EMERGENCY CONTRACTUAL AGREEMENT
BETWEEN
THE DIVISION OF MEDICAID
IN THE OFFICE OF THE GOVERNOR
AND
UNITEDHEALTHCARE OF MISSISSIPPI, INC.
A COORDINATED CARE ORGANIZATION (CCO)

(Mississippi Coordinated Access Network (MSCAN) Program)

THIS EMERGENCY CONTRACTUAL AGREEMENT (hereinafter "Contract" or "Agreement"), made and entered into by and between the **DIVISION OF MEDICAID IN THE OFFICE OF THE GOVERNOR,** an administrative agency of the **STATE OF MISSISSIPPI,** hereinafter referred to as "DOM," and **UNITEDHEALTHCARE OF MISSISSIPPI, INC.,** a corporation qualified to do business in Mississippi, hereinafter referred to as "Contractor," and collectively hereinafter referred to as "Parties," for the provision of prepaid comprehensive health care services as defined in 42 C.F.R. § 438.2 for the benefit of certain Medicaid beneficiaries.

WHEREAS, through its written determination to the Mississippi Public Procurement Review Board (PPRB) Office of Personal Service Contract Review (OPSCR), DOM identified the continuing need for MSCAN Program Services to Medicaid beneficiaries on an emergency basis with the aforementioned Contractor pursuant to Sections 3-207 and 7-111 of PPRB OPSCR Rules and Regulations;

WHEREAS, DOM is charged with the administration of the Mississippi State Plan for Medical Assistance in accordance with the requirements of Title XIX of the Social Security Act of 1935, as amended, (the "Act") and Miss. Code Ann. § 43-13-101 et seq. (1972, as amended);

WHEREAS, Contractor is an entity eligible to enter into a full risk capitated contract in accordance with Section 1903(m) of the Social Security Act and 42 C.F.R. § 438.6(b) and is engaged in the business of providing prepaid comprehensive health care services as defined in 42 C.F.R. § 438.2. The Contractor is licensed appropriately as defined by the Department of Insurance of the State of Mississippi pursuant to Miss. Code Ann. § 83-41-305 (1972, as amended);

WHEREAS, DOM entered into a full risk capitated contract (herein referenced as "Previous Contract") with Contractor on July 1, 2017 for Contractor to provide prepaid comprehensive health care services pursuant to state and federal requirements;

WHEREAS, the original term of the Previous Contract began on July 1, 2017 and ends on June 30, 2023 with no further options for renewal;

WHEREAS, the Parties hereby agree that the Previous Contract and subsequent Amendments 1 through 14, as agreed to by the Parties, are hereby incorporated into this Emergency Contract as referenced herein as Attachment A;

WHEREAS, on December 10, 2021, DOM issued a Request for Qualifications No. 20211210 (RFQ) from qualified offerors to provide services for the statewide administration of DOM's Coordinated Care Organization Program consisting of the Mississippi Coordinated Access Network (MSCAN) and the Mississippi Children's Health Insurance Program (CHIP) for continued services to begin July 1, 2023;

WHEREAS, DOM received five (5) responses to the RFQ and on August 10, 2022 issued its Notice of Intent to Award to three (3) offerors;

WHEREAS, on August 17, 2022, DOM received protests of the Notice of Intent to Award from two (2) offerors not selected for award. Since that date, DOM and the five (5) RFQ offerors have been involved with Protective Order actions in Hinds County Chancery which are now resolved;

WHEREAS, DOM is in the process of reviewing the two (2) protests in order to issue a final protest decision;

WHEREAS, the protesting offerors or any person adversely affected by DOM's protest decision will also have additional administrative appeal rights to PPRB pursuant to PPRB OPSCR Rules and Regulations Section 7-112.04;

WHEREAS, on March 1, 2023, PPRB approved an exception to PPRB OPSCR Rules and Regulations Section 3-102.02 to stay the expiration of the RFQ until such time that a contract may be awarded pending the outcome of the administrative protest process;

WHEREAS, since DOM has not issued a final protest decision and since interested parties to the RFQ would also have further administrative and possibly judicial appeal rights on the matter, it will likely be highly improbable for DOM to issue a contract award under the current RFQ that would be timely, reasonable, and practicable to accommodate a contract start date that would avoid a lapse in MSCAN Program Services to Medicaid beneficiaries;

WHEREAS, considering the pendency of the administrative protest process, and the potential administrative and judicial protest appeal process related to the RFQ award, as well as, the expiration of the current Mississippi Managed Care contracts on June 30, 2023, DOM is currently positioned where continuation of federally required MSCAN Program Services to Medicaid beneficiaries will be needed through an Emergency Contract to maintain and protect the health and safety of Medicaid beneficiaries; and,

WHEREAS, DOM has determined that it is in the best interest of the State to enter into an Emergency Contract with Contractor to continue provision of Managed Care services as required herein and Contractor has agreed to render said services to DOM in accordance with this Agreement.

NOW THEREFORE, in consideration of the mutual covenants contained herein and subject to the terms and conditions hereinafter stated, it is hereby understood and agreed by the Parties hereto as follows:

I. **ENTIRE AGREEMENT AND INCORPORATION:** This Emergency Contractual Agreement (Emergency Contract) between DOM and Contractor shall consist of this Contract, inclusive of any amendments hereto, and the Previous Contract. The Parties agree to be bound by all terms and conditions of the Previous Contract and any amendments thereto which are incorporated herein by reference as Attachment A, unless those terms are specifically modified or overridden through this Emergency Contract.

II. **PERIOD OF PERFORMANCE:** The term of this Agreement shall commence on July 1, 2023 and shall expire on June 30, 2024, unless this Agreement is terminated pursuant to the termination related provisions of this Contract.

III. **SCOPE OF WORK:** Contractor shall continue to provide prepaid comprehensive health care services pursuant to the Previous Contract and in accordance with any modified provisions contained within this Emergency Contract as follows:

1. Section 2.A, DEFINITIONS is hereby amended to replace the definition for #14 "Clean Claim" with following and add the below additional definitions for "Claim" and "Service Limits:"

   14. **Clean Claim:** a claim received from provider that can be processed without obtaining additional information from the provider of the service or from a third party. It includes a claim with errors that may occur in a State's claims system. It does not include a claim from a provider who is under investigation for fraud or abuse, or a claim under review for medical necessity.

   116. **Claim:** (1) a bill for services; (2) a line item of services; or (3) all services for one beneficiary within a bill.

   117. **Service Limits**: the maximum quantity of services per beneficiary that are eligible for reimbursement by the Division within a state fiscal year beginning on July 1 and ending June 30. These limits may also be referred to interchangeably as "Benefit Limits."

2. Section 4.G – MISSISSIPPICAN ENROLLMENT AND DISENROLLMENT – Disenrollment is hereby amended to only update the list of reasons for Member disenrollment which shall be effective beginning July 1, 2023 as follows:

   G. <u>Disenrollment</u>
   A Member must be disenrolled from the Contractor if the Member:

   1. No longer resides in the State of Mississippi;
   2. Is deceased;
   3. No longer qualifies for medical assistance under one of the Medicaid eligibility categories in the eligible population;
   4. Becomes a nursing home resident. For the purposes of determining eligibility for MississippiCAN, PRTFs shall not be considered a long term care facility;
   5. Becomes enrolled in a waiver program; or
   6. Becomes eligible for Medicare coverage.

   All other language not modified as stated herein for Section 4.G shall remain unchanged and in full force and effect.

3. Section 6.K – MEMBER SERVICES – Member Complaint, Grievance, Appeal and State Fair Hearing Process is hereby amended to add the following:

   Pursuant to 42 C.F.R. § 438.10(g)(2)(xi)(D) and (E) and 42 C.F.R. § 438.414, at the time the Contractor enters into a contract with a provider or subcontractor, Contractor shall provide the provider or subcontractor necessary information and assistance for enrollees regarding Contractor's Complaint, Grievance, and Appeal procedure to include, but not be limited to: (1) enrollee's right to request a State fair hearing after the Contractor, provider, or subcontractor has made a determination on enrollee's appeal which is adverse to the enrollee; and (2) the fact that, when requested by the enrollee, benefits that the Contractor, provider, or subcontractor seeks to reduce or terminate will continue if the enrollee files an appeal or a request for State fair hearing within the timeframes specified for filing, and that the enrollee may, consistent with state policy, be required to pay the cost of services furnished while the appeal or state fair hearing is pending if the final decision is adverse to the enrollee.

4. Section 7.B.2 – PROVIDER NETWORK – Provider Network Requirement, Accessibility is hereby amended to add the following:

   Pursuant to 42 C.F.R. § 438.206(c)(1)(ii), Contractor shall ensure that the network providers offer hours of operation that are no less than the hours of

operation to commercial enrollees or comparable to Medicaid FFS, if the provider serves only Medicaid enrollees.

Pursuant to 42 C.F.R. § 438.206(c)(1)(iii), Contractor shall make services included in this contract available 24 hours a day, 7 days a week, when medically necessary.

Pursuant to 42 C.F.R. § 438.206(c)(1)(vi), Contractor shall take corrective action if there is a failure by a network provider to comply with the accessibility requirements of this section.

5. Section 9.A.1, CARE MANAGEMENT – Care Management Responsibilities – Assignment of Risk Levels, is hereby amended to replace the 5th paragraph under Section 9.A.1 with the following language effective beginning July 1, 2023:

> Additionally, Members may be considered for receiving Care Management services, through Provider referral, State Agency referral and Member self-referral. At a minimum, Contractor shall provide Care Management services to all Members identified with the following chronic conditions: hemophilia, diabetes, asthma, hypertension, obesity, congestive heart disease, chronic kidney disease, and organ transplants.

All other language not modified as stated herein for Section 9.A.1 shall remain unchanged and in full force and effect.

6. Section 10, QUALITY MANAGEMENT is hereby amended to add the following additional information to sub-sections U. and V. and to also add sub-section W. as a new sub-section to Section 10:

U. Quality Withhold

The Division withholds one-percent (1.0%) of the monthly Capitation Payment as an incentive to promote a core set of quality measures and health outcomes as determined by the Division. Each year, the Division will establish quality withhold measures and targets, with each measure being assigned a percentage of the withhold amount. For each measure, the Contractor must meet or exceed the established target to earn back the percentage of the withhold associated with that measure. The Contractor can only earn back the entirety of the withhold by meeting targets for all withhold measures.

If Contractor does not have sufficient data to consider its HEDIS scores credible, after review and determination by the Division, the Division will not

hold the Contractor liable for not meeting the measurement. In this case, the portion of the incentive withheld related to that measurement will be returned to the Contractor.

Withhold measures will not be automatically renewed and will be revised on a yearly basis. HEDIS-associated measures will be measured on a calendar year period. Non-HEDIS-associated measures may be measured on a calendar year or the Mississippi state fiscal year period, at the discretion of the Division.

The withhold amount will correlate with state fiscal year capitation rates and will be withheld on a state fiscal year basis.
The reporting timeframes each year are as follows:

1. January 1 – December 31 – Preliminary report due by July 15 after the close of the state fiscal year.
2. January 1 – December 31 – Final rates reported by January 15 after the close of the state fiscal year.

Incentive payments earned back by the Contractor will be paid to the Contractor by the Division within thirty (30) calendar days after each reporting period deadline. The payment will equate to fifty percent (50%) of the total amount of incentive earned for the reporting date.

V. Quality Withhold Measurements and Targets:

CCO MSCAN SFY 2024 Incentive/Withhold Targets		
Quality Measure	Sub Measure	Target
**Well Child Visits – First 30 Months of Life (W30)	Children 15 months of age with 6+ visits	56.40%
	Children 30 months of age with 2+ visits	NA
Immunizations for Adolescents (IMA)	Combination 2	22.52%
Anti-Depressant Management	Effective Acute Phase Treatment	55.59%
Follow up After Hospitalization for Mental Illness	30 Days – Ages 6 to17	71.36%
Timeliness of Prenatal Care		94.92%

Comprehensive Diabetes Care CDC (SPD)	Hemoglobin A 1c Control for Patients with Diabetes (<8%)	50.12%
Comprehensive Diabetes Care – CDC (SPD)	Blood Pressure Control for Patients with Diabetes	60.83%
Comprehensive Diabetes Care – CDC (SPD)	Eye Exams for Patients with Diabetes	51.09%
Adults & Children: Asthma ages 5-64	(AMR) Total	72.89%
Adults: Pharmacotherapy Management of COPD Exacerbation (PCE)	Systemic Corticosteroid	53.84%
Reduction in C-Section Rate		2 percentage point improvement over CY 2021 individual CCO Rate
QIPP PPHR A/E Ratio		2% improvement over Baseline

W. Pharmacy Benefit Administrator (PBA) Coordination:

Contractor shall provide resources, as requested by the Division, to assist the Division in the planning and design aspects for Medicaid CCO obligations and efforts related to the Division's planned Pharmacy Benefit Administrator (PBA) program.

This PBA program design shall include, but not be limited to, the following components:

1) Covered Outpatient Drugs;
2) PBA invoicing and payment;
3) Care Management;
4) Delivery of Services;
5) Items Not Covered by Contractor for Moral or Religious Reasons.

The PBA will be responsible for claims management and payment, prior authorization, and the pharmacy network for all Members. Contractor shall provide appropriate Subject Matter Experts (SMEs) experienced with current CCO obligations and systems as requested by the Division to participate in regularly scheduled meeting as coordinated by the Division. Contractor SMEs shall provide input at the PBA program design meetings for PBA program components.

7. Section 11.S.6., REPORTING REQUIREMENTS – Member Encounter Data, Accuracy of Data is hereby amended to read as follows:

   The Contractor will assist the Division in reconciliation of Cash disbursement check amount totals 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 measurement report for this validation shall be the Encounter Claims to Cash Disbursements Report for the twenty-four (24) month period ending with the state's fiscal year end period for the month of June of the current year. This measurement period shall apply to Encounter Claims for the Contractor and all Subcontractors as measured by the Entire Plan and each Service category. If the Contractor fails to submit complete Member Encounter Data, as measured by a comparison of encounters to cash disbursements, Contractor may be subject to liquidated damages or other available remedies as outlined in Section 16, Default and Termination, of this Contract.

   The data accuracy requirement also consists of assurance that the Encounter Data accurately reflects the information contained within the Contractor's or Subcontractor's Claims Systems, while the Claims System data should be an accurate representation of the information contained within the Medical Record(s) that substantiates the clinical service(s) provided. It is the Division's expectation that the individual data elements captured at each transactional stage of this process cycle are accurately transmitted and reconcilable with each other. The Division or its Agent may, at its discretion, determine to periodically test and evaluate the accuracy of the encounter data through sampling or through a more comprehensive EQR Protocol 5 review. If the Contractor fails to maintain accurate Encounter Data, as measured by a comparison of encounters to claims data and/or claims data to medical records, Contractor may be subject to liquidated damages or other available remedies as outlined in Section 16, Default and Termination, of this Contract.

   Ninety-nine percent (99%) of the records in the Contractor's encounter batch submission must pass X12 EDI compliance edits and the Mississippi Medicaid MMIS threshold and repairable compliance edits. The X12 EDI compliance edits are established through Strategic National Implementation Process (SNIP) levels one (1) through four (4). MMIS threshold and repairable edits that report exceptions are set forth in the Companion Guide.

8. Section 11, REPORTING REQUIREMENTS, is hereby amended to be designated as "Section 11 – REPORTING REQUIREMENTS, AUDITING, AND MONITORING" and the first paragraph of the newly designated Section 11 is hereby amended to read as follows:

   The Division reserves the right to inspect on an ad hoc and ongoing basis the automated accounting and management information system records maintained by the Contractor. The Division also reserves the right to perform audits, as appropriate, to verify and validate operational and financial reports, data, and information submitted by the Contractor. See Exhibit H for a list of initial reporting requirements included in this Contract. Exhibit H may be amended from time to time as proposed by the Division. Additionally, the Division will provide the Contractor a Reporting Manual, which includes reporting requirements and naming conventions for routine reports to be provided to the Division. The Division reserves the right to request additional information or reports, outside of those identified in the Reporting Manual, from the Contractor to assist in the determination of Contract compliance. Ad hoc reports requested by the Division, outside of those identified in the Reporting Manual, shall be named or described by the requestor.

   The Division reserves the right to make operational reports, data, and information submitted by the Contractor public.

   The Division also reserves the right to inspect financial records of legal affiliates and Subcontractors that relate to the Contract with the Division, including records of charges and billings to the Contractor and corporate and financial allocations.

9. Section 11.I., REPORTING REQUIREMENTS, AUDITING, AND MONITORING – Financial Reports, is hereby amended to add the following:

   Contractor legal affiliates and related parties, including but not limited to the Contractor parent company, and Subcontractors shall upon request provide all accounting transactions and supporting records that relate to expenses charged or billed to the Contractor and any allocations of expenses charged to the Contractor.

   Upon request, the Contractor shall submit to the Division historical or current transaction codes, charts of accounts and subaccounts, charts of intercompany accounts and intersegment accounts, charts of accounts for subledgers and journals, and accounting and management system fields, codes, and code names. The Contractor's parent company and related parties shall submit similar descriptive system fields and charts of account as requested, including

those that relate to financial charges and expenses that are or have been allocated to be paid by the Contractor.

All records pertaining to the Contract, including financial and accounting records, must be readily retrievable within three (3) business days for review at the request of the Division. The retrievable records shall include financial and accounting records of related parties and Subcontractors that charge amounts payable by the Contractor.

10. Section 12.A – PROGRAM INTEGRITY – General Requirements, is hereby amended to add the following:

    Pursuant to 42 C.F.R. § 438.608(d)(2), Contractor shall require and have a mechanism for a network provider to report to the Contractor when it has received an overpayment, to return the overpayment to the Contractor within 60 calendar days after the date on which the overpayment was identified, and to notify the Contractor in writing of the reason for the overpayment.

11. Section 13.A.2, FINANCIAL REQUIREMENTS – Capitation Payments – Payment in Full, is hereby amended to replace the 2nd paragraph under Section 13.A.2 with the following language effective beginning July 1, 2023:

    The Contractor shall enroll all members identified as having one of the following chronic diseases into the high-risk Care Management category:

    a. Hypertension;
    b. Diabetes;
    c. Asthma;
    d. Cardiovascular disease;
    e. Chronic kidney disease;
    f. Obesity;
    g. Hemophilia; and
    h. Organ Transplants

    Failure to enroll the identified members may result in Capitation Payment reduction. Any and all costs incurred by the Contractor in excess of the Capitation Payment will be borne in full by the Contractor. Interest generated through investment of funds paid to the Contractor pursuant to this Contract shall be the property of the Contractor.

12. Section 13.A.9., FINANCIAL REQUIREMENTS – Capitation Payments – Capitation Rates, is hereby amended to add the following:

The table below includes Capitation Rates of this Contract, which are the capitation rates per member per month (PMPM) varying by region and Rate Cell. Each Contractor will be paid based on the distribution of Members they have in each Rate Cell. The Non-Newborn SSI/Disabled, MA Adult, MA Children and Quasi-CHIP rate cells will be risk adjusted. These four Rate Cells have a Risk Adjustment factor, calculated on a prospective basis using CDPS+RX, applied to each rate re-calculated based on each Contractor's actual risk scores. The Foster Care Rate Cell will also be risk adjusted on a concurrent basis using a members' eligibility for either state or federal financial assistance to assign a risk score.

The table below establishes the CCO Capitation Rates per member per month (PMPM) for MississippiCAN. These rates are effective for the following Rate Cells: Non-Newborn SSI/Disabled; Foster Care; Breast and Cervical Cancer; SSI/Disabled Newborn; MA Adults; Pregnant Women; and Non-SSI Newborns. Additionally, Capitation Rates are included for MA Children and Quasi-CHIP

Children, and Mississippi Youth Programs Around the Clock (MYPAC) rate cells. Capitation rates are for the period of State Fiscal Year 2024 (July 1, 2023 through June 30, 2024).

These rates exclude MHAP FSA, QIPP, MAPS, TREAT, and HIF (as applicable); however, the MHAP FSA will be paid separately monthly as a financial transaction. Rates are prior to the application of a 1.00 percent Quality Withhold. These rates also do not include any additional directed payments related to hospital employed or contracted physician payment arrangements.

[SFY 2024 Capitation Rate table continued on next page]

UnitedHealthcare of Mississippi, Inc. MississippiCAN Capitation Rates State Fiscal Year (SFY 24) Capitation Rates PMPM (excluding Risk Scores) Effective July 1, 2023– June 30, 2024			
Rate Cell	**North**	**Central**	**South**
Non- Newborn SSI-Disabled	**$1,110.79**	**$1,270.15**	**$1,291.05**
Breast/Cervical Cancer	**$3,159.67**	**$3,612.99**	**$3,672.42**
MA Adults	**$550.20**	**$590.40**	**$577.26**
Pregnant Women	**$1,109.55**	**$1,190.62**	**$1,164.11**
SSI-Disabled Newborn	**$8,231.04**	**$8,631.64**	**$8,169.36**
Non-SSI Newborns 0-2 Months	**$2,204.50**	**$2,311.79**	**$2,187.98**
Non-SSI Newborns 3-12 Months	**$288.46**	**$302.50**	**$286.30**
Foster Care	**$709.97**	**$744.52**	**$704.65**
MYPAC	**$3,750.57**	**$3,933.11**	**$3,722.47**
MA Children	**$228.88**	**$240.02**	**$227.16**
Quasi-CHIP	**$242.96**	**$254.79**	**$241.14**

*Capitation rate per May 1, 2023 Actuarial Report attached as Exhibit 1 to this Emergency Contract.
Rates are prior to the application of a 1.00% quality withhold.
Rates exclude MHAP, MAPS, and TREAT.

The Contractor is not allowed to affect the assignment of risk scores through any post-billing claims review process for the assignment of additional diagnosis codes. Diagnosis codes may only be recorded by the provider at the time of the creation of the medical record and may not be retroactively adjusted except to correct errors.

13. Section 13.A.10, FINANCIAL REQUIREMENTS – Capitation Payments – Risk Corridor, is hereby amended to add the following:

10. Program-Wide Risk Corridor – State Fiscal Year (SFY) 2024

a. Subject to CMS approval, the Division will implement a symmetrical program-wide risk corridor for the timeframe of July 1, 2023 through June 30, 2024 ("SFY 2024") to address the uncertainty of medical costs related to the federally required COVID-19 Public Health Emergency (PHE) unwinding during SFY 2024. The program-wide risk corridor was developed in accordance with generally accepted actuarial principles and practices.

The Contractor capitation rates reflect a target medical loss ratio (MLR) which measures projected medical service costs as a percentage of the total capitation rates paid to the Contractor. The program-wide risk corridor would limit Contractor gains and losses if the actual MLR is different than the target MLR.

The following table summarizes the share of gains and losses relative to the target MLR for each party.

Mississippi Division of Medicaid SFY 2024 Program-Wide Risk Corridor Parameters		
MLR Claims Corridor	**Contractor Share of Gain/Loss in Corridor**	**Division Share of Gain/Loss in Corridor**
Less than Target MLR -2.0%	0%	100%
Target MLR -2.0% to Target MLR +2.0%	100%	0%
Greater than Target MLR +2.0%	0%	100%

For the purposes of the SFY 2024 Program-Wide Risk Corridor, a different definition of MLR will be used than the Federal MLR definition.

Exhibit 16 of the May 1, 2023 rate certification letter, illustrates the calculation of the target MLR. The final target MLR will vary for each CCO and will depend on several currently unknown factors, including the final risk scores for each risk adjusted rate cell, the amount of the quality withhold returned to each CCO, and the results of the final settlements for MHAP and MAPS. Exhibit 16 does not reflect the actual target MLR to be used for any CCO, but is shown for illustrative purposes. Moreover, Exhibit 16 does not reflect regional variations in capitation rates and risk scores (for applicable rate cells), which will be considered in the final risk corridor calculation. More detailed templates will be provided to the CCOs demonstrating the actual calculation to be used when developing risk corridor settlements.

The Program-Wide Risk Corridor will be implemented using the following provisions:

1) Actual and Target MLRs will be calculated for Contractor based on actual enrollment mix.
2) The numerator of the Contractor's actual MLR will include state plan covered services incurred during the period of SFY 2024 with payments made to providers as defined in Exhibit C of the CCO Contract, including fee-for-service payments, subcapitation

payments, and settlement payments. Non-covered services will be removed from the numerator.

3) Payments and revenue related to directed payments paid by Division pursuant to 42 C.F.R. § 438.6(c) will be included in the numerator and denominator of the Contractor's actual MLR.
4) Adjustments to revenue and claims resulting from the MLR audit will be incorporated into the calculation of each Contractor's actual MLR.
4) The 87.5% minimum MLR provision in Section 13.G of the Contract will apply after the program-wide risk corridor settlement calculation.

The initial program-wide risk corridor calculation and settlement will occur using the SFY 2024 values included in the annual MLR report submitted from the Contractor to the Division with six (6) months of runout. A final calculation of payments or recoupments as a result of the program-wide risk corridor will occur once the MLR audit has been completed, typically 12 to 18 months after the close of the state fiscal year.

b. **Risk Corridor for Pharmacy High-Cost Drugs - State Fiscal Year (SFY) 2024**

Some Medicaid members have conditions requiring very expensive drug treatments. These members are infrequent and not evenly distributed among the CCOs. To help mitigate the CCO's risk, the Division is introducing a pharmacy high-cost drug risk corridor for SFY 2024, subject to CMS approval. The pharmacy high-cost drug risk corridor is applicable to total drug spend of $500,000 or more per year at a member level. The capitation rates include a PMPM estimate of the costs that will be covered in the pharmacy high-cost drug risk corridor specific to each Rate Cell. The actual costs from the CCOs will be compared to these estimated costs for the final settlement calculation.

The pharmacy high-cost drug risk corridor outlined below has been developed in accordance with generally accepted actuarial principles and practices. The table below summarizes the share of

gains and losses relative to the estimated pharmacy high-cost drug costs for each party.

Mississippi Division of Medicaid Risk Corridor Parameters for Pharmacy High-Cost Drugs SFY 2024		
Contractor Gain/Loss	**Contractor Share of Gain/Loss in Corridor**	**Division Share of Gain/Loss in Corridor**
Less than -6.0%	0%	100%
-6.0% to -3.0%	50%	50%
-3.0% to +3.0%	100%	0%
+3.0% to +6.0%	50%	50%
Greater than +6.0%	0%	100%

The pharmacy high-cost drug risk corridor will be implemented using the following provisions:

(1) Estimated high-cost pharmacy drug costs will be calculated separately for each Rate Cell based on the expected mix of high-cost products.

(2) Each Rate Cell's actual pharmacy high-cost drug costs will include payments made for the following:

(a) All pharmacy claims with an NDC code billed through a retail or specialty pharmacy, regardless of where these claims are administered.

(b) All drugs billed as medical claims with a HCPCS code that starts with the letter "J"

(c) Inpatient stays for select gene therapies and other select products. The estimated pharmacy costs included in the pharmacy high-cost drug risk corridor include the following; however, DOM will monitor and revise the list of approved products if additional products are covered by DOM for use during SFY 2024.

i) lovotibeglogene autotemcel (lovo-cel)

ii) exagamglogene autotemcel (exa-cel)

iii) Zynteglo

(d) Applicable script limits will be applied and the costs for those services will not be counted toward total member spend during that time period.

(3) The timing of the pharmacy high-cost drug risk corridor settlements will occur during the initial and final settlements for the program-wide risk corridor. The pharmacy high-cost drug risk corridor will be calculated before the larger program-wide risk corridor and any settlement will be reflected as "revenue" in the program-wide risk corridor calculations.
   (a) The initial settlement will occur after the contract year is closed, using six months of runout.
   (b) The final settlement will occur once the MLR audit has been completed. MLR audits are usually completed 12 to 18 months after the close of the SFY.
(4) The 87.5% minimum MLR provision (Federal MLR definition) in the CCO contract will apply after the risk corridor settlement calculation.

14. Section 18.A, CLAIMS MANAGEMENT – Claims Payment, is hereby amended to add the following:

    Pursuant to 42 C.F.R. § 447.45(d)(5) and (6), the date of claim receipt is the date the Division receives the claim, as indicated by its date stamp on the claim. The date of claim payment is the date of the check or other form of payment.

15. Section 13, FINANCIAL REQUIREMENTS, is hereby amended to add the following:

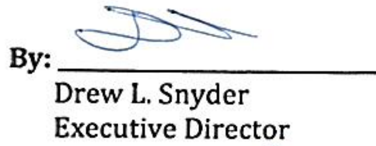
    M. **Physician Directed Payment Arrangement (PDPA)**

    The Physician Directed Payment Arrangement (PDPA) will reimburse hospitals based on the medical services provided by physicians who are either employed or contracted by their hospital based on a rate differential calculated by DOM above the base payment rate for those services. The payment arrangement is intended to improve access to care by providing funding needed to maintain adequate physician services and/or attracting new physician service providers to serve the MississippiCAN membership]. The payment methodology, which is included in the preprint, must be approved by CMS annually and is pursuant to 42 C.F.R. § 438.6(c).

    Contractor will receive payments for the PDPA outside of the monthly capitation payments on a quarterly basis. Within five (5) business days of receipt of PDPA payments, the Contractor shall distribute the PDPA funds

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as follows:

Mississippi Division of Medicaid



By: ______________________
Drew L. Snyder
Executive Director

Date: 6/21/23

UnitedHealthcare of Mississippi, Inc.

By: ______________________
J. Michael Parnell
Chief Executive Officer

Date: 16 Jun 2023

STATE OF MISSISSIPPI

COUNTY OF Madison

THIS DAY personally came and appeared before me, the undersigned authority, in and for the aforesaid jurisdiction, the within named, **Drew L. Snyder,** in his official capacity as the duly appointed **Executive Director of the Division of Medicaid in the Office of the Governor,** an administrative agency of the State of Mississippi, who acknowledged to me, being first duly authorized by said agency that he signed and delivered the above and foregoing written Contractual Agreement for and on behalf of said agency, and as its official act and deed on the day and year therein mentioned.

GIVEN under my hand and official seal of office on this the 21st day of June, A.D., 2023.

Pamela M. Thomas
NOTARY PUBLIC

MY COMMISSION EXPIRES:

____

STATE OF Mississippi
COUNTY OF Madison

THIS DAY personally came and appeared before me, the undersigned authority, in and for the aforesaid jurisdiction, the within named, **J. Michael Parnell,** in his respective capacity as **Chief Executive Officer of UnitedHealthcare of Mississippi, Inc.,** who acknowledged to me, being first duly authorized by said corporation that she signed and delivered the above and foregoing written Contractual Agreement for and on behalf of said corporation and as its official act and deed on the day and year therein mentioned.

GIVEN under my hand and official seal of office on this the 16th day of June, A.D., 2023

Shalaundrea White
NOTARY PUBLIC

MY COMMISSION EXPIRES:

1/27/25

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Suite 100
Brookfield, WI 53045
USA

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May 1, 2023

Jennifer Wentworth
Special Projects Admin, Accounting
Mississippi Office of the Governor, Division of Medicaid
550 High Street, Suite 1000
Jackson, MS 39201
Sent via email: jennifer.wentworth@medicaid.ms.gov

Re: Report11 - State Fiscal Year 2024 MississippiCAN Preliminary Rate Calculation and Certification

Dear Jennifer:

The Mississippi Division of Medicaid (DOM) has retained Milliman to develop actuarially sound capitation rates for state fiscal year (SFY) 2024 for Mississippi Coordinated Access Network (MississippiCAN), a coordinated care program for Medicaid beneficiaries.

This report documents the preliminary capitation rates for all populations enrolled in MississippiCAN. Overall, the preliminary SFY 2024 capitation rates are 2.6% higher than the SFY 2023 capitation rates issued on April 11, 2023 (when compositing rates using calendar year (CY) 2021 membership). This report assumes ultimate approval of the preprints that will be submitted to CMS for directed payments and directed fee schedules.
Rates will be retroactively adjusted and recertified for the following items:

- Payments for the Mississippi Hospital Access Program (MHAP) Quality Incentive Payment Program (QIPP).
- Actual membership and utilization to determine the final MHAP fee schedule adjustment (FSA) amounts.
- Payments for the Mississippi Medicaid Access to Physician Services (MAPS) program.
- Payments for the Transforming Reimbursement for Emergency Ambulance Transportation (TREAT) program.
- Population acuity for the MA Adult, MA Children, and Quasi-CHIP rate cells to reflect membership changes during the unwinding of the continuous coverage requirement during the COVID-19 public health emergency (PHE) declaration, if SFY 2024 membership is materially different than the membership projections included in this report.

This recertification will be done at one time for capitation rates for the entire SFY 2024 period. This recertification is anticipated to happen two quarters following the end of SFY 2024.

As of the time of this report, the impact on capitation rates due to the unwinding of the COVID-19 PHE is uncertain for SFY 2024. As such, a risk corridor will be used in SFY 2024 to reflect the uncertainty in the capitation rates due to these impacts. The risk corridor is described in more detail in Section IV. In addition, explicit adjustments for COVID-19 are made in the rate development for the following:

- **Base Period Data:** The SFY 2024 capitation rates use CY 2021 data as the basis for projections. Under normal circumstances, SFY 2024 capitation rates would be based on CY 2021 and CY 2020 experience for smaller rate cells. However, given the large changes in member behavior in CY 2020, we do not find this experience to be a credible basis for SFY 2024 projections. Therefore, we use a single year of experience data for all populations as the basis for our SFY 2024 projections.
- **Acuity Adjustments:** Medicaid enrollment in the base period data (CY 2021) was elevated due to the continuous coverage requirement (CCR) in the Families First Coronavirus Act (FFCRA). Under this requirement DOM could not disenroll members who would normally lose eligibility during the PHE, as declared by the Department of Health and Human Services (HHS). Beginning in June 2021, DOM began transitioning individuals for whom Medicaid eligibility would have lapsed absent the CCR from coordinated care organizations (CCOs) into FFS Medicaid.

This transition from the CCOs into FFS Medicaid was concentrated in several populations where members commonly churn in and out of the Medicaid population or transition between rate cells due to age requirements, including the MA Adults, MA Children, and Quasi-CHIP children. These rates cells therefore saw a large drop in membership and consequently a change in acuity over the second half of CY 2021. Therefore, we calculated an acuity adjustment for these rate cells to reflect the average acuity of the population that remained after this transition occurred. The calculation of this acuity adjustment from the shift to FFS enrollment is described in more detail later in the report.

Per the Consolidated Appropriations Act, 2023 (CAA), the continuous coverage requirement, which was previously tied to the federal PHE will end on March 31, 2023. Additional guidance from the Centers for Medicare and Medicaid Services (CMS) indicates that states will have 14 months after this date to complete redeterminations for affected enrollees. Within the options outlined by CMS, DOM has indicated it expects to begin eligibility redeterminations staring in April 2023 and will begin disenrolling Mississippi Medicaid recipients who are no longer eligible on July 1, 2023 and throughout the following year. We will monitor membership changes as of a result of the end of the continuous coverage requirements during SFY 2024 and apply an acuity adjustment, if appropriate.

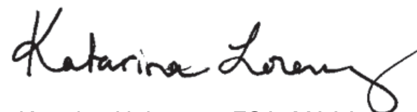
- **COVID-19 / Influenza / RSV Adjustment:** We developed an adjustment for the estimated difference in costs included in the CY 2021 base period data and projected SFY 2024 costs for testing, vaccination, and treatment for influenza, respiratory syncytial virus (RSV), and COVID-19. These population specific adjustments reflect an expected decrease in COVID-19 costs and an expected increase in influenza and RSV costs from CY 2021 to SFY 2024.

This preliminary report does not include projected costs for the following program changes for SFY 2024. We will amend the capitation rates accordingly in a subsequent release for these items.

- Extension of post-partum coverage from two to twelve months.
- Estimated PMPM costs for high-cost pharmacy and other applicable costs that will be included in a high-cost pharmacy risk corridor for SFY 2024.
- Removal of the following MississippiCAN carve-outs in conjunction with introducing the high-cost pharmacy risk corridor in SFY 2024.
  - Individuals diagnosed with Hemophilia or Von Willebrand disease
  - Zolgensma
- Inclusion of newly covered costs for:
  - Gene-therapies for sickle cell and hemophilia
  - Medications to treat obesity that were added to the PDL effective July 1, 2023

Jennifer, please call us at 262 784 2250 if you have questions. We look forward to discussing this report with you and the CCOs.

Sincerely,



Jill A. Bruckert, FSA, MAAA
Principal and Consulting Actuary

Katarina N. Lorenz, FSA, MAAA
Consulting Actuary

JAB/KNL/zk

Attachments

MILLIMAN REPORT

State of Mississippi Division of Medicaid

State Fiscal Year 2024 MississippiCAN Preliminary Rate Calculation and Certification

May 1, 2023

Jill A. Bruckert, FSA, MAAA
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Table of Contents

I. **SUMMARY AND DISCUSSION OF RESULTS** 1

II. **MISSISSIPPICAN BACKGROUND** 8

III. **BASE DATA DEVELOPMENT** 11

IV. **PROJECTED SFY 2024 CAPITATION RATES** 15

EXHIBITS (Provided in Excel format only)

Capitation Rate Development

EXHIBIT 1 Base Data Exhibits – CY 2021 Encounter Data
EXHIBIT 2A Final Base Data and Projection Assumptions
EXHIBIT 2B MA Adult and Pregnant Women Aggregate Service PMPMs
EXHIBIT 3 Statewide Non-Service Expense Allowance Development
EXHIBIT 4 Final SFY 2024 Capitation Rates

Capitation Rate Support

EXHIBIT 5 SFY 2023 to SFY 2024 Rate Change
EXHIBIT 6 Service Category to Milliman *HCGs* Grouper Category Mapping
EXHIBIT 7A Historical PMPM Trend Summary – All Populations
EXHIBIT 7B Historical PMPM Trend Summary – SSI+ Population
EXHIBIT 7C Historical PMPM Trend Summary – Adults Population
EXHIBIT 7D Historical PMPM Trend Summary – Children Population
EXHIBIT 7E Historical PMPM Trend Summary – Deliveries
EXHIBIT 8A Pharmacy Trend Summary – Traditional
EXHIBIT 8B Pharmacy Trend Summary – Specialty
EXHIBIT 9 Enhanced Match Services – **INTENTIONALLY LEFT BLANK**
EXHIBIT 10 CY 2021 Databooks
EXHIBIT 11 Encounter Data - 5% Assessment Categories
EXHIBIT 12 Summary of Population, Program, and Reimbursement Changes
EXHIBIT 13 Capitation Rate Component Change Summary
EXHIBIT 14 Unit Cost Trends by Category of Service
EXHIBIT 15 Seasonal Virus Adjustment

Expenditure Projection

EXHIBIT 16 MississippiCAN Expenditure Estimate

Risk Corridor Calculations

EXHIBIT 17A Illustrative High-Cost Pharmacy Settlement
EXHIBIT 17B Illustrative MLR Development

Data Processing Support

EXHIBIT 18A Procedure Codes for Non-Psychiatric Physician Visits
EXHIBIT 18B Procedure Codes for Psychiatric Physician Visits
EXHIBIT 18C NDCs Excluded from Monthly Pharmacy Script Limit

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

Table of Contents *(continued)*

APPENDICES

Supporting Documentation

APPENDIX A SFY 2024 Rate Cell Definitions
APPENDIX B Data Sources and Processing
APPENDIX C CMS Managed Care Rate Setting Guide Response
APPENDIX D Actuarial Certification of SFY 2024 MississippiCAN Capitation Rates
APPENDIX E Data Reliance Letter

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

I. SUMMARY AND DISCUSSION OF RESULTS

The Mississippi Division of Medicaid (DOM) retained Milliman to calculate, document, and certify to capitation rates for Mississippi Coordinated Access Network (MississippiCAN), a coordinated care program for targeted Medicaid beneficiaries, effective for state fiscal year (SFY) 2024. This report provides preliminary SFY 2024 capitation rates and documents their development. This report is structured as follows:

- Section I includes a high-level overview of the change in capitation rates relative to the July 1, 2022 to June 30, 2023 (SFY 2023) capitation rates.
- Section II provides a short background of the MississippiCAN program.
- Section III documents the development of the base data.
- Section IV documents the rate setting process for SFY 2024 capitation rates.
- Appendices A and B contain additional details on the SFY 2024 rate cell definitions and base period data sources and processing.
- Appendix C provides responses to the CMS managed care rate setting guide for all rate cells.
- Appendix D contains an Actuarial Certification for all MississippiCAN rate cells.
- Appendix E documents our reliance on DOM for data and other assumptions in the development of the capitation rates.

SFY 2024 CAPITATION RATES

Table 1 includes per member per month (PMPM) preliminary capitation rates effective for SFY 2024 that will be paid to the Coordinated Care Organizations (CCOs) on a monthly basis (excluding all directed payments) to provide medical and pharmacy services to their enrolled beneficiaries. Each CCO will be paid based on the distribution of members enrolled in each rate cell. In addition, CCO capitation payments will vary based on their members' county of residence. We assigned each county to one of the following regions: North, Central, or South, as shown in Appendix A.

Table 1
Mississippi Division of Medicaid
MississippiCAN Capitation Rates
Per Member Per Month (PMPM)[1]
Effective SFY 2024

Rate Cell	North	Central	South
Non-Newborn SSI / Disabled	$1,110.79	$1,270.15	$1,291.05
Breast and Cervical Cancer	$3,159.67	$3,612.99	$3,672.42
MA Adult	$550.20	$590.40	$577.26
Pregnant Women	$1,109.55	$1,190.62	$1,164.11
SSI / Disabled Newborn	$8,231.04	$8,631.64	$8,169.36
Non-SSI Newborns 0 to 2 Months	$2,204.50	$2,311.79	$2,187.98
Non-SSI Newborns 3 to 12 Months	$288.46	$302.50	$286.30
Foster Care	$709.97	$744.52	$704.65
MYPAC	$3,750.57	$3,933.11	$3,722.47
MA Children	$228.88	$240.02	$227.16
Quasi-CHIP	$242.96	$254.79	$241.14

[1] Capitation rates in Table 1 exclude MHAP, MAPS, TREAT, and are prior to the application of the quality withhold.

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In addition, there are multiple directed payments that are paid outside of the monthly capitation rates and excluded from Table 1. The estimated cost for each directed payment is included as a PMPM amount in the preliminary SFY 2024 capitation rates. These PMPM amounts will be retrospectively adjusted on a CCO-specific basis to reflect final payments made for each program.

- The Mississippi Hospital Access Program (MHAP) hospital fee schedule adjustment (FSA) are paid outside of the capitation rates on a monthly basis. This amount varies by rate cell on a PMPM basis based on projected utilization of inpatient and outpatient services and actual membership. The MHAP FSA payments will be $271.0 million in SFY 2024. Please see Section IV of this report for additional details on the MHAP FSA.

- Payments for the MHAP quality incentive payment program (QIPP) are paid outside of the capitation rates on a quarterly basis. The MHAP QIPP payments will be $291.2 million in SFY 2024. Please see Section IV of this report for additional details on the MHAP QIPP.

- The Mississippi Medicaid Access to Physician Services (MAPS) program in MississippiCAN enhances payments to physicians and other eligible professional service practitioners who are employed by a qualifying hospital, or who assigned Mississippi Medicaid payments to a qualifying hospital. The MAPS payments are estimated to be $39.4 million in SFY 2024. Please see Section IV of this report for additional details on the MAPS program.

- The Payments for the Transforming Reimbursement for Emergency Ambulance Transportation (TREAT) program in MississippiCAN for SFY 2024 enhances payments to eligible emergency ambulance providers. The TREAT payments are estimated to be $14.3 million in SFY 2024. Please see Section IV of this report for additional details on the TREAT program.

In addition, the capitation rates will be adjusted on a CCO-specific basis for the following rate adjustments:

- Quality Withhold: As in SFY 2023 rates, DOM will apply a quality withhold to MississippiCAN payments in SFY 2024 based on metrics reported by the CCOs. The PMPM capitation rates in Table 1 are prior to the application of this quality withhold. Please see Section IV for more information on the quality withhold for SFY 2024.

- Risk Adjustment: The capitation rates for the Non-Newborn SSI / Disabled, MA Adult, MA Children, and Quasi-CHIP rate cells will be risk adjusted for each CCO using the combined Chronic Illness and Disability Payment System and Medicaid Rx risk adjuster (CDPS + Rx). The CDPS + Rx risk adjuster will be used to adjust for the acuity differences between the enrolled populations of each CCO and will be budget-neutral to DOM. The CDPS + Rx demographic and disease category weights are calculated using Mississippi fee-for-service (FFS) and encounter data.

