



Auditee: DentaQuest of Florida, Inc.

Performance Audit

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

Annual Achieved Savings Rebate Financial Report

For the Year Ended December 31, 2021



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PLAN AND PERFORMANCE AUDIT OVERVIEW

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

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

At the request of the Agency, we conducted a performance audit of selected schedules and exhibits of the annual Achieved Savings Rebate (“ASR”) financial report of the Plan for the year ended December 31, 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 August 29, 2022, and our results, reported herein, are as of August 29, 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.

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

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

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

Scope

The performance audit scope included quarterly and year-to-date amounts reported by the Plan for the year ended December 31, 2021, considering revenue and dental 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, dental benefits and administrative costs were summarized and classified in the ASR Schedules, and whether amounts reported were allowable and supportable, in compliance with Florida Statute 409.967(3), the Agency's annual ASR financial report instructions and the Agency's verbal and written clarifications to the annual ASR financial report instructions.

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

- Tests of any opening balances (accruals, receivables and payables included in the prior year ASR Schedules which may impact prior calendar year adjustments in the 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 dental benefits reported in the prior year.
- Valuation/measurement of any capitation or other revenue receivables included in the ASR Schedules that were not collected as of March 31, 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 dental benefits. We relied on the actuary's estimation of IBNP, reviewed the supporting documentation and reconciled to amounts reported by the Plan by quarter and rate cell.
- Valuation/measurement/completeness of other dental benefits expenses/payable or administrative costs expenses/payable. We obtained supporting documentation of any such amounts reported in the ASR Schedules, but did not perform procedures to test completeness of reported accruals for services and benefits that were not paid on or before March 31, 2022.

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

Tests of underlying data or transactions related to reported amounts allocated from a parent or other related entity, including but not limited to allocations included in dental benefits, administrative expenses, defined expenses improving health care quality, federal income taxes, and net investment income. We obtained an understanding of the allocation methodology used by the Plan, evaluated whether the allocations comply with administrative service or related party transaction agreements, if any, and agreed amounts to internal documentation. Reported amounts allocated by a parent or other entity include the following amounts.

ASR Schedule and Line No.	Description	Calendar Year Total
Dental Revenue and Expense Schedule – Summary, Line No. 4.1	Salaries & Benefits based on corporate allocations	\$ 10,062,039
Dental Revenue and Expense Schedule – Summary, Line No. 4.2	Administrative Services based on corporate allocations	\$ 1,525,817
Dental Revenue and Expense Schedule – Summary, Line No. 4.3	Information Systems based on corporate allocations	\$ 1,233,865
Dental Revenue and Expense Schedule – Summary, Line No. 4.4	Marketing Expenses based on corporate allocations	\$ 281,851
Dental Revenue and Expense Schedule – Summary, Line No. 4.5	General Administration based on corporate allocations	\$ 1,132,692
Dental Revenue and Expense Schedule – Summary, Line No. 4.6	Compliance/Regulatory based on corporate allocations	\$ (246,785)

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ASR Schedule and Line No.	Description	Calendar Year Total
MLR Exhibit, Line No. 4.1	Improve Health Outcomes based on corporate allocations	\$ 606,864
MLR Exhibit, Line No. 4.2	Activities to Prevent Hospital Readmissions based on corporate allocations	\$ 7,590
MLR Exhibit, Line No. 4.4	Wellness and Health Promotion Activities based on corporate allocations	\$ 84,697
MLR Exhibit, Line No. 4.5	Health Information Technology (HIT) expenses related to Health Improvement based on corporate allocations	\$ 388,750

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

- Dental Revenue and Expense Schedule – Summary
 - Performed walk-throughs of transaction processes significant to generating information included in the ASR Schedules
 - Verified the mathematical accuracy
 - Inspected quarterly and annual reconciliations of amounts in the ASR Schedules to the Company's general ledger or other summarized amounts from detailed accounting records
 - Inspected the reconciliation of the Company's audited statutory-basis financial statements to the Company's general ledger
 - Inspected a reconciliation of the Plan's reported capitation revenue received to monthly capitation reports and cash receipts

