ACCOUNTABLE CARE LEARNING COLLABORATIVE AT WESTERN GOVERNORS UNIVERSITY

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CMS RELEASES 2020 MSSP ACO RESULTS, MARKING FOURTH CONSECUTIVE YEAR OF NET SAVINGS TO MEDICARE

With new leadership, many CMS alternative payment models are coming under intense scrutiny, including the MSSP. Data for the most recent year characterize 2020 as the most successful year for the program, in terms of net savings. This brief describes characteristics associated with ACO success in the MSSP and details a number of implications for the future of the program.

On August 25, 2021, the Centers for Medicare & Medicaid Services (CMS) released the 2020 performance results for accountable care organizations (ACOs) participating in the Medicare Shared Savings Program (MSSP) – the agency's cornerstone accountable care initiative. ACOs and value-based care advocates have been anxiously awaiting this latest MSSP data, given the significance of performance year (PY) 2020 for participating provider organizations still reeling from the coronavirus pandemic. MSSP performance information may also be an important bellwether for the future of CMS' flagship ACO program, as MSSP proponents continue to defend the utility of the model despite slowing adoption since the Pathways to Success overhaul in 2019.

While 2020 represented a unique and challenging year for the health care system, the MSSP celebrated its fourth consecutive year of net savings to the Medicare Trust Fund. In fact, 2020 was the most successful MSSP performance year in the program's history, with 513 ACOs generating over $4B in gross savings.

> *"Health care providers have experienced immense stress and fatigue in these recent times. Nonetheless, the MSSP PY2020 results are proof of an unwavering commitment to improve population health in stewardship of communities that are served by the Medicare ACO program. I am encouraged by this continued success and see reason for optimism as we transition to value-based payment in the years to come."- Eric Weaver, ACLC Executive Director*

This brief analyzes the 2020 data for this record year, describing high-level program performance, examining savings by ACO participation track, start date, and provider type, and reflecting on the impact of COVID-19 and the future of the MSSP.

High-Level Program Performance

Since inception in 2013, the MSSP has overcome early losses and produced a net benefit of just over $3.7B in savings to CMS. Since 2017, the MSSP has shown increasing year-over-year net positive savings, a trend that continued into 2020 where the program saw an impressive increase of more than $600M in net savings from 2019. In

2020, the eighth year of the program, MSSP ACOs collectively reduced Medicare expenditures by over $4.1B compared to the program's benchmark spending goal. After paying out shared savings bonuses to successful ACOs and collecting shared losses from unsuccessful risk-bearing ACOs, CMS realized a net savings of roughly $1.86B, up from $1.2B in 2019 (Table 1). Average net savings per aligned beneficiary in 2020 amounted to $175 per person, up from $85 the prior year. For an overview of the ten ACOs with the highest shared savings payments along with their organizational characteristics, please see the Appendix.

Table 1: Net Program Savings/Losses Over Time

PY	Net Loss/Gain to CMS (Millions)
2013	-$82.3
2014	-$49.8
2015	-$216.0
2016	-$39.3
2017	$313.7
2018	$739.4
2019	$1,200.0
2020	$1,860.0

Program Participation Statistics

In 2020, 513 ACOs participated in the MSSP, covering 10.6 million beneficiaries across the country – down from 541 ACOs covering 11.2 million beneficiaries by the end of 2019, which included January starters as well as the ACOs who joined the program mid-year as the first official cohort under Pathways to Success. January 2020 marked the second start date for ACOs joining under the redesigned program. According to former CMS Administrator Seema Verma at the start of the performance year, CMS approved 53 applications for new ACOs to join the program in 2020 (though some industry experts cited a lower number of truly new ACOs) along with 100 renewing ACOs. According to the 2020 data, by the end of the performance year, the MSSP retained 30 "new entrant ACOs" who joined the program for the first time in 2020. Forty-eight of MSSP's 2020 participants were classified as "re-entering ACOs" – participants in a second or subsequent agreement period not defined as a renewal. Among these ACOs who re-joined the program after previously withdrawing, 23 elected to rejoin the program in 2020. More than half (294) of the PY2020 ACOs were in their second or even third MSSP agreement period. Among these, 94 ACOs whose contracts were set to expire at the end of 2019 (i.e., 2014 and 2017 start dates) elected to renew in the program in 2020 under the new Pathways rules. Lastly, four ACOs dropped out of the program during the performance year, totaling 513 PY2020 participants (down from the 517 at the start of the PY) (Table 2).