  The capitation rates for the Foster Care rate cell will be risk adjusted using a custom risk adjustment model developed for this population. This custom model uses a member's eligibility for either state or federal financial assistance to assign a risk score. The risk adjustment for the Foster Care rate cell will be applied on a concurrent basis.

  Please see Section IV for more information on the application of risk adjustment to the applicable rate cells.

- Risk Corridor: Similar to SFY 2023, a risk corridor will be applied to recognize the uncertainty in determining rate setting assumptions for the impact of COVID-19 on the SFY 2024 rating period.

- High-Cost Pharmacy Risk Corridor: In SFY 2024, a high-cost pharmacy risk corridor will be applied to recognize the uncertainty in determining rate setting assumptions for the impact of current and anticipated high-cost medications.

  Please see Section IV for more information on how the risk corridor settlements will be calculated.

This report includes preliminary capitation rates for SFY 2024. These rates will be updated for the following. It is anticipated that all adjustments will be made during the rating period, with the exception of the acuity adjustment, which is planned to be made after the close of the rate year.

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

- Acuity adjustments, if appropriate, to reflect anticipated changes in the MississippiCAN population due to enrollment changes during the unwinding of the COVID-19 PHE.
- Expansion of post-partum coverage from two months to twelve months passed during the 2023 Legislative session.
- DOM is currently researching potential issues related to the 'SED' lock-in code during CY 2021 that may have impacted member assignment. We will update rates as needed pending the results of this analysis.
- Adjustments related to the removal of the average manufacturer's price (AMP) cap effective January 1, 2024, including adjustments for any related preferred drug list (PDL) changes, if applicable.
- Estimated PMPM costs for high-cost pharmacy and other applicable costs that will be included in a high-cost pharmacy risk corridor for SFY 2024.
- Removal of the following MississippiCAN carve-outs in conjunction with introducing the high-cost pharmacy risk corridor in SFY 2024.
  - Individuals diagnosed with Hemophilia or Von Willebrand disease
  - Zolgensma
- Inclusion of newly covered costs for:
  - Gene-therapies for sickle cell and hemophilia
  - Medications to treat to treat obesity that are anticipated to be covered on the PDL for SFY 2024

Our Actuarial Certification of the SFY 2024 MississippiCAN capitation rates is included as Appendix D. It should be emphasized that capitation rates are a projection of future costs based on a set of starting data and assumptions. Actual costs will be dependent on each contracted CCO's situation, experience, and enrolled population.

SELECTION OF BASE DATA

Under normal circumstances, data from CY 2021 would be used as the primary base data for SFY 2024 capitation rates with data from CY 2020 used to supplement CY 2021 data for rate cells with fewer than 150,000 member months. Due to the emergence of COVID-19 in early 2020, the CY 2020 encounter data shows significantly different utilization and cost patterns than expected for SFY 2024. Therefore, we did not rely upon CY 2020 data and CY 2021 data was used as our sole base data source for all rate cells in development of the SFY 2024 capitation rates, regardless of membership.

While CY 2021 encounter data was the primary data source for SFY 2024 capitation rates, we used emerging data from CY 2022 to inform assumptions used to develop the SFY 2024 capitation rates, including utilization trend assumptions and service mix changes expected to persist post-COVID-19. In addition, we reviewed experience on a monthly basis during CY 2021 and made adjustments, as appropriate, to reflect differences in utilization and / or service mix not captured in the CY 2021 base data.

COVID-19 CONSIDERATIONS IN SFY 2024 RATE DEVELOPMENT

As of the time of this report, the impact on SFY 2024 capitation rates due to COVID-19 and the associated CCR unwinding is difficult to predict. As such, a risk corridor will be in effect in SFY 2024 to reflect the uncertainty in the capitation rates due to COVID-19. The risk corridor is described in more detail in Section IV.

In addition, explicit adjustments for COVID-19 are made in the rate development for changes in population acuity, as described in Section IV:

- Seasonal virus adjustment

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

The SFY 2024 capitation rates do not include any explicit adjustments for the following:

- The unwinding of the CCR will begin in SFY 2023 and continue throughout SFY 2024. It is unknown how many members will be disenrolled from MississippiCAN over the course of the unwind, nor is it known how many of the individuals previously transitioned to FFS will return to MississippiCAN as a result of the redetermination efforts.

  Given the changes in the populations between the base period and projection period for the SFY 2024 capitation rates, we believe an acuity adjustment may be appropriate. We will develop an adjustment for populations with material changes once the necessary information is available.

CAPITATION RATE CHANGE SUMMARY

Table 2 summarizes the change in capitation rates from SFY 2023 to SFY 2024. This comparison is shown excluding the impact of directed payments and is composited across all rate cells using CY 2021 membership. Table 2 also summarizes changes excluding the impact of program changes (noted by footnote 2 in Table 2), which increase or decrease total program costs concurrently with revenue for the CCOs and excluding the impact of COVID-19 adjustments (noted by footnote 3 in Table 2).

Table 2
MississippiCAN Capitation Rates
Summary of SFY 2024 Rate Change Components[1]

	Aggregated with CY 2021 Membership
SFY 2023 Capitation Rate	**$459.23**
Base Period Data Update	0.935
Restate CY 2021 to SFY 2023 Trends	1.021
Restate CY 2021 to CY 2022 PDL Adjustment[2]	1.001
Other Restated Assumptions[2]	1.000
Updates Relative to SFY 2023 Assumptions	**0.955**
SFY 2023 to SFY 2024 Utilization Trends	1.024
SFY 2023 to SFY 2024 Unit Cost Trends[2]	1.024
Seasonal Virus Adjustment	0.991
Acuity Adjustment: Shift to FFS[3]	1.033
Acuity Adjustment: PHE Unwind[3]	1.000
PDL CY 2022 to CY 2023 Adjustment[2]	1.000
SFY 2024 Preventative and Diagnostic Dental Reimbursement Change[2]	1.001
SFY 2024 Restorative Dental Reimbursement Change[2]	1.000
Restate Non-APC Outpatient Hospital Adjustment[2]	1.000
Update Admin	1.001
Preliminary SFY 2024 Rate Change	**1.026**
SFY 2024 Rate Change - Excluding Program Changes[2]	**1.001**
SFY 2024 Rate Change - Excluding COVID-19 Adjustments[3]	**0.994**

[1] *Rate changes exclude MHAP, MAPS, TREAT, and the quality withhold.*
[2] *Program change that increases or decreases total program costs outside of the control of the CCOs.*
[3] *COVID-19 adjustments include the acuity adjustment: shift to FFS.*

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

The values quoted below are all based on CY 2021 membership composites.

- The development of SFY 2024 capitation rates is a ground-up approach where the base data and each assumption is evaluated separate from the SFY 2023 capitation rates. However, for the purposes of explaining the rate change from SFY 2023 to SFY 2024, we isolate the impact of rebasing the data and assumptions that we updated relative to the data or assumptions used to develop the SFY 2023 values. Overall, this rebasing decreased the projection of SFY 2023 costs by 4.5% from costs projected in the SFY 2023 capitation rates. This change contains the following sub-components:

  – As stated above, SFY 2023 rates used CY 2019 data supplemented with CY 2018 data as the basis for capitation rate development. For SFY 2024, we rely exclusively on CY 2021 encounter data as the basis for rate development. The impact of changing our base data reduced projected costs by 6.5%.

  – Milliman restated CY 2021 to SFY 2023 trend assumptions. This included the recalculation of annual trend assumptions based on reviewing restated data, changes to the lengths of time during which utilization trends were applied from CY 2021 to SFY 2023, and the restatement of CY 2021 to SFY 2023 pharmacy unit cost trends; all topics are discussed in Section IV. Overall, this trend restatement resulted in an overall 2.1% increase to capitation rates.

  – Milliman restated the impact of PDL changes effective January 1, 2022. This resulted in an additional 0.1% increase to SFY 2024 rates relative to SFY 2023 rates.

  – Various other assumptions were restated, most notably the application of the preventative and diagnostic dental reimbursement increases occurring on July 1, 2021 and July 1, 2022. These restated assumptions are approximately net neutral to SFY 2024 capitation rates.

- Composite utilization trend assumptions from SFY 2023 to SFY 2024 increased projected costs 2.4%.

- Composite unit cost trend assumptions from SFY 2023 to SFY 2024 increased projected costs 2.4%. This is driven by a large unit cost increase for outpatient services as that fee schedule is unfrozen July 1, 2023. In addition, there were other service specific fee schedules that had material changes on a population specific basis (e.g., PRTF increases result in large reimbursement change for Foster Care), as outlined in Section IV.

- An adjustment to estimate changes in testing, treatment, and vaccination costs for COVID-19, flu, and RSV decrease the overall rate by 0.9%, as shown in the seasonal virus adjustment in Table 2. These population specific adjustments were developed to reflect a reduction in COVID-19 related costs in SFY 2024 relative to CY 2021 but an increase in flu and RSV costs from the dampened experience included in the CY 2021 base data.

- MississippiCAN membership, primarily in the MA Adult, MA Children, and Quasi-CHIP rate cells, has been shifted to FFS as DOM began performing eligibility redeterminations in 2021 and continuing into 2022. On average, the individuals that were moved from MississippiCAN to FFS were lower than average cost individuals, resulting in an increase in the average acuity of membership remaining in these rate cells relative to the CY 2021 base period data. A population specific acuity adjustment is applied to these rate cells resulting in an overall increase of 3.3% across all rate cells.

- The PHE unwind acuity adjustment is currently set to 1.00. The impact of this will be assessed and adjusted for, if material, once known.

- PDL updates effective January 1, 2023 across all populations are estimated to be neutral to gross pharmacy costs prior to DOM rebate collection.

- Per SB2799, SFY 2024 MississippiCAN preventative and diagnostic dental services will be reimbursed at a rate 5% greater than in SFY 2023. Across all rate cells, this amounts to a 0.1% increase to capitation rates.

- Per HB657, SFY 2024 MississippiCAN restorative dental services will be reimbursed at a rate 5% greater than in SFY 2023. Across all rate cells, this amounts to a slight increase to capitation rates.

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

- Per SB2799, rural hospitals with 50 or fewer licensed beds may opt-out of APC methodology for the reimbursement of outpatient hospital services. These facilities are instead reimbursed at 101% of the rate established by Medicare. Across all rate cells, this reimbursement adjustment is estimated to be net neutral to capitation rates.

- Changes to administrative expenses on a PMPM basis result in an increase to the rate of approximately 0.1%, based upon CCO reported administrative expenses for CY 2021 trended to SFY 2024. A positive rate change in Table 2 indicates that the administrative costs increased as a percentage of the overall rate (i.e., administrative costs trended at a higher percentage than the overall rate.) The overall PMPM for administrative expenses increased 1.2% from the SFY 2023 allowance, comprised of a fixed administrative expense increase from $10.56 PMPM in the SFY 2023 rate to $11.17 PMPM in the SFY 2024 rate, and variable administrative expenses decrease from 5.13% in the SFY 2023 rate to 5.05% in the SFY 2024 rate.

The total MHAP payment across all MississippiCAN members decreased from $601.2 million in SFY 2023, including the $40.2 million outpatient ACR adjustment, to $562.3 million in SFY 2024. Please see Section IV of this report for more information on changes to the MHAP structure for SFY 2024.

CAPITATION RATE CHANGE BY RATE CELL

Rate changes vary by capitation rate cell as shown in Table 3, which compares SFY 2024 capitation rates to SFY 2023 capitation rates, on a similar basis as Table 2. The level of detail for the rate change included in Table 2 above is shown by rate cell in Exhibit 5.

Table 3
MississippiCAN Capitation Rates
Summary of Statewide SFY 2024 Rate Change[1]

Rate Cell	Overall Rate Change	Excluding Program Changes[2]	Excluding COVID-19 Adjustments[3]
Non-Newborn SSI / Disabled	1.3%	-0.6%	1.3%
Breast and Cervical Cancer	-10.4%	-12.2%	-10.4%
MA Adult	5.6%	2.4%	-3.3%
Pregnant Women	-1.4%	-4.0%	-1.4%
SSI / Disabled Newborn	-5.7%	-10.5%	-5.7%
Non-SSI Newborns 0 to 2 Months	9.5%	3.3%	9.5%
Non-SSI Newborns 3 to 12 Months	2.3%	0.9%	2.3%
Foster Care	6.1%	0.4%	6.1%
MYPAC	-8.2%	-8.7%	-8.2%
MA Children	2.7%	0.6%	-3.7%
Quasi-CHIP	7.9%	5.7%	0.6%
Total - Aggregated with CY 2021 MMs	**2.6%**	**0.1%**	**-0.6%**

[1] Rate changes exclude MHAP, MAPS, TREAT, and are prior to the application of the quality withhold.
[2] PDL and dental reimbursement changes have been excluded from this calculation.
[3] COVID-19 adjustments include the acuity adjustment: shift to FFS.

DATA RELIANCE AND IMPORTANT CAVEATS

Milliman has developed certain models to estimate the values included in this report. The intent of the models was to estimate SFY 2024 capitation rates. We reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purpose and in compliance with generally accepted actuarial practice and relevant actuarial standards of practice (ASOP).

The models rely on data and information as input to the models. We used CCO encounter data and CCO financial reporting from January 2021 to August 2022 with runout through August 2022, historical and projected reimbursement information, TPL recoveries, fee schedules, pharmacy and dispensing fee pricing, and other information from DOM, MississippiCAN CCOs, Myers and Stauffer, Change Healthcare, and CMS to calculate the preliminary MississippiCAN capitation rates shown in this report. If the underlying data used is inadequate or incomplete, the results will be likewise inadequate or incomplete. Please see Appendix E for a full list of the data relied upon to develop the SFY 2024 capitation rates.

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

Differences between the capitation rates and actual experience will depend on the extent to which future experience conforms to the assumptions made in the capitation rate calculations. It is certain that actual experience will not conform exactly to the assumptions used. Actual amounts will differ from projected amounts to the extent that actual experience is better or worse than expected.

Our report is intended for the internal use of DOM to review preliminary MississippiCAN capitation rates for SFY 2024. The report and the models used to develop the values in this report may not be appropriate for other purposes. We anticipate the report will be shared with contracted CCOs, CMS and other interested parties. Milliman does not intend to service, and assumes no duty or liability to, other parties who receive this work. It should only be distributed and reviewed in its entirety. These capitation rates may not be appropriate for all CCOs. Any CCO considering participating in MississippiCAN should consider their unique circumstances before deciding to contract under these rates.

The results of this report are technical in nature and are dependent upon specific assumptions and methods. No party should rely on these results without a thorough understanding of those assumptions and methods. Such an understanding may require consultation with qualified professionals.

The authors of this report are actuaries employed by Milliman, members of the American Academy of Actuaries, and meet the Qualification Standards of the Academy to render the actuarial opinion contained herein. To the best of their knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices.

The terms of Milliman's contract with DOM effective September 1, 2022, apply to this report and its use.

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

II. MISSISSIPPICAN BACKGROUND

MississippiCAN, a Coordinated Care Program for Mississippi Medicaid beneficiaries, was designed to address the following goals:

- Improve access to needed medical services – This goal is accomplished by connecting the targeted beneficiaries with a medical home, increasing access to providers, and improving beneficiaries' use of primary and preventive care services.

- Improve quality of care – This goal is accomplished by providing systems and supportive services, including disease state management and other programs that will allow beneficiaries to take increased responsibility for their health care.

- Improve efficiencies and cost effectiveness – This goal is accomplished by contracting with CCOs on a capitated basis to provide services through an efficient, cost-effective system of care.

TARGET POPULATION

MississippiCAN was implemented in all 82 counties in the State of Mississippi for all eligible beneficiaries beginning January 1, 2011 for targeted, high cost Medicaid beneficiaries defined by these categories of eligibility (COEs):

- COE001 – SSI via SDX
- COE019 – Disabled children at home
- COE025 – Working Disabled
- COE026 – DHS CWS Foster Care
- COE027 – Breast-Cervical

On December 1, 2012 the eligible population of MississippiCAN was expanded to include all Foster Care children, Non-SSI Newborns 0 to 12 months, MA Adults, and Pregnant Women, as defined by the following categories of eligibility and age requirements:

- COE003 – DHS-IV-E-Medicaid
- COE075 – Parents / Caretakers of minor children
- COE088 – Pregnant Women, 185% FPL – Ages 8+
- Non-SSI Newborns – Ages 0 to 12 months
  - COE003 – DHS IV-E Medicaid
  - COE026 – DHS Foster Care
  - COE071 – Newborn age 0 to 1 with income at or below 185% FPL
  - COE088 – Pregnant Women, 185% FPL

Effective December 1, 2012, all MississippiCAN populations were mandatory enrolled except SSI children, disabled children at home, Foster Care children, and members of the Mississippi Band of Choctaw Indians.

Between December 2014 and July 2015, the eligible population of MississippiCAN was expanded again to include children as defined by the following categories of eligibility, age, and income requirements:

- COE072 – Children age 1 to 5 with income at or below 133% FPL

- COE073 – Children age 6 to 19 with income at or below 100% FPL

- COE074 – Children age 6 to 19 with income between 100% and 133% FPL who would have qualified for CHIP under pre-Affordable Care Act rules

Effective January 1, 2014, COE074 children previously eligible for CHIP with income eligibility between 100% and 133% FPL became Medicaid eligible rather than CHIP eligible due to income eligibility outlined in the Affordable Care Act. These children were moved into MississippiCAN effective December 1, 2014 and referred to as "Quasi-CHIP" children.

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The children covered under the above COEs previously covered in the Medicaid program are called “MA Children.” DOM phased in enrollment from FFS into MississippiCAN by July 2015, with most children transitioned between May 2015 and July 2015.

Effective December 1, 2015, in conjunction with the movement of inpatient services into MississippiCAN, enrollment procedures were changed to enroll newborns in MississippiCAN on the day of their birth. Previously, newborns were not enrolled until, on average, their second month of life due to a delay in assigning a Medicaid identification number and the process to enroll them in a CCO.

Starting October 1, 2018, Severely Emotionally Disturbed (SED) Children were covered by MississippiCAN. These children are identified with the lock-in code of “SED,” which is effective for one year after determination. To receive Mississippi Youth Program Around the Clock (MYPAC) services, a child must have a SED lock-in code. This population was referred to as “SED Children” prior to SFY 2021. Starting in SFY 2021, this population is referred to as the “MYPAC” rate cell.

Throughout this report, we frequently apply the same adjustments to rate cells with similar demographics. The rate cell groups summarized in Table 4 identify the rate cells contained within each grouping referenced throughout this report.

Table 4
Mississippi Division of Medicaid
Rate Cell Groupings

Rate Cells	Rate Cell Grouping
Non-Newborn SSI / Disabled	SSI
Breast and Cervical Cancer	SSI
MA Adult	Adults
Deliveries - MA Adult	Deliveries
Pregnant Women	Adults
Deliveries - Pregnant Women	Deliveries
SSI / Disabled Newborn	Children
Non-SSI Newborns 0 to 2 Months	Children
Non-SSI Newborns 3 to 12 Months	Children
Foster Care	Children
MYPAC	Children
MA Children	Children
Quasi-CHIP	Children

COVERED SERVICES

When MississippiCAN was first established in January 2011, three key services were initially excluded from the program. Over time, each has been moved from being covered by FFS to MississippiCAN as follows:

- Behavioral health services – Rolled into MississippiCAN effective December 1, 2012
- Non-emergent transportation services – Rolled into MississippiCAN effective July 1, 2014
- Inpatient services – Rolled into MississippiCAN effective December 1, 2015

Effective October 1, 2018, MississippiCAN included costs for psychiatric residential treatment facility (PRTF) stays. Historically, these costs were carved out of MississippiCAN, although members were not dis-enrolled from MississippiCAN.

Starting July 1, 2019, services provided at institutions for mental disease (IMD) are covered as part of the MississippiCAN program.

CCOs historically have not provided services not covered under MississippiCAN “in lieu of” covered services.

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ENROLLMENT PERIOD

All beneficiaries have the ability to choose the CCO in which to enroll. Enrolled beneficiaries will have an open enrollment period during the 90 days following their initial enrollment in a CCO, during which they can enroll in a different CCO “without cause” and an open enrollment period from October to December of each year. During this time period, beneficiaries may choose to change their CCO.

Various “for cause” reasons for disenrollment at other times incorporate federal requirements, such as: providers that do not (for religious or moral reasons) offer needed services; not all related services are available in the plan’s network; or the plan lacks providers experienced in dealing with the enrollee’s health care needs.

Eligibility criteria for MississippiCAN are the same as the eligibility criteria for Mississippi Medicaid. To receive enhanced federal funding during the COVID-19 PHE, DOM paused disenrollment of members from the Mississippi Medicaid program who normally would no longer be eligible for Medicaid services. Where readily identifiable (e.g., individuals aging out of the program eligibility requirements or pregnant women reaching 60 days post-partum), individuals who would have lost normal Medicaid eligibility in the MississippiCAN program were transitioned to FFS for the remainder of the CCR. Beginning in June 2021, DOM began transitioning individuals for whom Medicaid eligibility would have lapsed absent the CCR from coordinated care organizations (CCOs) into FFS Medicaid. Following the end of the CCR, these members Medicaid eligibility will be redetermined; members may be re-enrolled in managed care or may be disenrolled from Medicaid entirely. These redeterminations will begin in SFY 2023 and continue through SFY 2024.

The CCOs do not have the ability to directly market to targeted beneficiaries. DOM provides information about choice of CCOs and enrolls the beneficiaries into their chosen CCO. The Medicaid Fiscal Agent provides some specific services of an enrollment broker to accomplish these tasks.

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III. BASE DATA DEVELOPMENT

This section of the report describes the development of the base data used for the preliminary SFY 2024 MississippiCAN capitation rates.

METHODOLOGY OVERVIEW

The base data for the SFY 2024 capitation rates was developed by summarizing eligibility, encounter claims, and financial claim data for CY 2021 MississippiCAN enrollees. Exhibit 10 contains databooks summarizing encounter data for CY 2021 for all rate cells. Please note, the total and PMPM costs shown in the 2021 databook include missing data. The total and PMPM costs in the 2021 data books tie to the starting totals on Exhibit 1 if excluding data is removed from the databook.

The remainder of this section is a high-level description of the processing for eligibility, encounter claim data, and financial claim data for CY 2021 MississippiCAN enrollees. In addition, any adjustments made to the raw data are discussed in this section and shown in Exhibit 1. Please refer to Appendices A and B of this report for additional information on the validation and processing of these data sources.

Membership

Member months by rate cell and region in CY 2021 were summarized from the detailed Medicaid eligibility data, excluding populations not covered by MississippiCAN and individuals that opted out of the program (where applicable). These enrollment counts were validated against enrollment information provided by the CCOs. In total, the enrollment in the eligibility files is 0.1% lower than reported by the CCOs.

Row (a) of Exhibit 1 includes the CY 2021 member months included in base data development. Note, the delivery component of the MA Adult and Pregnant Women rate cells use member months for the members in the underlying rate cell rather than delivery counts. The count of deliveries is included for informational purposes as a footnote in Exhibit 1.

Claim Data

DOM and Milliman go through extensive data validation processes to review CCO submitted encounter data. DOM regularly monitors encounter claims compared to cash disbursement journals (CDJs) to ensure the timeliness and completeness of submitted encounters and works with Myers and Stauffer to identify the correct original or final claim to keep in each claim string. Milliman relied on this claim status identification process to remove duplicates and identify denied claims that are anticipated to be resubmitted and accepted, as described in Appendix B.

As part of rate development, Milliman requests financial reporting data from each CCO. This financial reporting data was reconciled to each CCO's 2021 audited NAIC financial statement. After several rounds of questions to clarify, adjust, and confirm understanding of the reported financial information, Milliman compared the encounter data to the financial reporting data, for paid claims and subcapitated claims. This comparison excludes estimates for incurred but not reported (IBNR) claims and adjusts for any claims that were identified as missing from the processed encounter data. To align the financial templates and encounter data on a comparable basis, we performed this reconciliation exercise using CY 2021 data with run-out through April 2022.

In our analysis the following items are noted:

- Overall, the paid amounts in the encounters reconcile reasonably well to the paid amounts shown in the CCO financial reporting for the MississippiCAN populations. As Table 5 shows, encounter data was 0.54% lower than financial data.
- At a category of service and rate cell level, there was a greater variance between encounter data and financial reporting, particularly for non-pharmacy categories of service.

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Table 5 Mississippi Division of Medicaid SFY 2024 MississippiCAN Capitation Rate Development Comparison of Financial and Encounter Data	
Percent by which Financial Data exceeds Encounter spend	
IP / OP / Phys / Dental / Other Services	0.68%
Pharmacy Services	0.07%
All Services	0.54%

Given how closely the encounter data reconciles to the financial data submitted by the CCOs, we are not making a financial to encounter adjustment for CY 2021. As an additional source of verification for the encounter data we reviewed the cash disbursement journal (CDJ) summaries provided by DOM and were able to validate that the encounter data ties very closely (within 0.5%) to the amounts reported by the CCOs in the CDJ summary reports for similar time periods. Since the CDJ summary reports are on a paid basis (rather than an incurred basis) they do not line up exactly with the time periods we use for rate setting, and therefore we reviewed reports from Q4 2020 through Q1 2022.

Encounter data for all three CCOs is combined to summarize CY 2021 claim experience for MississippiCAN enrollees. Row (b) of Exhibit 1 includes the CY 2021 total service costs from the encounter data. Row (c) converts the total service costs to a PMPM basis.

All experience used to develop the base period data for the SFY 2024 capitation rates is on a net basis, excluding any member cost sharing, which is collected by one CCO for pharmacy services beginning January 1, 2020.

The financial reporting expenditures for all CCOs were combined to perform the encounter validation outlined above, as well as to develop the following adjustments to apply to the encounter data:

- Repricing of frozen pharmacy claims starting July 1, 2021
- Removal of costs that would be paid or recouped through a third-party
- Removal of pharmacy rebates collected by the CCOs
- Addition of claims paid by the CCOs that are not yet reflected in the encounter system

Pharmacy Rate Freeze Repricing

SB2799 stipulated that all changes in reimbursement for any service after July 1, 2021 required legislative notification. Consequently, DOM froze the unit cost for pharmacy products at the July 1, 2021 level. After receiving notice that CMS did not approve the state plan amendment (SPA) freezing pharmacy reimbursement, DOM unfroze unit costs for pharmacy claims beginning July 1, 2021. CCOs that had implemented the rate freeze were required to reprocess pharmacy claims at the unfrozen unit cost. We adjusted the CY 2021 encounter data to reflect reprocessing of these claims which occurred after the runout period for our base data. The pharmacy claims reprocessing increased CY 2021 MississippiCAN service costs by approximately 0.1%.

The adjustment to reprice affected pharmacy claims after July 1, 2021 is shown in Exhibit 1 in row (d).

Non-Covered Services

We excluded the value of expanded services exceeding CY 2021 service limits from the base data. These services, which totaled approximately 0.5% of CY 2021 MississippiCAN service costs, were removed from CY 2021 base data at the rate cell level of detail. Service limits do not apply up to age 21, thus, base period costs were not adjusted for these members.

Milliman summarized the costs of services exceeding limits in the encounter data using the definitions provided by DOM, as detailed in Appendix B and Exhibit 3.

The adjustment to remove non-covered services in CY 2021 is shown in Exhibit 1 in row (e).

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Third-Party Liability (TPL) Recoveries

The CCOs provided Milliman with a summary of recoveries for TPL payments related to claims incurred in CY 2021 and recovered through April 2022. Using CY 2018 and CY 2019 data, Milliman calculated the portion of total CY 2018 and CY 2019 recoveries recovered after the end of each year. We used this information to estimate the final claim recoveries for services incurred in CY 2021, but not yet reflected in the CY 2021 base data. DOM assumes these outstanding TPL recoveries will reduce ultimate CY 2021 paid totals.

We removed the total TPL amounts as a percentage of total paid claims across all rate cells and categories of service from the CY 2021 base data. Across all rate cells, these TPL recoveries amounted to a 0.1% reduction to CY 2021 base data. We do not have information to apply this estimate at either a rate cell or category of service level and therefore apply a uniform adjustment for the estimate of TPL recoveries.

This adjustment is shown in Exhibit 1 in row (f).

IMD (Institution for Mental Disease) Stays Beyond 15 Days

Per CMS regulations, services rendered at an IMD beyond 15 days in a given month for individuals aged 21 to 64 cannot be covered by Medicaid. CMS requires all claims (not just IMD claims) incurred by members and the enrollment records for those same months be removed from base data for the month with the IMD stay exceeding 15 days. The enrollment shown in row (a) of Exhibit 1 is after the removal of these 56 member months. An additional adjustment was made to remove all claims for these members in the impacted months, which totaled approximately $715,000, from the CY 2021 encounter data.

This adjustment is shown in Exhibit 1 in row (g).

IMD Unit Cost Adjustment

Some IMD stays for 15 days or fewer for individuals aged 21 to 64 will be covered under MississippiCAN. We adjusted the unit cost for similar claims in the CY 2021 experience to use DOM's fee schedule for these services. These unit cost adjustments resulted in a cost increase of approximately $10,000 in total.

This adjustment is shown in Exhibit 1 in row (h).

SSI Children Formerly Moved to FFS Due to PRTF Stay

Beginning in October 2018, DOM moved certain SSI children from COE 001 to COE 005, which is not a MississippiCAN covered population, due to a psychiatric residential treatment facility (PRTF) stay. In SFY 2024, these members will remain in COE 001 during their PRTF stay, and MississippiCAN CCOs will be responsible for expenses incurred during these stays.

We reviewed the CY 2021 data and found 37 members totaling 116 member months were moved to COE 005. The enrollment shown in row (a) of Exhibit 1 reflects the inclusion of these member months. An additional adjustment was made to add claims for these members in the impacted months to the Non-Newborn SSI / Disabled rate cell, which totaled approximately $854,000, from the CY 2021 FFS data.

This adjustment is shown in Exhibit 1 in row (i).

Drug Services Rebate Adjustment

An adjustment was made to pharmacy claims to reflect the average rebate collected by the CCOs in CY 2021 and not reflected in the encounter data. Rebate costs were summarized by rate cell from the financial reporting. These rebates were then converted to a percentage of base period pharmacy costs and applied as a reduction to base period encounter pharmacy claims data at the regional level.

This adjustment is shown in Exhibit 1 in row (j).

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Missing Data Adjustment

A separate adjustment was made to account for payments made by the CCOs that are not yet submitted to the encounter system or cannot be reasonably applied to a specific claim (e.g., provider bonuses or settlements). These claim amounts are not included in the detailed encounter data after the processing outlined in Appendix B.

Each CCO provided separate financial reporting to support and validate the amounts reported for claims not appearing in encounters. The detailed financial reporting provided by the CCOs included splits by region and rate cell, which were used to allocate missing data on Exhibit 1.

Overall, the base data is increased 1.0% on a PMPM basis for missing data.

The aggregate adjustment for all missing data described above is shown in Exhibit 1 in row (k).

IBNR Adjustment

The adjustment for IBNR claims as of April 30, 2022 uses the best estimate IBNR claims provided by each of the CCOs in their financial reporting. We performed the following high-level reasonability checks to validate these estimates:

- Data, including IBNR estimates, was reported on a quarterly basis by each CCO. We reviewed the reported IBNR by quarter to determine that there was a reasonable pattern throughout the year (i.e., IBNR amounts held for Q1 2021 were significantly lower than Q4 2021).
- IBNR estimates among the CCOs were reviewed to validate that they were approximately the same as a percentage of total claims, where appropriate.
- IBNR estimates by category of service are approximately the same as a percentage of total claims as IBNR adjustments applied to the MississippiCAN data in prior years after accounting for differences in runout period between years.

Overall, the base data increased by 1.2% on a PMPM basis for IBNR claims.

This adjustment is shown in Exhibit 1 in row (l).

Adjusted CY 2021 PMPM Costs

Total 2021 base period PMPM costs by rate cell are shown in the final row of Exhibit 1.

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IV. PROJECTED SFY 2024 CAPITATION RATES

Many adjustments must be applied to the base period data to develop SFY 2024 capitation rates. This section describes the adjustments applied to the base period data described in Section III to develop SFY 2024 capitation rates. These adjustments are applied in nine steps:

1. Trend costs from base period to SFY 2024.
2. Apply adjustments for population, program, and reimbursement methodology changes.
3. Combine non-delivery costs and delivery costs for applicable rate cells.
4. Include an allowance for CCO non-service expenses.
5. Adjust rates to reflect differences in geographic area by rate cell.
6. Apply quality withhold.
7. Adjust for CCO specific risk scores (if applicable).
8. Retrospectively adjust for directed payments.
9. Calculate risk corridor settlements.

Step 1: Trend Costs from Base Period to SFY 2024

Starting with the blended base data developed in Section III, we apply trend adjustments to project the base period to SFY 2024. Below, we describe each trend adjustment shown on Exhibit 2A. The adjustments for non-pharmacy and pharmacy services are developed using differing methodologies and therefore described separately in this section.

Non-Pharmacy Trend Overview

Our general approach to trend development for non-pharmacy categories of service is to consider known recent changes in provider reimbursement, along with historical PMPM trend values. We then develop utilization / service mix trends that produce targeted PMPM trends. We utilize this approach because it is frequently difficult to directly measure changes in utilization for services other than inpatient hospital and pharmacy over time due to differences in counting utilization “units.”

Exhibits 7A to 7E include a historical trend summary of PMPM costs from January 2017 through December 2021 for each high-level population type and in total for the MississippiCAN program. This data has been normalized for the following to put it on a consistent basis across time:

- IBNR from the financial templates was added to the encounter data to review PMPM trends on a completed basis.

- Estimates of the impact of the following material program or reimbursement changes were removed for the applicable time periods. These changes are accounted for in separate adjustments in this report, and therefore, should not be included in data analyzed for trends.

  - Removal of Zolgensma claims
  - 5% assessment removal for OPPS services
  - Implementation of 5% assessment on non-OPPS services
  - OPPS reimbursement changes not related to the 5% assessment
  - PAD reimbursement changes
  - PDL changes
  - AAC pharmacy reimbursement changes
  - PRTF services
  - OP dental reimbursement change
  - GME carve out
  - NET reimbursement adjustment
  - Provider settlements
  - Financial to encounter adjustments
  - Emergency ambulance reimbursement increases
  - Pharmacy rate freezes

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- PMPMs at a rate cell level were aggregated using December 2021 membership into higher level population groupings and MississippiCAN in total. This removes the impact of membership mix changes across rate cells over time on the aggregate PMPMs.

- No adjustments were made to account for population acuity changes over time.

As shown in Table 6, the annualized PMPM trends on a normalized basis for the MississippiCAN program averaged 3.9% from CY 2017 to CY 2019 prior to the beginning of the COVID-19 pandemic. Exhibits 7A through 7E show additional detail for the MississippiCAN program as a whole and each individual population grouping.

Table 6
MississippiCAN Capitation Rates
MississippiCAN Annualized PMPM Trends
January 2017 to December 2019

Category of Service	CY 2017 to CY 2018	CY 2018 to CY 2019
Inpatient Hospital	4.2%	5.6%
Outpatient Hospital	1.9%	3.3%
Physician	3.8%	7.1%
Dental	-7.1%	-1.2%
Other	3.3%	7.0%
Non-Pharmacy Total	**2.6%**	**5.2%**

Tables 7 and 8 below show the utilization and unit cost trends assumed in SFY 2024 capitation rates. For the MYPAC rate cell, utilization and unit cost trends for physician services are dampened relative to the trends shown for other children rate cells to reflect the high proportion of physician services obtained through the MYPAC providers, for which flat utilization and unit cost trends were assumed.

Table 7
MississippiCAN Capitation Rates
CY 2021 to SFY 2024 Unit Cost Trends (Annualized)

	Category of Service				
Rate Cell	Inpatient Hospital	Outpatient Hospital	Physician	Dental	Other
Non-Newborn SSI / Disabled	-1.8%	1.5%	2.3%	0.0%	2.5%
Breast and Cervical Cancer	-1.8%	1.5%	2.1%	0.0%	2.1%
MA Adult	1.5%	2.1%	2.8%	0.0%	2.2%
Deliveries - MA Adult	1.5%	2.1%	2.8%	0.0%	2.2%
Pregnant Women	1.5%	2.1%	2.8%	0.0%	2.2%
Deliveries - Pregnant Women	1.5%	2.1%	2.8%	0.0%	2.2%
SSI / Disabled Newborn	3.3%	2.7%	1.0%	0.0%	3.1%
Non-SSI Newborns 0 to 2 Months	3.3%	2.6%	0.8%	0.0%	1.9%
Non-SSI Newborns 3 to 12 Months	-1.0%	2.5%	2.9%	0.0%	1.8%
Foster Care	4.3%	2.5%	3.0%	0.0%	2.5%
MYPAC	0.7%	2.5%	0.2%	0.0%	1.2%
MA Children	0.8%	2.5%	2.9%	0.0%	1.4%
Quasi-CHIP	0.7%	2.5%	2.9%	0.0%	1.2%

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Table 8
MississippiCAN Capitation Rates
CY 2021 to SFY 2024 Utilization Trends (Annualized)

	Category of Service				
Rate Cell	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Dental**	**Other**
Non-Newborn SSI / Disabled	3.0%	4.0%	5.0%	0.0%	5.0%
Breast and Cervical Cancer	3.0%	4.0%	5.0%	0.0%	5.0%
MA Adult	3.0%	3.0%	3.0%	0.0%	3.0%
Deliveries - MA Adult	3.0%	3.0%	3.0%	0.0%	3.0%
Pregnant Women	5.0%	5.0%	6.0%	0.0%	6.0%
Deliveries - Pregnant Women	3.0%	3.0%	3.0%	0.0%	3.0%
SSI / Disabled Newborn	0.0%	3.0%	4.0%	0.0%	4.0%
Non-SSI Newborns 0 to 2 Months	0.0%	3.0%	4.0%	0.0%	4.0%
Non-SSI Newborns 3 to 12 Months	0.0%	3.0%	4.0%	0.0%	4.0%
Foster Care	3.0%	3.0%	4.0%	0.0%	4.0%
MYPAC	3.0%	3.0%	0.2%	0.0%	4.0%
MA Children	3.0%	3.0%	4.0%	0.0%	4.0%
Quasi-CHIP	3.0%	3.0%	4.0%	0.0%	4.0%

The development of the trend assumptions in Tables 7 and 8 is described below.

Utilization Trend for Non-Pharmacy Costs

Utilization trend reflects expected changes in:

- Demand for medical services
- Intensity or mix of medical services
- Provider practice patterns
- Provider coding changes

The following data sources were used to develop the utilization trend assumptions.

- Historical pre-pandemic MississippiCAN specific trends as shown above in Table 6 and in Exhibits 7A through 7E
- Emerging Q1 and Q2 2022 experience as reported by the CCOs to understand recent claim trend pattern by population. We adjusted the emerging experience for the following:
  - Acuity changes between Q1 and Q2 2022 and the final acuity observed in June 2022 (and ultimately projected for SFY 2024) for the MA Adult, MA Children, and Quasi-CHIP rate cells
  - Reimbursement changes effective July 1, 2022 and projected reimbursement changes effective July 1, 2023 were applied to put reimbursement on a SFY 2024 basis
- Experience from similar programs in other states.

Table 9 below shows the adjusted Q1 and Q2 2022 PMPM for the largest population groups, as reported by the CCOs in their emerging 2022 financial template data. As described above, this data was adjusted to reflect the expected acuity of the population currently enrolled (as of June 2022) and adjusted to be on a SFY 2024 reimbursement basis. To help assess the reasonability of the trend assumptions selected above we compared the adjusted Q1 and Q2 2022 PMPM costs for the largest populations to the projected service costs in SFY 2024. The results are summarized below in Table 9.

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Table 9 Mississippi Division of Medicaid CY 2022 Emerging Experience					
Rate Cell	Q1 2022 PMPM*	Q2 2022 PMPM*	SFY 2024 PMPM	Implied Trend From Q1 2022	Implied Trend From Q2 2022
Non-Newborn SSI / Disabled	$1,012.05	$1,044.39	$1,090.18	4.0%	2.7%
MA Adult	$462.54	$487.66	$505.78	4.9%	2.3%
MA Children / Quasi-CHIP	$190.83	$184.11	$199.57	2.4%	5.1%

** Adjusted for acuity and reimbursement changes.*

The adjustment resulting from these utilization trends is shown in Exhibit 2A in row (b).

Unit Charge Trends for Non-Pharmacy Costs

The hospital inpatient, hospital outpatient, physician, and dental Medicaid FFS fee schedules are updated each year consistent with the following sources. DOM does not mandate provider reimbursement levels other than to require that reimbursement be at least as great as FFS for network providers. We assume that CCO reimbursement levels will move in tandem with changes to FFS reimbursement. Pursuant to SB2799 that was passed into Mississippi law on April 19, 2021, changes in reimbursement after July 1, 2021 will require legislative notification. HB657 was subsequently signed into law on April 19, 2022, allowing for changes in reimbursement rates as long as the payment methodology remains consistent. Based on direction from DOM we are modeling fee schedule changes for each service category as noted below. Coverage for new codes and prohibition for billing on discontinued codes is allowed. We assumed the net impact of these latter two issues will be budget neutral but will reevaluate once data is available and adjust capitation rates if needed. Unless otherwise noted, the fee schedule changes for prior years remained unchanged.

- **Inpatient**: DOM reimburses hospital inpatient claims using an APR-DRG methodology based upon the 3M grouper, which will be updated on July 1, 2023. Conduent simulated reimbursement using the SFY 2024 reimbursement rates and CY 2021 inpatient experience data for the MississippiCAN program. As in prior years, we rely on these simulations to estimate unit charge trends for inpatient services.

  The impacts of the July 1, 2023 reimbursement changes for inpatient services varied materially by rate cell. Table 10 shows the assumed annualized inpatient charge trends from CY 2021 to SFY 2024 by rate cell grouping. While we typically use similar assumptions for the newborn and other children's populations, we use separate inpatient unit cost trends for this release due to the large material differences shown in Conduent's simulations. This is driven by larger changes in the policy adjustors for normal newborn and neonatal services between the base period year (CY 2021) and SFY 2024.

Table 10 Mississippi Division of Medicaid Inpatient Unit Cost Trends for CY 2021 to SFY 2024	
Population	Inpatient
SSI	-1.83%
Adult	1.54%
Newborn[1]	3.34%
Children[2]	-1.04%

[1] Newborn include SSI / Disabled Newborns and Non-SSI Newborns 0 to 2 Months.
[2] Children include all other children rate cells.

  PRTFs are not paid using the APR-DRG methodology and instead rely on a separate fee schedule with per diem payment rates for each facility. To calculate the impact of payment rate changes between the base period and SFY 2024 we applied the increased payment rates for each facility to the applicable time periods. Please see Exhibit 14 for more information about the percentage of base period data impacted and the annualized trend applied as a result of these fee schedule updates.

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- **Outpatient:** DOM reimburses hospital outpatient claims using the Medicare APC methodology updated on July 1 of each year. For these services, consistent with SB2799, DOM implemented no changes to reimbursement rates on July 1, 2021 or July 1, 2022. However, fees are being updated for July 1, 2023. Conduent performed a simulation of the OPPS payment changes effective July 1, 2023, which we relied on for the impact to capitation rates for the SFY 2024 time period. Not all services included in our outpatient service category are billed using the OPPS payment methodology and therefore we dampened the impact of the OPPS reimbursement changes to apply to applicable services only.

  Fee schedule changes for home health and some ambulatory surgical center (ASC) services are also included in the outpatient service category. Table 11 shows the assumed annualized outpatient charge trends from CY 2021 to SFY 2024 by rate cell grouping. Similar to the process described above for PRTF, fee schedule changes for these services are reflected as a charge trend calculated by comparing the fee schedules in place during the base period and projection periods, weighted by the applicable procedure codes. Please see Exhibit 14 for more information about the percentage of base period data impacted and the annualized trend applied as a result of these fee schedule updates.

Table 11
Mississippi Division of Medicaid
Outpatient Unit Cost Trends for CY 2021 to SFY 2024

Population	Outpatient
SSI	1.38%
Adult	2.04%
Newborn[1]	2.54%
Children[2]	2.54%

[1] Newborn include SSI / Disabled Newborns and Non-SSI Newborns 0 to 2 Months.
[2] Children include all other children rate cells.

