



**Auditee: DentaQuest of Florida, Inc.**

**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

DentaQuest of Florida, Inc. (the “Company”) is licensed through the Florida Office of Insurance Regulation (“FLOIR”) as a prepaid limited health service organization to provide prepaid limited dental health care services within the State of Florida, and as a discount medical plan organization to provide access to members to discounted health and wellness services. The Company is a wholly-owned subsidiary of DentaQuest, LLC. The Company provides health care services under contracts with the State of Florida Agency for Health Care Administration (the “Agency”) and the Centers for Medicaid & Medicare Services. The Company provides health and pharmacy insurance coverage to Medicaid eligible members.

The Company operates a Medicaid Managed Care Dental 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 March 27, 2023 to August 30, 2023, and our results, reported herein, are as of August 30, 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.

- Dental Revenue and Expense Schedule – Summary
- Dental Related Party Transaction Schedule – Summary
- Achieved Savings Rebate Exhibit
- Medical Loss Ratio (“MLR”) Exhibit – Dental

We conducted the 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.

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 dental 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, dental 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 dental benefits reported in the prior year.
- Valuation/measurement of any capitation 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 dental 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 dental 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 dental 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 dental 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 dental 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 dental 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.

<b>ASR Schedule and Line No.</b>	<b>Description</b>	<b>Calendar Year Total</b>
Dental Revenue and Expense Schedule – Summary, Line No. 4.1	Salaries & Benefits based on corporate allocations	\$ 7,160,713
Dental Revenue and Expense Schedule – Summary, Line No. 4.2	Administrative Services based on corporate allocations	\$ 1,085,295
Dental Revenue and Expense Schedule – Summary, Line No. 4.3	Information Systems based on corporate allocations	\$ 878,428
Dental Revenue and Expense Schedule – Summary, Line No. 4.4	Marketing Expenses based on corporate allocations	\$ 200,659
Dental Revenue and Expense Schedule – Summary, Line No. 4.5	General Administration based on corporate allocations	\$ 5,077,988
Dental Revenue and Expense Schedule – Summary, Line No. 4.6	Compliance/Regulatory based on corporate allocations	\$ 110,908

(Continued)

<b>ASR Schedule and Line No.</b>	<b>Description</b>	<b>Calendar Year Total</b>
MLR Exhibit, Line No. 4.1	Improve Health Outcomes based on corporate allocations	\$ 590,393
MLR Exhibit, Line No. 4.2	Activities to Prevent Hospital Readmissions based on corporate allocations	\$ 10,990
MLR Exhibit, Line No. 4.4	Wellness and Health Promotion Activities based on corporate allocations	\$ 102,081
MLR Exhibit, Line No. 4.5	Health Information Technology (HIT) expenses related to Health Improvement based on corporate allocations	\$ 462,001

- 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

- Dental 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 revenue received to monthly capitation reports and cash receipts
  - For a representative sample from the population of claims included in reported fee for service dental 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
    - o 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 dental 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 dental 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 dental 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
- Dental 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 Dental 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 Dental 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
    - 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
    - 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 sections, the audit objective has been met. The Plan prepared the Dental Related Party Transaction Schedule – Summary for the year ended December 31, 2022 pursuant to Florida Statute 409.967(3) and the annual ASR financial report instructions. The Plan did not prepare the Dental Revenue and Expense Schedule – Summary, the ASR Exhibit, and the MLR Exhibit – Dental for the year ended December 31, 2022 pursuant to Florida Statute 409.967(3) and the annual ASR financial report instructions.

The following tables summarize 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 Dental - Revenue and Expense Schedule – Summary**

	Reported Annual Amount	Adjustment Number			Total Adjustments	Adjusted Annual Amount
		1	2	3		
<b>MEMBER MONTHS</b>	22,571,145	-	-	-	-	22,571,145
<b>REVENUES</b>						
Revenues 1.1 Capitation	\$ 187,242,663	\$ -	\$ -	\$ 121,721	\$ 121,721	\$ 187,364,384
1.2 ACA § 9010 related payments	-	-	-	-	-	-
1.3 Other Revenue	-	-	-	-	-	-
<b>1.4 Total Revenue</b>	<b>\$ 187,242,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,721</b>	<b>\$ 121,721</b>	<b>\$ 187,364,384</b>
<b>BENEFIT EXPENSES</b>						
Dental 2.1 Dental Services Diagnostic FFS	\$ 35,077,808	\$ -	\$ -	\$ -	\$ -	\$ 35,077,808
2.2 Dental Services Preventive FFS	35,831,892	-	-	-	-	35,831,892
2.3 Dental Services Restorative FFS	29,848,085	-	-	-	-	29,848,085
2.4 Dental Services Endodontics FFS	7,145,949	-	-	-	-	7,145,949
2.5 Dental Services Periodontics FFS	181,828	-	-	-	-	181,828
2.6 Dental Services Prosthodontics FFS	1,750,565	-	-	-	-	1,750,565
2.7 Dental Services Prosthodontics, fixed FFS	245	-	-	-	-	245
2.8 Dental Services Oral and Maxillofacial Surgery FFS	14,567,416	-	-	-	-	14,567,416
2.9 Dental Services Orthodontics FFS	3,709,941	-	-	-	-	3,709,941
2.10 Dental Services Adjunctive General Services FFS	8,732,493	-	-	-	-	8,732,493
2.11 Dental Services Other FFS	-	-	-	-	-	-
2.12 Dental Expanded Benefits FFS	6,463,376	-	-	-	-	6,463,376
2.13 Dental Services Paid through Subcapitation	-	2,364,142	-	-	2,364,142	2,364,142
2.14 Ending IBNP for Dental Services	(74,537)	-	-	-	-	(74,537)
2.15 Dental Settlements/AP	-	-	-	-	-	-
<b>2.16 Total Dental Services</b>	<b>143,235,061</b>	<b>2,364,142</b>	<b>-</b>	<b>-</b>	<b>2,364,142</b>	<b>145,599,203</b>

(Continued)

