

Performance Audit  
2022 Achieved Savings Rebate Financial Report  
For the Florida Agency for Health Care Administration

**Auditee: Florida Department of Health  
Children's Medical Services Plan**

*Year ended December 31, 2022*



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Performance Audit Report on  
2022 Achieved Savings Rebate Financial Report

Medicaid Program Finance  
Florida Agency for Health Care Administration

Auditee: Florida Department of Health  
Children's Medical Services Plan

This report presents the results of the 2022 Achieved Savings Rebate (ASR) Financial Report performance audit conducted to address the audit objectives related to the Florida Department of Health Children's Medical Services Plan (hereinafter referred to as "the Plan") for the year ended December 31, 2022.

Thomas Howell Ferguson P.A. was engaged under Contract MED218, dated November 1, 2021, to conduct the audit of the Plan's Managed Medical Assistance (MMA) Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, the Achieved Savings Rebate Exhibit, and the Medical Loss Ratio Exhibit within the Annual ASR Financial Report. This performance audit report presents the results of our audit.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

Our audit objective was to evaluate the 2022 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, Achieved Savings Rebate Exhibit, and Medical Loss Ratio Exhibit (collectively, the Schedules) within the Annual ASR Financial Report to determine the Schedules were prepared in accordance with Florida Statute 409.967(3) and ASR Financial Report Instructions, which include annual revenue, benefit and administrative expenses, and income or losses reported by the Plan. The results of this performance audit will allow the Florida Agency for Health Care Administration (AHCA) to comply with Florida Statute 409.967 to verify the Achieved Savings Rebate calculated by the Plan as well as Medical Loss Ratio (MLR) calculations. The Plan's Schedules have been included at Appendix B.

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### **Accuracy, Allowability, and Reasonableness of Claimed Amounts**

We noted the following exceptions regarding the accuracy, allowability, and reasonableness of amounts claimed in the Schedules within the ASR financial report for the year ended December 31, 2022.

#### MMA Related-Party Transaction Schedule – Summary

Adjustment No. 01:

Total Services Paid by Settlements/AP, line 11.4, on the MMA Revenue and Expense Schedule-Summary included expenses of \$1,479,635 with a related party, Envolve Vision of Florida, Inc. This amount was not reported on the MMA Related-Party Transaction Schedule – Summary which resulted in an adjustment of \$1,479,635.

#### Achieved Savings Rebate Exhibit

Adjustment No. 02:

The amount reported on line 1.1, Total Revenue from Revenue & Expense Schedules, includes the DPP Administration Fees of \$1,037,839. AHCA has determined that DPP Administration Fee revenue is to be excluded from the Revenue Subject to ASR and, therefore, included on line 1.5, Less: Financial Incentive Payments Outside of Capitation Rate. The adjustment needed to exclude DPP Administration Fees from Revenue Subject to ASR on line 1.5 is \$1,037,839.

### **Achieved Savings Rebate**

Florida Statute 409.967(3)(f) states that the achieved savings rebate is established by determining pretax income as a percentage of revenues and applying the following income sharing ratios:

- One hundred percent of income up to and including 5 percent of revenue shall be retained by the plan.
- Fifty percent of income above 5 percent and up to 10 percent shall be retained by the plan, and the other 50 percent refunded to the state.
- One hundred percent of income above 10 percent of revenue shall be refunded to the state.

Determined on this basis and using the adjusted amounts as discussed above, the Plan's calculated rebate due to the state is \$77,345,438. However, the final calculated rebate is to be determined by AHCA.

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## Medical Loss Ratio

42 CFR § 438.8 provides that the medical loss ratio is established by the following calculation:

1. Numerator: Total Benefit Expense after Reinsurance (Line 2.9) plus Total Florida-Specific Contributions (Line 3.3) plus Total of Defined Expenses Incurred for Improving Health Care Quality (Line 4.6) plus Deductible Fraud and Abuse Detection/Recovery Expenses – (MLR Only) (Line 5.0).
2. Denominator: Revenue Subject to MLR (Line 1.5).

Determined on this basis and using the adjusted amounts as discussed above, the Plan's calculated ratio is 87%. However, the final calculated ratio is to be determined by AHCA.

## Conclusion

Based upon the performance audit procedures performed and the results obtained, the audit objective has been met. We conclude that the Plan has prepared its 2022 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, the Achieved Savings Rebate Exhibit, and the Medical Loss Ratio Exhibit in accordance with Florida Statute 409.967 and the ASR Financial Report Instructions, regarding accuracy, allowability, and reasonableness of claimed amounts for the year ended December 31, 2022 such that the Florida Agency for Healthcare Administration can validate the Plan's Achieved Savings Rebate and Medical Loss Ratio determinations. Our performance audit resulted in no changes to the 2022 Achieved Savings Rebate and Medical Loss Ratio calculations, other than those described above and summarized in Appendix A. We recommend AHCA consider the results of this audit in completing closeout procedures regarding the Plan's 2022 contract year.

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*. In planning and conducting our performance audit of the ASR Financial Report, 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, or the Plan's financial management system.

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.



Tallahassee, Florida  
August 15, 2023

# Florida Department of Health Children’s Medical Services Plan

## Performance Audit – 2022 Achieved Savings Rebate Financial Report

For the year ended December 31, 2022

### **BACKGROUND**

#### *Plan Overview*

The Florida Department of Health Children’s Medical Services Plan (the Plan) was authorized and created pursuant to Part IV of Chapter 409, Florida Statutes. The Plan was established as a statewide, integrated managed care program for all covered services for children with special health care needs and chronic conditions as part of Florida’s Medicaid program. The Plan is administered by a third party, Sunshine State Health Plan, Inc. (Sunshine).

The Plan contracts with the Florida Agency for Health Care Administration (AHCA) to provide healthcare services to eligible Medicaid recipients under a Statewide Medicaid Managed Care (SMMC) Managed Medical Assistance (MMA) program.

### **OBJECTIVE, SCOPE, AND METHODOLOGY**

#### *Objective*

Our objective was to conduct a performance audit of the Plan’s 2022 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, the Achieved Savings Rebate Exhibit, and the Medical Loss Ratio Exhibit (collectively “the Schedules”) within the Annual Achieved Savings Rebate (ASR) Financial Report. We evaluated the Schedules to determine whether amounts claimed were accurate, allowable, and reasonable in accordance with Florida Statute 409.967(3) and the ASR Financial Report Instructions, such that the Florida Agency for Healthcare Administration can validate the Plan’s Achieved Savings Rebate.

#### *Scope*

We conducted our performance audit in accordance with *Government Auditing Standards*. 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. 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.

# Florida Department of Health Children's Medical Services Plan

## Performance Audit – 2022 Achieved Savings Rebate Financial Report

For the year ended December 31, 2022

### *Scope (continued)*

Our scope was limited to evaluating the claimed amounts reported by the Plan for the year ended December 31, 2022. We included the following components of the MMA Revenue and Expense Summary Schedule for accuracy, allowability, and reasonableness:

- Quarterly and annual revenue;
- Benefit and administrative expenses;
- Other income or losses;
- Pre-tax income reported by the Plan;
- Income tax expense; and
- Net underwriting gain (loss).

We included the following components of the MMA related-party schedule for accuracy, allowability, and reasonableness:

- Related-party vendors, their affiliation, service type, and payment methodology; and
- Related-party expenses.

We included the following components of the ASR Exhibit for accuracy, allowability, and reasonableness:

- Annual revenue;
- Benefit and administrative expenses;
- Pre-tax income reported by the Plan;
- Pre-tax income as a percent of revenue; and
- The Preliminary Achieved Savings Rebate calculation.

We included the following components of the MLR Exhibit for accuracy, allowability, and reasonableness:

- Annual revenue;
- Benefit expenses;
- Florida-Specific Contributions;
- Improving Health Care Quality Expenses;
- Deductible Fraud and Abuse Detection/Recovery Expenses; and
- The Preliminary Medical Loss Ratio.

This performance audit did not constitute an audit of the Plan's underlying financial statements and accounting records in accordance with auditing standards generally accepted in the United States of America or *Government Auditing Standards*. As such, as agreed by the Agency, the scope of the performance audit excluded the following items:

# Florida Department of Health Children's Medical Services Plan

## Performance Audit – 2022 Achieved Savings Rebate Financial Report

For the year ended December 31, 2022

### *Scope (continued)*

- Tests of any opening balances (accruals, receivable, and payables included in the prior year ASR Schedules which may impact prior calendar year adjustments in the 2022 ASR Schedules); and
- 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.

### *Methodology*

We performed the following procedures as part of our performance audit:

1. We conducted planning procedures which included the following:
  - Communications with the Plan;
  - Developing an understanding of the Plan and its environment, including internal control;
  - Performance of risk assessments associated with the preparation of the Annual ASR Financial Report; and
  - Obtained and read the entity'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.
2. We performed substantive testing procedures including the following:
  - Performed applicable walk-throughs of transaction cycles critical to generating information included in summary schedule and the ASR Exhibit and MLR Exhibit;
  - Verification of the mathematical accuracy of the 2022 summary schedules, ASR Exhibit, and MLR Exhibit;
  - Reconciliation of the Plan's revenue to monthly state capitation reports;



# Florida Department of Health Children's Medical Services Plan

## Performance Audit – 2022 Achieved Savings Rebate Financial Report

For the year ended December 31, 2022

### *Methodology (continued)*

- Selected a representative sample\* of transactions included in the Plan's fee for service medical benefit expense of the MMA revenue and expense summary schedule, agreed to supporting documentation, and recalculated allowed amounts using AHCA approved rates;
- Selected a representative sample\* of vendor payments included in the Plan's subcapitated expenses of the MMA revenue and expense summary schedule and performed recalculations in accordance with applicable contracts or agreements;
- Selected a representative sample\* of significant other revenue and expense transactions and obtained documentation supporting those transactions in the MMA revenue and expense summary schedule;
- Performed evaluation of revenues and expenses of the MMA revenue and expense summary schedule for proper classification and proper exclusion of disallowed amounts;
- Performed verification of the information disclosed on the MMA related-party schedule through independent documentation and inquiry with Plan management;
- Traced amounts reported on the MMA revenue and expense schedule to the ASR Exhibit;
- Performed evaluation of proper recording and classification of Administrative Expense transactions and recalculation of certain administrative expenses in accordance with ASR Exhibit instructions;
- Performed evaluation of proper recording and calculation of Actuarially Sound Administrative Maximum calculation reported on line 5.0 of the ASR Exhibit;
- Performed evaluation of the proper calculation of Pre-tax Income in accordance with ASR Exhibit instructions, specifically as it relates to lines 7.1 through 7.3 of the ASR Exhibit;
- Performed calculation of Preliminary Achieved Savings Rebate based on pre-tax income as a percent of revenue reported on line 7.2 of the ASR Exhibit;
- Selected a representative sample\* of provider medical payments included in the Plan's subcapitated expenses of the MLR Exhibit and agreed to supporting documentation as well as ensured administrative costs were properly excluded;
- Performed evaluation of proper reporting and classification of amounts associated with Florida-Specific Contributions used for the medical loss ratio;
- Performed evaluation of proper reporting and classification of amounts associated with Improving Health Care Quality Expenses Incurred used for the medical loss ratio;
- Performed evaluation of proper reporting and classification of amounts associated with Deductible Fraud and Abuse Detection/Recovery Expenses used for the medical loss ratio; and

Florida Department of Health Children’s Medical Services Plan

Performance Audit – 2022 Achieved Savings Rebate Financial Report

For the year ended December 31, 2022

***Methodology (continued)***

- Performed evaluation of the proper calculation of the Medical Loss Ratio in accordance with MLR Exhibit instructions, specifically as it relates to line 6.0 of the MLR Exhibit.

