



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

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

Annual Achieved Savings Rebate Financial Report

For the Year Ended December 31, 2021



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PLAN AND PERFORMANCE AUDIT OVERVIEW

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

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

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

At the request of the Agency, we conducted a performance audit of selected schedules and exhibits of the annual Achieved Savings Rebate (“ASR”) financial report of the Plan for the year ended December 31, 2021.

Carr, Riggs and Ingram, LLC (“CRI”) was engaged under Contract No. MED217 dated October 28, 2021. This report presents the objective, scope, methodology and results of the performance audit. Our work was performed during the period from April 4, 2022 to September 15, 2022, and our results, reported herein, are as of September 15, 2022.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

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

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

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

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

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

Scope

The performance audit scope included quarterly and year-to-date amounts reported by the Plan for the year ended December 31, 2021, considering revenue and medical benefits “paid dates” through March 31, 2022. The performance audit scope did not include any schedules included in the annual ASR financial report not listed above. The performance audit scope was limited to determining whether the Plan’s revenue, medical benefits and administrative costs were summarized and classified in the ASR Schedules, and whether amounts reported were allowable and supportable, in compliance with Florida Statute 409.967(3), the Agency’s annual ASR financial report instructions and the Agency’s verbal and written clarifications to the annual ASR financial report instructions.

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

- Tests of any opening balances (accruals, receivables and payables included in the prior year ASR Schedules which may impact prior calendar year adjustments in the 2021 ASR Schedules). We tested the Plan’s supporting documentation for prior calendar year adjustments reported in the ASR Schedules and considered the impact of accruals for revenue and medical benefits reported in the prior year.
- Valuation/measurement of any capitation, kick or other revenue receivables included in the ASR Schedules that were not collected as of March 31, 2022. We agreed significant reported receivables to the Plan’s supporting documentation, but performed no testing of the valuation or collectability of the accruals.
- Valuation/measurement of actuarially-determined incurred but not paid (“IBNP”) liabilities for medical benefits. We relied on the actuary’s estimation of IBNP, reviewed the supporting documentation and reconciled to amounts reported by the Plan by quarter and rate cell.
- Valuation/measurement/completeness of other medical benefits expenses/payable or administrative costs expenses/payable. We obtained supporting documentation of any such amounts reported in the ASR Schedules, but did not perform procedures to test completeness of reported accruals for services and benefits that were not paid on or before March 31, 2022.

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

ASR Schedule and Line No.	Description	Calendar Year Total
MMA Revenue and Expense Schedule – Summary, Line No. 12.1 – Salaries & Benefits	Administrative services based on corporate allocations	\$ 2,594,331
MMA Revenue and Expense Schedule – Summary, Line No. 12.2 – Administrative Services	Administrative services based on corporate allocations	\$ 144,306
MMA Revenue and Expense Schedule – Summary, Line No. 12.5 – General Administration	Administrative services based on corporate allocations	\$ 298,121

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, 2021 and the Annual Statement submitted to the Florida Office of Insurance Regulation

Substantive Procedures

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

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

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

RESULTS

Based upon the previously defined objective and the completion of the procedures outlined in the scope and methodology section, the audit objective has been met. The Plan prepared the MMA Related Party Schedule - Summary for the year ended December 31, 2021 pursuant to Florida Statute 409.967(3) and the annual ASR financial report instructions. The Plan did not prepare the MMA Revenue and Expense Schedule – Summary, Achieved Savings Rebate Exhibit and the Medical Loss Ratio Exhibit for the year ended December 31, 2021 pursuant to Florida Statute 409.967(3) and the annual ASR financial report instructions.

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

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

		Reported	Exception Number							Total	Adjusted
		Annual Amount	1	2	3	6	7	8	9	Adjustments	Annual Amount
MEMBER MONTHS		246,769	-	-	-	-	-	-	-	-	246,769
REVENUES											
Revenues	1.1 Capitation	\$ 61,990,815	\$ (1,603,078)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,603,078)	\$ 60,387,737
	1.2 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	1,008,483	136,098	-	-	-	-	-	-	136,098	1,144,581
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	62,999,298	(1,466,980)	-	-	-	-	-	-	(1,466,980)	61,532,318
BENEFIT EXPENSES											
Hospital Services	2.1 Inpatient FFS	10,277,399	-	1	-	-	-	-	1,636,239	1,636,240	11,913,639
	2.2 Ending IBNP for Inpatient Hospital Services	1,603,606	-	-	-	-	(72,367)	(1,766,779)	-	(1,839,146)	(235,540)
	2.3 Outpatient FFS: ER	2,716,266	-	300	-	-	-	-	16,628	16,928	2,733,194
	2.4 Outpatient FFS: Other than ER	3,200,226	-	3,614	-	-	-	-	4,134	7,748	3,207,974
	2.5 Ending IBNP for Outpatient Hospital Services	917,096	-	-	-	-	(3,001)	(803,405)	-	(806,406)	110,690
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	5,222	-	-	-	-	-	-	-	-	5,222
2.8 Total Hospital Services	18,719,815	-	3,915	-	-	(75,368)	(2,570,184)	1,657,001	(984,636)	17,735,179	
Professional Services	3.1 Primary Care FFS	10,346,827	-	-	-	-	-	-	188,734	188,734	10,535,561
	3.2 Specialty Care FFS	124,379	-	-	-	-	-	-	64,368	64,368	188,747
	3.3 Other Professional FFS	100,179	-	-	-	-	-	-	115	115	100,294
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	1,737,912	-	-	-	-	-	-	-	-	1,737,912
	3.6 Ending IBNP for Professional Services	1,007,966	-	-	-	-	(153,899)	(889,967)	-	(1,043,866)	(35,900)
	3.7 Professional Settlements/AP	88,750	-	-	-	-	-	-	-	-	88,750
3.8 Total Physician Services	13,406,013	-	-	-	-	(153,899)	(889,967)	253,217	(790,649)	12,615,364	
Maternity Services	4.1.1 Maternity Services	791,567	-	-	-	-	-	-	27,772	27,772	819,339
	4.2.1 Ending IBNP for Maternity Services	189,276	-	-	-	-	(32,242)	(300,605)	-	(332,847)	(143,571)
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	980,843	-	-	-	-	(32,242)	(300,605)	27,772	(305,075)	675,768
Mental Health	5.1 Mental Health & Substance Abuse FFS	48,110	-	-	-	-	-	-	-	-	48,110
	5.2 MH & SA Subcapitation	2,833,460	-	-	-	-	-	-	-	-	2,833,460
	5.3 Ending IBNP for MH & SA	6,381	-	-	-	-	(1,179)	(3,682)	-	(4,861)	1,520
	5.4 MH & SA Settlements/AP	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse	2,887,951	-	-	-	-	(1,179)	(3,682)	-	(4,861)	2,883,090
Dental	6.1 Dental FFS	2,131	-	-	-	-	-	-	-	-	2,131
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	2,131	-	-	-	-	-	-	-	-	2,131
Transportation	7.1 Transportation FFS	200,600	-	-	-	-	-	-	159	159	200,759
	7.2 Transportation Subcapitation	482,293	-	-	-	-	-	-	-	-	482,293
	7.3 Ending IBNP for Transportation	27,277	-	-	-	-	(2,360)	(18,008)	-	(20,368)	6,909
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	710,170	-	-	-	-	(2,360)	(18,008)	159	(20,209)	689,961
Pharmacy	8.1 Prescription Drugs FFS	9,714,502	-	(594)	-	-	-	-	(160)	(754)	9,713,748
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	253	-	-	-	-	(253)	-	-	(253)	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	9,714,755	-	(594)	-	-	(253)	-	(160)	(1,007)	9,713,748

(Continued)