**Adjustments to the Amounts Reported in the Dental - Revenue and Expense Schedule – Summary (continued)**

	Reported Annual Amount	Adjustment Number			Total Adjustments	Adjusted Annual Amount
		1	2	3		
3.1 Total Dental Services Paid Directly FFS	143,309,598	-	-	-	-	143,309,598
3.2 Total Dental Services Paid through Subcapitation	-	2,364,142	-	-	2,364,142	2,364,142
3.3 Total Dental Services Paid Directly -- IBNP	(74,537)	-	-	-	-	(74,537)
3.4 Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
3.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
3.6 Premium Deficiency Reserve	-	-	-	-	-	-
<b>3.7 Subtotal Benefit Expense before Reinsurance</b>	-	-	-	-	-	-
3.8 Reinsurance Premiums	143,235,061	2,364,142	-	-	2,364,142	145,599,203
3.9 Reinsurance Recoveries	-	-	-	-	-	-
3.10 Net cost of Reinsurance	-	-	-	-	-	-
<b>3.11 Grand Total Medical Benefit Expense Net of Reinsurance</b>	\$ 143,235,061	\$ 2,364,142	\$ -	\$ -	\$ 2,364,142	\$ 145,599,203

Total Before and After Reinsurance

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**Adjustments to the Amounts Reported in the Dental - Revenue and Expense Schedule – Summary (continued)**

		Reported	Adjustment			Total	Adjusted
		Annual Amount	1	2	3	Adjustments	Annual Amount
<b>Administrative Expenses, Assessments, Taxes, and Fees</b>							
Administrative Expenses	4.1 Salaries & Benefits	\$ 7,160,713	\$ -	\$ -	\$ -	\$ -	\$ 7,160,713
	4.2 Administrative Services	1,085,295	-	-	-	-	1,085,295
	4.3 Information Systems	878,428	-	-	-	-	878,428
	4.4 Marketing Expenses	200,659	-	-	-	-	200,659
	4.5 General Administration	5,077,988	-	-	-	-	5,077,988
	4.6 Compliance/Regulatory	110,908	-	6,420,784	-	6,420,784	6,531,692
	<b>4.7 Total Administrative Expenses</b>	<b>14,513,991</b>	<b>-</b>	<b>6,420,784</b>	<b>-</b>	<b>6,420,784</b>	<b>20,934,775</b>
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1 State Premium tax	-	-	-	-	-	-
	5.2 Department of Insurance Assessments	-	-	-	-	-	-
	5.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-
	5.4 Other 1	-	-	-	-	-	-
	5.5 Other 2	-	-	-	-	-	-
	5.6 Other 3	-	-	-	-	-	-
<b>5.7 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
6.0 Grand Total Expenses	157,749,052	2,364,142	6,420,784	-	8,784,926	166,533,978	
<b>7.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>29,493,611</b>	<b>(2,364,142)</b>	<b>(6,420,784)</b>	<b>121,721</b>	<b>(8,663,205)</b>	<b>20,830,406</b>	
8.0 Income Tax Expense	6,193,658	(496,470)	(1,348,365)	25,561	(1,819,273)	4,374,385	
<b>9.0 Net Underwriting Gain (Loss)</b>	<b>\$ 23,299,953</b>	<b>\$ (1,867,672)</b>	<b>\$ (5,072,419)</b>	<b>\$ 96,160</b>	<b>\$ (6,843,932)</b>	<b>\$ 16,456,021</b>	

Tax rate used for tax-effect of adjustments 21.0%

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

	Reported Annual Amount	Adjustment Number				Total Adjustments	Adjusted Annual Amount
		1	2	3	4		
<b>REVENUES</b>							
1.1 Total Revenue from Revenue & Expense Schedules	\$ 187,242,663	\$ -	\$ -	\$ 121,721	\$ -	\$ 121,721	\$ 187,364,384
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	187,242,663	-	-	121,721	-	121,721	187,364,384
<b>EXPENSES</b>							
<b>Benefit Expenses</b>							
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	143,061,348	2,364,142	-	-	248,250	2,612,392	145,673,740
2.2 Incurred but not Paid (IBNP) Ending Balance	367,175	-	-	-	(441,713)	(441,713)	(74,538)
2.3 Settlements/AP	-	-	-	-	-	-	-
2.4 Total Benefit Expense before Reinsurance	143,428,523	2,364,142	-	-	(193,463)	2,170,679	145,599,202
2.5 Net Cost of Reinsurance	-	-	-	-	-	-	-
2.6 Total Benefit Expense after Reinsurance	143,428,523	2,364,142	-	-	(193,463)	2,170,679	145,599,202
<b>Administrative Expenses</b>							
3.1 Total Administrative Expenses from Revenue & Expense Schedule	14,513,992	-	6,420,784	-	-	6,420,784	20,934,776
3.2 Less: Compliance/Regulatory	(110,908)	-	(6,420,784)	-	-	(6,420,784)	(6,531,692)
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	14,403,084	-	-	-	-	-	14,403,084
4.0 Actuarially-sound Administrative Expense Maximum	26,633,951	-	-	-	-	-	26,633,951
5.0 Administrative Expenses Subject to ASR	14,403,084	-	-	-	-	-	14,403,084
6.0 Total Benefit and Administrative Expense subject to ASR	157,831,607	2,364,142	-	-	(193,463)	2,170,679	160,002,286
<b>Calculation of Pre-Tax Income and ASR</b>							
7.1 Pre-tax Income	\$ 29,411,056	\$ (2,364,142)	\$ -	\$ 121,721	\$ 193,463	\$ (2,048,958)	\$ 27,362,098
7.2 Pre-tax Income as a Percent of Revenue	15.7%						14.6%
7.3 Preliminary Achieved Savings Rebate	\$ 15,367,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,309,769