\*Representative sample was determined in accordance with AICPA Audit Guide *Audit Sampling* AU-C 530.

\* \* \* \* \*

**RESULTS**

Based on results of procedures performed, we identified adjustments, as described on page two and summarized in Appendix A, needed for compliance with F.S. 409.967 and ASR Financial Report Instructions.

## Appendix A

**Adjustments to Amounts Reported in the MMA – Related-Party Transaction Schedule - Summary**

EXPENSES		Vendor Name	Reported Annual Amount	Adjustment No. 1	Adjusted Annual Amount
Hospital Services	1.1	Vendor #1	\$ -	\$ -	\$ -
	1.2	Vendor #2	-	-	-
	1.3	Vendor #3	-	-	-
	1.4	Vendor #4	-	-	-
	1.5	Vendor #5	-	-	-
	<b>1.6</b>	<b>Total Hospital Services</b>	-	-	-
Professional Services	2.1	Envolve PeopleCare, Inc. (Nurse Helpline)	-	-	-
	2.2	Envolve PeopleCare, Inc. (Disease Management)	-	-	-
	2.3	Access Medical Acquisitions, Inc.	-	-	-
	2.4	Access Medical Acquisitions, Inc.	-	-	-
	2.5	Vendor #5	-	-	-
	<b>2.6</b>	<b>Total Professional Services</b>	-	-	-
Mental Health	3.1	Vendor #1	-	-	-
	3.2	Vendor #2	-	-	-
	3.3	Vendor #3	-	-	-
	3.4	Vendor #4	-	-	-
	3.5	Vendor #5	-	-	-
	<b>3.6</b>	<b>Total Mental Health</b>	-	-	-
Dental	4.1	Vendor #1	-	-	-
	4.2	Vendor #2	-	-	-
	4.3	Vendor #3	-	-	-
	4.4	Vendor #4	-	-	-
	4.5	Vendor #5	-	-	-
	<b>4.6</b>	<b>Total Dental</b>	-	-	-
Transportation	5.1	Vendor #1	-	-	-
	5.2	Vendor #2	-	-	-
	5.3	Vendor #3	-	-	-
	5.4	Vendor #4	-	-	-
	5.5	Vendor #5	-	-	-
	<b>5.6</b>	<b>Total Transportation</b>	-	-	-
Pharmacy	6.1	Envolve Pharmacy Solutions, Inc.	374,523,368	-	374,523,368
	6.2	Vendor #2	-	-	-
	6.3	Vendor #3	-	-	-
	6.4	Vendor #4	-	-	-
	6.5	Vendor #5	-	-	-
	<b>6.6</b>	<b>Total Pharmacy</b>	<b>374,523,368</b>	-	<b>374,523,368</b>
Other Services	7.1	Envolve Vision of Florida, Inc. (Subcapitation)	1,664,447	-	1,664,447
	7.2	Envolve Vision of Florida, Inc. (Settlements)	-	1,479,635	1,479,635
	7.3	Vendor #3	-	-	-
	7.4	Vendor #4	-	-	-
	7.5	Vendor #5	-	-	-
	<b>7.6</b>	<b>Total Other Services</b>	<b>1,664,447</b>	<b>1,479,635</b>	<b>3,144,082</b>
Administrative Expense	8.1	Centene Management Company, LLC	113,322,772	-	113,322,772
	8.2	Interpreta, Inc.	110,799	-	110,799
	8.3	Vendor #3	-	-	-
	8.4	Vendor #4	-	-	-
	8.5	Vendor #5	-	-	-
	<b>8.6</b>	<b>Total Administrative Expense</b>	<b>113,433,570</b>	-	<b>113,433,570</b>
<b>9</b>	<b>Grand Total</b>	<b>489,621,385</b>	<b>\$1,479,635</b>	<b>\$491,101,020</b>	

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

	<b>Reported Annual Amount</b>	<b>Adjustment No. 2</b>	<b>Adjusted Annual Amount</b>
<b>REVENUES</b>			
1.1 Total Revenue from Revenue & Expense Schedules	\$ 1,918,976,607		\$ 1,918,976,607
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	-	(1,037,839)	(1,037,839)
<b>1.6 Revenue Subject to ASR</b>	<b>1,918,976,607</b>	<b>(1,037,839)</b>	<b>1,917,938,768</b>
<b>EXPENSES</b>			
<b>Benefit expenses</b>			
2.1 Total benefits paid through FFS and subcapitation	1,562,578,781	-	1,562,578,781
2.2 Change in IBNP reserve	(3,752,935)	-	(3,752,935)
2.3 Settlements/AP	12,505,764	-	12,505,764
2.4 Total benefit expenses before reinsurance	1,571,331,611	-	1,571,331,611
2.5 Net cost of reinsurance	(34,513)	-	(34,513)
<b>2.6 Total benefit expenses after reinsurance</b>	<b>1,571,297,097</b>	<b>-</b>	<b>1,571,297,097</b>
<b>Administrative expenses</b>			
3.1 Total administrative expenses from Revenue & Expense Schedule	129,634,619	-	129,634,619
3.2 Less: compliance/regulatory	(3,012,725)	-	(3,012,725)
3.3 Less: lobbying/political expenses	(166,505)	-	(166,505)
3.4 Less: cash-value of executive bonuses above base salary	(610,070)	-	(610,070)
3.5 Less: other non-allowed expenses	(394,494)	-	(394,494)
<b>3.6 Administrative expense subject to ASR</b>	<b>125,450,825</b>	<b>-</b>	<b>125,450,825</b>
<b>4.0 Actuarially-sound administrative expense maximum</b>	<b>152,292,779</b>	<b>-</b>	<b>152,292,779</b>
<b>5.0 Administrative expenses subject to ASR</b>	<b>125,450,825</b>	<b>-</b>	<b>125,450,825</b>
<b>6.0 Total benefit and administrative expense subject to ASR</b>	<b>1,696,747,923</b>	<b>-</b>	<b>1,696,747,923</b>
<b>Calculation of pre-tax income and ASR</b>			
7.1 Pre-tax income	\$ 222,228,684	\$ (1,037,839)	\$ 221,190,846
7.2 Pre-tax income as a percent of revenue	11.58%		11.53%
<b>7.3 Preliminary achieved savings rebate</b>	<b>\$ 78,305,439</b>		<b>\$ 77,345,438</b>

## Appendix B

MANAGED MEDICAL ASSISTANCE – REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023  
 Summary

MEMBER MONTHS	JANUARY - MARCH (Q1)											
	TANF	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HW/AIDS Dual Eligible	HW/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
<b>REVENUES</b>	264,751.9	140,435.0	18,463.7	78,533.7	11,915.1	413.8	9,907.8	6.0	1,201.3	3,855.5	-	-
1.1 Copitation	450,885,362	190,493,413	24,718,647	106,041,520	16,007,236	561,935	13,129,211	8,654	1,598,344	98,326,201	-	-
1.2 Pharmacy Drug High Risk Pool	6,919,908	2,938,445	377,866	1,573,894	237,751	7,778	196,587	103	23,226	1,564,637	-	-
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
1.5 ACA § 9010 related payments	167,013	70,920	9,111	37,986	5,738	188	4,745	2	561	37,763	-	-
1.6 Other Revenue	457,972,283	193,502,778	25,105,244	107,653,400	16,250,756	569,901	13,330,543	8,960	1,621,131	99,928,601	-	-
<b>1.7 Total Revenue</b>	<b>2,647,511.9</b>	<b>1,404,350.0</b>	<b>18,463.7</b>	<b>78,533.7</b>	<b>11,915.1</b>	<b>413.8</b>	<b>9,907.8</b>	<b>6.0</b>	<b>1,201.3</b>	<b>3,855.5</b>	<b>-</b>	<b>-</b>
<b>BENEFIT EXPENSES</b>	JANUARY - MARCH (Q1)											
2.1 Inpatient FFS	29,669,971	7,402,880	1,261,191	12,489,442	2,316,319	52,980	2,030,339	-	91,116	4,022,705	-	-
2.2 Ending IBNP for Inpatient Hospital Services	45,221	10,457	2,037	17,941	3,380	44	3,181	-	295	7,885	-	-
2.3 Outpatient FFS: ER	3,953,814	1,788,187	371,666	1,203,170	250,232	2,095	138,849	-	19,386	180,229	-	-
2.4 Outpatient FFS: Other than ER	16,438,092	6,658,236	440,916	6,939,819	542,196	35,090	753,915	276	137,956	929,688	-	-
2.5 Ending IBNP for Outpatient Hospital Services	283,048	122,693	11,867	117,813	11,528	33	776	-	2,284	16,054	-	-
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	248,054	63,650	7,310	78,149	11,173	316	11,033	-	855	75,568	-	-
2.7.1 Transplant Services	943,242	63,803	-	143,799	735,641	-	-	-	-	-	-	-
<b>2.8 Total Hospital Services</b>	<b>51,581,442</b>	<b>16,109,907</b>	<b>2,097,986</b>	<b>20,990,133</b>	<b>3,270,470</b>	<b>90,557</b>	<b>2,998,092</b>	<b>276</b>	<b>251,892</b>	<b>5,232,129</b>	<b>-</b>	<b>-</b>
3.1 Primary Care FFS	7,498,378	3,711,496	477,651	2,233,097	387,103	9,276	316,486	117	33,691	239,461	-	-
3.2 Specialty Care FFS	17,559,210	5,992,038	783,930	6,953,991	822,341	9,384	1,155,529	44	100,817	1,740,937	-	-
3.3 Other Professional FFS	-	-	-	-	-	-	-	-	-	-	-	-
3.4 § 1202 RCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitated Professional Services	1,343,561	709,233	97,203	419,735	51,365	-	28,317	-	20,361	17,347	-	-
3.6 Ending IBNP for Professional Services	363,130	148,991	19,992	141,392	18,614	30	2,397	-	2,049	30,365	-	-
3.7 Professional Settlements/AP	771,293	197,913	22,729	242,994	34,741	982	34,304	1	2,659	234,969	-	-
<b>3.8 Total Physician Services</b>	<b>27,535,573</b>	<b>10,759,571</b>	<b>1,400,805</b>	<b>10,081,208</b>	<b>1,314,164</b>	<b>19,872</b>	<b>1,537,034</b>	<b>162</b>	<b>159,578</b>	<b>2,263,080</b>	<b>-</b>	<b>-</b>
4.1.1 Maternity Services	152,857	75,828	49,791	5,910	9,967	-	-	-	11,362	-	-	-
4.2.1 Ending IBNP for Maternity Services	7,980	1,845	360	3,166	597	8	561	-	52	1,391	-	-
4.3.1 Maternity Settlements/AP	624	160	18	197	28	1	28	-	2	190	-	-
<b>4.4.1 Total Maternity Services</b>	<b>161,462</b>	<b>77,834</b>	<b>50,168</b>	<b>9,273</b>	<b>10,591</b>	<b>9</b>	<b>589</b>	<b>-</b>	<b>11,416</b>	<b>1,582</b>	<b>-</b>	<b>-</b>
5.1 Mental Health & Substance Abuse FFS	9,244,207	3,181,079	1,854,004	1,637,124	1,629,616	6,629	841,320	-	36,577	57,858	-	-
5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
5.3 Ending IBNP for Mental Health & Substance Abuse	120,932	45,602	26,573	23,506	23,272	5	608	-	535	831	-	-
5.4 Mental Health Settlements/AP	44,708	11,472	1,317	14,085	2,014	57	1,988	-	154	13,620	-	-
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>9,409,847</b>	<b>3,238,153</b>	<b>1,881,895</b>	<b>1,674,715</b>	<b>1,654,902</b>	<b>6,691</b>	<b>843,317</b>	<b>-</b>	<b>37,266</b>	<b>72,308</b>	<b>-</b>	<b>-</b>
6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>6.5 Total Dental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7.1 Transportation FFS	6,496,936	1,372,323	93,486	3,302,988	203,060	18,699	444,490	-	23,157	1,038,732	-	-
7.2 Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
7.3 Ending IBNP for Transportation	977,345	250,785	28,801	307,910	44,022	1,244	43,469	2	3,369	297,742	-	-
7.4 Transportation Settlements/AP	1,492	383	44	470	67	2	66	-	5	455	-	-
<b>7.5 Total Transportation Services</b>	<b>7,475,773</b>	<b>1,623,492</b>	<b>122,331</b>	<b>3,611,368</b>	<b>247,150</b>	<b>19,946</b>	<b>488,026</b>	<b>2</b>	<b>26,531</b>	<b>1,336,928</b>	<b>-</b>	<b>-</b>
8.1 Prescription Drugs FFS	85,263,163	29,626,291	4,486,853	29,958,102	6,383,849	2,634	4,982,965	-	1,592,734	8,229,734	-	-
8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
8.4 Prescription Drug Rebates	(564,431)	(196,122)	(29,702)	(198,319)	(47,260)	(17)	(32,987)	-	(10,544)	(54,480)	-	-
8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Prescription Drug Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>8.8 Total Prescription Drugs</b>	<b>84,698,732</b>	<b>29,430,169</b>	<b>4,457,151</b>	<b>29,759,783</b>	<b>6,341,589</b>	<b>2,617</b>	<b>4,949,978</b>	<b>-</b>	<b>1,582,190</b>	<b>8,175,255</b>	<b>-</b>	<b>-</b>

