TennCare Examination

Memphis Health Center
Memphis, Tennessee

TennCare Prospective Payment System Visits and Payments
October 1, 2016, Through September 30, 2021

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Comptroller of the Treasury

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Mission Statement
The mission of the Comptroller’s Office is to make government work better.

Comptroller Website
comptroller.tn.gov
November 1, 2023

The Honorable Bill Lee, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243

and
Mr. Stephen Smith, Deputy Commissioner
Division of TennCare
Department of Finance and Administration
310 Great Circle Road, 4W
Nashville, Tennessee 37243

Ladies and Gentlemen:

Pursuant to Section 71-5-130, Tennessee Code Annotated, and a cooperative agreement between the Comptroller of the Treasury and the Department of Finance and Administration, the Division of State Audit performs examinations of Federally Qualified Health Centers (FQHCs) participating in the Tennessee Medical Assistance Program under Title XIX of the Social Security Act (Medicaid).

Submitted herewith is the report of the direct examination of TennCare Prospective Payment System visits and payments of Memphis Health Center in Memphis, Tennessee, for the period October 1, 2016, through September 30, 2021.

Sincerely,

Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit

KJS/pn
23/023
MEMPHIS HEALTH CENTER
MEMPHIS, TENNESSEE

EXAMINATION HIGHLIGHTS

Examination Scope

TennCare Prospective Payment System Visits and Payments for the Period October 1, 2016, Through September 30, 2021

Monetary Finding

Memphis Health Center did not accurately report TennCare Prospective Payment System visits and payments on its submitted quarterly settlement requests, which resulted in a net underpayment of $228,664

Memphis Health Center underreported 4,955 TennCare Prospective Payment System visits and $783,798 in payments for the period October 1, 2016, through September 30, 2021.

Non-Monetary Finding

Memphis Health Center failed to provide verifiable supporting documentation for the TennCare Prospective Payment System visits and payments reported on its submitted quarterly settlement requests

Memphis Health Center was unable to provide complete documentation to support TennCare Prospective Payment System (PPS) visits and payments reported for the quarters auditors selected for further testing. As a result, auditors were unable to reconcile the PPS visits and payments that the clinic reported on its submitted quarterly settlement requests for the selected quarters.
TennCare Examination
Memphis Health Center, Memphis, Tennessee
TennCare Prospective Payment System Visits and Payments
October 1, 2016, Through September 30, 2021

Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1</td>
</tr>
<tr>
<td>Purpose and Authority of the Examination</td>
<td>1</td>
</tr>
<tr>
<td>General Background</td>
<td>1</td>
</tr>
<tr>
<td>Examination Scope</td>
<td>3</td>
</tr>
<tr>
<td>Prior Examination Findings</td>
<td>4</td>
</tr>
<tr>
<td>Independent Accountant’s Report</td>
<td>5</td>
</tr>
<tr>
<td>Findings and Recommendations</td>
<td>7</td>
</tr>
<tr>
<td>• Memphis Health Center did not accurately report TennCare Prospective Payment System visits and payments on its submitted quarterly settlement requests, which resulted in a net underpayment of $228,664</td>
<td>7</td>
</tr>
<tr>
<td>• Memphis Health Center failed to provide verifiable supporting documentation for the TennCare Prospective Payment System visits and payments reported on its submitted quarterly settlement requests</td>
<td>10</td>
</tr>
<tr>
<td>Settlement Calculation</td>
<td>12</td>
</tr>
</tbody>
</table>
Purpose and Authority of the Examination

The terms of contract between the Tennessee Department of Finance and Administration and the Tennessee Comptroller’s Office authorize the Comptroller of the Treasury to perform examinations of Federally Qualified Health Centers (FQHCs) that participate in the Tennessee Medicaid Clinic Prospective Payment System (PPS) Program.

Under their agreements with the state and as stated on cost reports submitted to the state, participating FQHCs have asserted that they are in compliance with the applicable state and federal regulations covering services provided to Medicaid-eligible recipients. The purpose of our examination is to render an opinion on whether paid TennCare PPS visits and payments received on behalf of TennCare enrollees are reported in accordance with the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for FQHCs.

