



Auditee: Best Care Assurance, LLC d/b/a Vivida Health

**Performance Audit
For the Florida Agency for Health Care Administration
Medicaid Program Finance**

Annual Achieved Savings Rebate Financial Report

For the Year Ended December 31, 2022



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PLAN AND PERFORMANCE AUDIT OVERVIEW

Best Care Assurance, LLC d/b/a Vivida Health (the “Company”) is a limited liability company and was incorporated in June 2017. The Company had limited activity and operations in 2017 and 2018. The Company is a provider service network (PSN) and its sole corporate member is Lee Memorial Health.

The Company was formed to bid on and provide health plan services under a contract with the Florida Agency for Health Care Administration (Agency) for a statewide Medicaid Managed Care program and operates a Managed Medical Assistance program. The Company was awarded an Agency contract with a five-year term beginning on August 1, 2018, and commenced business on January 1, 2019. All of the Company’s capitation revenue is earned under its Agency contract in Region 8 in the State of Florida.

The Company operates a Managed Medical Assistance (“MMA”) plan (the “Plan”) under the Agency’s Statewide Medicaid Managed Care (“SMMC”) Contract.

At the request of the Agency, we conducted a performance audit of selected schedules and exhibits of the annual Achieved Savings Rebate (“ASR”) financial report of the Plan for the year ended December 31, 2022.

Carr, Riggs and Ingram, LLC (“CRI”) was engaged under Contract No. MED217 dated October 28, 2021. This report presents the objective, scope, methodology and results of the performance audit. Our work was performed during the period from April 25, 2023 to August 29, 2023, and our results, reported herein, are as of August 29, 2023.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Management is responsible for the preparation and fair presentation of the annual ASR financial report in compliance with Florida Statute 409.967(3) and the annual ASR financial report instructions; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the annual ASR financial report that is free from significant misstatement, whether due to fraud or error.

The objective of the performance audit is to determine whether the following schedules and exhibits, collectively the “ASR Schedules,” were prepared and presented pursuant to Florida Statute 409.967(3), the Agency’s annual ASR financial report instructions and the Agency’s verbal and written clarifications to the annual ASR financial report instructions.

- MMA Revenue and Expense Schedule – Summary
- MMA Related Party Transaction Schedule – Summary
- ASR Exhibit
- Medical Loss Ratio (“MLR”) Exhibit

We conducted the performance audit in accordance with *Government Auditing Standard* issued by the Comptroller General of the United States (“GAS”). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In planning and conducting our performance audit of the ASR Schedules, we considered the Plan’s internal control associated with the completion of the annual ASR financial report to determine the procedures that are appropriate in the circumstances for achieving the audit objectives, but not for the purpose of expressing an opinion on the effectiveness of the Plan’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan’s internal control.

Scope

The performance audit scope included quarterly and year-to-date amounts reported by the Plan for the year ended December 31, 2022, considering revenue and medical benefits “paid dates” through March 31, 2023. The performance audit scope did not include any schedules included in the annual ASR financial report not listed above. The performance audit scope was limited to determining whether the Plan’s revenue, medical benefits and administrative costs were summarized and classified in the ASR Schedules, and whether amounts reported were allowable and supportable, in compliance with Florida Statute 409.967(3), the Agency’s annual ASR financial report instructions and the Agency’s verbal and written clarifications to the annual ASR financial report instructions.

This performance audit did not constitute an audit of financial statements in accordance with auditing standards generally accepted in the United States of America or *Government Auditing Standards*. Therefore, as agreed by the Agency, the scope of the performance audit excluded the following items.

- Tests of any opening balances (accruals, receivables and payables included in the prior year ASR Schedules which may impact prior calendar year adjustments in the 2022 ASR Schedules). We tested the Plan’s supporting documentation for prior calendar year adjustments reported in the ASR Schedules and considered the impact of accruals for revenue and medical benefits reported in the prior year.
- Valuation/measurement of any capitation, kick or other revenue receivables included in the ASR Schedules that were not collected as of March 31, 2023. We agreed significant reported receivables to the Plan’s supporting documentation, but performed no testing of the valuation or collectability of the accruals.
- Valuation/measurement of actuarially-determined incurred but not paid (“IBNP”) liabilities for medical benefits. We relied on the actuary’s estimation of IBNP, reviewed the supporting documentation and reconciled to amounts reported by the Plan by quarter and rate cell.
- Valuation/measurement/completeness of other medical benefits expenses/payable or administrative costs expenses/payable. We obtained supporting documentation of any such amounts reported in the ASR Schedules, but did not perform procedures to test completeness of reported accruals for services and benefits that were not paid on or before March 31, 2023.

- Adjudication of medical benefits claims in accordance with the Plan’s fee schedules or contracts with providers. As documented in the following “Methodology” section, we tested a representative sample of claims included in reported fee for service medical benefit expenses, reviewed supporting documentation to determine the claim was allowable under the SMMC contract, the amount reported was actually paid, and the claim was properly classified by rate-cell and quarter. We did not evaluate whether the claims were paid in accordance with the Plan’s contractual arrangements with respective providers.
- Tests of completeness of underlying data from subcapitation providers related to reporting incurred claims and IBNP in relation to lines 2.2 and 2.4 on the MLR exhibit, respectively. For any incurred claims we tested a representative sample of claims to determine the claim was allowable under the SMMC contract. We did not evaluate whether the claims were paid in accordance with the Plan’s contractual arrangements with respective providers. IBNP amounts provided by subcapitated providers were reconciled to supporting documentation. IBNP amounts were not tested for valuation/measurement.
- Tests of underlying data related to reported amounts allocated within the company between lines of business, including but not limited to allocations included in medical benefits, administrative expenses, defined expenses improving health care quality, federal income taxes, and net investment income. We obtained an understanding of the allocation methodology used by the Plan, evaluated whether the allocation seemed reasonable and recalculated the allocation methodology.
- Tests of underlying data or transactions related to reported amounts allocated from a parent or other related entity, including but not limited to allocations included in medical benefits, administrative expenses, defined expenses improving health care quality, federal income taxes, and net investment income. We obtained an understanding of the allocation methodology used by the Plan, evaluated whether the allocations comply with administrative service or related party transaction agreements, if any, and agreed amounts to internal documentation. Reported amounts allocated by a parent or other entity include the following amounts.

ASR Schedule and Line No.	Description	Calendar Year Total
MMA Revenue and Expense Schedule – Summary, Line No. 12.1 – Salaries & Benefits	Administrative services based on corporate allocations	\$ 2,862,272
MMA Revenue and Expense Schedule – Summary, Line No. 12.2 – Administrative Services	Administrative services based on corporate allocations	\$ 214,998
MMA Revenue and Expense Schedule – Summary, Line No. 12.5 – General Administration	Administrative services based on corporate allocations	\$ 162,723

- Testing or applying any audit procedures to the Annual Credibility Adjustment section of the MLR exhibit.

Methodology

We performed the following procedures for the performance audit:

Planning Procedures

- Communicated with the Agency and Plan management regarding the audit objectives, scope and timing of the performance audit
- Developed an understanding of the Plan and its environment, including internal control within the context of the audit objective
- Performed risk assessments related to the preparation of the annual ASR financial report
- Reviewed the Company's audited statutory-basis financial statements for the year ended December 31, 2022 and the Annual Statement submitted to the Florida Office of Insurance Regulation

Substantive Procedures

- MMA Revenue and Expense Schedule – Summary
 - Performed walk-throughs of transaction processes significant to generating information included in the ASR Schedules
 - Verified the mathematical accuracy
 - Inspected quarterly and annual reconciliations of amounts in the ASR Schedules to the Company's general ledger or other summarized amounts from detailed accounting records
 - Inspected the reconciliation of the Company's audited statutory-basis financial statements to the Company's general ledger
 - Inspected a reconciliation of the Plan's reported capitation and kick revenue received to monthly capitation reports and cash receipts
 - For a representative sample from the population of claims included in reported fee for service medical benefit expenses, reviewed supporting documentation to determine the claim was allowable under the SMMC contract, the amount reported was actually paid, and the claim was properly classified by rate-cell and quarter
 - Based on the population being tested and the desired results, the methodology of compliance sampling outlined in *AICPA Audit and Accounting Guide-GAS-Chapter 11*, was followed for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.
 - Inspected a reconciliation of the Plan's reported sub-capitation payments of medical benefits expense to detailed accounting records
 - For the largest significant vendor per each applicable ASR row included in reported subcapitated expenses, recalculated subcapitation payments in accordance with applicable contracts or agreements, vouched actual payment of reported amounts and determined amounts were properly classified by rate-cell and quarter
 - Inspected reconciliations of amounts reported for other medical benefit expenses, including §1202 PCP payments to providers, settlements, prescription rebates, third-party liability and

- fraud and abuse recoveries, premium deficiency reserves, and reinsurance amounts to detailed accounting records
- For significant amounts included in the above other medical benefit expenses, vouched actual payment of reported amounts and determined amounts were allowable and properly classified by rate-cell and quarter
 - For a representative sample from the population of direct administrative expenses, obtained documentation supporting the reported amount and determined amount was allowable and properly classified by quarter
 - o Based on the population being tested and the desired results, a non-statistical methodology based on the theory underlying monetary-unit sampling was used for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.
 - Evaluated reported revenues and expenses for proper classification and exclusion of disallowed amounts
- MMA Related Party Transaction Schedule – Summary
 - Verified the mathematical accuracy
 - Evaluated the completeness and accuracy of disclosed related-party transactions through review of the audited statutory-basis financial statements, Annual Statement and general ledger
 - Achieved Savings Rebate Exhibit
 - Verified the mathematical accuracy
 - Traced amounts reported on the ASR Exhibit to the MMA Revenue and Expense Schedule – Summary or underlying accounting records
 - Evaluated the proper inclusion/exclusion and classification of certain administrative expenses in accordance with ASR Exhibit instructions
 - Recalculated the Actuarially Sound Administrative Maximum reported on line 4.0 based on data included in the ASR – Actuarially-Sound Administrative Maximum Calculation exhibit, agreed member months to underlying data, and verified Administrative Maximum (PMPM) with the Agency
 - Recalculated Preliminary Achieved Savings Rebate reported on line 7.3
 - Medical Loss Ratio Exhibit
 - Verified the mathematical accuracy
 - Traced amounts reported on the MLR Exhibit to the MMA Revenue and Expense Schedule – Summary or underlying accounting records
 - Reviewed supporting documentation and vouched payment of reported Florida-Specific Contributions, if any

- For a representative sample from the population of direct costs (excludes amounts allocated by parent/related entity) reported as Defined Expenses Incurred for Improving Health Care Quality, vouched payment and evaluated proper inclusion and classification of amounts
 - o Based on the population being tested and the desired results, a non-statistical methodology based on the theory underlying monetary-unit sampling was used for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.
- Evaluated the reporting and classification of amounts associated with Deductible Fraud and Abuse Detection/Recovery Expenses, if any
- Obtained amounts and support provided from the Plan by subcapitated providers for lines 2.2 and 2.4 and reconciled to reported amount
- For any incurred claims, tested a representative sample from the population of claims to determine the claim was allowable under the SMMC contract
 - o Based on the population being tested and the desired results, a non-statistical methodology based on the theory underlying monetary-unit sampling was used for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.

RESULTS

Based upon the previously defined objective and the completion of the procedures outlined in the scope and methodology section, the audit objective has been met. The Plan did not prepare the MMA Revenue and Expense Schedule – Summary, Achieved Savings Rebate Exhibit, the Medical Loss Ratio Exhibit and the MMA Related Party Schedule - Summary for the year ended December 31, 2022 pursuant to Florida Statute 409.967(3) and the annual ASR financial report instructions.

The following table summarizes adjustments to amounts reported in the ASR Schedules due to reported amounts being unallowable, misclassified or unsupported, or due to the omission of amounts that should have been reported.