	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
9.1 Home Health, Private Duty Nursing, Personal Care												
9.1 FFS	104,527,384	9,399,979	1,260,193	25,180,489	4,372,487	156,088	2,597,821	-	106,913	61,453,413	-	-
9.2 Hospice FFS	641,494	45,472	-	196,179	48,075	-	13,746	-	-	338,022	-	-
9.2.1 Nursing Facility FFS	1,965,576	127,945	-	1,462,465	-	-	310,484	-	63,973	710	-	-
9.3 DIME FFS	21,693,222	4,277,743	330,312	8,882,941	692,438	21,174	1,795,667	-	58,082	5,634,665	-	-
9.4 Other State Plan Services FFS	46,552,563	24,159,875	737,483	16,724,936	1,176,124	24,745	1,703,557	3	99,218	1,926,623	-	-
9.5 Other Services Subcapitation	573,022	328,562	43,198	144,469	21,913	761	24,807	11	2,209	7,091	-	-
9.6 Ending BNP for Other Services	2,373,038	533,949	32,726	736,297	88,170	101	2,653	-	4,625	974,519	-	-
9.7 Other Service Settlements/AP	7,620,460	1,955,399	234,566	2,400,807	343,247	9,703	338,931	12	26,272	2,321,524	-	-
<b>9.8 Total Other Services</b>	<b>185,946,758</b>	<b>40,828,923</b>	<b>2,628,678</b>	<b>55,738,983</b>	<b>6,742,453</b>	<b>212,571</b>	<b>6,787,666</b>	<b>25</b>	<b>361,292</b>	<b>72,656,566</b>	-	-
10.1 Expanded Benefits FFS	598,377	207,917	31,489	210,246	44,802	18	34,970	-	11,178	57,756	-	-
10.2 Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
10.3 Ending BNP for Expanded Benefits	2	-	1	-	-	-	-	-	-	-	-	-
10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>10.5 Total Expanded Benefits</b>	<b>598,379</b>	<b>207,918</b>	<b>31,489</b>	<b>210,246</b>	<b>44,802</b>	<b>19</b>	<b>34,970</b>	-	<b>11,178</b>	<b>57,756</b>	-	-
11.1 Total Services Paid Directly FFS	352,634,055	97,894,972	12,152,460	117,416,380	19,571,989	338,995	17,087,152	439	2,375,615	85,796,054	-	-
11.2 Total Services Paid Directly -- IBNP	4,170,695	1,114,323	121,657	1,348,025	189,583	1,465	53,845	2	13,210	1,328,786	-	-
11.3 Total Services Paid through Subcapitation	1,916,583	1,037,795	140,401	564,204	73,278	761	53,125	11	22,571	24,438	-	-
11.4 Total Services Paid by Settlements/AP	8,686,632	2,228,977	255,985	2,736,702	391,271	11,060	386,350	13	29,948	2,646,326	-	-
11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
11.7 Subtotal Benefit Expense before Reinsurance	367,407,966	102,276,066	12,670,503	122,065,311	20,226,121	352,281	17,580,272	465	2,441,343	89,795,604	-	-
11.8 Reinsurance Premiums	11,853	6,287	827	3,517	533	19	444	-	54	173	-	-
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
11.10 Net cost of Reinsurance	11,853	6,287	827	3,517	533	19	444	-	54	173	-	-
<b>11.11 Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>367,419,818</b>	<b>102,282,354</b>	<b>12,671,329</b>	<b>122,068,827</b>	<b>20,226,654</b>	<b>352,300</b>	<b>17,580,715</b>	<b>465</b>	<b>2,441,397</b>	<b>89,795,776</b>	-	-
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>	<b>Total</b>	<b>Health Plan</b>	<b>Corporate</b>									
12.1 Salaries & Benefits	24,334,880	(11,321)	24,346,201									
12.2 Administrative Services	1,557,736	1,250,582	307,154									
12.3 Information Systems	1,592,951	1,268,301	324,649									
12.4 Marketing Expenses	1,305,870	612,843	693,028									
12.5 General Administration	1,795,007	92,095	1,702,912									
12.6 Compliance/Regulatory	727,746	727,746	-									
<b>12.7 Total Administrative Expenses</b>	<b>31,314,190</b>	<b>3,940,246</b>	<b>27,373,944</b>									
13.1 State Premium tax	-	-	-									
13.2 Department of Insurance Assessments	-	-	-									
13.3 Section 9010 Health Insurance Providers Fee	-	-	-									
13.4 Health Insurance Providers Fee Tax	-	-	-									
13.5 Other 2	-	-	-									
13.6 Other 3	-	-	-									
<b>13.7 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>									
<b>14.0 Grand Total Expenses</b>	<b>398,734,009</b>	<b>-</b>	<b>-</b>									
<b>15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>59,238,274</b>	<b>-</b>	<b>-</b>									
16.0 Income Tax Expense	16,284,602	-	-									
17.0 Net Underwriting Gain (Loss)	42,953,673	-	-									

(continued)



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

Health Plan: Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023

	APRIL - JUNE (Q2)										
	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
<b>MEMBER MONTHS</b>	273,748.1	147,072.8	19,053.6	80,098.1	12,098.9	400.0	10,123.3	6.0	1,206.4	3,714.9	-
<b>REVENUES</b>											
1.1 Capitation	459,893,867	199,756,153	25,505,524	108,100,793	16,261,680	541,405	13,421,465	8,854	1,603,835	94,694,168	-
1.2 Pharmacy Drug High Risk Pool	7,124,501	3,025,323	388,647	1,620,428	244,781	8,008	202,399	106	23,913	1,610,897	-
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	-	-	-	-	-	-	-	-	-	-	-
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-
1.6 Other Revenue	1,083,028	469,977	60,023	254,228	38,250	1,273	31,572	21	3,771	223,913	-
<b>1.7 Total Revenue</b>	<b>468,101,397</b>	<b>203,251,453</b>	<b>25,954,194</b>	<b>109,975,439</b>	<b>16,544,711</b>	<b>550,686</b>	<b>13,655,436</b>	<b>8,981</b>	<b>1,631,519</b>	<b>96,528,978</b>	-
<b>BENEFIT EXPENSES</b>											
2.1 Inpatient FFS	32,664,069	6,549,566	1,370,418	13,362,635	2,737,738	1,556	2,096,337	-	337,502	6,108,317	-
2.2 Ending BNP for Inpatient Hospital Services	271,490	62,783	12,231	107,713	20,295	264	19,096	-	1,772	47,337	-
2.3 Outpatient FFS, ER	4,759,740	2,198,066	375,759	1,504,815	258,874	2,028	172,738	-	33,740	213,721	-
2.4 Outpatient FFS, Other than ER	15,790,114	6,617,782	556,093	6,376,090	633,397	69,261	683,565	275	128,959	724,693	-
2.5 Ending BNP for Outpatient Hospital Services	383,865	160,864	16,949	144,181	16,040	203	4,788	2	2,967	17,872	-
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	263,561	67,629	7,767	83,034	11,872	336	11,722	-	909	80,292	-
2.7.1 Transplant Services	1,221,186	827,440	-	392,189	-	-	-	-	-	1,556	-
<b>2.8 Total Hospital Services</b>	<b>55,234,025</b>	<b>16,484,130</b>	<b>2,339,217</b>	<b>21,970,658</b>	<b>3,679,215</b>	<b>73,648</b>	<b>2,988,246</b>	<b>277</b>	<b>505,847</b>	<b>7,199,787</b>	-
3.1 Primary Care FFS	7,643,531	3,892,860	468,467	2,325,967	359,910	10,942	350,151	-	30,024	205,211	-
3.2 Specialty Care FFS	19,634,511	6,833,532	916,273	7,607,935	861,283	9,846	1,420,858	-	131,940	1,853,445	-
3.3 Other Professional FFS	-	-	-	-	-	-	-	-	-	-	-
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitated Professional Services	1,851,130	631,174	80,265	372,758	40,666	978	28,431	-	17,286	13,572	-
3.6 Ending BNP for Professional Services	482,585	199,784	25,560	183,022	23,565	109	8,739	-	2,874	38,931	-
3.7 Professional Settlements/AP	722,110	185,932	21,280	227,499	32,526	919	32,117	1	2,490	219,986	-
<b>3.8 Total Physician Services</b>	<b>29,667,868</b>	<b>11,745,643</b>	<b>1,511,845</b>	<b>10,717,181</b>	<b>1,317,950</b>	<b>27,793</b>	<b>1,840,295</b>	<b>2</b>	<b>184,015</b>	<b>2,331,145</b>	-
4.1.1 Maternity Services	127,069	35,315	53,605	8,110	30,016	-	23	-	-	-	-
4.2.1 Ending BNP for Maternity Services	47,910	11,079	2,158	19,008	3,581	47	3,370	-	313	8,354	-
4.3.1 Maternity Settlements/AP	664	170	20	209	30	1	30	-	202	202	-
<b>4.4.1 Total Maternity Services</b>	<b>175,642</b>	<b>46,564</b>	<b>55,783</b>	<b>27,327</b>	<b>33,628</b>	<b>48</b>	<b>3,422</b>	-	<b>315</b>	<b>8,556</b>	-
5.1 Mental Health & Substance Abuse FFS	9,998,696	3,362,973	1,946,317	1,747,062	1,553,517	7,618	859,033	-	70,535	51,641	-
5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-
5.3 Ending BNP for Mental Health & Substance Abuse	142,474	53,709	31,104	28,020	24,922	23	2,760	-	1,077	860	-
5.4 Mental Health Settlements/AP	47,593	12,189	1,400	14,966	2,140	60	2,113	-	164	14,471	-
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>9,788,672</b>	<b>3,428,871</b>	<b>1,978,821</b>	<b>1,790,047</b>	<b>1,580,578</b>	<b>7,702</b>	<b>863,906</b>	-	<b>71,776</b>	<b>66,372</b>	-
6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-
6.3 Ending BNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
<b>6.5 Total Dental Services</b>	-	-	-	-	-	-	-	-	-	-	-
7.1 Transportation FFS	7,122,313	1,504,273	107,791	3,603,833	228,689	20,404	488,220	-	29,992	1,139,112	-
7.2 Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-
7.3 Ending BNP for Transportation	475,707	122,066	14,019	149,870	21,427	606	21,158	1	1,640	144,921	-
7.4 Transportation Settlements/AP	1,586	407	47	500	71	2	71	-	5	483	-
<b>7.5 Total Transportation Services</b>	<b>7,599,606</b>	<b>1,626,746</b>	<b>121,866</b>	<b>3,754,203</b>	<b>250,187</b>	<b>21,012</b>	<b>509,448</b>	<b>1</b>	<b>31,638</b>	<b>1,284,516</b>	-
8.1 Prescription Drugs FFS	92,152,869	32,798,330	4,651,625	33,160,195	6,513,008	9,067	5,502,695	-	1,618,741	7,898,609	-
8.2 Hepatitis C Prescription Drug FFS	30,354	-	-	30,354	-	-	-	-	-	-	-
8.3 Ending BNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-
8.4 Prescription Drug Rebates	(207,993)	(74,029)	(10,499)	(74,844)	(14,700)	(20)	(12,420)	-	(3,654)	(17,827)	-
8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-
8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
<b>8.8 Total Prescription Drugs</b>	<b>91,975,120</b>	<b>32,724,901</b>	<b>4,641,126</b>	<b>33,085,351</b>	<b>6,526,662</b>	<b>9,047</b>	<b>5,490,275</b>	-	<b>1,615,087</b>	<b>7,880,781</b>	-