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

		Reported	Exception Number						Total	Adjusted	
		Annual Amount	1	2	3	6	7	8	9	Adjustments	Annual Amount
Other Services	9.1	Home Health, Nursing, Personal Care FFS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	9.2	Hospice FFS	506,135	-	-	-	-	-	18,048	18,048	524,183
	9.2.1	Nursing Facility FFS	266,900	-	-	-	-	-	67,115	67,115	334,015
	9.3	DME FFS	103,267	-	-	-	-	-	185	185	103,452
	9.4	Other State Plan Services FFS	2,746,855	-	-	-	-	-	3,770	3,770	2,750,625
	9.5	Other Services Subcapitation	1,239,123	-	-	-	-	-	-	-	1,239,123
	9.6	Ending IBNP for Other Services	427,787	-	-	-	(39,359)	(263,674)	-	(303,033)	124,754
	9.7	Other Service Settlements/AP	-	-	-	-	-	-	-	-	-
	9.8	Total Other Services	5,290,067	-	-	-	(39,359)	(263,674)	89,117	(213,916)	5,076,151
	Expanded Benefits	10.1	Expanded Benefits FFS	132,135	(116,053)	-	-	-	-	-	(116,053)
10.2		Expanded benefits Subcapitation	116,245	-	-	-	-	-	-	-	116,245
10.3		Ending IBNP for Expanded Benefits	9,698	-	-	-	(8,083)	(11,829)	-	(19,912)	(10,214)
10.4		Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-
10.5		Total Expanded Benefits	258,078	(116,053)	-	-	(8,083)	(11,829)	-	(135,965)	122,113
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	41,282,700	(112,732)	-	-	-	-	2,027,106	1,914,374	43,197,074
	11.2	Total Services Paid Directly -- IBNP	4,189,340	-	-	-	(312,743)	(4,057,949)	-	(4,370,692)	(181,352)
	11.3	Total Services Paid through Subcapitation	6,409,033	-	-	-	-	-	-	-	6,409,033
	11.4	Total Services Paid by Settlements/AP	88,750	-	-	-	-	-	-	-	88,750
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-
	11.7	Benefit Expense before Reinsurance	51,969,823	(112,732)	-	-	(312,743)	(4,057,949)	2,027,106	(2,456,318)	49,513,505
	11.8	Reinsurance Premiums	989,831	-	(78,801)	-	-	-	-	(78,801)	911,030
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	989,831	-	(78,801)	-	-	-	-	(78,801)	911,030
11.11	Medical Benefit Expense Net of Reinsurance	52,959,654	(112,732)	(78,801)	-	(312,743)	(4,057,949)	2,027,106	(2,535,119)	50,424,535	
Administrative Expenses, Assessments, Taxes, and Fees											
Administrative Expenses	12.1	Salaries & Benefits	8,841,416	-	-	(575,446)	-	-	-	(575,446)	8,265,970
	12.2	Administrative Services	1,848,528	-	-	575,446	-	-	-	575,446	2,423,974
	12.3	Information Systems	142,508	-	-	-	-	-	-	-	142,508
	12.4	Marketing Expenses	100,449	-	-	-	-	-	-	-	100,449
	12.5	General Administration	2,621,336	-	-	-	-	-	-	-	2,621,336
	12.6	Compliance/Regulatory	-	-	-	-	-	-	-	-	-
	12.7	Total Administrative Expenses	13,554,237	-	-	-	-	-	-	-	13,554,237
Government-Mandated Assessments, Taxes:	13.1	State Premium tax	-	-	-	-	-	-	-	-	-
	13.2	Department of Insurance Assessments	-	-	-	-	-	-	-	-	-
	13.3	Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-	-	-	-
	13.4	Other 1	-	-	-	-	-	-	-	-	-
	13.5	Other 2	-	-	-	-	-	-	-	-	-
	13.6	Other 3	-	-	-	-	-	-	-	-	-
	13.7	Total	-	-	-	-	-	-	-	-	-
14.0	Grand Total Expenses	66,513,891	(112,732)	(78,801)	-	(312,743)	(4,057,949)	2,027,106	(2,535,119)	63,978,772	
15.0	Underwriting Gain (Loss)	(3,514,593)	(1,466,980)	112,732	78,801	-	312,743	4,057,949	(2,027,106)	1,068,139	(2,446,454)
16.0	Income Tax Expense	-	-	-	-	-	-	-	-	-	-
17.0	Net Underwriting Gain (Loss)	\$(3,514,593)	\$(1,466,980)	112,732	78,801	-	312,743	4,057,949	(2,027,106)	\$ 1,068,139	\$(2,446,454)

Tax rate used for tax-effect of adjustments 0.0%

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

	Reported	Exception Number						Total	Adjusted
	Annual Amount	1	2	3	7	8	9	Adjustments	Annual Amount
REVENUES									
1.1 Total Revenue from Revenue & Expense Schedules	\$ 62,999,298	\$ (1,466,980)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,466,980)	\$ 61,532,318
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	62,999,298	-	-	-	-	-	-	-	61,532,318
EXPENSES									
Benefit Expenses									
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	47,691,734	-	(112,732)	-	-	-	2,027,106	1,914,374	49,606,108
2.2 Incurred but not Paid (IBNP) Ending Balance	4,189,341	-	-	-	(312,743)	(4,057,949)	-	(4,370,692)	(181,351)
2.3 Settlements/AP	88,750	-	-	-	-	-	-	-	88,750
2.4 Total Benefit Expense before Reinsurance	51,969,825	-	(112,732)	-	(312,743)	(4,057,949)	2,027,106	(2,456,318)	49,513,507
2.5 Net Cost of Reinsurance	989,831	-	-	(78,801)	-	-	-	(78,801)	911,030
2.6 Total Benefit Expense after Reinsurance	52,959,656	-	(112,732)	(78,801)	(312,743)	(4,057,949)	2,027,106	(2,535,119)	50,424,537
Admin Expenses									
3.1 Total Administrative Expenses from Revenue & Expense Schedule	13,554,237	-	-	-	-	-	-	-	13,554,237
3.2 Less: Compliance/Regulatory	-	-	-	-	-	-	-	-	-
3.3 Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-	-
3.4 Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-	-
3.5 Less: Other Non-allowed expenses	-	-	-	-	-	-	-	-	-
3.6 Administrative Expense Subject to ASR	13,554,237	-	-	-	-	-	-	-	13,554,237
4.0 Actuarially-sound Administrative Expense Maximum	8,216,116	-	-	-	-	-	-	-	8,216,116
5.0 Administrative Expenses Subject to ASR	8,216,116	-	-	-	-	-	-	-	8,216,116
6.0 Total Benefit and Administrative Expense subject to ASR	61,175,772	-	(112,732)	(78,801)	(312,743)	(4,057,949)	2,027,106	(2,535,119)	58,640,653
Calculation of Pre-Tax Income and ASR									
7.1 Pre-tax Income	\$ 1,823,526								\$ 2,891,665
7.2 Pre-tax Income as a Percent of Revenue	2.9%	0.0%						0.0%	4.7%
7.3 Preliminary Achieved Savings Rebate		\$ (2,901,421.35)						\$ (2,901,421.35)	(1,723,258.99)

Adjustments to the Amounts Reported in the Medical Loss Ratio Exhibit

	Reported	Exception Number							Total	Adjusted	
	Annual Amount	1	2	3	4	5	7	8	9	Adjustments	Annual Amount
REVENUES											
1.1 Total Revenue from Revenue & Expense Schedules	\$ 62,999,298	\$ (1,466,980)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,466,980)	\$ 61,532,318
1.2 Federal Taxes and Assessments, including ACA § 9010	-	-	-	-	-	-	-	-	-	-	-
1.3 State Insurance, Premium and other Taxes	-	-	-	-	-	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-	-	-
1.5 Revenue Subject to MLR	62,999,298	(1,466,980)	-	-	-	-	-	-	-	(1,466,980)	61,532,318
EXPENSES											
Benefit Expenses											
2.1 Total Benefits Paid through FFS During the Year	40,408,395	-	(112,732)	-	-	-	-	-	2,027,106	1,914,374	42,322,769
2.2 Total Benefits Paid through Subcapitation During the Year	4,862,017	-	-	-	(2,797,553)	-	-	-	-	(2,797,553)	2,064,464
2.3 Incurred but not Paid (IBNP) Ending Balance	4,189,341	-	-	-	-	-	(312,743)	(4,057,949)	-	(4,370,692)	(181,351)
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	2,601,358	-	-	-	-	(2,530,650)	-	-	-	(2,530,650)	70,708
2.5 Settlements/AP	88,750	-	-	-	-	-	-	-	-	-	88,750
2.6 Total Benefit Expense before Reinsurance	52,149,861	-	(112,732)	-	(2,797,553)	(2,530,650)	(312,743)	(4,057,949)	2,027,106	(7,784,521)	44,365,340
2.7 Net Cost of Reinsurance	987,590	-	-	(76,560)	-	-	-	-	-	(76,560)	911,030
2.8 Total Benefit Expense after Reinsurance	53,137,451	-	(112,732)	(76,560)	(2,797,553)	(2,530,650)	(312,743)	(4,057,949)	2,027,106	(7,861,081)	45,276,370
Florida-Specific Contributions											
3.1 Funds to Graduate Medical Education institutions	-	-	-	-	-	-	-	-	-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-	-	-	-	-	-	-	-
3.3 Total Florida-Specific Contributions	-	-	-	-	-	-	-	-	-	-	-
Improving Health Care Quality Expenses Incurred											
4.1 Improve Health Outcomes	404,738	-	-	-	-	-	-	-	-	-	404,738
4.2 Activities to Prevent Hospital Readmissions	269,277	-	-	-	-	-	-	-	-	-	269,277
4.3 Improve Patient Safety and Reducing Medical Errors	264,862	-	-	-	-	-	-	-	-	-	264,862
4.4 Wellness and Health Promotion Activities	228,163	-	-	-	-	-	-	-	-	-	228,163
4.5 Health Information Technology (HIT) expenses related to Health Improvement	108,369	-	-	-	-	-	-	-	-	-	108,369
4.6 Total of Defined Expenses incurred for improving Health Care Quality.	1,275,409	-	-	-	-	-	-	-	-	-	1,275,409
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-	-	-	-	-	-
6.0 Preliminary Medical Loss Ratio: MLR	86%										76%

ADJUSTMENT SUMMARY

Adjustment No. 01: Rev- Exp Summary 1.1 and 1.4.1, ASR Exhibit 1.1 & MLR Exhibit 1.1

Condition

Revenue amounts were erroneously reported in the Annual ASR submission.

Criteria

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

Cause

The schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of line 1.1 and an understatement of line 1.4.1 of the MMA Revenue and Expense – Summary, an overstatement of the ASR Exhibit line 1.1 and an overstatement of MLR Exhibit line 1.1 for the year ended December 31, 2021.

Adjustment No. 02: Rev- Exp Summary 2.1, 2.3, 2.4, 8.1 and 10.1, ASR Exhibit 2.1 & MLR Exhibit 2.1

Condition

Fee for service medical benefit expenses were erroneously reported in the Annual ASR submission.

Criteria

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

Cause

The schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An understatement of lines 2.1, 2.4 and 2.5 and an overstatement of lines 8.1, 10.1 and of the MMA Revenue Expense - Summary, an overstatement of ASR Exhibit line 2.1 and an overstatement of MLR Exhibit line 2.1 for the year ended December 31, 2021.

Adjustment No. 03: Rev- Exp Summary 11.8, ASR Exhibit 2.5 & MLR Exhibit 2.7

Condition

Reinsurance premium amount amounts were erroneously reported in the Annual ASR submission.

Criteria

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

Cause

The schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of line 11.8 of the MMA Revenue Expense - Summary, an overstatement of ASR Exhibit line 2.5 and an overstatement of MLR Exhibit line 2.7 for the year ended December 31, 2021.

Adjustment No. 04: MLR Exhibit 2.2

Condition

The total benefits paid through subcapitation during the year did not reflect the actual payments made by the subcontractors.