## Adjustments to the Amounts Reported in the Medical Loss Ratio Exhibit

	Reported Annual Amount	Adjustment Number			Total Adjustments	Adjusted Annual Amount
		1	2	3		
<b>REVENUES</b>						
1.1 Total Revenue from Revenue & Expense Schedules	\$ 187,242,663	\$ -	\$ -	\$ 121,721	\$ 121,721	\$ 187,364,384
1.2 Federal Taxes and Assessments- ACA § 9010	(6,193,658)	496,470	1,348,365	(25,561)	1,819,274	(4,374,384)
1.3 State Insurance, Premium and other Taxes	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-
1.6 Revenue Subject to MLR	181,049,005	496,470	1,348,365	96,160	1,940,995	182,990,000
<b>EXPENSES</b>						
<b>Benefit Expenses</b>						
2.1 Total Benefits Paid through FFS During the Year	143,309,598	-	-	-	-	143,309,598
2.2 Total Benefits Paid through Subcapitation During the Year	-	2,364,142	-	-	2,364,142	2,364,142
2.3 Incurred but not Paid (IBNP) Ending Balance	(74,537)	-	-	-	-	(74,537)
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractors	-	-	-	-	-	-
2.5 Settlements/AP	-	-	-	-	-	-
2.6 Total Benefit Expense before Reinsurance	143,235,061	2,364,142	-	-	2,364,142	145,599,203
2.7 Net Cost of Reinsurance	-	-	-	-	-	-
<b>2.8 Total Benefit Expense after Reinsurance</b>	<b>143,235,061</b>	<b>2,364,142</b>	<b>-</b>	<b>-</b>	<b>2,364,142</b>	<b>145,599,203</b>
<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	-	-	-	-	-	-
<b>3.3 Total Florida-Specific Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Improving Health Care Quality Expenses Incurred</b>						
4.1 Improve Health Outcomes	590,393	-	-	-	-	590,393
4.2 Activities to Prevent Hospital Readmissions	10,990	-	-	-	-	10,990
4.3 Improve Patient Safety and Reducing Medical Errors	-	-	-	-	-	-
4.4 Wellness and Health Promotion Activities	102,081	-	-	-	-	102,081
4.5 Health Information Technology (HIT) expenses related to Health Improvement	462,001	-	-	-	-	462,001
<b>4.6 Total of Defined Expenses incurred for improving Health Care Quality.</b>	<b>1,165,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,165,465</b>
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-
<b>6.0 Preliminary Medical Loss Ratio: MLR</b>	<b>80%</b>					<b>80%</b>

## ADJUSTMENT SUMMARY

### Adjustment No. 01: Exclusion of Subcapitation Expenses

**Condition:** Amounts reported in line 2.13 of the Dental Revenue and Expense Schedule - Summary, line 2.1 of the ASR Exhibit, line 2.2 of the MLR Exhibit, and related total lines, were understated by \$2,364,142. Refer to the Adjustments to Amounts Reported in the Dental Revenue and Expense Summary table and Adjustments to Amounts Reported in the ASR Exhibit table for proper presentation.

**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 Plan omitted dental services paid by subcapitation from line 2.13 of the Dental Revenue and Expense Schedule - Summary, line 2.1 of the ASR Exhibit, and line 2.2 of the MLR Exhibit.

**Effect:** Dental Revenue and Expense Schedule - Summary line 2.13, ASR Exhibit Line 2.1, and MLR Exhibit Line 2.2 need to be adjusted to reflect proper presentation.

### Adjustment No. 02: Exclusion of Quality Assurance Reporting Requirements (QARR) penalties

**Condition:** Amounts reported in line 4.6 of the Dental Revenue and Expense Schedule - Summary and lines 3.1 and 3.2 of the ASR Exhibit were understated and overstated, respectively, by \$6,420,784. Refer to the Adjustments to Amounts Reported in the Dental Revenue and Expense Summary table and Adjustments to Amounts Reported in the ASR Exhibit table for proper presentation.

**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 Plan omitted QARR penalties from line 4.6 of the Dental Revenue and Expense Schedule - Summary and lines 3.1 and 3.2 of the ASR Exhibit.

**Effect:** Dental Revenue and Expense Schedule - Summary line 4.6 and ASR Exhibit lines 3.1 and 3.2 need to be adjusted to reflect proper presentation.

### Adjustment No. 03: Capitation Revenue Prior Year Adjustments

**Condition:** Amounts reported in line 1.1, Prior Year Adjustments column, of the Dental Revenue and Expense Schedule - Summary were understated by \$121,721 resulting in understatement of line 1.1 of the ASR Exhibit and MLR Exhibit, and the related total lines. Refer to the Adjustments to Amounts Reported in the Dental Revenue and Expense Summary table for proper presentation.

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 Plan omitted prior year adjustments related to plan years 2018 - 2020 from line 1.1 of the Dental Revenue and Expense Schedule - Summary.

Effect: Line 1.1 of the Dental Revenue and Expense Schedule - Summary, ASR Exhibit, and MLR Exhibit needs to be adjusted to reflect proper presentation.

#### Adjustment No. 04: Prior Year Adjustments – ASR Exhibit

Condition: Amounts reported in lines 2.1 and 2.2 of the ASR Exhibit were understated by \$248,250 and overstated by \$441,713, respectively, and impacted the related total lines. Refer to the Adjustments to Amounts Reported in the ASR Exhibit table for proper presentation.

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 Plan omitted prior year adjustments to lines 2.1 and 2.2 of the ASR Exhibit.

Effect: Lines 2.1 and 2.2 of the ASR Exhibit need to be adjusted to reflect proper presentation.