- **Physician:** DOM generally reimburses physician services as a percentage of Mississippi Medicare fee schedules and updates the FFS fee schedules on July 1 of each year for the Medicare fee schedule changes from January 1 of the given year. For these services, consistent with SB2799, DOM implemented no change to reimbursement rates on July 1, 2021, but unfroze these fee schedules effective July 1, 2022.

  Conduent performed a simulation of the impact of changes in the payment methodologies effective July 1, 2022 and July 1, 2023. Based on this analysis comparing projected SFY 2024 costs to CY 2021 costs, we included unit cost trends ranging from approximately 0.8% to 2.8% by rate cell to physician services for the applicable services included in Conduent's simulation. The majority of these increases are associated with evaluation and management codes, which received a large increase in the 2021 Medicare fee schedule. It is our understanding that Conduent's simulations included laboratory, physician (medical and surgical), radiology, and vaccine services, and excluded any services not listed above and those that were not anticipated to have a fee change between CY 2021 and SFY 2024.

  The per-encounter FQHC and RHC reimbursement is included in the MississippiCAN capitation rates to provide a steadier cash flow to the RHCs and FQHCs that serve the MississippiCAN population. The CCOs are expected to reimburse FQHCs and RHCs at DOM's per-encounter rates. DOM will monitor the utilization of services at FQHCs and RHCs under MississippiCAN to ensure services are not diverted from FQHCs and RHCs to other providers. Approximately 12% of costs in the high-level physician category of service are for FQHCs and RHCs. A 2.1% and 3.8% rate increase was implemented on FQHC and RHC per-encounter rates effective January 1, 2022 and January 1, 2023, respectively. We assumed the per-encounter rates effective January 1, 2024 will be 2.9%, based on the average increase from the prior two years.

  We assumed that reimbursement for all other services remains flat from CY 2021 to SFY 2024.

  Table 12 below shows the combined physician unit cost trends incorporating the Conduent simulated changes, flat unit cost trends for services with no anticipated changes, and the appropriate trends for FQHC and RHC services.

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Table 12 Mississippi Division of Medicaid Physician Unit Cost Trends for CY 2021 to SFY 2024	
Population	**Physician**
SSI	2.05%
Adult	2.83%
Newborn[1]	0.78%
Children[2]	2.90%

[1] Newborn include SSI / Disabled Newborns and Non-SSI Newborns 0 to 2 Months.
[2] Children include all other children rate cells.

In addition to the physician unit costs trends included in Table 12, fee schedule changes for autism spectrum disorder (ASD), prescribed pediatric extended care (PPEC), and some ASC services are also included in the physician service category. These charge trends were calculated by comparing the CY 2021 payment rates with those currently expected to be in place during SFY 2024, composited based on the mix of services during CY 2021. See Exhibit 14 for additional details regarding the base period costs and applied trend.

- **Dental:** Dental reimbursement changes due to SB2799 and HB657 are incorporated as a separate adjustment to rates. We assume no additional changes to the dental fee schedule between the base period and SFY 2024.

- **Other:** Some fee schedules remain frozen, and thus no changes were implemented to the fee schedules between CY 2021 and SFY 2024 except for the services noted below:

  - Durable Medical Equipment (DME) / Medical Supplies
  - Ambulance
  - Private Duty Nursing (PDN)

  Conduent performed a simulation of the impact of changes in the fee schedules effective July 1, 2022 and July 1, 2023. Based on this analysis comparing projected SFY 2024 costs to CY 2021 costs, we included unit cost trends ranging from approximately 1.2% to 2.3% by rate cell to other services for the applicable services included in Conduent's simulation. Conduent's simulation included DME, medical supplies, and ambulance services, and excluded any services that were not anticipated to have a fee change between CY 2021 and SFY 2024.

  To calculate the impact of the PDN fee schedule change we calculated the average change for each service type based on the Medicaid FFS payment rates and applied that to the total CCO payments, assuming that CCO payments increase by a proportional amount.

  Row (c) in Exhibit 2A includes the aggregate unit cost adjustment factors from CY 2021 to SFY 2024.

Prescription Drug Trends

We developed pharmacy trends using the following sources:

- ***MississippiCAN-Specific Data*** – We analyzed January 2021 to December 2021 pharmacy experience for the eligible population and developed utilization and cost summaries by specialty and traditional (i.e., non-specialty) drug types, for the 22 top specialty therapeutic classes and 26 top traditional therapeutic classes. We developed cost projections to SFY 2024 from CY 2021 experience.

  Considerations were made when reviewing prescription drug experience for the estimated impacts of changes in annual updates to the state's uniform PDL.

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- ***Industry Research*** – We reviewed recent drug trend reports from PBMs to benchmark the prospective list price and utilization trends used in our detailed modeling of MississippiCAN-specific data. Additionally, we conducted industry research to adjust trends for anticipated market events, including but not limited to, novel pipeline drug launches, patent loss / major generic launches, expanded treatable population for approved drugs (e.g., new indication or age expansion), changes in standard of care (e.g., major clinical guideline updates), drug mix in MississippiCAN pharmacy experience, and the state's uniform PDL status and anticipated updates.

- ***FDA Drug Approvals*** – When developing prospective drug trends, we consider the FDA approval of various new therapies. Some of the therapies we expect to have higher frequency and / or cost include:

  – Adbry™
  – Apretude®
  – Auvelity®
  – Briumvi™
  – Cabenuva®
  – Cibinqo™
  – Dupixent® (label expansion)
  – Jaypirca®
  – Krazati®
  – Mounjaro®
  – Olumiant® (label expansion)
  – Orserdu®
  – Rinvoq® (label expansion)
  – Skyrizi® (label expansion)
  – Sotyktu®
  – Tezspire®
  – Tzield™
  – Vtama®

  However, building explicit additional trend into capitation rates for these products is difficult due to a lack of information on expected pricing and uptake among the various populations. Therefore, we build in modest additional trend to reflect the expansion of new approvals for each population. We note, the historical experience reviewed in trend development also reflects the impact of FDA approvals that were new during those periods.

Based on our analyses, we estimate annualized utilization and unit cost trends from CY 2021 to SFY 2024 shown in Table 13. Difference in aggregate trends by population in Table 13 are due to each population's mix of brand and generic products. The utilization trends shown in Table 15 include the indirect impact of the change in mix of products due to pure utilization trends.

Table 13
Mississippi Division of Medicaid
Pharmacy Trends for CY 2021 to SFY 2024

	SSI	Adult	Children	Delivery
Annualized Unit Cost Trends	4.00%	4.00%	2.50%	4.00%
Annualized Utilization Trends	1.00%	1.00%	1.00%	1.00%

Additional information on the development of utilization and unit cost trends are summarized below. Exhibits 8A through 8B show the CY 2021 experience and prospective utilization and unit cost trends applied by therapeutic class at a traditional and specialty level.

Unit Cost Trends

The cost per script trends are based on an analysis of historical MississippiCAN data from January 2021 through December 2021 and Milliman Industry Research as noted above.

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Table 14 Mississippi Division of Medicaid Annualized Prospective Unit Cost Pharmacy Trends				
	SSI	Adult	Children	Delivery
Traditional	3.50%	3.12%	-0.64%	3.12%
Specialty	2.98%	3.36%	4.04%	3.36%

Utilization Trends

Similar to the unit cost trends, are based on an analysis of historical MississippiCAN data from January 2021 through December 2021 and Milliman Industry Research, as noted above.

Table 15 Mississippi Division of Medicaid Annualized Prospective Utilization Pharmacy Trends				
Generic	SSI	Adult	Children	Delivery
Traditional	0.95%	1.01%	1.01%	1.00%
Specialty	2.81%	2.56%	5.32%	1.00%

Seasonal Virus Trend Adjustment

As the COVID-19 global pandemic evolves, we continue to monitor COVID-19 costs associated with testing, treatment, and vaccinations. In addition, we monitor costs associated with other seasonal viruses, including influenza and respiratory syncytial virus (RSV). We queried historic MississippiCAN costs associated with COVID-19, influenza, and RSV and compared them to expectations about seasonal viral loads in SFY 2024. The expected SFY 2024 influenza and RSV costs were projected using historical costs observed in CY 2018 and CY 2019 for each population. The expected SFY 2024 COVID-19 costs were projected based on CY 2021 observed costs by population removing any large spikes corresponding with emerging COVID-19 variants to approximate costs in a “steady-state” COVID-19 environment. The adjustments calculated and applied by population as shown below in Table 16 and scaled across category of service based on the historical cost distribution. See Exhibit 15 for further information on the development of the seasonal virus trend adjustment.

Table 16 Mississippi Division of Medicaid Seasonal Virus Trend Adjustment				
	SSI	Newborns	Children	Adults
CY 2021 Cost	$30.39	$41.85	$8.85	$21.02
SFY 2024 Cost	$18.87	$40.07	$9.25	$12.72
Adjustment	-$11.52	-$1.78	$0.40	-$8.30

Row (d) in Exhibit 2A shows the adjustment for seasonal viruses.

Step 2: Apply Adjustments for Population, Program, and Reimbursement Methodology Changes

The following adjustments are applied to reflect changes in expected costs due to changes between the base period and rating period.

- Population Changes: Change in the mix of individuals already enrolled in MississippiCAN
- Program Changes: Changes to populations and / or services included in MississippiCAN
- Reimbursement Methodology Changes: Updates to Medicaid FFS reimbursement methodologies (assumes a parallel impact on MississippiCAN reimbursement), or changes in CCO reimbursement

Exhibit 12 summarizes the program, population, and reimbursement changes discussed in this section, the impacted rate cells for each change, and where the change is reflected in the rate development.

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Shift to FFS Population Acuity Adjustment

Beginning in June 2021, DOM began transitioning individuals for whom Medicaid eligibility would have lapsed absent the CCR from CCOs into FFS Medicaid. We categorized all members enrolled in MississippiCAN during CY 2021 into one of two groups depending on their enrollment status as of June 2022:

1. Members that transitioned into FFS Medicaid and did not return to MississippiCAN.
2. All other members enrolled in MississippiCAN.

To develop an acuity adjustment for CY 2021, we compared the CY 2021 PMPM medical costs for this second group of members to the CY 2021 PMPM medical costs for the actual population present in MississippiCAN during the CY 2021 base period. We developed acuity factors by category of service for the rate cell groupings listed below:

- MA Adults (including delivery and non-delivery costs)
- MA Children and Quasi-CHIP

Row (e) in Exhibit 2A shows the adjustment for the population acuity adjustment.

PHE Unwind Population Acuity Adjustment

As mentioned above, the CAA states that the CCR, which was previously tied to the federal public health emergency (PHE), will end on March 31, 2023. Based on our conversations with DOM, we understand that DOM expects to begin disenrolling Mississippi Medicaid recipients who are no longer eligible on July 1, 2023. For this version of rates, we include a placeholder adjustment of 1.000.

Row (f) in Exhibit 2A shows this adjustment.

Preferred Drug List (PDL) Revisions

Updates are made to the state PDL annually and take effect on January 1 of each year. We estimated the impact of these changes using detailed modeling provided by Change Healthcare, who is contracted by DOM to regularly update and maintain the state PDL. In our reliance on the PDL modeling performed by Change Healthcare, we reviewed the output of the models for reasonableness, but did not audit their analyses.

The modeling provided by Change Healthcare included drug-level analyses of expected utilization shifts and resulting changes to pharmacy expenditures on a gross of rebate basis. This modeling uses data from both FFS and MississippiCAN populations, so we cannot directly use the output for rate development. Therefore, we applied the change in gross costs on a percentage basis by therapeutic class to MississippiCAN encounter data to develop program-specific impacts of PDL revisions. Separate PDL adjustments were developed for each population to account for the different mix of drugs used for each group.

Table 17 shows the estimated impact of PDL revisions. The full adjustment applied is a combination of the PDL changes from CY 2021 to SFY 2024.

Table 17
Mississippi Division of Medicaid
PDL Adjustment

Rate Cell Grouping	2021 to 2022	2022 to 2023
SSI	0.997	1.000
Adults	0.997	0.999
Children	0.979	0.995
Deliveries	1.000	0.999

PDL changes effective January 1, 2023, were minor and only impacted seven therapeutic classes. Table 18 displays all impacted classes and outlines the shifting assumptions modeled by Change Healthcare for each class.

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Table 18 Mississippi Division of Medicaid January 2023 PDL Adjustments					
Therapeutic Class	**Utilization Shifts To**	**Utilization Shifts From**	**Modeled Shift**	**Estimated Increase (Decrease) in Gross Costs**	**% of Total PDL Change**
Antidiabetics-Insulin	Toujeo	Tresiba	25%	(0.4%)	10.3%
Contraceptives-Vaginal	Phexxi P	Phexxi NP	300%	200.0%	-0.7%
Growth Hormone Agents	Genotropin	Norditropin Nutropin	10% 10%	1.3%	-9.7%
Miscellaneous-Carbaglu	Carglumic Acid	Carbaglu	100%	(17.5%)	3.1%
Resp-Beta Agonist Inhalers	Proventil HFA Ventolin HFA	Proair HFA	100%	(7.9%)	31.2%
Resp-Steroid Inhalers	Fluticasone Salmeterol	Advair Diskus	50%	(6.7%)	81.5%
Urinary Antispasmodic Agents	Myrbetriq	Oxybutynin Chloride Solifenacin Succinate Darifenacin Gemtesa	5% 25% 50% 30%	73.7%	-15.8%

The shifting assumptions developed by Change Healthcare are meant to reflect the best estimate for how utilization will shift as certain products change preferred status effective January 1, 2023, recognizing that a full shift will not happen immediately. The estimated change in gross cost assumes the ultimate modeled shift shown in Table 18 is achieved two quarters after the PDL changes take effect and therefore, the January 2023 PDL updates will be applicable to all of SFY 2024.

There are several recent PDL changes that were not included in the modeling we received from Change. We will continue to work with DOM and Change to understand the impact of these changes and include an update in a future iteration of capitation rates, if needed. These updates include the following:

- Several stimulant products (including Adderall and Concerta) moving to preferred status effective February 1, 2023 to help mitigate the effects of the current shortage of stimulant medications
- Coverage for obesity treatment medications effective July 1, 2023

The adjustment for PDL revisions in shown in row (g) of Exhibit 2A.

Removal of 5% Assessment

Per SB2799 that was passed into law on April 19, 2021, the 5% rate reduction previously established in Miss. Code Ann. § 43-13-117 (B) will be removed from all providers. This exemption, effective July 1, 2021, results in an increase from a 95% payment rate to a 100% payment rate for those services previously eligible for the 5% assessment.

Exhibit 11 lists all services previously eligible for the 5% assessment. For each of these services not performed at a UMMC-affiliated provider (which had already been exempt from the 5% assessment), we re-priced the second half CY 2021 experience from the 95% payment rate to the 100% payment rate. The overall adjustments by category of service are shown in Table 19.

An adjustment of 1.000 in Table 19 indicates that no change in provider reimbursement between the base period data and rating period is expected as a result of implementing the removal of the 5% provider assessment, whereas an adjustment of 1.053 (=1.000 / 0.950) would indicate the removal of the 5% provider assessment is applicable to all services within the category of service.

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Table 19 Mississippi Division of Medicaid 5% Assessment Removal Adjustment by Category of Service	
Category of Service	**5% Assessment Adjustment**
Inpatient Hospital Services	1.000
Outpatient Hospital Services	1.001
Physician Services	1.009
Drug Services	1.000
Dental Services	1.026
Other Services	1.020
Total	**1.005**

Community Mental Health Centers (CMHC) were originally subject to the 5% assessment, but ultimately were declared ineligible for the assessment. In our analysis, we repriced CMHC claims when necessary to the 100% payment rate based on the dates the 5% assessment was in effect provided by each CCO.

Additionally, the July 1, 2021 reimbursement increase for certain preventative and diagnostic dental services was capped at 5% of the prior payment rate, as described in the "Dental Reimbursement Change" section below. For these services, reimbursement was increased by 5% over the prior 95% payment rate to a new payment rate of 99.75% to comply with that requirement. Non-preventative and non-diagnostic dental services, along with all non-dental services, were increased from 95% to 100%.

The adjustment was calculated separately by rate cell, reflecting the mix of services and the applicability of the 5% provider assessment specific to the given population.

The removal of the 5% assessment is shown in row (h) in Exhibit 2A.

Preventative and Diagnostic Dental Reimbursement Change

Per SB2799 signed into law on April 19, 2021, DOM will increase the payment rate for preventative and diagnostic dental services by 5% effective July 1, 2021 and by an additional 5% effective on both July 1, 2022 and July 1, 2023.

- **July 1, 2021 Dental Reimbursement Increase** – For dental services identified as preventative or diagnostic (defined as procedure codes D0100 through D1999) to which the 5% assessment were also applicable, the adjustment was already applied in the “Removal of 5% Assessment” section above. DOM provided guidance around how these two initiatives would be implemented.

  For those preventative or diagnostic dental services not impacted by the 5% assessment, we determined the percentage of the first half of CY 2021 dental spend identified as diagnostic or preventative within each rate cell. We calculated the overall dental reimbursement change within each rate cell as a blend of a 5% reimbursement adjustment on the preventative and diagnostic services with a 0% reimbursement adjustment on other dental services.

- **July 1, 2022 and July 1, 2023 Dental Reimbursement Increases** – We determined the proportion of CY 2021 dental claims identified as preventative or diagnostic (defined as procedure codes D0100 through D1999.) We calculated the overall dental reimbursement change within each rate cell as a blend of a 5% reimbursement adjustment on preventative and diagnostic dental services with a 0% reimbursement adjustment on other dental services.

The cumulative preventive and diagnostic dental reimbursement change is shown in row (i) in Exhibit 2A.

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Restorative Dental Reimbursement Change

Per HB657 signed into law on April 19, 2022, DOM will increase the payment rate for restorative dental services by 5% effective July 1, 2022 and an additional 5% on July 1, 2023. We determined the proportion of CY 2021 dental claims identified as restorative (defined as procedure codes D2000 through D2999.) We calculated the overall dental reimbursement change within each rate cell as a blend of a 5% reimbursement adjustment on the restorative services with a 0% reimbursement adjustment on other dental services, after adjusting for the preventative and diagnostic reimbursement changes discussed above.

The cumulative restorative dental reimbursement change is shown in row (j) in Exhibit 2A.

Non-APC Rural Outpatient Hospital Reimbursement Adjustment

Per SB2799 that was passed into Mississippi law on April 19, 2021, rural hospitals with 50 or fewer licensed beds may opt-out of APC methodology for the reimbursement of outpatient hospital services. These facilities are instead reimbursed at 101% of the rate established by Medicare. Milliman determined the impact of this reimbursement change by calculating the desired reimbursement (101% of Medicare payments) and comparing that to payments received by these hospitals under the current APC reimbursement (including outpatient MHAP FSA payments). The additional amounts needed to reach the desired reimbursement was then distributed across all MississippiCAN rate cells. All payment data used to calculate this adjustment was provided by DOM.

The non-APC rural outpatient hospital reimbursement adjustment is shown in row (k) in Exhibit 2A.

Immaterial Program, Population, and Reimbursement Methodology Changes

There are several program, population, and reimbursement changes between the base period experience and SFY 2023 that we did not build an explicit adjustment into rates for, given the projected budget neutral or immaterial impact. These changes are described below.

- ICORT Reimbursement changes – per Medicaid State Plan Amendment (SPA) 20-0022 for Community Mental Health Services, DOM is revising the service definition and reimbursement for Intensive Community Outreach and Recovery Teams (ICORT) services effective April 1, 2021. We reviewed the fiscal estimates of this change and determined that the impact on capitation rates is projected to be immaterial.

- MYPAC reimbursement changes – DOM historically reimbursed providers for children receiving MYPAC services as a single combined payment on a per diem basis. Per guidance from CMS, the wraparound services and other ancillary therapeutic mental health services must be reimbursed separately effective July 1, 2021.

  Effective July 1, 2021, the wraparound services were reimbursed through a single monthly payment to the MYPAC providers. The ancillary therapeutic mental health services were reimbursed through a separate per diem rate. Following discussions with the MYAPC providers, the Mississippi Division of Mental Health, and DOM, revised rates were developed to be effective July 1, 2023. The revised rates restructure the reimbursement of the ancillary therapeutic health services to be an hourly rate with a separate rate for additional time beyond the first hour. The wraparound services will still be provided as a single monthly payment.

  Milliman estimates that these reimbursement changes will be budget neutral, and thus, are not including an adjustment for these reimbursement changes in capitation rates.

Step 3: Incorporate Delivery Costs into MA Adult and Pregnant Women Rate Cells

Effective July 1, 2020, MississippiCAN no longer paid maternity deliveries using a kick payment methodology and instead included these costs in the MA Adult and Pregnant Women rate cells. To provide more transparency on this transition, we projected the costs historically covered by the delivery kick payment separately on Exhibits 1 and 2A. These costs are also shown separately for the MA Adult and Pregnant Women rate cells. Exhibit 2B combines the costs for these deliveries into the MA Adult or Pregnant Women rate cell, as appropriate.

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Step 4: Non-Service Expense Allowance

Administrative Expenses, Premium Tax, and Targeted Margin

The administrative allowance included in the capitation rate is intended to cover administrative costs, including the following:

- Case management
- Utilization management
- Claim processing and other IT functions
- Customer service
- Provider contracting and credentialing
- TPL and program integrity
- Member grievances and appeals
- Financial and other program reporting
- Local overhead costs
- Corporate overhead and business functions (e.g., legal, executive, human resources)

Exhibit 3 shows the build-up of the non-service expenses, comprised of the following components for SFY 2024:

- $11.17 PMPM for fixed administrative costs
- 5.05% of revenue less directed payments for variable administrative costs
- 1.80% of revenue less directed payments for target underwriting margin and cost of capital
- 3.00% for the Mississippi premium tax

Table 20 displays the non-service expense allowance included in the SFY 2024 rates. All percentages of revenue are shown excluding MHAP, MAPS, and TREAT revenue, which are ultimately not at risk to the CCOs.

Table 20
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Non-Benefit Expenses

	% of Revenue	PMPM
Fixed Costs[1]	2.16%	**$11.17**
Variable Costs[2]	**5.05%**	$26.07
Premium Tax[2]	**3.00%**	$15.50
Margin[2]	**1.80%**	$9.30
Total	**12.01%**	**$62.05**

[1] Included in the rate as a PMPM, equivalent % of revenue shown.
[2] Included in the rate as a % of Revenue, equivalent PMPM is shown.

The administrative expense allowance for SFY 2024 was developed by trending the fixed and variable allowances from CY 2021 financial data provided by the CCOs, adjusted for the results of administrative expense audits by Myers and Stauffer. Administrative expenses were trended by an average 3.8% increase per year. The 3.8% annual trend is a blend of actual employment cost index (ECI) data from CY 2021 through CY 2022 and an assumed 3.0% annual trend from CY 2022 to SFY 2024. The future 3.0% trend assumption is consistent with the average ECI annual change from CY 2018 through CY 2021. The ECI data reflects expected changes in wages and other services that comprise a majority of administrative costs.

Step 5: Adjust for Geographic Area

CCO capitation payments will vary based on their members' county of residence. We assigned each county to one of the following regions (as defined in Appendix A): North, Central, or South. Table 21 shows the geographic area factor adjustments that are applied based on a beneficiary's region.

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Table 21 Mississippi Division of Medicaid Area Factors			
	Area Factors		
Region	SSI	Adults and Deliveries	Children
North	0.909	0.960	0.985
Central	1.040	1.030	1.033
South	1.057	1.007	0.978

We developed the geographic area factors on a budget-neutral basis by blending projected claims PMPM across rate cell groupings weighted upon the statewide rate cell distribution for each region and reviewing the relative difference in PMPM cost for each region. We created three different rate cell groups (as shown in Table 4) to aggregate experience for similar rate cells, so that we could adequately reflect area factor differences among rate cells and still maintain credibility.

Exhibit 4 includes the resulting capitation rates for each region using these area factors.

Step 6: Adjust for Quality Withhold

Continuing in SFY 2024, a 1.0% quality withhold will be placed on capitation rates for the MississippiCAN program. The terms of the withhold arrangement are outlined in the contract with the CCOs. To earn back the withhold the CCOs must achieve HEDIS scores for the following conditions that are greater than or equal to 2.0% above the baseline HEDIS scores, with a percentage of the withhold assigned to each category. The benchmarks for SFY 2024 will be set based on the average of all CCO reported scores from calendar years 2020 and 2021 (prorated based on member months).

Each of the following HEDIS measures will be used to earn back one twelfth (approximately 8.33%) of the quality withhold, for approximately 83.33% total across all HEDIS measures:

- Well-Child First 30 months (W15 metrics impact the quality withhold; W30 is reporting only for SFY 2024):
  - Six or more visits for children 15 months of age
  - Two or more visits for children 30 months of age
- Immunization for Adolescents (IMA):
  - Combination 2: Meningococcal, Tdap, and HPV
- Anti-Depressant Management-Acute (AMM-AD):
  - Effective Acute Phase Treatment
- Follow-Up After Hospitalization for Mental Illness:
  - 30 Days – Ages 6 to 17
- Prenatal and Postpartum Care (PPC-AD):
  - Timeliness of Prenatal Care
- Comprehensive Diabetes Care:
  - HbA1c Testing
  - Blood Pressure Control
  - Eye Exams

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- Adult and Children Asthma Control – Ages 5 to 64
- Adults Pharmacotherapy Management of COPD Exacerbation: Systemic Corticosteroid

DOM will be monitoring readmission rates reported as part of the QIPP in SFY 2024. For SFY 2024, this will be included as a scored metric for the quality withhold. DOM is requiring CCOs to improve their actual-to-expected potentially preventable hospital return (PPHR) rates by 2% compared to the baseline metrics from CY 2020 and CY 2021. This PPHR measure will be used to earn back 8.33% of the quality withhold.

New for SFY 2024, DOM will also be monitoring the cesarean section (C-section) rates among all births paid for by a CCO during the baseline period (CY 2021). To earn back the final 8.33% of the withhold a CCO must improve their individual C-section rate by 2% compared to the baseline period.

If a CCO does not have sufficient data to consider its HEDIS scores credible, DOM will not hold the CCO liable for not meeting the measurement. In this case, the portion of the incentive withheld related to that measurement will be returned to the CCO. After discussions with DOM about the metric development and expectations, we believe that a return of 100% of the withhold is reasonably achievable by the CCOs.

Exhibit 4 includes the resulting capitation rates for each region net of the quality withhold.

Step 7: Adjust For CCO-Specific Risk Score (if Applicable)

Risk Adjustment for the Non-Newborn SSI / Disabled, MA Adult, MA Children, and Quasi-CHIP Rate Cells

The capitation rates for the Non-Newborn SSI / Disabled, MA Adult, MA Children, and Quasi-CHIP rate cells will be further adjusted for each CCO using the combined Chronic Illness and Disability Payment System and Medicaid Rx risk adjuster (CDPS + Rx). Costs for the Breast and Cervical Cancer, Foster Care, and Pregnant Women populations are less variable, since they tend to utilize similar services across each population. In addition, some of the population sizes are too small from which to develop custom weights specific to the covered services and MississippiCAN reimbursement levels. Therefore, we do not risk adjust these populations. Since the risk adjustment is prospective, there is no historical diagnosis information from which to develop a risk score for newborns.

The CDPS + Rx risk adjuster will be used to adjust for the acuity differences between the enrolled populations of each CCO. Risk adjustment will be budget-neutral to DOM. This risk sharing mechanism is developed in accordance with generally accepted actuarial principles and practices.

To establish these risk scores, the CDPS + Rx risk adjuster will be run with risk weights consistent with services covered in MississippiCAN for the given time period. These risk weights are calculated using Mississippi FFS and encounter data for the Non-Newborn SSI / Disabled, MA Adult, MA Children, and Quasi-CHIP populations. In addition, a beneficiary must have at least six months of eligibility in the data year to be scored. If a beneficiary does not have enough data, they will receive a score based on demographic information, such as age and gender. We will monitor the percentage of CCO enrollees who are not scored and adjust the methodology if necessary.

DOM's MMIS vendor changed in October 2022, and we are still evaluating the quality of the encounter data after this transition. The planned schedule for risk score data sources and calculations is shown in Table 22. In light of the MMIS vendor transition, the dates in Table 22 may be revised. We will work with DOM and the CCOs to provide the best estimate of risk scores with the data available.

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Table 22 Mississippi Division of Medicaid CCO Capitation Rate Risk Adjustment Schedule SFY 2024 Capitation Payments			
Rate Cell	**Capitation Payments**	**Diagnosis Source Data**	**Enrollment Source**
Non-Newborn SSI / Disabled, MA Adult, MA Children, and Quasi-CHIP	July 2023 to December 2023	SFY 2022 FFS and Encounters with runout through August 2022	April 2023
Non-Newborn SSI / Disabled, MA Adult, MA Children, and Quasi-CHIP	January 2024 to June 2024	SFY 2022 FFS and Encounters with runout through August 2022	November 2023

Risk Adjustment for the Foster Care Rate Cell

Starting in SFY 2021, the Foster Care rate cell is concurrently risk adjusted. The Foster Care rate cell will be risk adjusted using a custom risk adjustment model that does not depend on the CDPS + Rx risk adjuster. After testing the predictive ability of several potential models, we determined the member's eligibility for either state or federal financial assistance was the most accurate indicator of the member's risk score. This status is captured by the money code field on DOM's enrollment records. Risk factors associated with a member's money code will be updated prior to risk adjustment for SFY 2024.

Unlike the other risk-adjusted populations, risk adjustment for the Foster Care rate cell will be applied concurrently. Starting in early 2020, we noticed material changes in the composition of each CCO's membership by eligibility group, reflecting changes to how members are assigned to CCOs by DOM. The change in member mix has persisted, as will be exacerbated by the broader enrollment shifts expected through the end of SFY 2024. As such, prospectively estimating the mix of members for each CCO will likely not be feasible in SFY 2024. Moreover, given the small size of the Foster Care rate cell, small fluctuations in membership could have a material impact on risk adjustment if applied prospectively. Therefore, we intend to concurrently risk adjust the Foster Care rate cell in SFY 2024.

Application of Risk Scores

A CCO's capitation rate will be determined based upon the following formula:

CCO Capitation Rate = Base Capitation Rate x CCO Normalized Risk Factor

The base capitation rates are found in Exhibit 4.

The CCO normalized risk factor will equal the average risk factor across all beneficiaries that a CCO enrolls divided by the average risk factor for the rate cell's population. Regional risk scores will be normalized to ensure the risk adjustment process is revenue neutral across all CCOs.

Step 8: Retrospective Directed Payments

DOM will process the capitation rate adjustments for multiple directed payments outside of the monthly capitation rate payment system in the form of payments to the CCOs for the actual amount paid to providers and the associated premium tax impact related to these payments. We will calculate and certify adjusted CCO-specific capitation rates at the conclusion of SFY 2024. This recertification is expected to be completed by June 2025.

MHAP Overview

Concurrent with the inclusion of inpatient hospital services in MississippiCAN capitation rates effective December 1, 2015, MHAP was established. This program helps to ensure sufficient access to inpatient and outpatient hospital services for the Medicaid population by including enhanced hospital reimbursement in the capitation rates.

MHAP is funded through a broad-based hospital assessment for facilities in Mississippi, state general revenues, and an intergovernmental transfer (IGT) for a facility in Memphis (located within a county contiguous to Mississippi). This provider assessment is outlined in Miss. Code Ann §43-13-145.

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Per CMS's approval on January 12, 2018, beginning in SFY 2018 MHAP began to transition to directed payments according to the specifications and requirements of 42 CFR 438.6 et seq. Table 23 displays the two components of MHAP (FSA and QIPP) and the total dollars in each component from SFY 2022 to SFY 2024.

Table 23
MississippiCAN Capitation Rates
MHAP Distribution by SFY

SFY	MHAP FSA	MHAP-QIPP	Total MHAP
2022	$285,603,168	$247,507,788	$533,110,956
2023	$313,053,124	$288,100,478	$601,153,602
2024	$271,031,522	$291,248,176	$562,279,698

MHAP FSA

For SFY 2024, a payment of $271.03 million is included as a directed FSA on inpatient and outpatient claims that will be paid monthly outside the capitation rates.

The preliminary FSA amounts are shown in column (c) of Exhibit 16, consistent with the program design that 65% of the $271.03 million will be paid for inpatient hospital services, and 35% will be paid for outpatient hospital services using projected SFY 2024 membership. These calculations were performed across all MississippiCAN rate cells with each of the inpatient and outpatient FSA percentage impacts applied uniformly. This results in a larger proportion of the FSA funding included in rate cells with higher inpatient and outpatient utilization.

The estimated FSA is based on projected SFY 2024 membership and estimated inpatient and outpatient claim utilization. Due to actual vs. projected MississippiCAN membership and claim utilization, this estimated capitation adjustment may result in an overpayment or underpayment of the FSA in SFY 2024 if no adjustments are made. If membership and / or utilization is higher than expected, payments will be capped at the $271.03 million funding amount. If membership and / or utilization is lower than expected, the final payments will be grossed up proportionally to meet the $271.03 million funding amount. This reconciliation will be done on a PMPM basis at the end of SFY 2024, and the appropriate documentation will be provided to CMS.

The adjustments to capitation rates are consistent with the preprint that will be filed with CMS for SFY 2024.

The MHAP FSA additive adjustment is shown in column (c) in Exhibit 16. An additional allowance for premium tax on the MHAP FSA is included in column (d) in Exhibit 16.

MHAP QIPP

Beginning in SFY 2020, a quality incentive payment program (QIPP) will be a component of MHAP. Consistent with the preprint submitted to CMS, the QIPP will be paid as a uniform payment arrangement for SFY 2024. The goal of the QIPP is to utilize state and federal investments to improve the quality of care and health status of the Mississippi Medicaid population. The QIPP is envisioned to be a multi-year process with an increasing percentage of the payments linked to performance improvements achieved and maintained by the hospital industry.

For SFY 2024, the QIPP will consist of approximately $291.25 million, which will be paid outside of the capitation rates on a quarterly basis. DOM will determine the payments made to facilities based on agreed upon performance measures. Capitation rates will be retroactively adjusted once actual membership and utilization is known for SFY 2024 to include a QIPP PMPM for each CCO, which will include a provision for premium tax.

The adjustments to capitation rates are consistent with the preprint that will be filed with CMS for SFY 2024.

The MHAP QIPP additive adjustment is shown in column (e) in Exhibit 16. An additional allowance for premium tax on the MHAP QIPP is included in column (f) in Exhibit 16.

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TREAT Program

Beginning July 1, 2022, emergency ambulance reimbursement will be increased consistent with a §438.6(c) directed payment for eligible providers. Payments for the TREAT program are estimated to be $14.3 million for SFY 2024 and will be paid outside the capitation rate as a uniform payment arrangement.

Capitation rates will be retroactively adjusted once actual membership and utilization is known for SFY 2024 to include a TREAT PMPM for each CCO, which will include a provision for premium tax. The adjustments to capitation rates are consistent with the preprint that will be filed with CMS for SFY 2024.

The TREAT additive adjustment is shown in column (g) in Exhibit 16. An additional allowance for premium tax on the TREAT payments is included in column (h) in Exhibit 16.

Mississippi MAPS Program

Beginning in SFY 2020, the Mississippi Medicaid Access to Physician Services (MAPS) program will enhance payments to physicians and other eligible professional service practitioners who are employed by a qualifying hospital or who assigned Mississippi Medicaid payments to a qualifying hospital. The term “qualifying hospital” means a Mississippi state-owned academic health science center with a Level 1 trauma center, Level 4 neonatal intensive care nursery, an organ transplant program, and more than a four hundred (400) physician multispecialty practice group.

DOM will require that CCOs provide the same supplemental percentage increase, equal to 58.63% of Medicare rates, to all qualifying providers. Payments in SFY 2024 are expected to be $39,420,290. Similar to MHAP, capitation rates will be retroactively adjusted for SFY 2024 to include a MAPS PMPM including a provision for premium tax for each CCO and rate cell based on actual membership and utilization. The appropriate documentation will be submitted to CMS at the time of this retroactive adjustment.

This program is being made under a §438.6(c) payment arrangement consistent with the preprint that will be filed with CMS for SFY 2024.

The MAPS additive adjustment is shown in column (i) in Exhibit 16. An additional allowance for premium tax on the MAPS is included in column (j) in Exhibit 16.

Table 24 below shows a summary of the MHAP, MAPS, and TREAT payments for SFY 2023 and SFY 2024.

Table 24
Mississippi Division of Medicaid
Summary of Directed Payments by SFY

	SFY 2023	SFY 2024
Total MHAP	**$601,153,602**	**$562,279,698**
MHAP FSA[1]	$313,053,124	$271,031,522
MHAP QIPP	$288,100,478	$291,248,176
MAPS	**$38,018,361**	**$39,420,290**
TREAT	**$13,622,996**	**$14,280,000**
Total Directed Payments	**$652,794,959**	**$615,979,988**

[1] Preprint for the MHAP FSA outpatient amendment is pending CMS approval.

Step 9: Calculate Risk Corridor Settlements

Subject to CMS approval, DOM will implement two symmetrical risk corridors to address the uncertainty of medical costs given the unwinding of the COVID-19 PHE during SFY 2024 and the uncertainty of several current and anticipated high-cost medications.

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High-Cost Pharmacy Risk Corridor

Some Medicaid members have conditions requiring very expensive drug treatments. These members are infrequent and not evenly distributed among the CCOs. To help mitigate the CCO's risk, the state is introducing a high-cost pharmacy risk corridor for SFY 2024, subject to CMS approval. The risk corridor is applicable to total drug spend and related costs due to administration and monitoring for specified products of $500,000 or more per year at a member level. The capitation rates will be updated to include a PMPM estimate of the costs that will be covered in the high-cost pharmacy risk corridor specific to each rate cell. The actual costs from the CCOs will be compared to these estimated costs for the settlement calculations.

Table 25 summarizes the share of gains and losses relative to the estimated high-cost pharmacy costs for each party.

Table 25
Mississippi Division of Medicaid
Proposed High-Cost Pharmacy Risk Corridor Parameters

CCO Gain / Loss	CCO Share of Gain / Loss in Corridor	DOM Share of Gain / Loss in Corridor
Less than -6.0%	0%	100%
-6.0% to -3.0%	50%	50%
-3.0% to +3.0%	100%	0%
+3.0% to +6.0%	50%	50%
Greater than +6.0%	0%	100%

The high-cost pharmacy risk corridor will be implemented using the following provisions:

- Estimated high-cost pharmacy costs will be calculated separately for each rate cell based on the expected mix of high-cost products.
- Each rate cell's actual high-cost pharmacy costs will include payments made for the following:
  - All pharmacy claims with an NDC code billed through a retail or specialty pharmacy, regardless of where these claims are administered.
  - All drugs billed as medical claims with a HCPCS code that starts with the letter "J"
  - Inpatient stays for the administration and monitoring for select gene therapies and other select products. The estimated pharmacy costs included in the high-cost risk corridor include the following; however, DOM will monitor and revise the list of approved products if additional products are covered by DOM for use during SFY 2024.
    - lovotibeglogene autotemcel (lovo-cel)
    - exagamglogene autotemcel (exa-cel)
    - Zynteglo
  - Applicable script limits will be applied and the costs for those services will not be counted toward total member spend during that time period.
- The timing of the risk corridor settlements will occur during the initial and final settlements for the program-wide risk corridor. The high-costs pharmacy risk corridor will be calculated before the larger program-wide risk corridor and any settlement will be reflected as "revenue" in the program-wide risk corridor calculations.
  - The initial settlement will occur after the contract year is closed, using six months of runout.
  - The final settlement will occur once the MLR audit has been completed. MLR audits are usually completed 12 to 18 months after the close of the SFY.

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- The 87.5% minimum MLR provision (Federal MLR definition) in the CCO contract will apply after the risk corridor settlement calculation.

Program-Wide Risk Corridor

The capitation rates in this report reflect a target medical loss ratio (MLR), which measures the projected medical service costs as a percentage of the total capitation rates paid to the CCOs. The risk corridor would limit CCO gains and losses if the actual MLR is different than the target MLR. Table 26 summarizes the share of gains and losses relative to the target MLR for each party.

Table 26
Mississippi Division of Medicaid
Proposed Program-wide Risk Corridor Parameters

MLR Claims Corridor	CCO Share of Gain / Loss in Corridor	DOM Share of Gain / Loss in Corridor
Less than Target MLR -2.0%	0%	100%
Target MLR -2.0% to Target MLR +2.0%	100%	0%
Greater than Target MLR +2.0%	0%	100%

For the purposes of the SFY 2024 program-wide risk corridor, a different definition of MLR will be used than the Federal MLR definition.

Exhibit 17B illustrates the calculation of the target MLR for each CCO. The final target MLR will vary for each CCO and will depend on several currently unknown factors, including the final risk scores for each risk-adjusted rate cell and the results of the final settlements for MHAP and MAPS. To ensure continued quality incentives, we assume that 100% of the quality withhold will be returned for the calculation of the target MLR. **Exhibit 17B does not reflect the actual target MLR to be used for any CCO, but is shown for illustrative purposes.** Moreover, Exhibit 17B does not reflect regional variations in capitation rates and risk scores (for applicable rate cells), which will be considered in the final risk corridor calculation. More detailed templates will be provided to the CCOs demonstrating the actual calculation to be used when developing risk corridor settlements.

The program-wide risk corridor will be implemented using the following provisions:

- Actual and target MLRs will be calculated separately for each CCO based on their actual enrollment mix.
- The numerator of each CCO's actual MLR will include state plan covered services incurred during the period of SFY 2024 with payments made to providers as defined in Exhibit C of the CCO Contract, including FFS payments, subcapitation payments, and settlement payments. Non-covered services will be removed from the numerator.
- The high-costs pharmacy risk corridor will be calculated before the larger program-wide risk corridor and any settlement will be reflected as revenue in the program-wide risk corridor calculations.
- Payments and revenue related to MHAP and MAPS will be included in the numerator and denominator of each CCO's actual MLR.
- Adjustments to revenue and claims resulting from the MLR audit will be incorporated into the calculation of each CCO's actual MLR.

The program-wide risk corridor settlement will occur after the contract year is closed, using six months of runout. An initial calculation will occur, but the final calculation will occur once the MLR audit has been completed. MLR audits are usually completed 12 to 18 months after the close of the SFY.

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Other Program Considerations

The program includes a minimum federal MLR requirement of 87.5% of revenue. The sum of medical expenses and HCQI expenses must meet or exceed 87.5% of revenue. Revenue for premium taxes is excluded from the MLR calculation. If the 87.5% threshold is not met, CCOs return revenue to DOM until the threshold is met. This mechanism will be calculated after the application of the risk corridor. Due to the implementation of a 2.0% risk corridor for SFY 2024, the minimum MLR will be greater than 87.5% and will not trigger any additional payments as of a result of this provision.

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EXHIBITS 1 THROUGH 17

(Provided in Excel Format Only)

APPENDIX A

SFY 2024 Rate Cell Definitions

This report assumes the reader is familiar with the State of Mississippi's MississippiCAN program, its benefits, and rate setting principles. The report was prepared solely to provide assistance to DOM to set SFY 2024 capitation rates for the MississippiCAN program. It may not be appropriate for other purposes. Milliman does not intend to benefit, and assumes no duty or liability to, other parties who receive this work. This material should only be reviewed in its entirety.

APPENDIX A
SFY 2024 RATE CELL DEFINITIONS

This section of our report outlines the rate cell definitions to be used for SFY 2024 for the populations addressed in this report. These definitions are summarized in Table 1 below. Capitation rate cells for SFY 2024 were kept consistent with the SFY 2023 capitation rate cells.