- For a representative sample from the population of claims included in reported fee for service dental benefit expenses, reviewed supporting documentation to determine the claim was allowable under the SMMC contract, the amount reported was actually paid, and the claim was properly classified by rate-cell and quarter
 - o Based on the population being tested and the desired results, the methodology of compliance sampling outlined in *AICPA Audit and Accounting Guide-GAS-Chapter 11*, was followed for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.
 - Inspected a reconciliation of the Plan's reported sub-capitation payments of dental benefits expense to detailed accounting records
 - For the largest significant vendor per each applicable ASR Row included in reported subcapitated expenses, recalculated subcapitation payments in accordance with applicable contracts or agreements, vouched actual payment of reported amounts and determined amounts were properly classified by rate-cell and quarter
 - Inspected reconciliations of amounts reported for other dental benefit expenses, including §1202 PCP payments to providers, settlements, prescription rebates, third-party liability and fraud and abuse recoveries, premium deficiency reserves, and reinsurance amounts to detailed accounting records
 - For significant amounts included in the above other dental benefit expenses, vouched actual payment of reported amounts and determined amounts were allowable and properly classified by rate-cell and quarter
 - For a representative sample from the population of direct administrative expenses, obtained documentation supporting the reported amount and determined amount was allowable and properly classified by quarter
 - o Based on the population being tested and the desired results, a non-statistical methodology based on the theory underlying monetary-unit sampling was used for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.
 - Evaluated reported revenues and expenses for proper classification and exclusion of disallowed amounts
- Dental Related Party Transaction Schedule – Summary
 - Verified the mathematical accuracy
 - Evaluated the completeness and accuracy of disclosed related-party transactions through review of the audited statutory-basis financial statements, Annual Statement and general ledger
 - Achieved Savings Rebate Exhibit
 - Verified the mathematical accuracy
 - Traced amounts reported on the ASR Exhibit to the Dental Revenue and Expense Schedule – Summary or underlying accounting records

- Evaluated the proper inclusion/exclusion and classification of certain administrative expenses in accordance with ASR Exhibit instructions
 - Recalculated the Actuarially Sound Administrative Maximum reported on line 4.0 based on data included in the ASR – Actuarially-Sound Administrative Maximum Calculation exhibit, agreed member months to underlying data, and verified Administrative Maximum (PMPM) with the Agency
 - Recalculated Preliminary Achieved Savings Rebate reported on line 7.3
- Medical Loss Ratio Exhibit
 - Verified the mathematical accuracy
 - Traced amounts reported on the MLR Exhibit to the Dental Revenue and Expense Schedule – Summary or underlying accounting records
 - Reviewed supporting documentation and vouched payment of reported Florida-Specific Contributions, if any
 - For a representative sample from the population of direct costs (excludes amounts allocated by parent/related entity) reported as Defined Expenses Incurred for Improving Health Care Quality, vouched payment and evaluated proper inclusion and classification of amounts.
 - Based on the population being tested and the desired results, a non-statistical methodology based on the theory underlying monetary-unit sampling was used for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.
 - Evaluated the reporting and classification of amounts associated with Deductible Fraud and Abuse Detection/Recovery Expenses, if any
 - Obtained amounts and support provided from the Plan by subcapitated providers for lines 2.2 and 2.4 and reconciled to reported amount
 - For any incurred claims, tested a representative sample from the population of claims to determine the claim was allowable under the SMMC contract
 - Based on the population being tested and the desired results, a non-statistical methodology based on the theory underlying monetary-unit sampling was used for sample selections. The results of our test were not projected to the total population for any applicable adjustments identified in the report.