		APRIL - JUNE (Q2)											
		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	
9.1	Home Health, Private Duty Nursing, Personal Care FFS	11,234,157	1,429,429	29,323,617	4,719,512	255,109	3,599,572	-	99,666	63,316,529	-	-	
9.2	Hospice FFS	713,937	69,569	269,517	39,854	3,274	28,075	-	-	303,648	-	-	
9.2.1	Nursing Facility FFS	1,990,597	106,445	1,459,134	-	-	217,096	-	64,576	143,345	-	-	
9.3	DME FFS	20,321,392	3,706,173	382,055	626,549	18,621	1,770,351	-	88,938	5,325,386	-	-	
9.4	Other State Plan Services FFS	48,864,259	25,974,124	732,419	17,330,285	21,874	1,740,707	-	107,876	1,519,022	-	-	
9.5	Other Services Subcapitation	593,330	344,103	44,578	147,255	736	25,347	11	2,217	6,832	-	-	
9.6	Ending BNP for Other Services	2,568,889	588,598	36,478	811,739	361	9,525	-	5,209	1,023,771	-	-	
9.7	Other Service Settlements/AP	(5,829,110)	(1,367,442)	(157,043)	(240,038)	(6,785)	(237,020)	(8)	(18,372)	(1,623,479)	-	-	
<b>9.8</b>	<b>Total Other Services</b>	<b>183,800,884</b>	<b>40,655,727</b>	<b>56,066,584</b>	<b>6,399,288</b>	<b>293,190</b>	<b>7,153,652</b>	<b>3</b>	<b>349,470</b>	<b>70,415,054</b>	-	-	
10.1	Expanded Benefits FFS	669,858	238,415	33,813	241,041	66	39,999	-	11,767	57,415	-	-	
10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
10.3	Ending BNP for Expanded Benefits	10	2	4	2	1	-	-	-	-	-	-	
10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>669,868</b>	<b>238,417</b>	<b>33,817</b>	<b>241,043</b>	<b>67</b>	<b>39,999</b>	<b>-</b>	<b>11,767</b>	<b>57,415</b>	<b>-</b>	<b>-</b>	
11.1	Total Services Paid Directly FFS	377,074,092	13,013,565	127,041,540	19,763,296	429,646	18,956,999	275	2,749,362	89,243,820	-	-	
11.2	Total Services Paid Directly - BNP	4,352,931	1,198,886	138,504	1,443,555	1,615	69,435	3	15,852	1,282,045	-	-	
11.3	Total Services Paid through Subcapitation	1,778,460	975,278	124,443	520,012	1,713	53,778	11	19,503	20,404	-	-	
11.4	Total Services Paid by Settlements/AP	(4,293,687)	(1,101,754)	(126,530)	(1,332,715)	(5,467)	(190,968)	(7)	(14,803)	(1,308,044)	-	-	
11.5	TPH & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	
11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	
11.7	Subtotal Benefit Expense before Reinsurance	378,911,796	106,948,000	13,150,382	127,652,392	427,506	18,889,244	282	2,769,914	89,238,226	-	-	
11.8	Reinsurance Premiums	7,830	4,207	545	2,290	11	290	-	34	106	-	-	
11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	
11.10	Net cost of Reinsurance	7,830	4,207	545	2,290	11	290	-	34	106	-	-	
<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>378,919,626</b>	<b>106,952,206</b>	<b>13,150,927</b>	<b>127,654,682</b>	<b>427,518</b>	<b>18,889,533</b>	<b>282</b>	<b>2,769,949</b>	<b>89,238,332</b>	<b>-</b>	<b>-</b>	
		APRIL - JUNE (Q2)											
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>		Total	Health Plan	Corporate									
12.1	Salaries & Benefits	24,873,102	(11,571)	24,884,674									
12.2	Administrative Services	1,592,189	1,278,241	313,948									
12.3	Information Systems	1,628,183	1,296,353	331,830									
12.4	Marketing Expenses	1,334,753	626,397	708,356									
12.5	General Administration	1,834,707	94,132	1,740,575									
12.6	Compliance/Regulatory	743,942	743,942	-									
<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>32,006,776</b>	<b>4,027,394</b>	<b>27,979,382</b>									
13.1	State Premium tax	-	-	-									
13.2	Department of Insurance Assessments	-	-	-									
13.3	Section 9010 Health Insurance Providers Fee	-	-	-									
13.4	Health Insurance Providers Fee Tax	-	-	-									
13.5	Other 2	-	-	-									
13.6	Other 3	-	-	-									
<b>13.7</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>									
<b>14.0</b>	<b>Grand Total Expenses</b>	<b>410,926,402</b>											
<b>15.0</b>	<b>Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations</b>	<b>57,174,995</b>											
16.0	Income Tax Expense	15,717,406											
17.0	Net Underwriting Gain (Loss)	41,457,589											

(continued)

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

Health Plan: Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023

		JULY - SEPTEMBER (03)										
MEMBER MONTHS		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
REVENUES		281,258.9	152,180.0	19,846.3	80,990.3	12,245.9	398.2	10,868.8	4.0	1,214.0	4,011.4	-
1.1	Capitation	-	-	-	-	-	-	-	-	-	-	-
1.2	Pharmacy Drug High Risk Pool	477,993,192	206,863,889	26,554,259	109,381,425	16,475,118	533,060	13,740,297	5,903	1,617,201	102,222,041	-
1.3	Hepatitis C Kick Payments	7,340,230	3,116,029	400,415	1,669,494	252,193	8,251	208,527	109	24,637	1,659,674	-
1.4.1	Maternity Kick Payments	-	-	-	-	-	-	-	-	-	-	-
1.5	ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-
1.6	Other Revenue	26,959	11,448	1,471	6,132	926	30	766	-	90	6,096	-
1.7	<b>Total Revenue</b>	<b>484,760,381</b>	<b>209,992,266</b>	<b>26,956,145</b>	<b>111,057,051</b>	<b>16,728,236</b>	<b>541,341</b>	<b>13,249,590</b>	<b>6,013</b>	<b>1,641,929</b>	<b>103,887,811</b>	-
BENEFIT EXPENSES		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
2.1	Inpatient FFS	30,963,058	7,330,957	1,674,312	11,130,943	1,890,529	13,028	2,559,324	-	261,757	6,102,209	-
2.2	Ending (BNP for Inpatient) Hospital Services	721,234	166,788	32,493	286,148	53,915	703	50,729	-	4,706	125,753	-
2.3	Outpatient FFS, ER	4,524,828	2,077,442	352,039	1,374,246	290,026	1,532	189,607	-	37,054	202,682	-
2.4	Outpatient FFS, Other than ER	16,126,402	6,743,170	590,118	6,466,025	538,219	19,337	728,861	855	154,654	885,164	-
2.5	Ending (BNP for Outpatient) Hospital Services	634,769	275,607	29,065	247,125	26,334	709	16,741	7	5,445	33,835	-
2.6	Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-
2.7	Hospital Settlements/AP	266,161	68,297	7,843	83,853	11,989	339	11,838	-	918	81,084	-
2.7.1	Transplant Services	2,369,952	105,880	-	2,264,072	-	-	-	-	-	-	-
2.8	<b>Total Hospital Services</b>	<b>55,606,404</b>	<b>16,768,342</b>	<b>2,685,272</b>	<b>21,822,411</b>	<b>2,810,911</b>	<b>35,647</b>	<b>3,557,100</b>	<b>862</b>	<b>464,534</b>	<b>7,430,728</b>	-
3.1	Primary Care FFS	8,228,482	4,148,516	525,119	2,480,245	386,802	6,026	369,467	-	35,168	277,139	-
3.2	Specialty Care FFS	18,984,004	6,895,710	792,807	7,080,110	1,102,198	16,270	1,102,171	133	105,895	1,888,711	-
3.3	Other Professional FFS	-	-	-	-	-	-	-	-	-	-	-
3.4	§ 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-
3.5	Subcapitated Professional Services	1,224,299	656,332	76,348	380,055	45,988	1,971	32,523	-	17,313	14,258	-
3.6	Ending (BNP for Professional) Services	851,919	349,909	43,014	308,735	45,882	374	30,046	1	4,496	69,761	-
3.7	Professional Settlements/AP	1,433,184	367,753	42,234	451,521	64,555	1,825	63,743	2	4,941	436,610	-
3.8	<b>Total Physicians Services</b>	<b>30,721,887</b>	<b>12,418,119</b>	<b>1,479,222</b>	<b>10,700,665</b>	<b>2,644,734</b>	<b>26,466</b>	<b>1,597,951</b>	<b>136</b>	<b>167,814</b>	<b>2,686,479</b>	-
4.1.1	Maternity Services	132,051	57,528	54,233	6,911	13,380	-	-	-	-	-	-
4.2.1	Ending (BNP for Maternity) Services	127,277	29,433	5,734	50,497	9,314	124	8,952	-	831	22,192	-
4.3.1	Maternity Settlements/AP	670	172	20	211	30	1	30	-	2	204	-
4.4.1	<b>Total Maternity Services</b>	<b>259,998</b>	<b>87,133</b>	<b>59,986</b>	<b>57,619</b>	<b>22,925</b>	<b>125</b>	<b>8,982</b>	-	<b>833</b>	<b>22,396</b>	-
5.1	Mental Health & Substance Abuse FFS	9,537,996	3,260,886	1,898,939	1,779,985	1,544,718	8,363	915,414	-	65,944	63,748	-
5.2	Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-
5.3	Ending (BNP for Mental Health & Substance Abuse	209,521	76,029	44,218	40,984	35,883	80	9,375	-	1,395	1,459	-
5.4	Mental Health Settlements/AP	47,971	12,809	1,414	15,113	2,161	61	2,134	-	165	14,614	-
5.5	<b>Total Mental Health &amp; Substance Abuse Services</b>	<b>9,795,489</b>	<b>3,349,225</b>	<b>1,944,270</b>	<b>1,836,083</b>	<b>1,562,861</b>	<b>8,504</b>	<b>926,922</b>	-	<b>67,504</b>	<b>79,820</b>	-
6.1	Dental FFS	-	-	-	-	-	-	-	-	-	-	-
6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-
6.3	Ending (BNP for Dental) Services	-	-	-	-	-	-	-	-	-	-	-
6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
6.5	<b>Total Dental Services</b>	-	-	-	-	-	-	-	-	-	-	-
7.1	Transportation FFS	6,381,616	1,349,065	99,090	3,191,501	243,488	18,023	443,799	-	27,587	1,009,063	-
7.2	Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-
7.3	Ending (BNP for Transportation	654,730	168,003	19,294	206,271	29,491	834	29,120	1	2,257	199,459	-
7.4	Transportation Settlements/AP	1,601	411	47	505	72	2	71	-	6	488	-
7.5	<b>Total Transportation Services</b>	<b>7,037,947</b>	<b>1,517,478</b>	<b>118,431</b>	<b>3,398,276</b>	<b>273,051</b>	<b>18,858</b>	<b>472,990</b>	<b>1</b>	<b>29,850</b>	<b>1,209,010</b>	-
8.1	Prescription Drugs FFS	95,514,581	34,329,798	4,741,600	34,125,861	6,571,446	5,077	5,446,299	-	1,575,707	8,718,794	-
8.2	Hepatitis C Prescription Drug FFS	60,708	-	-	60,708	-	-	-	-	-	-	-
8.3	Ending (BNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-
8.4	Prescription Drug Rebates	(240,701)	(86,513)	(11,949)	(85,999)	(16,560)	(13)	(13,725)	-	(3,971)	(21,972)	-
8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-
8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-
8.7	Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
8.8	<b>Total Prescription Drugs</b>	<b>95,334,588</b>	<b>34,243,285</b>	<b>4,729,651</b>	<b>34,039,862</b>	<b>6,615,593</b>	<b>5,065</b>	<b>5,432,574</b>	-	<b>1,571,736</b>	<b>8,696,822</b>	-