Adjustments to the Amounts Reported in the MMA - Revenue and Expense Schedule - Summary

	Reported Annual Amount	2	3	Exception Number			7	Total Adjustments	Adjusted Annual Amount
				4	5	6			
MEMBER MONTHS	268,300	-	-	-	-	-	-	-	268,300
REVENUES									
1.1 Capitation	\$ 67,800,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,800,091
1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	1,551,101	(385,814)	-	-	-	-	-	(385,814)	1,165,287
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-
1.6 Other Revenue	19,445	-	64,517	-	-	-	-	64,517	83,962
1.7 Total Revenue	69,370,637	(385,814)	64,517	-	-	-	-	(321,297)	69,049,340
BENEFIT EXPENSES									
2.1 Inpatient FFS	7,957,789	-	-	443,928	-	-	-	443,928	8,401,717
2.2 Ending IBNP for Inpatient Hospital Services	285,738	-	-	-	-	-	-	-	285,738
2.3 Outpatient FFS: ER	3,567,232	-	-	31,881	-	-	-	31,881	3,599,113
2.4 Outpatient FFS: Other than ER	3,178,731	-	-	57,138	-	-	-	57,138	3,235,869
2.5 Ending IBNP for Outpatient Hospital Services	(181,380)	-	-	-	-	-	-	-	(181,380)
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-
2.7.1 Transplant Services	22,336	-	-	-	-	-	-	-	22,336
2.8 Total Hospital Services	14,830,448	-	-	532,947	-	-	-	532,947	15,363,395
3.1 Primary Care FFS	8,874,392	-	-	75,288	-	-	-	75,288	8,949,680
3.2 Specialty Care FFS	58,561	-	-	(2,029)	-	-	-	(2,029)	56,532
3.3 Other Professional FFS	55,080	-	-	(53,662)	-	-	-	(53,662)	1,418
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-
3.5 Subcapitated Professional Services	2,074,664	-	-	-	-	-	-	-	2,074,664
3.6 Ending IBNP for Professional Services	(252,835)	-	-	-	-	-	-	-	(252,835)
3.7 Professional Settlements/AP	123,050	-	-	-	-	-	-	-	123,050
3.8 Total Physician Services	10,932,913	-	-	19,597	-	-	-	19,597	10,952,510
4.1.1 Maternity Services	760,041	-	-	1,090	-	-	-	1,090	761,131
4.2.1 Ending IBNP for Maternity Services	72,711	-	-	-	-	-	-	-	72,711
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-
4.4.1 Total Maternity Services	832,753	-	-	1,090	-	-	-	1,090	833,843
5.1 Mental Health & Substance Abuse FFS	140,466	-	-	100	-	-	-	100	140,566
5.2 MH & SA Subcapitation	1,662,689	-	-	-	1,590,346	-	-	1,590,346	3,253,035
5.3 Ending IBNP for MH & SA	(548)	-	-	-	-	-	-	-	(548)
5.4 MH & SA Settlements/AP	-	-	-	-	-	-	-	-	-
5.5 Total Mental Health & Substance Abuse	1,802,607	-	-	100	1,590,346	-	-	1,590,446	3,393,053
6.1 Dental FFS	851	-	-	-	-	-	-	-	851
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-
6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-
6.5 Total Dental Services	851	-	-	-	-	-	-	-	851
7.1 Transportation FFS	186,025	-	-	13,120	-	-	-	13,120	199,145
7.2 Transportation Subcapitation	510,704	-	-	-	33,889	-	-	33,889	544,593
7.3 Ending IBNP for Transportation	(4,526)	-	-	-	-	-	-	-	(4,526)
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-
7.5 Total Transportation Services	692,204	-	-	13,120	33,889	-	-	47,009	739,213
8.1 Prescription Drugs FFS	12,155,786	-	-	-	-	-	-	-	12,155,786
8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-
8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-
8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-
8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-
8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-
8.8 Total Prescription Drugs	12,155,786	-	-	-	-	-	-	-	12,155,786

(Continued)

Adjustments to the Amounts Reported in the MMA - Revenue and Expense Schedule - Summary (continued)

	Reported Annual Amount	2	3	Exception Number			7	Total Adjustments	Adjusted Annual Amount
				4	5	6			
Other Services	9.1 Home Health, Nursing, Personal Care FFS	\$ 1,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,198
	9.2 Hospice FFS	169,921	-	-	18,570	-	-	18,570	188,491
	9.2.1 Nursing Facility FFS	246,727	-	-	46,187	-	-	46,187	292,914
	9.3 DME FFS	120,910	-	-	44	-	-	44	120,954
	9.4 Other State Plan Services FFS	2,365,760	-	-	127,181	-	-	127,181	2,492,941
	9.5 Other Services Subcapitation	683,820	-	-	-	637,546	-	637,546	1,321,366
	9.6 Ending IBNP for Other Services	(91,117)	-	-	-	-	-	-	(91,117)
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-
	9.8 Total Other Services	3,497,218	-	-	191,982	637,546	-	829,528	4,326,746
	Expanded Benefits	10.1 Expanded Benefits FFS	195,434	-	-	1,330	-	-	1,330
10.2 Expanded benefits Subcapitation		106,415	-	-	-	1,884	-	1,884	108,299
10.3 Ending IBNP for Expanded Benefits		(672)	-	-	-	-	-	-	(672)
10.4 Expanded Benefits Settlements/AP		-	-	-	-	-	-	-	-
10.5 Total Expanded Benefits		301,177	-	-	1,330	1,884	-	3,214	304,391
Totals Before and After Reinsurance	11.1 Total Services Paid Directly FFS	40,057,242	-	-	760,166	-	-	760,166	40,817,408
	11.2 Total Services Paid Directly -- IBNP	(172,628)	-	-	-	-	-	-	(172,628)
	11.3 Total Services Paid through Subcapitation	5,038,292	-	-	-	2,263,665	-	2,263,665	7,301,957
	11.4 Total Services Paid by Settlements/AP	123,050	-	-	-	-	-	-	123,050
	11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-
	11.7 Benefit Expense before Reinsurance	45,045,956	-	-	760,166	2,263,665	-	3,023,831	48,069,787
	11.8 Reinsurance Premiums	938,512	-	-	-	-	-	-	938,512
	11.9 Reinsurance Recoveries	-	-	-	-	-	(202,805)	(202,805)	(202,805)
	11.10 Net cost of Reinsurance	938,512	-	-	-	-	(202,805)	(202,805)	735,707
	11.11 Medical Benefit Expense Net of Reinsurance	45,984,468	-	-	760,166	2,263,665	(202,805)	2,821,026	48,805,494
Administrative Expenses, Assessments, Taxes, and Fees									
Administrative Expenses	12.1 Salaries & Benefits	9,683,814	-	-	-	-	393,169	393,169	10,076,983
	12.2 Administrative Services	1,774,194	-	-	-	-	67,926	67,926	1,842,120
	12.3 Information Systems	160,743	-	-	-	-	-	-	160,743
	12.4 Marketing Expenses	185,040	-	-	-	-	-	-	185,040
	12.5 General Administration	3,176,624	-	-	-	-	-	-	3,176,624
	12.6 Compliance/Regulatory	119,396	-	-	-	-	-	-	119,396
	12.7 Total Administrative Expenses	15,099,812	-	-	-	-	-	461,095	15,560,907
Government-Mandated Assessments, Taxes	13.1 State Premium tax	-	-	-	-	-	-	-	-
	13.2 Department of Insurance Assessments	-	-	-	-	-	-	-	-
	13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-	-	-
	13.4 Other 1	-	-	-	-	-	-	-	-
	13.5 Other 2	-	-	-	-	-	-	-	-
	13.6 Other 3	-	-	-	-	-	-	-	-
	13.7 Total	-	-	-	-	-	-	-	-
14.0 Grand Total Expenses	61,084,280	-	-	760,166	2,263,665	(202,805)	461,095	3,282,121	64,366,401
15.0 Underwriting Gain (Loss)	8,286,357	(385,814)	64,517	(760,166)	(2,263,665)	202,805	(461,095)	(3,603,418)	4,682,939
16.0 Income Tax Expense	-	-	-	-	-	-	-	-	-
17.0 Net Underwriting Gain (Loss)	\$ 8,286,357	(385,814)	64,517	(760,166)	(2,263,665)	202,805	(461,095)	\$ (3,603,418)	\$ 4,682,939

Tax rate used for tax-effect of adjustments 0.0%

Adjustments to the Amounts Reported in the Annual Achieved Savings Rebate Exhibit

	Reported Annual Amount	Exception Number									Total Adjustments	Adjusted Annual Amount	
		2	3	4	5	6	7	8	11				
REVENUES													
1.1	Total Revenue from Revenue & Expense Schedules	\$ 69,370,637	\$ (385,814)	\$ 64,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (321,297)	\$ 69,049,340
1.2	Federal Taxes and Assessments-ACA § 9010	-	-	-	-	-	-	-	-	-	-	-	-
1.3	State Insurance, Premium and other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Less: Financial Incentive Payments Outside of Capitation Rate	-	-	(64,517)	-	-	-	-	-	-	-	(64,517)	(64,517)
1.6	Revenue Subject to ASR	69,370,637	(385,814)	-	-	-	-	-	-	-	-	(385,814)	68,984,823
EXPENSES													
Benefit Expenses													
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	45,095,534	-	-	760,166	2,263,665	-	-	-	-	-	3,023,831	48,119,365
2.2	Incurred but not Paid (IBNP) Ending Balance	(172,628)	-	-	-	-	-	-	-	-	-	-	(172,628)
2.3	Settlements/AP	123,050	-	-	-	-	-	-	-	-	-	-	123,050
2.4	Total Benefit Expense before Reinsurance	45,045,956	-	-	760,166	2,263,665	-	-	-	-	-	3,023,831	48,069,787
2.5	Net Cost of Reinsurance	938,512	-	-	-	(202,805)	-	-	-	-	-	(202,805)	735,707
2.6	Total Benefit Expense after Reinsurance	45,984,468	-	-	760,166	2,263,665	(202,805)	-	-	-	-	2,821,026	48,805,494
Admin Expenses													
3.1	Total Administrative Expenses from Revenue & Expense Schedule	15,099,812	-	-	-	-	-	461,095	-	-	-	461,095	15,560,907
3.2	Less: Compliance/Regulatory	-	-	-	-	-	-	-	(884,935)	-	-	(884,935)	(884,935)
3.3	Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-	-	-	-	-
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-	-	-	-	-
3.5	Less: Other Non-allowed expenses	-	-	-	-	-	-	-	(230,402)	-	-	(230,402)	(230,402)
3.6	Administrative Expense Subject to ASR	15,099,812	-	-	-	-	-	461,095	(1,115,337)	-	-	(654,242)	14,445,570
4.0	Actuarially-sound Administrative Expense Maximum	8,675,779	-	-	-	-	-	-	-	-	-	-	8,675,779
5.0	Administrative Expenses Subject to ASR	8,675,779	-	-	-	-	-	461,095	(1,115,337)	-	-	(654,242)	8,675,779
6.0	Total Benefit and Administrative Expense subject to ASR	54,660,247	-	-	760,166	2,263,665	(202,805)	461,095	(1,115,337)	-	-	2,166,784	57,481,273
Calculation of Pre-Tax Income and ASR													
7.1	Pre-tax Income	\$ 14,710,390										\$ (2,552,598)	\$ 11,503,550
7.2	Pre-tax Income as a Percent of Revenue	21.2%										661.6%	16.7%
7.3	Preliminary Achieved Savings Rebate	\$ -								\$ 6,329,688	\$ 6,329,688.28		6,329,688