RESULTS

Based upon the previously defined objective and the completion of the procedures outlined in the scope and methodology section, the audit objective has been met. The Plan prepared the Dental Revenue and Expense Schedule – Summary, the Dental Related Party Transaction Schedule – Summary, the ASR Exhibit, and the Medical Loss Ratio Exhibit – Dental for the year ended December 31, 2021 pursuant to Florida Statute 409.967(3) and the annual ASR financial report instructions.

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

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

DENTAL -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

			JANUARY - MARCH (Q1)					
			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Eligible 0-20	21+ Years	Years	0-20 Years	21+ Years	
			Total	Years	Years	Years	Years	
MEMBER MONTHS			5,062,513.23	3,346,118.96	1,280,008.78	340,420.38	18,390.19	77,574.92
REVENUES								
Revenues	1.1	Capitation	45,965,134.30	39,344,317.20	5,256,772.08	1,010,509.33	107,151.54	246,384.15
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	1.4	Total Revenue	45,965,134.30	39,344,317.20	5,256,772.08	1,010,509.33	107,151.54	246,384.15
			JANUARY - MARCH (Q1)					
BENEFIT EXPENSES			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Eligible 0-20	21+ Years	Years	0-20 Years	21+ Years	
			Total	Years	Years	Years	Years	
Dental	2.1	Dental Services Diagnostic FFS	8,965,854.53	8,099,776.10	688,728.02	136,540.11	15,437.38	25,372.92
	2.2	Dental Services Preventive FFS	8,550,923.17	8,479,469.13	-	57,528.04	13,926.00	-
	2.3	Dental Services Restorative FFS	8,140,289.51	8,024,123.11	-	97,653.07	18,513.33	-
	2.4	Dental Services Endodontics FFS	1,974,751.89	1,967,611.98	-	372.26	6,767.65	-
	2.5	Dental Services Periodontics FFS	81,085.52	50,269.16	-	30,585.63	230.73	-
	2.6	Dental Services Prosthodontics FFS	605,230.30	4,632.32	414,706.25	169,947.59	-	15,944.14
	2.7	Dental Services Prosthodontics, fixed FFS	-	-	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,649,099.56	2,065,753.98	1,329,132.86	180,541.15	8,015.14	65,656.43
	2.9	Dental Services Orthodontics FFS	1,474,921.73	1,471,109.29	-	261.58	3,550.86	-
	2.10	Dental Services Adjunctive General Services FFS	2,232,616.99	1,856,037.87	304,899.27	52,788.86	4,120.19	14,770.80
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,180,317.57	-	1,144,827.26	-	-	35,490.31
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	28.85	25.05	3.05	0.57	0.06	0.12
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	2.16	Total Dental Services	36,855,119.62	32,018,807.99	3,882,296.71	726,218.86	70,561.34	157,234.72

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	36,855,090.77	32,018,782.94	3,882,293.66	726,218.29	70,561.28	157,234.60
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	28.85	25.05	3.05	0.57	0.06	0.12
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	3.7	Subtotal Benefit Expense before Reinsurance	36,855,119.62	32,018,807.99	3,882,296.71	726,218.86	70,561.34	157,234.72
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	3.11	Reinsurance	36,855,119.62	32,018,807.99	3,882,296.71	726,218.86	70,561.34	157,234.72
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			JANUARY - MARCH (Q1)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	2,355,448.30	-	2,355,448.30			
	4.2	Administrative Services	357,182.48	-	357,182.48			
	4.3	Information Systems	288,838.62	-	288,838.62			
	4.4	Marketing Expenses	65,979.24	-	65,979.24			
	4.5	General Administration	265,154.83	-	265,154.83			
	4.6	Compliance/Regulatory	36,100.59	-	36,100.59			
	4.7	Total Administrative Expenses	3,368,704.06	-	3,368,704.06			
Government- Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	5.7	Total	-					
6.0	Grand Total Expenses	40,223,823.68						
7.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	5,741,310.62						
8.0	Income Tax Expense	1,205,675.23						
9.0	Net Underwriting Gain (Loss)	4,535,635.39						