General Background

Tennessee’s Medicaid Prospective Payment System (PPS) for Federally Qualified Health Centers (FQHCs) is described in attachment 4.19-B of the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program. FQHCs are eligible to apply to the Centers for Medicare and Medicaid Services for reimbursement under Medicare and Medicaid payment methodologies. The defining legislation for FQHCs is Section 1905(1)(2)(B) of the Social Security Act. A clinic’s initial PPS rate is established using the allowable costs and visits as reported on the FQHC’s cost report. After the initial rate is determined, the PPS rate is increased at the beginning of the state’s fiscal year (July 1) based on the current change in the Medicare Economic Index.

After the end of each quarter, clinics submit a settlement request to the Office of the Comptroller of the Treasury with the number of PPS visits and payments for TennCare services. A clinic’s PPS rate is multiplied by the clinic’s self-reported visits to calculate the Medicaid PPS reimbursable costs. TennCare remits a quarterly settlement payment to the clinic for the difference between the clinic’s Medicaid PPS reimbursable costs and the payments reported by the clinic.

PPS visits are medically necessary, face-to-face medical, mental health, or qualified preventive visits between the patient and a qualifying provider during which a qualified FQHC service is furnished, consistent with the federal regulations found in Title 42, Code of Federal Regulations, Part 405, Section 2463, and Part 440, Section 20(b)-(c). Behavioral health must be in the FQHC’s scope of services approved by the state to be included in the settlement calculation.
PPS payments are all payments that the FQHC receives on behalf of TennCare enrollees; this includes amounts received on all services that were paid for the TennCare enrollee, even if it does not constitute a visit itself (such as labs, injections, or X-rays). FQHC payments include Managed Care Organization (MCO) payments, as well as all third-party liability, all patient liability, and any capitation payments received from MCOs. The Division of TennCare has issued guidance requiring payments for certain services to be excluded on settlement requests.

Maternity claims include a range of services related to pregnancy and delivery. These services are consolidated under a Global Obstetrical Package, which covers maternity care across three stages: antepartum (prenatal) care, delivery services, and postpartum care. MCOs generally pay maternity claims as a global bundled payment, and the actual payment for such visits only occurs after the pregnancy has ended. After receiving the payment, providers need to report the global payment in the quarter in which the pregnancy ended and report the related maternity visits on the settlement request in the quarter in which services were rendered. Providers must amend any prior quarter’s settlement request to report the visit in the quarter in which that visit occurred.

Visits and payments for Medicare and dual enrollees are reimbursed on the Medicare payment system; therefore, they are not eligible for the TennCare PPS quarterly payment. For purposes of this program, dual enrollees are individuals enrolled in both Medicaid and Medicare Part B (or any Medicare-approved plan that includes Medicare Part B, such as Medicare Advantage). Medicare is the primary payor for dual enrollees. Chapter 1200-13-13-.09 of the Rules of the Tennessee Department of Finance and Administration states, “TennCare shall be the payor of last resort, except where contrary to federal or state law.”

CoverKids is Tennessee’s Children’s Health Insurance Program, authorized by Title XXI of the Social Security Act and jointly financed and administered by the federal and state governments. CoverKids is available to children under age 19 and pregnant women who are not eligible for TennCare Medicaid. FQHCs should submit a separate quarterly settlement request to the Office of the Comptroller of the Treasury that contains the number of PPS visits and payments for CoverKids services. The state will make quarterly payments to the clinic for the difference between the clinic’s Medicaid PPS reimbursable costs and payments reported by the clinic. This process for submitting settlement requests and receiving quarterly settlements is similar to TennCare’s quarterly reimbursement; however, CoverKids visits and payments must be separately reported and paid due to the distinctly allotted federal funds. Therefore, CoverKids visits and payments are not included in the calculation of TennCare PPS visits and payments.

Before reporting any visits and payments on the settlement requests, all claims must be submitted to and deemed “paid” by the TennCare MCO.

