$457,099	(\$257,955)	-56.43%	\$199,144	\$215,149	(\$16,005)	92.56%
September 2024	\$307,128	(\$184,572)	-60.09%	\$122,556	\$132,722	(\$10,166)	92.34%
October 2024	\$361,099	(\$197,817)	-54.78%	\$163,281	\$173,150	(\$9,869)	94.30%
November 2024	\$244,503	(\$101,632)	-41.56%	\$142,871	\$150,928	(\$8,057)	94.66%
December 2024	\$154,724	(\$52,326)	-33.81%	\$102,398	\$110,576	(\$8,177)	92.60%
January 2025	\$206,187	(\$20,872)	-10.12%	\$185,315	\$192,950	(\$7,635)	96.04%
February 2025	\$213,047	(\$22,135)	-10.38%	\$190,912	\$201,357	(\$10,445)	94.81%
March 2025	\$215,608	(\$25,306)	-11.73%	\$190,302	\$201,763	(\$11,462)	94.31%
April 2025	\$217,331	(\$24,666)	-11.34%	\$192,665	\$202,805	(\$10,140)	95.00%
May 2025	\$240,789	(\$19,898)	-8.26%	\$220,891	\$236,466	(\$15,574)	93.41%
June 2025	\$176,645	(\$16,994)	-9.62%	\$159,651	\$175,105	(\$15,454)	91.17%
Cumulative Totals	\$5,483,565	(\$1,762,134)	-32.13%	\$3,721,431	\$4,060,477	(\$339,046)	91.65%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-7.35%



MediTrans (NEMT) VAS

Table 4V — Humana MediTrans VAS (NEMT)

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
July 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
August 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
September 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
October 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
November 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
December 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
January 2024	\$138	(\$138)	-100.00%	\$0	\$2,149	(\$2,149)	0.00%
February 2024	\$568	(\$568)	-100.00%	\$0	\$7,030	(\$7,030)	0.00%
March 2024	\$0	\$0	N/A	\$0	\$11,681	(\$11,681)	0.00%
April 2024	\$276	(\$276)	-100.00%	\$0	\$7,025	(\$7,025)	0.00%
May 2024	\$0	\$0	N/A	\$0	\$10,693	(\$10,693)	0.00%
June 2024	\$0	\$0	N/A	\$0	\$10,341	(\$10,341)	0.00%
July 2024	\$568	(\$568)	-100.00%	\$0	\$9,650	(\$9,650)	0.00%
August 2024	\$2,840	(\$2,840)	-100.00%	\$0	\$14,735	(\$14,735)	0.00%
September 2024	\$0	\$0	N/A	\$0	\$13,070	(\$13,070)	0.00%
October 2024	\$0	\$0	N/A	\$0	\$12,576	(\$12,576)	0.00%
November 2024	\$0	\$0	N/A	\$0	\$19,581	(\$19,581)	0.00%
December 2024	\$0	\$0	N/A	\$0	\$15,521	(\$15,521)	0.00%
January 2025	\$0	\$0	N/A	\$0	\$14,949	(\$14,949)	0.00%
February 2025	\$0	\$0	N/A	\$0	\$20,081	(\$20,081)	0.00%
March 2025	\$0	\$0	N/A	\$0	\$20,212	(\$20,212)	0.00%
April 2025	\$0	\$0	N/A	\$0	\$24,826	(\$24,826)	0.00%
May 2025	\$0	\$0	N/A	\$0	\$25,749	(\$25,749)	0.00%
June 2025	\$0	\$0	N/A	\$0	\$17,331	(\$17,331)	0.00%
Cumulative Totals	\$4,389	(\$4,389)	-100.00%	\$0	\$257,199	(\$257,199)	0.00%
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-99.00%