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 schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of line 2.2 of the MLR Exhibit for the year ended December 31, 2021.

Adjustment No. 05: MLR Exhibit 2.4

Condition

Incurred but not paid (IBNP) Ending Balance -Subcontractor was erroneously reported in the Annual ASR submission.

Criteria

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

Cause

The schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of line 2.4 of the MLR Exhibit for the year ended December 31, 2021.

Adjustment No. 06: MMA Rev- Exp Schedule 12.1 and 12.2

Condition

Wrong classification for third party delegated services expense account.

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 schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of line 12.1 and understatement of line 12.2 of the MMA Revenue Expense – Summary for the year ended December 31, 2021.

Adjustment No. 07: MMA Rev- Exp Schedule 2.2, 2.5, 3.6, 4.2.1, 5.3, 7.3, 8.3, 9.6 &10.3

Condition

Prior year adjustment of IBNP was not properly calculated.

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 schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of lines 2.2, 2.5, 3.6, 4.2.1, 5.3, 7.3, 8.3, 9.6 &10.3 of the MMA Revenue Expense Schedule for the year ended December 31, 2021.

Adjustment No. 08: MMA Rev- Exp Schedule 2.2, 2.5, 3.6, 4.2.1, 5.3, 7.3, 8.3, 9.6 &10.3, ASR Exhibit 2.2 & MLR Exhibit 2.3

Condition

IBNP estimate did not include the runout period.

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 schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An overstatement of lines 2.2, 2.5, 3.6, 4.2.1, 5.3, 7.3, 8.3, 9.6 &10.3_of the MMA Revenue Expense-Summary Schedule, an overstatement ASR Exhibit line 2.2 and an overstatement of MLR Exhibit line 2.3 for the year ended December 31, 2021.

Adjustment No. 09: MMA Rev- Exp Schedule 2.1, 2.3, 2.4, 3.1, 3.2, 3.3, 4.1.1, 7.1, 8.1, 9.2, 9.2.1, 9.3 and 9.4, ASR Exhibit 2.1& MLR Exhibit 2.1

Condition

Prior year adjustment column for the fee for service medical benefit expenses were not populated on the submitted Annual ASR

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 schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The preparer had never previously independently drafted the ASR schedules.

Effect

An understatement of lines 2.1, 2.3, 2.4, 3.1, 3.2, 3.3, 4.1.1, 7.1, 8.1, 9.2, 9.2.1, 9.3 and 9.4 of the MMA Revenue and Expense - Summary, an understatement of ASR Exhibit line 2.1 and an understatement of MLR Exhibit 2.1 for the year ended December 31, 2021.

INTERNAL CONTROL

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

2021-001 Review

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

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

Cause: The ASR schedules were not reviewed by someone other than the preparer prior to submission to the Agency. The ASR preparer had never independently drafted the ASR schedules.

Effect: We noted the ASR exhibits and schedules included the following errors: reported amounts were not supported by underlying accounting records, amounts were reported on the wrong lines and calculations were incorrect as reflected in adjustments No. 1-9 above and passed adjustment of \$28,909 on line 8.4.

Recommendation: The ASR schedules should be reviewed by someone other than the preparer prior to submission to ensure its proper presentation 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. A detailed second-level review of schedule reconciliations, supporting data and the annual ASR financial report prior to its submission may help identify and correct misstatements of this nature.

2021-002 Subcontractor Rates

Condition: We noted that the Company overpaid a subcontractor during 2021 due to using an outdated rate.

Criteria: Payments made to the subcontractors should agree to the contracted rates.

Cause: The Company did not review transactions to verify that they were using the appropriate rates per their executed contracts.

Effect: The overpayment of a projected amount of \$24,732.

Recommendation: We recommend the Company review transactions and verify they are using the correct rates per contract.

2021-003 Claims supporting documents

Condition: Claims expense testing could not be traced to proper support.

Criteria: The claims documentation should be maintained for claims.

Cause: Retention of support not maintained.

Effect: Potential noncompliance with AHCA requirements.

Recommendation: Records for all claims should be retained and accessible in sufficiently specific detail to support individual benefit expenses reported on the ASR Schedules.

2021-004 Overpayments to subcontractors

Condition: The Company's Third Party Administrator overpaid one of the subcontractor as a result of payments made for ineligible members for subcapitated professional services.

Criteria: Payments made to the subcontractors should be for eligible members only.

Cause: Retention of support not maintained.

Effect: Potential noncompliance with AHCA requirements. The overpayment of a projected amount of \$21,047.

Recommendation: The Third Party Administrator should review and verify that payments are based upon eligible members only.

OTHER MATTERS

Actuary Certification

The Actuary Certification initially submitted by the Plan was not properly reported as of December 31, 2021 with paid dates through March 31, 2022. The plan provided an updated Actuary Certification during the audit.

Claims Expense Testing

For seven (7) of one hundred twenty (120) sampled claims proper documentation could not be provided. For four (4) out of the seven (7) claims, the claim form or invoice was not provided. For three (3) out of the seven (7) claims, preauthorization was not obtained.

Corrective Action

CRI recommends that the adjustments noted above be reflected in the resubmitted ASR as requested by the Agency, excluding the passed adjustment for an error in the preparation of the ASR schedules for the amount of \$28,909. We also recommend that the Plan review their processes to ensure this adjustment is corrected in future ASR submissions.

CRI recommends that records for all claims should be retained and accessible insufficiently specific detail to support benefit expenses reported on the ASR schedules. Adjustments were passed for the overpayment amounts of \$24,732 and \$21,047.

View of Plan Management

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

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

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

CARR, RIGGS & INGRAM, LLC
Panama City Beach, Florida
September 15, 2022

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

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health

Reporting Period: 12/31/2021

Paid Through: 3/31/2022

Summary

		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		54,892.6	49,456.0	472.3	3,080.6	262.0	1,343.7	254.0	-	24.0	-	-	-
REVENUES													
Revenues	1.1 Capitation	13,638,445	9,153,757	222,366	3,435,924	387,657	271,591	85,465	-	81,685	-	-	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	165,945	165,945	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	13,804,390	9,319,702	222,366	3,435,924	387,657	271,591	85,465	-	81,685	-	-	-
BENEFIT EXPENSES													
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Hospital Services	2.1 Inpatient FFS	1,916,105	1,265,211	3,433	597,908	49,553	-	-	-	-	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.3 Outpatient FFS: ER	472,245	391,507	9,524	62,071	5,618	1,427	1,780	-	318	-	-	-
	2.4 Outpatient FFS: Other than ER	617,762	420,459	3,964	172,961	15,745	1,033	2,677	-	923	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	2,559	-	-	2,559	-	-	-	-	-	-	-	-
	2.8 Total Hospital Services	3,008,672	2,077,178	16,921	835,500	70,916	2,460	4,457	-	1,241	-	-	-
Professional Services	3.1 Primary Care FFS	2,027,773	1,334,719	16,497	531,774	73,146	60,766	10,037	-	834	-	-	-
	3.2 Specialty Care FFS	1,197	989	-	28	-	180	-	-	-	-	-	-
	3.3 Other Professional FFS	19,171	17,498	-	1,535	-	-	139	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	388,090	352,333	3,152	26,662	2,089	2,962	834	-	57	-	-	-
	3.6 Ending IBNP for Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
	3.7 Professional Settlements/AP	88,750	79,960	764	4,981	424	2,172	411	-	39	-	-	-
	3.8 Total Physician Services	2,524,982	1,785,498	20,412	564,981	75,659	66,081	11,421	-	930	-	-	-

(continued)

(Continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Maternity Services	4.1.1 Maternity Services	176,778	173,949	2,830	-	-	-	-	-	-	-	-	-
	4.2.1 Ending IBNP for Maternity Services	-	-	-	-	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	176,778	173,949	2,830	-	-	-	-	-	-	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	10,770	10,129	-	620	21	-	-	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	613,656	370,504	80,300	51,725	61,695	5,493	42,919	-	1,021	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	-	-	-	-	-	-	-	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	624,426	380,633	80,300	52,344	61,717	5,493	42,919	-	1,021	-	-	-
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	34,594	17,390	516	13,121	870	2,235	462	-	-	-	-	-
	7.2 Transportation Subcapitation	107,041	96,439	921	6,007	511	2,620	495	-	47	-	-	-
	7.3 Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	141,635	113,829	1,437	19,129	1,381	4,855	957	-	47	-	-	-
Pharmacy	8.1 Prescription Drugs FFS	1,777,822	873,547	94,007	684,471	95,306	1,492	8,614	-	20,386	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	1,777,822	873,547	94,007	684,471	95,306	1,492	8,614	-	20,386	-	-	-
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	125,996	12,389	-	85,345	-	28,262	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	52,914	-	-	29,790	-	23,124	-	-	-	-	-	-
	9.3 DME FFS	15,071	10,251	577	2,652	-	171	1,419	-	-	-	-	-
	9.4 Other State Plan Services FFS	457,407	347,146	4,773	84,392	9,309	6,795	4,030	-	961	-	-	-
	9.5 Other Services Subcapitation	275,011	247,774	2,366	15,434	1,313	6,732	1,273	-	120	-	-	-
	9.6 Ending IBNP for Other Services	-	-	-	-	-	-	-	-	-	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
9.8 Total Other Services	926,400	617,561	7,716	217,614	10,622	65,084	6,722	-	1,081	-	-	-	

(continued)

(Continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Expanded Benefits	10.1 Expanded Benefits FFS	28,599	25,460	241	1,983	145	610	148	-	11	-	-	-
	10.2 Expanded Benefits Subcapitation	25,799	23,244	222	1,448	123	632	119	-	11	-	-	-
	10.3 Ending IBNP for Expanded Benefits	-	-	-	-	-	-	-	-	-	-	-	-
	10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5 Total Expanded Benefits	54,398	48,705	463	3,431	269	1,241	268	-	22	-	-	-
Totals Before and After Reinsurance	11.1 Total Services Paid Directly FFS	7,736,765	4,900,644	136,361	2,271,212	249,714	126,095	29,306	-	23,433	-	-	-
	11.2 Total Services Paid Directly -- IBNP	-	-	-	-	-	-	-	-	-	-	-	-
	11.3 Total Services Paid through Subcapitation	319,303	1,090,295	86,961	101,276	65,731	18,439	45,640	-	1,256	-	-	-
	11.4 Total Services Paid by Settlements/AP	8,790	79,960	764	4,981	424	2,172	411	-	39	-	-	-
	11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7 Subtotal Benefit Expense before Reinsurance	9,235,113	6,070,899	224,085	2,377,469	315,868	146,706	75,357	-	24,728	-	-	-
	11.8 Reinsurance Premiums	219,186	197,478	1,886	12,301	1,046	5,365	1,014	-	96	-	-	-
	11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10 Net cost of Reinsurance	219,186	197,478	1,886	12,301	1,046	5,365	1,014	-	96	-	-	-
	11.11 Grand Total Medical Benefit Expense Net of Reinsurance	9,454,299	6,268,376	225,971	2,389,770	316,915	152,072	76,371	-	24,824	-	-	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		JANUARY - MARCH (Q1)											
		Total	Health Plan	Corporate									
Administrative Expenses	12.1 Salaries & Benefits	2,309,637	1,639,712	669,925									
	12.2 Administrative Services	523,411	494,935	28,475									
	12.3 Information Systems	36,730	36,730	-									
	12.4 Marketing Expenses	55,865	55,865	-									
	12.5 General Administration	681,708	607,592	74,115									
	12.6 Compliance/Regulatory	-	-	-									
	12.7 Total Administrative Expenses	3,607,350	2,834,835	772,516									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1 State Premium tax	-											
	13.2 Department of Insurance Assessments	-											
	13.3 Section 9010 Health Insurance Providers Fee	-											
	13.4 Other 1	-											
	13.5 Other 2	-											
	13.6 Other 3	-											
	13.7 Total	-											
14.0 Grand Total Expenses	13,061,649												
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	742,741												
16.0 Income Tax Expense	-												
17.0 Net Underwriting Gain (Loss)	742,741												

(continued)

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

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		APRIL - JUNE (Q2)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		59,356.9	53,455.5	548.4	3,344.4	293.0	1,442.6	246.0	-	27.0	-	-	-
REVENUES													
Revenues	1.1 Capitation	14,855,928	10,078,228	268,364	3,648,323	403,274	290,326	73,327	-	94,086	-	-	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	217,005	217,005	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	15,072,933	10,295,233	268,364	3,648,323	403,274	290,326	73,327	-	94,086	-	-	-
BENEFIT EXPENSES													
Hospital Services	2.1 Inpatient FFS	2,383,303	1,467,091	6,577	634,899	250,117	20,831	-	-	3,788	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.3 Outpatient FFS: ER	570,486	470,447	14,064	70,824	9,673	2,304	2,151	-	1,023	-	-	-
	2.4 Outpatient FFS: Other than ER	886,062	527,880	3,719	314,122	27,698	8,040	3,134	-	1,469	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.8 Total Hospital Services	3,839,850	2,465,418	24,360	1,019,844	287,488	31,175	5,286	-	6,280	-	-	-
Professional Services	3.1 Primary Care FFS	2,442,101	1,580,156	22,760	628,765	139,530	56,535	10,426	-	3,929	-	-	-
	3.2 Specialty Care FFS	3,542	1,330	-	2,154	-	58	-	-	-	-	-	-
	3.3 Other Professional FFS	23,543	21,393	-	1,594	-	27	528	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	417,139	376,377	3,486	29,500	2,166	4,470	1,021	-	120	-	-	-
	3.6 Ending IBNP for Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 Total Physician Services	2,886,326	1,979,256	26,245	662,014	141,696	61,089	11,976	-	4,049	-	-	-

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		APRIL - JUNE (Q2)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Maternity Services	4.1.1 Maternity Services	166,272	159,923	1,909	4,440	-	-	-	-	-	-	-	-
	4.2.1 Ending IBNP for Maternity Services	-	-	-	-	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	166,272	159,923	1,909	4,440	-	-	-	-	-	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	14,112	12,519	270	1,037	-	91	196	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	666,869	400,566	92,536	55,697	68,814	5,684	42,074	-	1,497	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	-	-	-	-	-	-	-	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
5.5 Total Mental Health & Substance Abuse Services	680,981	413,085	92,806	56,734	68,814	5,775	42,270	-	1,497	-	-	-	
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-	
Transportation	7.1 Transportation FFS	49,908	25,915	896	18,677	2,036	2,112	-	-	272	-	-	-
	7.2 Transportation Subcapitation	115,746	104,238	1,069	6,521	571	2,813	480	-	53	-	-	-
	7.3 Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
7.5 Total Transportation Services	165,654	130,153	1,965	25,198	2,607	4,925	480	-	325	-	-	-	
Pharmacy	8.1 Prescription Drugs FFS	2,340,650	1,194,809	155,161	845,936	109,107	150	10,794	-	24,694	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
8.8 Total Prescription Drugs	2,340,650	1,194,809	155,161	845,936	109,107	150	10,794	-	24,694	-	-	-	
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	116,605	12,364	-	56,515	-	47,726	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	43,758	-	-	22,729	-	21,029	-	-	-	-	-	-
	9.3 DME FFS	40,010	19,455	-	19,514	-	1,041	-	-	-	-	-	-
	9.4 Other State Plan Services FFS	627,611	481,874	11,411	112,226	8,039	9,792	3,752	-	518	-	-	-
	9.5 Other Services Subcapitation	297,378	267,812	2,748	16,755	1,468	7,228	1,232	-	135	-	-	-
	9.6 Ending IBNP for Other Services	-	-	-	-	-	-	-	-	-	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
9.8 Total Other Services	1,125,361	781,504	14,158	227,739	9,507	86,816	4,984	-	653	-	-	-	

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		APRIL - JUNE (Q2)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Expanded Benefits	10.1 Expanded Benefits FFS	30,064	26,666	277	2,150	143	674	142	-	12	-	-	-
	10.2 Expanded Benefits Subcapitation	27,898	25,124	258	1,572	138	678	116	-	13	-	-	-
	10.3 Ending IBNP for Expanded Benefits	-	-	-	-	-	-	-	-	-	-	-	-
	10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5 Total Expanded Benefits	57,962	51,790	534	3,722	281	1,353	258	-	25	-	-	-
Totals Before and After Reinsurance	11.1 Total Services Paid Directly FFS	9,738,027	6,001,821	217,043	2,735,581	546,343	170,410	31,125	-	35,705	-	-	-
	11.2 Total Services Paid Directly -- IBNP	-	-	-	-	-	-	-	-	-	-	-	-
	11.3 Total Services Paid through Subcapitation	1,525,030	1,174,117	100,096	110,045	73,158	20,872	44,923	-	1,818	-	-	-
	11.4 Total Services Paid by Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7 Subtotal Benefit Expense before Reinsurance	11,263,057	7,175,938	317,139	2,845,626	619,501	191,283	76,048	-	37,523	-	-	-
	11.8 Reinsurance Premiums	237,012	213,448	2,190	13,354	1,170	5,760	982	-	108	-	-	-
	11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10 Net cost of Reinsurance	237,012	213,448	2,190	13,354	1,170	5,760	982	-	108	-	-	-
	11.11 Grand Total Medical Benefit Expense Net of Reinsurance	11,500,069	7,389,385	319,329	2,858,980	620,671	197,043	77,030	-	37,631	-	-	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		APRIL - JUNE (Q2)											
		Total	Health Plan	Corporate									
Administrative Expenses	12.1 Salaries & Benefits	1,528,780	1,113,769	415,011									
	12.2 Administrative Services	403,953	340,808	63,144									
	12.3 Information Systems	25,289	25,289	-									
	12.4 Marketing Expenses	(71,940)	(71,940)	-									
	12.5 General Administration	486,220	411,819	74,401									
	12.6 Compliance/Regulatory	-	-	-									
	12.7 Total Administrative Expenses	2,372,301	1,819,745	552,556									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1 State Premium tax	-	-	-									
	13.2 Department of Insurance Assessments	-	-	-									
	13.3 Section 9010 Health Insurance Providers Fee	-	-	-									
	13.4 Other 1	-	-	-									
	13.5 Other 2	-	-	-									
	13.6 Other 3	-	-	-									
13.7 Total	-	-	-										
14.0 Grand Total Expenses	13,872,370												
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	1,200,563												
16.0 Income Tax Expense	-												
17.0 Net Underwriting Gain (Loss)	1,200,563												

(continued)

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

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		63,804.4	57,386.8	698.7	3,579.0	337.5	1,532.4	238.0	-	32.0	-	-	-
REVENUES													
Revenues	1.1 Capitation	16,116,807	10,794,929	338,383	4,027,007	467,061	303,202	73,416	-	112,808	-	-	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	248,918	248,918	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	16,365,725	11,043,847	338,383	4,027,007	467,061	303,202	73,416	-	112,808	-	-	-
BENEFIT EXPENSES		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Hospital Services	2.1 Inpatient FFS	2,951,985	1,685,141	48,083	1,041,403	107,980	27,102	22,468	-	19,808	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.3 Outpatient FFS: ER	673,570	554,113	18,597	85,486	12,613	1,934	1,587	-	(762)	-	-	-
	2.4 Outpatient FFS: Other than ER	699,602	461,875	8,495	207,988	12,086	6,026	2,114	-	1,020	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	4,325,157	2,701,129	75,175	1,334,877	132,679	35,062	26,169	-	20,066	-	-	-	
Professional Services	3.1 Primary Care FFS	2,756,719	1,796,071	29,945	763,016	69,514	81,426	8,392	-	8,356	-	-	-
	3.2 Specialty Care FFS	18,751	4,449	344	13,022	338	172	426	-	-	-	-	-
	3.3 Other Professional FFS	24,668	23,700	-	744	-	-	224	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	442,709	398,447	5,347	30,445	2,693	4,674	983	-	120	-	-	-
	3.6 Ending IBNP for Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 Total Physician Services	3,242,847	2,222,667	35,636	807,227	72,546	86,271	10,025	-	8,476	-	-	-