		JULY - SEPTEMBER (03)											
		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	
Total		119,162,337	11,729,930	28,843,076	4,269,436	222,512	2,896,721	-	184,421	69,547,444	-	-	
9.1	Home Health, Private Duty Nursing, Personal Care FFS	602,014	55,001	-	34,829	-	27,454	-	-	265,821	-	-	
9.2	Hospice FFS	2,175,765	129,862	44,316	56,355	475	295,538	-	65,286	237,016	-	-	
9.2.1	Nursing Facility FFS	21,537,788	3,970,689	8,694,733	618,485	36,206	1,863,090	-	64,584	5,914,942	-	-	
9.3	DME FFS	46,823,598	25,356,611	716,497	1,080,927	39,768	1,589,831	-	93,847	2,030,969	-	-	
9.4	Other State Plan Services FFS	610,257	356,041	46,432	22,522	732	25,962	7	2,233	7,377	-	-	
9.5	Other Services Subcapitation	3,434,711	764,538	48,144	1,024,428	114,190	40,229	-	7,489	1,434,168	-	-	
9.6	Ending IBNP for Other Services	4,208,032	1,079,775	124,006	189,442	5,358	187,158	6	14,507	1,281,950	-	-	
9.7	Other Service settlements/AP	198,554,503	43,442,447	2,833,252	6,386,284	306,577	6,925,983	14	432,366	80,719,687	-	-	
9.8	<b>Total Other Services</b>	662,846	237,400	33,689	45,448	1,116	37,702	-	10,893	60,326	-	-	
10.1	Expanded benefits FFS	-	-	-	-	-	-	-	-	-	-	-	
10.2	Expanded benefits Subcapitation	53	9	25	7	5	-	-	-	2	-	-	
10.3	Ending IBNP for Expanded Benefits	-	-	-	-	-	-	-	-	-	-	-	
10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
10.5	<b>Total Expanded Benefits</b>	662,900	237,409	33,714	45,653	1,121	37,702	-	10,893	60,327	-	-	
11.1	Total Services Paid Directly FFS	383,547,326	107,692,134	13,354,665	18,730,631	387,720	18,451,554	988	2,678,826	97,182,056	-	-	
11.2	Total Services Paid Directly -- IBNP	6,634,213	1,830,315	221,987	314,914	4,354	185,193	9	26,619	1,886,628	-	-	
11.3	Total Services Paid through Subcapitation	1,834,555	1,012,273	122,780	529,006	68,120	58,485	7	19,546	21,635	-	-	
11.4	Total Services Paid by Settlements/AP	5,957,621	1,528,717	175,364	1,976,934	7,386	264,974	9	20,539	1,814,951	-	-	
11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	
11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	
11.7	Subtotal Benefit Expense before Reinsurance	397,973,715	112,063,438	13,874,997	19,382,012	402,362	18,560,205	1,013	2,745,530	100,905,270	-	-	
11.8	Reinsurance Premiums	29,605	16,018	2,089	1,289	42	1,091	-	-	128	422	-	
11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	
11.10	Net cost of Reinsurance	29,605	16,018	2,089	1,289	42	1,091	-	-	128	422	-	
11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	398,003,320	112,079,456	15,877,086	19,393,301	402,404	18,561,296	1,014	2,745,658	100,905,692	-	-	
		JULY - SEPTEMBER (03)											
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>		Total	Health Plan	Corporate									
12.1	Salaries & Benefits	25,758,296	(11,983)	25,770,280									
12.2	Administrative Services	1,648,853	1,323,732	325,121									
12.3	Information Systems	1,686,127	1,342,488	343,639									
12.4	Marketing Expenses	1,382,255	648,690	733,565									
12.5	General Administration	1,900,002	97,482	1,802,520									
12.6	Compliance/Regulatory	770,314	770,314	-									
12.7	<b>Total Administrative Expenses</b>	33,145,846	4,170,722	28,975,124									
13.1	State Premium Tax	-	-	-									
13.2	Department of Insurance Assessments	-	-	-									
13.3	Section 9010 Health Insurance Providers Fee	-	-	-									
13.4	Health Insurance Providers Fee Tax	-	-	-									
13.5	Other 2	-	-	-									
13.6	Other 3	-	-	-									
13.7	<b>Total</b>	-	-	-									
14.0	<b>Grand Total Expenses</b>	431,145,166	-	-									
15.0	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	53,611,215	-	-									
16.0	Income Tax Expense	14,737,723	-	-									
17.0	Net Underwriting Gain (Loss)	38,873,492	-	-									

(continued)

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

Health Plan: Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023

	OCTOBER - DECEMBER (Q4)											
	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
<b>MEMBER MONTHS</b>	288,229.3	156,703.9	20,590.7	81,887.5	12,557.6	380.0	10,612.6	3.0	1,193.0	4,301.1	-	-
<b>REVENUES</b>												
1.1 Copitation	478,673.22	195,616.846	25,093.385	101,079.617	15,396.344	461.958	12,743.926	4,205	1,446.633	126,863.508	-	-
1.2 Pharmacy Drug High Risk Pool	6,409,232	2,721,594	349,629	1,457,744	220,206	7,204	182,079	95	21,512	1,449,170	-	-
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>1.7 Total Revenue</b>	<b>485,081,554</b>	<b>198,338,440</b>	<b>25,409,013</b>	<b>102,537,361</b>	<b>15,616,450</b>	<b>469,162</b>	<b>12,926,005</b>	<b>4,300</b>	<b>1,468,145</b>	<b>128,312,678</b>	-	-
<b>BENEFIT EXPENSES</b>												
2.1 Inpatient FFS	33,121,251	7,827,638	1,111,102	13,299,626	2,484,278	56,004	2,232,859	-	125,872	5,883,472	-	-
2.2 Ending IBNP for Inpatient Hospital Services	3,839,501	887,896	172,976	1,523,312	287,017	3,740	270,055	-	25,054	669,450	-	-
2.3 Outpatient FFS: ER	5,486,524	2,564,664	444,870	1,712,101	325,029	268	167,727	-	29,244	242,721	-	-
2.4 Outpatient FFS: Other than ER	16,234,903	6,809,391	575,183	6,404,803	568,114	23,601	781,395	-	111,957	960,458	-	-
2.5 Ending IBNP for Outpatient Hospital Services	1,539,168	661,495	69,628	592,634	63,468	2,378	56,126	22	11,809	81,620	-	-
2.6 Subcapitalized Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	282,862	72,882	8,336	89,115	12,741	360	12,581	-	975	86,172	-	-
2.7.1 Transplant Services	1,822,808	282,499	-	1,457,799	-	82,510	-	-	-	-	-	-
<b>2.8 Total Hospital Services</b>	<b>62,327,017</b>	<b>19,106,366</b>	<b>2,482,095</b>	<b>25,079,391</b>	<b>3,740,637</b>	<b>168,660</b>	<b>3,520,742</b>	<b>22</b>	<b>305,011</b>	<b>7,923,893</b>	-	-
3.1 Primary Care FFS	8,119,381	4,109,381	489,289	2,374,462	370,994	4,130	392,088	-	31,006	348,030	-	-
3.2 Specialty Care FFS	19,185,519	7,071,064	891,864	6,962,515	1,137,083	9,761	986,674	11	82,377	2,043,570	-	-
3.3 Other Professional FFS	-	-	-	-	-	-	-	-	-	-	-	-
3.4 § 1202 PCP Payments to Providers	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitalized Professional Services	658,230	365,196	39,077	197,245	24,779	538	17,291	-	7,105	7,500	-	-
3.6 Ending IBNP for Professional Services	2,247,640	907,180	113,447	802,738	116,448	1,377	110,638	6	11,338	184,469	-	-
3.7 Professional Settlements/AP	457,883	117,492	13,493	144,255	20,624	583	20,365	1	1,579	139,491	-	-
<b>3.8 Total Physician Services</b>	<b>20,668,654</b>	<b>12,570,914</b>	<b>1,547,170</b>	<b>10,481,215</b>	<b>1,669,439</b>	<b>16,389</b>	<b>1,527,055</b>	<b>17</b>	<b>133,404</b>	<b>2,723,060</b>	-	-
4.1.1 Maternity Services	115,787	53,547	36,965	22,308	-	-	2,968	-	-	-	-	-
4.2.1 Ending IBNP for Maternity Services	677,559	156,688	30,525	268,820	50,650	660	47,657	-	4,421	118,138	-	-
4.3.1 Maternity Settlements/AP	712	183	21	224	32	1	32	-	2	217	-	-
<b>4.4.1 Total Maternity Services</b>	<b>794,058</b>	<b>210,417</b>	<b>67,511</b>	<b>291,352</b>	<b>50,682</b>	<b>661</b>	<b>50,656</b>	-	<b>4,424</b>	<b>118,355</b>	-	-
5.1 Mental Health & Substance Abuse FFS	9,402,171	3,264,482	1,890,550	1,775,918	1,450,954	7,293	903,323	-	37,566	71,885	-	-
5.2 Mental Health & Substance Abuse Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
5.3 Ending IBNP for Mental Health & Substance Abuse	582,024	205,214	119,109	109,473	95,920	381	44,823	-	3,129	3,975	-	-
5.4 Mental Health Settlements/AP	50,982	13,082	1,502	16,082	2,296	65	2,267	-	176	15,531	-	-
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>10,035,177</b>	<b>3,482,978</b>	<b>2,011,162</b>	<b>1,901,453</b>	<b>1,549,170</b>	<b>7,739</b>	<b>950,413</b>	-	<b>40,871</b>	<b>91,391</b>	-	-
6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
6.2 Dental Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>6.5 Total Dental Services</b>	-	-	-	-	-	-	-	-	-	-	-	-
7.1 Transportation FFS	7,826,791	1,643,448	114,066	3,969,487	250,646	21,905	545,465	-	28,651	1,253,124	-	-
7.2 Transportation Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
7.3 Ending IBNP for Transportation	759,074	194,777	22,369	239,144	34,191	967	33,761	1	2,617	231,247	-	-
7.4 Transportation Settlements/AP	1,702	437	50	536	77	2	76	-	6	518	-	-
<b>7.5 Total Transportation Services</b>	<b>8,587,566</b>	<b>1,838,662</b>	<b>136,485</b>	<b>4,209,167</b>	<b>284,913</b>	<b>22,874</b>	<b>579,301</b>	<b>1</b>	<b>31,273</b>	<b>1,484,890</b>	-	-
8.1 Prescription Drugs FFS	98,847,792	34,604,433	4,796,119	36,011,188	6,698,235	10,173	5,313,396	-	1,641,809	9,772,040	-	-
8.2 Hepatitis C Prescription Drug FFS	12,720	-	-	-	-	-	12,720	-	-	-	-	-
8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
8.4 Prescription Drug Rebates	(283,713)	(99,323)	(13,766)	(103,359)	(19,225)	(29)	(15,251)	-	(4,712)	(28,048)	-	-
8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Prescription Drugs Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>8.8 Total Prescription Drugs</b>	<b>98,576,799</b>	<b>34,505,510</b>	<b>4,782,353</b>	<b>35,907,829</b>	<b>6,679,010</b>	<b>10,143</b>	<b>5,310,865</b>	-	<b>1,637,096</b>	<b>9,743,992</b>	-	-