Adjustments to the Amounts Reported in the Medical Loss Ratio Exhibit

	Reported	Exception Number						Total	Adjusted
	Annual Amount	2	3	4	6	10	11	Adjustments	Annual Amount
REVENUES									
1.1 Total Revenue from Revenue & Expense Schedules	\$ 69,370,637	\$ (385,814)	\$ 64,517	\$ -	\$ -	\$ -	\$ -	\$ (321,297)	\$ 69,049,340
1.2 Federal Taxes and Assessments, including ACA § 9010	-	-	-	-	-	-	-	-	-
1.3 State Insurance, Premium and other Taxes	-	-	-	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-
1.5 Revenue Subject to MLR	69,370,637	(385,814)	64,517	-	-	-	-	(321,297)	69,049,340
EXPENSES									
Benefit Expenses									
2.1 Total Benefits Paid through FFS During the Year	38,963,222	-	-	760,166	-	-	-	760,166	39,723,388
2.2 Total Benefits Paid through Subcapitation During the Year	1,894,475	-	-	-	-	3,190,534	-	3,190,534	5,085,009
2.3 Incurred but not Paid (IBNP) Ending Balance	(172,628)	-	-	-	-	-	-	-	(172,628)
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	9,135	-	-	-	-	-	-	-	9,135
2.5 Settlements/AP	123,050	-	-	-	-	-	-	-	123,050
2.6 Total Benefit Expense before Reinsurance	40,817,254	-	-	760,166	-	3,190,534	-	3,950,700	44,767,954
2.7 Net Cost of Reinsurance	-	-	-	-	(202,805)	-	938,512	735,707	735,707
2.8 Total Benefit Expense after Reinsurance	40,817,254	-	-	760,166	(202,805)	3,190,534	938,512	-	40,817,254
Florida-Specific Contributions									
3.1 Funds to Graduate Medical Education institutions	-	-	-	-	-	-	-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-	-	-	-	-	-
3.3 Total Florida-Specific Contributions	-	-	-	-	-	-	-	-	-
Improving Health Care Quality Expenses Incurred									
4.1 Improve Health Outcomes	509,601	-	-	-	-	-	-	-	509,601
4.2 Activities to Prevent Hospital Readmissions	342,772	-	-	-	-	-	-	-	342,772
4.3 Improve Patient Safety and Reducing Medical Errors	337,153	-	-	-	-	-	-	-	337,153
4.4 Wellness and Health Promotion Activities	284,831	-	-	-	-	-	-	-	284,831
4.5 Health Information Technology (HIT) expenses related to Health Improvement	132,904	-	-	-	-	-	-	-	132,904
4.6 Total of Defined Expenses incurred for improving Health Care Quality.	1,607,261	-	-	-	-	-	-	-	1,607,261
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-	-	-	-
6.0 Preliminary Medical Loss Ratio: MLR	61%								61%

MANAGED MEDICAL ASSISTANCE -- RELATED-PARTY TRANSACTION SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023
 Summary

		Reported	Exception Number	Total	Adjusted
		Annual Amount	9	Adjustments	Annual Amount
EXPENSES					
	Vendor Name				
Hospital Services	1.1 CAPE MEMORIAL HOSPITAL	\$ 834,038	\$ -	\$ -	\$ 834,038
	1.2 LEE MEMORIAL HEALTH SYSTEM	7,371,071	668,914	668,914	8,039,985
	1.3 Vendor #3	-	-	-	-
	1.4 Vendor #4	-	-	-	-
	1.5 Vendor #5	-	-	-	-
	1.6 Total Hospital Services	8,205,109	668,914	668,914	8,874,023
Professional Services	2.1 CAPE MEMORIAL HOSPITAL	2,325	-	-	2,325
	2.2 LEE MEMORIAL HEALTH SYSTEM	2,099,859	6,161	6,161	2,106,020
	2.3 Vendor #3	-	-	-	-
	2.4 Vendor #4	-	-	-	-
	2.5 Vendor #5	-	-	-	-
	2.6 Total Professional Services	2,102,184	6,161	6,161	2,108,345
Mental Health	3.1 LEE MEMORIAL HEALTH SYSTEM	168	-	-	168
	3.2 Vendor #2	-	-	-	-
	3.3 Vendor #3	-	-	-	-
	3.4 Vendor #4	-	-	-	-
	3.5 Vendor #5	-	-	-	-
	3.6 Total Mental Health	168	-	-	168
Dental	4.1 Vendor #1	-	-	-	-
	4.2 Vendor #2	-	-	-	-
	4.3 Vendor #3	-	-	-	-
	4.4 Vendor #4	-	-	-	-
	4.5 Vendor #5	-	-	-	-
	4.6 Total Dental	-	-	-	-
Transportation	5.1 LEE MEMORIAL HEALTH SYSTEM	1,534	-	-	1,534
	5.2 Vendor #2	-	-	-	-
	5.3 Vendor #3	-	-	-	-
	5.4 Vendor #4	-	-	-	-
	5.5 Vendor #5	-	-	-	-
	5.6 Total Transportation	1,534	-	-	1,534
Pharmacy	6.1 LEE MEMORIAL HEALTH SYSTEM	597	-	-	597
	6.2 Vendor #2	-	-	-	-
	6.3 Vendor #3	-	-	-	-
	6.4 Vendor #4	-	-	-	-
	6.5 Vendor #5	-	-	-	-
	6.6 Total Pharmacy	597	-	-	597
Other Services	7.1 CAPE MEMORIAL HOSPITAL	77,970	-	-	77,970
	7.2 LEE MEMORIAL HEALTH SYSTEM	144,669	101	101	144,770
	7.3 Vendor #3	-	-	-	-
	7.4 Vendor #4	-	-	-	-
	7.5 Vendor #5	-	-	-	-
	7.6 Total Other Services	222,639	101	101	222,740
Administrative Expense	8.1 LEE MEMORIAL HEALTH SYSTEM	3,747,542	-	-	3,747,542
	8.2 Vendor #2	-	-	-	-
	8.3 Vendor #3	-	-	-	-
	8.4 Vendor #4	-	-	-	-
	8.5 Vendor #5	-	-	-	-
	8.6 Total Administrative Expense	3,747,542	-	-	3,747,542
9 Grand Total	14,279,773	675,176	675,176	14,952,650	

Notes

Additional lines can be added if the number of related-party vendors exceeds the number of lines listed per service type.
 Additional information concerning the nature of the relationship with each related party, as well as the payment methodology, shall be disclosed in the Notes tab of the Financial Reporting package.

ADJUSTMENT SUMMARY

Adjustment No. 01: Rev- Exp Summary 1.1, ASR Exhibit 1.1 & MLR Exhibit 1.1

Condition

The capitation revenue amounts for quarters 1-4 were overstated in total by \$554,841 and the prior year adjustment column was understated by the \$554,841 in the Annual ASR submission for a net effect of \$0.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

The net effect of the misstatement to line 1.1 of the MMA Revenue and Expense Schedule - Summary and line 1.1 of the ASR Exhibit and line 1.1 of the MLR Exhibit is zero. The prior year adjustment column was not populated resulting in a higher capitation revenues by quarter.

Adjustment No. 02: Rev- Exp Summary 1.4.1, ASR Exhibit 1.1 & MLR Exhibit 1.1

Condition

The Maternity Kick Payments were erroneously reported in the Annual ASR submission.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an overstatement of lines 1.4.1 of the MMA Revenue and Expense Schedule - Summary, an overstatement of ASR Exhibit line 1.1 and an overstatement of MLR Exhibit line 1.1 for the year ended December 31, 2022.

Adjustment No. 03: Rev- Exp Summary 1.6, ASR Exhibit 1.1 and 1.5 & MLR Exhibit 1.1

As a result of updated Agency instructions regarding how to record the Directed Payment Program Administration Fee, adjustments to MMA Revenue and Expense Schedule - Summary line 1.6, Other Revenue for the first quarter and ASR Exhibit line 1.5, Financial Incentive Payments Outside of Capitation Rate were required.

Condition

The Direct Payment Program Administrative fee was not properly reported in the Annual ASR submission.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

The Agency's guidelines for the DPP Admin Fee were provided subsequent to the Plan's submission of the ASR.

Effect

There is an understatement of line 1.6 of the MMA Revenue Expense - Summary, an understatement of ASR Exhibit line 1.1 & overstatement of line 1.5 and an understatement of the MLR Exhibit line 1.1 for the year ended December 31, 2022.

Adjustment No. 04: Rev- Exp Schedule 2.1, 2.3, 2.4, 3.1, 3.2, 3.3, 4.1.1, 5.1, 7.1, 9.2, 9.2.1, 9.3, 9.4, 10.1 & 11.1, ASR Exhibit 2.1, MLR Exhibit 2.1

Condition

The claims details provided by the Plan's TPA did not agree to the reported amounts in the Annual ASR submission.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an understatement of lines 2.1, 2.3, 2.4, 3.1, 4.1.1, 5.1, 7.1, 9.2, 9.2.1, 9.3, 9.4, 10.1 & 11.1 and overstatement of lines 3.2 & 3.3 of the MMA Revenue Expense Schedule – Summary, an understatement of line 2.1 of the ASR Exhibit and understatement of line 2.1 of the MLR Exhibit for the year ended December 31, 2022.

Adjustment No. 05: Rev-Exp Schedule lines 5.2, 7.2, 9.5, 10.2 & 11.3 ASR Exhibit 2.1

Condition

The subcapitation expenses did not agree to amounts paid to subcapitation providers.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an understatement of line 5.2, 7.2, 9.5, & 10.2 of the MMA Revenue Expense Schedule – Summary, an understatement of line 2.1 of the ASR Exhibit for the year ended December 31, 2022.

Adjustment No. 06: MMA Rev- Exp Schedule 11.9 ASR Exhibit 2.5 MLR Exhibit 2.7

Condition

The prior year insurance recoveries were not reported.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency’s annual ASR financial report instructions and the Agency’s verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an overstatement of line 11.9 of the MMA Revenue and Expense Schedule - Summary, overstatement of line 2.5 of the ASR Exhibit and an overstatement of line 2.7 of the MLR Exhibit for the year ended December 31, 2022.

Adjustment No. 07: MMA Rev- Exp Schedule 12.1 & 12.2 and ASR Exhibit 3.1

Condition

The administrative expenses did include all administrative expenses for the year ended December 31, 2022.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency’s annual ASR financial report instructions and the Agency’s verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a formula error.

Effect

There is an understatement of line 12.1 & 12.2 of the MMA Revenue and Expense Schedule - Summary and an understatement of line 3.1 of the ASR Exhibit for the year ended December 31, 2022.

Adjustment No. 08: ASR Exhibit 3.2 and 3.5

Condition

The non-reportable administrative expenses were not included in the ASR Exhibit.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an overstatement of lines 3.2 and 3.5 of the ASR Exhibit Schedule for the year ended December 31, 2022.

Adjustment No. 09: MMA Related Party Schedule 1.2, 2.2 & 7.2

Condition

The schedule did not include expenses paid during the runout period through March 31, 2023.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an understatement of lines 1.2, 2.2 & 7.2 of the MMA Related Party Schedule - Summary for the year ended December 31, 2022.

Adjustment No. 10: MLR Exhibit 2.2

Condition

The total benefits paid through subcapitation during the year did not include the entire population for one of the subcap vendors and it did not all include subcapitation providers payments.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

There was a lack of understanding of the ASR financial report instructions.

Effect

There is an understatement of line 2.2 of the MLR Exhibit for the year ended December 31, 2022.

Adjustment No. 11: ASR Exhibit 7.3 and MLR Exhibit 2.7

Condition

The achieved savings rebate was not calculated. The net cost of reinsurance was not pulling the correct cells from MMA Revenue and Expense Schedule - Summary.

Criteria

The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause

The cell used to calculate the rebate is protected for ASR Exhibit line 7.3 thus the Plan was not able to populate it and there was formula errors for the MLR Exhibit Line 2.7.

Effect

There is an understatement of line 7.3 of the ASR Exhibit and an understatement of line 2.7 on the MLR Exhibit for the year ended December 31, 2022.

INTERNAL CONTROL

Based upon the audit procedures performed, we identified a deficiency in internal control that is significant within the context of the audit objective. A deficiency in internal control exists when the design or operation of a control does not allow management or employees to prevent or detect misstatements on a timely basis. Our consideration of internal control was limited for the purpose described above and was not designed to identify all deficiencies in internal control that may be significant to the audit objectives.

2022-001 ASR Schedules

Condition: The ASR schedules were not prepared in accordance with the ASR instructions and contained errors.

Criteria: The ASR exhibits and schedules should be presented pursuant to Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

Cause: There was a lack of understanding of the ASR instructions.

Effect: We noted the ASR exhibits and schedules included the following errors: reported amounts were not supported by underlying accounting records, amounts were reported on the wrong lines and calculations were incorrect as reflected in adjustments No. 2, 4, 5, 6, 7, 8, 9, 10 above and passed adjustment of \$49,117 related to prior year IBNP.

Recommendation: The Vivida finance team should obtain the necessary training in order to acquire the knowledge needed to prepare the ASR schedules.

OTHER MATTERS

MMA Subcap Summary Schedule Lines 3.1, 5.1, 7.1, 7.2, 8.1 & 8.2

The schedule was prepared using the wrong data and did not agree to the amounts paid by the Health Plan to the subcapitation vendors.

ASR Admin Max

The member months for the rate groups TANF Non-SMI, SSI Medicaid Only SMI and SSI Dual Eligible do not agree to the member months reported per the MMA Revenue Expense- Summary Schedule.