Table 1
Mississippi Division of Medicaid
Rate Cell Definitions

Rate Cell Grouping for Assumption Development	Rate Cell	Age Requirement	Category of Eligibility (COE)
Children	SSI / Disabled Newborns	Ages 0 to 12 months (13-month duration)	001, 019
Children	Non-SSI Newborns – age 0 to 2 months	Ages 0 to 2 months (3-month duration)	003, 026, 071, 088
Children	Non-SSI Newborns – age 3 to 12 months	Ages 3 to 12 months (10-month duration)	003, 026, 071, 088
Children	MA Children	Ages 1 to 19	072, 073
Children	Quasi-CHIP	Ages 1 to 19	074
Children	MYPAC	Ages 1 to 20	N/A, Lckn_cd = SED
Children	Foster Care	Ages 1+	003, 026
Adult	Pregnant Women	Ages 8 to 64	088
Adult	MA Adult	Ages 19+	075
SSI	Non-Newborn SSI / Disabled	Ages 1+	001, 019, 025
SSI	Breast and Cervical Cancer	N/A	027

All rate cell eligibility excludes the following individuals not enrolled in MississippiCAN:

- Retroactive membership
- Dual eligible members
- Institutionalized beneficiaries in a long-term care facility
- Individuals in the following waiver programs: WAL, WED, WMR, or WTB
- Individuals diagnosed with Hemophilia or Von Willebrand disease

GEOGRAPHIC REGIONS

DOM uses regional payments to better reflect enrollment for CCOs that enroll a disproportionate number of members from higher-cost or lower-cost regions of the state. DOM uses the three regions of North, Central, and South based on the county where a beneficiary lives. Table 2 displays the counties included in each region.

Table 2
Mississippi Division of Medicaid
Geographic Regions by County

North Region	Central Region	South Region
Alcorn	Calhoun	Adams
Attala	Chickasaw	Amite
Benton	Choctaw	Covington
Bolivar	Claiborne	Forrest
Carroll	Clarke	Franklin
Coahoma	Clay	George
DeSoto	Copiah	Greene
Grenada	Hinds	Hancock
Holmes	Issaquena	Harrison
Humphreys	Jasper	Jackson
Itawamba	Kemper	Jefferson
Lafayette	Lauderdale	Jefferson Davis
Lee	Leake	Jones
LeFlore	Lowndes	Lamar
Marshall	Madison	Lawrence
Montgomery	Monroe	Lincoln
Panola	Neshoba	Marion
Pontotoc	Newton	Pearl River
Prentiss	Noxubee	Perry
Quitman	Okitbbeha	Pike
Sunflower	Rankin	Stone
Tallahatchie	Scott	Walthall
Tate	Sharkey	Wayne
Tippah	Simpson	Wilkinson
Tishomingo	Smith	
Tunica	Warren	
Union	Webster	
Washington	Winston	
Yalobusha	Yazoo	

To determine a beneficiary's county, we used the following approach:

- County code included on a beneficiary's enrollment record in a given month.
- Absent (a), we mapped zip codes in the enrollment file to counties. In cases where a zip code is present in more than one county, we assumed that a zip code maps to a given county if:
  - The zip code shows up most frequently for a given county in the enrollment file (assuming a minimum of five occurrences).
  - Census information indicating the portion of a zip code's population that resides in each county. County is assigned to a zip code based on the county that includes the largest portion of a zip code's population.

If a beneficiary could not be assigned to a region, we excluded their eligibility and claim experience from the base data. This accounts for less than 0.1% of all current MississippiCAN eligible members in CY 2021.

APPENDIX B

Data Sources and Processing

APPENDIX B
DATA SOURCES AND PROCESSING

A number of data sources are used to develop the base data for the SFY 2024 MississippiCAN capitation rates.

- Medicaid eligibility data
- FFS claim data
- CCO encounter data
- CCO financial data

CY 2021 experience forms the primary base data for the SFY 2024 capitation rates.

This section of the report outlines each data source and steps to process the data.

MEDICAID ELIGIBILITY

DOM's MMIS vendor provided detailed Medicaid eligibility data for CY 2021. Before analyzing claims, we pared down the eligibility data to groups that are eligible to enroll in MississippiCAN, as defined in Appendix A of our report. In order to isolate data only for this group, we applied various filters as described in the rest of this appendix.

We relied upon the 'CAN' lock-in code for each eligibility span to include individuals enrolled in MississippiCAN in the base period. This assumes that MMIS-calculated enrollment criteria in the base period is consistent with SFY 2024. In addition, this removes opt-outs from voluntary populations (SSI children and Mississippi Band of Choctaw Indians) from the base data used to develop capitation rates. The opt-out rates for these populations have been stable in recent experience.

In addition, adjustments were made for the removal of retroactive eligibility periods and records not able to map to a geographic area.

Removal of Retroactive Eligibility Periods

Beneficiary enrollment in the FFS program can occur retroactively. When some individuals apply and qualify for Medicaid coverage, DOM reimburses claims, which occurred during the retroactive qualification period prior to their application. DOM backdates the eligibility of the individual to accommodate the retroactive coverage.

There is also a lag between the first date of eligibility and the date of enrollment in a CCO because Medicaid eligibility begins on the first day of the month in which the application was received. Once a Medicaid beneficiary signs up for a CCO, they will be enrolled on the first day of the subsequent month. The retroactive enrollment period is not covered by the CCO, so we removed retroactive eligibility included in the data provided to us using the following criteria:

- Eligibility months prior to the date that a beneficiary was added to the Medicaid enrollment file were removed. For example, if a beneficiary is active January 15, 2021, but they were added to the enrollment file February 1, 2021, we only included data on or after February 1, 2021 to exclude any retroactivity that may have occurred.

As of December 2015, newborns are enrolled in MississippiCAN at the time of their birth. Therefore, the retroactive eligibility exclusion is not applicable to these populations.

Geographic Area

If a beneficiary could not be assigned to a region, we excluded them from the base data. This accounts for less than 0.1% of all current MississippiCAN eligible member months in CY 2021. See Appendix A for additional information on the assignment of a geographic region.

FFS DATA

FFS claims are provided by DOM's MMIS vendor. These claims include any populations and / or services not included in MississippiCAN. We reviewed the FFS data for reasonability for several considerations, including the following, and verified it was consistent with monthly DOM cost reporting:

- Monthly claim counts per member
- Monthly payments per member
- Average cost per unit
- Monthly units and payments by COS
- Monthly units and payments by rate cell

APPENDIX B
DATA SOURCES AND PROCESSING

ENCOUNTER DATA

Encounter claims are included in the data provided by DOM's MMIS vendor. This data represents the actual amounts paid to the provider, so no repricing was done as part of the development of capitation rates. A claim processed by a CCO and submitted to DOM can be identified in the data using the following definition. Please note, the field names may vary from those provided in the encounter data submission from the CCOs.

- The 6th character of claim_id is '5' and cl_type is 'R,' or
- The 6th character of claim_id is '0' and cl_type is not 'R'

For all service categories we used CY 2021 encounter data with runout through April 2022.

Only encounter claims for members flagged as a MississippiCAN enrollee in the eligibility data were included in the base data. Encounter claims which failed to be mapped to a MississippiCAN CCO enrollee were removed.

CCO encounters are rigorously vetted by Myers and Stauffer as part of their reconciliation of encounters against CCOs' cash disbursement journals (CDJs). As part of this reconciliation, Myers and Stauffer identifies encounter claims that are duplicates, voids, or replacements for other encounter claims. Myers and Stauffer shares these findings with CCOs at a claim level to ensure they are accurately determining the final, non-duplicated version of each paid claim. As a result of their analysis, Myers and Stauffer are able to reconcile closely to the CCOs' CDJs (historically within 0.5% on a paid basis). We use summaries provided by Myers and Stauffer to identify final, non-duplicative claims consistent with their CDJ reconciliation.

Lastly, the encounter data is run through Milliman's *Health Cost Guidelines*™ (*HCGs*) grouper to map the encounter data into detailed categories of service. These categories of service are then rolled up into six high level categories of service: inpatient, outpatient, physician, pharmacy, dental, and other. This mapping from detailed category of service to broad category of service is included as Exhibit 2.

After processing the data, we review the encounter data for several considerations, including:

- Monthly encounter counts per member (including and excluding $0 payments)
- Monthly payments per member
- Average cost per unit
- Monthly units and payments by COS
- Quarterly units and payments relative to financials by COS
- Frequency of diagnosis completion by COS

FINANCIAL REPORTING DATA

For base data development, each CCO submitted a financial report reconciled to their organization's audited CY 2021 financial statements for Mississippi. Reports were submitted for CY 2021 including earned premium, claim experience with run out through April 2022 for CY 2021 data, best estimate IBNR claim amounts, subcapitated arrangements, non-service expenses, and membership. The reported membership was close in total to the MMIS enrollment, so we utilized the MMIS enrollment for rate development.

We worked with each CCO to validate that their reports were filled out consistently with the category of service and non-medical definitions used in the capitation rate development. Adjustments were made to the original submissions to help align these definitions.

CLAIMS ABOVE STATE-PLAN COVERED SERVICE LIMITS

When processing encounter data, we identify claims above Mississippi's state-plan covered service limits. These services are provided by some CCOs as an expanded benefit. However, as they are not state-plan-covered, these services are excluded from the base data when setting capitation rates. We identified three types of benefits offered by CCOs that are above state-plan covered service limits, described below. Children receiving EPSDT services, identified as individuals under the age of 21, are exempt from the service limits described below.

- ***Physician Visits*** – Members are limited to 16 physician visits within a state fiscal year. This limit is applied separately for psychiatric and non-psychiatric visits.

APPENDIX B
DATA SOURCES AND PROCESSING

To identify physician visits, claims are required to have a claim type of “C” (Clinics), “E” (Vision / Hearing), “K” (Services), or “P” (Practitioner / Physician). Additionally, the claim must have one of a list of specific procedure codes. Exhibits 3A and 3B show the required procedure codes for non-psychiatric and psychiatric physician visits, respectively.

- ***Pharmacy Scripts*** – The Mississippi state plan covers up to six prescription drugs per month. Scripts beyond the limit are identified by counting claims for the pharmacy category of service by member by month. Some scripts do not apply to the coverage limit, including:

  - Vaccinations
  - Clinician Administered Drugs and Implantable Drug System Devices (CADDs)
  - Insect Repellants
  - Insulin testing and other supplies
  - Tablet splitters
  - Sodium chloride for inhalation
  - Omnipod Dash 5 pack

  Additionally, all monthly fills of Clozapine after the first fill do not apply to the script limit. Only the first script within each GCN category applies for Clozapine.

  Exhibit 3C includes a list of all NDCs for the exclusions listed above.

- ***Home Health Visits*** – Up to 36 home health visits per state fiscal year are covered under Mississippi’s state plan. Home health visits are identified as claims with a claim type of “V” (Home Health) and a revenue code of 421, 441, 551, 571, or 589.

APPENDIX C

CMS Managed Care Rate Setting Guide Response

APPENDIX C

Responses to 2022-2023 CMS Managed Care Rate Development Guide

I. RESPONSES TO 2022-2023 CMS MANAGED CARE RATE DEVELOPMENT GUIDE

SECTION I. MEDICAID MANAGED CARE RATES

1. General Information

- Rate period – This report documents and certifies capitation rates in effect from July 1, 2023 to June 30, 2024 (SFY 2024).
- Actuarial rate certification – See Appendix D.
- Final capitation rates – See Exhibit 4.
- Program descriptions – Please refer to the following sections:
  - Section II – MississippiCAN program background
  - Appendix A – Rate cell definitions
  - Section IV: Step 6 – Background on the quality withhold applied in SFY 2024
- Medical Loss Ratio (MLR) – The program includes a minimum MLR requirement of 87.5% of revenue. The sum of medical expenses, directed payments, and health care quality initiative (HCQI) expenses must meet or exceed 87.5% of revenue. Revenue for premium taxes is excluded from the MLR calculation. If the 87.5% threshold is not met, CCOs return revenue to DOM until the threshold is met. This mechanism has been developed in accordance with applicable regulation and generally accepted actuarial principles and practices.
- Federal Medical Assistance Percentage (FMAP) – DOM receives an enhanced FMAP for COVID-19 vaccination administration fees, family planning services, breast and cervical cancer services, Indian health services, home health services, rehabilitation services, private duty nursing services, and Quasi-CHIP members that prior to the Affordable Care Act were covered under the CHIP program. Any differences in capitation rates according to covered populations are based on valid rate development standards and not based on the FMAP associated with the covered populations.
- Cross-subsidies – Rate cells do not cross-subsidize other rate cells.
- Rate change from SFY 2023 capitation rates – See Section I.
- Known rate amendments – The capitation rates included in this report will require recertification to account for the following:
  - CCO specific MHAP, MAPS, and TREAT payments made to providers. This initial certification includes a PMPM estimate of these amounts across all CCOs.
  - As noted in Section IV: Step 2, no acuity adjustment is included in the preliminary rates for acuity changes between June 2022 and SFY 2024 (an adjustment is applied to reflect changes resulting from the shift from MississippiCAN to FFS during CY 2021 as of June 2022). We will monitor enrollment and may consider making an adjustment if enrollment and population acuity differ materially from the base period data.
  - We anticipate that these adjustments will be made at the same time and an amendment will be submitted by February 2025.
- Impact of COVID-19 – See Section I.

2. Data

- Service data sources – See Appendix B.
- Validation and quality adjustments – See Section III for encounter data and financial reporting validation.

APPENDIX C

Responses to 2022-2023 CMS Managed Care Rate Development Guide

- Changes in data sources – SFY 2024 capitation rates use CY 2021 CCO encounter and financial data as the base period data sources. SFY 2023 capitation rates used a CY 2019 base data period, supplemented by CY 2018 data for smaller rate cells.

- Potential Future Data improvements – We anticipate no major enhancements to data collection in the future.

- Other data adjustments – None.

- Data reliance – See Appendix E.

3. Projected Benefit Costs and Trends

- Assumptions used to project benefit costs do not vary based on the rate of federal financial participation associated with the covered populations.

- Projected benefit cost trends:

  - Annual trend assumptions – Section IV: Step 1 outlines the trend assumptions from CY 2021 to the rating period. Please refer to Exhibits 7A to 7E for more information. Negative unit cost trends for CY 2021 to the rating period for inpatient hospital services shown in Table 10 are due to decreases in fee schedules over time.

  - Reimbursement changes – Section IV: Step 2 describes the reimbursement changes between the base period and rating period.

- In-lieu-of services – CCOs do not provide any material amounts of in-lieu-of services.

- Mental Health Party and Addiction Equity Act – No additional services were necessary to add to the program to achieve compliance with the act.

- Retrospective eligibility periods – No consideration for retroactive eligibility periods is included in the base data or rate development, because such services are covered under FFS.

- Overpayments to providers – Section III, Step 1 summarizes recoveries for overpayments to providers by CCOs and how these recoveries are accounted for when summarizing the base data used to develop SFY 2024 capitation rates.

- Changes in covered services and benefits: There are no changes in covered services and benefits between the base period and rating period.

- Other adjustments:

  - A population change adjustment was applied to reflect that some children in the Non-Newborn SSI / Disabled rate cell were historically moved into FFS after a PRTF stay. Starting in SFY 2022, these individuals will remain in the MississippiCAN program. This adjustment was applied in Section III: Step 1.

  - Area relativity factors – Please see Section IV: Step 3 for a discussion of the area factor development for the North, Central, and South regions.

- Final projected benefit costs – See Exhibit 4.

- Conditions of any litigation to which the state is subjected – Not applicable; no impact on rates.

4. Special Contract Provisions Related to Payment

- Incentive Arrangements – Not applicable.

- Withhold Arrangements – A quality withhold will be implemented for the SFY 2024 capitation rates. Please see Section IV: Step 4 for a description of the quality withhold.

APPENDIX C

Responses to 2022-2023 CMS Managed Care Rate Development Guide

- Risk sharing

  - The program includes a minimum MLR requirement of 87.5% of revenue. The sum of medical expenses, directed payments, and health care quality initiative (HCQI) expenses, must meet or exceed 87.5% of revenue. Revenue for premium taxes and HIF are excluded from the MLR calculation. If the 87.5% threshold is not met, MCOs return revenue to DOM until the threshold is met. This mechanism has been developed in accordance with applicable regulation and generally accepted actuarial principles and practices.

  - For SFY 2024 the program is subject to a high-cost pharmacy risk corridor and a program-wide risk corridor. Please see Section IV: Step 9 for details of the implementation of these risk corridors.

  - Any risk-sharing arrangements are consistent with pricing assumptions and no remittance / payment is calculated using pricing assumptions.

- Delivery System and Provider Payment Initiatives – Not applicable.

- State Directed Payments

  The SFY 2024 capitation rates included in this certification reflect four directed payment arrangements that will be in effect for SFY 2024. The necessary information for the three state directed payment arrangements included in these preliminary capitation rates is summarized below.

Summary of All State Directed Payments			
Control Name of the State Directed Payment	**Type of Payment**	**Brief Description**	**Is the Payment Included as a Rate Adjustment or Separate Payment Term?**
MS_Fee_IPH.OPH_Renewal_20230701-20240630	Uniform dollar or percentage increase	Enhanced hospital reimbursement for inpatient and outpatient hospital services for qualifying facilities	Separate payment term
MAPS	Uniform dollar or percentage increase	Enhanced payments to physicians and other eligible professional service practitioners who are employed by a qualifying hospital or who assigned Mississippi Medicaid payments to a qualifying hospital	Separate payment term
TREAT	Uniform dollar or percentage increase	Enhanced reimbursement for ambulance providers	Separate payment term

APPENDIX C

Responses to 2022-2023 CMS Managed Care Rate Development Guide

Summary of State Directed Payments Included as a Separate Payment Term					
Control Name of the State Directed Payment	**Aggregate Amount Included in the Certification**	**Statement that the Actuary is Certifying the Separate Payment Term**	**The Magnitude on a PMPM Basis**	**Confirmation the Rate Development is Consistent with the Preprint**	**Confirmation that the State and Actuary will Submit Required Documentation at the End of the Rating Period**
MS_Fee_IPH.OPH_Renewal_20230701-20240630	FSA component of MHAP: \$271.0 million QIPP component of MHAP: \$291.2 million	Confirmed the actuarial certification covers this separate payment term	See Exhibit 16 FSA component of MHAP: allocated across rate cells based on projected IP / OP spend. 65% is allocated based on projected IP spend and 35% is allocated based on projected OP spend. Ranges from \$14.33 to \$2,081.77 PMPM. QIPP component of MHAP: allocated as a fixed PMPM of \$65.72 across all rate cells.	Confirmed	Confirmed
MAPS	\$39.4 million	Confirmed the actuarial certification covers this separate payment term	See Exhibit 16 Allocated as a fixed PMPM of \$8.89 across all rate cells	Confirmed	Confirmed
TREAT	\$14.3 million	Confirmed the actuarial certification covers this separate payment term	See Exhibit 16 Allocated as a fixed PMPM of \$3.22 across all rate cells	Confirmed	Confirmed

All services covered under the MississippiCAN program are subject to a minimum fee schedule of the FFS rate. This minimum fee schedule is set in accordance with the provisions of §438.6(c). It is our understanding that this type of minimum fee schedule does not necessitate prior approval from CMS and no preprint is required.

DOM has confirmed that there are no additional directed payments in the program that are not addressed in the certification.

DOM has also confirmed that there are no requirements regarding the reimbursement rates the managed care plans must pay to any providers unless specifically specified in the certification as a state directed payment or authorized under applicable law, regulation, or waiver.

- Pass Through Payments – Not applicable.

5. Projected Non-Benefit Costs

- Assumptions used to project non-benefit costs do not vary based on the rate of federal financial participation associated with the covered populations.

- Administrative cost data, projected costs, premium tax and margin – See Section IV: Step 4.

- Health Insurer Fee (HIF) treatment – Not applicable for SFY 2024.

6. Risk Adjustment and Acuity Adjustments

- Risk adjustment – See Section IV: Step 7. During the development of the custom Mississippi risk adjustment model we measured an R-squared value of 11% for MA Children and Quasi-CHIP, 17% for MA Adults, and 26% for Non-Newborn SSI / Disabled. These weights were used in the most recent risk adjustment results (effective for January 2023 to June 2023) which resulted in risk scores that ranged from 0.94 to 1.04 depending on CCO, region and rate cell.

  A custom risk adjustment model was developed for the Foster Care rate cell using information from members' enrollment information. This model was used in the most recent risk adjustment results (effective for January 2023 to June 2023) which resulted in risk scores that ranged from 0.91 to 1.28 depending on CCO and region.

- Acuity Adjustments – See Section IV: Step 2 for a description of the acuity adjustment applied to reflect changes in member acuity as a result of the member transition that occurred starting in June 2021.

SECTION II. MEDICAID MANAGED CARE RATES WITH LONG-TERM SERVICES

This section does not apply as MississippiCAN is not a long-term care service program.

SECTION III. NEW ADULT POPULATION CAPITATION RATES

This section does not apply as the state of Mississippi has not expanded coverage as a result of the Affordable Care Act.

APPENDIX D

Actuarial Certification of SFY 2024 MississippiCAN Capitation Rates

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Jill A. Bruckert, FSA, MAAA
Principal and Consulting Actuary

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May 1, 2023

Mississippi Division of Medicaid
Capitated Contracts Ratesetting
Actuarial Certification
SFY 2024 MississippiCAN Capitation Rates

I, Jill A. Bruckert, am associated with the firm of Milliman, Inc., am a member of the American Academy of Actuaries, and meet its Qualification Standards for Statements of Actuarial Opinion. I was retained by the Mississippi Division of Medicaid (DOM) to perform an actuarial certification of the Mississippi Coordinated Access Network (MississippiCAN) coordinated care capitation rates for July 1, 2023 to June 30, 2024 (SFY 2024) for filing with the Centers for Medicare and Medicaid Services (CMS). I reviewed the capitation rate development and am familiar with the following regulation and guidance:

- The requirements of 42 CFR §438.3(c), 438.3(e), 438.4, 438.5, 438.6, and 438.7
- CMS "Appendix A, PAHP, PIHP, and MCO Contracts Financial Review Documentation for At-risk Capitated Contracts Ratesetting dated November 10, 2014"
- 2022 to 2023 Medicaid Managed Care Rate Development Guide
- Actuarial Standard of Practice 49 and other applicable standards of practice

I examined the actuarial assumptions and actuarial methods used in setting the capitation rates for SFY 2024 dated May 1, 2023 and accompanying this certification.

To the best of my information, knowledge, and belief, for the SFY 2024 period, the capitation rates offered by DOM are in compliance with the relevant requirements of 42 CFR 438.4. The attached actuarial report describes the capitation rate setting methodology. Please note, as outlined in the cover letter of the report, there are a number of outstanding program changes that will be incorporated into an update to SFY 2024 capitation rates.

In my opinion, the capitation rates are actuarially sound, as defined in Actuarial Standard of Practice 49, were developed in accordance with generally accepted actuarial principles and practices, and are appropriate for the populations to be covered and the services to be furnished under the contract. This certification includes all prospective health plan payments, as well as the components of the MHAP, MAPS, and TREAT programs that will be settled retrospectively.

In making my opinion, I relied upon the accuracy of the underlying claim and eligibility data records and other information prepared by DOM and participating CCOs. I did not audit the data and calculations, but did review them for reasonableness and consistency and did not find material defects. In other respects, my examination included such review of the underlying assumptions and methods used and such tests of the calculations as I considered necessary. The reliance letter from DOM is included in Appendix E of the rate report issued on May 1, 2023.

Actuarial methods, considerations, and analyses used in forming my opinion conform to the appropriate Standards of Practice as promulgated from time-to-time by the Actuarial Standards Board, whose standards form the basis of this Statement of Opinion.

It should be emphasized that capitation rates are a projection of future costs based on a set of assumptions. Actual costs will be dependent on each contracted coordinated care organization's situation and experience.

This Opinion assumes the reader is familiar with the MississippiCAN program, Medicaid coordinated care programs, and actuarial rating techniques. The Opinion is intended for the State of Mississippi and the Centers for Medicare and Medicaid Services and should not be relied on by other parties. The reader should be advised by actuaries or other professionals competent in the area of actuarial rate projections of the type in this Opinion, so as to properly interpret the projection results.

Jill A. Bruckert
Member, American Academy of Actuaries
Principal and Consulting Actuary
May 1, 2023

APPENDIX E

Data Reliance Letter

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OFFICE OF THE GOVERNOR
Walter Sillers Building | 550 High Street, Suite 1000 | Jackson, Mississippi 39201

MISSISSIPPI DIVISION OF
MEDICAID

April 28, 2023

Jill A. Bruckert, FSA, MAAA
Principal and Consulting Actuary
Milliman, Inc.
17335 Golf Parkway, Suite 100
Brookfield, WI 53045

Re: Data Reliance for Actuarial Certification of SFY 2024 MississippiCAN Capitation Rates

Dear Jill:

I, Jennifer Wentworth, Deputy Administrator for Finance for the Mississippi Division of Medicaid (DOM), hereby affirm that the data prepared and submitted to Milliman, Inc. (Milliman) for the purpose of certifying MississippiCAN capitation rates was prepared under my direction and, to the best of my knowledge and belief, is accurate, complete, and consistent with the data used to develop the capitation rates. Capitation rates are effective July 1, 2023 to June 30, 2024.

Provided data or information used in the development of the capitation rates includes:

1. Data from DOM's Medicaid Management Information Systems (MMIS) prior vendor (Conduent):
    a. Encounter claims through August 2022.
    b. Medicaid eligibility through August 2022.
2. Data from DOM's vendor Myers and Stauffer:
    a. Detailed encounter claim status reports, including identification of duplicative or voided claims through September 5, 2022.
3. Data from DOM's vendor Change Healthcare:
    a. PDL change analysis files and supporting exhibits for January 1, 2022 provided January 23, 2022 and January 31, 2022.
    b. PDL change analysis files and supporting exhibits for January 1, 2023 provided January 4, 2023, January 9, 2023, January 31, 2023, and February 7, 2023.
4. Supporting documentation provided by DOM:
    a. Data identification logic:
        i. Logic for identifying members eligible for the MYPAC rate cell.
        ii. Logic for identifying Institution for Mental Disease (IMD) facilities.
        iii. Logic for identifying claims above state plan covered service limits.

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iv. Detailed mapping of services and providers previously eligible for the 5% assessment.

b. Reimbursement and / or program changes:

i. SB 2799 passed April 19, 2021.

1. Removal of 5% provider assessment effective July 1, 2021.

2. Preventative and diagnostic dental reimbursement increases of 5% effective July 1, 2021, July 1, 2022, and July 1, 2023, achieved through the removal of the 5% provider assessment.

3. Fee schedules frozen effective July 1, 2021.

ii. HB 657 signed into law on April 19, 2022.

1. Restorative dental reimbursement increases of 5% effective July 1, 2021, July 1, 2022, July 1, 2023, and July 1, 2024.

2. Ability to change fee schedules with legislative notification. DOM will update reimbursement for the following provider types.

a. Pharmacy reimbursement effective July 1, 2021.
b. Physician fee schedules effective July 1, 2022.
c. Inpatient and outpatient fee schedules effective July 1, 2023.

iii. Professional fee re-pricing impacts for July 2022 prepared by Conduent.

iv. Inpatient DRG, outpatient APC, and professional fee re-pricing impacts for July 2023 prepared by Conduent.

v. Payments for rural outpatient hospitals opting out of APC reimbursement during SFY 2023.

vi. Fee schedule updates for the following categories of service:

1. Psychiatric Residential Treatment Facilities (PRTF) – January 2023
2. Home Health Agency (HHA) – October 2022
3. Prescribed Pediatric Extended Care (PPEC) – October 2022
4. Private Duty Nursing (PDN) – October 2022
5. Ambulatory Surgical Center (ASC) – January 2023
6. Autism Spectrum Disorder (ASD) – January 2023
7. Federally Qualified Health Centers (FQHC) – January 2023
8. Rural Health Clinics (RHC) – January 2023

vii. 2021 fee schedules for the following categories of service:

1. Psychiatric Residential Treatment Facilities (PRTF)
2. Home Health Agency (HHA)
3. Prescribed Pediatric Extended Care (PPEC)
4. Private Duty Nursing (PDN)
5. Ambulatory Surgical Center (ASC)
6. Autism Spectrum Disorder (ASD)
7. Federally Qualified Health Centers (FQHC)

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8. Rural Health Clinics (RHC)

c. Directed payments:

   i. SFY 2024 Mississippi Hospital Access Program (MHAP) total funding amount of $562,279,698 along with splits for a quality incentive payment pool (QIPP) amount of $291,248,176, the inpatient fee schedule adjustment (FSA) amount of $176,170,489, and the outpatient FSA amount of $94,861,033 to be used in capitation rate development.

   ii. SFY 2024 Mississippi Medicaid Access to Physician Services (MAPS) funding amount of $39,420,290.

   iii. SFY 2024 Transforming Reimbursement for Emergency Ambulance Transportation (TREAT) funding amount of $14,280,000.

d. Historical data:

   i. Files summarizing individuals in the Non-Newborn SSI / Disabled rate cell moved to FFS due to a PRTF stay in CY 2021.

   ii. MLR reports through December 2022.

   iii. Capitation reports showing monthly membership through April 2023.

e. Other data:

   i. Quality withhold parameters for SFY 2024.

   ii. Program risk corridor parameters for SFY 2024.

   iii. High-cost drug risk corridor parameters for SFY 2024.

   iv. Other computer files and clarifying correspondence.

Milliman relied on DOM and their prior MMIS vendor for the collection and processing of the CCO encounter data. Milliman relied on Myers and Stauffer's review of encounter data for duplicative or voided claims. Milliman relied on the CCOs to provide accurate CY 2021 financial data as certified by each CCO. Milliman did not audit the CCO financial data, or the encounter data, but did assess the data for reasonableness as documented in the capitation rate report.

Jennifer Wentworth

Name

Deputy Administrator for Finance

Title

April 28, 2023

Date

For more information about Milliman, please visit us at:

milliman.com

Milliman is among the world's largest providers of actuarial and related products and services. The firm has consulting practices in life insurance and financial services, property & casualty insurance, healthcare, and employee benefits. Founded in 1947, Milliman is an independent firm with offices in major cities around the globe.

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READ BEFORE PROCEEDING

Milliman has developed certain models to estimate the values included in these exhibits and appendices. The intent of the models was to estimate SFY 2024 capitation rates. We reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purpose and in compliance with generally accepted actuarial practice and relevant actuarial standards of practice (ASOP).

The models rely on data and information as input to the models. We used CCO encounter data and CCO financial exhibits and appendicesing from January 2021 to December 2021 with runout through April 2022, historical and projected reimbursement information, TPL recoveries, fee schedules, pharmacy and dispensing fee pricing, and other information from DOM, MississippiCAN CCOs, Myers and Stauffer, Change Healthcare, and CMS to calculate the preliminary MississippiCAN capitation rates shown in these exhibits and appendices. If the underlying data used is inadequate or incomplete, the results will be likewise inadequate or incomplete. Please see Appendix E for a full list of the data relied upon to develop the SFY 2024 capitation rates.

Differences between the capitation rates and actual experience will depend on the extent to which future experience conforms to the assumptions made in the capitation rate calculations. It is certain that actual experience will not conform exactly to the assumptions used. Actual amounts will differ from projected amounts to the extent that actual experience is better or worse than expected.

Our exhibits and appendices are intended for the internal use of DOM to review preliminary MississippiCAN capitation rates for SFY 2024. The exhibits and appendices and the models used to develop the values in these exhibits and appendices may not be appropriate for other purposes. We anticipate the exhibits and appendices will be shared with contracted CCOs, CMS and other interested parties. Milliman does not intend to service, and assumes no duty or liability to, other parties who receive this work. It should only be distributed and reviewed in its entirety. These capitation rates may not be appropriate for all CCOs. Any CCO considering participating in MississippiCAN should consider their unique circumstances before deciding to contract under these rates.

The results of these exhibits and appendices are technical in nature and are dependent upon specific assumptions and methods. No party should rely on these results without a thorough understanding of those assumptions and methods. Such an understanding may require consultation with qualified professionals.

The authors of these exhibits and appendices are actuaries employed by Milliman, members of the American Academy of Actuaries, and meet the Qualification Standards of the Academy to render the actuarial opinion contained herein. To the best of their knowledge and belief, these exhibits and appendices are complete and

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

Non-Newborn SSI / Disabled Rate Cell

Calculation Step	CY 2021 PMPM Cost Development	Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
		Category of Service						
a	CY 2021 Member Months	745,395	745,395	745,395	745,395	745,395	745,395	**745,395**
b	Total Allowed Dollars	$125,809,685	$141,651,417	$149,503,672	$244,050,225	$6,203,061	$49,253,405	**$716,471,465**
c = b / a	CY 2021 PMPM Costs	$168.78	$190.04	$200.57	$327.41	$8.32	$66.08	**$961.20**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.003	1.000	1.000	**1.001**
e	Non-Covered Services	1.000	1.000	0.987	0.979	1.000	1.000	**0.990**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	0.995	1.000	1.000	1.000	1.000	1.000	**0.999**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.006	1.000	1.000	1.000	1.000	1.000	**1.001**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
k	Missing Data	1.003	1.003	1.002	1.003	1.003	1.108	**1.010**
l	IBNR Adjustment	1.042	1.003	1.002	1.000	1.001	1.003	**1.009**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$176.38**	**$191.08**	**$198.52**	**$320.90**	**$8.34**	**$73.37**	**$968.59**

Breast and Cervical Cancer Rate Cell

Calculation Step	CY 2021 PMPM Cost Development	Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
		Category of Service						
a	CY 2021 Member Months	1,708	1,708	1,708	1,708	1,708	1,708	**1,708**
b	Total Allowed Dollars	$272,903	$1,768,769	$1,484,984	$937,031	$6,081	$145,709	**$4,615,477**
c = b / a	CY 2021 PMPM Costs	$159.78	$1,035.58	$869.43	$548.61	$3.56	$85.31	**$2,702.27**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.003	1.000	1.000	**1.001**
e	Non-Covered Services	1.000	1.000	0.994	0.986	1.000	1.000	**0.995**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
k	Missing Data	1.002	1.002	1.002	1.003	1.004	1.067	**1.004**
l	IBNR Adjustment	1.057	1.003	1.003	1.000	1.001	1.002	**1.006**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$169.16**	**$1,039.77**	**$867.59**	**$541.45**	**$3.57**	**$91.13**	**$2,712.67**

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

MA Adult Rate Cell - Non-Deliveries

Calculation Step	CY 2021 PMPM Cost Development	Category of Service: Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
a	CY 2021 Member Months	570,832	570,832	570,832	570,832	570,832	570,832	**570,832**
b	Total Allowed Dollars	$23,924,109	$53,122,375	$63,394,718	$64,635,824	$2,908,628	$6,781,206	**$214,766,860**
c = b / a	CY 2021 PMPM Costs	$41.91	$93.06	$111.06	$113.23	$5.10	$11.88	**$376.23**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.003	1.000	1.000	**1.001**
e	Non-Covered Services	1.000	1.000	0.985	0.984	1.000	1.000	**0.991**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	0.999	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
k	Missing Data	1.003	1.003	1.002	1.003	1.003	1.141	**1.007**
l	IBNR Adjustment	1.050	1.003	1.002	1.000	1.001	1.002	**1.007**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$44.01**	**$93.56**	**$109.71**	**$111.53**	**$5.11**	**$13.56**	**$377.48**

MA Adult Rate Cell - Deliveries

Calculation Step	CY 2021 PMPM Cost Development	Category of Service: Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
a	CY 2021 Member Months	570,832	570,832	570,832	570,832	570,832	570,832	**570,832**
b	Total Allowed Dollars	$15,299,062	$45,698	$4,164,062	$88,015	$110	$94,154	**$19,691,102**
c = b / a	CY 2021 PMPM Costs	$26.80	$0.08	$7.29	$0.15	$0.00	$0.16	**$34.50**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.002	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	0.985	0.984	1.000	1.000	**0.997**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.003	1.004	1.002	1.003	1.000	1.109	**1.003**
l	IBNR Adjustment	1.052	1.003	1.002	1.000	1.003	1.002	**1.041**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$28.23**	**$0.08**	**$7.21**	**$0.15**	**$0.00**	**$0.18**	**$35.85**

PMPM costs are calculated using allowed amounts for 3,308 MA Adult deliveries and total MA Adult rate cell membership.

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

Pregnant Women Rate Cell - Non-Deliveries

		Category of Service						
Calculation Step	CY 2021 PMPM Cost Development	Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
a	CY 2021 Member Months	117,512	117,512	117,512	117,512	117,512	117,512	**117,512**
b	Total Allowed Dollars	$3,243,075	$11,816,037	$21,602,905	$4,651,709	$424,147	$1,053,858	**$42,791,731**
c = b / a	CY 2021 PMPM Costs	$27.60	$100.55	$183.84	$39.58	$3.61	$8.97	**$364.15**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.002	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	0.999	0.999	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.002	1.003	1.002	1.003	1.003	1.126	**1.006**
l	IBNR Adjustment	1.053	1.003	1.003	1.000	1.001	1.002	**1.006**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$29.09**	**$101.08**	**$184.47**	**$39.51**	**$3.62**	**$10.11**	**$367.87**

Pregnant Women Rate Cell - Deliveries

		Category of Service						
Calculation Step	CY 2021 PMPM Cost Development	Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
a	CY 2021 Member Months	117,512	117,512	117,512	117,512	117,512	117,512	**117,512**
b	Total Allowed Dollars	$50,872,673	$115,480	$13,684,426	$241,212	$109	$181,826	**$65,095,726**
c = b / a	CY 2021 PMPM Costs[1]	$432.91	$0.98	$116.45	$2.05	$0.00	$1.55	**$553.95**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.002	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	0.999	0.999	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.003	1.003	1.003	1.003	1.004	1.120	**1.003**
l	IBNR Adjustment	1.050	1.003	1.003	1.000	1.001	1.002	**1.040**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$455.44**	**$0.99**	**$116.86**	**$2.05**	**$0.00**	**$1.73**	**$577.08**

PMPM costs are calculated using allowed amounts for 12,884 Pregnant Women deliveries and total Pregnant Women rate cell membership.

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

SSI / Disabled Newborn Rate Cell

		Category of Service						
Calculation Step	**CY 2021 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
a	CY 2021 Member Months	5,146	5,146	5,146	5,146	5,146	5,146	**5,146**
b	Total Allowed Dollars	$20,232,119	$1,108,219	$8,274,569	$3,083,084	$3,972	$1,274,692	**$33,976,655**
c = b / a	CY 2021 PMPM Costs	$3,931.62	$215.36	$1,607.96	$599.12	$0.77	$247.71	**$6,602.54**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.003	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.003	1.003	1.002	1.002	1.001	1.021	**1.003**
l	IBNR Adjustment	1.052	1.004	1.003	1.000	1.001	1.002	**1.032**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$4,143.17**	**$216.57**	**$1,614.00**	**$598.78**	**$0.77**	**$253.28**	**$6,826.57**

Non-SSI Newborns 0 to 2 Months Rate Cell

		Category of Service						
Calculation Step	**CY 2021 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
a	CY 2021 Member Months	70,289	70,289	70,289	70,289	70,289	70,289	**70,289**
b	Total Allowed Dollars	$92,607,914	$3,570,419	$25,757,273	$797,579	$41,723	$912,987	**$123,687,896**
c = b / a	CY 2021 PMPM Costs[1]	$1,317.53	$50.80	$366.45	$11.35	$0.59	$12.99	**$1,759.70**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.002	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.003	1.004	1.003	1.003	1.001	1.109	**1.003**
l	IBNR Adjustment	1.049	1.004	1.003	1.000	1.001	1.002	**1.038**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$1,384.51**	**$51.10**	**$368.23**	**$11.35**	**$0.59**	**$14.41**	**$1,830.20**

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

Non-SSI Newborns 3 to 12 Months Rate Cell

Calculation Step	CY 2021 PMPM Cost Development	Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
		Category of Service						
a	CY 2021 Member Months	238,386	238,386	238,386	238,386	238,386	238,386	**238,386**
b	Total Allowed Dollars	$6,486,737	$12,060,904	$26,365,532	$5,639,218	$259,455	$1,414,688	**$52,226,533**
c = b / a	CY 2021 PMPM Costs	$27.21	$50.59	$110.60	$23.66	$1.09	$5.93	**$219.08**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.002	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.003	1.003	1.002	1.003	1.000	1.245	**1.009**
l	IBNR Adjustment	1.054	1.004	1.003	1.000	1.001	1.002	**1.009**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$28.72**	**$50.87**	**$111.04**	**$23.66**	**$1.09**	**$7.40**	**$222.78**

Foster Care Rate Cell

Calculation Step	CY 2021 PMPM Cost Development	Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
		Category of Service						
a	CY 2021 Member Months	79,811	79,811	79,811	79,811	79,811	79,811	**79,811**
b	Total Allowed Dollars	$18,414,424	$3,409,670	$10,286,764	$7,135,304	$1,987,397	$1,292,884	**$42,526,442**
c = b / a	CY 2021 PMPM Costs	$230.73	$42.72	$128.89	$89.40	$24.90	$16.20	**$532.84**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.004	1.000	1.000	**1.001**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
k	Missing Data	1.000	1.002	1.001	1.002	1.002	1.448	**1.014**
l	IBNR Adjustment	1.024	1.004	1.003	1.000	1.001	1.006	**1.012**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$235.98**	**$42.94**	**$129.21**	**$89.54**	**$24.93**	**$23.57**	**$546.17**

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

MYPAC Rate Cell

		Category of Service						
Calculation Step	**CY 2021 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
a	CY 2021 Member Months	9,828	9,828	9,828	9,828	9,828	9,828	**9,828**
b	Total Allowed Dollars	$4,084,800	$609,340	$23,898,251	$1,777,312	$300,649	$217,533	**$30,887,885**
c = b / a	CY 2021 PMPM Costs	$415.63	$62.00	$2,431.65	$180.84	$30.59	$22.13	**$3,142.85**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.004	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
k	Missing Data	1.000	1.006	1.000	1.002	1.001	1.131	**1.001**
l	IBNR Adjustment	1.236	1.013	1.002	1.000	1.000	1.002	**1.033**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$513.30**	**$63.11**	**$2,432.83**	**$180.94**	**$30.59**	**$25.07**	**$3,245.84**

MA Children Rate Cell

		Category of Service						
Calculation Step	**CY 2021 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
a	CY 2021 Member Months	3,350,611	3,350,611	3,350,611	3,350,611	3,350,611	3,350,611	**3,350,611**
b	Total Allowed Dollars	$53,925,025	$98,194,951	$194,577,732	$96,386,398	$71,343,280	$16,180,279	**$530,607,667**
c = b / a	CY 2021 PMPM Costs	$16.09	$29.31	$58.07	$28.77	$21.29	$4.83	**$158.36**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.003	1.000	1.000	**1.000**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
k	Missing Data	1.002	1.004	1.002	1.003	1.003	1.392	**1.015**
l	IBNR Adjustment	1.035	1.003	1.002	1.000	1.001	1.001	**1.005**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$16.67**	**$29.49**	**$58.25**	**$28.80**	**$21.35**	**$6.72**	**$161.28**

Exhibit 1
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
CY 2021 Encounter Data

Quasi-CHIP Rate Cell

		Category of Service						
Calculation Step	**CY 2021 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
a	CY 2021 Member Months	348,614	348,614	348,614	348,614	348,614	348,614	**348,614**
b	Total Allowed Dollars	$5,834,116	$8,502,417	$19,428,586	$13,445,110	$9,790,370	$2,064,579	**$59,065,178**
c = b / a	CY 2021 PMPM Costs	$16.74	$24.39	$55.73	$38.57	$28.08	$5.92	**$169.43**
d	Pharmacy Rate Freeze Repricing	1.000	1.000	1.000	1.003	1.000	1.000	**1.001**
e	Non-Covered Services	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	TPL Adjustment	0.999	0.999	0.999	0.999	0.999	0.999	**0.999**
g	IMD Removal	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
h	IMD Additions	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
i	SSI Children - COE Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
j	Drug Services Rebate Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
k	Missing Data	1.002	1.005	1.002	1.003	1.004	1.308	**1.014**
l	IBNR Adjustment	1.039	1.003	1.002	1.000	1.001	1.001	**1.005**
Product of c through l	**Adjusted CY 2021 PMPM Costs**	**$17.40**	**$24.56**	**$55.90**	**$38.61**	**$28.17**	**$7.74**	**$172.38**

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

Non-Newborn SSI / Disabled Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$176.38	$191.08	$198.52	$320.90	$8.34	$73.37	**$968.59**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.103	1.130	1.025	1.000	1.130	**1.079**
c	Charge Trend Factors CY 2021 to SFY 2024	0.956	1.038	1.058	1.103	1.000	1.065	**1.050**
d	Seasonal Virus Adjustment	0.963	0.991	0.992	0.998	1.000	0.997	**0.990**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.003	1.008	1.000	1.024	1.019	**1.004**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.037	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.018	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.001**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$174.91**	**$218.61**	**$237.32**	**$360.64**	**$9.03**	**$89.66**	**$1,090.18**

Breast and Cervical Cancer Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$169.16	$1,039.77	$867.59	$541.45	$3.57	$91.13	**$2,712.67**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.103	1.130	1.025	1.000	1.130	**1.095**
c	Charge Trend Factors CY 2021 to SFY 2024	0.955	1.039	1.053	1.103	1.000	1.054	**1.051**
d	Seasonal Virus Adjustment	0.979	0.998	0.998	0.999	1.000	0.999	**0.997**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.002	1.000	1.024	1.013	**1.001**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.049	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.002**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$170.22**	**$1,195.53**	**$1,032.65**	**$609.62**	**$3.83**	**$109.80**	**$3,121.66**

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

MA Adult Rate Cell - Non-Deliveries

		Category of Service						
Calculation Step	**SFY 2024 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
	Base Period Summaries							
a	CY 2021 PMPM Costs	$44.01	$93.56	$109.71	$111.53	$5.11	$13.56	**$377.48**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.077	1.025	1.000	1.077	**1.060**
c	Charge Trend Factors CY 2021 to SFY 2024	1.039	1.053	1.072	1.103	1.000	1.057	**1.071**
d	Seasonal Virus Adjustment	0.925	0.981	0.983	0.998	1.000	0.994	**0.981**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.092	1.084	1.086	1.138	1.059	1.067	**1.101**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**0.999**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.009	1.000	1.028	1.023	**1.004**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.035	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.001	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.001**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$49.71**	**$113.31**	**$136.33**	**$142.59**	**$5.77**	**$16.75**	**$464.46**

MA Adult Rate Cell - Deliveries

		Category of Service						
Calculation Step	**SFY 2024 PMPM Cost Development**	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
	Base Period Summaries							
a	CY 2021 PMPM Costs	$28.23	$0.08	$7.21	$0.15	$0.00	$0.18	**$35.85**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.077	1.025	1.000	1.077	**1.076**
c	Charge Trend Factors CY 2021 to SFY 2024	1.039	1.053	1.072	1.103	1.000	1.057	**1.046**
d	Seasonal Virus Adjustment	0.925	0.981	0.983	0.998	1.000	0.994	**0.938**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.092	1.084	1.086	1.138	1.059	1.067	**1.091**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.999	1.000	1.000	**1.000**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.004	1.000	1.000	1.024	**1.001**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.030	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.001	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.000**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$31.88**	**$0.10**	**$8.91**	**$0.19**	**$0.00**	**$0.23**	**$41.31**

PMPM costs are calculated using allowed amounts for 3,308 MA Adult deliveries and total MA Adult rate cell membership in 2021.