#### 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 these adjustment are corrected in future ASR submissions.

#### View of Plan Management

Plan management is in agreement with adjustments 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 30, 2023



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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

			JANUARY - MARCH (Q1)					
			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Total	Eligible 0-20 Years	21+ Years	0-20 Years	21+ Years	
<b>MEMBER MONTHS</b>			5,463,349.14	3,494,573.08	1,533,003.72	334,196.71	17,229.58	84,346.05
<b>REVENUES</b>								
Revenues	1.1	Capitation	46,738,100.46	39,483,447.22	6,014,041.47	888,657.23	96,585.18	255,369.36
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	<b>1.4</b>	<b>Total Revenue</b>	<b>46,738,100.46</b>	<b>39,483,447.22</b>	<b>6,014,041.47</b>	<b>888,657.23</b>	<b>96,585.18</b>	<b>255,369.36</b>
			JANUARY - MARCH (Q1)					
<b>BENEFIT EXPENSES</b>			Total	Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
Dental	2.1	Dental Services Diagnostic FFS	8,963,802.02	8,180,445.98	666,828.97	92,496.43	11,484.24	12,546.40
	2.2	Dental Services Preventive FFS	8,863,323.30	8,847,792.78	-	2,249.98	13,280.54	-
	2.3	Dental Services Restorative FFS	7,632,073.04	7,616,964.74	-	4,844.99	10,263.31	-
	2.4	Dental Services Endodontics FFS	1,812,767.17	1,808,425.27	-	-	4,341.90	-
	2.5	Dental Services Periodontics FFS	46,464.65	46,380.39	-	-	84.26	-
	2.6	Dental Services Prosthodontics FFS	468,389.37	3,975.83	332,292.70	126,152.51	-	5,968.33
	2.7	Dental Services Prosthodontics, fixed FFS	-	-	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,699,122.21	2,184,350.64	1,342,429.84	135,183.82	7,960.80	29,197.11
	2.9	Dental Services Orthodontics FFS	1,018,403.72	1,016,822.61	-	507.37	1,073.74	-
	2.10	Dental Services Adjunctive General Services FFS	2,285,571.09	1,856,518.38	338,117.09	81,369.52	4,203.42	5,362.68
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,436,727.62	-	1,198,353.74	216,968.49	-	21,405.39
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	332.68	289.85	35.61	6.06	0.48	0.68
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	<b>2.16</b>	<b>Total Dental Services</b>	<b>36,226,976.87</b>	<b>31,561,966.47</b>	<b>3,878,057.95</b>	<b>659,779.17</b>	<b>52,692.69</b>	<b>74,480.59</b>

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	36,226,644.19	31,561,676.62	3,878,022.34	659,773.11	52,692.21	74,479.91
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	332.68	289.85	35.61	6.06	0.48	0.68
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	<b>3.7</b>	<b>Subtotal Benefit Expense before Reinsurance</b>	<b>36,226,976.87</b>	<b>31,561,966.47</b>	<b>3,878,057.95</b>	<b>659,779.17</b>	<b>52,692.69</b>	<b>74,480.59</b>
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	<b>3.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>36,226,976.87</b>	<b>31,561,966.47</b>	<b>3,878,057.95</b>	<b>659,779.17</b>	<b>52,692.69</b>	<b>74,480.59</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			JANUARY - MARCH (Q1)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	1,802,420.20	-	1,802,420.20			
	4.2	Administrative Services	273,179.26	-	273,179.26			
	4.3	Information Systems	221,108.75	-	221,108.75			
	4.4	Marketing Expenses	50,507.73	-	50,507.73			
	4.5	General Administration	1,278,178.37	-	1,278,178.37			
	4.6	Compliance/Regulatory	27,916.71	-	27,916.71			
	<b>4.7</b>	<b>Total Administrative Expenses</b>	<b>3,653,311.02</b>	-	<b>3,653,311.02</b>			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	<b>5.7</b>	<b>Total</b>	-					
6.0	Grand Total Expenses	39,880,287.89						
<b>7.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>6,857,812.57</b>						
8.0	Income Tax Expense	1,440,140.64						
<b>9.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>5,417,671.93</b>						

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

			APRIL - JUNE (Q2)					
			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Eligible 0-20	21+ Years	Years	0-20 Years	21+ Years	
			Total	Years	Years	Years	Years	
<b>MEMBER MONTHS</b>			5,506,956.17	3,504,101.85	1,601,246.11	301,175.47	17,126.68	83,306.06
<b>REVENUES</b>								
Revenues	1.1	Capitation	47,441,005.92	39,868,391.90	6,344,815.40	871,895.90	97,015.54	258,887.18
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	<b>1.4</b>	<b>Total Revenue</b>	<b>47,441,005.92</b>	<b>39,868,391.90</b>	<b>6,344,815.40</b>	<b>871,895.90</b>	<b>97,015.54</b>	<b>258,887.18</b>
			APRIL - JUNE (Q2)					
			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Eligible 0-20	21+ Years	Years	0-20 Years	21+ Years	
			Total	Years	Years	Years	Years	
<b>BENEFIT EXPENSES</b>								
Dental	2.1	Dental Services Diagnostic FFS	8,491,748.51	7,690,915.19	691,499.23	85,582.78	12,636.47	11,114.84
	2.2	Dental Services Preventive FFS	8,690,932.51	8,675,580.07	-	1,485.23	13,867.21	-
	2.3	Dental Services Restorative FFS	7,402,330.68	7,384,987.75	-	4,345.13	12,997.80	-
	2.4	Dental Services Endodontics FFS	1,776,544.83	1,769,161.52	-	756.92	6,626.39	-
	2.5	Dental Services Periodontics FFS	50,672.56	49,394.70	-	1,083.61	194.25	-
	2.6	Dental Services Prosthodontics FFS	411,376.65	1,506.37	317,461.31	87,841.07	-	4,567.90
	2.7	Dental Services Prosthodontics, fixed FFS	-	-	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,493,454.75	2,150,931.30	1,169,430.92	150,078.96	3,556.58	19,456.99
	2.9	Dental Services Orthodontics FFS	950,189.99	948,189.60	-	414.62	1,585.77	-
	2.10	Dental Services Adjunctive General Services FFS	2,186,741.39	1,770,827.95	321,140.46	88,965.76	1,926.60	3,880.62
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,572,991.37	-	1,317,265.72	238,743.41	-	16,982.24
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	14,974.51	13,014.15	1,631.73	281.86	22.83	23.94
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	<b>2.16</b>	<b>Total Dental Services</b>	<b>35,041,957.75</b>	<b>30,454,508.60</b>	<b>3,818,429.37</b>	<b>659,579.35</b>	<b>53,413.90</b>	<b>56,026.53</b>