		OCTOBER - DECEMBER (Q4)										
		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
Total		130,667,557	13,237,948	1,736,382	31,446,139	4,746,334	174,344	3,046,379	-	260,264	75,919,767	-
9.1	Home Health, Private Duty Nursing, Personal Care FFS	669,792	56,780	-	235,133	27,171	-	37,806	-	-	312,903	-
9.2	Hospice FFS	2,843,585	187,474	-	1,486,013	48,397	-	317,062	-	68,716	235,923	-
9.2.1	Nursing Facility FFS	22,952,391	4,361,882	379,083	9,129,298	654,049	21,349	1,833,854	-	64,061	6,508,815	-
9.3	DME FFS	48,097,213	26,439,410	709,797	16,116,034	1,092,731	36,722	1,534,811	-	87,123	2,680,585	-
9.4	Other State Plan Services FFS	625,875	366,625	48,174	150,601	23,095	699	26,572	6	2,194	7,910	-
9.5	Other Services Subcapitation	8,359,697	1,834,737	115,456	2,463,962	280,280	8,209	216,463	-	18,239	3,422,350	-
9.6	Ending IBNP for Other Services	1,361,057	349,845	40,109	428,798	61,306	1,733	60,535	2	4,692	414,637	-
9.7	Other Service Settlements/AP	214,977,167	46,834,102	3,029,000	61,455,978	6,933,363	243,066	7,073,481	8	505,289	88,902,890	-
9.8	<b>Total Other Services</b>	717,831	251,117	36,642	260,653	48,359	73	38,316	-	11,836	70,635	-
10.1	Expanded Benefits FFS	-	-	-	-	-	-	-	-	-	-	-
10.2	Expanded benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-
10.3	Ending IBNP for Expanded Benefits	182	46	71	31	11	17	1	-	-	6	-
10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
10.5	<b>Total Expanded Benefits</b>	718,013	251,163	36,713	260,683	48,370	90	38,317	-	11,836	70,641	-
11.1	Total Services Paid Directly FFS	405,240,304	112,667,237	13,298,147	132,560,118	19,883,348	448,103	18,131,590	11	2,575,870	105,675,880	-
11.2	Total Services Paid Directly -- IBNP	18,004,844	4,848,034	643,581	6,000,115	927,974	17,728	779,524	29	76,606	4,711,255	-
11.3	Total Services Paid through Subcapitation	1,284,105	731,820	87,251	47,374	347,863	1,237	43,863	6	9,299	15,410	-
11.4	Total Services Paid by Settlements/AP	2,155,198	553,021	63,511	678,990	97,076	2,744	95,855	3	7,430	656,567	-
11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-
11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-
11.7	Subtotal Benefit Expense before Reinsurance	426,684,451	118,800,112	14,092,489	139,587,068	20,955,773	469,812	19,050,832	48	2,669,205	111,059,112	-
11.8	Reinsurance Premiums	(83,800)	(45,360)	(5,987)	(23,808)	(3,651)	(110)	(3,086)	(1)	(347)	(1,251)	-
11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-
11.10	Net cost of Reinsurance	(83,800)	(45,360)	(5,987)	(23,808)	(3,651)	(110)	(3,086)	(1)	(347)	(1,251)	-
11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	426,600,651	118,754,551	14,086,503	139,563,260	20,952,122	469,702	19,047,746	47	2,668,858	111,057,862	-
		OCTOBER - DECEMBER (Q4)										
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>												
Total		25,775,362	(11,991)	25,787,353								
12.1	Salaries & Benefits	1,649,945	1,324,609	325,336								
12.2	Administrative Services	1,687,244	1,343,377	343,867								
12.3	Information Systems	1,383,170	649,120	734,051								
12.4	Marketing Expenses	1,901,261	97,547	1,803,714								
12.5	General Administration	770,824	770,824	-								
12.6	Compliance/Regulatory	33,167,807	4,173,486	28,994,321								
12.7	<b>Total Administrative Expenses</b>	25,775,362	(11,991)	25,787,353								
13.1	State Premium tax	-	-	-								
13.2	Department of Insurance Assessments	-	-	-								
13.3	Section 9010 Health Insurance Providers Fee	-	-	-								
13.4	Health Insurance Providers Fee Tax	-	-	-								
13.5	Other 2	-	-	-								
13.6	Other 3	-	-	-								
13.7	<b>Total</b>	-	-	-								
14.0	<b>Grand Total Expenses</b>	459,768,458										
15.0	<b>Underwriting Gain / (Loss) -- ACA Pre-tax Earnings from Operations</b>	25,313,097										
16.0	Income Tax Expense	6,958,570										
17.0	Net Underwriting Gain (Loss)	18,354,527										

(continued)

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

Health Plan: Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023

	Prior Year Adjustments	CALENDAR YEAR TOTAL (TO DATE)												LTC Medicaid Only	
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Child Welfare	Child Welfare	Child Welfare	Child Welfare	Child Welfare	Child Welfare	Child Welfare	Child Welfare		Private Duty Nursing
<b>MEMBER MONTHS</b>		1,107,988.2	777,554.2	321,495.6	48,817.5	1,592.0	41,012.6	19.0	4,813.7	15,882.8					
<b>REVENUES</b>		1,889,905,736	792,730,300	424,603,345	64,140,278	2,098,358	53,034,899	27,816	6,266,014	422,105,919					
1.1 Capitation	23,060,991	27,793,872	11,802,291	6,321,560	954,930	31,241	789,592	414	93,289	6,284,378					
1.2 Pharmacy Drug High Risk Pool															
1.3 Hepatitis C Kick Payments															
1.4.1 Maternity Kick Payments															
1.5 ACA § 9010 related payments															
1.6 Other Revenue		1,277,000	552,345	298,346	44,915	1,491	37,082	24	4,422	267,771					
<b>1.7 Total Revenue</b>	<b>23,060,991</b>	<b>1,918,976,607</b>	<b>805,084,936</b>	<b>431,223,250</b>	<b>65,140,123</b>	<b>2,131,089</b>	<b>53,861,574</b>	<b>28,254</b>	<b>6,363,725</b>	<b>428,658,068</b>					
<b>BENEFIT EXPENSES</b>															
2.1 Inpatient FFS	14,247,097	140,565,447	29,111,342	5,520,023	9,428,864	123,567	8,918,858	-	816,347	22,116,703					
2.2 Ending BNP for Inpatient Hospital Services	(19,460,393)	(14,582,950)	1,127,924	219,737	1,935,115	364,608	3,403,060	4,751	31,827	850,424					
2.3 Outpatient FFS, ER	150,153	18,875,060	8,628,459	1,544,334	5,794,332	1,124,161	668,921	-	119,423	839,352					
2.4 Outpatient FFS, Other than ER	1,571,092	66,160,604	26,828,579	2,162,310	26,186,737	2,281,925	2,947,736	1,405	533,527	3,500,004					
2.5 Ending BNP for Outpatient Hospital Services	147,930	2,968,779	1,220,659	127,509	1,101,752	117,259	78,431	30	22,505	149,381					
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-					
2.7 Hospital Settlements/AP	-	1,060,639	272,158	31,256	334,152	47,774	47,173	2	3,657	313,117					
2.7.1 Transplant Services	4,648,145	11,005,334	1,279,623	-	4,257,860	735,641	82,510	-	1,527,284	1,556					
<b>2.8 Total Hospital Services</b>	<b>1,304,022</b>	<b>226,052,312</b>	<b>68,468,745</b>	<b>9,605,168</b>	<b>89,892,594</b>	<b>14,100,322</b>	<b>13,004,180</b>	<b>1,497</b>	<b>1,527,284</b>	<b>27,780,536</b>					
3.1 Primary Care FFS	142,562	31,632,333	15,862,254	1,960,525	9,503,770	30,374	1,428,192	117	129,890	1,069,841					
3.2 Specialty Care FFS	850,856	76,214,101	26,792,944	3,384,874	28,604,551	3,922,905	4,665,232	187	420,429	7,526,663					
3.3 Other Professional FFS	-	-	-	-	-	-	-	-	-	-					
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-					
3.5 Subcapitated Professional Services	4,411,220	2,361,835	292,893	1,369,792	161,909	3,487	106,562	-	62,066	52,676					
3.6 Ending BNP for Professional Services	3,159,110	7,104,384	1,605,864	203,313	1,435,888	204,209	1,889	8	20,758	33,526					
3.7 Professional Settlements/AP	3,384,471	868,450	98,736	1,066,269	152,446	4,309	150,529	5	11,668	1,031,057					
<b>3.8 Total Physician Services</b>	<b>4,152,528</b>	<b>122,746,509</b>	<b>47,491,247</b>	<b>5,939,242</b>	<b>41,980,270</b>	<b>5,946,277</b>	<b>6,502,236</b>	<b>317</b>	<b>644,811</b>	<b>10,003,764</b>					
4.1.1 Maternity Services	16,361	544,126	222,217	194,593	43,238	53,364	2,991	-	11,362	-					
4.2.1 Ending BNP for Maternity Services	(38,542)	822,184	199,045	38,777	341,491	64,343	60,540	-	5,616	150,075					
4.3.1 Maternity Settlements/AP	-	2,670	685	79	841	120	119	-	9	813					
<b>4.4.1 Total Maternity Services</b>	<b>(22,181)</b>	<b>1,368,979</b>	<b>421,947</b>	<b>233,449</b>	<b>385,571</b>	<b>117,626</b>	<b>63,649</b>	<b>-</b>	<b>16,988</b>	<b>150,888</b>					
5.1 Mental Health & Substance Abuse FFS	438,467	38,221,538	13,069,621	7,589,811	6,940,089	6,178,804	3,519,089	-	210,623	245,130					
5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-					
5.3 Ending BNP for Mental Health & Substance Abuse	(2,293,570)	(1,238,618)	380,554	221,005	201,983	180,096	57,566	-	6,135	7,124					
5.4 Mental Health Settlements/AP	-	191,164	49,052	5,633	60,226	8,611	8,502	-	659	58,237					
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>(1,855,102)</b>	<b>37,174,083</b>	<b>13,499,227</b>	<b>7,816,449</b>	<b>7,202,297</b>	<b>6,367,510</b>	<b>3,585,158</b>	<b>-</b>	<b>217,416</b>	<b>310,892</b>					
6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-					
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-					
6.3 Ending BNP for Dental Services	-	-	-	-	-	-	-	-	-	-					
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-					
<b>6.5 Total Dental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
7.1 Transportation FFS	141,478	27,969,133	5,869,110	414,432	14,067,808	925,883	1,921,974	-	109,387	4,440,031					
7.2 Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-					
7.3 Ending BNP for Transportation	(80,715)	2,786,140	735,631	84,483	903,195	129,131	127,507	4	9,884	873,369					
7.4 Transportation Settlements/AP	-	6,381	1,637	188	2,010	287	284	-	22	1,944					
<b>7.5 Total Transportation Services</b>	<b>60,763</b>	<b>30,761,655</b>	<b>6,606,278</b>	<b>499,103</b>	<b>14,973,014</b>	<b>1,055,301</b>	<b>2,049,765</b>	<b>4</b>	<b>119,293</b>	<b>5,315,343</b>					
8.1 Prescription Drugs FFS	621,090	372,399,495	131,359,852	18,676,197	133,255,346	26,166,538	21,245,355	-	6,428,990	34,619,177					
8.2 Hepatitis C Prescription Drug FFS	103,781	-	-	-	-	91,061	12,720	-	-	-					
8.3 Ending BNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-					
8.4 Prescription Drug Rebates	-	(1,296,839)	(455,986)	(65,916)	(462,521)	(92,746)	(74,382)	-	(22,880)	(122,327)					
8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-					
8.6 Prescription Drug Subcapitation	-	-	-	-	-	-	-	-	-	-					
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-					
<b>8.8 Total Prescription Drugs</b>	<b>621,090</b>	<b>371,206,638</b>	<b>130,903,865</b>	<b>18,610,281</b>	<b>132,792,825</b>	<b>26,164,853</b>	<b>21,183,693</b>	<b>-</b>	<b>6,406,110</b>	<b>34,496,850</b>					