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

			APRIL - JUNE (Q2)					
			Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years	
MEMBER MONTHS			5,150,719.92	3,373,074.12	1,336,091.04	335,158.83	19,665.76	86,730.17
REVENUES								
Revenues	1.1	Capitation	46,833,745.33	39,907,974.23	5,543,546.19	997,479.23	113,563.80	271,181.88
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	1.4	Total Revenue	46,833,745.33	39,907,974.23	5,543,546.19	997,479.23	113,563.80	271,181.88
			APRIL - JUNE (Q2)					
BENEFIT EXPENSES			Total	Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
Dental	2.1	Dental Services Diagnostic FFS	8,334,664.30	7,501,880.34	652,047.61	144,811.68	14,181.04	21,743.63
	2.2	Dental Services Preventive FFS	7,974,620.67	7,894,984.11	-	67,237.33	12,399.23	-
	2.3	Dental Services Restorative FFS	7,944,184.48	7,818,280.56	736.88	111,091.09	14,075.95	-
	2.4	Dental Services Endodontics FFS	1,825,751.86	1,815,556.23	-	60.00	10,135.63	-
	2.5	Dental Services Periodontics FFS	91,104.84	63,296.62	-	27,704.18	104.04	-
	2.6	Dental Services Prosthodontics FFS	630,173.89	2,659.50	451,651.12	161,429.28	-	14,433.99
	2.7	Dental Services Prosthodontics, fixed FFS	-	-	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,712,294.89	2,172,103.10	1,306,502.56	190,131.93	8,536.70	35,020.60
	2.9	Dental Services Orthodontics FFS	1,352,230.87	1,346,855.69	-	1,343.58	4,031.60	-
	2.10	Dental Services Adjunctive General Services FFS	2,245,600.43	1,877,226.37	295,718.52	62,946.37	4,164.12	5,545.05
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,186,300.50	-	1,150,265.05	-	-	36,035.45
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	29,259.94	25,277.51	3,197.26	635.62	56.07	93.48
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	2.16	Total Dental Services	35,326,186.67	30,518,120.03	3,860,119.00	767,391.06	67,684.38	112,872.20

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	35,296,926.73	30,492,842.52	3,856,921.74	766,755.44	67,628.31	112,778.72
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	29,259.94	25,277.51	3,197.26	635.62	56.07	93.48
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	3.7	Subtotal Benefit Expense before Reinsurance	35,326,186.67	30,518,120.03	3,860,119.00	767,391.06	67,684.38	112,872.20
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	3.11	Reinsurance	35,326,186.67	30,518,120.03	3,860,119.00	767,391.06	67,684.38	112,872.20
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			APRIL - JUNE (Q2)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	2,505,911.47	-	2,505,911.47			
	4.2	Administrative Services	379,998.86	-	379,998.86			
	4.3	Information Systems	307,289.29	-	307,289.29			
	4.4	Marketing Expenses	70,193.90	-	70,193.90			
	4.5	General Administration	282,092.60	-	282,092.60			
	4.6	Compliance/Regulatory	38,406.65	-	38,406.65			
	4.7	Total Administrative Expenses	3,583,892.77	-	3,583,892.77			
Government- Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	5.7	Total	-					
6.0	Grand Total Expenses	38,910,079.44						
7.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	7,923,665.89						
8.0	Income Tax Expense	1,663,969.84						
9.0	Net Underwriting Gain (Loss)	6,259,696.05						