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	35,026,983.24	30,441,494.45	3,816,797.64	659,297.49	53,391.07	56,002.59
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	14,974.51	13,014.15	1,631.73	281.86	22.83	23.94
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	<b>3.7</b>	<b>Subtotal Benefit Expense before Reinsurance</b>	<b>35,041,957.75</b>	<b>30,454,508.60</b>	<b>3,818,429.37</b>	<b>659,579.35</b>	<b>53,413.90</b>	<b>56,026.53</b>
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	<b>3.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>35,041,957.75</b>	<b>30,454,508.60</b>	<b>3,818,429.37</b>	<b>659,579.35</b>	<b>53,413.90</b>	<b>56,026.53</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			APRIL - JUNE (Q2)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	1,688,808.73	-	1,688,808.73			
	4.2	Administrative Services	255,960.02	-	255,960.02			
	4.3	Information Systems	207,171.68	-	207,171.68			
	4.4	Marketing Expenses	47,324.09	-	47,324.09			
	4.5	General Administration	1,197,611.28	-	1,197,611.28			
	4.6	Compliance/Regulatory	26,157.05	-	26,157.05			
	<b>4.7</b>	<b>Total Administrative Expenses</b>	<b>3,423,032.85</b>	-	<b>3,423,032.85</b>			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	<b>5.7</b>	<b>Total</b>	-					
6.0	Grand Total Expenses	38,464,990.60						
<b>7.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>8,976,015.32</b>						
8.0	Income Tax Expense	1,884,963.22						
<b>9.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>7,091,052.10</b>						

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

			JULY - SEPTEMBER (Q3)					
			Total	Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
<b>MEMBER MONTHS</b>			5,694,633.35	3,575,416.81	1,714,966.24	302,449.19	17,213.36	84,587.75
<b>REVENUES</b>								
Revenues	1.1	Capitation	48,169,893.30	40,213,491.26	6,735,102.32	860,463.13	98,115.97	262,720.62
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	1.4	<b>Total Revenue</b>	<b>48,169,893.30</b>	<b>40,213,491.26</b>	<b>6,735,102.32</b>	<b>860,463.13</b>	<b>98,115.97</b>	<b>262,720.62</b>
<b>BENEFIT EXPENSES</b>								
Dental	2.1	Dental Services Diagnostic FFS	8,913,372.54	8,083,484.40	725,991.44	83,746.68	11,258.71	8,891.31
	2.2	Dental Services Preventive FFS	9,103,009.29	9,089,547.87	-	1,760.58	11,700.84	-
	2.3	Dental Services Restorative FFS	7,492,710.26	7,477,430.59	-	3,512.17	11,767.50	-
	2.4	Dental Services Endodontics FFS	1,717,885.95	1,711,793.66	-	1,460.00	4,632.29	-
	2.5	Dental Services Periodontics FFS	48,617.45	47,817.45	-	800.00	-	-
	2.6	Dental Services Prosthodontics FFS	415,703.12	3,147.67	317,295.47	94,301.34	-	958.64
	2.7	Dental Services Prosthodontics, fixed FFS	-	-	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,671,616.93	2,265,117.24	1,247,581.01	129,337.85	4,329.99	25,250.84
	2.9	Dental Services Orthodontics FFS	934,152.32	931,734.13	-	422.16	1,996.03	-
	2.10	Dental Services Adjunctive General Services FFS	2,134,959.73	1,761,544.63	303,819.11	64,148.12	2,607.37	2,840.50
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,703,595.02	-	1,478,503.61	211,604.90	-	13,486.51
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	66,653.98	57,866.53	7,513.21	1,090.30	89.08	94.86
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	2.16	<b>Total Dental Services</b>	<b>36,202,276.59</b>	<b>31,429,484.17</b>	<b>4,080,703.85</b>	<b>592,184.10</b>	<b>48,381.81</b>	<b>51,522.66</b>

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	36,135,622.61	31,371,617.64	4,073,190.64	591,093.80	48,292.73	51,427.80
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	66,653.98	57,866.53	7,513.21	1,090.30	89.08	94.86
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	<b>3.7</b>	<b>Subtotal Benefit Expense before Reinsurance</b>	<b>36,202,276.59</b>	<b>31,429,484.17</b>	<b>4,080,703.85</b>	<b>592,184.10</b>	<b>48,381.81</b>	<b>51,522.66</b>
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	<b>3.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>36,202,276.59</b>	<b>31,429,484.17</b>	<b>4,080,703.85</b>	<b>592,184.10</b>	<b>48,381.81</b>	<b>51,522.66</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			JULY - SEPTEMBER (Q3)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	1,564,948.92	-	1,564,948.92			
	4.2	Administrative Services	237,187.52	-	237,187.52			
	4.3	Information Systems	191,977.37	-	191,977.37			
	4.4	Marketing Expenses	43,853.28	-	43,853.28			
	4.5	General Administration	1,109,776.65	-	1,109,776.65			
	4.6	Compliance/Regulatory	24,238.65	-	24,238.65			
	<b>4.7</b>	<b>Total Administrative Expenses</b>	<b>3,171,982.39</b>	-	<b>3,171,982.39</b>			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	<b>5.7</b>	<b>Total</b>	-					
6.0	Grand Total Expenses	39,374,258.98						
<b>7.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>8,795,634.32</b>						
8.0	Income Tax Expense	1,847,083.21						
<b>9.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>6,948,551.11</b>						

