

JULY 1, 2021 THROUGH JUNE 30, 2023

**COMPARISON OF MISSISSIPPI
COORDINATED CARE ORGANIZATION
ENCOUNTER DATA TO CASH
DISBURSEMENTS FOR
MAGNOLIA HEALTH**



FEBRUARY 14, 2024





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

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

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

"The Contractor shall submit at least ninety-eight percent (98%) 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. 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 as outlined in Section 16, Default and Termination, of this Contract ... Ninety-eight percent (98%) 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 bi-monthly encounter reconciliations also help fulfill part of the work requirements set forth in step number 3 of the Center for Medicare and Medicaid's (CMS) External Quality Review (EQR) Protocol 5 (formerly Protocol 4), which require a determination of the completeness, accuracy, and quality of the encounter data being submitted by each CCO. CMS' External Quality Review, Protocol 5, is an excellent way to assess whether the encounter data can be used to determine program effectiveness, accurately evaluate utilization, identify service gaps, and make strong management decisions. In addition, the Protocol evaluates both departmental policies, as well as the policies, procedures, and systems of the health plans to identify strengths and opportunities to enhance oversight. DOM has recently engaged Myers and Stauffer to perform another Protocol 5 review. These results are expected to be issued in a separate report later this year.

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

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



MS Magnolia Health Encounter and CDJ Comparison



SUMMARY

DOM requested that, for this study, we review the CCO's entire plan, each delegated vendor, and fee-for-service (non-vendor) paid encounters to determine if the paid encounters meet the state contract minimum completeness requirement of **98 percent** when compared to the CDJ files. The encounters and CDJ files utilized in this study met the following criteria:

- Encounters were paid within the reporting period of July 1, 2021 through June 30, 2023;
- CDJ transactions had payment dates within the reporting period of July 1, 2021 through June 30, 2023;
- Institutional, professional, and dental encounters were received and processed by the FAC for transmission to Myers and Stauffer through September 29, 2023. Pharmacy encounters were received and processed by the FAC for transmission to Myers and Stauffer through December 29, 2023.

Table A — Magnolia Health CAN Cumulative Completion Totals and Percentages

| Table A — Magnolia Health CAN Cumulative Completion Totals and Percentages | | | | | | | |
|--|-----------------|------------------------------|---|----------------------------------|----------------------------------|----------------------------|---------------|
| Description | Entire Plan* | Delegated Vendor | | | | | MTM (NET) |
| | | Fee-for-Service (Non-Vendor) | Envolve Pharmacy Solutions (Pharmacy Benefits)* | Envolve Dental (Dental Services) | Envolve Vision (Vision Services) | Magnolia Behavioral Health | |
| Encounter Total (FAC reported) | \$2,448,783,511 | \$1,148,459,095 | \$964,790,631 | \$82,213,848 | \$28,311,267 | \$211,355,081 | \$13,653,590 |
| Total Encounter Adjustments (\$) | (\$738,994,485) | (\$224,570,831) | (\$470,051,595) | (\$7,187,896) | (\$7,153,411) | (\$28,483,150) | (\$1,547,601) |
| Total Encounter Adjustments (%) | -30.17% | -19.55% | -48.72% | -8.74% | -25.26% | -13.47% | -11.33% |
| Net Encounter Total | \$1,709,789,026 | \$923,888,264 | \$494,739,036 | \$75,025,952 | \$21,157,856 | \$182,871,931 | \$12,105,988 |
| CDJ Total | \$1,622,672,501 | \$923,992,630 | \$404,846,674 | \$75,215,548 | \$21,121,726 | \$185,420,879 | \$12,075,043 |
| Variance | \$87,116,525 | (\$104,366) | \$89,892,361 | (\$189,596) | \$36,129 | (\$2,548,948) | \$30,945 |
| Completion (%) | 105.36% | 99.98% | 122.20% | 99.74% | 100.17% | 98.62% | 100.25% |
| 100% Limited [^] Cumulative Completion (%) | 99.82% | | 100.00% | | 100.00% | | 100.00% |
| Contract Minimum Completeness Requirement (%) | 98.00% | | | | | | |
| 100% Limited [^] Monthly Completion Total (%) | 97.38% | 99.20% | 92.54% | 99.70% | 98.17% | 97.71% | 99.86% |

* – The Entire Plan and Envolve Pharmacy encounter totals have been updated since the draft “July 1, 2021 through June 30, 2023 Comparison of Mississippi Coordination Care Organization Encounter Data to Cash Disbursements for Magnolia Health” report was issued on October 31, 2023 to include Gainwell denied pharmacy encounter records and pharmacy paid amounts provided by the FAC in a separate supplemental file. Please reference data analysis assumptions 8 and 9 on page 20 for further explanation. There have been no changes to the Fee-for-Service, Envolve Dental, Envolve Vision, Magnolia Behavioral Health, and MTM encounter or CDJ totals since the draft report; however, the monthly completion percentages for each payor have been limited to 100 percent.

[^] – To avoid overstating the Entire Plan CAN results in situations where any payor's cumulative and/or monthly completion percentages exceed 100 percent, we have identified 100 percent limited completion percentages on a monthly and cumulative or reporting period basis. For the 100 percent limited **cumulative** completion percentages, we have decreased each payor's cumulative encounter totals by the reporting period's variance in comparison with the CDJs. For the 100 percent limited **monthly** completion percentage totals, we have decreased each payor's monthly encounter totals by the monthly variance with the CDJs and summed up the limited monthly encounter totals for the reporting period to compare to the CDJ totals. These limited monthly completion percentages are for informational purposes only and do not apply to any contractual requirements. Please see data analysis assumption number 10 on page 20 for further explanation.



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

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

1. Medical and institutional encounter voids with positive plan paid amounts and/or invalid former TCN values are excluded from the encounter totals. Additionally, pharmacy encounters being identified as denied by Conduent are excluded from the encounter totals.
2. Myers and Stauffer identified potential duplicate encounters using our encounter review logic. Based on a comparison to the CDJ files, we noted some are actual duplicate submissions, and some are replacement encounter records without a matching void (i.e. calculated voids). Lists of these potential duplicates, noted in previous reports, were provided to Magnolia for examination. We have reviewed Magnolia Health’s disputed duplicate response files submitted to us prior to August 26, 2023. The accepted responses have been incorporated into the analysis for this report. Responses requiring further explanation have not been added to this report and will be resubmitted to the CCO.
3. Our potential duplicate and calculated void processes attempt to identify and remove encounters that appear to be duplicated for some reason. Encounters paid by the CCO but denied by the FAC were included in both our potential duplicate and calculated void processes. It should be noted that the inclusion of denied encounters by either the FAC or the CCO can artificially inflate the percentages of encounter counts and paid amounts being removed. In the case of encounters denied by the FAC, some of these encounters may have already been identified and flagged by the FAC as being duplicates.

| Table B — Myers and Stauffer LC’s Adjustments to Magnolia Health CAN Encounters | | | |
|---|---------------------|------------------------|---------------------------|
| Description | Encounter Count | Paid Amount | Paid Amount (% of Total*) |
| Total Encounter Amount (FAC Reported) | 18,246,995 | \$2,448,783,511 | 100.00% |
| <i>Adjustment Type</i> | | | |
| <i>Denied</i> | <i>(1,131,251)</i> | <i>(\$4,046,745)</i> | <i>-0.16%</i> |
| <i>Calculated Void</i> | <i>(8,944,035)</i> | <i>(\$725,675,083)</i> | <i>-29.63%</i> |
| <i>Duplicate</i> | <i>(25,954)</i> | <i>(\$9,272,657)</i> | <i>-0.37%</i> |
| <i>Total Adjustments Made</i> | <i>(10,101,240)</i> | <i>(\$738,994,485)</i> | <i>-30.17%</i> |
| Net Encounter Amounts | 8,145,755 | \$1,709,789,026 | 69.83% |

* - Percentage ratios are rounded down for each adjustment type and may not add up to the total percentage of adjustments made for this reporting period. Please see data analysis assumption number 7 on page 20 for further explanation.