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

			JULY - SEPTEMBER (Q3)					
			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Eligible 0-20	21+ Years	Years	0-20 Years	21+ Years	
			Total	Years	Years	Years	Years	
MEMBER MONTHS			5,311,065.36	3,446,536.53	1,416,758.21	334,097.78	19,559.24	94,113.60
REVENUES								
Revenues	1.1	Capitation	47,407,054.26	40,220,853.54	5,829,745.24	989,155.68	108,229.87	259,069.93
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	1.4	Total Revenue	47,407,054.26	40,220,853.54	5,829,745.24	989,155.68	108,229.87	259,069.93
			JULY - SEPTEMBER (Q3)					
			Medicaid Only/Dual	Medicaid Only	Dual Eligible 21+	Medically Needy	Medically Needy	
			Eligible 0-20	21+ Years	Years	0-20 Years	21+ Years	
			Total	Years	Years	Years	Years	
BENEFIT EXPENSES								
Dental	2.1	Dental Services Diagnostic FFS	8,557,635.26	7,779,403.44	626,908.40	120,295.00	13,114.62	17,913.80
	2.2	Dental Services Preventive FFS	8,293,330.10	8,229,066.16	-	52,787.85	11,476.09	-
	2.3	Dental Services Restorative FFS	7,533,474.98	7,405,389.54	-	110,458.61	17,626.83	-
	2.4	Dental Services Endodontics FFS	1,841,703.90	1,838,795.13	-	519.04	2,389.73	-
	2.5	Dental Services Periodontics FFS	69,101.63	47,177.40	-	21,808.97	115.26	-
	2.6	Dental Services Prosthodontics FFS	555,942.59	3,293.25	374,289.60	165,595.75	-	12,763.99
	2.7	Dental Services Prosthodontics, fixed FFS	490.48	490.48	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,414,107.38	2,073,349.01	1,130,315.40	159,992.55	7,527.28	42,923.14
	2.9	Dental Services Orthodontics FFS	1,224,263.68	1,221,804.30	-	266.65	2,192.73	-
	2.10	Dental Services Adjunctive General Services FFS	2,125,577.52	1,790,952.90	265,223.60	56,185.79	4,171.96	9,043.27
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,168,169.75	-	1,140,006.69	-	-	28,163.06
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	105,933.45	92,551.39	10,771.10	2,095.01	178.49	337.46
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	2.16	Total Dental Services	34,889,730.72	30,482,273.00	3,547,514.79	690,005.22	58,792.99	111,144.72

(Continued)

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	34,783,797.27	30,389,721.61	3,536,743.69	687,910.21	58,614.50	110,807.26
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	105,933.45	92,551.39	10,771.10	2,095.01	178.49	337.46
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	3.7	Subtotal Benefit Expense before Reinsurance	34,889,730.72	30,482,273.00	3,547,514.79	690,005.22	58,792.99	111,144.72
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	3.11	Reinsurance	34,889,730.72	30,482,273.00	3,547,514.79	690,005.22	58,792.99	111,144.72
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			JULY - SEPTEMBER (Q3)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	2,586,582.34	-	2,586,582.34			
	4.2	Administrative Services	392,231.87	-	392,231.87			
	4.3	Information Systems	317,181.63	-	317,181.63			
	4.4	Marketing Expenses	72,453.61	-	72,453.61			
	4.5	General Administration	291,173.76	-	291,173.76			
	4.6	Compliance/Regulatory	39,643.04	-	39,643.04			
	4.7	Total Administrative Expenses	3,699,266.25	-	3,699,266.25			
Government- Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	5.7	Total	-					
6.0	Grand Total Expenses	38,588,996.97						
7.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	8,818,057.29						
8.0	Income Tax Expense	1,851,792.03						
9.0	Net Underwriting Gain (Loss)	6,966,265.26						

(Continued)