	Prior Year Adjustments	CALENDAR YEAR TOTAL (TO DATE)											LTC Medicaid Only
		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	
9.1 Home Health, Private Duty Nursing, Personal Care FFS	9,247,373	477,482,241	45,602,015	5,894,801	114,793,321	18,107,768	808,053	12,140,493	-	651,264	270,237,154	-	
9.2 Hospice FFS	16,499	2,643,736	226,821	-	915,739	149,929	3,274	107,080	-	-	1,220,993	-	
9.2.1 Nursing Facility FFS	648,858	9,124,381	551,726	44,316	5,754,529	1,047,752	475	1,140,180	-	262,551	616,994	-	
9.3 DME FFS	2,246,842	88,751,635	16,316,488	1,466,709	35,110,932	2,591,521	97,350	7,262,962	-	275,024	23,383,808	-	
9.4 Other State Plan Services FFS	2,283,824	192,721,456	101,930,020	2,896,196	66,086,403	4,487,734	123,109	6,568,905	3	388,064	7,957,199	-	
9.5 Other Services Subcapitation	-	2,402,483	1,935,331	182,382	591,275	89,781	2,928	102,688	35	8,853	29,210	-	
9.6 Ending BNP for Other Services	(18,314,637)	(1,578,301)	3,721,822	232,805	5,036,426	575,846	10,196	268,870	-	35,562	6,854,808	-	
9.7 Other Service Settlements/AP	-	7,860,439	2,016,977	231,638	2,476,412	354,057	10,008	349,604	12	27,099	2,394,632	-	
<b>9.8 Total Other Services</b>	<b>(3,871,242)</b>	<b>779,408,071</b>	<b>171,761,200</b>	<b>10,948,846</b>	<b>230,769,037</b>	<b>26,461,388</b>	<b>1,055,394</b>	<b>27,940,783</b>	<b>50</b>	<b>1,648,417</b>	<b>312,694,198</b>	-	
10.1 Expanded Benefits FFS	(1,395)	2,647,517	934,850	135,632	948,012	186,352	1,274	150,987	-	45,674	246,132	-	
10.2 Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	
10.3 Ending BNP for Expanded Benefits	(34,800)	(84,553)	57	100	40	17	23	1	-	-	8	-	
10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>10.5 Total Expanded Benefits</b>	<b>(36,195)</b>	<b>2,612,965</b>	<b>934,907</b>	<b>135,732</b>	<b>948,052</b>	<b>186,368</b>	<b>1,298</b>	<b>150,989</b>	-	<b>45,674</b>	<b>246,140</b>	-	
11.1 Total Services Paid Directly FFS	37,269,300	1,555,765,078	424,129,933	51,818,837	502,086,792	77,949,264	1,604,463	72,827,294	1,712	10,375,673	377,897,810	-	
11.2 Total Services Paid Directly -- BNP	(36,915,618)	(3,752,935)	8,991,557	1,125,728	10,955,890	1,635,508	25,161	1,087,796	42	132,286	9,208,715	-	
11.3 Total Services Paid through Subcapitation	-	6,813,703	3,757,166	475,275	1,961,068	251,690	6,415	209,251	35	70,918	81,887	-	
11.4 Total Services Paid by Settlements/AP	-	12,505,764	3,208,961	368,530	3,939,910	563,296	15,923	556,212	19	43,114	3,809,800	-	
11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	
11.7 Subtotal Benefit Expense before Reinsurance	353,682	1,571,331,611	440,087,616	53,788,370	518,843,659	80,399,757	1,651,962	74,480,552	1,808	10,625,992	390,998,211	-	
11.8 Reinsurance Premiums	-	(34,513)	(19,049)	(2,526)	(9,476)	(1,483)	(9)	(1,261)	-	(131)	(549)	-	
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
11.10 Net cost of Reinsurance	-	(34,513)	(19,049)	(2,526)	(9,476)	(1,483)	(9)	(1,261)	-	(131)	(549)	-	
<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>353,682</b>	<b>1,571,297,097</b>	<b>440,068,568</b>	<b>53,785,844</b>	<b>518,934,182</b>	<b>80,398,275</b>	<b>1,651,923</b>	<b>74,479,291</b>	<b>1,808</b>	<b>10,625,861</b>	<b>390,997,662</b>	-	
CALENDAR YEAR TOTAL (TO DATE)													
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>	<b>Prior Year Adjustments</b>	<b>Total</b>	<b>Health Plan</b>	<b>Corporate</b>	<b>Total</b>	<b>Health Plan</b>	<b>Corporate</b>	<b>Total</b>	<b>Health Plan</b>	<b>Corporate</b>	<b>Total</b>	<b>Health Plan</b>	<b>Corporate</b>
12.1 Salaries & Benefits	-	100,741,641	(46,867)	100,788,508	-	-	-	100,788,508	-	-	-	-	-
12.2 Administrative Services	-	6,448,724	5,177,164	1,271,559	-	-	-	6,448,724	-	-	-	-	-
12.3 Information Systems	-	6,594,505	5,250,520	1,343,985	-	-	-	6,594,505	-	-	-	-	-
12.4 Marketing Expenses	-	5,406,048	2,537,049	2,868,999	-	-	-	5,406,048	-	-	-	-	-
12.5 General Administration	-	7,430,976	381,256	7,049,720	-	-	-	7,430,976	-	-	-	-	-
12.6 Compliance/Regulatory	-	3,012,725	3,012,725	-	-	-	-	3,012,725	-	-	-	-	-
<b>12.7 Total Administrative Expenses</b>	-	<b>129,634,619</b>	<b>16,311,848</b>	<b>113,322,772</b>	-	-	-	<b>129,634,619</b>	-	-	-	-	-
13.1 State Premium tax	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 Department of Insurance Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 Health Insurance Providers Fee Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 Other 2	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 Other 3	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>13.7 Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>14.0 Grand Total Expenses</b>	<b>353,682</b>	<b>1,700,931,717</b>											
<b>15.0 Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations</b>	<b>22,707,309</b>	<b>218,044,890</b>											
16.0 Income Tax Expense	6,242,239	59,940,540											
<b>17.0 Net Underwriting Gain (Loss)</b>	<b>16,465,070</b>	<b>158,104,350</b>											



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

Health Plan: Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 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	CALENDAR YEAR TOTAL (TO DATE)		
				MM	Amount	MM	Amount	MM	Amount	MM	Amount		MM	Amount	
Hospital Services	1.1 Vendor #1														
	1.2 Vendor #2														
	1.3 Vendor #3														
	1.4 Vendor #4														
	1.5 Vendor #5														
<b>1.6 Total Hospital Services</b>															
Professional Services	2.1 Enolve PeopleCare, Inc. (Nurse Helpline)	Non-Insurance Affiliate	Subcapitation	264,751.9		273,748.1		281,258.9		288,229.3			1,107,988.2		
	2.2 Enolve PeopleCare, Inc. (Disease Management)	Non-Insurance Affiliate	Fee-for-Service	264,751.9		273,748.1		281,258.9		288,229.3			1,107,988.2		
	2.3 Access Medical Acquisitions, Inc.	Non-Insurance Affiliate	Subcapitation	-		-		-		-			-		
	2.4 Access Medical Acquisitions, Inc.	Non-Insurance Affiliate	Alternative Payment Methodolo	-		-		-		-			-		
	2.5 Vendor #5														
<b>2.6 Total Professional Services</b>															
Mental Health	3.1 Vendor #1														
	3.2 Vendor #2														
	3.3 Vendor #3														
	3.4 Vendor #4														
	3.5 Vendor #5														
<b>3.6 Total Mental Health</b>															
Dental	4.1 Vendor #1														
	4.2 Vendor #2														
	4.3 Vendor #3														
	4.4 Vendor #4														
	4.5 Vendor #5														
<b>4.6 Total Dental</b>															
Transportation	5.1 Vendor #1														
	5.2 Vendor #2														
	5.3 Vendor #3														
	5.4 Vendor #4														
	5.5 Vendor #5														
<b>5.6 Total Transportation</b>															
Pharmacy	6.1 Enolve Pharmacy Solutions, Inc.	Non-Insurance Affiliate	Fee-for-Service	264,751.9	85,861,540	273,748.1	92,853,081	281,258.9	96,235,610	288,229.3	99,573,137		1,107,988.2	374,523,368	
	6.2 Vendor #2														
	6.3 Vendor #3														
	6.4 Vendor #4														
	6.5 Vendor #5														
<b>6.6 Total Pharmacy</b>															
Other Services	7.1 Enolve Vision of Florida, Inc.	Non-Insurance Affiliate	Subcapitation	264,751.9	396,669	273,748.1	410,985	281,258.9	422,909	288,229.3	433,884		1,107,988.2	1,664,447	
	7.2 U.S. Medical Management, LLC	Non-Insurance Affiliate	Fee-for-Service	264,751.9		273,748.1		281,258.9	400,495	288,229.3	353,037		1,107,988.2	1,479,635	
	7.3 Enolve Vision of Florida, Inc.	Non-Insurance Affiliate	Other												
	7.4 Vendor #4														
	7.5 Vendor #5														
<b>7.6 Total Other Services</b>															
Administrative Expenses	8.1 Centene Management Company, LLC	Non-Insurance Affiliate	% of Premium	27,373,944		273,748.1	773,212	281,258.9	823,404	288,229.3	786,921		113,322,773		
	8.2 Interpreta, Inc.	Non-Insurance Affiliate	Subcapitation	264,751.9	26,975	273,748.1	27,375	281,258.9	28,126	288,229.3	28,823		1,107,988.2	110,799	
	8.3 Vendor #3														
	8.4 Vendor #4														
	8.5 Vendor #5														
<b>8.6 Total Administrative Expense</b>															
<b>9 Grand Total</b>															