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

Pregnant Women Rate Cell - Non-Deliveries

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$29.09	$101.08	$184.47	$39.51	$3.62	$10.11	**$367.87**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.130	1.130	1.157	1.025	1.000	1.157	**1.132**
c	Charge Trend Factors CY 2021 to SFY 2024	1.039	1.052	1.072	1.103	1.000	1.057	**1.066**
d	Seasonal Virus Adjustment	0.892	0.983	0.990	0.993	1.000	0.993	**0.981**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.996	1.000	1.000	**1.000**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.005	1.000	1.027	1.020	**1.003**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.042	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.010	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.001**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$30.45**	**$118.74**	**$227.71**	**$44.18**	**$3.91**	**$12.52**	**$437.51**

Pregnant Women Rate Cell - Deliveries

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$455.44	$0.99	$116.86	$2.05	$0.00	$1.73	**$577.08**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.077	1.025	1.000	1.077	**1.077**
c	Charge Trend Factors CY 2021 to SFY 2024	1.039	1.052	1.072	1.103	1.000	1.057	**1.046**
d	Seasonal Virus Adjustment	0.892	0.983	0.990	0.993	1.000	0.993	**0.913**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.999	1.000	1.000	**1.000**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.004	1.000	1.025	1.029	**1.001**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.044	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.009	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.000**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$454.29**	**$1.11**	**$134.11**	**$2.30**	**$0.00**	**$2.02**	**$593.82**

PMPM costs are calculated using allowed amounts for 12,884 Pregnant Women deliveries and total Pregnant Women rate cell membership in 2021.

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

SSI / Disabled Newborn Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$4,143.17	$216.57	$1,614.00	$598.78	$0.77	$253.28	**$6,826.57**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.000	1.077	1.103	1.025	1.000	1.103	**1.033**
c	Charge Trend Factors CY 2021 to SFY 2024	1.086	1.069	1.024	1.064	1.000	1.078	**1.067**
d	Seasonal Virus Adjustment	1.000	0.998	1.000	0.999	1.000	1.000	**1.000**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**0.998**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.002	1.000	1.014	1.027	**1.002**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.107	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.000**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$4,497.63**	**$250.19**	**$1,826.87**	**$635.82**	**$0.87**	**$309.49**	**$7,520.87**

Non-SSI Newborns 0 to 2 Months Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$1,384.51	$51.10	$368.23	$11.35	$0.59	$14.41	**$1,830.20**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.000	1.077	1.103	1.025	1.000	1.103	**1.024**
c	Charge Trend Factors CY 2021 to SFY 2024	1.086	1.065	1.020	1.064	1.000	1.047	**1.070**
d	Seasonal Virus Adjustment	1.000	0.992	0.999	0.966	1.000	0.999	**0.999**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**1.000**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.005	1.000	1.008	1.022	**1.001**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.095	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.000**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$1,502.66**	**$58.41**	**$415.74**	**$11.66**	**$0.66**	**$16.99**	**$2,006.12**

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

Non-SSI Newborns 3 to 12 Months Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$28.72	$50.87	$111.04	$23.66	$1.09	$7.40	**$222.78**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.000	1.077	1.103	1.025	1.000	1.103	**1.075**
c	Charge Trend Factors CY 2021 to SFY 2024	0.974	1.064	1.074	1.064	1.000	1.046	**1.057**
d	Seasonal Virus Adjustment	0.984	0.992	0.997	0.984	1.000	0.999	**0.993**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**0.997**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.010	1.000	1.018	1.025	**1.006**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.108	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.001**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$27.53**	**$58.12**	**$132.45**	**$24.73**	**$1.23**	**$8.73**	**$252.79**

Foster Care Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$235.98	$42.94	$129.21	$89.54	$24.93	$23.57	**$546.17**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.103	1.025	1.000	1.103	**1.072**
c	Charge Trend Factors CY 2021 to SFY 2024	1.110	1.064	1.076	1.064	1.000	1.063	**1.084**
d	Seasonal Virus Adjustment	1.000	1.003	1.001	1.000	1.000	1.000	**1.001**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**0.996**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.001	1.015	1.000	1.025	1.024	**1.006**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.043	1.000	**1.002**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.025	1.000	**1.001**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.000**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$282.14**	**$49.63**	**$155.93**	**$95.16**	**$27.34**	**$28.30**	**$638.50**

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

MYPAC Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$513.30	$63.11	$2,432.83	$180.94	$30.59	$25.07	**$3,245.84**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.006	1.025	1.000	1.103	**1.020**
c	Charge Trend Factors CY 2021 to SFY 2024	1.019	1.065	1.004	1.064	1.000	1.031	**1.011**
d	Seasonal Virus Adjustment	1.000	1.002	1.000	1.000	1.000	1.000	**1.000**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**0.998**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.029	1.000	1.027	1.021	**1.022**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.037	1.000	**1.000**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.025	1.000	**1.000**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.000**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$563.04**	**$72.86**	**$2,530.21**	**$192.28**	**$33.39**	**$29.10**	**$3,420.89**

MA Children Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$16.67	$29.49	$58.25	$28.80	$21.35	$6.72	**$161.28**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.103	1.025	1.000	1.103	**1.068**
c	Charge Trend Factors CY 2021 to SFY 2024	1.020	1.065	1.074	1.064	1.000	1.035	**1.054**
d	Seasonal Virus Adjustment	1.002	1.004	1.003	1.001	1.000	1.000	**1.002**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.125	1.028	1.061	1.129	1.088	1.060	**1.076**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**0.995**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.001	1.011	1.000	1.026	1.023	**1.008**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.039	1.000	**1.005**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.029	1.000	**1.004**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.001**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$20.64**	**$35.07**	**$74.23**	**$34.56**	**$25.45**	**$8.31**	**$198.27**

Exhibit 2A
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
Final Base Data and Projection Assumptions

Quasi-CHIP Rate Cell

Calculation Step	SFY 2024 PMPM Cost Development	Category of Service						
		Inpatient Hospital	Outpatient Hospital	Physician	Drug	Dental	Other	Total
	Base Period Summaries							
a	CY 2021 PMPM Costs	$17.40	$24.56	$55.90	$38.61	$28.17	$7.74	**$172.38**
	Trends							
b	Utilization Trend Factors CY 2021 to SFY 2024	1.077	1.077	1.103	1.025	1.000	1.103	**1.062**
c	Charge Trend Factors CY 2021 to SFY 2024	1.017	1.065	1.074	1.064	1.000	1.031	**1.051**
d	Seasonal Virus Adjustment	1.002	1.005	1.003	1.001	1.000	1.000	**1.002**
	Population Changes							
e	Acuity Adjustment: Shift to FFS	1.125	1.028	1.061	1.129	1.088	1.060	**1.081**
f	Acuity Adjustment: PHE Unwind	1.000	1.000	1.000	1.000	1.000	1.000	**1.000**
	Program Changes							
g	PDL Adjustment	1.000	1.000	1.000	0.974	1.000	1.000	**0.994**
	Reimbursement Changes							
h	5% Assessment Removal Adjustment	1.000	1.000	1.011	1.000	1.026	1.025	**1.009**
i	Preventative and Diagnostic Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.038	1.000	**1.006**
j	Restorative Dental Reimbursement Change	1.000	1.000	1.000	1.000	1.020	1.000	**1.003**
k	Non-APC Outpatient Hospital Adjustment	1.000	1.005	1.000	1.000	1.000	1.000	**1.001**
Product of a through k	**Projected SFY 2024 PMPM Costs**	**$21.47**	**$29.22**	**$71.27**	**$46.33**	**$33.31**	**$9.56**	**$211.15**

Exhibit 2B
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
MA Adult and Pregnant Women Aggregate Service PMPMs

MA Adult Rate Cell

	Category of Service						
Projected SFY 2024 PMPM Cost Development	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
Projected SFY 2024 PMPM Costs Net of Deliveries	$49.71	$113.31	$136.33	$142.59	$5.77	$16.75	**$464.46**
Projected Delivery Costs PMPM	$31.88	$0.10	$8.91	$0.19	$0.00	$0.23	**$41.31**
Projected SFY 2024 PMPM Costs Including Deliveries	**$81.60**	**$113.41**	**$145.24**	**$142.79**	**$5.77**	**$16.98**	**$505.78**

[1] PMPM costs are calculated using allowed amounts for 3,308 MA Adult deliveries in 2021.

Exhibit 2B
Mississippi Division of Medicaid
All Regions SFY 2024 MississippiCAN Capitation Rate Development
MA Adult and Pregnant Women Aggregate Service PMPMs

Pregnant Women Rate Cell

	Category of Service						
Projected SFY 2024 PMPM Cost Development	**Inpatient Hospital**	**Outpatient Hospital**	**Physician**	**Drug**	**Dental**	**Other**	**Total**
Projected SFY 2024 PMPM Costs Net of Deliveries	$30.45	$118.74	$227.71	$44.18	$3.91	$12.52	**$437.51**
Projected Delivery Costs PMPM	$454.29	$1.11	$134.11	$2.30	$0.00	$2.02	**$593.82**
Projected SFY 2024 PMPM Costs Including Deliveries	**$484.73**	**$119.85**	**$361.81**	**$46.48**	**$3.92**	**$14.54**	**$1,031.33**

[1] PMPM costs are calculated using allowed amounts for 12,884 Pregnant Women deliveries in 2021.

Exhibit 3
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
Statewide Non-Service Expense Allocation Development

	a	*b*	*c*	*d*	*e = d × j*	*f*	*g = f × j*	*h*	*i = h × j*	*j = (b + c) / (1 - d - f - h)*
Rate Cell	**Projected SFY 2024 Membership**	**SFY 2024 PMPM Cost**	**Fixed Non-Service Expense Load**	**Non-Service Percentage**	**Non-Service PMPM**	**Margin Percentage**	**Margin PMPM**	**Premium Tax Percentage**	**Premium Tax PMPM**	**Total**
Non-Newborn SSI / Disabled	724,434	$1,090.18	$11.17	5.05%	$61.66	1.80%	$21.99	3.00%	$36.65	$1,221.65
Breast and Cervical Cancer	769	$3,121.66	$11.17	5.05%	$175.39	1.80%	$62.55	3.00%	$104.25	$3,475.02
MA Adult	431,570	$505.78	$11.17	5.05%	$28.94	1.80%	$10.32	3.00%	$17.20	$573.42
Pregnant Women	118,714	$1,031.33	$11.17	5.05%	$58.36	1.80%	$20.81	3.00%	$34.69	$1,156.37
SSI / Disabled Newborn	4,751	$7,520.87	$11.17	5.05%	$421.67	1.80%	$150.39	3.00%	$250.64	$8,354.75
Non-SSI Newborns 0 to 2 Months	81,758	$2,006.12	$11.17	5.05%	$112.94	1.80%	$40.28	3.00%	$67.13	$2,237.63
Non-SSI Newborns 3 to 12 Months	250,568	$252.79	$11.17	5.05%	$14.78	1.80%	$5.27	3.00%	$8.78	$292.80
Foster Care	84,730	$638.50	$11.17	5.05%	$36.37	1.80%	$12.97	3.00%	$21.62	$720.64
MYPAC	5,832	$3,420.89	$11.17	5.05%	$192.14	1.80%	$68.52	3.00%	$114.21	$3,806.94
MA Children	2,452,245	$198.27	$11.17	5.05%	$11.73	1.80%	$4.18	3.00%	$6.97	$232.32
Quasi-CHIP	276,609	$211.15	$11.17	5.05%	$12.45	1.80%	$4.44	3.00%	$7.40	$246.61
Total	**4,431,981**	**$454.57**	**$11.17**	**5.05%**	**$26.07**	**1.80%**	**$9.30**	**3.00%**	**$15.50**	**$516.61**

Exhibit 4
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
Final SFY 2024 Capitation Rates

Rate Cell	SFY 2024 Statewide Capitation Rates	Area Adjustments	SFY 2024 Regional Capitation Rates	Quality Withhold	Total Rate at 1.0 Risk Score after Withhold	Projected SFY 2024 Member Months
	a	*b*	*c = a × b*	*d = c × -1.00%*	*e = c + d*	*f*
Non-Newborn SSI / Disabled	$1,221.65			($12.22)	$1,209.43	724,434
North Region		0.909	$1,110.79	($11.11)	$1,099.68	248,668
Central Region		1.040	1,270.15	($12.70)	$1,257.45	263,667
South Region		1.057	1,291.05	($12.91)	$1,278.14	212,099
Breast and Cervical Cancer	$3,475.02			($34.75)	$3,440.27	769
North Region		0.909	$3,159.67	($31.60)	$3,128.07	145
Central Region		1.040	3,612.99	($36.13)	$3,576.86	296
South Region		1.057	3,672.42	($36.72)	$3,635.70	328
MA Adult	$573.42			($5.73)	$567.68	431,570
North Region		0.960	$550.20	($5.50)	$544.70	130,472
Central Region		1.030	590.40	($5.90)	$584.49	144,947
South Region		1.007	577.26	($5.77)	$571.48	156,152
Pregnant Women	$1,156.37			($11.56)	$1,144.81	118,714
North Region		0.960	$1,109.55	($11.10)	$1,098.45	38,121
Central Region		1.030	1,190.62	($11.91)	$1,178.71	42,583
South Region		1.007	1,164.11	($11.64)	$1,152.47	38,010
SSI / Disabled Newborn	$8,354.75			($83.55)	$8,271.20	4,751
North Region		0.985	$8,231.04	($82.31)	$8,148.73	1,399
Central Region		1.033	8,631.64	($86.32)	$8,545.33	2,074
South Region		0.978	8,169.36	($81.69)	$8,087.67	1,279
Non-SSI Newborns 0 to 2 Months	$2,237.63			($22.38)	$2,215.26	81,758
North Region		0.985	$2,204.50	($22.05)	$2,182.46	25,612
Central Region		1.033	2,311.79	($23.12)	$2,288.68	29,764
South Region		0.978	2,187.98	($21.88)	$2,166.10	26,382
Non-SSI Newborns 3 to 12 Months	$292.80			($2.93)	$289.87	250,568
North Region		0.985	$288.46	($2.88)	$285.58	78,754
Central Region		1.033	302.50	($3.03)	$299.48	91,774
South Region		0.978	286.30	($2.86)	$283.44	80,041
Foster Care	$720.64			($7.21)	$713.43	84,730
North Region		0.985	$709.97	($7.10)	$702.87	24,937
Central Region		1.033	744.52	($7.45)	$737.08	25,256
South Region		0.978	704.65	($7.05)	$697.60	34,537
MYPAC	$3,806.94			($38.07)	$3,768.87	5,832
North Region		0.985	$3,750.57	($37.51)	$3,713.06	1,992
Central Region		1.033	3,933.11	($39.33)	$3,893.78	1,753
South Region		0.978	3,722.47	($37.22)	$3,685.24	2,087
MA Children	$232.32			($2.32)	$230.00	2,452,245
North Region		0.985	$228.88	($2.29)	$226.59	761,978
Central Region		1.033	240.02	($2.40)	$237.62	881,593
South Region		0.978	227.16	($2.27)	$224.89	808,675
Quasi-CHIP	$246.61			($2.47)	$244.15	276,609
North Region		0.985	$242.96	($2.43)	$240.53	89,474
Central Region		1.033	254.79	($2.55)	$252.24	102,084
South Region		0.978	241.14	($2.41)	$238.73	85,051
Total Capitation Dollars						
Statewide Capitation Rates			$2,289,610,272			
Regional Capitation Rates			$2,289,610,272			

Exhibit 5
Mississippi Division of Medicaid
SFY 2023 to SFY 2024 Rate Change[1]

	Non-Newborn SSI / Disabled	Breast and Cervical Cancer	MA Adult	Pregnant Women	SSI / Disabled Newborn	Non-SSI Newborns 0 to 2 Months	Non-SSI Newborns 3 to 12 Months	Foster Care	MYPAC	MA Children	Quasi-CHIP	Total - Aggregated with Actual CY 2021 MMs	Total - Aggregated with Projected SFY 2024 MMs
Membership													
Actual CY 2021 MMs	745,395	1,708	570,832	117,512	5,146	70,289	238,386	79,811	9,828	3,350,611	348,614	5,538,132	N/A
Projected SFY 2024 MMs	724,434	769	431,570	118,714	4,751	81,758	250,568	84,730	5,832	2,452,245	276,609	N/A	4,431,981
SFY 2023 Capitation Rate	**$1,206.03**	**$3,879.40**	**$543.17**	**$1,173.15**	**$8,862.17**	**$2,043.69**	**$286.28**	**$679.06**	**$4,145.94**	**$226.11**	**$228.57**	**$459.23**	**$503.32**
Base Period Data Update	0.963	0.838	0.912	0.936	0.899	1.039	0.957	0.954	0.907	0.892	0.935	0.935	0.941
Restate CY 2021 to SFY 2023 Trends	1.016	1.024	1.029	1.052	0.987	0.982	1.030	1.023	1.006	1.028	1.026	1.021	1.020
Restate CY 2021 to CY 2022 PDL Adjustment[2]	1.001	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.001
Other Restated Assumptions[2]	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.000	1.001	1.001	1.000	1.000
Updates Relative to SFY 2023 Assumptions	**0.979**	**0.858**	**0.939**	**0.985**	**0.888**	**1.020**	**0.986**	**0.977**	**0.912**	**0.918**	**0.960**	**0.955**	**0.960**
SFY 2023 to SFY 2024 Utilization Trends	1.027	1.034	1.019	1.035	1.013	1.010	1.028	1.026	1.007	1.024	1.021	1.024	1.024
SFY 2023 to SFY 2024 Unit Cost Trends[2]	1.018	1.020	1.030	1.027	1.054	1.060	1.015	1.056	1.006	1.018	1.017	1.024	1.025
Seasonal Virus Adjustment	0.990	0.998	0.979	0.945	1.000	0.999	0.994	1.001	1.000	1.002	1.002	0.991	0.991
Acuity Adjustment: Shift to FFS[3]	1.000	1.000	1.092	1.000	1.000	1.000	1.000	1.000	1.000	1.067	1.072	1.033	1.027
Acuity Adjustment: PHE Unwind[3]	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
PDL CY 2022 to CY 2023 Adjustment[2]	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.999	1.000	0.999	0.999	1.000	1.000
SFY 2024 Preventative and Diagnostic Dental Reimbursement Change[2]	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.002	1.001	1.000
SFY 2024 Restorative Dental Reimbursement Change[2]	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.001	1.000	1.000
Restate Non-APC Outpatient Hospital Adjustment[2]	1.000	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Update Admin	0.999	0.992	1.002	0.998	0.995	1.003	1.002	1.002	0.994	1.002	1.005	1.001	1.001
Preliminary SFY 2024 Rate Change	**1.013**	**0.896**	**1.056**	**0.986**	**0.943**	**1.095**	**1.023**	**1.061**	**0.918**	**1.027**	**1.079**	**1.026**	**1.026**
SFY 2024 Rate Change - Excluding Program Changes[2]	**0.994**	**0.878**	**1.024**	**0.960**	**0.895**	**1.033**	**1.009**	**1.004**	**0.913**	**1.006**	**1.057**	**1.001**	**1.001**
SFY 2024 Rate Change - Excluding COVID-19 Adjustments[3]	**1.013**	**0.896**	**0.967**	**0.986**	**0.943**	**1.095**	**1.023**	**1.061**	**0.918**	**0.963**	**1.006**	**0.994**	**0.999**

[1] Rate changes exclude MHAP, MAPS, TREAT, and the quality withhold.
[2] Program change that increases or decreases total program costs outside of the control of the CCOs.
[3] COVID-19 Adjustments include the Acuity Adjustment: Shift to FFS.

Exhibit 6
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
Service Category to Milliman *HCGs* Grouper Category Mapping

MR Line	Broad Category of Service	Description
I11a	Inpatient Hospital	Medical
I11b	Inpatient Hospital	Rehabilitation
I12	Inpatient Hospital	Surgical
I13a	Inpatient Hospital	Psychiatric - Hospital
I13b	Inpatient Hospital	Psychiatric - Residential
I14a	Inpatient Hospital	Substance Use Disorders - Hospital
I14b	Inpatient Hospital	Substance Use Disorders - Residential
I21a	Inpatient Hospital	Mat Norm Delivery
I21b	Inpatient Hospital	Mat Norm Delivery - Mom\Baby Cmbnd
I22a	Inpatient Hospital	Mat Csect Delivery
I22b	Inpatient Hospital	Mat Csect Delivery - Mom\Baby Cmbnd
I23a	Inpatient Hospital	Well Newborn - Normal Delivery
I23b	Inpatient Hospital	Well Newborn - Csect Delivery
I23c	Inpatient Hospital	Well Newborn - Unknown Delivery
I24	Inpatient Hospital	Other Newborn
I25	Inpatient Hospital	Maternity Non-Delivery
I31	Inpatient Hospital	SNF
O10a	Outpatient Hospital	Observation - Without ED
O10b	Outpatient Hospital	Observation - With ED
O11	Outpatient Hospital	Emergency Department
O12a	Outpatient Hospital	Surgery - Hospital Outpatient
O12b	Outpatient Hospital	Surgery - Ambulatory Surgery Center
O13a	Outpatient Hospital	Radiology General - Therapeutic
O13b	Outpatient Hospital	Radiology General - Diagnostic
O14a	Outpatient Hospital	Radiology - CT/MRI/PET - CT Scan
O14b	Outpatient Hospital	Radiology - CT/MRI/PET - MRI
O14c	Outpatient Hospital	Radiology - CT/MRI/PET - PET
O15	Outpatient Hospital	Pathology/Lab
O16a	Outpatient Hospital	Pharmacy - General
O16b	Outpatient Hospital	Pharmacy - Chemotherapy
O17	Outpatient Hospital	Cardiovascular
O18	Outpatient Hospital	PT/OT/ST
O31a	Outpatient Hospital	Psychiatric - Partial Hospitalization
O31b	Outpatient Hospital	Psychiatric - Intensive Outpatient
O32a	Outpatient Hospital	Substance Use Disorders - Partial Hospitalization
O32b	Outpatient Hospital	Substance Use Disorders - Intensive Outpatient
O41a	Outpatient Hospital	Other - General
O41b	Outpatient Hospital	Other - Blood
O41d	Outpatient Hospital	Other - Clinic
O41e	Outpatient Hospital	Other - Diagnostic
O41f	Outpatient Hospital	Other - Dialysis
O41g	Outpatient Hospital	Other - DME/Supplies
O41h	Outpatient Hospital	Other - Trtmt/SpcltySvcs
O41j	Outpatient Hospital	Other - Pulmonary
O41l	Outpatient Hospital	Other - Urgent Care
O51a	Outpatient Hospital	Preventive - General
O51b	Outpatient Hospital	Preventive - Colonoscopy
O51c	Outpatient Hospital	Preventive - Mammography
O51d	Outpatient Hospital	Preventive - Lab
P11	Physician	Inpatient Surgery
P13	Physician	Inpatient Anesthesia
P14	Physician	Outpatient Surgery
P15	Physician	Office Surgery
P16	Physician	Outpatient Anesthesia
P21a	Physician	Maternity - Normal Deliveries
P21b	Physician	Maternity - Cesarean Deliveries
P21c	Physician	Maternity - Non-Deliveries
P21d	Physician	Maternity - Ancillary
P21e	Physician	Maternity - Anesthesia
P31d	Physician	Inpatient Visits - Medical
P31e	Physician	Inpatient Visits - Psychiatric
P31f	Physician	Inpatient Visits - Substance Use Disorders
P32c	Physician	Office/Home Visits - PCP
P32d	Physician	Office/Home Visits - Specialist
P33	Physician	Urgent Care Visits
P34a	Physician	Office Administered Drugs - General
P34b	Physician	Office Administered Drugs - Chemotherapy
P35	Physician	Allergy Testing
P36	Physician	Allergy Immunotherapy
P37a	Physician	Miscellaneous Medical - General
P37b	Physician	Miscellaneous Medical - Gastroenterology
P37c	Physician	Miscellaneous Medical - Ophthalmology
P37d	Physician	Miscellaneous Medical - Otorhinolaryngology
P37e	Physician	Miscellaneous Medical - Vestibular Function Tests
P37f	Physician	Miscellaneous Medical - Non-Invas. Vasc. Diag. Studies
P37g	Physician	Miscellaneous Medical - Pulmonology
P37h	Physician	Miscellaneous Medical - Neurology
P37i	Physician	Miscellaneous Medical - Central Nervous System Tests
P37j	Physician	Miscellaneous Medical - Dermatology
P37k	Physician	Miscellaneous Medical - Dialysis

MR Line	Broad Category of Service	Description
P40a	Physician	Preventive Other - General
P40b	Physician	Preventive Other - Colonoscopy
P40c	Physician	Preventive Other - Mammography
P40d	Physician	Preventive Other - Lab
P41	Physician	Preventive Immunizations
P42	Physician	Preventive Well Baby Exams
P43	Physician	Preventive Physical Exams
P44	Physician	Vision Exams
P45	Physician	Hearing and Speech Exams
P51a	Physician	ED Visits and Observation Care - Observation Care
P51b	Physician	ED Visits and Observation Care - ED Visits
P53	Physician	Physical Therapy
P54	Physician	Cardiovascular
P55b	Physician	Radiology IP - CT Scan
P55c	Physician	Radiology IP - MRI
P55d	Physician	Radiology IP - PET
P55e	Physician	Radiology IP - General - Therapeutic
P55f	Physician	Radiology IP - General - Diagnostic
P56a	Physician	Radiology OP - General - Therapeutic
P56b	Physician	Radiology OP - General - Diagnostic
P57a	Physician	Radiology OP- CT/MRI/PET - CT Scan
P57b	Physician	Radiology OP- CT/MRI/PET - MRI
P57c	Physician	Radiology OP- CT/MRI/PET - PET
P58c	Physician	Radiology Office - General - Therapeutic
P58d	Physician	Radiology Office - General - Diagnostic
P58e	Physician	Radiology Office - General - Radiology Center - Therapeutic
P58f	Physician	Radiology Office - General - Radiology Center - Diagnostic
P59a	Physician	Radiology Office - CT/MRI/PET - CT Scan
P59b	Physician	Radiology Office - CT/MRI/PET - MRI
P59c	Physician	Radiology Office - CT/MRI/PET - PET
P59d	Physician	Radiology Office - CT/MRI/PET - CT Scan - Radiology Center
P59e	Physician	Radiology Office - CT/MRI/PET - MRI - Radiology Center
P59f	Physician	Radiology Office - CT/MRI/PET - PET - Radiology Center
P61a	Physician	Pathology/Lab - Inpatient & Outpatient - Inpatient
P61b	Physician	Pathology/Lab - Inpatient & Outpatient - Outpatient
P63a	Physician	Pathology/Lab - Office - General
P63b	Physician	Pathology/Lab - Office - Venipuncture
P63c	Physician	Pathology/Lab - Office - Independent Lab
P65	Physician	Chiropractor
P66	Physician	Outpatient Psychiatric
P67	Physician	Outpatient Substance Use Disorders
P82c	Other	Home Health Care - Home Health (Medicare Covered)
P82d	Other	Home Health Care - Hospice - Home Based
P82e	Other	Home Health Care - Hospice - Facility Based
P82f	Other	Home Health Care - Home Health (Not Medicare Covered)
P82g	Other	Home Health Care - Personal/Custodial Care
P82h	Other	Home Health Care - Adult Day Health Care
P82i	Other	Home Health Care - Home Respite Care
P82j	Other	ome Health Care - Personal Emergency Response System (PERS
P82k	Other	Home Health Care - Home Modification
P82l	Other	Home Health Care - Home Delivered Meals
P82m	Other	Home Health Care - Assisted Living Facility
P82n	Other	Home Health Care - Ancillary Services Provided in the Home
P83	Other	Ambulance
P84	Other	DME and Supplies
P85	Other	Prosthetics
P89	Other	Benefits Glasses/Contacts
P99a	Other	Benefits Other - General
P99b	Other	Benefits Other - Hearing Aids
P99c	Dental	Benefits Other - Dental
P99d	Other	Benefits Other - Acupuncture
P99e	Physician	Benefits Other - Reproductive Medicine
P99f	Physician	Benefits Other - Temporary Codes
P99g	Physician	Benefits Other - Documentation
P99h	Other	Benefits Other - Non-Emergency Transportation
P99z	Physician	Benefits Other - Unclassified
R73a	Drug	Prescription Drugs - Preferred Generic
R73b	Drug	Prescription Drugs - Non-Preferred Generic
R74a	Drug	Prescription Drugs - Preferred Brand
R74b	Drug	Prescription Drugs - Non-Preferred Brand
R75	Drug	Prescription Drugs - Specialty
R76	Drug	Prescription Drugs - Preventive
P81a	Drug	Prescription Drugs - Non-Specialty Generic
P81b	Drug	Prescription Drugs - Non-Specialty Multi Source Brand
P81c	Drug	Prescription Drugs - Non-Specialty Single Source Brand
P81e	Drug	Prescription Drugs - OTC
P81g	Drug	Prescription Drugs - Specialty
P82a	Other	Home Health Care - HH
P82b	Other	Home Health Care - Hospice

Exhibit 7A
Mississippi Division of Medicaid
MississippiCAN Historical Completed Non-Pharmacy PMPM Costs and Trends
All Populations

PMPM Costs by Month[1]

Month	Member Months	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
January 2019	437,026	$86.50	$77.48	$115.53	$21.65	$15.69	$316.85
February 2019	435,583	$80.85	$74.80	$111.39	$18.89	$14.65	$300.58
March 2019	434,251	$85.53	$69.87	$104.45	$19.29	$15.27	$294.41
April 2019	434,281	$87.54	$73.29	$109.31	$20.35	$15.92	$306.41
May 2019	435,675	$90.09	$72.36	$104.12	$17.36	$15.46	$299.38
June 2019	436,565	$82.44	$71.11	$92.65	$18.07	$14.58	$278.86
July 2019	435,173	$88.21	$72.69	$102.80	$22.24	$16.44	$302.37
August 2019	432,187	$85.54	$69.69	$111.63	$21.36	$17.29	$305.52
September 2019	431,636	$87.42	$68.97	$108.18	$19.90	$16.41	$300.88
October 2019	432,302	$95.85	$74.88	$117.81	$22.84	$16.64	$328.01
November 2019	433,427	$82.01	$67.43	$105.33	$18.22	$15.89	$288.87
December 2019	435,721	$89.91	$70.10	$104.46	$16.26	$15.73	$296.46
CY 2019[3]	**434,486**	**$86.82**	**$71.89**	**$107.30**	**$19.70**	**$15.83**	**$301.55**
January 2020	434,689	$86.00	$75.31	$118.23	$20.51	$17.12	$317.17
February 2020	431,725	$77.26	$70.14	$110.33	$18.85	$15.62	$292.19
March 2020	429,908	$79.49	$57.36	$93.29	$12.09	$15.60	$257.83
April 2020	430,080	$70.80	$36.87	$69.21	$1.36	$12.26	$190.49
May 2020	434,572	$78.98	$50.27	$79.66	$10.07	$13.44	$232.43
June 2020	443,044	$84.24	$59.23	$94.56	$16.20	$14.67	$268.91
July 2020	450,515	$84.53	$59.66	$95.01	$17.26	$14.09	$270.55
August 2020	456,517	$81.78	$57.40	$95.31	$17.07	$14.81	$266.38
September 2020	460,496	$77.45	$59.33	$97.21	$17.20	$14.71	$265.90
October 2020	464,815	$78.72	$61.03	$101.08	$17.71	$15.39	$273.93
November 2020	470,075	$72.65	$57.46	$91.18	$15.39	$14.46	$251.13
December 2020	474,757	$81.17	$56.97	$91.42	$15.23	$14.79	$259.59
CY 2020[3]	**448,433**	**$79.42**	**$58.42**	**$94.71**	**$14.91**	**$14.75**	**$262.21**
January 2021	478,618	$83.96	$56.01	$93.41	$15.95	$15.35	$264.68
February 2021	481,326	$78.01	$49.65	$83.17	$13.85	$13.16	$237.84
March 2021	483,763	$88.81	$64.61	$102.79	$18.93	$16.31	$291.44
April 2021	483,831	$82.62	$65.10	$102.72	$17.01	$15.58	$283.03
May 2021	486,505	$89.83	$65.74	$97.09	$14.58	$15.55	$282.79
June 2021	488,764	$90.47	$71.21	$100.28	$16.40	$16.31	$294.67
July 2021	473,300	$92.69	$69.44	$100.66	$16.80	$16.28	$295.88
August 2021	452,472	$95.29	$66.44	$118.76	$16.48	$16.48	$313.44
September 2021	439,660	$86.53	$65.13	$110.61	$17.76	$15.76	$295.78
October 2021	428,718	$82.31	$65.92	$105.75	$17.29	$16.28	$287.54
November 2021	419,121	$79.04	$63.87	$105.00	$17.93	$14.92	$280.76
December 2021	412,166	$77.60	$64.48	$99.74	$15.63	$14.64	$272.08
CY 2021[3]	**460,687**	**$85.60**	**$63.97**	**$101.66**	**$16.55**	**$15.55**	**$283.33**

Annual PMPM Trends

	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
CY 2017 to CY 2018	4.2%	1.9%	3.8%	-7.1%	3.3%	2.6%
CY 2018 to CY 2019	5.6%	3.3%	7.1%	-1.2%	7.0%	5.2%
CY 2019 to CY 2020	-8.5%	-18.7%	-11.7%	-24.3%	-6.8%	-13.0%
CY 2020 to CY 2021	7.8%	9.5%	7.3%	11.0%	5.5%	8.1%
CY 2019 to CY 2021 (Annualized)	-0.7%	-5.7%	-2.7%	-8.3%	-0.9%	-3.1%

[1] MississippiCAN PMPM figures have been adjusted for: the carveout of Zolgensma claims, adjustments related to the 5% assessment application and removal, OPPS reimbursment changes not related to the 5% assessment, PAD reimbursement changes, annual PDL changes to drug costs, AAC inclusion in drug pricing logic, PRTF inclusion in managed care, OP Dental reimbursment changes, GME removal from capitation rates, NET subcapitation changes, provider settlements, emergency ambulance reimbursement increases, financial to encounter adjustments, pharmacy rate freeze, dental reimbursement, and IBNR, and blend MississippiCAN rate cells using consistent enrollment from December 2021 to be directly comparable by month.

[2] CY 2019, and CY 2020 assumed to be fully complete with no explicit IBNR adjustment.

[3] CY 2021 IBNR as reported by CCOs in financial templates.

Exhibit 7B
Mississippi Division of Medicaid
MississippiCAN Historical Completed Non-Pharmacy PMPM Costs and Trends
SSI+ Population

PMPM Costs by Month[1]

Month	Member Months	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
January 2019	63,961	$198.49	$227.72	$234.68	$10.35	$63.22	$734.48
February 2019	63,934	$174.55	$213.66	$215.75	$8.92	$61.05	$673.94
March 2019	63,712	$178.25	$206.58	$219.74	$9.05	$63.21	$676.83
April 2019	63,901	$183.67	$216.12	$228.05	$9.79	$64.70	$702.34
May 2019	63,768	$192.93	$218.66	$225.59	$8.69	$65.24	$711.12
June 2019	63,938	$161.30	$210.08	$207.72	$7.82	$61.95	$648.87
July 2019	64,036	$182.68	$210.90	$221.09	$10.18	$65.35	$690.21
August 2019	63,876	$174.75	$208.22	$231.43	$10.27	$68.17	$692.83
September 2019	63,899	$197.16	$202.17	$220.41	$9.59	$66.36	$695.70
October 2019	63,899	$212.62	$217.25	$239.40	$10.98	$67.57	$747.81
November 2019	63,924	$183.14	$184.61	$202.28	$8.38	$66.06	$644.48
December 2019	64,030	$188.47	$194.57	$205.18	$7.61	$64.27	$660.09
CY 2019[3]	**63,907**	**$185.67**	**$209.21**	**$220.94**	**$9.30**	**$64.76**	**$689.89**
January 2020	63,847	$188.69	$227.31	$235.15	$10.35	$69.68	$731.17
February 2020	63,841	$166.78	$206.59	$215.75	$9.39	$63.40	$661.91
March 2020	63,589	$177.91	$178.94	$196.06	$5.45	$67.59	$625.95
April 2020	63,509	$136.51	$139.65	$147.97	$1.42	$56.28	$481.84
May 2020	63,644	$168.38	$170.86	$170.42	$4.78	$58.83	$573.27
June 2020	63,879	$188.02	$192.57	$205.46	$7.49	$63.46	$657.01
July 2020	63,809	$176.37	$190.92	$198.00	$7.89	$58.04	$631.22
August 2020	63,777	$168.74	$180.23	$198.29	$8.43	$60.01	$615.70
September 2020	63,769	$164.87	$190.15	$204.42	$8.48	$61.31	$629.23
October 2020	63,695	$173.79	$192.96	$208.70	$8.84	$65.02	$649.30
November 2020	63,697	$153.24	$180.18	$185.71	$7.20	$61.32	$587.66
December 2020	63,532	$168.63	$183.01	$186.59	$7.42	$64.28	$609.93
CY 2020[3]	**63,716**	**$169.33**	**$186.11**	**$196.04**	**$7.26**	**$62.43**	**$621.18**
January 2021	63,329	$164.04	$175.72	$193.00	$7.92	$67.64	$608.32
February 2021	63,319	$164.52	$160.45	$172.52	$6.83	$57.26	$561.58
March 2021	62,918	$191.50	$201.95	$224.12	$9.05	$69.76	$696.38
April 2021	62,480	$167.44	$200.97	$211.08	$8.53	$67.08	$655.09
May 2021	62,352	$190.37	$202.93	$203.42	$8.55	$66.37	$671.65
June 2021	62,201	$175.93	$219.60	$214.45	$8.69	$69.37	$688.05
July 2021	62,317	$211.08	$208.91	$203.42	$7.72	$68.87	$700.01
August 2021	62,105	$200.79	$189.03	$212.11	$8.56	$70.09	$680.58
September 2021	61,811	$185.05	$196.20	$213.21	$9.21	$67.49	$671.16
October 2021	61,544	$163.32	$196.58	$210.11	$8.68	$69.10	$647.78
November 2021	61,417	$164.31	$192.55	$200.52	$8.73	$63.19	$629.29
December 2021	61,244	$156.75	$186.37	$188.01	$7.32	$61.65	$600.10
CY 2021[3]	**62,253**	**$177.93**	**$194.27**	**$203.83**	**$8.32**	**$66.49**	**$650.83**

Annual PMPM Trends

	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
CY 2017 to CY 2018	1.5%	2.8%	5.9%	-9.1%	2.5%	3.2%
CY 2018 to CY 2019	5.5%	4.2%	6.1%	-7.0%	7.1%	5.2%
CY 2019 to CY 2020	-8.8%	-11.0%	-11.3%	-21.9%	-3.6%	-10.0%
CY 2020 to CY 2021	5.1%	4.4%	4.0%	14.5%	6.5%	4.8%
CY 2019 to CY 2021 (Annualized)	-2.1%	-3.6%	-4.0%	-5.5%	1.3%	-2.9%

[1] MississippiCAN PMPM figures have been adjusted for: the carveout of Zolgensma claims, adjustments related to the 5% assessment application and removal, OPPS reimbursment changes not related to the 5% assessment, PAD reimbursement changes, annual PDL changes to drug costs, AAC inclusion in drug pricing logic, PRTF inclusion in managed care, OP Dental reimbursment changes, GME removal from capitation rates, NET subcapitation changes, provider settlements, emergency ambulance reimbursement increases, financial to encounter adjustments, pharmacy rate freeze, dental reimbursement, and IBNR, and blend MississippiCAN rate cells using consistent enrollment from December 2021 to be directly comparable by month.

[2] CY 2019, and CY 2020 assumed to be fully complete with no explicit IBNR adjustment.

[3] CY 2021 IBNR as reported by CCOs in financial templates.