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

Please reference Tables 1 through 7 starting on page 9 for Magnolia Health's CAN plan, delegated vendor, and fee-for-service (non-vendor) reconciliation period tables. These tables contain detailed reconciliation totals, completion percentages, and encounter analysis adjustments made by Myers and Stauffer.

SECTION A – Non-vendor and/or vendor data issues that may cause completion percentages outside the targeted range (below 98 percent or above 100 percent):

1. **Engive Pharmacy Solutions (Table 3):** The Engive Pharmacy CAN cumulative completion percentage appears to be above 100 percent mostly due to potentially missing and/or misallocated encounter void sequences when compared to the CDJ files. We noted more than \$125 million worth of negative transactions in the October 2022 and November 2022 CDJ files. Most of these CDJ voids do not appear to have corresponding encounter voids in our encounter data files.
 - It appears that the approximately \$22 million worth of Gainwell pharmacy encounter voids in our data extracts were allocated to their original paid dates between April 2022 and July 2022 instead of the actual recoupment dates between August 2022 and November 2022 noted in the CDJ files. This appears to be causing the low completion percentages for May 2022 through July 2022 and contributing to the inflated August 2022 through November 2022 monthly completion percentages.
 - Additionally, it appears that potentially missing encounter records may be contributing to the low monthly completion percentages beginning in December 2022.
 - In order to limit the impact of potentially missing pharmacy encounter voids on the cumulative completion percentage and the entire plan totals, we have restricted the monthly completion percentages to a maximum of 100 percent for each month for each payor and calculated a separate 100 percent monthly completion percentage for the reporting period.

➤ **We recommend Magnolia work with Engive Pharmacy to submit any potentially missing encounter sequences, particularly voids.**
2. **Engive Vision (Table 5):** The Engive Vision CAN cumulative completion percentage appears to be above 100 percent mostly due to potentially missing and/or misallocated encounter void sequences when compared to the CDJ files.
 - Since the Engive Vision encounters originally submitted to Gainwell were missing header paid dates, the claim received date was used as an approximate paid date for reconciliation purposes. This issue has been corrected going forward and Magnolia Health worked with Engive Vision to submit many encounter corrections. However, instances where the claim received date and paid date are not in the same month and the original encounter has not been replaced by a corrected encounter are causing both high and low completion percentages fluctuations between November 2022 and December 2022 as well as April 2023, May 2023, and June 2023.

➤ **We recommend Magnolia work with Engive Vision to submit any potentially missing encounter sequences, particularly voids.**



MS Magnolia Health Encounter and CDJ Comparison

3. **MTM (Table 7):** The MTM CAN cumulative completion percentage appears to be slightly inflated primarily due to unmatched payment sequences, including potentially missing CDJ transactions, when the encounter data and CDJ files are compared.
 - We also noted instances of trip legs with different paid dates in the CDJ files having corresponding encounter submissions where the total paid amount is allocated to only the last paid date. MTM clarified the trip leg payments are rolled up into a single encounter record for a given member and date of service and assigned the latest paid date. This may be contributing to monthly completion percentage variances when the CDJ paid dates occur in different months.
 - **We recommend Magnolia Health continue to work with MTM to ensure all encounter and CDJ sequences are submitted.**

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

4. **Fee-for-Service (non-vendor) and Behavioral Health (Tables 2 and 6):** While the fee-for-service (FFS) and Behavioral Health CAN cumulative completion percentages are in compliance, the Behavioral Health monthly completion percentage appear to be below 98 percent for several months due to potentially missing encounter records. We noted potentially missing behavioral health encounter records with October 6, 2022 and June 22, 2023 paid dates appear to be causing the recent very low monthly completion percentages for those months.
 - Additionally, there are several FFS and behavioral health monthly completion percentages over 100 percent. We noted instances of Conduent/Truven encounter voids being allocated to their original paid dates, often prior to the reporting period, instead of the actual dates the encounter voids occurred. This previous FAC system issue appears to be overstating the CAN completion percentages for some months through June 2022. Potentially missing encounter voids appear to be causing the inflated November 2022 completion percentages for FFS and behavioral health and may be contributing to some of the other monthly completion percentages over 100 percent.
 - We noted instances of multiple payment sequences being submitted in the encounter data records related to each CDJ payment sequence. The final paid amounts for the encounters appear to mostly match the CDJ data totals with the use of potential duplicate identification logic. However, the payment amounts related to a specific sequence may be allocated to one month in the encounters and a different month in the CDJ transactions. This issue is causing the CAN encounter totals for some months (e.g., August 2022 for FFS) to be understated and the encounter totals for some earlier months (e.g., August 2021 for FFS) to be overstated.
 - **We recommend Magnolia Health identify and submit any potentially missing medical and behavioral health encounter records.**
5. **Engolve Dental (Table 4):** The Dental CAN cumulative completion percentage is in compliance, however, we noted some monthly completion percentages are above 100 percent. It appears that potentially missing or misallocated encounter sequences when compared to the CDJ files may be contributing to these inflated monthly completion percentages.
 - We noted instances of adjustments submitted as original encounters without voiding the replaced records. These encounters are being identified as potential duplicates and excluded from the reconciliation totals.
 - **We recommend Magnolia Health work with Engolve Dental to identify any potentially missing dental encounter sequences, particularly voids.**

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

6. **Calculated Voids and Potential Duplicates (Tables 1 through 7):** There appear to be an increased number of calculated voids and potential duplicates identified starting in August 2022 related to the FAC transition.
7. **Encounter Voids (Tables 1 through 7):** There appear to be instances of Gainwell voids where the CCO paid amount on the encounter is more than zero dollars. Since encounter voids are not expected to have any associated final CCO paid amounts, these encounter void amounts are being set to zero. Additionally, we noted instances of pharmacy encounter voids with very limited claims information in our data extracts. We are currently unable to determine which CCO submitted these records or exactly what encounters they are attempting to void. Myers and Stauffer is working with Gainwell to research this issue further. However, these unidentified encounter voids may be contributing to the very inflated pharmacy monthly completion percentages.