Corrective Action

CRI recommends that the adjustments noted above be reflected in the resubmitted ASR as requested by the Agency. We also recommend that the Plan review their processes to ensure this adjustment is corrected in future ASR submissions.

View of Plan Management

Plan management is in agreement with adjustments and recommendations identified above.

This report is intended for the information and use of the Florida Agency for Healthcare Administration and management of the Plan. The report is not intended to be, and should not be, used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC
Panama City Beach, Florida
August 29, 2023

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		72,240.6	65,186.6	874.2	3,858.2	439.5	1,618.1	210.0	-	54.0	-	-	-
REVENUES													
Revenues	1.1 Capitation	18,280,974	11,755,027	414,277	4,982,760	600,105	302,366	70,897	155,734	(192)	-	-	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	362,106	362,106	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	4,446	4,012	54	237	27	100	13	-	3	-	-	-
	1.7 Total Revenue	18,647,526	12,121,145	414,331	4,982,997	600,132	302,465	70,910	155,734	(188)	-	-	-
	BENEFIT EXPENSES												
		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Hospital Services	2.1 Inpatient FFS	1,781,960	1,066,629	8,668	645,459	52,990	-	-	-	8,215	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	467,259	416,633	3,583	29,370	3,345	12,318	1,599	-	411	-	-	-
	2.3 Outpatient FFS: ER	867,744	716,394	19,242	104,798	20,294	3,645	1,664	-	1,579	-	-	127
	2.4 Outpatient FFS: Other than ER	901,572	558,504	8,003	300,381	24,005	3,289	2,747	-	4,645	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	6,373	5,750	77	340	39	143	19	-	5	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.8 Total Hospital Services	4,024,908	2,763,910	39,572	1,080,348	100,673	19,395	6,028	-	14,855	-	-	127
Professional Services	3.1 Primary Care FFS	2,369,232	1,766,232	34,783	499,846	27,698	28,106	7,047	-	5,519	-	-	-
	3.2 Specialty Care FFS	26,807	14,428	-	-	11,967	412	-	-	-	-	-	-
	3.3 Other Professional FFS	20,138	18,495	-	194	-	1,387	62	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	527,122	477,428	5,638	34,024	2,926	5,609	1,249	-	249	-	-	-
	3.6 Ending IBNP for Professional Services	12,598	11,530	146	697	84	100	31	-	10	-	-	-
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 Total Physician Services	2,955,896	2,288,112	40,567	534,761	42,676	35,612	8,389	-	5,778	-	-	-

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Maternity Services	4.1.1 Maternity Services	211,215	203,781	7,434	-	-	-	-	-	-	-	-	-
	4.2.1 Ending IBNP for Maternity Services	82,671	79,599	3,072	-	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	293,886	283,380	10,506	-	-	-	-	-	-	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	16,732	13,263	15	3,004	10	-	440	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	424,593	383,133	5,138	22,676	2,583	9,511	1,234	-	317	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	91	85	0	4	0	-	2	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	441,416	396,481	5,153	25,684	2,593	9,511	1,676	-	317	-	-	-
Dental	6.1 Dental FFS	655	-	-	-	-	655	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	655	-	-	-	-	655	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	53,546	25,697	1,582	18,306	3,612	4,349	-	-	-	-	-	-
	7.2 Transportation Subcapitation	175,352	158,230	2,122	9,365	1,067	3,928	510	-	131	-	-	-
	7.3 Ending IBNP for Transportation	219	165	7	25	8	15	-	-	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	229,117	184,091	3,711	27,697	4,686	8,292	510	-	131	-	-	-
Pharmacy	8.1 Prescription Drugs FFS	3,463,030	1,871,785	150,972	1,215,119	166,816	4,879	9,605	-	43,855	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	3,463,030	1,871,785	150,972	1,215,119	166,816	4,879	9,605	-	43,855	-	-	-
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	80,571	1,049	-	68,576	-	10,946	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	59,121	-	-	-	-	59,121	-	-	-	-	-	-
	9.3 DME FFS	20,074	14,934	185	3,899	430	626	-	-	-	-	-	-
	9.4 Other State Plan Services FFS	775,027	586,749	13,407	140,670	6,349	22,645	3,884	-	1,319	-	-	4
	9.5 Other Services Subcapitation	190,249	171,672	2,302	10,161	1,157	4,261	553	-	142	-	-	-
	9.6 Ending IBNP for Other Services	4,423	3,856	57	201	14	275	17	-	3	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	9.8 Total Other Services	1,129,464	778,260	15,951	223,507	7,950	97,874	4,454	-	1,464	-	-	4

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		JANUARY - MARCH (Q1)										
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid	SSI Medicaid	Dual Eligible	Child	HIV/AIDS	HIV/AIDS	Private Duty	LTC
					Only Non-SMI	Only SMI		Welfare	Dual Eligible	Medicaid Only		Nursing
Expanded Benefits	10.1	8,974	8,072	172	650	-	79	-	-	-	-	-
	10.2	35,554	32,082	430	1,899	216	796	103	-	27	-	-
	10.3	54	52	1	1	-	0	-	-	-	-	-
	10.4	-	-	-	-	-	-	-	-	-	-	-
	10.5 Total Expanded Benefits	44,582	40,207	603	2,550	216	876	103	-	27	-	-
Totals Before and After Reinsurance	11.1	10,656,398	6,866,013	244,463	3,000,902	314,170	140,138	25,449	-	65,132	-	131
	11.2	573,687	517,669	6,943	30,639	3,490	12,850	1,668	-	429	-	-
	11.3	1,352,870	1,222,545	15,631	78,125	7,949	24,105	3,650	-	866	-	-
	11.4	-	-	-	-	-	-	-	-	-	-	-
	11.5	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	-	-	-	-	-	-	-	-	-	-	-
	11.7	12,582,955	8,606,226	267,036	3,109,666	325,610	177,093	30,766	-	66,427	-	131
	11.8	252,698	228,023	3,058	13,496	1,537	5,660	735	-	189	-	-
	11.9	-	-	-	-	-	-	-	-	-	-	-
	11.10	252,698	228,023	3,058	13,496	1,537	5,660	735	-	189	-	-
	11.11 Grand Total Medical Benefit Expense Net of Reinsurance	12,835,653	8,834,249	270,094	3,123,162	327,147	182,754	31,500	-	66,616	-	131
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		JANUARY - MARCH (Q1)										
		Total	Health Plan	Corporate								
Administrative Expenses	12.1	2,825,063	2,003,141	821,923								
	12.2	562,116	510,040	52,077								
	12.3	46,600	46,600	-								
	12.4	23,465	23,465	-								
	12.5	802,285	728,453	73,832								
	12.6	-	-	-								
	12.7 Total Administrative Expenses	4,259,531	3,311,699	947,832								
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	-	-	-								
	13.2	-	-	-								
	13.3	-	-	-								
	13.4	-	-	-								
	13.5	-	-	-								
	13.6	-	-	-								
	13.7 Total	-	-	-								
14.0	17,095,184	-	-									
15.0	1,552,342	-	-									
16.0	-	-	-									
17.0 Net Underwriting Gain (Loss)	1,552,342	-	-									

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		APRIL - JUNE (Q2)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		79,083.9	71,550.8	985.8	4,069.9	465.0	1,759.4	190.0	-	63.0	-	-	-
REVENUES													
Revenues	1.1 Capitation	20,149,061	13,329,969	456,565	5,250,391	573,736	311,020	59,375	-	167,910	-	96	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	495,475	495,475	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	4,667	4,223	58	240	27	104	11	-	4	-	-	-
	1.7 Total Revenue	20,649,204	13,829,667	456,623	5,250,631	573,763	311,124	59,386	-	167,914	-	96	-
		APRIL - JUNE (Q2)											
BENEFIT EXPENSES		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Hospital Services	2.1 Inpatient FFS	2,840,429	1,907,069	6,965	868,632	52,492	5,270	-	-	-	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	73,851	66,115	1,021	4,214	482	1,822	197	-	-	-	-	-
	2.3 Outpatient FFS: ER	1,060,108	888,783	24,344	117,423	22,693	5,139	1,121	-	606	-	-	-
	2.4 Outpatient FFS: Other than ER	930,561	630,616	22,460	249,074	19,221	3,268	5,008	-	915	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	13,964	12,634	174	719	82	311	34	-	11	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	4,918,913	3,505,217	54,965	1,240,062	94,970	15,810	6,358	-	1,532	-	-	-	
Professional Services	3.1 Primary Care FFS	2,749,255	2,077,882	34,422	558,893	48,587	20,333	6,589	-	2,548	-	-	-
	3.2 Specialty Care FFS	31,606	28,505	-	3,076	-	26	-	-	-	-	-	-
	3.3 Other Professional FFS	19,410	18,814	-	490	41	-	65	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	603,306	549,339	6,382	36,711	3,170	6,154	1,195	-	354	-	-	-
	3.6 Ending IBNP for Professional Services	32,496	29,988	389	1,621	201	193	81	-	22	-	-	-
	3.7 Professional Settlements/AP	78,050	70,615	973	4,017	459	1,736	188	-	62	-	-	-
3.8 Total Physician Services	3,514,122	2,775,144	42,167	604,807	52,459	28,442	8,118	-	2,986	-	-	-	

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SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

			APRIL - JUNE (Q2)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS	HIV/AIDS	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
						Only Non-SMI	Only SMI			Dual Eligible	Only			
Maternity Services	4.1.1	Maternity Services	231,623	230,110	-	-	-	-	-	-	1,513	-	-	
	4.2.1	Ending IBNP for Maternity Services	8,043	7,978	-	-	-	-	-	-	65	-	-	
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	4.4.1	Total Maternity Services	239,666	238,088	-	-	-	-	-	-	1,579	-	-	
Mental Health	5.1	Mental Health & Substance Abuse FFS	21,963	21,434	5	374	-	-	150	-	-	-	-	
	5.2	Mental Health & Substance Abuse Subcapitation	512,360	463,555	6,387	26,367	3,013	11,399	1,231	-	408	-	-	
	5.3	Ending IBNP for Mental Health & Substance Abuse	305	302	0	1	-	-	2	-	-	-	-	
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	5.5	Total Mental Health & Substance Abuse Services	534,628	485,292	6,392	26,743	3,013	11,399	1,383	-	408	-	-	
Dental	6.1	Dental FFS	150	150	-	-	-	-	-	-	-	-	-	
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	6.5	Total Dental Services	150	150	-	-	-	-	-	-	-	-	-	
Transportation	7.1	Transportation FFS	57,198	29,402	1,630	18,248	3,884	4,035	-	-	-	-	-	
	7.2	Transportation Subcapitation	125,224	113,296	1,561	6,444	736	2,786	301	-	100	-	-	
	7.3	Ending IBNP for Transportation	540	415	18	53	16	38	-	-	-	-	-	
	7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	7.5	Total Transportation Services	182,962	143,112	3,209	24,745	4,636	6,859	301	-	100	-	-	
Pharmacy	8.1	Prescription Drugs FFS	3,780,523	1,948,173	95,477	1,458,397	211,762	492	10,870	-	55,352	-	-	
	8.2	Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	
	8.3	Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	
	8.4	Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	
	8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	
	8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
	8.7	Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	8.8	Total Prescription Drugs	3,780,523	1,948,173	95,477	1,458,397	211,762	492	10,870	-	55,352	-	-	
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	196	-	-	196	-	-	-	-	-	-	-	
	9.2	Hospice FFS	17,800	-	-	4,088	-	13,712	-	-	-	-	-	
	9.2.1	Nursing Facility FFS	52,623	-	-	3,604	-	49,019	-	-	-	-	-	
	9.3	DME FFS	62,766	41,955	1,556	18,748	84	422	-	-	-	-	-	
	9.4	Other State Plan Services FFS	713,696	504,811	9,483	160,801	8,419	27,383	1,381	-	1,418	-	-	
	9.5	Other Services Subcapitation	275,476	249,236	3,434	14,177	1,620	6,129	662	-	219	-	-	
	9.6	Ending IBNP for Other Services	9,160	7,715	125	529	35	727	17	-	12	-	-	
	9.7	Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	9.8	Total Other Services	1,131,717	803,717	14,597	202,143	10,158	97,392	2,060	-	1,650	-	-	