Memphis Health Center

Memphis Health Center in Memphis, Tennessee, provides FQHC services and participates in Tennessee’s Medicaid Prospective Payment System (PPS). The board of directors’ members are as follows:
Lois Stockton, Board Chair  
Coleman Thompson, Vice-Chair  
Mark Walls, Treasurer  
Geoffrey C. Diaz  
Sandra E. Burgess  
Toleda Marla Burton  
Myles G. Wilson  
Katrina R. Thompson  
Brinders Jones  
Howard Demesma  
Danny E. Woods

The following PPS rates were in effect for the period covered by this examination:

<table>
<thead>
<tr>
<th>Period</th>
<th>Prospective Payment System (PPS) Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1, 2016, through June 30, 2017</td>
<td>$153.49</td>
</tr>
<tr>
<td>July 1, 2017, through September 30, 2017</td>
<td>$155.32</td>
</tr>
<tr>
<td>October 1, 2017, through June 30, 2018</td>
<td>$192.04</td>
</tr>
<tr>
<td>July 1, 2018, through June 30, 2019</td>
<td>$194.73</td>
</tr>
<tr>
<td>July 1, 2019, through June 30, 2020</td>
<td>$197.66</td>
</tr>
<tr>
<td>July 1, 2020, through June 30, 2021</td>
<td>$201.41</td>
</tr>
<tr>
<td>July 1, 2021, through September 30, 2021</td>
<td>$204.23</td>
</tr>
</tbody>
</table>

The facility requested a change in scope; the request was approved, and a new rate was effective October 1, 2017. A change in the scope of services is defined as a change in the type, intensity, duration, or amount of services.

---

**Examination Scope**

Our direct examination covers certain financial-related requirements of the Medicaid Federally Qualified Health Centers Prospective Payment System Program. The requirements covered are referred to in the Independent Accountant’s Report. Our examination does not cover quality of care or clinical or medical provisions.
Prior Examination Findings

This is the first examination of this clinic.
Independent Accountant’s Report

October 6, 2023

The Honorable Bill Lee, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Mr. Steven Smith, Deputy Commissioner
Division of TennCare
Department of Finance and Administration
310 Great Circle Road, 4W
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have examined TennCare Prospective Payment System (PPS) visits and payments for Memphis Health Center for the period October 1, 2016, through September 30, 2021. Memphis Health Center management is responsible for reporting TennCare PPS visits and payments in accordance with the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for Federally Qualified Health Centers (FQHCs).

Our responsibility is to obtain reasonable assurance by evaluating TennCare PPS visits and payments against the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for FQHCs to determine whether TennCare PPS visits and payments were reported in accordance with the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for FQHCs, in all material respects, as well as performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants. Those standards require that we obtain reasonable assurance by evaluating TennCare PPS visits and payments
against the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for FQHCs as well as performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of TennCare PPS visits and payments. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the reporting of TennCare PPS visits and payments in accordance with the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for FQHCs whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the entity’s compliance with specified requirements.

We are required to be independent of Memphis Health Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to the examination engagement.

Our examination disclosed the following instances of material noncompliance applicable to state and federal regulations:

- Memphis Health Center did not accurately report TennCare Prospective Payment System visits and payments on its submitted quarterly settlement requests, which resulted in a net underpayment of $228,664.
- Memphis Health Center failed to provide verifiable supporting documentation for the TennCare Prospective Payment System visits and payments reported on its submitted quarterly settlement requests.

In our opinion, because of the significance of the matters described above, TennCare PPS visits and payments for Memphis Health Center for the period October 1, 2016, through September 30, 2021, were not correctly reported, in all material respects, in accordance with the Tennessee State Plan under Title XIX of the Social Security Act Medical Assistance Program and guidance from the Division of TennCare for FQHCs.

This report is intended solely for the information and use of the Tennessee General Assembly and the Tennessee Department of Finance and Administration and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

[Signature]

Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit

KJS/pn
Finding 1

Memphis Health Center did not accurately report TennCare Prospective Payment System visits and payments on its submitted quarterly settlement requests, which resulted in a net underpayment of $228,664.