**MAGNOLIA HEALTH CAN ENTIRE PLAN
MONTHLY TABLE**

MS Magnolia Health Encounter and CDJ Comparison

Table 1 — Magnolia Health CAN (Entire Plan)

| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited[^] Monthly Completion Percentage |
|---|---|--|--|------------------------------------|-----------------------------------|-------------------------|--------------------------------------|---|
| July 2021 | \$85,189,761 | (\$4,051,021) | -4.75% | \$81,138,740 | \$79,645,947 | \$1,492,792 | 101.87% | 99.77% |
| August 2021 | \$75,768,617 | (\$3,014,732) | -3.97% | \$72,753,885 | \$71,143,944 | \$1,609,941 | 102.26% | 99.93% |
| September 2021 | \$80,498,355 | (\$3,192,138) | -3.96% | \$77,306,217 | \$76,950,215 | \$356,002 | 100.46% | 99.99% |
| October 2021 | \$66,039,928 | (\$2,020,602) | -3.05% | \$64,019,326 | \$64,099,478 | (\$80,152) | 99.87% | 99.82% |
| November 2021 | \$67,476,088 | (\$1,689,608) | -2.50% | \$65,786,480 | \$66,181,231 | (\$394,751) | 99.40% | 99.39% |
| December 2021 | \$73,920,429 | (\$3,304,380) | -4.47% | \$70,616,049 | \$70,652,862 | (\$36,813) | 99.94% | 99.80% |
| January 2022 | \$63,977,956 | (\$4,577,483) | -7.15% | \$59,400,473 | \$59,745,774 | (\$345,301) | 99.42% | 99.28% |
| February 2022 | \$67,807,358 | (\$2,880,181) | -4.24% | \$64,927,177 | \$64,313,475 | \$613,702 | 100.95% | 99.98% |
| March 2022 | \$80,581,381 | (\$2,493,078) | -3.09% | \$78,088,303 | \$76,948,000 | \$1,140,303 | 101.48% | 99.90% |
| April 2022 | \$72,958,829 | (\$11,662,953) | -15.98% | \$61,295,876 | \$61,291,665 | \$4,211 | 100.00% | 99.56% |
| May 2022 | \$64,354,240 | (\$5,992,136) | -9.31% | \$58,362,105 | \$61,363,935 | (\$3,001,831) | 95.10% | 95.10% |
| June 2022 | \$63,471,307 | (\$9,936,600) | -15.65% | \$53,534,707 | \$63,518,905 | (\$9,984,197) | 84.28% | 81.14% |
| July 2022 | \$57,692,362 | (\$9,124,345) | -15.81% | \$48,568,017 | \$55,615,175 | (\$7,047,158) | 87.32% | 87.31% |
| August 2022 | \$118,827,968 | (\$60,493,798) | -50.90% | \$58,334,170 | \$60,496,245 | (\$2,162,075) | 96.42% | 95.48% |
| September 2022 | \$193,438,546 | (\$118,011,402) | -61.00% | \$75,427,144 | \$76,031,512 | (\$604,368) | 99.20% | 98.96% |
| October 2022 | \$256,665,902 | (\$147,945,058) | -57.64% | \$108,720,844 | \$68,729,704 | \$39,991,140 | 158.18% | 96.93% |
| November 2022 | \$297,454,266 | (\$159,436,496) | -53.60% | \$138,017,770 | \$60,589,768 | \$77,428,003 | 227.79% | 100.00% |
| December 2022 | \$98,818,330 | (\$26,427,082) | -26.74% | \$72,391,249 | \$73,510,935 | (\$1,119,686) | 98.47% | 98.38% |
| January 2023 | \$78,301,136 | (\$21,799,982) | -27.84% | \$56,501,154 | \$57,219,646 | (\$718,492) | 98.74% | 98.72% |
| February 2023 | \$89,168,640 | (\$23,489,791) | -26.34% | \$65,678,849 | \$66,325,042 | (\$646,192) | 99.02% | 98.99% |
| March 2023 | \$112,676,518 | (\$28,928,344) | -25.67% | \$83,748,173 | \$83,422,187 | \$325,986 | 100.39% | 99.69% |
| April 2023 | \$91,134,150 | (\$23,532,706) | -25.82% | \$67,601,445 | \$68,559,193 | (\$957,748) | 98.60% | 98.34% |
| May 2023 | \$90,537,956 | (\$27,386,127) | -30.24% | \$63,151,829 | \$63,328,159 | (\$176,330) | 99.72% | 99.36% |
| June 2023 | \$102,023,486 | (\$37,604,442) | -36.85% | \$64,419,044 | \$72,989,504 | (\$8,570,460) | 88.25% | 88.10% |
| Cumulative Totals | \$2,448,783,511 | (\$738,994,485) | -30.17% | \$1,709,789,026 | \$1,622,672,501 | \$87,116,525 | 105.36% | |
| 100% Limited[^] Cumulative Totals | | | | \$1,619,829,590 | \$1,622,672,501 | (\$2,842,910) | 99.82% | 97.38% |
| State Contract Minimum Completeness Percentage Requirement | | | | | | | 98.00% | |

[^] - Since the CAN cumulative completion percentage for the CCO and/or delegated vendor(s) exceed 100 percent, we have decreased the Entire Plan CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and cumulative basis. Please reference data analysis assumption number 10 on page 20 for further explanation.



**MAGNOLIA HEALTH CAN
SUMMARY REPORTING CHARTS**

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

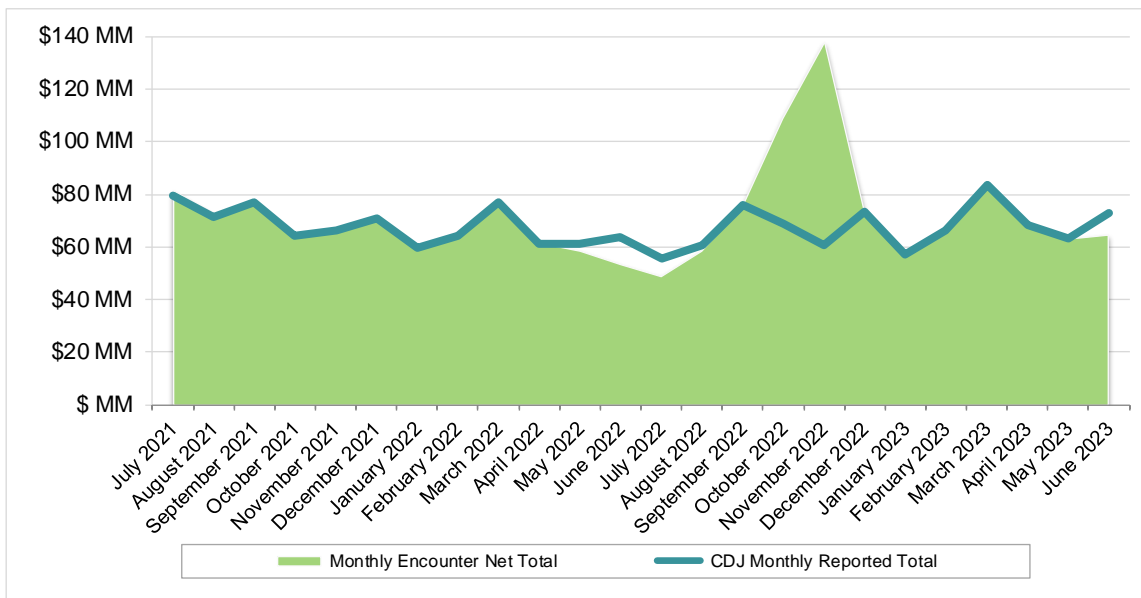
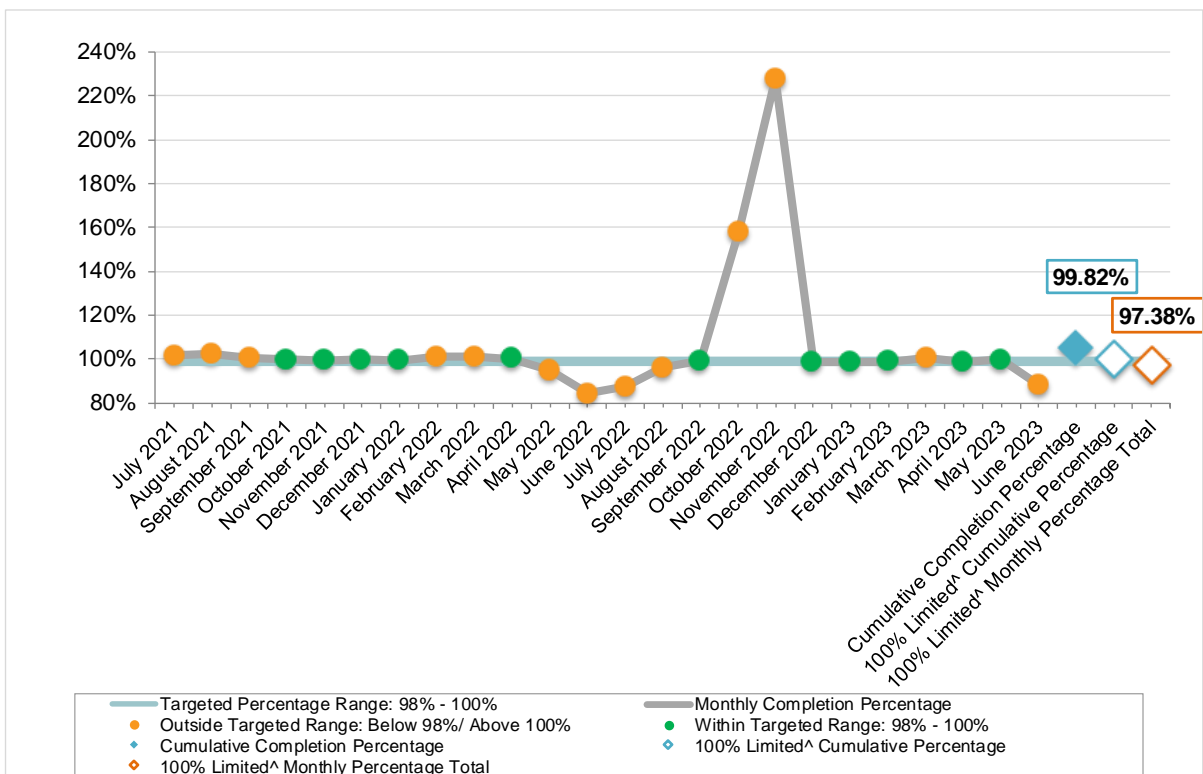