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Maternity Services	4.1.1 Maternity Services	205,528	195,947	6,278	1,566	-	-	-	-	1,738	-	-	-
	4.2.1 Ending IBNP for Maternity Services	-	-	-	-	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	205,528	195,947	6,278	1,566	-	-	-	-	1,738	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	10,254	9,444	630	180	-	-	-	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	735,733	429,822	116,811	59,472	80,323	7,123	40,201	-	1,981	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	-	-	-	-	-	-	-	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	745,986	439,265	117,441	59,652	80,323	7,123	40,201	-	1,981	-	-	-
Dental	6.1 Dental FFS	1,063	-	-	1,063	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	1,063	-	-	1,063	-	-	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	43,990	20,915	760	15,688	2,038	4,019	-	-	570	-	-	-
	7.2 Transportation Subcapitation	124,418	111,904	1,362	6,979	658	2,988	464	-	62	-	-	-
	7.3 Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	168,409	132,820	2,122	22,667	2,696	7,007	464	-	632	-	-	-
Pharmacy	8.1 Prescription Drugs FFS	2,599,447	1,414,179	114,331	885,211	125,224	189	36,049	-	24,264	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	2,599,447	1,414,179	114,331	885,211	125,224	189	36,049	-	24,264	-	-	-
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	91,509	-	-	19,061	5,107	67,340	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	57,502	-	-	14,949	-	42,553	-	-	-	-	-	-
	9.3 DME FFS	16,979	15,949	-	951	-	79	-	-	-	-	-	-
	9.4 Other State Plan Services FFS	785,473	567,776	30,609	159,066	6,454	14,566	4,246	-	2,755	-	-	-
	9.5 Other Services Subcapitation	319,660	287,508	3,500	17,931	1,691	7,677	1,192	-	160	-	-	-
	9.6 Ending IBNP for Other Services	-	-	-	-	-	-	-	-	-	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
9.8 Total Other Services	1,271,122	871,233	34,109	211,959	13,253	132,215	5,438	-	2,915	-	-	-	

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid	SSI Medicaid	Dual Eligible	Child	HIV/AIDS	HIV/AIDS	Private Duty Nursing	LTC	
					Only Non-SMI	Only SMI		Welfare	Dual Eligible	Medicaid Only		Eligible	Medicaid Only
Expanded Benefits	10.1	Expanded Benefits FFS	34,782	30,366	343	2,885	166	783	117	-	123	-	-
	10.2	Expanded Benefits Subcapitation	29,988	26,972	328	1,682	159	720	112	-	15	-	-
	10.3	Ending IBNP for Expanded Benefits	-	-	-	-	-	-	-	-	-	-	-
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	64,770	57,337	671	4,567	324	1,503	229	-	138	-	-
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	10,971,821	6,779,924	258,415	3,212,279	341,521	246,188	75,622	-	57,873	-	-
	11.2	Total Services Paid Directly -- IBNP	-	-	-	-	-	-	-	-	-	-	-
	11.3	Total Services Paid through Subcapitation	1,652,508	1,254,653	127,349	116,508	85,524	23,182	42,953	-	2,338	-	-
	11.4	Total Services Paid by Settlements/AP	-	-	-	-	-	-	-	-	-	-	-
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	12,624,329	8,034,576	385,764	3,328,787	427,045	269,371	118,575	-	60,211	-	-
	11.8	Reinsurance Premiums	254,771	229,145	2,790	14,291	1,348	6,119	950	-	128	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	254,771	229,145	2,790	14,291	1,348	6,119	950	-	128	-	-
	11.11	Grand Total Medical Benefit Expense Net of Reinsurance	12,879,100	8,263,722	388,554	3,343,079	428,393	275,490	119,525	-	60,339	-	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		JULY - SEPTEMBER (Q3)											
		Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	2,820,010	2,052,667	767,342								
	12.2	Administrative Services	412,187	373,786	38,400								
	12.3	Information Systems	47,966	47,966	-								
	12.4	Marketing Expenses	76,899	76,899	-								
	12.5	General Administration	703,174	628,528	74,646								
	12.6	Compliance/Regulatory	-	-	-								
	12.7	Total Administrative Expenses	4,060,235	3,179,846	880,389								
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax	-	-	-								
	13.2	Department of Insurance Assessments	-	-	-								
	13.3	Section 9010 Health Insurance Providers Fee	-	-	-								
	13.4	Other 1	-	-	-								
	13.5	Other 2	-	-	-								
	13.6	Other 3	-	-	-								
	13.7	Total	-	-	-								
14.0	Grand Total Expenses	16,939,336											
15.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(573,611)											
16.0	Income Tax Expense	-											
17.0	Net Underwriting Gain (Loss)	(573,611)											

(continued)

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

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022
Summary

		OCTOBER - DECEMBER (Q4)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		68,715.2	61,797.3	839.9	3,704.1	415.4	1,694.5	228.0	-	34.0	-	2.0	-
REVENUES													
Revenues	1.1 Capitation	17,379,635	11,562,626	424,642	4,297,773	594,628	308,221	73,376	-	118,177	-	192	-
	1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	376,615	376,615	-	-	-	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	17,756,250	11,939,241	424,642	4,297,773	594,628	308,221	73,376	-	118,177	-	192	-
		OCTOBER - DECEMBER (Q4)											
BENEFIT EXPENSES													
Hospital Services	2.1 Inpatient FFS	3,026,005	1,914,483	17,404	945,559	128,796	9,931	7,240	-	2,592	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	2,589,552	2,304,240	21,636	160,691	18,021	73,511	9,891	-	1,475	-	87	-
	2.3 Outpatient FFS: ER	999,966	848,015	19,508	104,888	15,516	8,671	3,211	-	157	-	-	-
	2.4 Outpatient FFS: Other than ER	996,800	680,482	22,475	261,531	20,485	8,190	2,806	-	831	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	1,041,000	936,197	12,724	56,115	6,293	25,671	3,454	-	515	-	30	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	2,663	2,663	-	-	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	8,655,986	6,686,080	93,747	1,528,784	189,111	125,974	26,603	-	5,570	-	117	-	
Professional Services	3.1 Primary Care FFS	3,120,233	2,316,286	81,912	631,939	44,528	29,673	11,434	-	4,461	-	-	-
	3.2 Specialty Care FFS	100,888	67,242	1,098	29,195	2,682	511	92	-	68	-	-	-
	3.3 Other Professional FFS	32,798	31,102	71	1,252	125	-	247	-	-	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	489,973	441,909	5,855	32,490	3,028	5,469	1,060	-	162	-	-	-
	3.6 Ending IBNP for Professional Services	1,283,188	1,174,235	16,116	72,359	7,521	8,007	4,360	-	590	-	-	-
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 Total Physician Services	5,027,080	4,030,774	105,052	767,235	57,884	43,660	17,193	-	5,281	-	-	-

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		OCTOBER - DECEMBER (Q4)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid	SSI Medicaid	Dual Eligible	Child	HIV/AIDS	HIV/AIDS	Private Duty	LTC	LTC
					Only Non-SMI	Only SMI		Welfare	Dual Eligible	Medicaid Only		Nursing	Dual Eligible
Maternity Services	4.1.1 Maternity Services	242,988	229,694	13,295	-	-	-	-	-	-	-	-	-
	4.2.1 Ending IBNP for Maternity Services	391,448	376,648	14,801	-	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	634,436	606,341	28,095	-	-	-	-	-	-	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	12,974	10,940	-	2,034	-	-	-	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	817,203	465,122	140,426	62,718	99,913	8,845	38,343	-	1,835	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	5,542	5,320	-	222	-	-	-	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	835,719	481,382	140,426	64,975	99,913	8,845	38,343	-	1,835	-	-	-
Dental	6.1 Dental FFS	1,068	-	-	326	190	552	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	1,068	-	-	326	190	552	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	72,107	42,715	1,942	20,296	3,042	4,112	-	-	-	-	-	-
	7.2 Transportation Subcapitation	135,088	121,599	1,638	7,223	810	3,304	445	-	66	-	4	-
	7.3 Ending IBNP for Transportation	24,940	20,772	377	2,217	483	1,091	-	-	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	232,136	185,086	3,956	29,736	4,335	8,507	445	-	66	-	4	-
Pharmacy	8.1 Prescription Drugs FFS	2,996,583	1,473,171	149,247	1,170,999	160,828	514	12,379	-	29,445	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	2,996,583	1,473,171	149,247	1,170,999	160,828	514	12,379	-	29,445	-	-	-
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	172,025	-	-	100,271	6,800	64,955	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	112,727	-	5,014	26,011	-	81,702	-	-	-	-	-	-
	9.3 DME FFS	31,207	22,706	971	6,103	-	1,242	185	-	-	-	-	-
	9.4 Other State Plan Services FFS	876,364	664,708	17,131	131,889	15,041	42,224	3,384	-	1,988	-	-	-
	9.5 Other Services Subcapitation	347,074	311,999	4,218	18,612	2,081	8,852	1,142	-	170	-	(0)	-
	9.6 Ending IBNP for Other Services	393,862	334,289	4,484	17,916	2,390	33,202	1,322	-	259	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	9.8 Total Other Services	1,933,258	1,333,702	31,818	300,800	26,312	232,177	6,033	-	2,417	-	(0)	-