**ACHIEVED SAVINGS REBATE EXHIBIT**  
 Children's Medical Services Network  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023  
 Plan Type: Comprehensive

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)	
	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>						
1.1 Total Revenue from Revenue & Expense Schedules	457,972,283	457,972,283		468,101,397	468,101,397	484,760,381
1.2 Federal Taxes and Assessments-ACA § 9010	-	-		-	-	-
1.3 State Insurance, Premium and other Taxes	-	-		-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-		(1,037,839)	(1,037,839)	-
1.5 Less: Financial Incentive Payments Outside of Capitation Rate	-	-		467,063,558	467,063,558	-
1.6 Revenue Subject to ASR	457,972,283	457,972,283		-	-	484,760,381
<b>EXPENSES</b>						
<b>Benefit Expenses</b>						
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	354,550,638	354,550,638		378,852,552	378,852,552	385,381,881
2.2 Incurred but not Paid (IBNP) Ending Balance	4,170,695	4,170,695		4,352,931	4,352,931	6,634,213
2.3 Settlements/AP	8,686,632	8,686,632		(4,293,687)	(4,293,687)	5,957,621
2.4 Total Benefit Expense before Reinsurance	367,407,966	367,407,966		378,911,796	378,911,796	397,973,715
2.5 Net Cost of Reinsurance	11,853	11,853		7,830	7,830	29,605
2.6 Total Benefit Expense after Reinsurance	367,419,818	367,419,818		378,919,626	378,919,626	398,003,320
<b>Administrative Expenses</b>						
3.1 Total Administrative Expenses from Revenue & Expense Schedule	31,314,190	31,314,190		32,006,776	32,006,776	33,145,846
3.2 Less: Compliance/Regulatory	(727,746)	(727,746)		(743,842)	(743,842)	(770,314)
3.3 Less: Lobbying/Political expenses	(40,220)	(40,220)		(41,110)	(41,110)	(42,573)
3.4 Less: Cash-value of Executive Bonuses Above Base Salary	(147,367)	(147,367)		(150,626)	(150,626)	(155,987)
3.5 Less: Other Non-allowed expenses	(95,293)	(95,293)		(97,400)	(97,400)	(100,867)
3.6 Administrative Expense Subject to ASR	30,303,564	30,303,564		30,973,798	30,973,798	32,076,106
4.0 Actuarially-sound Administrative Expense Maximum						
5.0 Administrative Expenses Subject to ASR						
6.0 Total Benefit and Administrative Expense subject to ASR						
<b>Calculation of Pre-Tax Income and ASR</b>						
7.1 Pre-tax Income						
7.2 Pre-tax Income as a Percent of Revenue						
7.3 Preliminary Achieved Savings Rebate						

**ACHIEVED SAVINGS REBATE EXHIBIT**

Health Plan: Children's Medical Services Network

Reporting Period: 1/1/2022-12/31/2022

Paid Through: 3/31/2023

Plan Type: Comprehensive

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>									
1.1	485,081,554	485,081,554	-	23,060,991	23,060,991	-	1,918,976,607	1,918,976,607	-
1.2	-	-	-	-	-	-	-	-	-
1.3	-	-	-	-	-	-	-	-	-
1.4	-	-	-	-	-	-	-	-	-
1.5	-	-	-	-	-	-	(1,037,839)	(1,037,839)	-
1.6	485,081,554	485,081,554	-	23,060,991	23,060,991	-	1,917,938,768	1,917,938,768	-
<b>EXPENSES</b>									
<b>Benefit Expenses</b>									
2.1	406,524,409	406,524,409	-	37,269,300	37,269,300	-	1,562,578,781	1,562,578,781	-
2.2	18,004,844	18,004,844	-	(36,915,618)	(36,915,618)	-	(3,752,935)	(3,752,935)	-
2.3	2,155,198	2,155,198	-	-	-	-	12,505,764	12,505,764	-
2.4	426,684,451	426,684,451	-	353,682	353,682	-	1,571,331,611	1,571,331,611	-
2.5	(83,800)	(83,800)	-	-	-	-	(34,513)	(34,513)	-
2.6	<b>426,600,651</b>	<b>426,600,651</b>	-	<b>353,682</b>	<b>353,682</b>	-	<b>1,571,297,097</b>	<b>1,571,297,097</b>	-
<b>Administrative Expenses</b>									
3.1	33,167,807	33,167,807	-	-	-	-	129,634,619	129,634,619	-
3.2	(770,824)	(770,824)	-	-	-	-	(3,012,725)	(3,012,725)	-
3.3	(42,601)	(42,601)	-	-	-	-	(166,505)	(166,505)	-
3.4	(156,090)	(156,090)	-	-	-	-	(610,070)	(610,070)	-
3.5	(100,934)	(100,934)	-	-	-	-	(394,494)	(394,494)	-
3.6	<b>32,097,358</b>	<b>32,097,358</b>	-	-	-	-	<b>125,450,825</b>	<b>125,450,825</b>	-
4.0							<b>152,292,779</b>	<b>152,292,779</b>	-
5.0							<b>125,450,825</b>	<b>125,450,825</b>	-
6.0							<b>1,696,747,923</b>	<b>1,696,747,923</b>	-
<b>Calculation of Pre-Tax Income and ASR</b>									
7.1							221,190,845	221,190,845	-
7.2							11.5%	11.5%	0.0%
7.3									

**MEDICAL LOSS RATIO EXHIBIT**

Health Plan: Children's Medical Services Network  
 Calendar Year: Jan-Dec 2022  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023  
 Plan Type: Comprehensive

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)	
	Total	MMA	Total	MMA	Total	MMA
<b>REVENUES</b>						
1.1 Total Revenue from Revenue & Expense Schedules	457,972,283	457,972,283	468,101,397	468,101,397	484,760,381	484,760,381
1.2 Federal Taxes and Assessments, including ACA § 9010	(16,284,602)	(16,284,602)	(15,717,406)	(15,717,406)	(14,737,723)	(14,737,723)
1.3 State Insurance, Premium and other Taxes	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-
1.5 Revenue Subject to MLR	441,687,682	441,687,682	452,383,991	452,383,991	470,022,658	470,022,658
<b>EXPENSES</b>						
2.1 Total Benefits Paid through FFS During the Year	352,634,055	352,634,055	377,074,092	377,074,092	383,547,326	383,547,326
2.2 Total Benefits Paid through Subcapitation During the Year	1,896,179	1,896,179	1,755,101	1,755,101	1,815,305	1,815,305
2.3 Incurred but not Paid (IBNP) Ending Balance	4,170,695	4,170,695	4,352,931	4,352,931	6,634,213	6,634,213
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	-	-	-	-	-	-
2.5 Settlements/AP	8,686,632	8,686,632	(4,293,687)	(4,293,687)	5,957,621	5,957,621
2.6 Total Benefit Expense before Reinsurance	367,387,562	367,387,562	378,888,437	378,888,437	397,954,466	397,954,466
2.7 Net Cost of Reinsurance	11,853	11,853	7,830	7,830	29,605	29,605
2.8 Total Benefit Expense after Reinsurance	367,399,415	367,399,415	378,896,267	378,896,267	397,984,070	397,984,070
<b>Florida-Specific Contributions</b>						
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	-	-	-	-	-	-
<b>Improving Health Care Quality Expenses Incurred</b>						
4.1 Improve Health Outcomes	8,805,463	8,805,463	9,000,216	9,000,216	9,320,520	9,320,520
4.2 Activities to Prevent Hospital Readmissions	30,432	30,432	31,105	31,105	32,212	32,212
4.3 Improve Patient Safety and Reducing Medical Errors	20,985	20,985	21,449	21,449	22,212	22,212
4.4 Wellness and Health Promotion Activities	287,580	287,580	293,940	293,940	304,401	304,401
4.5 Health Information Technology (HIT) expenses related to Health Improvement	389,693	389,693	398,312	398,312	412,487	412,487
4.6 Total of Defined Expenses Incurred for Improving Health Care Quality	9,534,152	9,534,152	9,745,022	9,745,022	10,091,832	10,091,832
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-
6.0 Preliminary Medical Loss Ratio: MLR	85%	85%	86%	86%	87%	87%

**MEDICAL LOSS RATIO EXHIBIT**

Health Plan: Children's Medical Services Network  
 Calendar Year: Jan-Dec 2022  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023  
 Plan Type: Comprehensive

	OCTOBER - DECEMBER (Q4)				TOTAL (TQ DATE)			
	Total	MMA	LTC	Prior Year Adjustments	Total	MMA	LTC	
				Total				
<b>REVENUES</b>								
1.1 Total Revenue from Revenue & Expense Schedules	485,081,554	485,081,554		23,060,991	1,918,976,607	1,918,976,607		
1.2 Federal Taxes and Assessments, including ACA § 9010	(6,958,570)	(6,958,570)		(6,242,239)	(59,940,540)	(59,940,540)		
1.3 State Insurance, Premium and other Taxes	-	-		-	-	-		
1.4 Regulatory Authority Licenses and Fees	-	-		-	-	-		
1.5 Revenue Subject to MLR	478,122,984	478,122,984		16,818,752	1,859,036,067	1,859,036,067		
<b>EXPENSES</b>								
2.1 Total Benefits Paid through FFS During the Year	405,240,304	405,240,304		37,269,300	1,555,765,078	1,555,765,078		
2.2 Total Benefits Paid through Subcapitation During the Year	1,279,675	1,279,675		-	6,746,260	6,746,260		
2.3 Incurred but not Paid (IBNP) Ending Balance	18,004,844	18,004,844		(36,915,618)	(3,752,935)	(3,752,935)		
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	-	-		-	-	-		
2.5 Settlements/AP	2,155,198	2,155,198		-	12,505,764	12,505,764		
2.6 Total Benefit Expense before Reinsurance	426,680,021	426,680,021		353,682	1,571,264,168	1,571,264,168		
2.7 Net Cost of Reinsurance	(83,800)	(83,800)		-	(34,513)	(34,513)		
2.8 Total Benefit Expense after Reinsurance	426,596,221	426,596,221		353,682	1,571,229,654	1,571,229,654		
<b>Florida-Specific Contributions</b>								
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	-	-		-	-	-		
<b>Improving Health Care Quality Expenses Incurred</b>								
4.1 Improve Health Outcomes	9,326,695	9,326,695		-	36,452,894	36,452,894		
4.2 Activities to Prevent Hospital Readmissions	32,233	32,233		-	125,983	125,983		
4.3 Improve Patient Safety and Reducing Medical Errors	22,227	22,227		-	86,872	86,872		
4.4 Wellness and Health Promotion Activities	304,603	304,603		-	1,190,524	1,190,524		
4.5 Health Information Technology (HIT) Expenses related to Health Improvement	412,761	412,761		-	1,613,253	1,613,253		
4.6 Total of Defined Expenses Incurred for Improving Health Care Quality	10,098,518	10,098,518		-	39,469,525	39,469,525		
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	-	-		-	-	-		
6.0 Preliminary Medical Loss Ratio: MLR	91%	91%		2%	87%	87%		