Table 2: PY2020 ACO Participation Type

New Entrant ACOs	**30**
Continuing ACOs	**341**
Renewing ACOs	**94**
Re-Entering ACOs	**48**
Drop-Outs	**-4**
Total PY2020 ACOs	**513**

While the number of new ACOs joining the program has been steadily declining since the Pathways to Success overhaul started to require more risk-sharing from ACO participants, those programmatic changes were effective in pushing many ACOs to assume financial risk. When CMS revamped the program in 2019, existing ACOs were given several options including moving to a new participation track under Pathways to Success (i.e., Basic Levels A-E or Enhanced) or finishing out the remainder of their current contract in a "legacy track" (i.e., Tracks 1, 2, 3, or 1+) (see Table 3 for all MSSP participation options).

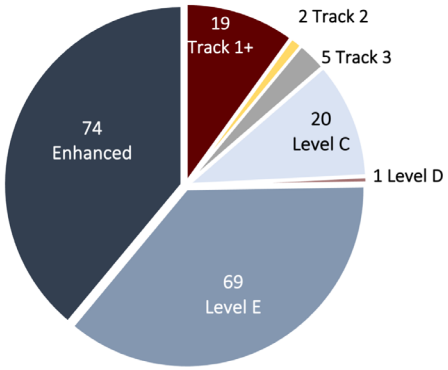
Table 3: MSSP Tracks Legend

	Upside-Only Tracks	Downside Risk Tracks
Legacy MSSP	Track 1	Tracks 1+,2, and 3
Pathways to Success	Basic Levels A and B	Basic Levels C, D, E and Enhanced

By the end of the performance year, 190 MSSP ACOs were in a downside risk track, down slightly from 192 at the start of 2020, but more than double the number of risk-bearing ACOs in the program at the start of 2019. Figure 1 shows the breakdown of PY2020's 190 risk-bearing ACOs by participation track. Level E and Enhanced were the most popular risk-bearing options under Pathways to Success, which is unsurprising given

that their designs closely mirror Track 1+ and Track 3, the most popular and successful legacy tracks, respectively.

▶ Figure 1: PY2020 Risk-bearing ACOs by Tracks

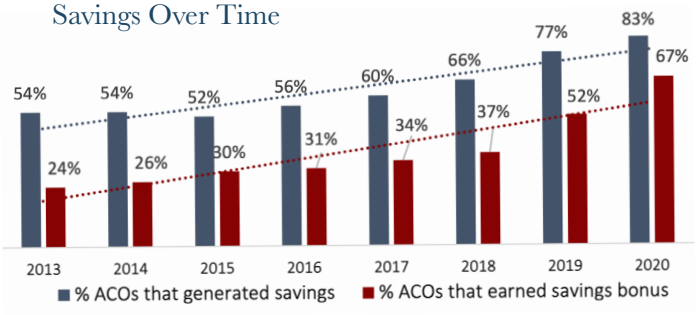


Of the 10.6 million Medicare beneficiaries who were attributed to an MSSP participant in 2020, roughly 40 percent were cared for by ACOs assuming financial accountability for their cost and quality outcomes – an impressive milestone for this voluntary program. As established by the Health Care Payment Learning and Action Network (LAN) in 2019, and recently restated again by CMS Innovation Center (CMMI) Director Liz Fowler, the Biden-Harris Administration aims to have all Medicare and Medicaid beneficiaries in a meaningful relationship with providers who are financially accountable for their health care.

Examining ACO Performance

MSSP first achieved net positive savings for the taxpayer in 2017 – a trend that has only continued in the years since (see Table 1 for net program savings to CMS over time). Similarly, the percentage of ACOs that generate savings, as well as those who generate enough savings to earn a bonus payment, has increased year-over-year. In 2020, 83 percent of all ACOs reduced expenditures relative to their benchmarks, with 67 percent of ACOs reducing expenditures enough to qualify for a shared savings bonus payment (Figure 2).