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		OCTOBER - DECEMBER (Q4)												
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS	HIV/AIDS	Private Duty Nursing	LTC Dual Eligible	LTC	
					Only Non-SMI	Only SMI			Dual Eligible	Only			Medicaid Only	
Expanded Benefits	10.1	38,690	34,379	554	2,495	209	898	115	-	39	-	1	-	
	10.2	32,560	29,269	396	1,746	195	830	107	-	16	-	0	-	
	10.3	17,468	16,719	107	273	33	238	43	-	5	-	50	-	
	10.4	-	-	-	-	-	-	-	-	-	-	-	-	-
	10.5	88,717	80,367	1,057	4,513	438	1,967	265	-	60	-	51	-	
Totals Before and After Reinsurance	11.1	12,836,086	8,338,584	330,620	3,434,786	398,242	253,176	41,094	-	39,582	-	1	-	
	11.2	5,747,000	5,168,421	70,245	309,793	34,742	141,720	19,069	-	2,844	-	167	-	
	11.3	1,821,898	1,369,898	152,533	122,789	106,027	27,301	41,097	-	2,249	-	4	-	
	11.4	-	-	-	-	-	-	-	-	-	-	-	-	
	11.5	-	-	-	-	-	-	-	-	-	-	-	-	
	11.6.1	-	-	-	-	-	-	-	-	-	-	-	-	
	11.7	20,404,985	14,876,903	553,398	3,867,368	539,012	422,196	101,261	-	44,675	-	172	-	
	11.8	276,621	248,665	3,362	14,834	1,659	7,055	910	-	136	-	0	-	
	11.9	-	-	-	-	-	-	-	-	-	-	-	-	
	11.10	276,621	248,665	3,362	14,834	1,659	7,055	910	-	136	-	0	-	
	11.11	20,681,605	15,125,568	556,760	3,882,202	540,670	429,252	102,171	-	44,811	-	172	-	
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		OCTOBER - DECEMBER (Q4)												
		Total	Health Plan	Corporate										
Administrative Expenses	12.1	2,182,991	1,440,938	742,053										
	12.2	508,978	494,692	14,286										
	12.3	32,523	32,523	-										
	12.4	39,625	39,625	-										
	12.5	750,234	675,276	74,958										
	12.6	-	-	-										
	12.7	3,514,351	2,683,054	831,297										
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	-	-	-										
	13.2	-	-	-										
	13.3	-	-	-										
	13.4	-	-	-										
	13.5	-	-	-										
	13.6	-	-	-										
	13.7	-	-	-										
14.0	24,195,957													
15.0	(6,439,707)													
16.0	-													
17.0	(6,439,707)													

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

	Prior Year Adjustments	TOTAL (TO DATE)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS	HIV/AIDS	Private Duty Nursing	LTC	
					Only Non-SMI	Only SMI			Dual Eligible	Only		Eligible	Only
MEMBER MONTHS	-	246,769.1	222,095.6	2,559.3	13,708.1	1,307.9	6,013.2	966.0	-	117.0	-	2.0	-
REVENUES													
1.1 Capitation	-	61,990,815	41,589,541	1,253,755	15,409,027	1,852,621	1,173,341	305,584	-	406,756	-	192	-
1.2.1 Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	-	1,008,483	1,008,483	-	-	-	-	-	-	-	-	-	-
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
1.7 Total Revenue	-	62,999,298	42,598,024	1,253,755	15,409,027	1,852,621	1,173,341	305,584	-	406,756	-	192	-
BENEFIT EXPENSES													
	Prior Calendar Year Adjustments												
2.1 Inpatient FFS	-	10,277,399	6,331,925	75,498	3,219,768	536,447	57,864	29,709	-	26,188	-	-	-
2.2 Ending IBNP for Inpatient Hospital Services	(985,946)	1,603,606	2,304,240	21,636	160,691	18,021	73,511	9,891	-	1,475	-	87	-
2.3 Outpatient FFS: ER	-	2,716,266	2,264,083	61,693	323,269	43,420	14,336	8,730	-	736	-	-	-
2.4 Outpatient FFS: Other than ER	-	3,200,226	2,090,696	38,652	956,602	76,013	23,289	10,731	-	4,243	-	-	-
2.5 Ending IBNP for Outpatient Hospital Services	(123,904)	917,096	936,197	12,724	56,115	6,293	25,671	3,454	-	515	-	30	-
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7.1 Transplant Services	-	5,222	2,663	-	2,559	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	(1,109,849)	18,719,816	13,929,804	210,203	4,719,005	680,194	194,670	62,514	-	33,157	-	117	-
3.1 Primary Care FFS	-	10,346,827	7,027,231	151,113	2,555,495	326,718	228,400	40,289	-	17,580	-	-	-
3.2 Specialty Care FFS	-	124,379	74,011	1,441	44,400	3,021	921	518	-	68	-	-	-
3.3 Other Professional FFS	-	100,179	93,692	71	5,126	125	27	1,138	-	-	-	-	-
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitated Professional Services	-	1,737,912	1,569,066	17,840	119,097	9,976	17,575	3,899	-	459	-	-	-
3.6 Ending IBNP for Professional Services	(275,222)	1,007,966	1,174,235	16,116	72,359	7,521	8,007	4,360	-	590	-	-	-
3.7 Professional Settlements/AP	-	88,750	79,960	764	4,981	424	2,172	411	-	39	-	-	-
3.8 Total Physician Services	331,498	14,012,733	10,018,195	187,346	2,801,457	347,785	257,102	50,614	-	18,736	-	-	-

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		Prior Year Adjustments	TOTAL (TO DATE)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Maternity Services	4.1.1 Maternity Services	-	791,567	759,512	24,312	6,005	-	-	-	-	-	1,738	-	-
	4.2.1 Ending IBNP for Maternity Services	(202,172)	189,276	376,648	14,801	-	-	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	(202,172)	980,843	1,136,160	39,112	6,005	-	-	-	-	-	1,738	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	-	48,110	43,031	900	3,871	21	91	196	-	-	-	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	2,833,460	1,666,014	430,073	229,611	310,746	27,145	163,537	-	6,334	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	839	6,381	5,320	-	222	-	-	-	-	-	-	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	839	2,887,951	1,714,365	430,973	233,705	310,767	27,236	163,733	-	6,334	-	-	-
Dental	6.1 Dental FFS	-	2,131	-	-	1,389	190	552	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	1,389	190	552	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	-	200,600	106,935	4,114	67,782	7,986	12,479	462	-	842	-	-	-
	7.2 Transportation Subcapitation	-	482,293	434,180	4,991	26,731	2,550	11,726	1,884	-	228	-	4	-
	7.3 Ending IBNP for Transportation	2,337	27,277	20,772	377	2,217	483	1,091	-	-	-	-	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	7.5 Total Transportation Services	2,337	710,171	561,888	9,481	96,730	11,020	25,295	2,346	-	1,070	-	4	-
Pharmacy	8.1 Prescription Drugs FFS	-	9,714,502	4,955,705	512,745	3,586,617	490,465	2,345	67,836	-	98,789	-	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	253	253	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	8.8 Total Prescription Drugs	253	9,714,755	4,955,705	512,745	3,586,617	490,465	2,345	67,836	-	98,789	-	-	-
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-	-	-	-
	9.2 Hospice FFS	-	506,135	24,753	-	261,192	11,907	208,282	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	-	266,900	-	5,014	93,478	-	168,408	-	-	-	-	-	-
	9.3 DME FFS	-	103,267	68,361	1,548	29,220	-	2,534	1,604	-	-	-	-	-
	9.4 Other State Plan Services FFS	-	2,746,855	2,061,504	63,923	487,573	38,844	73,376	15,413	-	6,223	-	-	-
	9.5 Other Services Subcapitation	-	1,239,123	1,115,093	12,832	68,732	6,553	30,489	4,839	-	585	-	(0)	-
	9.6 Ending IBNP for Other Services	33,925	427,787	334,289	4,484	17,916	2,390	33,202	1,322	-	259	-	-	-
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	9.8 Total Other Services	33,925	5,290,067	3,604,000	87,801	958,111	59,694	516,291	23,178	-	7,066	-	(0)	-

(continued)

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

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

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

		Prior Year Adjustments	TOTAL (TO DATE)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Expanded Benefits	10.1 Expanded Benefits FFS	-	132,135	116,870	1,414	9,513	664	2,965	522	-	185	-	1	-
	10.2 Expanded Benefits Subcapitation	-	116,245	104,610	1,204	6,448	615	2,860	454	-	55	-	0	-
	10.3 Ending IBNP for Expanded Benefits	(7,770)	9,698	16,719	107	273	33	238	43	-	5	-	50	-
	10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	10.5 Total Expanded Benefits	(7,770)	258,078	238,198	2,725	16,233	1,312	6,064	1,019	-	245	-	51	-
Totals Before and After Reinsurance	11.1 Total Services Paid Directly FFS	-	41,282,701	26,020,972	942,439	11,653,858	1,535,821	795,870	177,147	-	156,592	-	1	-
	11.2 Total Services Paid Directly -- IBNP	(1,557,659)	4,189,341	5,168,421	70,245	309,793	34,742	141,720	19,069	-	2,844	-	167	-
	11.3 Total Services Paid through Subcapitation	-	6,409,033	4,888,963	466,939	450,619	330,440	89,794	174,614	-	7,661	-	4	-
	11.4 Total Services Paid by Settlements/AP	-	88,750	79,960	764	4,981	424	2,172	411	-	39	-	-	-
	11.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.7 Subtotal Benefit Expense before Reinsurance	(1,557,659)	51,969,824	36,158,316	1,480,387	12,419,251	1,901,426	1,029,556	371,240	-	167,136	-	172	-
	11.8 Reinsurance Premiums	2,241	989,831	888,736	10,227	54,780	5,223	24,300	3,857	-	468	-	0	-
	11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.10 Net cost of Reinsurance	2,241	989,831	888,736	10,227	54,780	5,223	24,300	3,857	-	468	-	0	-
	11.11 Grand Total Medical Benefit Expense Net of Reinsurance	(1,555,418)	52,959,656	37,047,052	1,490,614	12,474,030	1,906,649	1,053,856	375,097	-	167,604	-	172	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		Prior Calendar Year Adjustments	TOTAL (TO DATE)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1 Salaries & Benefits	-	8,841,416	6,247,085	2,594,331									
	12.2 Administrative Services	-	1,848,528	1,704,222	144,306									
	12.3 Information Systems	-	142,508	142,508	-									
	12.4 Marketing Expenses	-	100,449	100,449	-									
	12.5 General Administration	-	2,621,336	2,323,215	298,121									
	12.6 Compliance/Regulatory	-	-	-	-									
	12.7 Total Administrative Expenses	-	13,554,238	10,517,480	3,036,758									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1 State Premium tax	-	-											
	13.2 Department of Insurance Assessments	-	-											
	13.3 Section 9010 Health Insurance Providers Fee	-	-											
	13.4 Other 1	-	-											
	13.5 Other 2	-	-											
	13.6 Other 3	-	-											
	13.7 Total	-	-											
14.0 Grand Total Expenses		(1,555,418)	66,513,893											
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations		1,555,418	(3,514,595)											
16.0 Income Tax Expense		-	-											
17.0 Net Underwriting Gain (Loss)		1,555,418	(3,514,595)											