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

			APRIL - JUNE (Q2)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS		Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
						Only Non-SMI	Only SMI			Dual	Medicaid Only			
Expanded Benefits	10.1	Expanded Benefits FFS	42,550	37,632	394	4,104	91	17	286	-	26	-	-	
	10.2	Expanded Benefits Subcapitation	29,433	26,629	367	1,515	173	655	71	-	23	-	-	
	10.3	Ending IBNP for Expanded Benefits	552	531	4	12	0	0	3	-	0	-	-	
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	10.5	Total Expanded Benefits	72,534	64,792	766	5,630	265	672	360	-	50	-	-	
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	12,612,457	8,365,335	196,737	3,466,147	367,274	129,116	25,469	-	62,378	-	-	
	11.2	Total Services Paid Directly -- IBNP	138,910	125,678	1,732	7,149	817	3,090	334	-	111	-	-	
	11.3	Total Services Paid through Subcapitation	1,545,798	1,402,055	18,131	85,214	8,712	27,122	3,459	-	1,105	-	-	
	11.4	Total Services Paid by Settlements/AP	7,435	70,615	973	4,017	459	1,736	188	-	62	-	-	
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	
	11.7	Subtotal Benefit Expense before Reinsurance	14,375,215	9,963,684	217,573	3,562,526	377,262	161,065	29,449	-	63,655	-	-	
	11.8	Reinsurance Premiums	276,635	250,285	3,448	14,236	1,627	6,154	665	-	220	-	-	
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	
	11.10	Net cost of Reinsurance	276,635	250,285	3,448	14,236	1,627	6,154	665	-	220	-	-	
	11.11	Grand Total Medical Benefit Expense Net of Reinsurance	14,651,850	10,213,969	221,021	3,576,762	378,889	167,219	30,114	-	63,876	-	-	
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			APRIL - JUNE (Q2)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	2,284,658	1,594,049	690,609									
	12.2	Administrative Services	407,922	350,268	57,654									
	12.3	Information Systems	36,517	36,517	-									
	12.4	Marketing Expenses	122,761	122,761	-									
	12.5	General Administration	1,279,447	1,197,849	81,599									
	12.6	Compliance/Regulatory	-	-	-									
	12.7	Total Administrative Expenses	4,131,306	3,301,445	829,862									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax	-											
	13.2	Department of Insurance Assessments	-											
	13.3	Section 9010 Health Insurance Providers Fee	-											
	13.4	Other 1	-											
	13.5	Other 2	-											
	13.6	Other 3	-											
	13.7	Total	-											
14.0	Grand Total Expenses	18,783,156												
15.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	1,866,048												
16.0	Income Tax Expense	-												
17.0	Net Underwriting Gain (Loss)	1,866,048												

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		86,899.0	78,911.6	1,114.0	4,213.3	483.0	1,915.1	193.0	2.0	67.0	-	-	-
REVENUES													
Revenues	1.1 Capitation	21,625,778	14,640,526	524,026	5,217,283	652,320	338,549	67,643	400	185,126	-	(96)	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	401,137	401,137	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	5,784	5,253	74	280	32	126	13	0	4	-	-	-
	1.7 Total Revenue	22,032,699	15,046,917	524,100	5,217,564	652,352	338,675	67,656	400	185,131	-	(96)	-
		JULY - SEPTEMBER (Q3)											
BENEFIT EXPENSES													
Hospital Services	2.1 Inpatient FFS	2,473,248	1,902,412	41,539	410,772	97,717	20,808	-	-	-	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	409,410	368,222	4,893	22,312	2,558	10,039	1,022	11	355	-	-	-
	2.3 Outpatient FFS: ER	1,216,480	1,035,409	31,064	120,594	20,484	5,965	1,561	-	1,403	-	-	-
	2.4 Outpatient FFS: Other than ER	966,298	680,872	25,572	209,234	37,910	11,014	1,365	-	333	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	23,976	21,777	307	1,163	133	523	53	1	18	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.8 Total Hospital Services	5,089,412	4,008,691	103,375	764,074	158,802	48,349	4,000	11	2,109	-	-	-
Professional Services	3.1 Primary Care FFS	2,875,393	2,170,734	45,534	481,118	119,980	53,644	3,124	-	1,260	-	-	-
	3.2 Specialty Care FFS	149	-	-	-	-	149	-	-	-	-	-	-
	3.3 Other Professional FFS	12,798	12,316	20	37	-	10	416	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	713,341	654,433	8,233	38,447	3,572	7,212	986	-	459	-	-	-
	3.6 Ending IBNP for Professional Services	67,685	62,409	809	3,119	460	744	103	2	40	-	-	-
	3.7 Professional Settlements/AP	22,500	20,432	288	1,091	125	496	50	1	17	-	-	-
3.8 Total Physician Services	3,691,867	2,920,323	54,884	523,812	124,136	62,254	4,679	3	1,776	-	-	-	

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		JULY - SEPTEMBER (Q3)										
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	HIV/AIDS		Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
					Only Non-SMI	Only SMI		Child Welfare	Dual Eligible			
Maternity Services	4.1.1 Maternity Services	265,325	256,787	8,539	-	-	-	-	-	-	-	-
	4.2.1 Ending IBNP for Maternity Services	50,708	49,702	1,006	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	316,034	306,489	9,544	-	-	-	-	-	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	27,340	25,301	640	600	-	-	799	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	428,779	389,459	5,497	20,792	2,383	9,355	952	10	331	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	762	723	11	4	-	-	23	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	456,881	415,483	6,148	21,396	2,383	9,355	1,774	10	331	-	-
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	56,421	34,659	1,602	12,411	2,988	4,625	-	-	136	-	-
	7.2 Transportation Subcapitation	148,330	134,727	1,902	7,193	824	3,236	329	3	114	-	-
	7.3 Ending IBNP for Transportation	1,179	991	28	80	11	64	-	-	4	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	205,930	170,377	3,532	19,684	3,824	7,925	329	3	255	-	-
Pharmacy	8.1 Prescription Drugs FFS	3,736,301	2,050,122	152,396	1,123,399	311,974	2,189	9,443	27	86,750	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	3,736,301	2,050,122	152,396	1,123,399	311,974	2,189	9,443	27	86,750	-	-
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	1,001	970	-	31	-	-	-	-	-	-	-
	9.2 Hospice FFS	57,033	-	-	38,768	187	18,078	-	-	-	-	-
	9.2.1 Nursing Facility FFS	73,278	-	-	34,771	580	37,926	-	-	-	-	-
	9.3 DME FFS	24,761	16,172	338	8,060	-	192	-	-	-	-	-
	9.4 Other State Plan Services FFS	645,118	504,085	15,387	89,454	6,835	27,324	1,235	-	797	-	-
	9.5 Other Services Subcapitation	173,484	157,575	2,224	8,413	964	3,785	385	4	134	-	-
	9.6 Ending IBNP for Other Services	17,534	14,901	279	1,109	29	1,154	36	-	25	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	9.8 Total Other Services	992,209	693,702	18,228	180,606	8,596	88,460	1,657	4	956	-	-

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS		Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
					Only Non-SMI	Only SMI			Dual Eligible	Only			
Expanded Benefits	10.1	Expanded Benefits FFS	105,397	94,729	1,411	7,823	-	110	1,324	-	-	-	-
	10.2	Expanded Benefits Subcapitation	29,733	27,006	381	1,442	165	649	66	1	23	-	-
	10.3	Ending IBNP for Expanded Benefits	2,824	2,708	25	51	-	2	38	-	-	-	-
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	137,954	124,444	1,817	9,316	165	760	1,428	1	23	-	-
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	12,536,341	8,784,567	324,041	2,537,072	598,655	182,034	19,267	27	90,679	-	-
	11.2	Total Services Paid Directly -- IBNP	574,078	521,433	7,360	27,838	3,191	12,525	1,275	13	443	-	-
	11.3	Total Services Paid through Subcapitation	1,493,667	1,363,200	18,236	76,287	7,909	24,238	2,719	18	1,061	-	-
	11.4	Total Services Paid by Settlements/AP	2,068	20,432	288	1,091	125	496	50	1	17	-	-
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	14,626,586	10,689,632	349,925	2,642,288	609,880	219,292	23,311	58	92,200	-	-
	11.8	Reinsurance Premiums	303,973	276,097	3,897	14,740	1,690	6,632	675	7	234	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	303,973	276,097	3,897	14,740	1,690	6,632	675	7	234	-	-
	11.11	Grand Total Medical Benefit Expense Net of Reinsurance	14,930,559	10,965,729	353,822	2,657,028	611,570	225,924	23,986	65	92,434	-	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		JULY - SEPTEMBER (Q3)											
		Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	2,797,033	1,834,872	962,161								
	12.2	Administrative Services	589,029	542,764	46,265								
	12.3	Information Systems	42,480	42,480	-								
	12.4	Marketing Expenses	21,240	21,240	-								
	12.5	General Administration	532,618	571,885	(39,267)								
	12.6	Compliance/Regulatory	-	-	-								
	12.7	Total Administrative Expenses	3,982,400	3,013,241	969,159								
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax	-										
	13.2	Department of Insurance Assessments	-										
	13.3	Section 9010 Health Insurance Providers Fee	-										
	13.4	Other 1	-										
	13.5	Other 2	-										
	13.6	Other 3	-										
	13.7	Total	-										
14.0		Grand Total Expenses	18,912,959										
15.0		Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	3,119,740										
16.0		Income Tax Expense	-										
17.0		Net Underwriting Gain (Loss)	3,119,740										

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		OCTOBER - DECEMBER (Q4)										
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS	HIV/AIDS	Private Duty Nursing	LTC
					Only Non-SMI	Only SMI			Dual Eligible	Only		Dual Eligible
MEMBER MONTHS		30,076.2	27,336.3	389.0	1,412.0	162.0	685.9	67.0	1.0	23.0	-	-
REVENUES												
Revenues	1.1 Capitation	7,744,277	5,351,685	251,434	1,438,558	411,090	118,771	16,672	199	155,869	-	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	292,383	292,383	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	4,548	4,136	59	214	24	101	10	0	3	-	-
	1.7 Total Revenue	8,041,209	5,648,204	251,493	1,438,772	411,114	118,872	16,682	200	155,872	-	-
		OCTOBER - DECEMBER (Q4)										
BENEFIT EXPENSES		Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS	HIV/AIDS	Private Duty Nursing	LTC
		Total	TANF Non-SMI	TANF SMI	Only Non-SMI	Only SMI			Dual Eligible	Eligible		Only
Hospital Services	2.1 Inpatient FFS	497,995	312,821	-	167,451	15,692	2,030	-	-	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	157,991	141,665	2,343	8,490	959	3,990	401	6	138	-	-
	2.3 Outpatient FFS: ER	388,213	324,586	13,399	31,886	11,556	5,976	415	-	396	-	-
	2.4 Outpatient FFS: Other than ER	352,187	264,459	13,389	64,725	7,298	2,198	119	-	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	11,903	10,824	155	561	63	264	27	0	9	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	1,408,289	1,054,354	29,286	273,113	35,569	14,457	962	6	542	-	-	
Professional Services	3.1 Primary Care FFS	800,458	591,117	14,784	146,333	38,199	8,815	648	-	562	-	-
	3.2 Specialty Care FFS	-	-	-	-	-	-	-	-	-	-	-
	3.3 Other Professional FFS	2,472	2,387	-	85	-	-	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	230,895	212,197	2,594	11,979	1,165	2,524	270	-	167	-	-
	3.6 Ending IBNP for Professional Services	27,608	25,500	384	1,147	182	333	37	1	23	-	-
	3.7 Professional Settlements/AP	22,500	20,450	291	1,056	121	513	50	1	17	-	-
3.8 Total Physician Services	1,083,932	851,651	18,052	160,600	39,668	12,185	1,005	2	769	-	-	