Non-Vendor VAS

Table 5V — Humana Non-Vendor VAS

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
July 2023	\$14,291	(\$2,275)	-15.92%	\$12,015	\$2,535	\$9,480	473.95%
August 2023	\$47,191	(\$22,589)	-47.86%	\$24,603	\$6,511	\$18,091	377.84%
September 2023	\$29,434	(\$7,445)	-25.29%	\$21,989	\$5,425	\$16,563	405.29%
October 2023	\$32,097	(\$4,279)	-13.33%	\$27,819	\$5,950	\$21,868	467.52%
November 2023	\$25,496	(\$8,814)	-34.56%	\$16,682	\$3,776	\$12,907	441.85%
December 2023	\$36,300	(\$10,648)	-29.33%	\$25,652	\$4,194	\$21,458	611.57%
January 2024	\$33,965	(\$23,365)	-68.79%	\$10,600	\$5,818	\$4,782	182.18%
February 2024	\$54,709	(\$20,844)	-38.10%	\$33,864	\$6,121	\$27,743	553.24%
March 2024	\$21,520	(\$2,907)	-13.51%	\$18,613	\$9,736	\$8,876	191.16%
April 2024	\$18,292	(\$3,618)	-19.78%	\$14,674	\$11,102	\$3,572	132.16%
May 2024	\$87,558	(\$70,634)	-80.67%	\$16,924	\$22,724	(\$5,800)	74.47%
June 2024	\$30,681	(\$2,946)	-9.60%	\$27,735	\$7,929	\$19,807	349.80%
July 2024	\$24,567	(\$3,318)	-13.50%	\$21,249	\$6,578	\$14,671	323.02%
August 2024	\$29,687	(\$4,946)	-16.66%	\$24,740	\$13,558	\$11,182	182.47%
September 2024	\$32,428	(\$6,996)	-21.57%	\$25,432	\$2,964	\$22,468	858.00%
October 2024	\$22,304	(\$2,940)	-13.17%	\$19,365	\$7,438	\$11,926	260.33%
November 2024	\$21,515	(\$3,439)	-15.98%	\$18,076	\$6,454	\$11,622	280.08%
December 2024	\$14,558	(\$819)	-5.62%	\$13,740	\$4,142	\$9,597	331.69%
January 2025	\$12,734	(\$689)	-5.41%	\$12,045	\$4,163	\$7,882	289.32%
February 2025	\$19,063	(\$677)	-3.55%	\$18,385	\$7,598	\$10,788	241.97%
March 2025	\$12,612	(\$439)	-3.47%	\$12,173	\$4,540	\$7,633	268.14%
April 2025	\$12,185	(\$306)	-2.50%	\$11,879	\$3,880	\$7,999	306.18%
May 2025	\$9,570	(\$619)	-6.46%	\$8,951	\$4,332	\$4,619	206.60%
June 2025	\$16,883	(\$100)	-0.59%	\$16,783	\$5,375	\$11,408	312.21%
Cumulative Totals	\$659,641	(\$205,653)	-31.17%	\$453,988	\$162,846	\$291,142	278.78%
100% Limited Cumulative Total				\$162,846	\$162,846	\$0	99.99%
Minimum Completeness (%)							99.00%
Non-Compliant							178.78%

Appendix B: Definitions and Acronyms

The following terms are used throughout this document:

Cash Disbursement Journal (CDJ) – A record of payments from an MCO or delegated vendor to service providers for a given month as reported by the MCO to the Louisiana Department of Health (LDH).

DXC Technology (DXC) – State fiscal agent contractor prior to October 1, 2020. In 2020, DXC was sold to Veritas Capital and ultimately formed a new company, Gainwell Technologies.

Fiscal Agent Contractor (FAC) – A contractor selected to design, develop and maintain the Medicaid Management Information System (MMIS); Gainwell is the current FAC.

Gainwell Technologies (Gainwell) – Current State fiscal agent contractor. Formerly known as DXC Technology.

Healthy Louisiana – The name of Louisiana’s Medicaid managed care program as of May 2016.

Louisiana Department of Health (LDH) – The agency in charge of overseeing the health services for the citizens of the state of Louisiana.

Managed Care Organization (MCO) – A private organization that has entered into a risk-based contractual arrangement with LDH to obtain and finance care for enrolled Medicaid or Louisiana Children’s Health Insurance Program (LaCHIP) members. MCOs receive a capitation, or per member per month (PMPM), payment from LDH for each enrolled member. During the reporting period, six MCOs were operating in Louisiana. They are Healthy Blue – formerly Amerigroup Louisiana, Inc., AmeriHealth Caritas Louisiana (ACLA), Louisiana Healthcare Connections (LHCC), Aetna Better Health of Louisiana (Aetna), UnitedHealthcare Community Plan (UHC), and Humana Healthy Horizons in Louisiana (Humana).

Medicaid Management Information System (MMIS) – The claims and encounter processing system used by the FAC. MCO submitted encounters are loaded into this system and assigned a unique claim identifier.

Value-Added Services (VAS) – A covered service provided by the MCO to its members that is currently a non-covered service in the state’s fee-for-service plan, for which the MCO received no additional capitated payment. Also known as Expanded Services.

The following terms are used in the monthly tables throughout this document:

100% Limited Completion - When an individual vendor's cumulative completion percentage exceeds 100 percent, the encounter total is decreased by the variance between the encounter and cash disbursement journal payment amounts. This results in a limited cumulative completion percentage of 100%. For the entire plan, (Tables 1 and 1V), the limited cumulative completion percentage is calculated using the adjusted encounter amounts of all limited vendor and non-vendor results. This adjustment is to ensure that the entire plan completion percentage is not over-stated.

CDJ Monthly Reported Total – The sum of all payments from an MCO or delegated vendor to service providers for the reconciliation period reported in the Cash Disbursement Journal (CDJ).

Monthly Completion Percentage – The “Monthly Encounter Net Total” divided by “CDJ Monthly Reported Total.”