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

			OCTOBER - DECEMBER (Q4)					
			Total	Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
<b>MEMBER MONTHS</b>			5,803,170.58	3,599,180.07	1,801,444.66	301,570.79	17,213.11	83,761.95
<b>REVENUES</b>								
Revenues	1.1	Capitation	44,827,727.42	37,183,085.69	6,480,661.45	838,974.14	86,168.48	238,837.66
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	<b>1.4</b>	<b>Total Revenue</b>	<b>44,827,727.42</b>	<b>37,183,085.69</b>	<b>6,480,661.45</b>	<b>838,974.14</b>	<b>86,168.48</b>	<b>238,837.66</b>
<b>BENEFIT EXPENSES</b>								
Dental	2.1	Dental Services Diagnostic FFS	8,653,694.81	7,816,514.56	740,447.25	75,195.37	11,556.30	9,981.33
	2.2	Dental Services Preventive FFS	9,121,932.39	9,106,881.08	-	1,491.91	13,559.40	-
	2.3	Dental Services Restorative FFS	7,275,749.53	7,262,308.99	338.88	1,558.36	11,543.30	-
	2.4	Dental Services Endodontics FFS	1,834,221.40	1,830,488.80	-	592.51	3,140.09	-
	2.5	Dental Services Periodontics FFS	35,899.59	34,982.67	-	820.06	96.86	-
	2.6	Dental Services Prosthodontics FFS	445,109.18	1,246.63	348,057.80	91,878.43	-	3,926.32
	2.7	Dental Services Prosthodontics, fixed FFS	245.24	245.24	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,684,111.39	2,230,363.81	1,285,850.67	137,855.60	5,803.54	24,237.77
	2.9	Dental Services Orthodontics FFS	779,958.46	777,376.56	-	1,211.85	1,370.05	-
	2.10	Dental Services Adjunctive General Services FFS	2,110,839.13	1,702,265.66	316,861.85	84,895.16	2,802.56	4,013.90
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,730,337.21	-	1,509,810.08	205,214.53	-	15,312.60
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	285,214.28	245,961.26	33,591.79	4,802.97	398.75	459.51
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	<b>2.16</b>	<b>Total Dental Services</b>	<b>35,957,312.61</b>	<b>31,008,635.26</b>	<b>4,234,958.32</b>	<b>605,516.75</b>	<b>50,270.85</b>	<b>57,931.43</b>

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	35,672,098.33	30,762,674.00	4,201,366.53	600,713.78	49,872.10	57,471.92
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	285,214.28	245,961.26	33,591.79	4,802.97	398.75	459.51
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	<b>3.7</b>	<b>Subtotal Benefit Expense before Reinsurance</b>	<b>35,957,312.61</b>	<b>31,008,635.26</b>	<b>4,234,958.32</b>	<b>605,516.75</b>	<b>50,270.85</b>	<b>57,931.43</b>
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	<b>3.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>35,957,312.61</b>	<b>31,008,635.26</b>	<b>4,234,958.32</b>	<b>605,516.75</b>	<b>50,270.85</b>	<b>57,931.43</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			OCTOBER - DECEMBER (Q4)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	2,104,535.28	-	2,104,535.28			
	4.2	Administrative Services	318,968.53	-	318,968.53			
	4.3	Information Systems	258,170.16	-	258,170.16			
	4.4	Marketing Expenses	58,973.67	-	58,973.67			
	4.5	General Administration	1,492,421.94	-	1,492,421.94			
	4.6	Compliance/Regulatory	32,596.01	-	32,596.01			
	<b>4.7</b>	<b>Total Administrative Expenses</b>	<b>4,265,665.59</b>	-	<b>4,265,665.59</b>			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	<b>5.7</b>	<b>Total</b>	<b>-</b>					
6.0	Grand Total Expenses	40,222,978.20						
<b>7.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>4,604,749.22</b>						
8.0	Income Tax Expense	966,997.33						
<b>9.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>3,637,751.89</b>						

(Continued)



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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

			TOTAL (TO DATE)						
			Prior Year Adjustments	Total	Medicaid		Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
					Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years			
<b>MEMBER MONTHS</b>			103,035.60	22,571,144.84	14,173,271.81	6,650,660.73	1,239,392.16	68,782.73	336,001.81
<b>REVENUES</b>									
Revenues	1.1	Capitation	65,935.72	187,242,662.82	156,748,416.07	25,574,620.64	3,459,990.40	377,885.17	1,015,814.82
	1.2	ACA § 9010 related payments	-	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-	-
	1.4	<b>Total Revenue</b>	65,935.72	<b>187,242,662.82</b>	<b>156,748,416.07</b>	<b>25,574,620.64</b>	<b>3,459,990.40</b>	<b>377,885.17</b>	<b>1,015,814.82</b>
			Prior Year Adjustments	Total	Medicaid		Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
<b>BENEFIT EXPENSES</b>					Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years			
Dental	2.1	Dental Services Diagnostic FFS	55,190.39	35,077,808.27	31,771,360.13	2,824,766.89	337,021.26	46,935.72	42,533.88
	2.2	Dental Services Preventive FFS	52,694.80	35,831,892.29	35,719,801.80	-	6,987.70	52,407.99	-
	2.3	Dental Services Restorative FFS	45,221.65	29,848,085.16	29,741,692.07	338.88	14,260.65	46,571.91	-
	2.4	Dental Services Endodontics FFS	4,529.41	7,145,948.76	7,119,869.25	-	2,809.43	18,740.67	-
	2.5	Dental Services Periodontics FFS	173.89	181,828.14	178,575.21	-	2,703.67	375.37	-
	2.6	Dental Services Prosthodontics FFS	9,986.46	1,750,564.78	9,876.50	1,315,107.28	400,173.35	-	15,421.19
	2.7	Dental Services Prosthodontics, fixed FFS	-	245.24	245.24	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	19,110.43	14,567,415.71	8,830,762.99	5,045,292.44	552,456.23	21,650.91	98,142.71
	2.9	Dental Services Orthodontics FFS	27,236.48	3,709,940.97	3,674,122.90	-	2,556.00	6,025.59	-
	2.10	Dental Services Adjunctive General Services FFS	14,381.72	8,732,493.06	7,091,156.62	1,279,938.51	319,378.56	11,539.95	16,097.70
	2.11	Dental Services Other FFS	-	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	19,724.67	6,463,375.89	-	5,503,933.15	872,531.33	-	67,186.74
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	(441,712.75)	(74,537.28)	317,131.79	42,772.35	6,181.19	511.14	579.00
	2.15	Dental Settlements/AP	-	-	-	-	-	-	-
	2.16	<b>Total Dental Services</b>	(193,462.85)	<b>143,235,060.99</b>	<b>124,454,594.50</b>	<b>16,012,149.50</b>	<b>2,517,059.37</b>	<b>204,759.25</b>	<b>239,961.22</b>