Exhibit 7C
Mississippi Division of Medicaid
MississippiCAN Historical Completed Non-Pharmacy PMPM Costs and Trends
Adults Population

PMPM Costs by Month[1]

Month	Member Months	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
January 2019	52,746	$35.19	$122.19	$148.00	$8.16	$13.39	$326.93
February 2019	52,322	$34.35	$109.07	$132.17	$6.83	$12.22	$294.64
March 2019	52,133	$38.90	$109.80	$131.68	$6.78	$11.63	$298.78
April 2019	52,042	$43.33	$115.77	$139.16	$8.18	$12.41	$318.85
May 2019	52,603	$47.01	$113.80	$141.06	$6.80	$13.08	$321.76
June 2019	52,901	$39.49	$110.21	$129.08	$5.90	$12.31	$297.00
July 2019	53,101	$41.79	$122.26	$140.13	$6.16	$13.15	$323.50
August 2019	52,700	$39.94	$113.94	$143.42	$6.94	$14.34	$318.58
September 2019	52,760	$40.08	$107.63	$135.36	$5.97	$13.46	$302.50
October 2019	52,643	$43.55	$118.05	$148.56	$6.95	$14.38	$331.49
November 2019	52,387	$37.49	$101.11	$126.50	$5.09	$13.30	$283.49
December 2019	52,385	$35.02	$106.72	$129.86	$5.03	$12.96	$289.60
CY 2019[3]	**52,560**	**$39.68**	**$112.55**	**$137.08**	**$6.57**	**$13.05**	**$308.93**
January 2020	51,740	$47.01	$115.91	$151.37	$6.45	$14.50	$335.23
February 2020	51,070	$39.72	$104.73	$136.29	$6.13	$13.03	$299.89
March 2020	50,820	$32.10	$89.82	$124.16	$5.60	$12.13	$263.82
April 2020	50,697	$23.90	$59.10	$100.82	$2.82	$9.86	$196.49
May 2020	51,903	$38.45	$83.27	$118.67	$4.70	$11.84	$256.94
June 2020	53,590	$39.78	$99.56	$137.25	$7.08	$12.05	$295.72
July 2020	55,460	$45.56	$102.92	$136.26	$6.52	$12.38	$303.63
August 2020	56,368	$52.63	$99.06	$129.72	$6.01	$12.32	$299.74
September 2020	57,006	$35.69	$93.39	$131.10	$6.19	$12.16	$278.53
October 2020	57,418	$33.33	$96.68	$132.78	$5.91	$12.76	$281.47
November 2020	58,070	$33.87	$94.78	$119.53	$5.02	$11.71	$264.91
December 2020	58,626	$35.48	$92.22	$126.45	$5.05	$11.49	$270.69
CY 2020[3]	**54,397**	**$38.13**	**$94.29**	**$128.70**	**$5.62**	**$12.19**	**$278.92**
January 2021	59,089	$39.84	$90.80	$121.41	$5.19	$12.05	$269.28
February 2021	59,414	$28.31	$79.03	$104.49	$4.63	$9.52	$225.97
March 2021	59,864	$35.90	$101.24	$130.34	$5.66	$11.77	$284.91
April 2021	60,010	$32.59	$99.73	$127.33	$6.30	$10.74	$276.69
May 2021	60,641	$38.33	$97.19	$119.76	$4.84	$11.06	$271.18
June 2021	61,139	$41.28	$103.00	$130.16	$5.18	$11.45	$291.07
July 2021	59,248	$47.82	$97.38	$123.79	$4.15	$11.35	$284.49
August 2021	56,422	$67.01	$98.19	$139.10	$4.58	$12.62	$321.51
September 2021	55,101	$49.25	$97.16	$133.62	$4.71	$11.77	$296.51
October 2021	53,607	$39.49	$97.95	$123.31	$4.31	$11.66	$276.72
November 2021	52,343	$44.99	$89.25	$123.24	$4.42	$11.37	$273.27
December 2021	51,472	$40.21	$97.08	$122.43	$4.01	$11.75	$275.48
CY 2021[3]	**57,363**	**$42.09**	**$95.67**	**$124.92**	**$4.83**	**$11.43**	**$278.92**

Annual PMPM Trends

	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
CY 2017 to CY 2018	-6.2%	5.7%	1.3%	-14.4%	4.5%	1.4%
CY 2018 to CY 2019	-5.8%	-1.3%	2.4%	-14.4%	5.1%	-0.4%
CY 2019 to CY 2020	-3.9%	-16.2%	-6.1%	-14.4%	-6.6%	-9.7%
CY 2020 to CY 2021	10.4%	1.5%	-2.9%	-14.1%	-6.2%	0.0%
CY 2019 to CY 2021 (Annualized)	3.0%	-7.8%	-4.5%	-14.2%	-6.4%	-5.0%

[1] MississippiCAN PMPM figures have been adjusted for: the carveout of Zolgensma claims, adjustments related to the 5% assessment application and removal, OPPS reimbursment changes not related to the 5% assessment, PAD reimbursement changes, annual PDL changes to drug costs, AAC inclusion in drug pricing logic, PRTF inclusion in managed care, OP Dental reimbursment changes, GME removal from capitation rates, NET subcapitation changes, provider settlements, emergency ambulance reimbursement increases, financial to encounter adjustments, pharmacy rate freeze, dental reimbursement, and IBNR, and blend MississippiCAN rate cells using consistent enrollment from December 2021 to be directly comparable by month.

[2] CY 2019, and CY 2020 assumed to be fully complete with no explicit IBNR adjustment.

[3] CY 2021 IBNR as reported by CCOs in financial templates.

Exhibit 7D
Mississippi Division of Medicaid
MississippiCAN Historical Completed Non-Pharmacy PMPM Costs and Trends
Children Population

PMPM Costs by Month[1]

Month	Member Months	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
January 2019	320,319	$55.67	$39.04	$80.84	$26.28	$6.29	$208.12
February 2019	319,327	$53.10	$40.46	$81.85	$23.00	$5.50	$203.91
March 2019	318,406	$57.85	$35.01	$71.62	$23.53	$6.01	$194.02
April 2019	318,338	$59.07	$36.74	$75.32	$24.60	$6.44	$202.17
May 2019	319,304	$59.21	$35.26	$68.20	$20.94	$5.60	$189.21
June 2019	319,726	$57.16	$35.91	$58.33	$22.26	$5.20	$178.85
July 2019	318,036	$60.63	$35.85	$67.68	$27.46	$6.93	$198.55
August 2019	315,611	$58.67	$33.71	$76.99	$26.11	$7.30	$202.77
September 2019	314,977	$56.41	$35.03	$75.83	$24.40	$6.63	$198.30
October 2019	315,760	$63.81	$38.29	$82.71	$27.99	$6.51	$219.31
November 2019	317,116	$52.44	$37.62	$76.98	$22.49	$5.96	$195.49
December 2019	319,306	$62.10	$38.31	$74.61	$19.96	$6.19	$201.17
CY 2019[3]	**318,019**	**$58.01**	**$36.77**	**$74.25**	**$24.09**	**$6.21**	**$199.32**
January 2020	319,102	$54.88	$37.18	$83.80	$25.00	$6.75	$207.61
February 2020	316,814	$48.69	$36.25	$79.49	$22.97	$6.18	$193.58
March 2020	315,499	$50.72	$26.87	$62.25	$14.56	$5.48	$159.88
April 2020	315,874	$48.82	$11.98	$42.94	$1.09	$3.59	$108.42
May 2020	319,025	$50.78	$19.86	$49.51	$12.08	$4.35	$136.59
June 2020	325,575	$54.01	$24.97	$59.74	$19.55	$5.07	$163.33
July 2020	331,246	$55.71	$25.32	$61.95	$21.02	$5.33	$169.33
August 2020	336,372	$51.62	$25.07	$63.33	$20.74	$5.92	$166.68
September 2020	339,721	$50.13	$26.69	$64.73	$20.88	$5.56	$167.98
October 2020	343,702	$50.76	$27.87	$68.64	$21.55	$5.61	$174.43
November 2020	348,308	$46.67	$25.89	$62.27	$18.85	$5.25	$158.92
December 2020	352,599	$55.21	$25.10	$61.11	$18.58	$5.17	$165.16
CY 2020[3]	**330,320**	**$51.50**	**$26.09**	**$63.31**	**$18.07**	**$5.36**	**$164.33**
January 2021	356,200	$57.23	$25.49	$63.40	$19.45	$5.15	$170.71
February 2021	358,593	$50.63	$21.90	$56.58	$16.87	$4.71	$150.69
March 2021	360,981	$59.18	$30.18	$68.64	$23.23	$6.07	$187.30
April 2021	361,341	$55.59	$31.31	$71.55	$20.58	$5.82	$184.85
May 2021	363,512	$60.41	$32.23	$66.82	$17.49	$5.85	$182.79
June 2021	365,424	$63.46	$35.35	$67.15	$19.90	$6.20	$192.05
July 2021	351,735	$57.70	$36.07	$70.98	$20.83	$6.32	$191.90
August 2021	333,945	$59.35	$35.86	$91.49	$20.14	$6.10	$212.94
September 2021	322,748	$54.14	$32.79	$80.85	$21.74	$5.81	$195.33
October 2021	313,567	$54.84	$33.66	$76.76	$21.28	$6.23	$192.77
November 2021	305,361	$49.26	$33.14	$77.69	$22.14	$5.58	$187.82
December 2021	299,450	$49.62	$33.90	$73.19	$19.33	$5.45	$181.48
CY 2021[3]	**341,071**	**$55.95**	**$31.82**	**$72.09**	**$20.25**	**$5.77**	**$185.89**

Annual PMPM Trends

		Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
CY 2017 to CY 2018		8.7%	-1.0%	3.8%	-6.5%	3.6%	2.7%
CY 2018 to CY 2019		8.9%	4.9%	10.1%	0.0%	8.5%	7.4%
CY 2019 to CY 2020		-11.2%	-29.1%	-14.7%	-25.0%	-13.8%	-17.6%
CY 2020 to CY 2021		8.6%	22.0%	13.9%	12.0%	7.8%	13.1%
CY 2019 to CY 2021 (Annualized)		-1.8%	-7.0%	-1.5%	-8.3%	-3.6%	-3.4%

[1] MississippiCAN PMPM figures have been adjusted for: the carveout of Zolgensma claims, adjustments related to the 5% assessment application and removal, OPPS reimbursment changes not related to the 5% assessment, PAD reimbursement changes, annual PDL changes to drug costs, AAC inclusion in drug pricing logic, PRTF inclusion in managed care, OP Dental reimbursment changes, GME removal from capitation rates, NET subcapitation changes, provider settlements, emergency ambulance reimbursement increases, financial to encounter adjustments, pharmacy rate freeze, dental reimbursement, and IBNR, and blend MississippiCAN rate cells using consistent enrollment from December 2021 to be directly comparable by month.

[2] CY 2019, and CY 2020 assumed to be fully complete with no explicit IBNR adjustment.

[3] CY 2021 IBNR as reported by CCOs in financial templates.

Exhibit 7E
Mississippi Division of Medicaid
MississippiCAN Historical Completed Non-Pharmacy PMPM Costs and Trends
Deliveries

Per-Delivery Costs by Month[1]

Month	Deliveries	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
January 2019	1,695	$3,986.61	$6.36	$1,127.91	$0.05	$19.20	$5,140.14
February 2019	1,415	$3,944.71	$12.76	$1,101.04	$0.04	$17.57	$5,076.12
March 2019	1,508	$3,983.59	$8.37	$1,088.77	$0.00	$19.28	$5,100.02
April 2019	1,468	$3,904.85	$9.85	$1,086.34	$0.08	$26.65	$5,027.76
May 2019	1,493	$4,103.76	$14.23	$1,123.88	$0.00	$21.75	$5,263.62
June 2019	1,449	$3,936.77	$15.86	$1,076.32	$0.00	$21.09	$5,050.04
July 2019	1,797	$3,864.92	$12.67	$1,074.26	$0.00	$15.48	$4,967.34
August 2019	1,721	$3,920.93	$10.89	$1,113.94	$0.03	$20.65	$5,066.44
September 2019	1,717	$3,975.27	$12.86	$1,123.17	$0.17	$17.94	$5,129.40
October 2019	1,732	$4,080.55	$13.20	$1,178.12	$0.00	$22.64	$5,294.51
November 2019	1,522	$3,936.21	$13.54	$1,162.09	$0.00	$25.46	$5,137.30
December 2019	1,741	$4,067.36	$8.60	$1,161.10	$0.00	$21.76	$5,258.81
CY 2019[3]	**1,605**	**$3,975.46**	**$11.60**	**$1,118.08**	**$0.03**	**$20.79**	**$5,125.96**
January 2020	1,684	$4,005.61	$15.08	$1,148.37	$0.07	$16.84	$5,185.97
February 2020	1,417	$3,978.15	$11.18	$1,144.31	$0.00	$26.62	$5,160.27
March 2020	1,479	$3,996.25	$11.88	$1,122.11	$0.00	$20.04	$5,150.28
April 2020	1,405	$3,950.93	$10.50	$1,125.32	$0.21	$19.14	$5,106.09
May 2020	1,449	$4,018.44	$16.20	$1,162.58	$0.00	$19.58	$5,216.80
June 2020	1,557	$3,964.22	$13.32	$1,141.01	$0.00	$19.67	$5,138.21
July 2020	1,668	$3,983.33	$13.39	$1,168.78	$0.00	$14.82	$5,180.31
August 2020	1,708	$4,139.11	$11.13	$1,193.06	$0.00	$17.68	$5,360.99
September 2020	1,698	$3,954.77	$6.72	$1,125.55	$0.07	$15.07	$5,102.18
October 2020	1,553	$3,884.76	$11.65	$1,184.50	$0.00	$18.76	$5,099.68
November 2020	1,535	$3,846.04	$12.77	$1,120.32	$0.00	$22.37	$5,001.49
December 2020	1,491	$3,792.28	$9.23	$1,147.52	$0.00	$17.87	$4,966.90
CY 2020[3]	**1,554**	**$3,959.49**	**$11.92**	**$1,148.62**	**$0.03**	**$19.04**	**$5,139.10**
January 2021	1,407	$4,269.88	$12.37	$1,149.08	$0.00	$17.68	$5,449.00
February 2021	1,314	$4,338.51	$7.37	$1,105.84	$0.04	$15.96	$5,467.73
March 2021	1,459	$4,219.80	$9.95	$1,093.70	$0.00	$19.23	$5,342.69
April 2021	1,218	$4,353.13	$10.97	$1,139.38	$0.00	$15.08	$5,518.56
May 2021	1,331	$4,216.00	$10.05	$1,101.03	$0.00	$19.13	$5,346.21
June 2021	1,424	$4,281.00	$12.71	$1,107.79	$0.00	$23.12	$5,424.63
July 2021	1,356	$4,403.17	$9.99	$1,115.62	$0.00	$13.70	$5,542.48
August 2021	1,480	$4,574.54	$11.38	$1,112.47	$0.00	$20.46	$5,718.86
September 2021	1,398	$4,436.80	$7.97	$1,147.27	$0.00	$13.67	$5,605.71
October 2021	1,354	$4,347.47	$6.05	$1,100.21	$0.08	$11.60	$5,465.42
November 2021	1,193	$4,330.23	$11.26	$1,102.57	$0.04	$17.15	$5,461.26
December 2021	1,258	$4,335.88	$11.09	$1,093.18	$0.00	$17.63	$5,457.78
CY 2021[3]	**1,349**	**$4,342.20**	**$10.10**	**$1,114.01**	**$0.01**	**$17.04**	**$5,483.36**

Annual PMPM Trends

	Inpatient Hospital Services	Outpatient Hospital Services	Physician Services	Dental Services	Other Services	Non-Pharmacy Total
CY 2017 to CY 2018	1.7%	6.1%	-2.4%	145.9%	46.1%	1.0%
CY 2018 to CY 2019	0.4%	48.7%	-2.4%	12.8%	-35.8%	-0.3%
CY 2019 to CY 2020	-0.4%	2.8%	2.7%	-3.4%	-8.4%	0.3%
CY 2020 to CY 2021	9.7%	-15.3%	-3.0%	-52.4%	-10.5%	6.7%
CY 2019 to CY 2021 (Annualized)	4.5%	-6.7%	-0.2%	-32.2%	-9.5%	3.4%

[1] MississippiCAN PMPM figures have been adjusted for: the carveout of Zolgensma claims, adjustments related to the 5% assessment application and removal, OPPS reimbursment changes not related to the 5% assessment, PAD reimbursement changes, annual PDL changes to drug costs, AAC inclusion in drug pricing logic, PRTF inclusion in managed care, OP Dental reimbursment changes, GME removal from capitation rates, NET subcapitation changes, provider settlements, emergency ambulance reimbursement increases, financial to encounter adjustments, pharmacy rate freeze, dental reimbursement, and IBNR, and blend MississippiCAN rate cells using consistent enrollment from December 2021 to be directly comparable by month.

[2] CY 2019, and CY 2020 assumed to be fully complete with no explicit IBNR adjustment.

[3] CY 2021 IBNR as reported by CCOs in financial templates.

Exhibit 8A
Mississippi Division of Medicaid
MississippiCAN Program
Traditional Rx Trends by Therapeutic Class

	SSI Population			Adult Population			Children Population		
Drug Class	**CY 2021 PMPM**	**Projected SFY 2024 PMPM**	**Annualized CY 2021 to SFY 2024 PMPM Trend**	**CY 2021 PMPM**	**Projected SFY 2024 PMPM**	**Annualized CY 2021 to SFY 2024 PMPM Trend**	**CY 2021 PMPM**	**Projected SFY 2024 PMPM**	**Annualized CY 2021 to SFY 2024 PMPM Trend**
Antiasthmatic and COPD Agents	$16.17	$16.62	1.1%	$3.84	$4.17	3.3%	$2.63	$2.79	2.4%
Anticoagulants	$6.18	$6.98	5.0%	$1.56	$1.85	7.1%	$0.02	$0.02	8.2%
Anticonvulsants	$12.45	$11.35	-3.6%	$1.56	$1.59	0.9%	$0.48	$0.50	2.3%
Antidepressants	$4.84	$5.36	4.1%	$3.32	$3.79	5.4%	$0.23	$0.27	5.7%
Antihistamines and Respiratory Agents	$1.48	$1.49	0.2%	$0.89	$0.89	0.2%	$1.28	$1.29	0.2%
Anti-Infective Agents	$4.45	$4.16	-2.7%	$3.07	$2.87	-2.7%	$1.89	$1.77	-2.7%
Antipsychotic	$47.07	$55.30	6.7%	$4.85	$5.70	6.7%	$0.50	$0.57	4.8%
Cardiovascular	$11.12	$11.74	2.2%	$3.05	$3.22	2.2%	$0.39	$0.41	2.1%
Contraceptives	$0.87	$0.88	0.7%	$2.79	$2.84	0.7%	$0.64	$0.65	0.7%
Dermatological	$1.24	$1.10	-4.7%	$0.66	$0.59	-4.7%	$1.31	$1.35	1.0%
Diabetes	$44.72	$54.12	7.9%	$15.39	$18.63	7.9%	$0.99	$1.20	7.9%
Diabetic Supplies	$1.05	$1.16	4.0%	$0.40	$0.45	4.0%	$0.06	$0.06	4.0%
Endocrine and Metabolic Agents	$1.32	$1.41	2.5%	$0.76	$0.81	2.5%	$0.33	$0.35	1.7%
Gastrointestinal Agents	$7.67	$7.72	0.2%	$2.53	$2.68	2.3%	$1.24	$1.27	1.1%
Hematological Agents	$1.58	$1.71	3.2%	$0.26	$0.29	3.2%	$0.02	$0.02	3.2%
HIV	$27.66	$33.46	7.9%	$6.76	$7.45	3.9%	$0.11	$0.12	3.9%
Neurological Agents	$3.37	$3.08	-3.5%	$1.04	$0.95	-3.5%	$0.02	$0.02	-3.5%
Ophthalmic Agents	$1.75	$1.92	3.7%	$0.48	$0.53	3.7%	$0.15	$0.17	3.7%
Other	$3.24	$4.13	10.3%	$1.43	$1.82	10.3%	$0.91	$0.97	2.5%
Pain	$3.45	$3.48	0.3%	$2.18	$2.20	0.3%	$0.24	$0.25	0.6%
Pain - Migraine	$1.28	$1.70	11.8%	$1.26	$1.66	11.8%	$0.03	$0.03	7.8%
Stimulants and Attention Disorders	$8.99	$8.50	-2.2%	$1.41	$1.33	-2.2%	$7.48	$7.16	-1.7%
Substance Abuse	$2.30	$2.53	3.9%	$4.07	$4.48	3.9%	$0.01	$0.01	2.3%
Transplant Agents	$1.15	$1.20	1.7%	$0.17	$0.17	1.7%	$0.02	$0.03	1.7%
Vaccines	$1.13	$0.83	-11.4%	$0.82	$0.60	-11.4%	$0.34	$0.25	-11.4%
Vitamins and Nutritionals	$3.92	$4.09	1.7%	$0.79	$0.83	1.7%	$0.22	$0.23	1.7%
Total Traditional	**$220.44**	**$246.01**	**4.5%**	**$65.35**	**$72.37**	**4.2%**	**$21.56**	**$21.76**	**0.4%**

Exhibit 8A
Mississippi Division of Medicaid
MississippiCAN Program
Specialty Rx Trends by Therapeutic Class

	SSI Population			Adult Population			Children Population		
Drug Class	**CY 2021 PMPM**	**Projected SFY 2024 PMPM**	**Annualized CY 2021 to SFY 2024 PMPM Trend**	**CY 2021 PMPM**	**Projected SFY 2024 PMPM**	**Annualized CY 2021 to SFY 2024 PMPM Trend**	**CY 2021 PMPM**	**Projected SFY 2024 PMPM**	**Annualized CY 2021 to SFY 2024 PMPM Trend**
Antiasthmatic and COPD Agents	$0.74	$0.96	10.6%	$0.34	$0.41	8.2%	$0.14	$0.17	8.2%
Anticonvulsants	$4.00	$5.23	11.3%	$0.01	$0.01	11.3%	$0.13	$0.17	11.3%
Anti-Inflammatory	$32.00	$35.30	4.0%	$17.83	$22.22	9.2%	$2.55	$3.03	7.1%
Atopic Dermatitis - Monoclonal Antibodies	$2.27	$3.18	14.4%	$1.35	$1.54	5.5%	$1.10	$1.72	19.6%
Cancer - Chemotherapy	$0.39	$0.47	8.1%	$0.10	$0.13	8.1%	$0.03	$0.04	8.1%
Cancer - Non-chemotherapy	$16.99	$19.21	5.0%	$1.85	$2.09	5.0%	$0.18	$0.20	5.0%
Cancer - Others	$0.09	$0.10	1.7%	$0.00	$0.00	1.7%	$0.00	$0.00	1.7%
Cardiovascular	$5.29	$6.17	6.3%	$0.01	$0.02	6.3%	$0.05	$0.06	6.3%
Chelating Agents	$4.21	$4.20	0.0%	$0.00	$0.00	0.0%	$0.05	$0.05	0.0%
Contraceptives	$0.00	$0.00	4.0%	$0.12	$0.13	4.0%	$0.00	$0.00	4.0%
Cystic Fibrosis Agents	$9.86	$11.76	7.3%	$0.16	$0.19	7.3%	$1.43	$1.71	7.3%
Endocrine and Metabolic Agents	$4.65	$6.09	11.4%	$2.71	$3.55	11.4%	$1.89	$2.48	11.4%
Gastrointestinal Agents	$1.53	$2.05	12.5%	$0.00	$0.00	0.0%	$0.01	$0.01	12.5%
Growth Hormones	$2.03	$2.41	7.1%	$0.01	$0.01	4.0%	$0.73	$0.87	7.1%
Hematological Agents	$2.45	$2.73	4.4%	$0.41	$0.46	4.4%	$0.07	$0.08	4.4%
Hemophilia	$0.00	$0.00	0.0%	$0.00	$0.00	0.0%	$0.02	$0.02	8.7%
Hepatitis	$2.82	$2.83	0.1%	$1.23	$1.28	1.8%	$0.06	$0.07	2.0%
Hereditary Angioedema Agents	$1.01	$1.20	7.1%	$0.00	$0.00	0.0%	$0.26	$0.31	7.1%
Immune Serums	$3.23	$3.72	5.9%	$2.15	$2.47	5.9%	$0.07	$0.08	5.9%
Multiple Sclerosis	$4.53	$4.82	2.5%	$2.33	$2.48	2.5%	$0.05	$0.06	2.5%
Neurological Agents	$5.08	$6.21	8.4%	$0.34	$0.38	5.3%	$0.00	$0.00	5.3%
Other	$4.69	$5.78	8.7%	$4.55	$3.69	-8.0%	$0.80	$0.98	8.7%
Total Specialty	**$107.88**	**$124.43**	**5.9%**	**$35.50**	**$41.08**	**6.0%**	**$9.64**	**$12.11**	**9.6%**

Exhibit 10A
Mississippi Division of Medicaid
Summary of CY 2021 MississippiCAN Encounter Claims
Summary of Total Costs by Rate Cell

	Total Allowed Cost													
Service Category	**Non-Newborn SSI / Disabled**	**Breast and Cervical Cancer**	**MA Adult - Non-Deliveries**	**Deliveries - MA Adult**	**Pregnant Women - Non-Deliveries**	**Deliveries - Pregnant Women**	**SSI / Disabled Newborn**	**Non-SSI Newborns 0 to 2 Months**	**Non-SSI Newborns 3 to 12 Months**	**Foster Care**	**MYPAC**	**MA Children**	**Quasi-CHIP**	**All MSCAN Rate Cells**
Member Months	745,395	1,708	570,832	570,832	117,512	117,512	5,146	70,289	238,386	79,811	9,828	3,350,611	348,614	5,538,132
Inpatient Facility Services														
Medical	$42,515,207	$140,988	$7,642,740	$0	$273,976	$0	$926,992	$2,027,472	$3,058,123	$196,459	$82,934	$7,873,668	$782,459	$65,521,016
Surgical	$59,631,045	$121,723	$11,364,573	$0	$326,949	$0	$1,842,525	$4,409,541	$2,940,623	$499,821	$63,877	$12,992,004	$1,390,727	$95,583,408
Maternity / Deliveries	$2,018,335	$0	$1,560,891	$15,299,062	$2,500,390	$50,872,673	$17,462,603	$86,170,901	$482,559	$69,261	$7,864	$3,513,448	$376,668	$180,334,655
Psychiatric / Substance Abuse	$21,640,384	$10,192	$3,355,905	$0	$141,760	$0	$0	$0	$5,433	$17,648,883	$3,930,126	$29,545,905	$3,284,262	$79,562,849
Skilled Nursing Facility	$4,713	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,713
Missing Data	$321,171	$664	$64,726	$40,066	$8,029	$137,597	$64,369	$231,381	$17,342	$2,844	$628	$112,359	$12,238	$1,013,416
Inpatient Behavioral Health Total	**$7,368,400**	**$0**	**$805,357**	**$0**	**$45,207**	**$0**	**$0**	**$0**	**$0**	**$16,546,301**	**$3,010,904**	**$25,071,862**	**$2,668,744**	**$55,516,774**
Inpatient Facility Total	**$126,130,856**	**$273,566**	**$23,988,835**	**$15,339,129**	**$3,251,104**	**$51,010,270**	**$20,296,488**	**$92,839,295**	**$6,504,079**	**$18,417,268**	**$4,085,429**	**$54,037,384**	**$5,846,354**	**$422,020,058**
Outpatient Facility Services														
Emergency Room	$22,398,304	$42,932	$14,507,752	$9,059	$3,403,797	$30,732	$260,099	$1,456,487	$5,199,939	$575,007	$220,530	$28,534,785	$2,160,197	$78,799,620
Urgent Care	$0	$0	$0	$0	$0	$0	$147	$0	$294	$0	$107	$2,956	$373	$3,877
Radiology / Pathology	$23,538,125	$457,258	$12,045,774	$5,485	$3,317,862	$24,885	$162,105	$723,400	$2,742,955	$512,724	$148,828	$19,215,783	$1,883,645	$64,778,830
Psychiatric / Alcohol & Drug Abuse	$3,837,018	$0	$115,129	$0	$4,155	$0	$0	$0	$0	$842,050	$26,014	$9,068,840	$441,573	$14,334,779
Pharmacy	$35,673,482	$834,223	$5,897,660	$5,059	$1,230,167	$18,608	$15,930	$88,015	$234,989	$91,028	$23,979	$5,312,712	$566,500	$49,992,352
Other	$56,204,488	$434,356	$20,556,059	$26,095	$3,860,056	$41,255	$669,938	$1,302,517	$3,882,727	$1,388,861	$189,881	$36,059,874	$3,450,129	$128,066,236
Missing Data	$451,050	$4,008	$176,871	$165	$35,106	$376	$3,279	$12,515	$34,958	$8,433	$3,620	$398,012	$40,218	$1,168,612
Outpatient Behavioral Health Total	**$3,577,373**	**$0**	**$11,979**	**$0**	**$490**	**$0**	**$0**	**$0**	**$0**	**$841,979**	**$26,028**	**$9,055,103**	**$443,905**	**$13,956,856**
Outpatient Facility Total	**$142,102,467**	**$1,772,777**	**$53,299,245**	**$45,863**	**$11,851,142**	**$115,855**	**$1,111,498**	**$3,582,934**	**$12,095,861**	**$3,418,103**	**$612,960**	**$98,592,963**	**$8,542,635**	**$337,144,306**
Physician Services														
IP Visits	$11,756,317	$28,230	$2,080,933	$81,107	$296,711	$185,583	$6,354,299	$12,542,533	$1,909,157	$254,284	$167,865	$2,693,443	$288,426	$38,638,890
IP Surgery	$3,758,289	$14,628	$957,283	$31,939	$87,771	$67,949	$342,187	$443,196	$315,250	$51,073	$15,555	$1,328,464	$148,878	$7,562,462
Office / Home Visits	$32,951,187	$142,089	$19,421,745	$1,912	$1,327,155	$3,569	$384,348	$2,826,008	$8,567,405	$2,124,164	$361,125	$66,401,757	$6,519,600	$141,032,063
Preventive Exams & Immunizations	$4,480,916	$15,284	$6,861,261	$154,310	$11,060,181	$363,829	$197,194	$8,107,592	$9,162,687	$657,989	$87,471	$22,948,064	$1,651,252	$65,748,031
Urgent Care Visits	$361,486	$1,024	$658,179	$0	$66,227	$0	$789	$1,878	$113,962	$76,122	$13,294	$2,563,864	$283,353	$4,140,178
ER Visits and Observation Care	$7,395,036	$13,769	$4,726,002	$15,278	$1,214,250	$58,919	$83,211	$513,102	$1,682,305	$191,079	$78,903	$9,380,426	$701,414	$26,053,694
OP Surgery	$11,146,181	$120,146	$5,891,490	$179	$315,805	$1,245	$100,054	$211,009	$838,249	$374,165	$45,429	$10,743,625	$1,077,100	$30,864,677
Physical Therapy	$8,126,988	$12,436	$1,379,715	$0	$40,330	$0	$181,084	$11,473	$358,867	$756,223	$30,054	$9,293,434	$726,492	$20,917,096
Psychiatric / Substance Abuse	$29,834,578	$13,503	$4,467,091	$1,302	$242,104	$1,824	$980	$2,571	$2,938	$3,982,305	$18,505,714	$31,802,813	$3,625,175	$92,482,899
Radiology / Pathology	$12,191,813	$173,512	$10,200,463	$147,139	$5,765,373	$436,029	$201,656	$617,547	$2,812,490	$573,138	$110,724	$22,373,113	$2,199,284	$57,802,281
Vision, Hearing, and Speech Exams	$2,852,452	$6,531	$1,698,694	$73	$279,045	$166	$25,462	$20,830	$78,545	$293,955	$41,984	$7,690,964	$1,064,887	$14,053,587
Other	$24,648,428	$943,832	$5,051,861	$3,730,824	$907,953	$12,565,313	$403,304	$459,533	$523,676	$952,268	$4,440,133	$7,357,766	$1,142,725	$63,127,616
Missing Data	$284,422	$3,634	$143,952	$9,111	$53,138	$35,392	$14,247	$77,739	$61,089	$5,630	$2,099	$396,572	$42,497	$1,129,523
Physician Behavioral Health Total	**$32,276,695**	**$14,427**	**$4,843,313**	**$1,477**	**$262,048**	**$1,588**	**$3,069**	**$11,071**	**$116,809**	**$4,460,714**	**$22,866,978**	**$35,570,294**	**$4,033,095**	**$104,461,576**
Physician Total	**$149,788,094**	**$1,488,618**	**$63,538,671**	**$4,173,173**	**$21,656,043**	**$13,719,818**	**$8,288,815**	**$25,835,012**	**$26,426,621**	**$10,292,394**	**$23,900,350**	**$194,974,304**	**$19,471,084**	**$563,552,998**
Pharmacy Services														
Pharmacy	$244,050,225	$937,031	$64,635,824	$88,015	$4,651,709	$241,212	$3,083,084	$797,579	$5,639,218	$7,135,304	$1,777,312	$96,386,398	$13,445,110	$442,868,023
Missing Data	$709,635	$2,391	$184,277	$296	$12,282	$649	$5,765	$2,737	$17,275	$17,013	$3,113	$331,235	$45,889	$1,332,557
Pharmacy Total	**$244,759,861**	**$939,423**	**$64,820,101**	**$88,311**	**$4,663,991**	**$241,861**	**$3,088,849**	**$800,317**	**$5,656,492**	**$7,152,317**	**$1,780,425**	**$96,717,634**	**$13,490,999**	**$444,200,580**
Dental Services														
Dental	$6,203,061	$6,081	$2,908,628	$110	$424,147	$109	$3,972	$41,723	$259,455	$1,987,397	$300,649	$71,343,280	$9,790,370	$93,268,982
Missing Data	$19,381	$22	$8,256	$0	$1,252	$0	$5	$32	$67	$3,314	$180	$217,179	$34,272	$283,961
Dental Total	**$6,222,442**	**$6,103**	**$2,916,885**	**$110**	**$425,399**	**$109**	**$3,977**	**$41,755**	**$259,522**	**$1,990,711**	**$300,829**	**$71,560,459**	**$9,824,641**	**$93,552,942**
Other Services														
Ambulance	$9,399,082	$14,684	$2,544,149	$87,803	$434,239	$169,891	$125,108	$772,501	$510,350	$146,924	$124,493	$3,978,738	$337,317	$18,645,278
Non-Emergency Transportation	$8,433,615	$47,169	$888,161	$4,584	$197,050	$6,159	$117,118	$32,220	$109,594	$30,955	$31,111	$1,113,900	$61,989	$11,073,624
DME	$19,249,003	$48,369	$2,408,939	$1,682	$262,612	$5,651	$624,281	$98,965	$556,710	$564,533	$18,131	$5,679,924	$932,499	$30,451,300
Glasses / Contacts	$1,198,643	$3,178	$816,944	$86	$152,224	$108	$148	$194	$1,654	$159,670	$26,825	$4,186,406	$628,251	$7,174,331
Other	$10,973,062	$32,309	$123,013	$0	$7,733	$18	$408,038	$9,107	$236,380	$390,802	$16,973	$1,221,311	$104,522	$13,523,268
Missing Data	$5,315,554	$9,818	$957,956	$10,234	$132,930	$21,815	$27,225	$99,138	$346,102	$578,060	$28,524	$6,329,942	$634,125	$14,491,423
Other Behavioral Health Total	**$608,903**	**$443**	**$73,974**	**$0**	**$3,304**	**$0**	**$0**	**$0**	**$0**	**$32,327**	**$6,031**	**$509,980**	**$75,879**	**$1,310,842**
Other Total	**$54,568,959**	**$155,527**	**$7,739,161**	**$104,389**	**$1,186,788**	**$203,642**	**$1,301,918**	**$1,012,125**	**$1,760,790**	**$1,870,943**	**$246,057**	**$22,510,221**	**$2,698,704**	**$95,359,224**
Total Behavioral Health	**$43,831,370**	**$14,870**	**$5,734,623**	**$1,477**	**$311,049**	**$1,588**	**$3,069**	**$11,071**	**$116,809**	**$21,881,321**	**$25,909,941**	**$70,207,239**	**$7,221,623**	**$175,246,048**
Grand Total	**$723,572,679**	**$4,636,014**	**$216,302,898**	**$19,750,975**	**$43,034,467**	**$65,291,555**	**$34,091,546**	**$124,111,438**	**$52,703,365**	**$43,141,736**	**$30,926,050**	**$538,392,966**	**$59,874,417**	**$1,955,830,108**

Exhibit 10B
Mississippi Division of Medicaid
Summary of CY 2021 MississippiCAN Encounter Claims
Summary of Allowed PMPM by Rate Cell

	Non-Newborn SSI / Disabled	Breast and Cervical Cancer	MA Adult - Non-Deliveries	Deliveries - MA Adult	Pregnant Women - Non-Deliveries	Deliveries - Pregnant Women	SSI / Disabled Newborn	Non-SSI Newborns 0 to 2 Months	Non-SSI Newborns 3 to 12 Months	Foster Care	MYPAC	MA Children	Quasi-CHIP	All MSCAN Rate Cells
Member Months	745,395	1,708	570,832	570,832	117,512	117,512	5,146	70,289	238,386	79,811	9,828	3,350,611	348,614	5,538,132
	PMPM Allowed Cost													
Service Category														
Inpatient Facility Services														
Medical	$57.04	$82.55	$13.39	$0.00	$2.33	$0.00	$180.14	$28.84	$12.83	$2.46	$8.44	$2.35	$2.24	$11.83
Surgical	$80.00	$71.27	$19.91	$0.00	$2.78	$0.00	$358.05	$62.73	$12.34	$6.26	$6.50	$3.88	$3.99	$17.26
Maternity / Deliveries	$2.71	$0.00	$2.73	$26.80	$21.28	$432.91	$3,393.43	$1,225.95	$2.02	$0.87	$0.80	$1.05	$1.08	$32.56
Psychiatric / Substance Abuse	$29.03	$5.97	$5.88	$0.00	$1.21	$0.00	$0.00	$0.00	$0.02	$221.13	$399.89	$8.82	$9.42	$14.37
Skilled Nursing Facility	$0.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Missing Data	$0.43	$0.39	$0.11	$0.07	$0.07	$1.17	$12.51	$3.29	$0.07	$0.04	$0.06	$0.03	$0.04	$0.18
Inpatient Behavioral Health Total	**$9.89**	**$0.00**	**$1.41**	**$0.00**	**$0.38**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$207.32**	**$306.36**	**$7.48**	**$7.66**	**$10.02**
Inpatient Facility Total	**$169.21**	**$160.17**	**$42.02**	**$26.87**	**$27.67**	**$434.09**	**$3,944.13**	**$1,320.82**	**$27.28**	**$230.76**	**$415.69**	**$16.13**	**$16.77**	**$76.20**
Outpatient Facility Services														
Emergency Room	$30.05	$25.14	$25.42	$0.02	$28.97	$0.26	$50.54	$20.72	$21.81	$7.20	$22.44	$8.52	$6.20	$14.23
Urgent Care	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.03	$0.00	$0.00	$0.00	$0.01	$0.00	$0.00	$0.00
Radiology / Pathology	$31.58	$267.72	$21.10	$0.01	$28.23	$0.21	$31.50	$10.29	$11.51	$6.42	$15.14	$5.74	$5.40	$11.70
Psychiatric / Alcohol & Drug Abuse	$5.15	$0.00	$0.20	$0.00	$0.04	$0.00	$0.00	$0.00	$0.00	$10.55	$2.65	$2.71	$1.27	$2.59
Pharmacy	$47.86	$488.42	$10.33	$0.01	$10.47	$0.16	$3.10	$1.25	$0.99	$1.14	$2.44	$1.59	$1.63	$9.03
Other	$75.40	$254.31	$36.01	$0.05	$32.85	$0.35	$130.19	$18.53	$16.29	$17.40	$19.32	$10.76	$9.90	$23.12
Missing Data	$0.61	$2.35	$0.31	$0.00	$0.30	$0.00	$0.64	$0.18	$0.15	$0.11	$0.37	$0.12	$0.12	$0.21
Outpatient Behavioral Health Total	**$4.80**	**$0.00**	**$0.02**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$10.55**	**$2.65**	**$2.70**	**$1.27**	**$2.52**
Outpatient Facility Total	**$190.64**	**$1,037.93**	**$93.37**	**$0.08**	**$100.85**	**$0.99**	**$215.99**	**$50.97**	**$50.74**	**$42.83**	**$62.37**	**$29.43**	**$24.50**	**$60.88**
Physician Services														
IP Visits	$15.77	$16.53	$3.65	$0.14	$2.52	$1.58	$1,234.80	$178.44	$8.01	$3.19	$17.08	$0.80	$0.83	$6.98
IP Surgery	$5.04	$8.56	$1.68	$0.06	$0.75	$0.58	$66.50	$6.31	$1.32	$0.64	$1.58	$0.40	$0.43	$1.37
Office / Home Visits	$44.21	$83.19	$34.02	$0.00	$11.29	$0.03	$74.69	$40.21	$35.94	$26.61	$36.74	$19.82	$18.70	$25.47
Preventive Exams & Immunizations	$6.01	$8.95	$12.02	$0.27	$94.12	$3.10	$38.32	$115.35	$38.44	$8.24	$8.90	$6.85	$4.74	$11.87
Urgent Care Visits	$0.48	$0.60	$1.15	$0.00	$0.56	$0.00	$0.15	$0.03	$0.48	$0.95	$1.35	$0.77	$0.81	$0.75
ER Visits and Observation Care	$9.92	$8.06	$8.28	$0.03	$10.33	$0.50	$16.17	$7.30	$7.06	$2.39	$8.03	$2.80	$2.01	$4.70
OP Surgery	$14.95	$70.34	$10.32	$0.00	$2.69	$0.01	$19.44	$3.00	$3.52	$4.69	$4.62	$3.21	$3.09	$5.57
Physical Therapy	$10.90	$7.28	$2.42	$0.00	$0.34	$0.00	$35.19	$0.16	$1.51	$9.48	$3.06	$2.77	$2.08	$3.78
Psychiatric / Substance Abuse	$40.03	$7.91	$7.83	$0.00	$2.06	$0.02	$0.19	$0.04	$0.01	$49.90	$1,882.96	$9.49	$10.40	$16.70
Radiology / Pathology	$16.36	$101.59	$17.87	$0.26	$49.06	$3.71	$39.19	$8.79	$11.80	$7.18	$11.27	$6.68	$6.31	$10.44
Vision, Hearing, and Speech Exams	$3.83	$3.82	$2.98	$0.00	$2.37	$0.00	$4.95	$0.30	$0.33	$3.68	$4.27	$2.30	$3.05	$2.54
Other	$33.07	$552.60	$8.85	$6.54	$7.73	$106.93	$78.37	$6.54	$2.20	$11.93	$451.78	$2.20	$3.28	$11.40
Missing Data	$0.38	$2.13	$0.25	$0.02	$0.45	$0.30	$2.77	$1.11	$0.26	$0.07	$0.21	$0.12	$0.12	$0.20
Physician Behavioral Health Total	**$43.30**	**$8.45**	**$8.48**	**$0.00**	**$2.23**	**$0.01**	**$0.60**	**$0.16**	**$0.49**	**$55.89**	**$2,326.72**	**$10.62**	**$11.57**	**$18.86**
Physician Total	**$200.95**	**$871.56**	**$111.31**	**$7.31**	**$184.29**	**$116.75**	**$1,610.73**	**$367.55**	**$110.86**	**$128.96**	**$2,431.86**	**$58.19**	**$55.85**	**$101.76**
Pharmacy Services														
Pharmacy	$327.41	$548.61	$113.23	$0.15	$39.58	$2.05	$599.12	$11.35	$23.66	$89.40	$180.84	$28.77	$38.57	$79.97
Missing Data	$0.95	$1.40	$0.32	$0.00	$0.10	$0.01	$1.12	$0.04	$0.07	$0.21	$0.32	$0.10	$0.13	$0.24
Pharmacy Total	**$328.36**	**$550.01**	**$113.55**	**$0.15**	**$39.69**	**$2.06**	**$600.24**	**$11.39**	**$23.73**	**$89.62**	**$181.16**	**$28.87**	**$38.70**	**$80.21**
Dental Services														
Dental	$8.32	$3.56	$5.10	$0.00	$3.61	$0.00	$0.77	$0.59	$1.09	$24.90	$30.59	$21.29	$28.08	$16.84
Missing Data	$0.03	$0.01	$0.01	$0.00	$0.01	$0.00	$0.00	$0.00	$0.00	$0.04	$0.02	$0.06	$0.10	$0.05
Dental Total	**$8.35**	**$3.57**	**$5.11**	**$0.00**	**$3.62**	**$0.00**	**$0.77**	**$0.59**	**$1.09**	**$24.94**	**$30.61**	**$21.36**	**$28.18**	**$16.89**
Other Services														
Ambulance	$12.61	$8.60	$4.46	$0.15	$3.70	$1.45	$24.31	$10.99	$2.14	$1.84	$12.67	$1.19	$0.97	$3.37
Non-Emergency Transportation	$11.31	$27.62	$1.56	$0.01	$1.68	$0.05	$22.76	$0.46	$0.46	$0.39	$3.17	$0.33	$0.18	$2.00
DME	$25.82	$28.32	$4.22	$0.00	$2.23	$0.05	$121.31	$1.41	$2.34	$7.07	$1.84	$1.70	$2.67	$5.50
Glasses / Contacts	$1.61	$1.86	$1.43	$0.00	$1.30	$0.00	$0.03	$0.00	$0.01	$2.00	$2.73	$1.25	$1.80	$1.30
Other	$14.72	$18.92	$0.22	$0.00	$0.07	$0.00	$79.29	$0.13	$0.99	$4.90	$1.73	$0.36	$0.30	$2.44
Missing Data	$7.13	$5.75	$1.68	$0.02	$1.13	$0.19	$5.29	$1.41	$1.45	$7.24	$2.90	$1.89	$1.82	$2.62
Other Behavioral Health Total	**$0.82**	**$0.26**	**$0.13**	**$0.00**	**$0.03**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.41**	**$0.61**	**$0.15**	**$0.22**	**$0.24**
Other Total	**$73.21**	**$91.06**	**$13.56**	**$0.18**	**$10.10**	**$1.73**	**$253.00**	**$14.40**	**$7.39**	**$23.44**	**$25.04**	**$6.72**	**$7.74**	**$17.22**
Total Behavioral Health	**$58.80**	**$8.71**	**$10.05**	**$0.00**	**$2.65**	**$0.01**	**$0.60**	**$0.16**	**$0.49**	**$274.16**	**$2,636.34**	**$20.95**	**$20.72**	**$31.64**
Grand Total	**$970.72**	**$2,714.29**	**$378.93**	**$34.60**	**$366.21**	**$555.62**	**$6,624.86**	**$1,765.73**	**$221.08**	**$540.55**	**$3,146.73**	**$160.69**	**$171.75**	**$353.16**