▶ Figure 2: Percent of ACOs that Generate and Earn Savings Over Time



While an exciting development for the program and its participants, the 2020 performance year saw meaningful methodological and environmental changes due to COVID-19—many of which are described in the final section of this brief—making 2020 another difficult year for comparative analysis. With these limitations in mind, the following sections examine ACO performance by track, provider type, revenue designation, geographic location, size, and experience in the program.

Performance by Track

As in previous years, ACOs in a two-sided risk track were more likely to generate savings, with 88 percent of ACOs in two-sided arrangements generating savings compared to only 55 percent in one-sided arrangements. Risk-bearing ACOs also generated more than double the savings of their non-risk-bearing counterparts with nearly $5M in savings per ACO. Those with two-sided arrangements realized a savings of $211 per beneficiary in contrast to $152 of savings per beneficiary for one-sided arrangements.

Results varied significantly depending on the specific track in which an ACO participated (see Tables 4 and 5). ACOs in each of the Pathways to Success tracks generated more than $200 in savings per beneficiary, apart from the Enhanced track, which generated only $141 in savings per beneficiary. Savings from ACOs in the Legacy MSSP tracks ranged from $183 per beneficiary (Track 1+) to $112 per beneficiary (Track 3), which is less than half of average savings generated by ACOs in any Pathways to Success options except the Enhanced Track. Apart from Level D, which had only one participant in 2020, ACOs in Level E (the most advanced track of the Basic Glidepath under Pathways to Success) generated the most per beneficiary savings at $282. Interestingly, despite the similarities between the tracks, ACOs in Track 1+ generated roughly $100 less in per beneficiary savings ($183) than those in Level E.

▶ Table 4: PY2020 ACOs in Legacy MSSP Tracks

	TRACK 1	TRACK 1+	TRACK 2	TRACK 3
# Participating ACOs	133	19	2	5
# Aligned Beneficiaries	2,844,350	464,384	80,337	130,010
Average Quality Score	97.6	97.1	98.2	97.1
ACOs that Generated Savings	82 (62%)	17 (89%)	2 (100%)	5 (100%)
ACOs that Earned Shared Savings	62 (47%)	15 (79%)	2 (100%)	5 (100%)
ACOs Owing Shared Losses	N/A	0 (0%)	0 (0%)	0 (0%)
Net Savings/Losses	$393,148,751	$84,766,273	$11,799,449	$14,573,954
Net Savings/ Losses Per Aligned Beneficiary	$138	$183	$147	$112

▶ Table 5: PY2020 ACOs in Pathways to Success Tracks

	BASIC GLIDE PATH					
	LEVEL A	LEVEL B	LEVEL C	LEVEL D	LEVEL E	ENHANCED
# Participating ACOs	54	136	20	1	69	74
# Aligned Beneficiaries	946,434	2,586,274	243,833	15,829	1,357,513	1,945,625
Average Quality Score	98.8	97.7	97.9	96.9	98.0	97.9
ACOs that Generated Savings	42 (78%)	117 (86%)	20 (100%)	1 (100%)	68 (99%)	71 (96%)
ACOs that Earned Shared Savings	32 (59%)	84 (62%)	20 (100%)	1 (100%)	59 (86%)	65 (88%)
ACOs Owing Shared Losses	N/A	N/A	0 (0%)	0 (0%)	0 (0%)	1 (1%)
Net Savings/Losses	$224,258,805	$617,358,843	$67,384,393	$19,498,131	$383,034,596	$274,820,725
Net Savings/ Losses Per Aligned Beneficiary	$237	$239	$276	$1,232	$282	$141

Overall, ACO participants earned high quality marks, with an average score of 98 percent. When analyzing quality across participation tracks, neither the Legacy nor Pathways tracks saw an average quality score lower than 97 percent. Even between those ACOs that qualified for shared savings bonus payments and those that did not, both categories averaged 98 percent on quality, indicating that insufficient savings was the primary driver behind certain ACOs not receiving additional payments.

Performance by Provider Type

For the third year in a row, all categories of ACOs averaged net savings per beneficiary. Keeping with past trends, ACOs led by physician groups realized the most savings, at $218 per beneficiary, while also making up the largest cohort (46 percent). Hospital-led ACOs (27 percent) saw savings of $168 per beneficiary while the remaining ACOs, led by both physician groups and hospitals, (27 percent) had savings of $145 per beneficiary. The trend of new ACOs being increasingly led by physician groups continued in 2020, with 17 of the 30 new MSSP ACOs led by physician groups.