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

			OCTOBER - DECEMBER (Q4)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Maternity Services	4.1.1	Maternity Services	48,871	48,871	-	-	-	-	-	-	-	-	-	-
	4.2.1	Ending IBNP for Maternity Services	22,132	22,132	-	-	-	-	-	-	-	-	-	-
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1	Total Maternity Services	71,004	71,004	-	-	-	-	-	-	-	-	-	-
Mental Health	5.1	Mental Health & Substance Abuse FFS	3,731	3,244	180	157	-	-	150	-	-	-	-	-
	5.2	Mental Health & Substance Abuse Subcapitation	296,957	270,041	3,862	13,997	1,580	6,578	662	10	227	-	-	-
	5.3	Ending IBNP for Mental Health & Substance Abuse	154	139	5	1	-	-	9	-	-	-	-	-
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5	Total Mental Health & Substance Abuse Services	300,842	273,425	4,047	14,155	1,580	6,578	820	10	227	-	-	-
Dental	6.1	Dental FFS	46	46	-	-	-	-	-	-	-	-	-	-
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5	Total Dental Services	46	46	-	-	-	-	-	-	-	-	-	-
Transportation	7.1	Transportation FFS	14,638	9,232	136	3,542	852	602	136	-	138	-	-	-
	7.2	Transportation Subcapitation	61,798	56,197	804	2,913	329	1,369	138	2	47	-	-	-
	7.3	Ending IBNP for Transportation	468	397	4	28	4	23	8	-	6	-	-	-
	7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	7.5	Total Transportation Services	76,905	65,825	943	6,483	1,185	1,994	282	2	191	-	-	-
Pharmacy	8.1	Prescription Drugs FFS	1,175,933	721,604	52,503	253,581	114,440	1,114	3,159	29,532	-	-	-	-
	8.2	Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3	Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4	Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7	Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	8.8	Total Prescription Drugs	1,175,933	721,604	52,503	253,581	114,440	1,114	3,159	29,532	-	-	-	-
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-
	9.2	Hospice FFS	7,514	-	-	7,514	-	-	-	-	-	-	-	-
	9.2.1	Nursing Facility FFS	44,513	-	-	44,513	-	-	-	-	-	-	-	-
	9.3	DME FFS	11,341	9,671	-	1,016	-	654	-	-	-	-	-	-
	9.4	Other State Plan Services FFS	188,236	148,037	3,808	21,761	2,578	12,025	26	-	-	-	-	-
	9.5	Other Services Subcapitation	44,611	40,567	580	2,103	237	988	99	1	34	-	-	-
	9.6	Ending IBNP for Other Services	7,954	6,776	99	586	12	479	1	-	-	-	-	-
	9.7	Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	9.8	Total Other Services	304,169	205,052	4,487	77,492	2,828	14,147	127	1	34	-	-	-

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		OCTOBER - DECEMBER (Q4)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Expanded Benefits	10.1 Expanded Benefits FFS	37,767	34,710	-	2,126	429	2	500	-	-	-	-	-
	10.2 Expanded Benefits Subcapitation	11,695	10,635	152	551	62	259	26	0	9	-	-	-
	10.3 Ending IBNP for Expanded Benefits	1,539	1,491	-	17	2	0	29	-	-	-	-	-
	10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5 Total Expanded Benefits	51,001	46,836	152	2,694	493	262	555	0	9	-	-	-
Totals Before and After Reinsurance	11.1 Total Services Paid Directly FFS	3,573,916	2,470,785	98,199	744,690	191,045	33,416	5,153	29,532	1,096	-	-	-
	11.2 Total Services Paid Directly -- IBNP	229,749	208,924	2,988	10,829	1,223	5,089	512	8	176	-	-	-
	11.3 Total Services Paid through Subcapitation	645,956	589,637	7,992	31,542	3,374	11,717	1,195	14	485	-	-	-
	11.4 Total Services Paid by Settlements/AP	2,050	20,450	291	1,056	121	513	50	1	17	-	-	-
	11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7 Subtotal Benefit Expense before Reinsurance	4,472,120	3,289,797	109,470	788,117	195,763	50,735	6,910	29,554	1,773	-	-	-
	11.8 Reinsurance Premiums	105,207	95,671	1,368	4,959	560	2,330	234	3	80	-	-	-
	11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10 Net cost of Reinsurance	105,207	95,671	1,368	4,959	560	2,330	234	3	80	-	-	-
	11.11 Grand Total Medical Benefit Expense Net of Reinsurance	4,577,327	3,385,468	110,839	793,076	196,323	53,065	7,145	29,557	1,854	-	-	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		OCTOBER - DECEMBER (Q4)											
		Total	Health Plan	Corporate									
Administrative Expenses	12.1 Salaries & Benefits	1,777,059	1,389,480	387,580									
	12.2 Administrative Services	215,126	156,125	59,001									
	12.3 Information Systems	35,146	35,146	-									
	12.4 Marketing Expenses	17,573	17,573	-									
	12.5 General Administration	562,273	515,714	46,559									
	12.6 Compliance/Regulatory	119,396	119,396	-									
	12.7 Total Administrative Expenses	2,726,575	2,233,435	493,140									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1 State Premium tax	-	-	-									
	13.2 Department of Insurance Assessments	-	-	-									
	13.3 Section 9010 Health Insurance Providers Fee	-	-	-									
	13.4 Other 1	-	-	-									
	13.5 Other 2	-	-	-									
	13.6 Other 3	-	-	-									
	13.7 Total	-	-	-									
14.0 Grand Total Expenses		7,303,902											
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations		737,307											
16.0 Income Tax Expense		-											
17.0 Net Underwriting Gain (Loss)		737,307											

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health

Reporting Period: 12/31/2022

Paid Through: 3/31/2023

Summary

		Prior Year Adjustments	TOTAL (TO DATE)												
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
MEMBER MONTHS		-	268,299.7	242,985.3	3,363.0	13,553.3	1,549.5	5,978.5	660.0	3.0	207.0	-	-	-	
REVENUES															
Revenues	1.1 Capitation	-	67,800,091	45,077,208	1,646,301	16,888,992	2,237,250	1,070,706	214,587	156,333	508,714	-	-	-	
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1.4.1 Maternity Kick Payments	-	1,551,101	1,551,101	-	-	-	-	-	-	-	-	-	-	
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1.6 Other Revenue	-	19,445	17,624	245	972	111	430	47	0	15	-	-	-	
	1.7 Total Revenue	-	69,370,637	46,645,933	1,646,546	16,889,964	2,237,361	1,071,136	214,634	156,334	508,728	-	-	-	
BENEFIT EXPENSES															
		Prior Calendar Year Adjustments	Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Hospital Services	2.1 Inpatient FFS	364,158	7,957,789	5,188,930	57,172	2,092,314	218,892	28,108	-	-	8,215	-	-	-	
	2.2 Ending IBNP for Inpatient Hospital Services	(822,773)	285,738	992,635	11,839	64,387	7,343	28,168	3,219	17	904	-	-	-	
	2.3 Outpatient FFS: ER	34,688	3,567,232	2,965,171	88,049	374,701	75,028	20,725	4,760	-	3,984	-	-	127	
	2.4 Outpatient FFS: Other than ER	28,112	3,178,731	2,134,450	69,424	823,413	88,433	19,768	9,238	-	5,893	-	-	-	
	2.5 Ending IBNP for Outpatient Hospital Services	(237,595)	(181,380)	50,985	713	2,783	317	1,240	132	1	43	-	-	-	
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	22,336	22,336	-	-	-	-	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	(611,074)	14,830,448	11,332,171	227,198	3,357,597	390,013	98,010	17,348	18	19,039	-	-	127		
Professional Services	3.1 Primary Care FFS	80,054	8,874,392	6,605,966	129,524	1,686,190	234,464	110,897	17,409	-	9,889	-	-	-	
	3.2 Specialty Care FFS	-	58,561	42,932	-	3,076	11,967	586	-	-	-	-	-	-	
	3.3 Other Professional FFS	263	55,080	52,012	20	806	41	1,396	543	-	-	-	-	-	
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-	-	
	3.5 Subcapitated Professional Services	-	2,074,664	1,893,396	22,846	121,160	10,834	21,499	3,699	-	1,229	-	-	-	
	3.6 Ending IBNP for Professional Services	(393,221)	(252,835)	129,427	1,728	6,584	927	1,369	253	3	95	-	-	-	
	3.7 Professional Settlements/AP	-	123,050	111,498	1,552	6,164	705	2,745	288	1	97	-	-	-	
3.8 Total Physician Services	(312,904)	10,932,913	8,835,230	155,670	1,823,980	258,939	138,493	22,191	5	11,310	-	-	-		

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health

Reporting Period: 12/31/2022

Paid Through: 3/31/2023

Summary

		Prior Year Adjustments	TOTAL (TO DATE)												
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Maternity Services	4.1.1 Maternity Services	3,006	760,041	739,550	15,972	-	-	-	-	-	-	1,513	-	-	-
	4.2.1 Ending IBNP for Maternity Services	(90,843)	72,711	159,411	4,078	-	-	-	-	-	-	65	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	(87,837)	832,753	898,960	20,050							1,579			
Mental Health	5.1 Mental Health & Substance Abuse FFS	70,700	140,466	63,242	840	4,135	10	-	1,539	-	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	1,662,689	1,506,189	20,884	83,833	9,559	36,842	4,079	20	1,283	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	(1,860)	(548)	1,250	16	10	0	-	36	-	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	68,840	1,802,607	1,570,681	21,741	87,978	9,569	36,842	5,653	20	1,283				
Dental	6.1 Dental FFS	-	851	195	-	-	-	655	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	851	195	-	-	-	655	-	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	4,222	186,025	98,989	4,950	52,507	11,336	13,611	136	-	274	-	-	-	-
	7.2 Transportation Subcapitation	-	510,704	462,450	6,388	25,915	2,956	11,319	1,278	5	392	-	-	-	-
	7.3 Ending IBNP for Transportation	(6,932)	(4,526)	1,967	57	186	39	139	8	-	10	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	(2,711)	692,204	563,406	11,395	78,608	14,332	25,069	1,422	5	676				
Pharmacy	8.1 Prescription Drugs FFS	-	12,155,786	6,591,684	451,348	4,050,496	804,991	8,674	33,077	29,558	185,957	-	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	-	12,155,786	6,591,684	451,348	4,050,496	804,991	8,674	33,077	29,558	185,957				
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	1,198	970	-	228	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	7,003	169,921	1,049	-	118,946	187	42,735	-	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	17,193	246,727	-	-	82,888	580	146,066	-	-	-	-	-	-	-
	9.3 DME FFS	1,968	120,910	82,732	2,078	31,723	514	1,894	-	-	-	-	-	-	-
	9.4 Other State Plan Services FFS	43,683	2,365,760	1,743,682	42,085	412,685	24,182	89,378	6,527	-	3,534	-	-	-	4
	9.5 Other Services Subcapitation	-	683,820	619,050	8,540	34,853	3,979	15,163	1,700	5	530	-	-	-	-
	9.6 Ending IBNP for Other Services	(130,188)	(91,117)	33,248	560	2,425	91	2,635	71	-	40	-	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	9.8 Total Other Services	33,925	3,591,480	2,480,732	53,264	683,748	29,532	297,872	8,298	5	4,103				

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2022
 Paid Through: 3/31/2023

Summary

		Prior Year Adjustments	TOTAL (TO DATE)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Expanded Benefits	10.1 Expanded Benefits FFS	745	195,434	175,144	1,977	14,703	520	209	2,110	-	26	-	-	-
	10.2 Expanded Benefits Subcapitation	-	106,415	96,353	1,330	5,407	617	2,359	266	1	82	-	-	-
	10.3 Ending IBNP for Expanded Benefits	(5,639)	(672)	4,782	30	80	2	2	71	-	0	-	-	-
	10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	10.5 Total Expanded Benefits	(4,894)	301,177	276,279	3,338	20,190	1,139	2,570	2,447	1	108	-	-	-
Totals Before and After Reinsurance	11.1 Total Services Paid Directly FFS	678,132	40,057,242	26,486,700	863,440	9,748,811	1,471,145	484,704	75,337	29,558	219,285	-	-	131
	11.2 Total Services Paid Directly -- IBNP	(1,689,051)	(172,628)	1,373,705	19,022	76,455	8,720	33,555	3,788	21	1,158	-	-	-
	11.3 Total Services Paid through Subcapitation	-	5,038,292	4,577,438	59,990	271,168	27,945	87,182	11,022	32	3,516	-	-	-
	11.4 Total Services Paid by Settlements/AP	-	123,050	111,498	1,552	6,164	705	2,745	288	1	97	-	-	-
	11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.7 Subtotal Benefit Expense before Reinsurance	(1,010,920)	45,045,956	32,549,340	944,004	10,102,597	1,508,515	608,186	90,436	29,612	224,055	-	-	131
	11.8 Reinsurance Premiums	-	938,512	850,075	11,772	47,431	5,413	20,777	2,309	10	724	-	-	-
	11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.10 Net cost of Reinsurance	-	938,512	850,075	11,772	47,431	5,413	20,777	2,309	10	724	-	-	-
	11.11 Grand Total Medical Benefit Expense Net of Reinsurance	(1,010,920)	45,984,468	33,399,415	955,776	10,150,028	1,513,928	628,963	92,745	29,623	224,780	-	-	131
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		TOTAL (TO DATE)												
		Prior Calendar Year Adjustments	Total	Health Plan	Corporate									
Administrative Expenses	12.1 Salaries & Benefits	-	9,683,814	6,821,542	2,862,272									
	12.2 Administrative Services	-	1,774,194	1,559,196	214,998									
	12.3 Information Systems	-	160,743	160,743	-									
	12.4 Marketing Expenses	-	185,040	185,040	-									
	12.5 General Administration	-	3,176,624	3,013,901	162,723									
	12.6 Compliance/Regulatory	-	119,396	119,396	-									
	12.7 Total Administrative Expenses	-	15,099,812	11,859,819	3,239,993									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1 State Premium tax	-	-	-	-									
	13.2 Department of Insurance Assessments	-	-	-	-									
	13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-									
	13.4 Other 1	-	-	-	-									
	13.5 Other 2	-	-	-	-									
	13.6 Other 3	-	-	-	-									
	13.7 Total	-	-	-	-									
14.0 Grand Total Expenses		(1,010,920)	61,084,280											
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations		1,010,920	8,286,357											
16.0 Income Tax Expense		-	-											
17.0 Net Underwriting Gain (Loss)		1,010,920	8,286,357											