Chart 2. Magnolia Health CAN's monthly encounter submissions expressed as a percentage of payments submitted to the FAC to reported CCO CDJ payments for the entire plan



^ - To avoid overstating the Entire Plan results in situations where any payor's cumulative and/or monthly completion percentages exceed 100 percent, we have identified 100 percent limited completion percentages on a monthly and cumulative or reporting period basis. Please see data analysis assumption number 10 on page 20 for further explanation.



MAGNOLIA HEALTH CAN FEE-FOR-SERVICE MONTHLY TABLE

MS Magnolia Health Encounter and CDJ Comparison

| Table 2 — Magnolia Health CAN Fee-for-Service (Non-Vendor) | | | | | | | | |
|--|--|---------------------------------------|-----------------------------------|-----------------------------|----------------------------|--------------------|---|---|
| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited^ Monthly Completion Percentage |
| July 2021 | \$51,017,084 | (\$3,075,406) | -6.02% | \$47,941,678 | \$47,325,352 | \$616,326 | 101.30% | 100.00% |
| August 2021 | \$45,061,555 | (\$2,478,359) | -5.49% | \$42,583,196 | \$40,933,675 | \$1,649,521 | 104.02% | 100.00% |
| September 2021 | \$50,417,865 | (\$2,017,144) | -4.00% | \$48,400,721 | \$48,355,453 | \$45,267 | 100.09% | 100.00% |
| October 2021 | \$36,093,127 | (\$975,521) | -2.70% | \$35,117,606 | \$35,157,552 | (\$39,946) | 99.88% | 99.88% |
| November 2021 | \$37,334,078 | (\$1,008,918) | -2.70% | \$36,325,159 | \$36,656,752 | (\$331,592) | 99.09% | 99.09% |
| December 2021 | \$39,776,814 | (\$2,082,959) | -5.23% | \$37,693,856 | \$37,609,937 | \$83,918 | 100.22% | 100.00% |
| January 2022 | \$36,510,306 | (\$2,175,061) | -5.95% | \$34,335,245 | \$34,750,427 | (\$415,183) | 98.80% | 98.80% |
| February 2022 | \$39,945,856 | (\$1,156,419) | -2.89% | \$38,789,437 | \$38,319,773 | \$469,664 | 101.22% | 100.00% |
| March 2022 | \$48,826,454 | (\$1,322,008) | -2.70% | \$47,504,446 | \$46,375,980 | \$1,128,466 | 102.43% | 100.00% |
| April 2022 | \$43,947,400 | (\$11,375,952) | -25.88% | \$32,571,448 | \$32,298,946 | \$272,502 | 100.84% | 100.00% |
| May 2022 | \$39,402,798 | (\$5,713,741) | -14.50% | \$33,689,057 | \$33,856,455 | (\$167,398) | 99.50% | 99.50% |
| June 2022 | \$47,270,771 | (\$8,365,009) | -17.69% | \$38,905,761 | \$36,920,606 | \$1,985,155 | 105.37% | 100.00% |
| July 2022 | \$37,979,161 | (\$7,818,059) | -20.58% | \$30,161,102 | \$30,406,051 | (\$244,949) | 99.19% | 99.19% |
| August 2022 | \$43,726,898 | (\$13,972,489) | -31.95% | \$29,754,408 | \$32,335,754 | (\$2,581,346) | 92.01% | 92.01% |
| September 2022 | \$84,260,708 | (\$39,657,124) | -47.06% | \$44,603,584 | \$45,129,751 | (\$526,166) | 98.83% | 98.83% |
| October 2022 | \$74,509,466 | (\$35,079,783) | -47.08% | \$39,429,683 | \$40,114,793 | (\$685,109) | 98.29% | 98.29% |
| November 2022 | \$54,359,623 | (\$22,350,546) | -41.11% | \$32,009,077 | \$31,144,507 | \$864,570 | 102.77% | 100.00% |
| December 2022 | \$49,383,052 | (\$6,199,689) | -12.55% | \$43,183,363 | \$43,883,118 | (\$699,755) | 98.40% | 98.40% |
| January 2023 | \$35,766,152 | (\$4,728,242) | -13.21% | \$31,037,910 | \$31,048,775 | (\$10,866) | 99.96% | 99.96% |
| February 2023 | \$43,260,338 | (\$6,092,516) | -14.08% | \$37,167,823 | \$37,517,043 | (\$349,221) | 99.06% | 99.06% |
| March 2023 | \$59,049,051 | (\$8,713,668) | -14.75% | \$50,335,383 | \$50,551,363 | (\$215,980) | 99.57% | 99.57% |
| April 2023 | \$44,752,572 | (\$6,340,757) | -14.16% | \$38,411,816 | \$39,083,517 | (\$671,702) | 98.28% | 98.28% |
| May 2023 | \$40,834,818 | (\$8,092,208) | -19.81% | \$32,742,611 | \$33,131,331 | (\$388,721) | 98.82% | 98.82% |
| June 2023 | \$64,973,148 | (\$23,779,254) | -36.59% | \$41,193,894 | \$41,085,717 | \$108,176 | 100.26% | 100.00% |
| Cumulative Totals | \$1,148,459,095 | (\$224,570,831) | -19.55% | \$923,888,264 | \$923,992,630 | (\$104,366) | 99.98% | 99.20% |
| | | | | | | | State Contract Minimum Completeness Percentage Requirement | 98.00% |

^ - We have decreased the Fee-for-Service CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 10 on page 20 for further explanation.