Performance by Revenue Designation

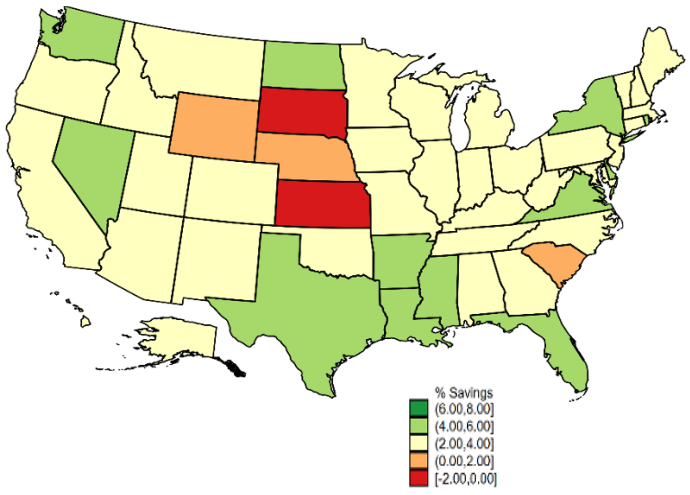
One of the major changes to the MSSP in recent years is the effort to understand an ACO's ability to assume downside financial risk as well as their ability to directly influence the total cost of care. As part of the Pathways to Success overhaul, CMS introduced a complex screening methodology for determining which applying ACOs would be eligible to participate in certain no or low-risk tracks. Among the screening criteria is an ACO's revenue status, with "high" and "low" revenue used as an indicator for comparing an ACO's fee-for-service (FFS) revenue for all participants to its FFS benchmark expenditures. Those ACOs which have FFS revenue exceeding 35 percent of benchmark expenditures are designated as high revenue and may have an accelerated timeline for taking on risk.

In 2020, participating ACOs were nearly split down the middle with 253 receiving a high revenue designation and 260 receiving a low revenue designation. The low revenue ACOs significantly outperformed their high revenue counterparts. While only 75 percent of high revenue ACOs generated savings against the benchmark, 90 percent of low revenue ACOs generated savings in 2020. Additionally, low revenue ACOs saved more than 5.3 percent, while high revenue ACOs saved less than half of that, at 2.5 percent. In 2020, low revenue ACOs also generated more than an additional $100 in per beneficiary savings ($241) compared to high revenue ACOs ($137). While not a direct connection to provider type, an ACO's revenue status could be a proxy for separating ACOs involving hospital and/or health system participants from those lacking direct participation from these inpatient entities. ACOs without the competing financial priorities associated with operating in both value-based contracts and traditional FFS reimbursements—particularly for lucrative services like inpatient stays, emergency department visits, and diagnostics and procedures—may be more nimble and also more willing to move aggressively to reduce avoidable high-cost services.

Performance by ACO Headquarters

Generated savings differed from state to state. All but two states, Kansas and South Dakota, generated positive average savings in comparison to their benchmarks (Figure 3). Twelve states generated more than six percent savings from their total benchmark, which is a marked improvement from 2019 when no state had more than five percent savings.

Figure 3: Average 2020 Savings from ACOs by State



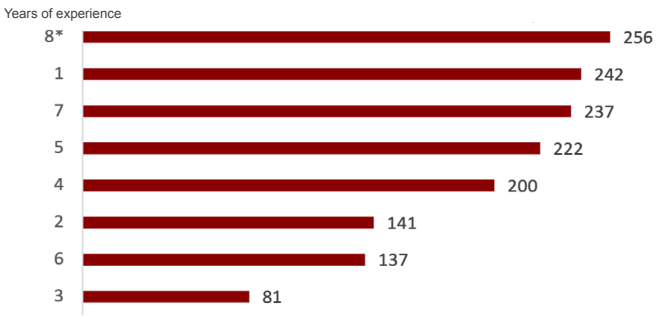
Performance by ACO Size

Savings generated per beneficiary varied somewhat depending upon the size of the ACO. ACOs with just over 6,000 assigned beneficiaries—the bottom fifth of ACOs by size—generated $217 in savings per beneficiary, while the top fifth of ACOs by size—averaging nearly 55,000 beneficiaries per ACO—generated less, with only $168 of savings per beneficiary. While the largest ACOs had a smaller impact on savings per beneficiary, together these large ACOs produced nearly $1B in savings, representing more than half of net savings in the entire MSSP program for 2020.