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MANAGED MEDICAL ASSISTANCE -- RELATED-PARTY TRANSACTION SCHEDULE - SUMMARY

Health Plan: Vivida Health Plan
 Reporting Period: 01/01/2022 - 12/31/2022
 Paid Through: 3/31/2023
 Summary

EXPENSES	Vendor Name	Affiliation	Payment Methodology	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		PRIOR YEAR ADJUSTMENTS	TOTAL (TO DATE)		
				MM	Amount	MM	Amount	MM	Amount	MM	Amount		Amount	MM	Amount
Hospital Services	1.1	CAPE MEMORIAL HOSPITAL	Affiliate	Fee-for-Service	72,240.6	220,084	79,083.9	232,172	86,899.0	300,200	30,076.2	81,582	-	268,299.7	834,038
	1.2	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	1,850,049	79,083.9	2,657,880	86,899.0	2,297,981	30,076.2	565,161	-	268,299.7	7,371,071
	1.3	Vendor #3											-	-	-
	1.4	Vendor #4											-	-	-
	1.5	Vendor #5											-	-	-
	1.6	Total Hospital Services				2,070,133		2,890,052		2,598,181		646,743	-		8,205,109
Professional Services	2.1	CAPE MEMORIAL HOSPITAL	Affiliate	Fee-for-Service	72,240.6	376	79,083.9	1,610	86,899.0	128	30,076.2	210	-	268,299.7	2,325
	2.2	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	581,943	79,083.9	665,068	86,899.0	669,614	30,076.2	183,234	-	268,299.7	2,099,859
	2.3	Vendor #3											-	-	-
	2.4	Vendor #4											-	-	-
	2.5	Vendor #5											-	-	-
	2.6	Total Professional Services				582,319		666,678		669,742		183,445	-		2,102,184
Mental Health	3.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	-	79,083.9	102	86,899.0	-	30,076.2	67	-	268,299.7	168
	3.2	Vendor #2											-	-	-
	3.3	Vendor #3											-	-	-
	3.4	Vendor #4											-	-	-
	3.5	Vendor #5											-	-	-
	3.6	Total Mental Health				-		102		-		67	-		168
Dental	4.1	Vendor #1											-	-	-
	4.2	Vendor #2											-	-	-
	4.3	Vendor #3											-	-	-
	4.4	Vendor #4											-	-	-
	4.5	Vendor #5											-	-	-
	4.6	Total Dental				-		-		-		-	-		-
Transportation	5.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	582	79,083.9	680	86,899.0	272	30,076.2	-	-	268,299.7	1,534
	5.2	Vendor #2											-	-	-
	5.3	Vendor #3											-	-	-
	5.4	Vendor #4											-	-	-
	5.5	Vendor #5											-	-	-
	5.6	Total Transportation				582		680		272		-	-		1,534
Pharmacy	6.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	184	79,083.9	20	86,899.0	374	30,076.2	20	-	268,299.7	597
	6.2	Vendor #2											-	-	-
	6.3	Vendor #3											-	-	-
	6.4	Vendor #4											-	-	-
	6.5	Vendor #5											-	-	-
	6.6	Total Pharmacy				184		20		374		20	-		597
Other Services	7.1	CAPE MEMORIAL HOSPITAL	Affiliate	Fee-for-Service	72,240.6	28,333	79,083.9	25,509	86,899.0	18,341	30,076.2	5,786	-	268,299.7	77,970
	7.2	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	42,267	79,083.9	36,587	86,899.0	53,659	30,076.2	12,156	-	268,299.7	144,669
	7.3	Vendor #3											-	-	-
	7.4	Vendor #4											-	-	-
	7.5	Vendor #5											-	-	-
	7.6	Total Other Services				70,600		62,096		72,001		17,942	-		222,639
Administrative Expense	8.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	72,240.6	1,096,980	79,083.9	954,382	86,899.0	970,846	30,076.2	725,334	-	268,299.7	3,747,542
	8.2	Vendor #2											-	-	-
	8.3	Vendor #3											-	-	-
	8.4	Vendor #4											-	-	-
	8.5	Vendor #5											-	-	-
	8.6	Total Administrative Expense				1,096,980		954,382		970,846		725,334	-		3,747,542
9	Grand Total				3,820,798		4,574,010		4,311,415		1,573,550	-		14,279,773	

Notes

Additional lines can be added if the number of related-party vendors exceeds the number of lines listed per service type.
 Additional information concerning the nature of the relationship with each related party, as well as the payment methodology, shall be disclosed in the Notes tab of the Financial Reporting package.

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

ACHIEVED SAVINGS REBATE EXHIBIT

Health Plan: Vivida Health Plan
 Reporting Period: 01/01/2022 - 12/31/2022
 Paid Through: 3/31/2023
 Plan Type: MMA

	JANUARY - MARCH (Q1)			APRIL - JUNE (Q2)			JULY - SEPTEMBER (Q3)			
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC	
REVENUES										
1.1	Total Revenue from Revenue & Expense Schedules	18,647,526	18,647,526	-	20,649,204	20,649,204	-	22,032,699	22,032,699	-
1.2	Federal Taxes and Assessments-ACA § 9010	-	-	-	-	-	-	-	-	-
1.3	State Insurance, Premium and other Taxes	-	-	-	-	-	-	-	-	-
1.4	Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-
1.5	Less: Financial Incentive Payments Outside of Capitation Rate	-	-	-	-	-	-	-	-	-
1.6	Revenue Subject to ASR	18,647,526	18,647,526	-	20,649,204	20,649,204	-	22,032,699	22,032,699	-
EXPENSES										
Benefit Expenses										
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	12,009,268	12,009,268	-	14,158,255	14,158,255	-	14,030,008	14,030,008	-
2.2	Incurred but not Paid (IBNP) Ending Balance	573,687	573,687	-	138,910	138,910	-	574,078	574,078	-
2.3	Settlements/AP	-	-	-	78,050	78,050	-	22,500	22,500	-
2.4	Total Benefit Expense before Reinsurance	252,698	252,698	-	276,635	276,635	-	303,973	303,973	-
2.5	Net Cost of Reinsurance	12,835,653	12,835,653	-	14,651,850	14,651,850	-	14,930,559	14,930,559	-
2.6	Total Benefit Expense after Reinsurance									
Administrative Expenses										
3.1	Total Administrative Expenses from Revenue & Expense Schedule	4,259,531	4,259,531	-	4,131,306	4,131,306	-	3,982,400	3,982,400	-
3.2	Less: Compliance/Regulatory	-	-	-	-	-	-	-	-	-
3.3	Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-	-
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-	-
3.5	Less: Other Non-allowed expenses	4,259,531	4,259,531	-	4,131,306	4,131,306	-	3,982,400	3,982,400	-
3.6	Administrative Expense Subject to ASR	4,259,531	4,259,531	-	4,131,306	4,131,306	-	3,982,400	3,982,400	-
4.0	Actuarially-sound Administrative Expense Maximum									
5.0	Administrative Expenses Subject to ASR									
6.0	Total Benefit and Administrative Expense subject to ASR									
Calculation of Pre-Tax Income and ASR										
7.1	Pre-tax Income									
7.2	Pre-tax Income as a Percent of Revenue									
7.3	Preliminary Achieved Savings Rebate									

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

Paid Through: 3/31/2023
 Plan Type: MMA

		OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
		Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES										
1.1	Total Revenue from Revenue & Expense Schedules	8,041,209	8,041,209		-			69,370,637	69,370,637	-
1.2	Federal Taxes and Assessments-ACA § 9010	-			-			-	-	-
1.3	State Insurance, Premium and other Taxes	-			-			-	-	-
1.4	Regulatory Authority Licenses and Fees	-			-			-	-	-
1.5	Less: Financial Incentive Payments Outside of Capitation Rate	-			-			-	-	-
1.6	Revenue Subject to ASR	8,041,209	8,041,209	-	-	-	-	69,370,637	69,370,637	-
EXPENSES										
Benefit Expenses										
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	4,219,872	4,219,872		678,132	678,132		45,095,534	45,095,534	-
2.2	Incurred but not Paid (IBNP) Ending Balance	229,749	229,749		(1,689,051)	(1,689,051)		(172,628)	(172,628)	-
2.3	Settlements/AP	22,500	22,500		-	-		123,050	123,050	-
2.4	Total Benefit Expense before Reinsurance	4,472,120	4,472,120	-	(1,010,920)	(1,010,920)	-	45,045,956	45,045,956	-
2.5	Net Cost of Reinsurance	105,207	105,207		-			938,512	938,512	-
2.6	Total Benefit Expense after Reinsurance	4,577,327	4,577,327	-	(1,010,920)	(1,010,920)	-	45,984,468	45,984,468	-
Administrative Expenses										
3.1	Total Administrative Expenses from Revenue & Expense Schedule	2,726,575	2,726,575		-			15,099,812	15,099,812	-
3.2	Less: Compliance/Regulatory	-			-			-	-	-
3.3	Less: Lobbying/Political expenses	-			-			-	-	-
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-			-			-	-	-
3.5	Less: Other Non-allowed expenses	-			-			-	-	-
3.6	Administrative Expense Subject to ASR	2,726,575	2,726,575	-	-	-	-	15,099,812	15,099,812	-
4.0	Actuarially-sound Administrative Expense Maximum							8,675,779	8,675,779	-
5.0	Administrative Expenses Subject to ASR							8,675,779	8,675,779	-
6.0	Total Benefit and Administrative Expense subject to ASR							54,660,248	54,660,248	-
Calculation of Pre-Tax Income and ASR										
7.1	Pre-tax Income							14,710,389	14,710,389	-
7.2	Pre-tax Income as a Percent of Revenue							21.2%	21.2%	-
7.3	Preliminary Achieved Savings Rebate									

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION

January 1 through September 30 of the Calendar Year

Health Plan: Vivida Health Plan
 Reporting Period: 01/01/2022 - 12/31/2022
 Paid Through: 3/31/2023
 Plan Type: MMA

CALENDAR YEAR TOTAL (January 1 to September 30)				
MMA Administrative Expense Maximum		MMA		
1.0	Select your Nationwide Member Enrollment	Select One		
1.1	Plan Enrollment			
1.2	Rate Group	Administrative Max (PMPM) (Per Milliman Report)	Member Months	Administrative Max (Amounts)
	TANF Non-SMI	\$28.11	215635.0	6,061,500
	TANF SMI	\$78.58	2974.0	233,697
	SSI Medicaid Only Non-SMI	\$85.28	12151.0	1,036,237
	SSI Medicaid Only SMI	\$110.67	1387.0	153,499
	SSI Dual Eligible	\$27.06	5297.0	143,337
	Child Welfare	\$72.55	593.0	43,022
	HIV/AIDS Non-Specialty Medicaid Only	\$135.64	184.0	24,958
	HIV/AIDS Specialty Medicaid Only	\$152.99		-
	HIV/AIDS Dual Eligible	\$22.97	2.0	46
	LTC Medicaid Only	\$192.83		-
	LTC Dual Eligible	\$21.61		-
	Maternity Kick Payment	\$250.52	279.0	69,895
	Private Duty Nursing	\$486.75		-
	LTC Eligible Kick Payments	\$0.00		-
1.3	Total MMA Administrative Maximum			7,766,191
LTC Administrative Expense Maximum		LTC		
2.0	Select your Nationwide Member Enrollment	Select One		
		Administrative Max (PMPM) (Per Milliman Report)	Member Months	Administrative Max (Amounts)
2.1	LTC Program			-
2.2	Total LTC Administrative Maximum			-