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

			OCTOBER - DECEMBER (Q4)					
			Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years	
MEMBER MONTHS			5,378,434.05	3,470,211.32	1,473,013.60	330,602.52	17,864.10	86,742.51
REVENUES								
Revenues	1.1	Capitation	46,195,408.01	39,105,584.86	5,798,694.21	938,534.59	100,561.00	252,033.35
	1.2	ACA § 9010 related payments	-	-	-	-	-	-
	1.3	Other Revenue	-	-	-	-	-	-
	1.4	Total Revenue	46,195,408.01	39,105,584.86	5,798,694.21	938,534.59	100,561.00	252,033.35
BENEFIT EXPENSES			OCTOBER - DECEMBER (Q4)					
			Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years	
Dental	2.1	Dental Services Diagnostic FFS	7,923,689.68	7,167,202.96	607,167.24	122,690.45	12,056.23	14,572.80
	2.2	Dental Services Preventive FFS	7,707,508.18	7,636,523.14	-	57,922.24	13,062.80	-
	2.3	Dental Services Restorative FFS	7,100,448.93	6,998,803.45	7,286.00	81,475.89	12,883.59	-
	2.4	Dental Services Endodontics FFS	1,722,262.60	1,712,657.88	3,800.00	740.00	5,064.72	-
	2.5	Dental Services Periodontics FFS	78,101.57	52,945.34	-	25,007.01	149.22	-
	2.6	Dental Services Prosthodontics FFS	494,400.57	3,371.66	345,409.34	140,552.98	-	5,066.59
	2.7	Dental Services Prosthodontics, fixed FFS	2,993.88	2,993.88	-	-	-	-
	2.8	Dental Services Oral and Maxillofacial Surgery FFS	3,577,976.46	2,109,156.78	1,269,595.06	157,333.35	3,963.51	37,927.76
	2.9	Dental Services Orthodontics FFS	1,024,398.62	1,021,326.25	-	-	3,072.37	-
	2.10	Dental Services Adjunctive General Services FFS	2,041,721.83	1,685,906.65	290,226.94	57,835.83	1,903.42	5,848.99
	2.11	Dental Services Other FFS	-	-	-	-	-	-
	2.12	Dental Expanded Benefits FFS	1,096,942.88	-	1,074,367.40	-	-	22,575.48
	2.13	Dental Services Paid through Subcapitation	-	-	-	-	-	-
	2.14	Ending IBNP for Dental Services	306,660.74	265,677.51	33,668.15	6,022.32	488.07	804.69
	2.15	Dental Settlements/AP	-	-	-	-	-	-
	2.16	Total Dental Services	33,077,105.94	28,656,565.50	3,631,520.13	649,580.07	52,643.93	86,796.31

(Continued)

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	32,770,445.20	28,390,887.99	3,597,851.98	643,557.75	52,155.86	85,991.62
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	306,660.74	265,677.51	33,668.15	6,022.32	488.07	804.69
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-
	3.7	Subtotal Benefit Expense before Reinsurance	33,077,105.94	28,656,565.50	3,631,520.13	649,580.07	52,643.93	86,796.31
	3.8	Reinsurance Premiums	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-
	3.11	Reinsurance	33,077,105.94	28,656,565.50	3,631,520.13	649,580.07	52,643.93	86,796.31
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			OCTOBER - DECEMBER (Q4)					
			Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	2,614,096.59	-	2,614,096.59			
	4.2	Administrative Services	396,404.18	-	396,404.18			
	4.3	Information Systems	320,555.58	-	320,555.58			
	4.4	Marketing Expenses	73,224.31	-	73,224.31			
	4.5	General Administration	294,271.08	-	294,271.08			
	4.6	Compliance/Regulatory	(360,935.20)	-	(360,935.20)			
	4.7	Total Administrative Expenses	3,337,616.54	-	3,337,616.54			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-					
	5.2	Department of Insurance Assessments	-					
	5.3	Section 9010 Health Insurance Providers Fee	-					
	5.4	Other 1	-					
	5.5	Other 2	-					
	5.6	Other 3	-					
	5.7	Total	-					
6.0	Grand Total Expenses	36,414,722.48						
7.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	9,780,685.53						
8.0	Income Tax Expense	2,053,943.96						
9.0	Net Underwriting Gain (Loss)	7,726,741.57						