Performance by Experience in the Program

As in past years, the longer an ACO is in the MSSP, the more likely it was to earn shared savings (Figure 4). More than 96 percent (119) of the participants that began in 2014 or earlier generated enough savings to qualify for a shared savings bonus. Unsurprisingly, those participants generated the most savings, nearly $250 per beneficiary. However, while the participants that joined in years following 2014 experienced lower savings, the most recent cohort from 2020 generated an impressive $242 in savings per beneficiary. This savings phenomenon among first-year "rookie" ACOs was also observed last year. In 2019, experienced MSSP ACOs continued to achieve greater savings, but new entrant ACOs that joined a Pathways to Success track for their first time in the program achieved net per-beneficiary savings of $150. PY19 was the first time ACOs new to the program had lower spending relative to their benchmarks in their first performance year – a phenomenon observed again in 2020.

▶ Figure 4: Per-Beneficiary Savings by ACOs' MSSP Experience



*ACOs in the 8-year cohort include those with start dates in April and July of 2012 and January of 2013

Implications

The MSSP has been CMS' largest vehicle for advancing value-based payment (VBP) and delivery transformation since the program's inception, reaching more beneficiaries and providers than any other voluntary, total cost of care alternative payment model (APM). While the program has always been key to Medicare's value strategy, the 2020 performance results come at an important time for the MSSP and the broader value movement. The sections below review the major COVID-induced methodological factors influencing the 2020 performance results, discuss reactions from industry stakeholders in response to the latest MSSP data, and consider potential implications for the future of the program.

COVID-19's Impact on PY2020

In April 2020—following numerous calls for support from ACO leaders, provider representatives, and industry experts—CMS released a round of extensive regulatory changes and waivers to support providers combating COVID-19. Among the many provisions, CMS introduced a series of temporary changes to the MSSP intended to protect its 517 ACO participants from COVID-related uncertainties and potential losses. Shortly thereafter, CMS announced a number of flexibilities and adjustments to its current and upcoming Innovation Center models to similarly protect participating providers from undue losses and to reduce administrative burdens for participants and applicants.

While all 2020 ACOs were protected from financial losses through Medicare's extreme and uncontrollable circumstances policy, the programmatic and environmental changes caused by the pandemic carry many real implications for existing ACOs and prospective future participants. Figure 5 below outlines many of the major COVID-related changes to the program, which are described in detail here.

Figure 5: COVID-Related Changes to MSSP Policies

Major COVID-Related Changes to the MSSP

1. CMS extended the timeframe covered under the Extreme & Uncontrollable Circumstances policy, protecting all ACOs from shared losses generated in 2020.

- CMS utilized the program's extreme and uncontrollable circumstances policy to waive all shared losses for the period of the COVID-19 Public Health Emergency (PHE).

2. CMS removed costs associated with COVID-19 inpatient treatment from benchmarking.

- To prevent ACOs from being unfairly rewarded or penalized for having higher or lower incidence of COVID-19 in their communities, CMS adjusted the MSSP methodology to exclude COVID-19 claims expenditures—triggered by inpatient admission and the subsequent month—from performance and benchmarking, completely excluding the affected months from per capita expenditure calculations.

3. CMS granted existing ACOs the option to remain in their current track and benchmark for an additional year (PY21).

- For ACOs whose participation periods were set to expire at the end of 2020, CMS provided the option to extend under their current track and benchmark for one additional year, including Track 1 ACOs that would have otherwise had to move to a Pathways to Success track.

4. CMS expanded the definition of primary care services used for determining beneficiary assignment in 2021.

- To address concerns regarding attribution due to the large drops in in-person primary care visits, CMS expanded the definition of "primary care services" for determining beneficiary assignment to include telehealth codes for virtual check-ins, e-visits, and telephonic communication.