Exhibit 10C
Mississippi Division of Medicaid
Summary of CY 2021 MississippiCAN Encounter Claims
Summary of Total Costs by Rate Cell

Service Category	Non-Newborn SSI / Disabled	Breast and Cervical Cancer	MA Adult - Non-Deliveries	Deliveries - MA Adult	Pregnant Women - Non-Deliveries	Deliveries - Pregnant Women	SSI / Disabled Newborn	Non-SSI Newborns 0 to 2 Months	Non-SSI Newborns 3 to 12 Months	Foster Care	MYPAC	MA Children	Quasi-CHIP	All MSCAN Rate Cells
Member Months	745,395	1,708	570,832	570,832	117,512	117,512	5,146	70,289	238,386	79,811	9,828	3,350,611	348,614	5,538,132
	% of Total Allowed Cost													
Inpatient Facility Services														
Medical	5.9%	3.0%	3.5%	0.0%	0.6%	0.0%	2.7%	1.6%	5.8%	0.5%	0.3%	1.5%	1.3%	3.4%
Surgical	8.2%	2.6%	5.3%	0.0%	0.8%	0.0%	5.4%	3.6%	5.6%	1.2%	0.2%	2.4%	2.3%	4.9%
Maternity / Deliveries	0.3%	0.0%	0.7%	77.5%	5.8%	77.9%	51.2%	69.4%	0.9%	0.2%	0.0%	0.7%	0.6%	9.2%
Psychiatric / Substance Abuse	3.0%	0.2%	1.6%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	40.9%	12.7%	5.5%	5.5%	4.1%
Skilled Nursing Facility	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Missing Data	0.0%	0.0%	0.0%	0.2%	0.0%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Inpatient Behavioral Health Total	**1.0%**	**0.0%**	**0.4%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**38.4%**	**9.7%**	**4.7%**	**4.5%**	**2.8%**
Inpatient Facility Total	**17.4%**	**5.9%**	**11.1%**	**77.7%**	**7.6%**	**78.1%**	**59.5%**	**74.8%**	**12.3%**	**42.7%**	**13.2%**	**10.0%**	**9.8%**	**21.6%**
Outpatient Facility Services														
Emergency Room	3.1%	0.9%	6.7%	0.0%	7.9%	0.0%	0.8%	1.2%	9.9%	1.3%	0.7%	5.3%	3.6%	4.0%
Urgent Care	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Radiology / Pathology	3.3%	9.9%	5.6%	0.0%	7.7%	0.0%	0.5%	0.6%	5.2%	1.2%	0.5%	3.6%	3.1%	3.3%
Psychiatric / Alcohol & Drug Abuse	0.5%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	0.1%	1.7%	0.7%	0.7%
Pharmacy	4.9%	18.0%	2.7%	0.0%	2.9%	0.0%	0.0%	0.1%	0.4%	0.2%	0.1%	1.0%	0.9%	2.6%
Other	7.8%	9.4%	9.5%	0.1%	9.0%	0.1%	2.0%	1.0%	7.4%	3.2%	0.6%	6.7%	5.8%	6.5%
Missing Data	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%
Outpatient Behavioral Health Total	**0.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**2.0%**	**0.1%**	**1.7%**	**0.7%**	**0.7%**
Outpatient Facility Total	**19.6%**	**38.2%**	**24.6%**	**0.2%**	**27.5%**	**0.2%**	**3.3%**	**2.9%**	**23.0%**	**7.9%**	**2.0%**	**18.3%**	**14.3%**	**17.2%**
Physician Services														
IP Visits	1.6%	0.6%	1.0%	0.4%	0.7%	0.3%	18.6%	10.1%	3.6%	0.6%	0.5%	0.5%	0.5%	2.0%
IP Surgery	0.5%	0.3%	0.4%	0.2%	0.2%	0.1%	1.0%	0.4%	0.6%	0.1%	0.1%	0.2%	0.2%	0.4%
Office / Home Visits	4.6%	3.1%	9.0%	0.0%	3.1%	0.0%	1.1%	2.3%	16.3%	4.9%	1.2%	12.3%	10.9%	7.2%
Preventive Exams & Immunizations	0.6%	0.3%	3.2%	0.8%	25.7%	0.6%	0.6%	6.5%	17.4%	1.5%	0.3%	4.3%	2.8%	3.4%
Urgent Care Visits	0.0%	0.0%	0.3%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.2%	0.0%	0.5%	0.5%	0.2%
ER Visits and Observation Care	1.0%	0.3%	2.2%	0.1%	2.8%	0.1%	0.2%	0.4%	3.2%	0.4%	0.3%	1.7%	1.2%	1.3%
OP Surgery	1.5%	2.6%	2.7%	0.0%	0.7%	0.0%	0.3%	0.2%	1.6%	0.9%	0.1%	2.0%	1.8%	1.6%
Physical Therapy	1.1%	0.3%	0.6%	0.0%	0.1%	0.0%	0.5%	0.0%	0.7%	1.8%	0.1%	1.7%	1.2%	1.1%
Psychiatric / Substance Abuse	4.1%	0.3%	2.1%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	9.2%	59.8%	5.9%	6.1%	4.7%
Radiology / Pathology	1.7%	3.7%	4.7%	0.7%	13.4%	0.7%	0.6%	0.5%	5.3%	1.3%	0.4%	4.2%	3.7%	3.0%
Vision, Hearing, and Speech Exams	0.4%	0.1%	0.8%	0.0%	0.6%	0.0%	0.1%	0.0%	0.1%	0.7%	0.1%	1.4%	1.8%	0.7%
Other	3.4%	20.4%	2.3%	18.9%	2.1%	19.2%	1.2%	0.4%	1.0%	2.2%	14.4%	1.4%	1.9%	3.2%
Missing Data	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%
Physician Behavioral Health Total	**4.5%**	**0.3%**	**2.2%**	**0.0%**	**0.6%**	**0.0%**	**0.0%**	**0.0%**	**0.2%**	**10.3%**	**73.9%**	**6.6%**	**6.7%**	**5.3%**
Physician Total	**20.7%**	**32.1%**	**29.4%**	**21.1%**	**50.3%**	**21.0%**	**24.3%**	**20.8%**	**50.1%**	**23.9%**	**77.3%**	**36.2%**	**32.5%**	**28.8%**
Pharmacy Services														
Pharmacy	33.7%	20.2%	29.9%	0.4%	10.8%	0.4%	9.0%	0.6%	10.7%	16.5%	5.7%	17.9%	22.5%	22.6%
Missing Data	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
Pharmacy Total	**33.8%**	**20.3%**	**30.0%**	**0.4%**	**10.8%**	**0.4%**	**9.1%**	**0.6%**	**10.7%**	**16.6%**	**5.8%**	**18.0%**	**22.5%**	**22.7%**
Dental Services														
Dental	0.9%	0.1%	1.3%	0.0%	1.0%	0.0%	0.0%	0.0%	0.5%	4.6%	1.0%	13.3%	16.4%	4.8%
Missing Data	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Dental Total	**0.9%**	**0.1%**	**1.3%**	**0.0%**	**1.0%**	**0.0%**	**0.0%**	**0.0%**	**0.5%**	**4.6%**	**1.0%**	**13.3%**	**16.4%**	**4.8%**
Other Services														
Ambulance	1.3%	0.3%	1.2%	0.4%	1.0%	0.3%	0.4%	0.6%	1.0%	0.3%	0.4%	0.7%	0.6%	1.0%
Non-Emergency Transportation	1.2%	1.0%	0.4%	0.0%	0.5%	0.0%	0.3%	0.0%	0.2%	0.1%	0.1%	0.2%	0.1%	0.6%
DME	2.7%	1.0%	1.1%	0.0%	0.6%	0.0%	1.8%	0.1%	1.1%	1.3%	0.1%	1.1%	1.6%	1.6%
Glasses / Contacts	0.2%	0.1%	0.4%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%	0.1%	0.8%	1.0%	0.4%
Other	1.5%	0.7%	0.1%	0.0%	0.0%	0.0%	1.2%	0.0%	0.4%	0.9%	0.1%	0.2%	0.2%	0.7%
Missing Data	0.7%	0.2%	0.4%	0.1%	0.3%	0.0%	0.1%	0.1%	0.7%	1.3%	0.1%	1.2%	1.1%	0.7%
Other Behavioral Health Total	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%
Other Total	7.5%	3.4%	3.6%	0.5%	2.8%	0.3%	3.8%	0.8%	3.3%	4.3%	0.8%	4.2%	4.5%	4.9%
Total Behavioral Health	**6.1%**	**0.3%**	**2.7%**	**0.0%**	**0.7%**	**0.0%**	**0.0%**	**0.0%**	**0.2%**	**50.7%**	**83.8%**	**13.0%**	**12.1%**	**9.0%**
Grand Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Exhibit 10D
Mississippi Division of Medicaid
Summary of CY 2021 MississippiCAN Encounter Claims
Summary of Utilization/1000 and Average Charge by Rate Cell

	Non-Newborn SSI / Disabled	Breast and Cervical Cancer	MA Adult - Non-Deliveries	Deliveries - MA Adult	Pregnant Women - Non-Deliveries	Deliveries - Pregnant Women	SSI / Disabled Newborn	Non-SSI Newborns 0 to 2 Months	Non-SSI Newborns 3 to 12 Months	Foster Care	MYPAC	MA Children	Quasi-CHIP	All MSCAN Rate Cells
Member Months	745,395	1,708	570,832	570,832	117,512	117,512	5,146	70,289	238,386	79,811	9,828	3,350,611	348,614	5,538,132

Utilization/1000

Service Category	Non-Newborn SSI / Disabled	Breast and Cervical Cancer	MA Adult - Non-Deliveries	Deliveries - MA Adult	Pregnant Women - Non-Deliveries	Deliveries - Pregnant Women	SSI / Disabled Newborn	Non-SSI Newborns 0 to 2 Months	Non-SSI Newborns 3 to 12 Months	Foster Care	MYPAC	MA Children	Quasi-CHIP	All MSCAN Rate Cells
Inpatient Facility Services														
Medical	66.5	77.3	16.5	0.0	3.6	0.0	228.5	44.4	24.3	5.0	13.4	4.1	3.6	15.4
Surgical	41.8	63.2	13.2	0.0	4.0	0.0	130.6	28.7	7.4	4.1	4.9	2.4	2.3	9.6
Maternity / Deliveries	4.5	0.0	4.7	53.0	49.8	997.7	408.1	3,072.9	0.2	1.4	1.2	2.2	2.4	69.6
Psychiatric / Substance Abuse	47.0	21.1	12.9	0.0	2.9	0.0	0.0	0.0	0.0	100.3	451.8	8.2	9.8	15.6
Skilled Nursing Facility	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Inpatient Behavioral Health Total	**12.3**	**0.0**	**2.5**	**0.0**	**1.0**	**0.0**	**0.0**	**0.0**	**0.0**	**78.8**	**319.9**	**5.9**	**6.8**	**7.6**
Inpatient Facility Total	**159.8**	**161.6**	**47.4**	**53.0**	**60.2**	**997.7**	**767.2**	**3,145.9**	**31.8**	**110.7**	**471.3**	**16.9**	**18.1**	**110.2**
Pharmacy Services														
Pharmacy	26,685.1	34,742.4	15,820.4	93.9	8,433.1	1,506.9	12,830.2	3,284.2	6,458.9	11,003.9	23,943.8	5,411.7	5,593.8	9,612.5
Pharmacy Total	**26,685.1**	**34,742.4**	**15,820.4**	**93.9**	**8,433.1**	**1,506.9**	**12,830.2**	**3,284.2**	**6,458.9**	**11,003.9**	**23,943.8**	**5,411.7**	**5,593.8**	**9,612.5**

Average Charge

Service Category	Non-Newborn SSI / Disabled	Breast and Cervical Cancer	MA Adult - Non-Deliveries	Deliveries - MA Adult	Pregnant Women - Non-Deliveries	Deliveries - Pregnant Women	SSI / Disabled Newborn	Non-SSI Newborns 0 to 2 Months	Non-SSI Newborns 3 to 12 Months	Foster Care	MYPAC	MA Children	Quasi-CHIP	All MSCAN Rate Cells
Inpatient Facility Services														
Medical	$10,294.24	$12,817.09	$9,723.59	$0.00	$7,827.89	$0.00	$9,459.10	$7,797.97	$6,344.65	$5,953.29	$7,539.42	$6,811.13	$7,523.64	$9,220.52
Surgical	$22,970.36	$13,524.78	$18,096.45	$0.00	$8,383.32	$0.00	$32,902.22	$26,247.27	$20,004.24	$18,511.91	$15,969.21	$19,105.89	$21,071.62	$21,625.21
Maternity / Deliveries	$7,208.34	$0.00	$6,937.29	$6,068.65	$5,123.75	$5,207.03	$99,786.30	$4,787.54	$160,852.87	$7,695.64	$7,863.86	$5,846.00	$5,305.19	$5,610.39
Psychiatric / Substance Abuse	$7,406.02	$3,397.22	$5,465.64	$0.00	$5,062.84	$0.00	$0.00	$0.00	$0.00	$26,460.09	$10,621.96	$12,913.42	$11,523.73	$11,085.81
Skilled Nursing Facility	$4,713.44	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,713.44
Inpatient Behavioral Health Total	**$9,631.90**	**$0.00**	**$6,767.71**	**$0.00**	**$4,520.74**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$31,576.91**	**$11,492.00**	**$15,259.81**	**$13,478.50**	**$15,767.33**
Inpatient Facility Total	**$12,703.28**	**$11,894.19**	**$10,647.51**	**$6,084.54**	**$5,510.35**	**$5,221.11**	**$61,691.45**	**$5,038.22**	**$10,291.26**	**$25,023.46**	**$10,584.01**	**$11,436.48**	**$11,114.74**	**$8,299.80**
Pharmacy Services														
Pharmacy	$147.23	$189.49	$85.89	$19.70	$56.33	$16.35	$560.36	$41.46	$43.95	$97.50	$90.63	$63.79	$82.74	$99.83
Pharmacy Total	**$147.66**	**$189.97**	**$86.13**	**$19.77**	**$56.48**	**$16.39**	**$561.40**	**$41.60**	**$44.08**	**$97.73**	**$90.79**	**$64.01**	**$83.02**	**$100.13**

Exhibit 11
Mississippi Division of Medicaid
Encounter Data - 5% Assessment Categories

COS	COS Description	Rendering Provider Code	Rendering Provider Type Description	Mapped Broad Category of Service	Percent of Total 2021 Allowed in COS and Rendering Provider
03	LABORATORY AND RADIOLOGY	B00	INDEPENDENT LAB	Physician	0.54%
05	PHYSICIAN	A08	CHIROPRACTOR	Physician	0.02%
05	PHYSICIAN	A09	PODIATRIST	Physician	0.02%
06	HOME & COMM BASED SERVICES	L00	HHA UNCLASSIFIED	N/A - No Claims	0.00%
06	HOME & COMM BASED SERVICES	L02	HHA HOSPITAL BASED PROGRAM	N/A - No Claims	0.00%
06	HOME & COMM BASED SERVICES	W01	PERSONAL CARE SERVICES	Other	0.00%
06	HOME & COMM BASED SERVICES	W03	RESPITE CARE, IN HOME	N/A - No Claims	0.00%
06	HOME & COMM BASED SERVICES	W04	ADULT DAY CARE	N/A - No Claims	0.00%
06	HOME & COMM BASED SERVICES	WC0	ASSISTED LIVING SERVICES PROV	N/A - No Claims	0.00%
07	HOME HEALTH SERVICES	L00	HHA UNCLASSIFIED	Outpatient	0.04%
07	HOME HEALTH SERVICES	L02	HHA HOSPITAL BASED PROGRAM	Outpatient	0.02%
09	MENTAL HEALTH CLINIC SERVICES	X00	COMMUNITY MENTAL HEALTH	Physician, Outpatient	0.17%
09	MENTAL HEALTH CLINIC SERVICES	X01	PRIVATE MENTAL HEALTH	Physician	0.53%
10	EPSDT SCREENING	E00	NURSE SCREENING	Physician	0.14%
10	EPSDT SCREENING	E01	NURSE SCREENING WITH CASE MGMT	N/A - No Claims	0.00%
10	EPSDT SCREENING	E04	PHYSICIANS SCREENER	Physician	0.35%
10	EPSDT SCREENING	E06	FEDERAL CLINIC, SCREEN ONLY	Physician	0.01%
10	EPSDT SCREENING	ED0	SCHOOL BASED SCREEN & CS MGT	Physician	0.00%
10	EPSDT SCREENING	EV0	VACCINE FOR CHILDREN PROVIDER	Physician	0.10%
11	EMERG/NON-EMERG TRANS	J00	AMBULANCE	Other	0.46%
12	DENTAL SERVICES	K00	DENTIST, UNCLASSIFIED	Dental	0.14%
13	EYEGLASS SERVICES	N00	OPTOMETRIST	Physician, Other	0.15%
13	EYEGLASS SERVICES	N01	OPTICAL DISPENSARY	Other	0.01%
16	DENTAL SCREENING	K00	DENTIST, UNCLASSIFIED	Dental	2.29%
17	EYEGLASS SCREENING	N00	OPTOMETRIST	Physician, Other	0.31%
17	EYEGLASS SCREENING	N01	OPTICAL DISPENSARY	Other	0.02%
18	HEARING SCREENING	M00	AUDIOLOGIST	Other, Physician	0.01%
24	MEDICAL SUPPLY (DME)	I00	DME, MEDICAL EQUIP SUPPLIES	Other, Physician	0.78%
24	MEDICAL SUPPLY (DME)	I01	DME, HOME HEALTH	Other	0.01%
24	MEDICAL SUPPLY (DME)	I03	DME, PHARMACY BASED, COMMUNITY	Other, Physician	0.07%
24	MEDICAL SUPPLY (DME)	S02	NURSE PRACTITIONER	Physician, Other	0.00%
24	MEDICAL SUPPLY (DME)	Y03	NF, COUNTY OWNED	N/A - No Claims	0.00%
24	MEDICAL SUPPLY (DME)	ZA0	GROUP, PHYSICIANS	N/A - No Claims	0.00%
24	MEDICAL SUPPLY (DME)	ZZ0	GROUP, OTHERS	N/A - No Claims	0.00%
25	THERAPY SERVICES (OUTSIDE HH)	T00	OCCUPATIONAL THERAPISTS	Physician	0.13%
25	THERAPY SERVICES (OUTSIDE HH)	T01	PHYSICAL THERAPISTS	Physician	0.22%
25	THERAPY SERVICES (OUTSIDE HH)	T02	SPEECH/LANGUAGE THERAPISTS	Physician	0.21%
28	NURSE SERVICES	S00	NURSE ANESTHETIST	Physician	0.15%
28	NURSE SERVICES	S01	NURSE MIDWIVES	Physician	0.01%
28	NURSE SERVICES	S02	NURSE PRACTITIONER	Physician	1.15%
28	NURSE SERVICES	S05	PRIVATE DUTY NURSING	Other	0.17%
28	NURSE SERVICES	S06	PHYSICIAN ASSISTANT	Physician	0.08%
29	AMBULATORY SURGICAL CENTER	V00	AMBULATORY SURGICAL CENTERS	Physician, Outpatient	0.21%
30	PERSONAL CARE SERVICES	W06	PERSONAL CARE ATTENDANT	N/A - No Claims	0.00%
33	MENTAL HEALTH PRIVATE SERVICES	X02	SOCIAL WORKER	Physician	0.09%
33	MENTAL HEALTH PRIVATE SERVICES	X03	PSYCHOLOGIST	Physician	0.02%
33	MENTAL HEALTH PRIVATE SERVICES	X05	IDD COMMUNITY SUPPORT PROGRAM	Outpatient, Physician	0.00%
33	MENTAL HEALTH PRIVATE SERVICES	X07	LICENSED PROFESIONAL COUNSELOR	Physician	0.20%
33	MENTAL HEALTH PRIVATE SERVICES	X08	BOARD CERTIFD BEHAVIOR ANALYST	Physician	0.02%
35	FREE STANDING DIALYSIS	Q01	KIDNEY DIALYSIS FREESTANDING	Outpatient	0.30%
35	FREE STANDING DIALYSIS	Q02	KIDNEY DIALYSIS HOSPITAL BASED	Outpatient	0.00%
61	PRESCRIBED PED EXT CARE CENTER	S07	PRESCRIBED PED EXT CARE CENTER	Physician	0.18%
57	MYPAC SERVICES	X04	N/A	Physician	0.64%
				Percent of Allowed Eligible for 5% Assessment (A)	**9.97%**
				5% Assessment Adjustment (B) = 1 - (A) * 0.05	**0.9950**

Exhibit 12
Mississippi Division of Medicaid
Summary of Program, Population, and Reimbursement Changes

Change	Change Type	Effective Date	Impacted Rate Cells	Where Reflected in Rate Development
PDL Adjustment	Program	Annually on January 1	All	Exhibit 2A
Seasonal Virus Adjustment	Program	March 15, 2021	All	Exhibit 2A
Acuity Adjustment - Shift to FFS	Program	June 1, 2021	MA Adult, MA Children, Quasi-CHIP	Exhibit 2A
Pharmacy Rate Freeze Repricing	Reimbursement	July 1, 2021	All	Exhibit 1
SSI Children - COE Change	Program	July 1, 2021	SSI	Exhibit 1
Removal of 5% Assessment	Reimbursement	July 1, 2021	All	Exhibit 2A
Preventative and Diagnostic Dental Reimbursement Change	Reimbursement	July 1, 2021, July 1, 2022 and July 1, 2023	All	Exhibit 2A
Psychiatric Residential Treatment Facilities (PRTF) Fee Schedule Update	Reimbursement	May 1, 2022, January 1, 2023	All	Exhibit 2A
Restorative Dental Reimbursement Change	Reimbursement	July 1, 2022, July 1, 2023 and July 1, 2024	All	Exhibit 2A
Prescribed Pediatric Extended Care (PPEC) Fee Schedule Update	Reimbursement	October 1, 2022	All	Exhibit 2A
Private Duty Nursing Services (PDN) Fee Schedule Update	Reimbursement	October 1, 2022	All	Exhibit 2A
Ambulatory Sugical Center (ASC) Fee Schedule Update	Reimbursement	October 1, 2022	All	Exhibit 2A
Home Health Agency (HHA) Fee Schedule Update	Reimbursement	October 1, 2022	All	Exhibit 2A
Autism Spectrum Disorder (ASD) Fee Schedule Update	Reimbursement	January 1, 2023	All	Exhibit 2A
Non-APC Outpatient Hospital Adjustment	Reimbursement	July 1, 2023	All	Exhibit 2A

Exhibit 13A
Mississippi Division of Medicaid
Projected SFY 2023 and SFY 2024 Exposures

Cap Cell	SFY 2023 Exposures	SFY 2024 Exposures
Non-Newborn SSI / Disabled	729,676	724,434
Breast and Cervical Cancer	1,524	769
MA Adult	524,684	431,570
Pregnant Women	109,464	118,714
SSI / Disabled Newborn	4,762	4,751
Non-SSI Newborns 0 to 2 Months	70,746	81,758
Non-SSI Newborns 3 to 12 Months	235,585	250,568
Foster Care	81,194	84,730
MYPAC	9,035	5,832
MA Children	2,987,221	2,452,245
Quasi-CHIP	312,973	276,609
Total - All Cap Cells	**5,066,865**	**4,431,981**

Exhibit 13B
Mississippi Division of Medicaid
Components of SFY 2023 Capitation Rates

Cap Cell	Medical Costs PMPM	Non-Service Expenses PMPM[1]	Quality Withhold	Total Capitation Rate Prior to Withhold	Total Capitation Rate after Withhold
Non-Newborn SSI / Disabled	$1,074.67	$131.36	($12.06)	$1,206.03	$1,193.97
Breast and Cervical Cancer	$3,480.27	$399.12	($38.79)	$3,879.40	$3,840.60
MA Adult	$478.21	$64.96	($5.43)	$543.17	$537.74
Pregnant Women	$1,045.09	$128.06	($11.73)	$1,173.15	$1,161.42
SSI / Disabled Newborn	$7,963.96	$898.21	($88.62)	$8,862.17	$8,773.55
Non-SSI Newborns 0 to 2 Months	$1,828.43	$215.26	($20.44)	$2,043.69	$2,023.25
Non-SSI Newborns 3 to 12 Months	$247.04	$39.23	($2.86)	$286.28	$283.41
Foster Care	$600.48	$78.57	($6.79)	$679.06	$672.27
MYPAC	$3,720.12	$425.82	($41.46)	$4,145.94	$4,104.48
MA Children	$192.91	$33.21	($2.26)	$226.11	$223.85
Quasi-CHIP	$195.12	$33.45	($2.29)	$228.57	$226.29
Total - All Cap Cells[1]					
Using SFY 2023 Exposures	$414.45	$57.87	($4.72)	$472.31	$467.59
Using SFY 2024 Exposures	$442.35	$60.97	($5.03)	$503.32	$498.29
Total Expenditures					
Using SFY 2023 Exposures	$2,099,938,418	$293,198,766	($23,931,372)	$2,393,137,184	$2,369,205,813
Using SFY 2024 Exposures	$1,960,480,710	$270,226,067	($22,307,068)	$2,230,706,777	$2,208,399,709

[1] "Non-Benefit Expenses PMPM" include margin, administrative costs, and premium tax prior to MHAP.

Exhibit 13C
Mississippi Division of Medicaid
Components of SFY 2024 Capitation Rates

Cap Cell	Medical Costs PMPM	Non-Service Expenses PMPM[1]	Quality Withhold	Total Capitation Rate Prior to Withhold	Total Capitation Rate after Withhold
Non-Newborn SSI / Disabled	$1,090.18	$131.47	($12.22)	$1,221.65	$1,209.43
Breast and Cervical Cancer	$3,121.66	$353.36	($34.75)	$3,475.02	$3,440.27
MA Adult	$505.78	$67.64	($5.73)	$573.42	$567.68
Pregnant Women	$1,031.33	$125.04	($11.56)	$1,156.37	$1,144.81
SSI / Disabled Newborn	$7,520.87	$833.88	($83.55)	$8,354.75	$8,271.20
Non-SSI Newborns 0 to 2 Months	$2,006.12	$231.52	($22.38)	$2,237.63	$2,215.26
Non-SSI Newborns 3 to 12 Months	$252.79	$40.01	($2.93)	$292.80	$289.87
Foster Care	$638.50	$82.14	($7.21)	$720.64	$713.43
MYPAC	$3,420.89	$386.05	($38.07)	$3,806.94	$3,768.87
MA Children	$198.27	$34.05	($2.32)	$232.32	$230.00
Quasi-CHIP	$211.15	$35.46	($2.47)	$246.61	$244.15
Total - All Cap Cells[1]					
Using SFY 2023 Exposures	$425.69	$58.89	($4.85)	$484.58	$479.73
Using SFY 2024 Exposures	$454.57	$62.05	($5.17)	$516.61	$511.44
Total Expenditures					
Using SFY 2023 Exposures	$2,156,898,559	$298,395,414	($24,552,940)	$2,455,293,974	$2,430,741,034
Using SFY 2024 Exposures	$2,014,624,455	$274,985,817	($22,896,103)	$2,289,610,272	$2,266,714,169

[1] "Non-Benefit Expenses PMPM" include margin, administrative costs, and premium tax prior to MHAP.

Exhibit 14
Mississippi Division of Medicaid
CY 2021 to SFY 2024 Unit Cost Trends by Category of Service

		Percentage of CY 2021 Paid							CY 2021 to SFY 2024 Unit Cost Trend (Annualized)							
Rate Cell	**Category of Service**	**PPEC**	**PDN**	**ASC**	**ASD**	**HH**	**PRTF**	**All Other**	**PPEC**	**PDN**	**ASC**	**ASD**	**HH**	**PRTF**	**All Other**	**Composite**
Non-Newborn SSI / Disabled	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	99.2%	0.00%	0.00%	0.00%	0.00%	0.00%	6.44%	-1.83%	**-1.76%**
Non-Newborn SSI / Disabled	Outpatient Hospital Services	0.0%	0.0%	0.5%	0.0%	1.3%	0.0%	98.1%	0.00%	0.00%	2.36%	0.00%	9.92%	0.00%	1.38%	**1.51%**
Non-Newborn SSI / Disabled	Physician Services	4.3%	0.0%	1.3%	0.4%	0.0%	0.0%	94.0%	5.75%	0.00%	1.99%	17.05%	0.00%	0.00%	2.05%	**2.28%**
Non-Newborn SSI / Disabled	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	**4.00%**
Non-Newborn SSI / Disabled	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Non-Newborn SSI / Disabled	Other Services	0.5%	10.8%	0.0%	0.0%	0.0%	0.0%	88.8%	5.75%	5.75%	0.00%	0.00%	4.61%	0.00%	2.12%	**2.54%**
Breast and Cervical Cancer	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.83%	**-1.83%**
Breast and Cervical Cancer	Outpatient Hospital Services	0.0%	0.0%	1.2%	0.0%	0.7%	0.0%	98.1%	0.00%	0.00%	8.57%	0.00%	8.32%	0.00%	1.38%	**1.53%**
Breast and Cervical Cancer	Physician Services	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	98.5%	0.00%	0.00%	5.88%	0.00%	0.00%	0.00%	2.05%	**2.10%**
Breast and Cervical Cancer	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	**4.00%**
Breast and Cervical Cancer	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Breast and Cervical Cancer	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.12%	**2.12%**
MA Adult	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.54%	**1.54%**
MA Adult	Outpatient Hospital Services	0.0%	0.0%	0.8%	0.0%	0.3%	0.0%	98.9%	0.00%	0.00%	2.50%	0.00%	9.41%	0.00%	2.04%	**2.07%**
MA Adult	Physician Services	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	98.2%	0.00%	0.00%	2.28%	0.00%	0.00%	0.00%	2.83%	**2.82%**
MA Adult	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	**4.00%**
MA Adult	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
MA Adult	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	5.75%	0.00%	0.00%	6.33%	0.00%	2.25%	**2.25%**
Deliveries - MA Adult	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.54%	**1.54%**
Deliveries - MA Adult	Outpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.04%	**2.07%**
Deliveries - MA Adult	Physician Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.83%	**2.82%**
Deliveries - MA Adult	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	**4.00%**
Deliveries - MA Adult	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Deliveries - MA Adult	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.25%	**2.25%**
Pregnant Women	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.54%	**1.54%**
Pregnant Women	Outpatient Hospital Services	0.0%	0.0%	0.2%	0.0%	0.2%	0.0%	99.6%	0.00%	0.00%	2.28%	0.00%	11.93%	0.00%	2.04%	**2.06%**
Pregnant Women	Physician Services	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	99.7%	0.00%	0.00%	2.58%	0.00%	0.00%	0.00%	2.83%	**2.83%**
Pregnant Women	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	**4.00%**
Pregnant Women	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Pregnant Women	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.25%	**2.25%**
Deliveries - Pregnant Women	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.54%	**1.54%**
Deliveries - Pregnant Women	Outpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.04%	**2.06%**
Deliveries - Pregnant Women	Physician Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.83%	**2.83%**
Deliveries - Pregnant Women	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	**4.00%**
Deliveries - Pregnant Women	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Deliveries - Pregnant Women	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.25%	**2.25%**
SSI / Disabled Newborn	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.34%	**3.34%**
SSI / Disabled Newborn	Outpatient Hospital Services	0.0%	0.0%	0.1%	0.0%	1.9%	0.0%	98.0%	0.00%	0.00%	-0.81%	0.00%	11.12%	0.00%	2.54%	**2.71%**
SSI / Disabled Newborn	Physician Services	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	96.7%	5.75%	0.00%	-0.81%	0.00%	0.00%	0.00%	0.78%	**0.95%**
SSI / Disabled Newborn	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
SSI / Disabled Newborn	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
SSI / Disabled Newborn	Other Services	0.5%	29.9%	0.0%	0.0%	0.0%	0.0%	69.6%	5.75%	5.75%	0.00%	0.00%	0.00%	0.00%	1.86%	**3.07%**
Non-SSI Newborns 0 to 2 Months	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.34%	**3.34%**
Non-SSI Newborns 0 to 2 Months	Outpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	99.9%	0.00%	0.00%	0.00%	0.00%	14.80%	0.00%	2.54%	**2.56%**
Non-SSI Newborns 0 to 2 Months	Physician Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.78%	**0.78%**
Non-SSI Newborns 0 to 2 Months	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
Non-SSI Newborns 0 to 2 Months	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Non-SSI Newborns 0 to 2 Months	Other Services	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	99.8%	0.00%	5.75%	0.00%	0.00%	0.00%	0.00%	1.86%	**1.87%**
Non-SSI Newborns 3 to 12 Months	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.04%	**-1.04%**
Non-SSI Newborns 3 to 12 Months	Outpatient Hospital Services	0.0%	0.0%	0.4%	0.0%	0.1%	0.0%	99.5%	0.00%	0.00%	-0.55%	0.00%	9.62%	0.00%	2.54%	**2.53%**
Non-SSI Newborns 3 to 12 Months	Physician Services	0.3%	0.0%	0.6%	0.0%	0.0%	0.0%	99.0%	5.75%	0.00%	-0.69%	0.00%	0.00%	0.00%	2.90%	**2.89%**
Non-SSI Newborns 3 to 12 Months	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
Non-SSI Newborns 3 to 12 Months	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Non-SSI Newborns 3 to 12 Months	Other Services	0.0%	13.0%	0.0%	0.0%	0.0%	0.0%	87.0%	0.00%	5.75%	0.00%	0.00%	0.00%	0.00%	1.22%	**1.83%**
Foster Care	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	77.2%	22.8%	0.00%	0.00%	0.00%	0.00%	0.00%	5.77%	-1.04%	**4.27%**
Foster Care	Outpatient Hospital Services	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	99.6%	0.00%	0.00%	0.85%	0.00%	0.00%	0.00%	2.54%	**2.53%**
Foster Care	Physician Services	2.4%	0.0%	1.1%	0.3%	0.0%	0.0%	96.3%	5.75%	0.00%	1.68%	15.24%	0.00%	0.00%	2.90%	**2.99%**
Foster Care	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
Foster Care	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Foster Care	Other Services	0.7%	26.4%	0.0%	0.0%	0.0%	0.0%	72.8%	5.75%	5.75%	0.00%	0.00%	0.00%	0.00%	1.22%	**2.48%**
MYPAC	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	26.2%	73.8%	0.00%	0.00%	0.00%	0.00%	0.00%	5.55%	-1.04%	**0.74%**
MYPAC	Outpatient Hospital Services	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	99.4%	0.00%	0.00%	2.42%	0.00%	0.00%	0.00%	2.54%	**2.54%**
MYPAC	Physician Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	1.60%	11.55%	0.00%	0.00%	0.17%	**0.17%**
MYPAC	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
MYPAC	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
MYPAC	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.22%	**1.22%**
MA Children	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	24.4%	75.6%	0.00%	0.00%	0.00%	0.00%	0.00%	6.21%	-1.04%	**0.80%**
MA Children	Outpatient Hospital Services	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	99.3%	0.00%	0.00%	2.20%	0.00%	10.36%	0.00%	2.54%	**2.54%**
MA Children	Physician Services	0.2%	0.0%	1.5%	0.1%	0.0%	0.0%	98.3%	5.75%	0.00%	1.80%	17.00%	0.00%	0.00%	2.90%	**2.90%**
MA Children	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
MA Children	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
MA Children	Other Services	0.1%	3.0%	0.0%	0.0%	0.0%	0.0%	96.9%	5.75%	5.75%	0.00%	0.00%	0.00%	0.00%	1.22%	**1.37%**
Quasi-CHIP	Inpatient Hospital Services	0.0%	0.0%	0.0%	0.0%	0.0%	22.7%	77.3%	0.00%	0.00%	0.00%	0.00%	0.00%	6.18%	-1.04%	**0.66%**
Quasi-CHIP	Outpatient Hospital Services	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	99.2%	0.00%	0.00%	2.58%	0.00%	7.58%	0.00%	2.54%	**2.54%**
Quasi-CHIP	Physician Services	0.0%	0.0%	1.2%	0.2%	0.0%	0.0%	98.6%	0.00%	0.00%	2.36%	14.03%	0.00%	0.00%	2.90%	**2.91%**
Quasi-CHIP	Drug Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.50%	**2.50%**
Quasi-CHIP	Dental Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	**0.00%**
Quasi-CHIP	Other Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.22%	**1.22%**

Exhibit 15
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
Seasonal Virus Adjustment

	SSI[1]			Newborns[2]			Children[3]			Adults[4]		
Year	**COVID-19**	**Flu/RSV**	**Total**	**COVID-19**	**Flu/RSV**	**Total**	**COVID-19**	**Flu/RSV**	**Total**	**COVID-19**	**Flu/RSV**	**Total**
CY 2018	$0.00	$5.78	$5.78	$0.00	$34.76	$34.76	$0.00	$4.68	$4.68	$0.00	$2.51	$2.51
CY 2019	$0.00	$5.67	$5.67	$0.00	$34.00	$34.00	$0.00	$7.41	$7.41	$0.00	$2.94	$2.94
CY 2021	$26.29	$4.10	$30.39	$11.37	$30.48	$41.85	$6.41	$2.45	$8.85	$19.98	$1.04	$21.02
SFY 2024 Estimate[5]	$13.14	$5.73	$18.87	$5.68	$34.38	$40.07	$3.20	$6.05	$9.25	$9.99	$2.73	$12.72
SFY 2024 Adjustment	-$13.14	$1.63	-$11.52	-$5.68	$3.90	-$1.78	-$3.20	$3.60	$0.40	-$9.99	$1.69	-$8.30

[1] SSI includes the Non-Newborn SSI / Disabled rate cell.
[2] Newborns include the SSI / Disabled Newborn, Non-SSI Newborns 0 to 2 Months, and Non-SSI Newborns 3 to 12 months rate cells.
[3] Children include the CHIP, Foster Care, MA Children, Quasi-CHIP, and MYPAC rate cells.
[4] Adults include the MA Adult, Pregnant Women, and Breast and Cervical Cancer rate cells.
[5] The SFY 2024 estimate includes 50% of the observed CY 2021 COVID-19 costs and 100% of the average CY 2018 and CY 2019 historical flu/RSV costs.

Exhibit 16
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
SFY 2024 MississippiCAN Expenditure Estimate

Rate Cell	*a* Projected SFY 2024 Member Months	*b* SFY 2024 Statewide Capitation Rates[1]	*c* MHAP-FSA PMPM	*d* Premium Tax on MHAP-FSA PMPM[2]	*e* MHAP-QIPP PMPM	*f* Premium Tax on MHAP-QIPP PMPM[2]	*g* TREAT PMPM	*h* Premium Tax on TREAT PMPM[2]	*i* MAPS PMPM	*j* Premium Tax on MAPS PMPM[2]	*k = sum of b through j* Total Rate at 1.0 Risk Score after Withhold	*l = a × k* MississippiCAN Estimated Cost	*m* FMAP / EFMAP[3]	*n = l × m* Federal Estimated Cost
Non-Newborn SSI / Disabled	724,434	$1,221.65	$128.50	$3.97	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$1,434.36	$1,039,037,853	78.42%	$814,787,508
North Region	248,668	1,110.79	111.77	3.46	65.72	2.03	3.22	0.10	8.89	0.28	1,306.25	324,822,498	78.42%	254,717,682
Central Region	263,667	1,270.15	138.13	4.27	65.72	2.03	3.22	0.10	8.89	0.28	1,492.79	393,599,629	78.42%	308,650,989
South Region	212,099	1,291.05	136.14	4.21	65.72	2.03	3.22	0.10	8.89	0.28	1,511.63	320,615,726	78.42%	251,418,837
Breast and Cervical Cancer	769	$3,475.02	$397.89	$12.31	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$3,965.45	$3,110,563	78.42%	$2,439,226
North Region	145	3,159.67	271.00	8.38	65.72	2.03	3.22	0.10	8.89	0.28	3,519.29	510,419	78.42%	400,258
Central Region	296	3,612.99	316.99	9.80	65.72	2.03	3.22	0.10	8.89	0.28	4,020.02	1,191,435	78.42%	934,294
South Region	328	3,672.42	527.13	16.30	65.72	2.03	3.22	0.10	8.89	0.28	4,296.09	1,408,709	78.42%	1,104,674
MA Adult	431,570	$573.42	$63.11	$1.95	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$718.72	$310,210,210	78.42%	$243,259,092
North Region	130,472	550.20	57.64	1.78	65.72	2.03	3.22	0.10	8.89	0.28	689.86	90,007,164	78.42%	70,581,368
Central Region	144,947	590.40	66.50	2.06	65.72	2.03	3.22	0.10	8.89	0.28	739.19	107,143,739	78.42%	84,019,442
South Region	156,152	577.26	64.54	2.00	65.72	2.03	3.22	0.10	8.89	0.28	724.03	113,059,307	78.42%	88,658,282
Pregnant Women	118,714	$1,156.37	$221.18	$6.84	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$1,464.63	$173,840,169	78.42%	$136,321,114
North Region	38,121	1,109.55	216.44	6.69	65.72	2.03	3.22	0.10	8.89	0.28	1,412.92	53,862,099	78.42%	42,237,312
Central Region	42,583	1,190.62	228.77	7.08	65.72	2.03	3.22	0.10	8.89	0.28	1,506.71	64,160,419	78.42%	50,312,997
South Region	38,010	1,164.11	217.42	6.72	65.72	2.03	3.22	0.10	8.89	0.28	1,468.50	55,817,650	78.42%	43,770,806
SSI / Disabled Newborn	4,751	$8,354.75	$1,812.97	$56.07	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$10,304.03	$49,122,305	78.42%	$38,520,483
North Region	1,399	8,231.04	1,857.54	57.45	65.72	2.03	3.22	0.10	8.89	0.28	10,226.26	14,304,678	78.42%	11,217,371
Central Region	2,074	8,631.64	2,081.77	64.38	65.72	2.03	3.22	0.10	8.89	0.28	10,858.04	22,516,954	78.42%	17,657,232
South Region	1,279	8,169.36	1,328.33	41.08	65.72	2.03	3.22	0.10	8.89	0.28	9,619.01	12,300,673	78.42%	9,645,880
Non-SSI Newborns 0 to 2 Months	81,758	$2,237.63	$598.72	$18.52	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$2,935.11	$240,016,613	78.42%	$188,215,027
North Region	25,612	2,204.50	570.93	17.66	65.72	2.03	3.22	0.10	8.89	0.28	2,873.33	73,590,806	78.42%	57,708,070
Central Region	29,764	2,311.79	632.86	19.57	65.72	2.03	3.22	0.10	8.89	0.28	3,044.47	90,616,095	78.42%	71,058,877
South Region	26,382	2,187.98	587.19	18.16	65.72	2.03	3.22	0.10	8.89	0.28	2,873.57	75,809,711	78.42%	59,448,080
Non-SSI Newborns 3 to 12 Months	250,568	$292.80	$26.81	$0.83	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$400.67	$100,424,265	78.42%	$78,750,198
North Region	78,754	288.46	26.87	0.83	65.72	2.03	3.22	0.10	8.89	0.28	396.40	31,217,764	78.42%	24,480,190
Central Region	91,774	302.50	30.01	0.93	65.72	2.03	3.22	0.10	8.89	0.28	413.67	37,964,439	78.42%	29,770,764
South Region	80,041	286.30	23.08	0.71	65.72	2.03	3.22	0.10	8.89	0.28	390.33	31,242,063	78.42%	24,499,244
Foster Care	84,730	$720.64	$123.15	$3.81	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$927.83	$78,400,206	78.42%	$61,479,482
North Region	24,937	709.97	121.29	3.75	65.72	2.03	3.22	0.10	8.89	0.28	915.25	22,823,204	78.42%	17,897,386
Central Region	25,256	744.52	161.88	5.01	65.72	2.03	3.22	0.10	8.89	0.28	991.64	25,045,136	78.42%	19,639,769
South Region	34,537	704.65	96.17	2.97	65.72	2.03	3.22	0.10	8.89	0.28	884.03	30,531,866	78.42%	23,942,326
MYPAC	5,832	$3,806.94	$238.49	$7.38	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$4,133.04	$24,036,384	78.42%	$18,848,732
North Region	1,992	3,750.57	210.25	6.50	65.72	2.03	3.22	0.10	8.89	0.28	4,047.56	8,062,959	78.42%	6,322,771
Central Region	1,753	3,933.11	250.76	7.76	65.72	2.03	3.22	0.10	8.89	0.28	4,271.87	7,488,219	78.42%	5,872,074
South Region	2,087	3,722.47	255.15	7.89	65.72	2.03	3.22	0.10	8.89	0.28	4,065.74	8,485,206	78.42%	6,653,886
MA Children	2,452,245	$232.32	$17.74	$0.55	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$330.84	$811,304,258	78.42%	$636,204,517
North Region	761,978	228.88	16.48	0.51	65.72	2.03	3.22	0.10	8.89	0.28	326.10	248,484,200	78.42%	194,855,097
Central Region	881,593	240.02	18.72	0.58	65.72	2.03	3.22	0.10	8.89	0.28	339.56	299,350,885	78.42%	234,743,480
South Region	808,675	227.16	17.85	0.55	65.72	2.03	3.22	0.10	8.89	0.28	325.80	263,469,174	78.42%	206,605,939
Quasi-CHIP	276,609	$246.61	$16.43	$0.51	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$343.79	$95,138,360	84.55%	$80,434,727
North Region	89,474	242.96	14.33	0.44	65.72	2.03	3.22	0.10	8.89	0.28	337.97	30,239,890	84.55%	25,566,315
Central Region	102,084	254.79	16.91	0.52	65.72	2.03	3.22	0.10	8.89	0.28	352.46	35,980,773	84.55%	30,419,945
South Region	85,051	241.14	18.07	0.56	65.72	2.03	3.22	0.10	8.89	0.28	340.00	28,917,697	84.55%	24,448,467
Total - All Rate Cells	4,431,981	$516.61	$61.15	$1.89	$65.72	$2.03	$3.22	$0.10	$8.89	$0.28	$659.89	$2,924,641,187	78.62%	$2,299,260,106
North Region	1,401,550	501.42	57.24	1.77	65.72	2.03	3.22	0.10	8.89	0.28	640.67	897,925,681	78.62%	705,983,820
Central Region	1,585,791	536.02	65.94	2.04	65.72	2.03	3.22	0.10	8.89	0.28	684.24	1,085,057,724	78.62%	853,079,863
South Region	1,444,640	510.04	59.70	1.85	65.72	2.03	3.22	0.10	8.89	0.28	651.83	941,657,782	78.61%	740,196,423

[1] Capitation rates prior to quality withhold, excluding MHAP, MAPS, and TREAT.
[2] Calculated using a premium tax of 3.00%
[3] For SFY 2024, FMAP is calculated as the blend of three months using an FMAP of 80.36%, three months using an FMAP of 78.77%, and six months using an FMAP of 77.27%. For SFY 2024, EFMAP is calculated as the blend of six months using an EFMAP of 85.00% and six months using an EFMAP of 84.09%. These FMAP and EFMAP projections include the phase-down of the additional federal match as described in the 2023 Consolidated Appropriations Act.