Monthly Encounter Net Total – The difference between the “Monthly Encounter Total (FAC Reported)” and “Monthly Encounter Total (Adjustments).”

Monthly Encounter Total (Adjustments) – Total paid amount of encounters identified as denied, calculated void or potential duplicate.

- **State System Denied Encounter** – A submitted encounter that is paid by the plan but is denied by the Fiscal Agent Contractor (FAC) due to MMIS Claims Subsystem edits.
- **Health Plan Denied Encounter** – A submitted encounter that is denied by the plan. This denied encounter is indicated by a value of ‘D’ in the second position of the MCO ICN submitted by the plan.
- **Calculated Voids** – A pair of paid encounters having the same base patient account number or plan internal control number (ICN) if applicable. One of the encounters may appear to be a replacement of the other without a corresponding void encounter transaction being present. In this case, an adjustment is made to account for the missing void transaction. The magnitude of this adjustment depends upon the plans’ response to a listing of potential calculated void encounters.
- **Duplicate Encounters** – A pair of paid encounters having identically-billed fields that appear to be duplicates of one another. One of these encounters may be excluded from the analysis depending upon the plans’ response to a listing of potential duplicate encounters.

Monthly Encounter Total (FAC Reported) – The sum of all paid amounts on encounters submitted to the MMIS.

Monthly Variance – The difference between the “Monthly Encounter Net Total” and the “CDJ Monthly Reported Total.”

Percentage of Encounters Adjusted – The “Monthly Encounter Total (Adjustments)” divided by “Monthly Encounter Total (FAC Reported).”

Appendix C: Analysis

Encounters from institutional, medical and pharmacy claim types were combined on like data fields. We analyzed the line reported information of each encounter to capture the amount paid on the entire claim. Encounter totals were calculated by summarizing the data by the MCO paid date, MCO identification number (ID) and specific delegated vendor criteria. MCO submitted cash disbursements were summarized by paid date, MCO ID and specific delegated vendor criteria to create a matching table. These matching tables were combined using common fields between the tables and were used to produce the results.

Based on criteria provided by the MCO, we identified Humana encounters as follows:

Active Vendors			
Vendor Type	Vendor Name	Identified By	Notes
Non-Emergency Medical Transportation (NEMT)	MediTrans	Characters 3 and 4 of Plan ICN contain "MT"	
Dental	DentaQuest	Characters 3 and 4 of Plan ICN contain "DE"	
Vision	Superior Vision	Characters 3 and 4 of Plan ICN contain "SV"	
Non-Vendor	Humana	Characters 3 and 4 of Plan ICN contain "HM" All other plan submitted encounters	
Pharmacy Benefits	Prime Therapeutics	Claim type code of '12' Characters 3 and 4 of Plan ICN contain "PB" Dates of service beginning on October 28, 2023	Formerly known as Magellan Rx prior to January 2025 report



Appendix D: Data Analysis Assumptions

1. This analysis is performed on encounter data that was submitted by the MCOs to the FAC and loaded into the FAC MMIS. Encounters submitted by any MCO that were rejected by the FAC for errors in submission or other reasons are not transmitted to Myers and Stauffer LC.
2. For the purposes of this study, the payment amounts associated with denied encounters are identified as zero dollars in the encounter reconciliation analysis since they bear no impact on cash disbursements.
3. A voiding encounter has the same paid date as the original/voided encounter, which may differ from when the void or adjustment occurred. Therefore, the voiding encounters were coded to match the adjustment claim's paid date to allow for the proper matching of cash disbursements that occurred due to these void transactions. However, we were unable to reallocate the void encounters in which there was not an associated adjustment claim.
4. CDJ and encounter payments are analyzed to ensure that positive and negative payments correspond to the record's transaction type. For example, a void should have a negative amount. Additionally, the payment's amount on void and back-out encounters should match the amount on the encounter being adjusted. If detected, the payment is adjusted to the appropriate sign or amount.
5. We instructed the MCOs to exclude referral fees, management fees, and other non-encounter related fees from the CDJ data that is submitted to Myers and Stauffer LC. We reviewed the CDJs for these payments and removed them from the analysis when they were identified.
6. Separately itemized interest expenses are excluded from the CDJ and encounter totals when the interest amounts are included in the MCO paid amounts on the encounters and/or CDJ transactions.
7. Due to rounding, the sum of the displayed percentages in this report may not add up to the total.
8. The short run-out period for encounter submissions may not allow sufficient time for the MCOs to resolve encounter submission issues noted in previous reconciliation reports. This may result in lower completion percentages when reconciling the encounters to CDJ totals.
9. Opportunities for improving the encounter reconciliation process have been identified during analysis of the encounter data and cash disbursement journals, as well as frequent interactions with the MCOs, their delegated vendors, LDH, 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.