5. CMS cancelled the 2021 MSSP application cycle, allowing no new ACOs to enter the program.

- Since ACOs with expiring agreement periods did not have to renew (given the new option to extend for one additional year under their current agreement), CMS decided to forgo the MSSP application cycle for 2021.

Industry Response

The 2020 ACO performance results come at a precarious time for the program, as MSSP proponents defend the utility of the model despite slowing adoption in recent years. The number of ACOs participating in the MSSP fell from 517 in PY 2020 to 477 in PY2021, with no new ACOs added to the program this year due to CMS' decision to forgo the application period. This dip in ACO participation could be due to the stricter program requirements implemented in 2019, consolidation among ACOs, the availability of other model options, as well as stalled momentum caused by the uncertainty that comes with a change in presidential administrations.

In addition to slowing rates of adoption, recent industry debate has called into question the effectiveness of CMS VBP programs, including the MSSP and CMMI models, considering whether the savings generated by model participants is worth the cost of the program, for both CMS and the ACOs. This debate is complicated by potential "cherry-picking" among participants, the difficulties of quantifying program performance without an adequate counterfactual, and criticisms of the program design and basic definition of ACOs.

That said, these positive PY2020 results are ammunition for ACO advocates seeking to promote the continuation of the model in federal policy. Recently proposed legislation—called the Value in Health Care Act—would make the MSSP more favorable and bolster participation. This could lead to $280M in savings from 2022 to 2031, offsetting a boost in shared savings for ACOs, according to one analysis. Despite slowing participation and other program difficulties, the MSSP is critical to the value movement, especially now that the Next Generation ACO (NGACO) model is sunsetting and the fate of the Global and Professional Direct Contracting Model is unknown.

Considerations for the Future of the MSSP

While many commercial payers—particularly those focused on Medicare Advantage—are continuing to promote ACOs and other forms of value-based payment and delivery, CMS remains the most influential payer and purchaser. CMS Administrator Chiquita Brooks-LaSure confirmed that the agency is satisfied with the PY2020 results, calling the ACO model "an Affordable Care Act success story" and saying the results "continue to demonstrate the impact ACOs have in improving quality and lowering health care costs." Going forward, CMS will likely continue to iterate on the design of the MSSP and, under the Biden-Harris Administration, will put a particular emphasis on health equity.

The PY 2020 results yield several areas of encouragement for the program, providing researchers and CMS with valuable information to guide future decisions. Additionally, the results point to the maturation of the entire industry and the ability of providers to operate successfully under risk-based contracts. Specifically, the most promising indicators for the success of the MSSP moving forward are:

- **Continuation of net savings to the Medicare Trust Fund** – These savings demonstrate evidence of the MSSP's potential, particularly the promise of shared downside risk.
- **Magnitude and duration of the program** – Given its sample size, years of operation, and transparency, the MSSP presents researchers with ample opportunities to study the impacts of model policies, high-yield delivery strategies, and more. One trend observed relatively consistently year over year is that ACOs with more experience tend to achieve greater savings. This finding can also be observed in other long-running APMs, like Blue Cross Blue Shield of Massachusetts' Alternative Quality Contract.
- **Immediate potential for savings** – For the first time in 2019 and again in 2020, new entrant ACOs were able to generate savings in their "rookie" year of the program. This is an encouraging development suggesting that the value movement is maturing enough for the lessons and experiences of early adopters to have reached the broader industry. As providers consider engaging in APMs, there are now countless resources available to help guide their decision-making. In addition to the vast availability of free materials (e.g., white papers, toolkits, case studies, webinars, conferences, podcasts) well-established multi-stakeholder learning collaboratives like the ACLC – and the newly-launched Value-Based Care Center of Excellence – can help to streamline peer-to-peer learning. Additionally, just as providers are maturing in their population health management capabilities, management services companies and solutions vendors have also developed more sophisticated and targeted offerings.
- **Popularity of program elements in commercial arrangements** – As CMS continues to promote APMs with two-sided risk, the MSSP can offer lessons to other payers and purchasers seeking to balance model attractiveness with a phased-in approach to risk-sharing.