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

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

Health Plan: Vivida Health Plan
 Reporting Period: 01/01/2021 - 12/31/2021
 Paid Through: 3/31/2022

Summary

			JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		PRIOR YEAR ADJUSTMENTS	TOTAL (TO DATE)		
EXPENSES	Vendor Name	Affiliation	Payment Methodology		MM	Amount	MM	Amount	MM	Amount	MM	Amount	MM	Amount
Hospital Services	1.1	CAPE MEMORIAL HOSPITAL	Affiliate	Fee-for-Service	54,892.6	149,457	59,356.9	156,803	63,804.4	173,241	68,715.2	268,003	246,769.1	747,504
	1.2	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	1,847,595	59,356.9	1,988,577	63,804.4	1,683,395	68,715.2	2,052,444	246,769.1	7,572,010
	1.3	Vendor #3											-	-
	1.4	Vendor #4											-	-
	1.5	Vendor #5											-	-
	1.6	Total Hospital Services					1,997,052	2,145,380		1,856,635		2,320,447	-	8,319,514
Professional Services	2.1	CAPE MEMORIAL HOSPITAL	Affiliate	Fee-for-Service	54,892.6	521	59,356.9	725	63,804.4	174	68,715.2	3,381	246,769.1	4,802
	2.2	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	457,597	59,356.9	546,077	63,804.4	556,152	68,715.2	699,227	246,769.1	2,259,054
	2.3	Vendor #3											-	-
	2.4	Vendor #4											-	-
	2.5	Vendor #5											-	-
	2.6	Total Professional Services				458,118	546,802		556,326		702,609	-	2,263,856	
Mental Health	3.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	370	59,356.9	-	63,804.4	-	68,715.2	122	246,769.1	492
	3.2	Vendor #2											-	-
	3.3	Vendor #3											-	-
	3.4	Vendor #4											-	-
	3.5	Vendor #5											-	-
	3.6	Total Mental Health				370	-	-	-	122	-	492	-	492
Dental	4.1	Vendor #1											-	-
	4.2	Vendor #2											-	-
	4.3	Vendor #3											-	-
	4.4	Vendor #4											-	-
	4.5	Vendor #5											-	-
	4.6	Total Dental				-	-	-	-	-	-	-	-	-
Transportation	5.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	370	59,356.9	-	63,804.4	799	68,715.2	425	246,769.1	1,594
	5.2	Vendor #2											-	-
	5.3	Vendor #3											-	-
	5.4	Vendor #4											-	-
	5.5	Vendor #5											-	-
	5.6	Total Transportation				370	-	799	425	-	1,594	-	1,594	
Pharmacy	6.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	212	59,356.9	107	63,804.4	231	68,715.2	373	246,769.1	923
	6.2	Vendor #2											-	-
	6.3	Vendor #3											-	-
	6.4	Vendor #4											-	-
	6.5	Vendor #5											-	-
	6.6	Total Pharmacy				212	107	231	373	-	923	-	923	
Other Services	7.1	CAPE MEMORIAL HOSPITAL	Affiliate	Fee-for-Service	54,892.6	11,553	59,356.9	13,431	63,804.4	28,679	68,715.2	24,735	246,769.1	78,398
	7.2	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	35,328	59,356.9	40,363	63,804.4	38,909	68,715.2	40,946	246,769.1	155,546
	7.3	Vendor #3											-	-
	7.4	Vendor #4											-	-
	7.5	Vendor #5											-	-
	7.6	Total Other Services				46,881	53,794	67,588	65,681	-	233,944	-	233,944	
Administrative Expense	8.1	LEE MEMORIAL HEALTH SYSTEM	Affiliate	Fee-for-Service	54,892.6	879,185	59,356.9	609,332	63,804.4	1,092,047	68,715.2	931,009	246,769.1	3,511,573
	8.2	Vendor #2											-	-
	8.3	Vendor #3											-	-
	8.4	Vendor #4											-	-
	8.5	Vendor #5											-	-
	8.6	Total Administrative Expense				879,185	609,332	1,092,047	931,009	-	3,511,573	-	3,511,573	
9	Grand Total				3,382,188	3,355,416	3,573,626	4,020,666	-	14,331,896	-	14,331,896		

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: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022
 Plan Type: MMA

	JANUARY - MARCH (Q1)			APRIL - JUNE (Q2)			JULY - SEPTEMBER (Q3)			
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC	
REVENUES										
1.1	Total Revenue from Revenue & Expense Schedules	13,804,390	13,804,390	-	15,072,933	15,072,933	-	16,365,725	16,365,725	-
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	13,804,390	13,804,390	-	15,072,933	15,072,933	-	16,365,725	16,365,725	-
EXPENSES										
Benefit Expenses										
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	9,146,363	9,146,363	-	11,263,057	11,263,057	-	12,624,329	12,624,329	-
2.2	Incurred but not Paid (IBNP) Ending Balance	-	-	-	-	-	-	-	-	-
2.3	Settlements/AP	88,750	88,750	-	-	-	-	-	-	-
2.4	Total Benefit Expense before Reinsurance	9,235,113	9,235,113	-	11,263,057	11,263,057	-	12,624,329	12,624,329	-
2.5	Net Cost of Reinsurance	219,186	219,186	-	237,012	237,012	-	254,771	254,771	-
2.6	Total Benefit Expense after Reinsurance	9,454,299	9,454,299	-	11,500,069	11,500,069	-	12,879,100	12,879,100	-
Administrative Expenses										
3.1	Total Administrative Expenses from Revenue & Expense Schedule	3,607,350	3,607,350	-	2,372,301	2,372,301	-	4,060,235	4,060,235	-
3.2	Less: Compliance/Regulatory	-	-	-	-	-	-	-	-	-
3.3	Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-	-
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-	-
3.5	Less: Other Non-allowed expenses	-	-	-	-	-	-	-	-	-
3.6	Administrative Expense Subject to ASR	3,607,350	3,607,350	-	2,372,301	2,372,301	-	4,060,235	4,060,235	-
4.0	Actuarially-sound Administrative Expense Maximum									
5.0	Administrative Expenses Subject to ASR									
6.0	Total Benefit and Administrative Expense subject to ASR									
Calculation of Pre-Tax Income and ASR										
7.1	Pre-tax Income									
7.2	Pre-tax Income as a Percent of Revenue									
7.3	Preliminary Achieved Savings Rebate									

(continued)

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

ACHIEVED SAVINGS REBATE EXHIBIT

Health Plan: Best Care Assurance LLC dba Vivida Health
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022
 Plan Type: MMA

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES									
1.1	Total Revenue from Revenue & Expense Schedules	17,756,250	17,756,250	-	-	-	62,999,298	62,999,298	-
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	17,756,250	17,756,250	-	-	-	62,999,298	62,999,298	-
EXPENSES									
Benefit Expenses									
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	14,657,985	14,657,985	-	-	-	47,691,734	47,691,734	-
2.2	Incurred but not Paid (IBNP) Ending Balance	5,747,000	5,747,000	(1,557,659)	(1,557,659)	-	4,189,341	4,189,341	-
2.3	Settlements/AP	-	-	-	-	-	88,750	88,750	-
2.4	Total Benefit Expense before Reinsurance	20,404,985	20,404,985	(1,557,659)	(1,557,659)	-	51,969,824	51,969,824	-
2.5	Net Cost of Reinsurance	276,621	276,621	2,241	2,241	-	989,832	989,832	-
2.6	Total Benefit Expense after Reinsurance	20,681,606	20,681,606	(1,555,418)	(1,555,418)	-	52,959,656	52,959,656	-
Administrative Expenses									
3.1	Total Administrative Expenses from Revenue & Expense Schedule	3,514,351	3,514,351	-	-	-	13,554,238	13,554,238	-
3.2	Less: Compliance/Regulatory	-	-	-	-	-	-	-	-
3.3	Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-
3.5	Less: Other Non-allowed expenses	-	-	-	-	-	-	-	-
3.6	Administrative Expense Subject to ASR	3,514,351	3,514,351	-	-	-	13,554,238	13,554,238	-
4.0	Actuarially-sound Administrative Expense Maximum						8,216,116	8,216,116	-
5.0	Administrative Expenses Subject to ASR						8,216,116	8,216,116	-
6.0	Total Benefit and Administrative Expense subject to ASR						61,175,772	61,175,772	-
Calculation of Pre-Tax Income and ASR									
7.1	Pre-tax Income						1,823,526	1,823,526	-
7.2	Pre-tax Income as a Percent of Revenue						2.9%	2.9%	-
7.3	Preliminary Achieved Savings Rebate								-