Exhibit 17A
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
High-Cost Pharmacy Risk Corridor
Illustrative Settlement Calculation

	a	*b*	*c*	*d = c / a*
Rate Cell	**Illustrative Actual SFY 2024 Membership[1]**	**SFY 2024 Regional High-Cost Pharmacy Target PMPM**	**Illustrative Actual Eligible SFY 2024 Costs[2,3]**	**Illustrative Actual SFY 2024 PMPM**
Non-Newborn SSI / Disabled	724,000	$18.00	$15,000,000	$20.72
Breast and Cervical Cancer	1,000	$48.00	$500,000	$500.00
MA Adult	432,000	$9.00	$3,000,000	$6.94
Pregnant Women	119,000	$15.00	$0	$0.00
SSI / Disabled Newborn	5,000	$117.00	$1,000,000	$200.00
Non-SSI Newborns 0 to 2 Months	82,000	$30.00	$500,000	$6.10
Non-SSI Newborns 3 to 12 Months	251,000	$3.00	$2,000,000	$7.97
Foster Care	85,000	$9.00	$0	$0.00
MYPAC	6,000	$54.00	$1,000,000	$166.67
MA Children	2,452,000	$3.00	$10,000,000	$4.08
Quasi-CHIP	277,000	$3.00	$500,000	$1.81
Total	**4,434,000**	**$7.18**	**$33,500,000**	**$7.56**

Illustrative Actual Risk Corridor Eligible Costs	$33,500,000		
Illustrative Target Risk Corridor Eligible Costs	$31,827,000		
Difference ($)	$1,673,000		
Difference (%)	5.26%		
Risk Corridor Bands	**%**	**$**	**Settlement**
0% to 3%: 100% CCO / 0% DOM	3.00%	$954,810	$0
3% to 6%: 50% CCO / 50% DOM	2.26%	$718,190	$359,095
6%+: 0% CCO / 100% DOM	0.00%	$0	$0
Total Risk Corridor Settlement Received (Paid) by DOM			**$359,095**

[1] Illustrative values demonstrate projected regional enrollment mix. Actual values will use CCO-specific regional enrollment mix.
[2] PMPM calculation will be populated with actual SFY 2024 CCO-specific values.
[3] Includes all costs incurred during SFY 2024 eligible for the risk corridor, as outlined in the rate certification. Actual MLR, but not target MLR, will be populated with actual SFY 2024 CCO-specific.

Exhibit 17B
Mississippi Division of Medicaid
SFY 2024 MississippiCAN Capitation Rate Development
Program-wide Risk Corridor
Illustrative MLR Development

	a	b	c	d = b × c	e	f = d × (e × 1%) / (1 - 1%)	g	h	i	j	k	l = d + f + g + h + i + j + k	m	n = g + h + i + j + k + m	o	p = g + h + i + j + k + o	q = n / l	r = p / l
Rate Cell	**Projected SFY 2024 Membership[1]**	**SFY 2024 Regional Capitation Rates net of Withhold[2]**	**Illustrative Risk Score[1]**	**Risk Adjusted Premium Net of Withhold**	**% of Withhold Returned[1]**	**Withhold Returned PMPM**	**MHAP-FSA PMPM Gross of Premium Tax[1]**	**MHAP-QIPP Gross of Premium Tax[1]**	**MAPS Gross of Premium Tax[1]**	**TREAT Gross of Premium Tax[1]**	**High-Cost Pharmacy Risk Corridor Settlement**	**Total Revenue PMPM**	**Projected SFY 2024 Medical Costs PMPM[3]**	**Projected Total Service Costs PMPM**	**Illustrative Actual SFY 2024 Medical Costs PMPM[3]**	**Illustrative Actual Total Service Costs PMPM**	**Illustrative Target MLR**	**Illustrative Actual MLR**
Non-Newborn SSI / Disabled	724,434	$1,209.43	1.000	$1,209.43	100%	$12.22	$132.47	$67.75	$9.17	$3.32	TBD	$1,434.36	$1,090.18	$1,302.89	$1,140.00	$1,352.71	90.8%	94.3%
Breast and Cervical Cancer	769	$3,440.27	1.000	$3,440.27	100%	$34.75	$410.19	$67.75	$9.17	$3.32	TBD	$3,965.45	$3,121.66	$3,612.09	$3,280.00	$3,770.43	91.1%	95.1%
MA Adult	431,570	$567.68	1.000	$567.68	100%	$5.73	$65.07	$67.75	$9.17	$3.32	TBD	$718.72	$505.78	$651.08	$530.00	$675.31	90.6%	94.0%
Pregnant Women	118,714	$1,144.81	1.000	$1,144.81	100%	$11.56	$228.02	$67.75	$9.17	$3.32	TBD	$1,464.63	$1,031.33	$1,339.59	$1,080.00	$1,388.26	91.5%	94.8%
SSI / Disabled Newborn	4,751	$8,271.20	1.000	$8,271.20	100%	$83.55	$1,869.04	$67.75	$9.17	$3.32	TBD	$10,304.03	$7,520.87	$9,470.15	$7,900.00	$9,849.28	91.9%	95.6%
Non-SSI Newborns 0 to 2 Months	81,758	$2,215.26	1.000	$2,215.26	100%	$22.38	$617.24	$67.75	$9.17	$3.32	TBD	$2,935.11	$2,006.12	$2,703.60	$2,110.00	$2,807.48	92.1%	95.7%
Non-SSI Newborns 3 to 12 Months	250,568	$289.87	1.000	$289.87	100%	$2.93	$27.63	$67.75	$9.17	$3.32	TBD	$400.67	$252.79	$360.66	$270.00	$377.87	90.0%	94.3%
Foster Care	84,730	$713.43	1.000	$713.43	100%	$7.21	$126.96	$67.75	$9.17	$3.32	TBD	$927.83	$638.50	$845.70	$670.00	$877.20	91.1%	94.5%
MYPAC	5,832	$3,768.87	1.000	$3,768.87	100%	$38.07	$245.87	$67.75	$9.17	$3.32	TBD	$4,133.04	$3,420.89	$3,747.00	$3,590.00	$3,916.11	90.7%	94.8%
MA Children	2,452,245	$230.00	1.000	$230.00	100%	$2.32	$18.28	$67.75	$9.17	$3.32	TBD	$330.84	$198.27	$296.79	$210.00	$308.52	89.7%	93.3%
Quasi-CHIP	276,609	$244.15	1.000	$244.15	100%	$2.47	$16.94	$67.75	$9.17	$3.32	TBD	$343.79	$211.15	$308.33	$220.00	$317.18	89.7%	92.3%
Total	**4,431,981**	**$511.44**	**1.000**	**$511.44**	**100%**	**$5.17**	**$63.04**	**$67.75**	**$9.17**	**$3.32**	**TBD**	**$659.89**	**$454.57**	**$597.85**	**$477.56**	**$620.85**	**90.6%**	**94.1%**

Illustrative Actual MLR	94.08%
Illustrative Target MLR	90.60%
MLR Difference	-3.49%
MLR Difference Exceeding Corridor	-1.49%
Total Revenue	$2,924,641,187
Risk Corridor Settlement Received (Paid) by DOM	($43,432,963)

[1] MLR calculation will be populated with actual SFY 2024 CCO-specific values.
[2] Illustrative values demonstrate projected regional enrollment mix. Actual values will use CCO-specific regional enrollment mix.
[3] Includes all services incurred during SFY 2024 with payments made to providers as defined in Exhibit C of the CCO Contract, including fee-for-service payments, subcapitation payments, and settlement payments. Actual MLR, but not target MLR, will be populated with actual SFY 2024 CCO-specific values. Additionally, both actual and target costs will use CCO-specific regional enrollment mix. Actual MLR will include adjustments for items found in MLR audits and adjustments to remove services not covered by the Mississippi state plan.

Exhibit 18A
Mississippi Division of Medicaid
Procedure Codes for Non-Psychiatric Physician Visits

W9009	90066	90544	92004
W9348	90067	90545	92012
W9349	90068	90546	92014
90000	90069	90547	99062
90001	90070	90548	99063
90002	90071	90549	99064
90003	90072	90550	99065
90004	90073	90551	99241
90005	90074	90552	99242
90006	90075	90553	99243
90007	90076	90554	99244
90008	90077	90555	99245
90009	90078	90556	99271
90010	90079	90557	99272
90011	90080	90558	99273
90012	90500	90559	99274
90013	90501	90560	99275
90014	90502	90561	99341
90015	90503	90562	99342
90016	90504	90563	99343
90017	90505	90564	99344
90018	90506	90565	99345
90019	90507	90566	99347
90020	90508	90567	99348
90040	90509	90568	99349
90041	90510	90569	99350
90042	90511	90570	
90043	90512	90571	
90044	90513	90572	
90045	90514	90573	
90046	90515	90574	
90047	90516	90575	
90048	90517	90576	
90049	90518	90577	
90050	90519	90578	
90051	90520	90579	
90052	90530	90580	
90053	90531	90600	
90054	90532	90605	
90055	90533	90610	
90056	90534	90620	
90057	90535	90630	
90058	90536	90640	
90059	90537	90641	
90060	90538	90642	
90061	90539	90643	
90062	90540	90650	
90063	90541	90651	
90064	90542	90652	
90065	90543	92002	

Exhibit 18B Mississippi Division of Medicaid Procedure Codes for Psychiatric Physician Visits
90791
90792
90832
90834
90837
90846
90847
90849
90853
90870
99201
99202
99203
99204
99205
99212
99213
99214
99215

Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

00002763511 00052060302 00135052001 00223004963 00378699789 00891057101 01741002986 05388000856 08011123520 08011750107 08011968624 08080159611 08080226100 08080311149 08080361800 08080441215 08080531046 08080611100 08080660218 08080708401
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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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Exhibit 18C
Mississippi Division of Medicaid
NDCs Excluded from Monthly Pharmacy Script Limits

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89152028405	89152591405	89165500001	90891012605	90891024634	90891060078	91237000144	92293005200	92293010430	92293069990	92532015637	94030000210	94046000192	96295012058	96295013437	98302000160	98654000050	99999099211
89152028505	89152591505	89165500002	90891012700	90891024635	90891060079	91237000145	92293005300	92293010435	92293070000	92532015828	94030000211	94046000197	96295012059	96295013438	98302000170	98654000051	
89152028605	89152619401	89167024850	90891012701	90891024636	90891060081	91237000146	92293005310	92293010440	92293070024	92532015829	94030000221	94542005005	96295012060	96295013439	98302000180	98654000062	
89152028705	89152637301	89167036210	90891012706	90891024637	90891070608	91237000147	92293005320	92293011225	92293070026	92532015830	94030000226	94542005830	96295012075	96295013440	98302000184	98654000063	
89152028805	89152637501	89167037320	90891012707	90891024645	90891070612	91237000148	92293005600	92293011230	92293070108	92771092545	94030000233	94542005835	96295012076	96295013442	98302000186	98939000200	

EXHIBIT C: MEDICAL LOSS RATIO (MLR) REQUIREMENTS

The Contractor is required to rebate a portion of the Capitation Payment to the Division in the event the Contractor does not meet the eighty-seven and one-half percent (87.5%) minimum MLR standard. This Exhibit describes requirements for 1) reporting MLR, 2) methodology for calculation of MLR, 3) record retention 4) payment of any rebate due to the Division, and 5) liquidated damages that may be assessed against the Contractor for failure to meet requirements.

These requirements are adapted from 42 C.F.R. Part 438.8 Federal Register, including requirements incorporated into the Medicaid and Children's Health Insurance Program Managed Care Final Rule published May 6, 2016 and effective July 5, 2016.

A. <u>Reporting Requirements</u>

1. General Requirements

   For each MLR Reporting Quarter and Year, the Contractor must submit to the Division a report which complies with the requirements that follow concerning Capitation Payments received and expenses related to MississippiCAN Members [42 CFR 438.8(a)] (referred to hereafter as MLR Report). A run-out period of 180 days is required for the final annual MLR report. For the quarterly report, use the state fiscal year-to-date information with a 30-day run-out period.

2. Timing and Form of Report

   The report for each MLR Reporting Year must be submitted to the Division by April 1st of the year following the end of an MLR Reporting Year, in a format and in the manner prescribed by the Division.

   The report for each MLR Reporting Quarter must be submitted to the Division by the sixtieth (60th) calendar day following the end of the MLR Reporting Quarter, in a format and in the manner prescribed by the Division.

3. Premium Revenue

   A Contractor must report to the Division the total Premium Revenue received from the Division for each MLR Reporting Year. Premium Revenue includes, but is not limited to, all monies paid by the Division to the Contractor for providing benefits and services as defined in the terms of the Contract and is inclusive of Capitation Payments, Capitation Premium Withhold amounts earned, State Directed Payments, Health Insurer Fee reimbursement, Risk Corridor adjustments, and any other

Medicaid Managed Care Program Revenues. (Note: Other revenues may be inclusive of payments made for services such as high-cost drugs paid outside the capitation rate.)

4. Additional Reporting

   During each MLR Reporting Year, Contractor must submit the following additional reports to the Division in a manner that meets the definition of 42 C.F.R. § 438.8 (k) at the time of the submission of the Annual MLR Report:

   a. Total incurred claims

   b. Expenditures on quality improving activities

   c. Expenditures related to activities compliant with 42 C.F.R. § 438.608(a) (1) through (5), (7), (8) and (b)

   d. Non-claims costs

   e. Premium revenue

   f. Taxes, licensing and regulatory fees

   g. Methodologies for allocation of expenditures

   h. Any credibility adjustment applied

   i. Supporting schedules/documentation for any adjustments made to items a-h.

   j. Reconciling supplemental schedule(s) supporting the amounts claimed for all third parties (including related parties) and/or sub-capitated vendors included in amounts reported on the MLR Report for items a-i. Obtained in accordance with the requirements of 42 C.F.R. § 438.8(k)(3)

   k. The Calculated MLR

   l. Any remittance owed to the State

   m. A comparison of the information reported in the MLR Report to the Audited Financial Statement

   n. A description of the aggregation method used

   o. The number of Member Months

5. Attestation

Contractor must attest to the accuracy of the calculation of the MLR in accordance with the requirements of 42 C.F.R. § 438.8(n) when submitting reports required under this section.

6. Recalculation of MLR

In any instance where the Division makes a retroactive change to the Capitation Payments for an MLR Reporting Year where the MLR Report has already been submitted to the Division, Contractor must re-calculate the MLR for all MLR Reporting Years affected by the change and submit a new MLR Report meeting the requirements of this section. Refer to 42 C.F.R. § 438.8(m). Any recalculated MLR Report identified in this section must be provided to the Division no later than sixty (60) days after the reported retroactive change has been provided by the Division.

B. Reimbursement for Clinical Services Provided to Members

The MLR Report must include direct claims paid to or received by Providers (including under capitated contracts with Network Providers), whose services are covered by the Subcontract for clinical services or supplies covered by the Division's Contract with the Contractor. Reimbursement for clinical services as defined in this section is referred to as "incurred claims." (Note: Services covered under the Contract are inclusive of services paid through the capitation rate or separately reimbursed by the Division.)

1. Specific requirements include:

    a. Unpaid claims liabilities for the MLR Reporting Year, including claims reported that are in the process of being adjusted or claims incurred but not reported;

    b. Withholds from payments made to network providers;

    c. Claims that are recoverable for anticipated coordination of benefits;

    d. Claims payments recoveries received as a result of subrogation;

    e. Incurred but not reported claims based on past experience, and modified to reflect current conditions, such as changes in exposure or claim frequency or severity;

    f. Changes in other claims-related reserves; and

    g. Reserves for contingent benefits and the medical claim portion of lawsuits.

Note: Incurred claims for capitated payments to third-party subcontracted vendors, should reflect all adjustments as required in Section J.

2. Amounts that must be deducted from incurred claims include:

    a. Overpayment recoveries received from Network Providers;

    b. Prescription drug rebates received and accrued by the Contractor, as well as rebates available and retained by the pharmacy benefit manager

3. Expenditures that must be included in incurred claims include:

    a. The amount of incentive and bonus payments made, or expected to be made, to Network Providers that are tied to clearly-defined, objectively measurable, and well-documented clinical or quality improvement standards that apply to providers;

    b. The amount of claims payments recovered through fraud reduction efforts, not to exceed the amount of fraud reduction expenses. The amount of fraud reduction expenses must not include activities specified in paragraph 42 C.F.R. § 438.8(e)(4); (This allows for a potential offset against a portion of the recovery amounts deducted from the incurred claims as required in Section B.2.a.)

    Note: DOM will only allow fraud prevention expenses in the MLR calculation for program integrity activities as they are aligned with standards adopted in the private market rule. In addition, claim payment recoveries must be separately distinguishable as a result of fraud reduction efforts versus other types of claim payment recoveries.

    Fraud Prevention Expenses are defined as expenses incurred <u>prior</u> to the payment of a claim to prevent fraudulent claim payments These expenses are considered routine program integrity activities that the Contractor should be performing and are to be classified as non-claims costs.

    Fraud Reduction Expenses are defined as expenses incurred <u>subsequent</u> to the payment of a claim to specifically identify and detect fraudulent claims for recoupment. (Note: all other post payment claim review activities ensuring proper claim payment performed by the Contractor as part of their program integrity duties are to be considered non-claims cost.)

4. Amounts that must either be included in or deducted from incurred claims include, respectively, net payments or receipts related to State mandated solvency funds.

5. Amounts that must be excluded from incurred claims:

a. Non-claims Costs, as defined in this Contract, which include amounts paid to third party vendors for secondary network savings; amounts paid to third party vendors for network development, administrative fees, claims processing, and utilization management; amounts paid, including amounts paid to a provider, for professional or administrative services that do not represent compensation or reimbursement for State plan services or services meeting the definition in 42 C.F.R. § 438.3(e) and provided to a Member; and fines and penalties assessed by regulatory authorities;

b. Amounts paid to the State as remittance under 42 C.F.R. § 438.8(j);

c. Amounts paid to network providers under 42 C.F.R. § 438.6(d);

d. Amounts identified during the analysis of third-party subcontractors as specified in Section J;

e. Spread Pricing amounts paid to a pharmacy benefit manager (PBM); and

f. The amount of reinsurance premiums that exceed the reinsurance recoveries, as these are non-claims costs.

C. <u>Activities that Improve Health Care Quality</u>

1. General Requirements

The MLR Report may include expenditures for activities that improve health care quality, as described in this section. The expenditures must be directly related to activities that improve healthcare quality and meet the following requirements:

a. An activity that meets the requirements of 45 C.F.R. § 158.150(b) and is not excluded under 45 C.F.R. § 158.150(c).

b. An activity related to any EQR-related activity as described in 42 C.F.R. § 438.358(b) and (c).

c. Any expenditure that is related to Health Information Technology and meaningful use, meets the requirements placed on issuers found in 45 C.F.R. § 158.151, and is not considered incurred claims.

2. Activity Requirements

Activities conducted by the Contractor to improve quality must meet the following requirements:

a. The activity must be designed to:

i. Improve health quality;

ii. Increase the likelihood of desired health outcomes in ways that are capable of being objectively measured and of producing verifiable results and achievements;

iii. Be directed toward individual Members or incurred for the benefit of specified segments of Members or provide health improvements to the population beyond those enrolled in coverage as long as no additional costs are incurred due to the non-Members;

iv. Be grounded in evidence-based medicine, widely accepted best clinical practice, or criteria issued by recognized professional medical associations, accreditation bodies, government agencies or other nationally recognized health care quality organizations;

b. The activity must be primarily designed to:

i. Improve health outcomes including increasing the likelihood of desired outcomes compared to a baseline and reduce health disparities among specified populations. Examples include the direct interaction of the Contractor (including those services delegated by Subcontract for which the Contractor retains ultimate responsibility under the terms of the Contract with the Division) with Providers and the Member or the Member's representative (for example, face-to-face, telephonic, web- based interactions or other means of communication) to improve health outcomes, including activities such as:

(a) Effective Care Management, Care Coordination, chronic disease management, and medication and care compliance initiatives including through the use of the Medical Homes model as defined in the section 3502 of PPACA;

(b) Identifying and addressing ethnic, cultural or racial disparities in effectiveness of identified best clinical practices and evidence based medicine;

(c) Quality reporting and documentation of care in non-electronic format;

(d) Health information technology to support these activities;

ii. Accreditation fees directly related to quality of care activities;

iii. Commencing with the 2012 reporting year and extending through the first reporting year in which the Secretary requires ICD-10 as the

standard medical data code set, implementing ICD-10 code sets that are designed to improve quality and are adopted pursuant to the Health Insurance Portability and Accountability Act (HIPAA),42 U.S.C. 1320d-2, as amended, limited to 0.3 percent of an issuer's earned premium as defined in § 158.130.

iv. Prevent hospital readmissions through a comprehensive program for hospital discharge. Examples include:

(a) Comprehensive discharge planning (for example, arranging and managing transitions from one setting to another, such as hospital discharge to home or to a rehabilitation center) in order to help assure appropriate care that will, in all likelihood, avoid readmission to the hospital;

(b) Patient-centered education and counseling;

(c) Personalized post-discharge reinforcement and counseling by an appropriate health care professional;

(d) Any quality reporting and related documentation in non-electronic form for activities to prevent hospital readmission; and,

(e) Health information technology to support these activities.

v. Improve patient safety, reduce medical errors, and lower infection and mortality rates. Examples of activities primarily designed to improve patient safety, reduce medical errors, and lower infection and mortality rates include:

(a) The appropriate identification and use of best clinical practices to avoid harm;

(b) Activities to identify and encourage evidence-based medicine in addressing independently identified and documented clinical errors or safety concerns;

(c) Activities to lower the risk of facility-acquired infections;

(d) Prospective prescription drug utilization review aimed at identifying potential adverse drug interactions;

(e) Any quality reporting and related documentation in non-electronic form for activities that improve patient safety and reduce medical errors; and

(f) Health information technology to support these activities.

vi. Implement, promote, and increase wellness and health activities. Examples of activities primarily designed to implement, promote, and increase wellness and health include, but are not limited to:

(a) Wellness assessments;

(b) Wellness/lifestyle coaching programs designed to achieve specific and measurable improvements;

(c) Coaching programs designed to educate individuals on clinically effective methods for dealing with a specific chronic disease or condition;

(d) Public health education campaigns that are performed in conjunction with State or local health departments;

(e) Actual rewards, incentives, bonuses, reductions in copayments (excluding administration of such programs), that are not already reflected in premiums or claims may be allowed as a quality improvement activity for the group market to the extent permitted by section 2705 of the PHS (Public Health Service) Act and as approved by DOM;

(f) Any quality reporting and related documentation in non-electronic form for wellness and health promotion activities;

(g) Coaching or education programs and health promotion activities designed to change Member behavior and conditions (for example, smoking or obesity); and,

(h) Health information technology to support these activities.

vii. Enhance the use of health care data to improve quality, transparency, and outcomes and support meaningful use of health information technology consistent with 45 C.F.R. § 158.151.

3. Exclusions

Expenditures and activities that must not be included in quality improving activities are:

a. Those that are designed primarily to control or contain costs;

b. The pro rata shares of expenses that are for lines of business or products other than those being reported, including but not limited to, those that are for or benefit self-funded plans;

c. Those which otherwise meet the definitions for quality improvement activities, but which were paid for with grant money or other funding separate from premium revenue:

d. Those activities that can be billed or allocated by a Provider for care delivery and which are, therefore, reimbursed as clinical services;

e. Establishing or maintaining a claims adjudication system, including costs directly related to upgrades in health information technology that are designed primarily or solely to improve claims payment capabilities or to meet regulatory requirements for processing claims, including maintenance of ICD-10 code sets adopted pursuant to the Health Insurance Portability and Accountability Act (HIPAA), 42 U.S.C. 1320d-2, as amended;

f. That portion of the activities of health care professional hotlines that does not meet the definition of activities that improve health quality;

g. All retrospective and concurrent utilization review;

h. Fraud prevention activities;

i. The cost of developing and executing Provider contracts and fees associated with establishing or managing a Provider Network, including fees paid to a vendor for the same reason;

j. Provider credentialing;

k. Marketing expenses;

l. Costs associated with calculating and administering individual Member or employee incentives;

m. That portion of prospective utilization that does not meet the definition of activities that improve health quality;

n. Any cost that is not directly applicable to providing measurable quality improving activities such as corporate administrative allocations, amounts

exceeding actual cost of providing service, or other overhead expenses that do not directly support the healthcare quality initiative;

o. State and federal taxes, licensing and regulatory fees; and

p. Any function or activity not expressly included in paragraph one (1) or two (2) of this section, unless otherwise approved by and within the discretion of the Division, upon adequate showing by the Contractor that the activity's costs support the definitions and purposes described above or otherwise support monitoring, measuring or reporting health care quality improvement.

Note: The Contractor must also possess documentation for the source expense, methodology for determining how the expense meets the above definition of an expense that improves healthcare quality improvement, the allocation methodology and statistics utilized for any allocation.

Note: DOM has adopted the definitions and guidelines provided in the Patient Protection and Affordable Care Act, 45 CFR Parts 144, 147, 153, 155, 156, and 158 as recorded in the Federal Register, Vol. 87, No. 88, issued on May 6, 2022. Qualifying direct quality improvement activity (QIA) expense is limited to the QIA portion of salaries and benefits for employees directly performing QIA functions for inclusion in the MLR calculation. Expenses for items such as office space (including rent or depreciation, facility maintenance, janitorial, utilities, property taxes, insurance, wall art), human resources, salaries of counsel and executives, equipment, computer and telephone usage, travel and entertainment, company parties and retreats, IT infrastructure and systems, and software licenses do not qualify as direct QIA expense. Please reference the guidance provided in PPACA regulation, as well as the remainder of this section when determining reportable QIA expense.

D. Activities Related to External Quality Review

1. General rule. The State, its agent that is not a Contractor or PIHP, or an EQRO may perform the mandatory and optional EQR-related activities in this section.

2. Mandatory activities. For each Contractor and PIHP, the EQR must use information from the following activities:

   a. Validation of performance improvement projects required by the State to comply with requirements set forth in § 438.240(b)(1) and that were underway during the preceding 12 months.

   b. Validation of Contractor or PIHP performance measures reported (as required by the State) or Contractor or PIHP performance measure calculated by the

State during the preceding 12 months to comply with requirements set forth in § 438.240(b)(2).

c. A review, conducted within the previous 3-year period, to determine the Contractor's or PIHP's compliance with standards (except with respect to standards under § 438.240(b)(1) and (2), for the conduct of performance improvement projects and calculation of performance measures respectively) established by the State to comply with the requirements of § 438.204(g).

3. Optional activities. The EQR may also use information derived during the preceding 12 months from the following optional activities:

   a. Validation of Member Encounter Data reported by a Contractor or PIHP.

   b. Administration or validation of consumer or provider surveys of quality of care.

   c. Calculation of performance measures in addition to those reported by a Contractor or PIHP and validated by an EQRO.

   d. Conduct of performance improvement projects in addition to those conducted by a Contractor or PIHP and validated by an EQRO.

   e. Conduct of studies on quality that focus on a particular aspect of clinical or nonclinical services at a point in time.

4. Technical assistance. The EQRO may, at the State's direction, provide technical guidance to groups of Contractors or PIHPs to assist them in conducting activities related to the mandatory and optional activities that provide information for the EQR.

E. <u>Expenditures Related to Health Information Technology and Meaningful Use Requirements</u>

1. General Requirements

   Contractor may include as activities that improve health care quality such Health Information Technology (HIT) expenses as are required to accomplish the activities allowed in 45 C.F.R. § 158.150 and that are designed for use by the Contractor, health care Providers, or Members for the electronic creation, maintenance, access, or exchange of health information, as well as those consistent with Medicare and/or Medicaid meaningful use requirements, and which may in whole or in part improve quality of care, or provide the technological infrastructure to enhance current quality improvement or make new quality improvement initiatives possible by doing one or more of the following:

a. Making incentive payments to health care Providers for the adoption of certified electronic health record technologies and their “meaningful use” as defined by HHS to the extent such payments are not included in reimbursement for clinical services; as defined in 45 C.F.R. § 158.140;

b. Implementing systems to track and verify the adoption and meaningful use of certified electronic health records technologies by health care Providers, including those not eligible for Medicare and Medicaid incentive payments;

c. Providing technical assistance to support adoption and meaningful use of certified electronic health records technologies;

d. Monitoring, measuring, or reporting clinical effectiveness including reporting and analysis of costs related to maintaining accreditation by nationally recognized accrediting organizations such as NCQA or URAC, or costs for public reporting of quality of care, including costs specifically required to make accurate determinations of defined measures (for example, CAHPS surveys or chart review of HEDIS measures) and costs for public reporting mandated or encouraged by law;

e. Tracking whether a specific class of medical interventions or a bundle of related services leads to better patient outcomes;

f. Advancing the ability of Members, Providers, the Contractor or other systems to communicate patient centered clinical or medical information rapidly, accurately and efficiently to determine patient status, avoid harmful drug interactions or direct appropriate care, which may include electronic health records accessible by Members and appropriate Providers to monitor and document an individual patient's medical history and to support Care Management;

g. Reformatting, transmitting or reporting data to national or international government-based health organizations, as may be required by the Division, for the purposes of identifying or treating specific conditions or controlling the spread of disease; and,

h. Provision of electronic health records, patient portals, and tools to facilitate patient self-management.

F. <u>Non-Claims Costs</u>

1. General Requirements

The MLR Report must include non-claims costs, which are those expenses for administrative services that are not: incurred claims (as defined in section B), expenditures for activities that improve health care quality (as defined in section C) or licensing and regulatory fees or Federal and State taxes (as defined in section L).

2. Non-Claims Costs Other

   The MLR Report must include any expenses for administrative services that do not constitute adjustments to capitation payments for clinical services to Members, or expenditures on quality improvement activities as defined above. Expenses for administrative services include the following:

   a. Cost-containment expenses not included as an expenditure related to a qualifying quality activity;

   b. Loss adjustment expenses not classified as a cost containment expense;

   c. Workforce salaries and benefits;

   d. General and administrative expenses; and

   e. Community benefit expenditures.

   Revenue and expenses for administrative services should exclude the Health Insurer Tax, any allocation for premium taxes and any other revenue based assessments.

   Expenses for administrative services may include amounts that exceed a third party's costs (profit margin), but these amounts must be justified and consistent with prudent management and fiscal soundness requirements to be includable when these transactions are between related parties. Refer to Medicare Final Rule 42 C.F.R. § 422.516(b).

3. Expenses Not Allowable as Non-Claims Costs

   The following expenses are not allowable to be included in non-claims costs or for consideration by the Division's actuaries for capitation rate setting purposes:

   a. charitable contributions made by Contractor;

   b. any penalties or fines assessed against Contractor;

   c. any indirect marketing or advertising expenses of the Contractor, including but not limited to costs to promote the managed care plan, costs of facilities used for special events, and costs of displays, demonstrations, donations, and promotional items such as memorabilia, models, gifts, and souvenirs. The

Division may classify an item listed in this clause as an allowable administrative expense for rate-setting purposes, if the Division determines that the expense is incidental to an activity related to state public health care programs that is an allowable cost for purposes of rate setting;

d. any lobbying and political activities, events, or contributions;

e. administrative expenses related to the provision of services not covered under any state plan or waiver;

f. alcoholic beverages;

g. memberships in any social, dining, or country club or organization;

h. entertainment, including amusement, diversion, and social activities, and any costs directly associated with these costs, including but not limited to tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities;

i. Bad Debts of the Contractor;

j. Liquidated Damages paid to the Division, the State, or any other entity;

k. Capital Expenditures- Expenditures for items requiring capitalization are unallowable (Depreciation of these capital expenditures, and maintenance expenses, in accordance with GAAP, are allowable);

l. Abnormal or mass severance pay where payments of salaries and wages or any benefit arrangements exceed two months of compensation;

m. Cost of unallowable financing expenses (interest, bond issuance, bond discounts, etc.) as determined by applying the principles included in CMS Publication 15.1 Chapter 2, interest expense;

n. Defense and Prosecution (of criminal proceedings, civil proceedings, and claims are generally unallowable) – Exceptions are costs relating to Contractors' obligation to identify, investigate, or pursue recoveries relating to suspected Fraud, Waste, or Abuse of providers or Subcontractors and the reasonable legal costs related to subrogation, third party recoveries and provider credentialing matters, if incurred directly in administration of the Contract;

o. Income Taxes (Federal, state, and local taxes) and State Franchise Taxes - (Other taxes are generally allowable);

p. Investment Management Costs;

q. Proposal Costs;

r. Rebates and Profit Sharing (Profit sharing or rebate arrangements between the Contractor and a Subcontractor resulting in fees or assessments which are not tied to specifically identified services that directly benefit the Contract are unallowable unless specifically allowed by Contract. This fee effectively becomes a form of profit payment or rebate);

s. Royalty Agreements (associated fees, payments, expenses, and premiums);

t. Losses in excess of the remaining depreciable basis for the disposition of depreciable property;

u. Costs in excess of what a reasonable or prudent buyer would pay for goods or services.

For the purposes of this subsection, compensation includes salaries, bonuses and incentives, other reportable compensation on an IRS 990 form, retirement and other deferred compensation, and nontaxable benefits.

Charitable contributions under clause (a) include payments for or to any organization or entity selected by the Contractor that is operated for charitable, educational, political, religious, or scientific purposes that are not related to medical and administrative services covered under and state plan.

G. <u>State Directed Payments</u>

The MLR Report will include all state directed payments paid pursuant to 42 CFR § 438.6(c) to include payments received by the Contractor reported as Capitation Revenue on the MLR Report for dates of service within the Rating Period, including any adjustments. The same amounts reported in the denominator as capitation revenues for all state directed payments shall be reported in the numerator as medical expenses.

H. <u>Allocation of Expenses</u>

1. General Requirements
Each expense must be reported under only one type of expense, unless a portion of the expense fits under the definition of or criteria for one type of expense and the remainder fits into a different type of expense, in which case the expense must be pro-rated between types of expenses. Expenditures that benefit multiple contracts or populations, or contracts other than those being reported, must be reported on a pro rata basis.

I. Description of the Methods Used to Allocate Expenses

1. General Requirements

The report required must include a detailed description of the methods used to allocate expenses, including incurred claims, quality improvement expenses, and other non-claims costs resulting from Contractor activities in Mississippi. A detailed description of each expense element must be provided, including how each specific expense meets the criteria for the type of expense in which it is categorized, as well as the method by which it was aggregated.

a. Allocation to each category must be based on a generally accepted accounting method that is expected to yield the most accurate results. Specific identification of an expense with an activity that is represented by one of the categories above will generally be the most accurate method. If a specific identification is not feasible, the Contractor must provide an explanation of why it believes the more accurate result will be gained from allocation of expenses based upon pertinent factors or ratios such as studies of employee activities, salary ratios or similar analyses;

b. Many entities operate within a group where personnel and facilities are shared. Shared expenses, including expenses under the terms of a management contract, must be apportioned pro rata to the entities incurring the expense; and,

c. Any basis adopted to apportion expenses must be that which is expected to yield the most accurate results and may result from special studies of employee activities, salary ratios, Capitation Payment ratios or similar analyses. Expenses that relate solely to the operations of a reporting entity, such as personnel costs associated with the adjusting and paying of claims, must be borne solely by the reporting entity and are not to be apportioned to other entities within a group.

J. Third Party Subcontractors

Third party Subcontractors or vendors providing claims adjudication activity services to enrollees are required to supply all underlying data to the Contractor within 180 days of the end of the MLR reporting period or within 30 days of such data being requested by the Contractor in accordance with the requirements of 42 C.F.R. § 438.8(k)(3). The Contractor should validate the cost allocation reported by third parties to ensure the MLR accurately reflects the breakdown of amounts paid to the vendor between incurred claims, activities to improve health care quality, and non-claims cost.

1. Sub-Capitated Vendors

   The Contractor must report to the Division the total expenses incurred by the third party vendor for clinical services provided to members, activities that Improve Health Care Quality, activities related to external Quality review, expenditures related to Health Information Technology and Meaningful Use Requirements, and non-claims cost incurred by the sub-capitated vendors. The sub-capitated payments should be adjusted to reflect the aforementioned expenses to the third party. When the sub- capitation payments to the third party vendor exceed third party vendor's actual costs, the excess (profit margin), should be considered administrative non-claim costs from non-related vendors. When these transactions occur between related parties, there must be justification that these higher costs are consistent with prudent management and fiscal soundness policies to be included as allowable administrative non-claim costs. Refer to Medicare Final Rule 42 C.F.R. § 422.516(b).

2. Management Fee Arrangement

   The Contractor is encouraged to report to the Division the total expenses incurred by the management organization for the plan. These costs should be adjusted for any non-allowable activities. In the absence of specific State guidance, the Contractor should refer to other Federal regulations concerning the identification of non- allowable costs.

K. Maintenance of Records

The Contractor must maintain and retain, and require Subcontractors to retain, as applicable, for a period of no less than ten (10) years, in accordance with 42 C.F.R. § 438.3(u), and make available to the Division upon request the data used to allocate expenses reported, together with all supporting information required to determine that the methods identified and reported as required under this Exhibit C were accurately implemented in preparing the MLR Report.

L. Formula for Calculating Medical Loss Ratio

1. Medical Loss Ratio

   a. Contractor's MLR is the ratio of the numerator and the denominator, as defined:

      i. The numerator of the Contractor's MLR for an MLR Reporting Year must equal: (1) the Contractor's incurred claims, plus (2) the Contractor's expenditures for activities that improve health care quality, plus (3) the Contractor's expenditures for fraud reduction activities (as discussed in subsection d below).

      ii. The denominator of the Contractor's MLR for an MLR Reporting Year must equal the Contractor's Adjusted Premium Revenue. The Adjusted

Premium Revenue is Premium Revenue minus the Contractor's Federal, State, and local taxes, licensing and regulatory fees (as defined in subsection c of this Section), any Liquidated Damages paid by Contractor during the MLR Reporting Year, and is aggregated in accordance with subsection f below.

b. A Contractor's MLR shall be rounded to three decimal places. For example, if an MLR is 0.7988, it shall be rounded to 0.799 or 79.9 percent. If an MLR is 0.8253 or 82.53 percent, it shall be rounded to 0.825 or 82.5 percent.

c. Federal, State, and local taxes and licensing and regulatory fees. Taxes, licensing and regulatory fees for the MLR Reporting Year include:

i. Statutory assessments to defray the operating expenses of any State or Federal department.

ii. Examination fees in lieu of premium taxes as specified by State law.

iii. Federal taxes and assessments allocated to Contractor, excluding Federal income taxes on investment income and capital gains and Federal employment taxes.

iv. State and local taxes and assessments including:

(a) Any industry wide (or subset) assessments (other than surcharges on specific claims) paid to the State or locality directly.

(b) Guaranty fund assessments.

(c) Assessments of state or locality industrial boards or other boards for operating expenses or for benefits to sick employed persons in connection with disability benefit laws or similar taxes levied by states.

(d) State or locality income, excise, and business taxes other than premium taxes and State employment and similar taxes and assessments.

(e) State or locality premium taxes plus State or locality taxes based on reserves, if in lieu of premium taxes.

v. Payments made by Contractor that are otherwise exempt from Federal income taxes, for community benefit expenditures as defined in 45 C.F.R. § 158.162(c), limited to the highest of either:

(a) Three percent (3%) of earned premium; or

(b) The highest premium tax rate in the State for which the report is being submitted, multiplied by Contractors earned premium in the State.

d. Fraud Prevention Activities: The Contractor's expenditures on activities related to fraud prevention as adopted for the private market at 45 C.F.R. Part 158. Such expenditures must not include expenses for fraud reduction efforts associated with "incurred claims" wherein the amount of claims payments recovered through fraud reduction efforts, not to exceed the amount of fraud reduction expenses.

e. Credibility Adjustment: The Contractor may add a Credibility Adjustment to a calculated MLR if the MLR Reporting Year experience is Partially Credible. The Credibility Adjustment is added to the reported MLR calculation before calculating any remittance due. The Contractor may not add a Credibility Adjustment to a calculated MLR if the MLR Reporting Year experience is fully credible. If the Contractor's experience in "non-credible, the Contractor is presumed to meet or exceed the MLR calculation standards.

f. Aggregation of Data: Contractor will aggregate data for all Medicaid eligibility groups covered under the Contract with the State unless the State requires separate reporting and a separate MLR calculation for specific populations.

2. Rebating Capitation Payments if the eighty-seven and one-half percent (87.5%) Medical Loss Ratio Standard is Not Met

a. General Requirement

For each MLR Reporting Year, the Contractor must provide a rebate to the Division if the Contractor's MLR does not meet or exceed the eighty-seven and one-half percent (87.5%) minimum requirement.

b. Amount of Rebate

For each MLR Reporting Year, the Contractor must rebate to the Division the difference between the total amount of Adjusted Premium Revenue received by the Contractor from the Division multiplied by the required minimum MLR of eighty-seven and one-half percent (87.5%) and the Contractor's actual MLR.

c. Timing of Rebate

The Contractor must provide any rebate owing to the Division no later than the tenth (10th) business day of May following the year after the MLR Reporting Year.

d. Late Payment Interest

If Contractor that fails to pay any rebate owing to the Division in accordance within the time periods set forth in this Exhibit, then, in addition to providing the required rebate to the Division, Contractor must pay the Division interest at the current Federal Reserve Board lending rate or ten percent (10%) annually, whichever is higher, on the total amount of the rebate, accruing from May 1.