The last year was particularly difficult for ACOs. The 2020 MSSP settlement results were released a few weeks early relative to past years, giving ACOs some extra time to analyze their embargoed performance data to help inform last-minute decisions for the PY2022 application cycle. Even with this extra time, many ACOs are still facing unprecedented uncertainty regarding their future engagement in Medicare APMs. Among ACO providers' many concerns include:

- **Unknown CMMI advanced ACO option(s).** The NGACO model is sunsetting at the end of 2021 and there has been lack of direction from CMMI regarding potential future opportunities to participate in the Direct Contracting model.
- **Lingering effects of COVID on future attribution, benchmarking, and risk adjustment.**
- **Uncertainty regarding the permanence of regulatory and reimbursement changes post-PHE.**
- **Upcoming changes to the Quality Payment Program (QPP)**, which may or may not be enticing enough alone for providers to join an Advanced APM.
- **Upcoming mandatory changes to MSSP quality measurement**, which ACO advocacy groups call "rushed" and a significant administrative and financial burden to implement.
- **Growing opportunities outside of Traditional Medicare**, including growing total addressable market and more lucrative VBP contract opportunities in Medicare Advantage.
- **The US health system's ability to control the spread of the coronavirus, particularly its more virulent variants.**

In order for the maturation of the VBP movement to continue—where younger ACOs can accelerate the timeline to success based on the experiences of their predecessors—CMS must sustain its pipeline of incoming ACOs while also working to retain its existing participants. This may mean making alterations to the design of the MSSP, including additional incentives in the Merit-based Incentive Payment System to encourage participation, or incorporating more value-based principles into traditional Medicare payment.

About the ACLC

The Accountable Care Learning Collaborative (ACLC) is a non-profit organization with a mission to accelerate the readiness of health care organizations to succeed in value-based payment models. Founded by former Secretary of Health and Human Services, Gov. Mike Leavitt, and former Administrator of the Centers for Medicare and Medicaid Services, Dr. Mark McClellan, the ACLC serves as the foundation for health care stakeholders across the industry to collaborate on improving the care delivery system. To learn more about the ACLC, visit accountablecareLC.org.

Appendix: Top 10 Performers MSSP PY2020 Results

	Palm Beach Accountable Care Organization	Steward National Care Network, Inc.	Baylor Scott & White Quality Alliance	Mass General Brigham ACO, LLC	Privia Quality Network, LLC	Millennium Accountable Care Organization, LLC	Advocate Physician Partners Accountable Care, Inc.	Silver State ACO LLC	Mercy Health ACO, LLC	Health Connect Partners, LLC
Track	Enhanced	Enhanced	Level E	Enhanced	Enhanced	Enhanced	Level E	Enhanced	Track 1	Level B
Provider Type	Physician Group	Hospital System	Hospital System	Hospital System	Physician Group	Both	Both	Physician Group	Both	Hospital System
Revenue Designation	Low Revenue	High Revenue	High Revenue	High Revenue	Low Revenue	Low Revenue	High Revenue	Low Revenue	High Revenue	High Revenue
Years in MSSP	9.2	3.7	6.7	2.2	7.7	8.7	9.2	7.7	6.7	7.7
Aligned Beneficiaries	80,864	161,364	129,866	126,420	70,483	66,651	113,033	52,296	134,096	115,202
Quality Score	100	100	98	97	97	98	97	99	97	97
Total Benchmark Minus Expenditures	$72,427,998	$68,711,265	$96,365,360	$64,296,497	$58,178,130	$55,435,857	$77,622,055	$44,185,926	$60,919,682	$67,395,249
Total Shared Savings Paid	$54,320,998	$51,533,448	$47,128,684	$46,711,743	$42,266,717	$40,667,398	$37,595,221	$32,725,201	$29,603,158	$26,113,602
Net Savings	$18,107,000	$17,177,817	$49,236,676	$17,584,754	$15,911,413	$14,768,459	$40,026,834	$11,460,725	$31,316,524	$41,281,647
Net Savings Per Aligned Beneficiary	$223.92	$106.45	$379.13	$139.10	$225.75	$221.58	$354.12	$219.15	$233.54	$358.34

From https://revcycleintelligence.com/news/10-acos-with-the-highest-shared-savings-payments-in-2020, and MSSP data files.