Instructions

Reporting Period For Q1, Q2, Q3 ASR report, the reporting period is Quarter YTD
 For Q4 and Annual ASR report, the reporting period should be January 1 to September 30 of the Calendar Year

Paid Through For Q1, Q2, Q3, Q4 ASR report, paid through date is Quarter YTD
 For Annual ASR report, paid through date is March 31 of the following Calendar Year

Line 1.0 Please select your nationwide member enrollment size for all lines business for MMA program as of December 31 of the Calendar Year

Line 1.1 Report national health plan enrollment across all lines business as of December 31 of the Calendar Year

Line 1.2 For Q1, Q2, Q3 ASR report, enter the applicable year-to-date member months for the reporting period for the different rate groups for MMA Program.
 For Q4 and Annual ASR report, enter the applicable year-to-date member months for the period from January 1 to September 30 of the calendar year for the different rate groups for MMA Program

Line 2.0 Please select your nationwide member enrollment size for all lines business for LTC program as of December 31 of the Calendar Year

Line 2.1 For Q1, Q2, Q3 ASR report, enter the applicable year-to-date member months for the reporting period for LTC Program.
 For Q4 and Annual ASR report, enter the applicable year-to-date member months for the period from January 1 to September 30 of the Calendar Year for LTC Program

Maternity Kick Payment For member months, please report number of kick payments that occurred from January 1 to September 30 of the Calendar Year

Note 1: For Column C, Admin max PMPM for the covered reporting period, please input the PMPM based on the corresponding Milliman report-Statewide Medicaid Managed Care administrative cost maximum

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION

October 1 through December 31 of the Calendar Year

Health Plan: Vivida Health Plan
 Reporting Period:
 Paid Through:
 Plan Type: MMA

CALENDAR YEAR TOTAL (October 1 -December 31)			
MMA Administrative Expense Maximum		MMA	
1.0	Select your Nationwide Member Enrollment	Select One	
1.1	Plan Enrollment		
1.2	Rate Group	Administrative Max (PMPM) (Per Milliman Report)	Member Months Administrative Max (Amounts)
	TANF Non -SMI	\$26.02	27336.0 711,283
	TANF SMI	\$70.84	389.0 27,557
	SSI Medicaid Only Non-SMI	\$77.42	1412.0 109,317
	SSI Medicaid Only SMI	\$103.43	162.0 16,756
	SSI Dual Eligible	\$24.04	686.0 16,491
	Child Welfare	\$66.95	67.0 4,486
	HIV/AIDS Non-Specialty Medicaid Only	\$109.85	23.0 2,527
	HIV/AIDS Specialty Medicaid Only	\$122.38	-
	HIV/AIDS Dual Eligible	\$22.15	1.0 22
	LTC Medicaid Only	\$181.68	-
	LTC Dual Eligible	\$20.89	-
	Maternity Kick Payment	\$251.79	84.0 21,150
	Private Duty Nursing	\$520.71	-
	LTC Eligible Kick Payments	\$0.00	-
1.3	Total MMA Administrative Maximum		909,588
LTC Administrative Expense Maximum		LTC	
2.0	Select your Nationwide Member Enrollment	Select One	
		Administrative Max (PMPM) (Per Milliman Report)	Member Months Administrative Max (Amounts)
2.1	LTC Program		-
2.2	Total LTC Administrative Maximum		-

Instructions

Reporting Period October 1 to December 31 of the Calendar Year
 Paid Through For Q4 ASR report, paid through date is December 31.
 For Annual ASR report, paid through date is March 31 of the following Calendar Year
 Line 1.0 Please select your nationwide member enrollment size for all lines business for MMA program as of December 31 of the Calendar Year
 Line 1.1 Report national health plan enrollment across all lines business as of December 31 of the Calendar Year
 Line 1.2 For Q4 and Annual ASR report, enter the applicable year-to-date member months for the period from October 1 to December 31 of the Calendar Year for the different rate groups for MMA Program
 Line 2.0 Please select your nationwide member enrollment size for all lines business for LTC program as of December 31 of the Calendar Year
 Line 2.1 For Q4 and Annual ASR report, enter the applicable year-to-date member months for the period from October 1 to December 31 of the Calendar Year for LTC Program
 Maternity Kick Payment For member months, please report number of kick payments that occurred from October 1 to December 31 of the Calendar Year
 LTC Eligible Kick Payments For member months, please report number of kick payments that occurred from October 1 to December 31 of the Calendar Year
 Note 1: For Column C, Admin max PMPM for the covered reporting period, please input the PMPM based on the corresponding Milliman report-Statewide Medicaid Managed Care administrative cost maximum

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

Reporting Period: 01/01/2022 - 12/31/2022
 Paid Through: 3/31/2023
 Plan Type: MMA

		JANUARY - MARCH (Q1)			APRIL - JUNE (Q2)			JULY - SEPTEMBER (Q3)		
		Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES										
1.1	Total Revenue from Revenue & Expense Schedules	18,647,526	18,647,526		20,649,204	20,649,204		22,032,699	22,032,699	
1.2	Federal Taxes and Assessments, including ACA § 9010	-			-			-		
1.3	State Insurance, Premium and other Taxes	-			-			-		
1.4	Regulatory Authority Licenses and Fees	-			-			-		
1.5	Revenue Subject to MLR	18,647,526	18,647,526	-	20,649,204	20,649,204	-	22,032,699	22,032,699	-
EXPENSES										
Benefit Expenses										
2.1	Total Benefits Paid through FFS During the Year	10,344,725	10,344,725		12,272,210	12,272,210		12,200,074	12,200,074	
2.2	Total Benefits Paid through Subcapitation During the Year	838,572	838,572		580,773	580,773		355,951	355,951	
2.3	Incurred but not Paid (IBNP) Ending Balance	573,687	573,687		138,910	138,910		574,078	574,078	
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractor	3,147	3,147		3,086	3,086		2,097	2,097	
2.5	Settlements/AP	-	-		78,050	78,050		22,500	22,500	
2.6	Total Benefit Expense before Reinsurance	11,760,131	11,760,131	-	13,073,029	13,073,029	-	13,154,700	13,154,700	-
2.7	Net Cost of Reinsurance	-	-		-	-		-	-	
2.8	Total Benefit Expense after Reinsurance	11,760,131	11,760,131	-	13,073,029	13,073,029	-	13,154,700	13,154,700	-
Florida-Specific Contributions										
3.1	Funds to Graduate Medical Education institutions	-	-		-	-		-	-	
3.2	Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-		-	-		-	-	
3.3	Total Florida-Specific Contributions	-	-		-	-		-	-	
Improving Health Care Quality Expenses Incurred										
4.1	Improve Health Outcomes	151,357	151,357		119,214	119,214		134,122	134,122	
4.2	Activities to Prevent Hospital Readmissions	102,426	102,426		78,773	78,773		88,834	88,834	
4.3	Improve Patient Safety and Reducing Medical Errors	100,747	100,747		77,482	77,482		87,378	87,378	
4.4	Wellness and Health Promotion Activities	84,192	84,192		67,559	67,559		75,870	75,870	
4.5	Health Information Technology (HIT) expenses related to Health Improvement	38,842	38,842		32,460	32,460		36,354	36,354	
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	477,564	477,564		375,488	375,488		422,558	422,558	
5.0	Deductible Fraud and Abuse Detection/Recovery Expenses	-	-		-	-		-	-	
6.0	Preliminary Medical Loss Ratio: MLR	66%	66%		65%	65%		62%	62%	
Annual Credibility Adjustment										
7.1	Member Months for Managed Care Plan (MM)									
7.2	Number of Member Months where MM is rounded down to the nearest annual Member Months (MMa)									
7.3	Number of Member Months where MM is rounded up to the nearest annual Member Months (MMb)									
7.4	Credibility Adjustment Factor for MMA (CAa)									
7.5	Credibility Adjustment Factor for MMb (CAb)									
7.6	Credibility Adjustment Calculation									
7.7	Calculated MLR									
7.8	Final MLR (Apply Credibility Adjustment)									

(continued)

SELECTED SCHEDULES FROM THE PLAN SUBMITTED ANNUAL ACHIEVED SAVINGS REBATE FINANCIAL REPORT

MEDICAL LOSS RATIO EXHIBIT

Health Plan: Vivida Health Plan
 Calendar Year: 12/31/2022
 Reporting Period: 01/01/2022 - 12/31/2022
 Paid Through: 3/31/2023
 Plan Type: MMA

		OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
		Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES										
1.1	Total Revenue from Revenue & Expense Schedules	8,041,209	8,041,209		-			69,370,637	69,370,637	-
1.2	Federal Taxes and Assessments, including ACA § 9010	-			-			-	-	-
1.3	State Insurance, Premium and other Taxes	-			-			-	-	-
1.4	Regulatory Authority Licenses and Fees	-			-			-	-	-
1.5	Revenue Subject to MLR	8,041,209	8,041,209	-	-	-	-	69,370,637	69,370,637	-
EXPENSES										
Benefit Expenses										
2.1	Total Benefits Paid through FFS During the Year	3,468,082	3,468,082		678,132	678,132		38,963,222	38,963,222	-
2.2	Total Benefits Paid through Subcapitation During the Year	119,179	119,179		-	-		1,894,475	1,894,475	-
2.3	Incurred but not Paid (IBNP) Ending Balance	229,749	229,749		(1,689,051)	(1,689,051)		(172,628)	(172,628)	-
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractor	804	804		-	-		9,135	9,135	-
2.5	Settlements/AP	22,500	22,500		-	-		123,050	123,050	-
2.6	Total Benefit Expense before Reinsurance	3,840,313	3,840,313	-	(1,010,920)	(1,010,920)	-	40,817,253	40,817,253	-
2.7	Net Cost of Reinsurance	-			-			-	-	-
2.8	Total Benefit Expense after Reinsurance	3,840,313	3,840,313	-	(1,010,920)	(1,010,920)	-	40,817,253	40,817,253	-
Florida-Specific Contributions										
3.1	Funds to Graduate Medical Education institutions	-			-			-	-	
3.2	Contributions for the Purpose of Supporting Medicaid and Indigent Care	-			-			-	-	
3.3	Total Florida-Specific Contributions	-	-		-	-		-	-	
Improving Health Care Quality Expenses Incurred										
4.1	Improve Health Outcomes	104,908	104,908		-			509,601	509,601	
4.2	Activities to Prevent Hospital Readmissions	72,739	72,739		-			342,772	342,772	
4.3	Improve Patient Safety and Reducing Medical Errors	71,546	71,546		-			337,153	337,153	
4.4	Wellness and Health Promotion Activities	57,210	57,210		-			284,831	284,831	
4.5	Health Information Technology (HIT) expenses related to Health Improvement	25,248	25,248		-			132,904	132,904	
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	331,651	331,651		-	-		1,607,261	1,607,261	
5.0	Deductible Fraud and Abuse Detection/Recovery Expenses	-			-			-	-	
6.0	Preliminary Medical Loss Ratio: MLR	52%	52%					61%	61%	
Annual Credibility Adjustment										
7.1	Member Months for Managed Care Plan (MM)									
7.2	Number of Member Months where MM is rounded down to the nearest annual Member Months (MMa)									
7.3	Number of Member Months where MM is rounded up to the nearest annual Member Months (MMb)									
7.4	Credibility Adjustment Factor for MMa (CAa)									
7.5	Credibility Adjustment Factor for MMb (CAb)									
7.6	Credibility Adjustment Calculation							0.0%		
7.7	Calculated MLR							61%		
7.8	Final MLR (Apply Credibility Adjustment)							61.16%		