MAGNOLIA HEALTH CAN ENOLVE PHARMACY SOLUTIONS MONTHLY TABLE

MS Magnolia Health Encounter and CDJ Comparison

| Table 3 — Magnolia Health CAN Envolve Pharmacy Solutions (Pharmacy) | | | | | | | | |
|---|--|---------------------------------------|-----------------------------------|-----------------------------|----------------------------|---------------------|-------------------------------|---|
| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited^ Monthly Completion Percentage |
| July 2021 | \$17,560,386 | (\$59,223) | -0.33% | \$17,501,162 | \$17,625,756 | (\$124,593) | 99.29% | 99.29% |
| August 2021 | \$18,255,221 | (\$41,619) | -0.22% | \$18,213,603 | \$18,215,531 | (\$1,929) | 99.98% | 99.98% |
| September 2021 | \$15,597,575 | (\$22,907) | -0.14% | \$15,574,668 | \$15,498,384 | \$76,284 | 100.49% | 100.00% |
| October 2021 | \$17,625,013 | (\$75,040) | -0.42% | \$17,549,973 | \$17,613,740 | (\$63,766) | 99.63% | 99.63% |
| November 2021 | \$16,890,102 | (\$45,375) | -0.26% | \$16,844,727 | \$16,854,934 | (\$10,206) | 99.93% | 99.93% |
| December 2021 | \$17,919,134 | (\$106,353) | -0.59% | \$17,812,781 | \$17,927,950 | (\$115,169) | 99.35% | 99.35% |
| January 2022 | \$17,167,416 | (\$2,038,361) | -11.87% | \$15,129,056 | \$15,133,114 | (\$4,058) | 99.97% | 99.97% |
| February 2022 | \$16,812,417 | (\$1,450,109) | -8.62% | \$15,362,308 | \$15,330,936 | \$31,373 | 100.20% | 100.00% |
| March 2022 | \$16,708,895 | (\$62,098) | -0.37% | \$16,646,797 | \$16,701,056 | (\$54,259) | 99.67% | 99.67% |
| April 2022 | \$17,291,594 | (\$44,296) | -0.25% | \$17,247,298 | \$17,500,745 | (\$253,447) | 98.55% | 98.55% |
| May 2022 | \$13,327,783 | (\$26,865) | -0.20% | \$13,300,917 | \$16,125,659 | (\$2,824,742) | 82.48% | 82.48% |
| June 2022 | \$2,669,031 | (\$54,768) | -2.05% | \$2,614,262 | \$14,560,405 | (\$11,946,143) | 17.95% | 17.95% |
| July 2022 | \$9,478,756 | (\$17,475) | -0.18% | \$9,461,281 | \$16,243,891 | (\$6,782,610) | 58.24% | 58.24% |
| August 2022 | \$61,144,880 | (\$44,242,294) | -72.35% | \$16,902,586 | \$16,332,126 | \$570,460 | 103.49% | 100.00% |
| September 2022 | \$88,295,579 | (\$70,548,040) | -79.89% | \$17,747,539 | \$17,567,984 | \$179,554 | 101.02% | 100.00% |
| October 2022 | \$166,587,330 | (\$107,839,482) | -64.73% | \$58,747,848 | \$16,658,079 | \$42,089,768 | 352.66% | 100.00% |
| November 2022 | \$225,433,174 | (\$130,457,304) | -57.86% | \$94,975,870 | \$18,517,747 | \$76,458,123 | 512.89% | 100.00% |
| December 2022 | \$33,093,441 | (\$16,529,839) | -49.94% | \$16,563,602 | \$16,998,758 | (\$435,156) | 97.44% | 97.44% |
| January 2023 | \$31,859,151 | (\$15,912,966) | -49.94% | \$15,946,185 | \$16,651,461 | (\$705,276) | 95.76% | 95.76% |
| February 2023 | \$32,414,972 | (\$16,193,663) | -49.95% | \$16,221,310 | \$16,361,789 | (\$140,479) | 99.14% | 99.14% |
| March 2023 | \$37,257,220 | (\$18,613,822) | -49.96% | \$18,643,397 | \$18,073,387 | \$570,011 | 103.15% | 100.00% |
| April 2023 | \$32,240,678 | (\$16,105,780) | -49.95% | \$16,134,899 | \$16,572,450 | (\$437,551) | 97.35% | 97.35% |
| May 2023 | \$36,511,069 | (\$18,243,896) | -49.96% | \$18,267,173 | \$18,171,965 | \$95,208 | 100.52% | 100.00% |
| June 2023 | \$22,649,813 | (\$11,320,020) | -49.97% | \$11,329,793 | \$17,608,830 | (\$6,279,037) | 64.34% | 64.34% |
| Cumulative Totals | \$964,790,631 | (\$470,051,595) | -48.72% | \$494,739,036 | \$404,846,674 | \$89,892,361 | 122.20% | |
| 100% Limited^ Cumulative Totals | | | | \$404,846,674 | \$404,846,674 | \$0 | 100.00% | 92.54% |
| State Contract Minimum Completeness Percentage Requirement | | | | | | | 98.00% | |

^ - We have decreased the Envolve Pharmacy Solutions CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 10 on page 20 for further explanation.



MAGNOLIA HEALTH CAN INVOLVE DENTAL MONTHLY TABLE

| Table 4 — Magnolia Health CAN Involve Dental (Dental) | | | | | | | | |
|---|--|---------------------------------------|-----------------------------------|-----------------------------|----------------------------|--------------------|---|---|
| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited [^] Monthly Completion Percentage |
| July 2021 | \$3,562,848 | (\$182,130) | -5.11% | \$3,380,718 | \$3,428,388 | (\$47,670) | 98.60% | 98.60% |
| August 2021 | \$4,125,712 | (\$93,743) | -2.27% | \$4,031,969 | \$4,026,614 | \$5,355 | 100.13% | 100.00% |
| September 2021 | \$3,492,826 | (\$117,868) | -3.37% | \$3,374,958 | \$3,374,559 | \$400 | 100.01% | 100.00% |
| October 2021 | \$3,448,175 | (\$125,434) | -3.63% | \$3,322,741 | \$3,328,586 | (\$5,845) | 99.82% | 99.82% |
| November 2021 | \$3,483,332 | (\$165,243) | -4.74% | \$3,318,090 | \$3,314,380 | \$3,710 | 100.11% | 100.00% |
| December 2021 | \$3,913,134 | (\$201,197) | -5.14% | \$3,711,937 | \$3,732,091 | (\$20,154) | 99.45% | 99.45% |
| January 2022 | \$2,914,465 | (\$199,900) | -6.85% | \$2,714,565 | \$2,724,306 | (\$9,741) | 99.64% | 99.64% |
| February 2022 | \$3,249,754 | (\$218,992) | -6.73% | \$3,030,763 | \$3,036,606 | (\$5,843) | 99.80% | 99.80% |
| March 2022 | \$4,334,728 | (\$999,198) | -23.05% | \$3,335,530 | \$3,353,131 | (\$17,601) | 99.47% | 99.47% |
| April 2022 | \$3,232,315 | (\$23,463) | -0.72% | \$3,208,852 | \$3,217,571 | (\$8,720) | 99.72% | 99.72% |
| May 2022 | \$2,700,048 | (\$40,062) | -1.48% | \$2,659,985 | \$2,666,855 | (\$6,869) | 99.74% | 99.74% |
| June 2022 | \$2,941,666 | (\$37,886) | -1.28% | \$2,903,780 | \$2,917,746 | (\$13,966) | 99.52% | 99.52% |
| July 2022 | \$1,982,410 | (\$41,134) | -2.07% | \$1,941,276 | \$1,948,116 | (\$6,841) | 99.64% | 99.64% |
| August 2022 | \$3,949,665 | (\$22,349) | -0.56% | \$3,927,316 | \$3,931,600 | (\$4,284) | 99.89% | 99.89% |
| September 2022 | \$4,559,530 | (\$1,217,501) | -26.70% | \$3,342,029 | \$3,366,156 | (\$24,127) | 99.28% | 99.28% |
| October 2022 | \$3,807,374 | (\$946,881) | -24.86% | \$2,860,494 | \$2,857,416 | \$3,078 | 100.10% | 100.00% |
| November 2022 | \$4,932,797 | (\$2,109,883) | -42.77% | \$2,822,914 | \$2,801,742 | \$21,173 | 100.75% | 100.00% |
| December 2022 | \$2,832,619 | (\$23,468) | -0.82% | \$2,809,151 | \$2,808,120 | \$1,032 | 100.03% | 100.00% |
| January 2023 | \$2,655,414 | (\$34,452) | -1.29% | \$2,620,962 | \$2,628,867 | (\$7,905) | 99.69% | 99.69% |
| February 2023 | \$2,949,329 | (\$36,555) | -1.23% | \$2,912,775 | \$2,913,098 | (\$323) | 99.98% | 99.98% |
| March 2023 | \$3,690,979 | (\$44,917) | -1.21% | \$3,646,062 | \$3,658,112 | (\$12,050) | 99.67% | 99.67% |
| April 2023 | \$2,949,580 | (\$35,324) | -1.19% | \$2,914,255 | \$2,923,549 | (\$9,294) | 99.68% | 99.68% |
| May 2023 | \$2,891,980 | (\$47,489) | -1.64% | \$2,844,491 | \$2,859,530 | (\$15,039) | 99.47% | 99.47% |
| June 2023 | \$3,613,166 | (\$222,827) | -6.16% | \$3,390,339 | \$3,398,411 | (\$8,072) | 99.76% | 99.76% |
| Cumulative Totals | \$82,213,848 | (\$7,187,896) | -8.74% | \$75,025,952 | \$75,215,548 | (\$189,596) | 99.74% | 99.70% |
| | | | | | | | State Contract Minimum Completeness Percentage Requirement | 98.00% |