Memphis Health Center did not accurately report TennCare Prospective Payment System (PPS) visits on its quarterly settlement requests submitted to the Office of the Comptroller of the Treasury. The clinic underreported 4,955 TennCare visits for the period October 1, 2016, through September 30, 2021.
Also, Memphis Health Center Clinic did not accurately report PPS payments on its quarterly settlement requests submitted to the Office of the Comptroller of the Treasury. The clinic underreported $783,798 in payments for the period October 1, 2016, through September 30, 2021.

Global maternity services include prenatal care, delivery services, and postpartum care. Maternity visits must be reported on the settlement request in the quarter in which services were rendered. Managed Care Organizations generally pay maternity claims as a global bundled payment, and the actual payment for such visits only occurs after the pregnancy has ended. After receiving the payment, the clinic should report the delivery and global payment in the quarter in which the pregnancy ended, then amend any prior quarter’s settlement request to report the visit in the quarter in which that visit occurred. Auditors obtained access to the clinic’s electronic medical records system and, after an expanded review of medical records, identified the prenatal and postpartum visits.

Auditors used TennCare claims data and the clinic’s electronic medical records to determine the number of TennCare PPS visits and payments for the entire examination period. Auditors compared TennCare PPS visits and payments to visits and payments that the clinic reported, and the auditors concluded that Memphis Health Center received overpayments for 11 quarters and underpayments for 9 quarters during the examination period.
The clinic’s underreporting of payments resulted in increased TennCare quarterly settlements that were offset by the underreported visits, which resulted in a net underpayment of $228,664 on the clinic’s quarterly settlements for the period October 1, 2016, through September 30, 2021.

Criteria

Title 42, United States Code (USC), Section 1320a-7k(d), contains obligations for health care providers regarding reporting and returning overpayments from the Division of TennCare or one of its contractors. Overpayments that are not returned within 60 days from the date the overpayment was identified can trigger a liability under the False Claims Act. The overpayment will be considered an “obligation” as this term is defined in 31 USC 3729(b)(3). The False Claims Act subjects a provider to a fine and triple the damages, called “treble damages,” if he or she knowingly conceals or knowingly and improperly avoids or decreases an obligation to pay money to the federal government.

Recommendation

Memphis Health Center should establish procedures to ensure that it submits accurate quarterly settlement requests to the Office of the Comptroller of the Treasury. The requests should reflect the actual paid TennCare PPS visits and all monies received for TennCare services for each quarter reported.

Management’s Comment

Memphis Health Center did not accurately report TennCare Prospective Payment System visits and payments. Memphis Health Center has worked with the manager of the Patient Access Team to ensure they understand the importance of choosing the correct MCO on patients’ accounts. Memphis Health Center has assigned an employee who has worked very closely with staff from the Comptroller’s Office to make sure she has a clear understanding of all the policies and procedures as it relates to PPS reimbursement.

Memphis Health Center was initially working with a company, which was not our best decision. We also had two employees who are no longer employed submitting this information incorrectly to the state. The delay in payments to Memphis Health Center is certainly our issue. Going forward, we are focused on submitting each quarter as accurately as possible. I am sure that the employee who we assigned to complete these submissions and with the help of your staff, we shouldn’t have any barriers going forward with incorrect submissions.
Finding 2

Memphis Health Center failed to provide verifiable supporting documentation for the TennCare Prospective Payment System visits and payments reported on its submitted quarterly settlement requests.

Memphis Health Center was unable to provide adequate documentation to support the TennCare Prospective Payment System (PPS) visits and payments reported for the quarters auditors selected for further testing. Memphis Health Center representatives accumulated PPS visits and payments by marking and hand counting the visits and payments on remittance advices. They entered the amounts into an accumulation log with the check number associated with the remittance advice. During the examination period, there were changes in personnel responsible for preparing the quarterly settlement requests. Management provided some of the accumulation logs, but they were unable to provide all the remittance advices to support the amounts entered on the accumulation logs. As a result, auditors were unable to reconcile the PPS visits and payments that the clinic reported on the quarterly settlement requests for the selected quarters.