(Continued)

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

**DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023

**Summary**

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	248,249.90	143,309,598.27	124,137,462.71	15,969,377.15	2,510,878.18	204,248.11	239,382.22
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	(441,712.75)	(74,537.28)	317,131.79	42,772.35	6,181.19	511.14	579.00
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-	-
	<b>3.7</b>	<b>Subtotal Benefit Expense before Reinsurance</b>	<b>(193,462.85)</b>	<b>143,235,060.99</b>	<b>124,454,594.50</b>	<b>16,012,149.50</b>	<b>2,517,059.37</b>	<b>204,759.25</b>	<b>239,961.22</b>
	3.8	Reinsurance Premiums	-	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-	-
	<b>3.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>(193,462.85)</b>	<b>143,235,060.99</b>	<b>124,454,594.50</b>	<b>16,012,149.50</b>	<b>2,517,059.37</b>	<b>204,759.25</b>	<b>239,961.22</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>				TOTAL (TO DATE)					
			Prior Calendar Year Adjustments	Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	-	7,160,713.13	-	7,160,713.13			
	4.2	Administrative Services	-	1,085,295.33	-	1,085,295.33			
	4.3	Information Systems	-	878,427.96	-	878,427.96			
	4.4	Marketing Expenses	-	200,658.77	-	200,658.77			
	4.5	General Administration	-	5,077,988.24	-	5,077,988.24			
	4.6	Compliance/Regulatory	-	110,908.42	-	110,908.42			
	<b>4.7</b>	<b>Total Administrative Expenses</b>	-	<b>14,513,991.85</b>	-	<b>14,513,991.85</b>			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-	-					
	5.2	Department of Insurance Assessments	-	-					
	5.3	Section 9010 Health Insurance Providers Fee	-	-					
	5.4	Other 1	-	-					
	5.5	Other 2	-	-					
	5.6	Other 3	-	-					
	<b>5.7</b>	<b>Total</b>	-	-					
	6.0	Grand Total Expenses	(193,462.85)	157,749,052.84					
	<b>7.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>259,398.57</b>	<b>29,493,609.98</b>					
	8.0	Income Tax Expense	54,473.70	6,193,658.10					
	<b>9.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>204,924.87</b>	<b>23,299,951.88</b>					

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

**DENTAL -- RELATED-PARTY TRANSACTION SCHEDULE - SUMMARY**

Health Plan: DentaQuest of Florida, Inc. (DQT)

Reporting Period: 12/31/2022

Paid Through: 3/31/2023

**Summary**

			JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		PRIOR YEAR ADJUSTMENTS	TOTAL (TO DATE)		
<b>EXPENSES</b>	<b>Vendor Name</b>	<b>Affiliation</b>	<b>Payment Methodology</b>		MM	Amount	MM	Amount	MM	Amount	MM	Amount	Amount	
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>													
Administrative Expense	8.1 DentaQuest, LLC	Parent	Intercompany settlement	3.0	3,653,311	3.0	3,423,033	3.0	3,171,982	3.0	4,265,666	-	12.0	14,513,992
	8.2 Vendor #2			-	-	-	-	-	-	-	-	-	-	-
	8.3 Vendor #3			-	-	-	-	-	-	-	-	-	-	-
	8.4 Vendor #4			-	-	-	-	-	-	-	-	-	-	-
	8.5 Vendor #5			-	-	-	-	-	-	-	-	-	-	-
	<b>8.6 Total Administrative Expense</b>													
<b>9.0 Grand Total</b>														

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: DentaQuest of Florida, Inc. (DQT)

Reporting Period: 12/31/2022

Paid Through: 3/31/2023

Plan Type: Dental

		JANUARY - MARCH (Q1)	APRIL - JUNE (Q2)	JULY - SEPTEMBER (Q3)	OCTOBER - DECEMBER (Q4)	Prior Year Adjustments	TOTAL (TO DATE)
		Dental	Dental	Dental	Dental	Dental	Total
<b>REVENUES</b>							
1.1	Total Revenue from Revenue & Expense Schedules	46,738,100	47,441,006	48,169,893	44,827,727	65,936	187,242,662
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	<b>Revenue Subject to ASR</b>	<b>46,738,100</b>	<b>47,441,006</b>	<b>48,169,893</b>	<b>44,827,727</b>	<b>65,936</b>	<b>187,242,662</b>
<b>EXPENSES</b>							
<b>Benefit Expenses</b>							
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	36,226,644	35,026,983	36,135,623	35,672,098	-	143,061,348
2.2	Incurred but not Paid (IBNP) Ending Balance	333	14,975	66,654	285,214	-	367,176
2.3	Settlements/AP	-	-	-	-	-	-
2.4	Less: Premium Deficiency Reserve and other Reserve Account Contributions	-	-	-	-	-	-
2.5	Total Benefit Expense before Reinsurance	36,226,977	35,041,958	36,202,277	35,957,312	-	143,428,524
2.6	Net Cost of Reinsurance	-	-	-	-	-	-
2.7	<b>Total Benefit Expense after Reinsurance</b>	<b>36,226,977</b>	<b>35,041,958</b>	<b>36,202,277</b>	<b>35,957,312</b>	<b>-</b>	<b>143,428,524</b>
<b>Administrative Expenses</b>							
3.1	Total Administrative Expenses from Revenue & Expense Schedule	3,653,311	3,423,033	3,171,982	4,265,666	-	14,513,992
3.2	Less: Compliance/Regulatory	(27,917)	(26,157)	(24,239)	(32,596)	-	(110,909)
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	<b>Administrative Expense Subject to ASR</b>	<b>3,625,394</b>	<b>3,396,876</b>	<b>3,147,743</b>	<b>4,233,070</b>	<b>-</b>	<b>14,403,083</b>
4.0	Actuarially-sound Administrative Expense Maximum						26,633,951
5.0	<b>Administrative Expenses Subject to ASR</b>						<b>14,403,083</b>
6.0	Total Benefit and Administrative Expense subject to ASR						157,831,607
<b>Calculation of Pre-Tax Income and ASR</b>							
7.1	Pre-tax Income						29,411,055
7.2	Pre-tax Income as a Percent of Revenue						15.7%
7.3	<b>Preliminary Achieved Savings Rebate</b>						<b>15,367,856</b>