[^] - We have decreased the Involve Dental CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 10 on page 20 for further explanation.



**MAGNOLIA HEALTH CAN ENOLVE VISION
MONTHLY TABLE**

| Table 5 — Magnolia Health CAN Envolve Vision (Vision) | | | | | | | | |
|---|--|---------------------------------------|-----------------------------------|-----------------------------|----------------------------|------------------|-------------------------------|---|
| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited [^] Monthly Completion Percentage |
| July 2021 | \$1,103,717 | (\$19,557) | -1.77% | \$1,084,159 | \$1,091,526 | (\$7,367) | 99.32% | 99.32% |
| August 2021 | \$1,231,287 | (\$72,028) | -5.84% | \$1,159,259 | \$1,162,812 | (\$3,553) | 99.69% | 99.69% |
| September 2021 | \$1,244,311 | (\$136,998) | -11.00% | \$1,107,313 | \$1,112,289 | (\$4,976) | 99.55% | 99.55% |
| October 2021 | \$1,021,324 | (\$90,911) | -8.90% | \$930,413 | \$934,496 | (\$4,083) | 99.56% | 99.56% |
| November 2021 | \$955,575 | (\$84,652) | -8.85% | \$870,924 | \$874,280 | (\$3,357) | 99.61% | 99.61% |
| December 2021 | \$1,036,973 | (\$76,755) | -7.40% | \$960,218 | \$962,771 | (\$2,553) | 99.73% | 99.73% |
| January 2022 | \$763,013 | (\$50,261) | -6.58% | \$712,753 | \$712,945 | (\$193) | 99.97% | 99.97% |
| February 2022 | \$890,573 | (\$36,481) | -4.09% | \$854,092 | \$858,502 | (\$4,411) | 99.48% | 99.48% |
| March 2022 | \$1,116,885 | (\$33,603) | -3.00% | \$1,083,282 | \$1,081,153 | \$2,130 | 100.19% | 100.00% |
| April 2022 | \$814,475 | (\$10,709) | -1.31% | \$803,766 | \$807,537 | (\$3,770) | 99.53% | 99.53% |
| May 2022 | \$732,337 | (\$10,199) | -1.39% | \$722,138 | \$725,758 | (\$3,621) | 99.50% | 99.50% |
| June 2022 | \$865,725 | (\$4,954) | -0.57% | \$860,771 | \$856,234 | \$4,537 | 100.52% | 100.00% |
| July 2022 | \$796,794 | (\$5,583) | -0.70% | \$791,212 | \$786,720 | \$4,492 | 100.57% | 100.00% |
| August 2022 | \$1,004,866 | (\$17,750) | -1.76% | \$987,116 | \$990,950 | (\$3,834) | 99.61% | 99.61% |
| September 2022 | \$1,168,378 | (\$159,570) | -13.65% | \$1,008,808 | \$1,004,640 | \$4,168 | 100.41% | 100.00% |
| October 2022 | \$1,529,568 | (\$764,085) | -49.95% | \$765,483 | \$758,466 | \$7,016 | 100.92% | 100.00% |
| November 2022 | \$1,576,320 | (\$769,264) | -48.80% | \$807,056 | \$732,810 | \$74,246 | 110.13% | 100.00% |
| December 2022 | \$1,637,270 | (\$933,808) | -57.03% | \$703,462 | \$755,348 | (\$51,886) | 93.13% | 93.13% |
| January 2023 | \$1,398,730 | (\$746,749) | -53.38% | \$651,981 | \$647,363 | \$4,618 | 100.71% | 100.00% |
| February 2023 | \$1,693,966 | (\$892,935) | -52.71% | \$801,031 | \$792,181 | \$8,850 | 101.11% | 100.00% |
| March 2023 | \$2,342,409 | (\$1,260,062) | -53.79% | \$1,082,346 | \$1,074,547 | \$7,799 | 100.72% | 100.00% |
| April 2023 | \$1,721,435 | (\$737,588) | -42.84% | \$983,847 | \$806,145 | \$177,702 | 122.04% | 100.00% |
| May 2023 | \$1,090,324 | (\$232,397) | -21.31% | \$857,927 | \$732,153 | \$125,774 | 117.17% | 100.00% |
| June 2023 | \$575,012 | (\$6,512) | -1.13% | \$568,501 | \$860,099 | (\$291,599) | 66.09% | 66.09% |
| Cumulative Totals | \$28,311,267 | (\$7,153,411) | -25.26% | \$21,157,856 | \$21,121,726 | \$36,129 | 100.17% | |
| 100% Limited[^] Cumulative Totals | | | | \$21,121,726 | \$21,121,726 | \$0 | 100.00% | 98.17% |
| State Contract Minimum Completeness Percentage Requirement | | | | | | | 98.00% | |

[^] - We have decreased the Envolve Vision CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 10 on page 20 for further explanation.