Criteria

Title 42, United States Code, Part 413, Section 24, states that providers receiving payment on the basis of reimbursable cost must provide adequate cost data. This must be based on their financial and statistical records, which must be capable of verification by qualified auditors.

Adequate cost information must be obtained from the provider’s records to support payments made for services rendered to beneficiaries. The requirement of adequate data implies that the data be accurate and in sufficient detail to accomplish its intended purposes. Adequate data capable of being audited is consistent with good business concepts and effective and efficient management of any organization, whether it is operated for profit or on a nonprofit basis. It is a reasonable expectation on the part of any agency paying for services on a cost-reimbursement basis.

Recommendation

Memphis Health Center should maintain adequate documentation to support the TennCare PPS visits and payments reported on its submitted quarterly settlement requests.
Management’s Comment

Memphis Health Center was unable to provide verifiable documentation to support TennCare Prospective Payments Systems visits and payments reported for three of the quarters. Memphis Health Center has now assigned a dedicated employee who is responsible for tracking and reviewing all reports submitted to the state. She will maintain a hard copy as well as an electronic copy of all quarters submitted for future audits.
Memphis Health Center
Settlement Calculation
Dates of Service October 1, 2016, Through September 30, 2021

<table>
<thead>
<tr>
<th>Year and Calendar Quarter</th>
<th>Visits Reported by Clinic</th>
<th>Payments Reported by Clinic</th>
<th>TennCare PPS Visits</th>
<th>TennCare PPS Payments</th>
<th>PPS Rate</th>
<th>Reimbursable Cost(^1)</th>
<th>Quarterly Settlement Payments Remitted to the Clinic</th>
<th>Total Payments(^2)</th>
<th>Difference Between Total Payments and Reimbursable Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016 Q4</td>
<td>4,246</td>
<td>$322,366</td>
<td>4,167</td>
<td>318,392</td>
<td>$153.49</td>
<td>$639,593</td>
<td>$329,341</td>
<td>$647,733</td>
<td>$(8,140)</td>
</tr>
<tr>
<td>2017 Q1</td>
<td>4,878</td>
<td>386,293</td>
<td>4,768</td>
<td>361,135</td>
<td>153.49</td>
<td>731,840</td>
<td>362,418</td>
<td>723,553</td>
<td>8,288</td>
</tr>
<tr>
<td>Q2</td>
<td>4,668</td>
<td>338,040</td>
<td>4,571</td>
<td>325,901</td>
<td>153.49</td>
<td>701,603</td>
<td>378,439</td>
<td>704,340</td>
<td>(2,737)</td>
</tr>
<tr>
<td>Q3</td>
<td>4,790</td>
<td>342,953</td>
<td>4,739</td>
<td>355,747</td>
<td>155.32</td>
<td>756,061</td>
<td>401,074</td>
<td>756,821</td>
<td>(20,760)</td>
</tr>
<tr>
<td>Q4</td>
<td>4,750</td>
<td>334,117</td>
<td>4,880</td>
<td>349,397</td>
<td>192.04</td>
<td>921,792</td>
<td>578,074</td>
<td>927,471</td>
<td>(5,679)</td>
</tr>
<tr>
<td>2018 Q1</td>
<td>5,173</td>
<td>412,878</td>
<td>5,085</td>
<td>383,690</td>
<td>192.04</td>