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

ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION

January 1 through September 30 of the Calendar Year

Health Plan: Vivida Health Plan
 Reporting Period: 01/01/2021 - 12/31/2021
 Paid Through: 3/31/2022
 Plan Type: MMA

CALENDAR YEAR TOTAL (January 1 to September 30)				
MMA Administrative Expense Maximum		MMA		
1.0	Select your Nationwide Member Enrollment	Select One		
1.1	Plan Enrollment			
1.2	Rate Group	Administrative Max (PMPM) (Per Milliman Report)	Member Months	Administrative Max (Amounts)
	TANF Non - SMI	\$29.37	160,298	4,707,959
	TANF SMI	\$83.75	1,719	143,998
	SSI Medicaid Only Non-SMI	\$73.27	10,004	732,994
	SSI Medicaid Only SMI	\$104.71	893	93,454
	SSI Dual Eligible	\$27.19	4,319	117,426
	Child Welfare	\$70.57	738	52,078
	HIV/AIDS Non-Specialty Medicaid Only	\$193.82	83	16,087
	HIV/AIDS Specialty Medicaid Only	\$217.67		-
	HIV/AIDS Dual Eligible	\$24.07		-
	LTC Medicaid Only	\$195.97		-
	LTC Dual Eligible	\$12.74		-
	Maternity Kick Payment	\$457.23	198.0	90,532
	Private Duty Nursing	\$5.46		-
	LTC Eligible Kick Payments	\$5.42		-
1.3	Total MMA Administrative Maximum			5,954,529
LTC Administrative Expense Maximum		LTC		
2.0	Select your Nationwide Member Enrollment	Select One		
		Administrative Max (PMPM) (Per Milliman Report)	Member Months	Administrative Max (Amounts)
2.1	LTC Program			-
2.2	Total LTC Administrative Maximum			-

Instructions

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

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

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

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

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

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

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

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

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

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

ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION

October 1 through December 31 of the Calendar Year

Health Plan: Vivida Health Plan
 Reporting Period: 01/01/2021 - 12/31/2021
 Paid Through:
 Plan Type: MMA

CALENDAR YEAR TOTAL (October 1 -December 31)			
MMA Administrative Expense Maximum		MMA	
1.0	Select your Nationwide Member Enrollment	Select One	
1.1	Plan Enrollment		
1.2	Rate Group	Administrative Max (PMPM) (Per Milliman Report)	Member Months Administrative Max (Amounts)
	TANF Non -SMI	\$28.11	61797.3 1,737,121
	TANF SMI	\$78.58	839.9 65,997
	SSI Medicaid Only Non-SMI	\$85.28	3704.1 315,883
	SSI Medicaid Only SMI	\$110.67	415.4 45,976
	SSI Dual Eligible	\$27.06	1694.5 45,853
	Child Welfare	\$72.55	228.0 16,541
	HIV/AIDS Non-Specialty Medicaid Only	\$135.64	34.0 4,612
	HIV/AIDS Specialty Medicaid Only	\$152.99	
	HIV/AIDS Dual Eligible	\$22.97	
	LTC Medicaid Only	\$192.83	
	LTC Dual Eligible	\$21.61	2.0 43
	Maternity Kick Payment	\$250.52	118.0 29,561
	Private Duty Nursing	\$486.75	
	LTC Eligible Kick Payments	\$0.00	
1.3	Total MMA Administrative Maximum		2,261,587
LTC Administrative Expense Maximum		LTC	
2.0	Select your Nationwide Member Enrollment	Select One	
		Administrative Max (PMPM) (Per Milliman Report)	Member Months Administrative Max (Amounts)
2.1	LTC Program		
2.2	Total LTC Administrative Maximum		-

Instructions

Reporting Period: October 1 to December 31 of the Calendar Year
 Paid Through: For Q4 ASR report, paid through date is December 31.
 For Annual ASR report, paid through date is March 31 of the following Calendar Year

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

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

MEDICAL LOSS RATIO EXHIBIT

Health Plan: Best Care Assurance LLC dba Vivida Health
 Calendar Year: 12/31/2021
 Reporting Period: 01/01/2021 - 12/31/2021
 Paid Through: 3/31/2022
 Plan Type: MMA

		JANUARY - MARCH (Q1)			APRIL - JUNE (Q2)			JULY - SEPTEMBER (Q3)		
		Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES										
1.1	Total Revenue from Revenue & Expense Schedules	13,804,390	13,804,390		15,072,933	15,072,933		16,365,725	16,365,725	
1.2	Federal Taxes and Assessments, including ACA § 9010	-			-			-		
1.3	State Insurance, Premium and other Taxes	-			-			-		
1.4	Regulatory Authority Licenses and Fees	-			-			-		
1.5	Revenue Subject to MLR	13,804,390	13,804,390	-	15,072,933	15,072,933	-	16,365,725	16,365,725	-
EXPENSES										
Benefit Expenses										
2.1	Total Benefits Paid through FFS During the Year	7,576,761	7,576,761		9,527,369	9,527,369		10,737,871	10,737,871	
2.2	Total Benefits Paid through Subcapitation During the Year	1,060,666	1,060,666		1,159,101	1,159,101		1,255,542	1,255,542	
2.3	Incurred but not Paid (IBNP) Ending Balance	-	-		-	-		-	-	
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractor	36,325	36,325		95,997	95,997		973,913	973,913	
2.5	Settlements/AP	88,750	88,750		-	-		-	-	
2.6	Total Benefit Expense before Reinsurance	8,762,503	8,762,503	-	10,782,467	5,243,246	-	12,967,326	12,967,326	-
2.7	Net Cost of Reinsurance	219,186	219,186		237,012	237,012		254,771	254,771	
2.8	Total Benefit Expense after Reinsurance	8,981,689	8,981,689	-	11,019,479	5,480,258	-	13,222,097	13,222,097	-
Florida-Specific Contributions										
3.1	Funds to Graduate Medical Education institutions	-			-			-		
3.2	Contributions for the Purpose of Supporting Medicaid and Indigent Care	-			-			-		
3.3	Total Florida-Specific Contributions	-	-		-	-		-	-	
Improving Health Care Quality Expenses Incurred										
4.1	Improve Health Outcomes	73,413	73,413		86,787	86,787		141,228	141,228	
4.2	Activities to Prevent Hospital Readmissions	48,002	48,002		57,163	57,163		95,855	95,855	
4.3	Improve Patient Safety and Reducing Medical Errors	47,215	47,215		56,226	56,226		94,284	94,284	
4.4	Wellness and Health Promotion Activities	41,936	41,936		49,303	49,303		78,372	78,372	
4.5	Health Information Technology (HIT) expenses related to Health Improvement	20,517	20,517		23,772	23,772		35,932	35,932	
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	231,083	231,083		273,251	273,251		445,670	445,670	
5.0	Deductible Fraud and Abuse Detection/Recovery Expenses	-			-			-		
6.0	Preliminary Medical Loss Ratio: MLR	67%	67%		75%	38%		84%	84%	

(continued)

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

MEDICAL LOSS RATIO EXHIBIT

Health Plan: Best Care Assurance LLC dba Vivida Health
 Calendar Year: 12/31/2021
 Reporting Period: 01/01/2021 - 12/31/2021
 Paid Through: 3/31/2022
 Plan Type: MMA

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES									
1.1	Total Revenue from Revenue & Expense Schedules	17,756,250	17,756,250	-	-	-	62,999,298	62,999,298	-
1.2	Federal Taxes and Assessments, including ACA § 9010	-	-	-	-	-	-	-	-
1.3	State Insurance, Premium and other Taxes	-	-	-	-	-	-	-	-
1.4	Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-
1.5	Revenue Subject to MLR	17,756,250	17,756,250	-	-	-	62,999,298	62,999,298	-
EXPENSES									
Benefit Expenses									
2.1	Total Benefits Paid through FFS During the Year	12,566,394	12,566,394	-	-	-	40,408,395	40,408,395	-
2.2	Total Benefits Paid through Subcapitation During the Year	1,386,706	1,386,706	-	-	-	4,862,017	4,862,017	-
2.3	Incurred but not Paid (IBNP) Ending Balance	5,747,000	5,747,000	(1,557,659)	(1,557,659)	-	4,189,341	4,189,341	-
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractor	1,495,123	1,495,123	-	-	-	2,601,358	2,601,358	-
2.5	Settlements/AP	-	-	-	-	-	88,750	88,750	-
2.6	Total Benefit Expense before Reinsurance	21,195,224	21,195,224	-	(1,557,659)	(1,557,659)	52,149,860	52,149,860	-
2.7	Net Cost of Reinsurance	276,621	276,621	-	-	-	987,590	987,590	-
2.8	Total Benefit Expense after Reinsurance	21,471,844	21,471,844	-	(1,557,659)	(1,557,659)	53,137,450	53,137,450	-
Florida-Specific Contributions									
3.1	Funds to Graduate Medical Education institutions	-	-	-	-	-	-	-	-
3.2	Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-	-	-	-	-
3.3	Total Florida-Specific Contributions	-	-	-	-	-	-	-	-
Improving Health Care Quality Expenses Incurred									
4.1	Improve Health Outcomes	103,310	103,310	-	-	-	404,738	404,738	-
4.2	Activities to Prevent Hospital Readmissions	68,256	68,256	-	-	-	269,277	269,277	-
4.3	Improve Patient Safety and Reducing Medical Errors	67,137	67,137	-	-	-	264,862	264,862	-
4.4	Wellness and Health Promotion Activities	58,552	58,552	-	-	-	228,163	228,163	-
4.5	Health Information Technology (HIT) expenses related to Health Improvement	28,147	28,147	-	-	-	108,369	108,369	-
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	325,404	325,404	-	-	-	1,275,409	1,275,409	-
5.0	Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-	-	-
6.0	Preliminary Medical Loss Ratio: MLR	123%	123%	-	-	-	86%	86%	-