MS Magnolia Health Encounter and CDJ Comparison



MAGNOLIA HEALTH CAN BEHAVIORAL HEALTH MONTHLY TABLE

| Table 6 — Magnolia Health CAN Behavioral Health | | | | | | | | |
|---|--|---------------------------------------|-----------------------------------|-----------------------------|----------------------------|----------------------|---|---|
| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited [^] Monthly Completion Percentage |
| July 2021 | \$11,396,533 | (\$714,138) | -6.26% | \$10,682,395 | \$9,626,000 | \$1,056,395 | 110.97% | 100.00% |
| August 2021 | \$6,647,633 | (\$327,572) | -4.92% | \$6,320,062 | \$6,359,458 | (\$39,396) | 99.38% | 99.38% |
| September 2021 | \$9,204,137 | (\$878,879) | -9.54% | \$8,325,258 | \$8,089,811 | \$235,447 | 102.91% | 100.00% |
| October 2021 | \$6,961,198 | (\$286,225) | -4.11% | \$6,674,973 | \$6,641,493 | \$33,479 | 100.50% | 100.00% |
| November 2021 | \$8,362,269 | (\$380,121) | -4.54% | \$7,982,148 | \$8,035,188 | (\$53,040) | 99.33% | 99.33% |
| December 2021 | \$10,766,360 | (\$837,116) | -7.77% | \$9,929,244 | \$9,920,155 | \$9,089 | 100.09% | 100.00% |
| January 2022 | \$6,277,672 | (\$113,900) | -1.81% | \$6,163,772 | \$6,081,998 | \$81,774 | 101.34% | 100.00% |
| February 2022 | \$6,480,982 | (\$18,180) | -0.28% | \$6,462,802 | \$6,341,330 | \$121,472 | 101.91% | 100.00% |
| March 2022 | \$9,036,517 | (\$76,171) | -0.84% | \$8,960,345 | \$8,881,326 | \$79,020 | 100.88% | 100.00% |
| April 2022 | \$7,225,693 | (\$208,513) | -2.88% | \$7,017,180 | \$7,019,575 | (\$2,395) | 99.96% | 99.96% |
| May 2022 | \$7,753,060 | (\$201,169) | -2.59% | \$7,551,891 | \$7,551,092 | \$799 | 100.01% | 100.00% |
| June 2022 | \$8,617,789 | (\$919,323) | -10.66% | \$7,698,466 | \$7,712,210 | (\$13,744) | 99.82% | 99.82% |
| July 2022 | \$6,456,938 | (\$743,736) | -11.51% | \$5,713,201 | \$5,731,726 | (\$18,525) | 99.67% | 99.67% |
| August 2022 | \$8,523,806 | (\$2,238,917) | -26.26% | \$6,284,889 | \$6,420,396 | (\$135,506) | 97.88% | 97.88% |
| September 2022 | \$14,590,910 | (\$6,429,167) | -44.06% | \$8,161,743 | \$8,400,379 | (\$238,636) | 97.15% | 97.15% |
| October 2022 | \$9,755,105 | (\$3,314,828) | -33.98% | \$6,440,277 | \$7,862,598 | (\$1,422,321) | 81.91% | 81.91% |
| November 2022 | \$10,654,719 | (\$3,749,499) | -35.19% | \$6,905,220 | \$6,897,514 | \$7,706 | 100.11% | 100.00% |
| December 2022 | \$11,275,341 | (\$2,740,262) | -24.30% | \$8,535,079 | \$8,475,434 | \$59,645 | 100.70% | 100.00% |
| January 2023 | \$6,175,124 | (\$377,573) | -6.11% | \$5,797,551 | \$5,803,026 | (\$5,475) | 99.90% | 99.90% |
| February 2023 | \$8,337,686 | (\$273,336) | -3.27% | \$8,064,350 | \$8,240,503 | (\$176,153) | 97.86% | 97.86% |
| March 2023 | \$9,680,921 | (\$295,874) | -3.05% | \$9,385,047 | \$9,407,261 | (\$22,214) | 99.76% | 99.76% |
| April 2023 | \$8,934,516 | (\$313,246) | -3.50% | \$8,621,270 | \$8,637,774 | (\$16,504) | 99.80% | 99.80% |
| May 2023 | \$8,691,815 | (\$770,137) | -8.86% | \$7,921,678 | \$7,916,616 | \$5,062 | 100.06% | 100.00% |
| June 2023 | \$9,548,357 | (\$2,275,267) | -23.82% | \$7,273,090 | \$9,368,016 | (\$2,094,926) | 77.63% | 77.63% |
| Cumulative Totals | \$211,355,081 | (\$28,483,150) | -13.47% | \$182,871,931 | \$185,420,879 | (\$2,548,948) | 98.62% | 97.71% |
| | | | | | | | State Contract Minimum Completeness Percentage Requirement | 98.00% |

[^] - We have decreased the Behavioral Health CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly basis. Please reference data analysis assumption number 10 on page 20 for further explanation.



**MAGNOLIA HEALTH CAN MTM
MONTHLY TABLE**

MS Magnolia Health Encounter and CDJ Comparison

Table 7 — Magnolia Health CAN MTM (NET)

| Paid Month | Monthly Encounter Total (FAC Reported) | Monthly Encounter Total (Adjustments) | Percentage of Encounters Adjusted | Monthly Encounter Net Total | CDJ Monthly Reported Total | Monthly Variance | Monthly Completion Percentage | 100% Limited^ Monthly Completion Percentage |
|---|--|---------------------------------------|-----------------------------------|-----------------------------|----------------------------|------------------|-------------------------------|---|
| July 2021 | \$549,193 | (\$566) | -0.10% | \$548,627 | \$548,925 | (\$298) | 99.94% | 99.94% |
| August 2021 | \$447,208 | (\$1,411) | -0.31% | \$445,796 | \$445,854 | (\$58) | 99.98% | 99.98% |
| September 2021 | \$541,641 | (\$18,341) | -3.38% | \$523,299 | \$519,719 | \$3,580 | 100.68% | 100.00% |
| October 2021 | \$891,091 | (\$467,471) | -52.46% | \$423,620 | \$423,611 | \$10 | 100.00% | 100.00% |
| November 2021 | \$450,732 | (\$5,300) | -1.17% | \$445,432 | \$445,697 | (\$265) | 99.94% | 99.94% |
| December 2021 | \$508,013 | \$0 | 0.00% | \$508,013 | \$499,958 | \$8,056 | 101.61% | 100.00% |
| January 2022 | \$345,083 | \$0 | 0.00% | \$345,083 | \$342,983 | \$2,100 | 100.61% | 100.00% |
| February 2022 | \$427,775 | \$0 | 0.00% | \$427,775 | \$426,327 | \$1,447 | 100.33% | 100.00% |
| March 2022 | \$557,903 | \$0 | 0.00% | \$557,903 | \$555,355 | \$2,548 | 100.45% | 100.00% |
| April 2022 | \$447,352 | (\$21) | 0.00% | \$447,331 | \$447,291 | \$40 | 100.00% | 100.00% |
| May 2022 | \$438,216 | (\$99) | -0.02% | \$438,117 | \$438,117 | \$0 | 100.00% | 100.00% |
| June 2022 | \$1,106,326 | (\$554,658) | -50.13% | \$551,667 | \$551,704 | (\$36) | 99.99% | 99.99% |
| July 2022 | \$998,303 | (\$498,358) | -49.92% | \$499,945 | \$498,671 | \$1,275 | 100.25% | 100.00% |
| August 2022 | \$477,854 | \$0 | 0.00% | \$477,854 | \$485,420 | (\$7,566) | 98.44% | 98.44% |
| September 2022 | \$563,441 | \$0 | 0.00% | \$563,441 | \$562,602 | \$839 | 100.14% | 100.00% |
| October 2022 | \$477,060 | \$0 | 0.00% | \$477,060 | \$478,352 | (\$1,292) | 99.72% | 99.72% |
| November 2022 | \$497,634 | \$0 | 0.00% | \$497,634 | \$495,448 | \$2,186 | 100.44% | 100.00% |
| December 2022 | \$596,607 | (\$16) | 0.00% | \$596,592 | \$590,158 | \$6,434 | 101.09% | 100.00% |
| January 2023 | \$446,566 | \$0 | 0.00% | \$446,566 | \$440,154 | \$6,412 | 101.45% | 100.00% |
| February 2023 | \$512,348 | (\$787) | -0.15% | \$511,561 | \$500,428 | \$11,133 | 102.22% | 100.00% |
| March 2023 | \$655,938 | \$0 | 0.00% | \$655,938 | \$657,518 | (\$1,580) | 99.75% | 99.75% |
| April 2023 | \$535,369 | (\$11) | 0.00% | \$535,358 | \$535,758 | (\$400) | 99.92% | 99.92% |
| May 2023 | \$517,949 | \$0 | 0.00% | \$517,949 | \$516,564 | \$1,386 | 100.26% | 100.00% |
| June 2023 | \$663,990 | (\$562) | -0.08% | \$663,428 | \$668,431 | (\$5,003) | 99.25% | 99.25% |
| Cumulative Totals | \$13,653,590 | (\$1,547,601) | -11.33% | \$12,105,988 | \$12,075,043 | \$30,945 | 100.25% | |
| 100% Limited^ Cumulative Totals | | | | \$12,075,043 | \$12,075,043 | \$0 | 100.00% | 99.86% |
| State Contract Minimum Completeness Percentage Requirement | | | | | | | 98.00% | |