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

**ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION**

**January 1, 2022 through September 30, 2022**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 1/1/2022-9/30/2022  
 Paid Through: 3/31/2023  
 Plan Type: Dental

<b>Dental Administrative Expense Maximum</b>		<b>CALENDER YEAR TOTAL (TO DATE)</b>
1.0	Plan Enrollment	1,873,554
	Dental Administrative Maximum (PMPM Per Milliman Report)	1.18
1.1	Member Months	16,767,974
1.2	<b>Total Dental Administrative Maximum</b>	<b>19,786,209</b>

Instructions

- Reporting Period For Q1, Q2, Q3 ASR Dental 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 Report national health plan enrollment across all lines, as of December 31 of the Calendar Year
- Line 1.1 For Q1, Q2, Q3 ASR Dental Report, enter the applicable year-to-date member months for the reporting period for Dental Plan.  
  
 For Q4 and Annual ASR Dental Report, enter the applicable year-to-date member months for the period from January 1 to September 30 for Dental Plan
- Note 1 For dental administrative maximum 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, 2022 through December 31, 2022**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Reporting Period: 10/1/2022-12/31/2022  
 Paid Through: 3/31/2023  
 Plan Type: Dental

<b>Dental Administrative Expense Maximum</b>		<b>CALENDER YEAR TOTAL (TO DATE)</b>
1.0	Plan Enrollment	1,967,420
	Dental Administrative Maximum (PMPM Per Milliman Report)	1.18
1.1	Member Months	5,803,171
1.2	<b>Total Dental Administrative Maximum</b>	<b>6,847,742</b>

Instructions

- Reporting Period: October 1 to December 31 of the Calendar Year
- Paid Through: For Q4 ASR Dental Report, paid through date is December 31.  
 For Annual ASR Dental Report, paid through date is March 31 of the following Calendar Year
- Line 1.0: Report national health plan enrollment across all lines, as of December 31 of the Calendar Year
- Line 1.1: For Q4 and Annual ASR Dental Report, enter the applicable year-to-date member months for the period from October 1 to December 31 of the Calendar Year for Dental Plan
- Note 1: For dental administrative maximum 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**

**MEDICAL LOSS RATIO EXHIBIT**

Health Plan: DentaQuest of Florida, Inc. (DQT)  
 Calendar Year: 12/31/2022  
 Reporting Period: 12/31/2022  
 Paid Through: 3/31/2023  
 Plan Type: Dental

		JANUARY - MARCH (Q1)	APRIL - JUNE (Q2)	JULY - SEPTEMBER (Q3)	OCTOBER - DECEMBER (Q4)	Prior Year Adjustments	TOTAL (TO DATE)
		Dental	Dental	Dental	Dental	Dental	Total
<b>REVENUES</b>							
1.1	Total Revenue from Revenue & Expense Schedules	46,738,100	47,441,006	48,169,893	44,827,727	65,936	187,242,662
1.2	Federal Taxes and Assessments- ACA § 9010	(1,440,141)	(1,884,963)	(1,847,083)	(966,997)	(54,474)	(6,193,658)
1.3	State Insurance, Premium and other Taxes	-	-	-	-	-	-
1.4	Regulatory Authority Licenses and Fees	-	-	-	-	-	-
1.5	Revenue Subject to MLR	45,297,959	45,556,043	46,322,810	43,860,730	11,462	181,049,004
<b>EXPENSES</b>							
<b>Benefit Expenses</b>							
2.1	Total Benefits Paid through FFS During the Year	36,226,644	35,026,983	36,135,623	35,672,098	248,250	143,309,598
2.2	Total Benefits Paid through Subcapitation During the Year	-	-	-	-	-	-
2.3	Incurred but not Paid (IBNP) Ending Balance	333	14,975	66,654	285,214	(441,713)	(74,537)
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractors	-	-	-	-	-	-
2.5	Settlements/AP	-	-	-	-	-	-
2.6	Less: Premium Deficiency Reserve and other Reserve Account Contributions	-	-	-	-	-	-
2.7	Total Benefit Expense before Reinsurance	36,226,977	35,041,958	36,202,277	35,957,312	(193,463)	143,235,061
2.8	Net Cost of Reinsurance	-	-	-	-	-	-
2.9	<b>Total Benefit Expense after Reinsurance</b>	<b>36,226,977</b>	<b>35,041,958</b>	<b>36,202,277</b>	<b>35,957,312</b>	<b>(193,463)</b>	<b>143,235,061</b>
<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	<b>Total Florida-Specific Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Improving Health Care Quality Expenses Incurred</b>							
4.1	Improve Health Outcomes	180,511	130,593	126,538	152,751	-	590,393
4.2	Activities to Prevent Hospital Readmissions	1,093	2,223	3,728	3,946	-	10,990
4.3	Improve Patient Safety and Reducing Medical Errors	-	-	-	-	-	-
4.4	Wellness and Health Promotion Activities	30,464	15,477	34,745	21,395	-	102,081
4.5	Health Information Technology (HIT) expenses related to Health Improvement	-	-	-	-	-	-
4.6	<b>Total of Defined Expenses incurred for improving Health Care Quality.</b>	<b>325,809</b>	<b>262,076</b>	<b>280,069</b>	<b>297,511</b>	<b>-</b>	<b>1,165,465</b>
5	Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-
6	<b>Preliminary Medical Loss Ratio: MLR</b>	<b>81%</b>	<b>77%</b>	<b>79%</b>	<b>83%</b>	<b>-1688%</b>	<b>80%</b>