<td>976,523</td>
<td>580,562</td>
<td>964,252</td>
<td>12,272</td>
</tr>
<tr>
<td>Q2</td>
<td>5,278</td>
<td>425,409</td>
<td>5,399</td>
<td>435,735</td>
<td>192.04</td>
<td>1,036,824</td>
<td>588,196</td>
<td>1,023,931</td>
<td>12,892</td>
</tr>
<tr>
<td>Q3</td>
<td>5,233</td>
<td>444,267</td>
<td>5,345</td>
<td>429,596</td>
<td>194.73</td>
<td>1,040,832</td>
<td>574,765</td>
<td>1,004,361</td>
<td>36,471</td>
</tr>
<tr>
<td>Q4</td>
<td>4,689</td>
<td>387,341</td>
<td>4,695</td>
<td>389,028</td>
<td>194.73</td>
<td>914,257</td>
<td>525,741</td>
<td>914,770</td>
<td>(512)</td>
</tr>
<tr>
<td>2019 Q1</td>
<td>5,216</td>
<td>390,884</td>
<td>5,074</td>
<td>420,668</td>
<td>194.73</td>
<td>988,060</td>
<td>624,820</td>
<td>1,045,488</td>
<td>(57,428)</td>
</tr>
<tr>
<td>Q2</td>
<td>5,497</td>
<td>393,481</td>
<td>5,510</td>
<td>423,559</td>
<td>194.73</td>
<td>1,072,962</td>
<td>676,942</td>
<td>1,100,501</td>
<td>(27,559)</td>
</tr>
<tr>
<td>Q3</td>
<td>4,914</td>
<td>393,766</td>
<td>5,281</td>
<td>446,843</td>
<td>197.66</td>
<td>1,043,842</td>
<td>577,484</td>
<td>1,024,327</td>
<td>19,516</td>
</tr>
<tr>
<td>Q4</td>
<td>3,937</td>
<td>326,131</td>
<td>3,964</td>
<td>332,063</td>
<td>197.66</td>
<td>783,524</td>
<td>452,015</td>
<td>784,078</td>
<td>(554)</td>
</tr>
<tr>
<td>2020 Q1</td>
<td>3,840</td>
<td>268,863</td>
<td>4,049</td>
<td>316,796</td>
<td>197.66</td>
<td>800,325</td>
<td>490,111</td>
<td>806,907</td>
<td>(6,582)</td>
</tr>
<tr>
<td>Q2</td>
<td>3,710</td>
<td>187,077</td>
<td>3,527</td>
<td>280,266</td>
<td>197.66</td>
<td>697,147</td>
<td>546,203</td>
<td>826,468</td>
<td>(129,323)</td>
</tr>
<tr>
<td>Q3</td>
<td>3,845</td>
<td>207,745</td>
<td>4,865</td>
<td>466,391</td>
<td>201.41</td>
<td>979,860</td>
<td>405,544</td>
<td>871,935</td>
<td>107,994</td>
</tr>
<tr>
<td>Q4</td>
<td>3,132</td>
<td>167,699</td>
<td>4,525</td>
<td>394,520</td>
<td>201.41</td>
<td>911,380</td>
<td>463,112</td>
<td>857,532</td>
<td>53,748</td>
</tr>
<tr>
<td>2021 Q1</td>
<td>2,399</td>
<td>193,553</td>
<td>4,163</td>
<td>312,959</td>
<td>201.41</td>
<td>838,470</td>
<td>289,617</td>
<td>602,576</td>
<td>235,894</td>
</tr>
<tr>
<td>Q2</td>
<td>5,029</td>
<td>418,378</td>
<td>4,668</td>
<td>350,219</td>
<td>201.41</td>
<td>946,182</td>
<td>594,505</td>
<td>944,724</td>
<td>(4,542)</td>
</tr>
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<td>Q3</td>
<td>4,087</td>
<td>314,799</td>
<td>4,271</td>
<td>346,933</td>
<td>204.23</td>
<td>872,266</td>
<td>519,881</td>
<td>866,814</td>
<td>5,452</td>
</tr>
<tr>
<td>Total</td>
<td>88,511</td>
<td>$6,636,040</td>
<td>93,466</td>
<td>$7,439,838</td>
<td></td>
<td>$17,627,345</td>
<td>$9,958,843</td>
<td>$17,398,681</td>
<td>$228,664</td>
</tr>
</tbody>
</table>

\(^1\)Reimbursable Cost is calculated as number of TennCare PPS Visits multiplied by the clinic’s effective PPS Rate for the period.

\(^2\)Total Payments represents the sum of TennCare PPS Payments and Quarterly Settlement Payments remitted to the Clinic.