^ - We have decreased the MTM CAN encounter totals by the total variance in comparison to the CDJs to avoid overstating the Entire Plan results on a monthly and reporting period basis. Please reference data analysis assumption number 10 on page 20 for further explanation.



APPENDIX A – DEFINITIONS AND ACRONYMS

The following terms are used throughout this document:

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

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



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

Based on criteria provided by the CCO and DOM, we identified Magnolia Health encounters as follows:

- ❖ **Magnolia Health CAN Encounters**
 - Truven submitter ID equal to '91473' or Gainwell submitter ID equal to 'TP000169'.
 - Truven MC Prov ID equal to '09253560' or Gainwell Encounter Prov ID equal to '009253560'.
 - Pay to Provider Number equal to '09253560' or first COB Payer ID equal to '09253560' for Truven pharmacy encounters only.
- ❖ **Magnolia Health CHIP Encounters¹**
 - Truven submitter ID equal to '93550' or Gainwell submitter ID equal to 'TP000170'
 - Truven MC Prov ID equal to '01935367' or Gainwell Encounter Prov ID equal to '001935367'.
 - Pay to Provider Number equal to '01935367' or first COB Payer ID equal to '01935367' for Truven pharmacy encounters only.
- ❖ **Involve Dental – Dental Services**
 - Plan TCN or Patient Account Number field contains "DH" in the first and second positions.
- ❖ **Involve Vision - Vision Services**
 - Plan TCN or Patient Account Number field contains 'OC' in the first and second positions.
- ❖ **Magnolia Behavior Health– Behavioral Health Services**
 - Plan TCN field contains 'MK'.
- ❖ **MTM – Non-emergency Transportation**
 - Plan TCN or Patient Account Number field contains 'MOM' or 'MIS' in the first through third positions
 - Plan TCN or Patient Account Number field contains 'Q0' in the first and second positions and the third position does not contain a number.
- ❖ **Involve Pharmacy Solutions - Pharmacy Benefit**
 - These encounters are contained in separate data warehouse tables as a result of pharmacy encounter submissions processing.
- ❖ **Magnolia Fee-for-Service**
 - All other plan submitted encounters that do not meet the listed criteria.

¹ – Magnolia's CHIP contract with the State ended on October 31, 2019, prior to the current reporting period. Any remaining CHIP encounter records have been excluded from this report.



**APPENDIX C – DATA
ANALYSIS ASSUMPTIONS**

1. We assume that all data provided to Myers and Stauffer is complete and accurate.
2. Voided encounter records contained within the encounter submissions were coded to match the associated adjustment's paid date to allow for the proper matching of cash disbursements that occurred due to this void transaction. However, we were unable to assign a paid date to the void transactions in which there was not an associated adjustment encounter.
3. We instructed the CCOs to exclude referral fees, management fees, and other non-encounter related fees in the CDJ data submitted to Myers and Stauffer.
4. Interest amounts do not appear to be included in the CCO paid amounts. We have therefore excluded the separately itemized interest expense from the CDJ totals.
5. Magnolia Health CHIP contract with DOM ended on October 31, 2019, prior to the start of the current reporting period. Magnolia Health's CHIP completion percentage information will no longer be included in the reconciliation reports.
6. We noted instances of Magnolia Health encounters with missing header paid dates. The claim received dates were used to approximate the CCO paid dates when possible. However, these estimated paid dates may contribute to some monthly completion percentage variances.
7. Percentage ratios noted in this report are rounded down. The sum of the percentages may not add up to the percentage sum total (Tables A and B).
8. The draft "July 1, 2021 through June 30, 2023 Comparison of Mississippi Coordination Care Organization Encounter Data to Cash Disbursements for Magnolia Health" report issued on October 31, 2023 excluded the Envolve Pharmacy Solutions encounter and CDJ totals from the Entire Plan CAN results. Magnolia Health's pharmacy paid amounts were initially submitted to Gainwell as the ingredient cost instead of in the appropriate paid amount field. Gainwell provided a separate extract of the ingredient cost field for Myers and Stauffer's use and noted that Magnolia Health's new pharmacy vendor, Express Scripts, appears to be submitting their paid amount in the appropriate field. This report has been finalized to incorporate this supplemental file of pharmacy paid amounts provided by the FAC.
9. Based on guidance from DOM, we have also updated the pharmacy encounter totals from the draft July 1, 2021 through June 30, 2023 report to include pharmacy records identified as "denied" by Gainwell. While the Entire Plan CAN and Envolve Pharmacy Solution CAN results have been updated (Tables A, 1, and 3; Charts 1 and 2), no changes have been made to the Fee-for-Services, Envolve Dental, Envolve Vision, Magnolia Behavioral Health, and MTM encounter and CDJ totals since the draft report. However, the report has been updated to include 100 percent limited monthly completion percentages for all payors.
10. Monthly and/or cumulative completion percentages exceeding 100 percent were noted for the vendor and non-vendor Magnolia Health's CAN totals. In order to limit the impact of these potentially overstated encounter totals on the Entire Plan CAN results, we have restricted the cumulative and monthly completion percentage to a maximum of 100 percent and reported these percentages separately. The 100 percent limited **cumulative** completion percentages only apply to payors where the cumulative encounter totals for the entire report period are greater than the cumulative CDJ totals (Tables 1, 3, 5, and 7; Chart 2). For each payor whose cumulative completion percentage exceeds 100 percent, the cumulative encounter totals are decreased by the reporting period's variance in comparison with the CDJs. Additionally, we have provided 100 percent limited **monthly** completion percentages for informational purposes only. For each payor's monthly completion percentage over



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100 percent, we decreased the monthly encounter totals by the variance with the CDJ totals. Then the limited monthly encounter totals and the CDJ totals are summed up for the entire reporting period. The limited encounter and CDJ totals used in these 100 percent limited monthly completion percentages by payor are combined to determine the 100 percent limited monthly completion percentages for the entire plan and program.

11. Opportunities for improving the encounter reconciliation process have been identified during the analysis of the encounter data and cash disbursement journals, as well as frequent interactions with the CCOs, their delegated vendors, DOM, and the FAC. While we have attempted to account for these situations, other potential data issues within the data may exist that have not yet been identified 2which may require use to restate prior reports or modify reconciliation processes in the future.