(Continued)

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

			TOTAL (TO DATE)					
		Prior Year Adjustments	Total	Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
MEMBER MONTHS		-	20,902,732.56	13,635,940.93	5,505,871.63	1,340,279.51	75,479.29	345,161.20
REVENUES								
Revenues	1.1 Capitation	(18,538.78)	186,382,803.12	158,578,729.83	22,428,757.72	3,935,678.83	429,506.21	1,028,669.31
	1.2 ACA § 9010 related payments	-	-	-	-	-	-	-
	1.3 Other Revenue	-	-	-	-	-	-	-
	1.4 Total Revenue	(18,538.78)	186,382,803.12	158,578,729.83	22,428,757.72	3,935,678.83	429,506.21	1,028,669.31
		Prior Year Adjustments	Total	Medicaid Only/Dual Eligible 0-20 Years	Medicaid Only 21+ Years	Dual Eligible 21+ Years	Medically Needy 0-20 Years	Medically Needy 21+ Years
BENEFIT EXPENSES								
Dental	2.1 Dental Services Diagnostic FFS	46,454.14	33,828,297.91	30,548,262.84	2,574,851.27	524,337.24	54,789.27	79,603.15
	2.2 Dental Services Preventive FFS	47,981.61	32,574,363.73	32,240,042.54	-	235,475.46	50,864.12	-
	2.3 Dental Services Restorative FFS	45,659.41	30,764,057.31	30,246,596.66	8,022.88	400,678.66	63,099.70	-
	2.4 Dental Services Endodontics FFS	8,381.01	7,372,851.26	7,334,621.22	3,800.00	1,691.30	24,357.73	-
	2.5 Dental Services Periodontics FFS	1,355.42	320,748.98	213,688.52	-	105,105.79	599.25	-
	2.6 Dental Services Prosthodontics FFS	5,633.59	2,291,380.94	13,956.73	1,586,056.31	637,525.60	-	48,208.71
	2.7 Dental Services Prosthodontics, fixed FFS	-	3,484.36	3,484.36	-	-	-	-
	2.8 Dental Services Oral and Maxillofacial Surgery FFS	21,961.33	14,375,439.62	8,420,362.87	5,035,545.88	687,998.98	28,042.63	181,527.93
	2.9 Dental Services Orthodontics FFS	33,206.31	5,109,021.21	5,061,095.53	-	1,871.81	12,847.56	-
	2.10 Dental Services Adjunctive General Services FFS	15,538.90	8,661,055.67	7,210,123.79	1,156,068.33	229,756.85	14,359.69	35,208.11
	2.11 Dental Services Other FFS	-	-	-	-	-	-	-
	2.12 Dental Expanded Benefits FFS	7,840.52	4,639,571.22	-	4,509,466.40	-	-	122,264.30
	2.13 Dental Services Paid through Subcapitation	-	-	-	-	-	-	-
	2.14 Ending IBNP for Dental Services	(270,984.46)	170,898.52	383,531.46	47,639.56	8,753.52	722.69	1,235.75
	2.15 Dental Settlements/AP	-	-	-	-	-	-	-
	2.16 Total Dental Services	(36,972.22)	140,111,170.73	121,675,766.52	14,921,450.63	2,833,195.21	249,682.64	468,047.95

(Continued)

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

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

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022

Summary

Total Before and After Reinsurance	3.1	Total Dental Services Paid Directly FFS	234,012.24	139,940,272.21	121,292,235.06	14,873,811.07	2,824,441.69	248,959.95	466,812.20
	3.2	Total Dental Services Paid through Subcapitation	-	-	-	-	-	-	-
	3.3	Total Dental Services Paid Directly -- IBNP	(270,984.46)	170,898.52	383,531.46	47,639.56	8,753.52	722.69	1,235.75
	3.4	Total Dental Services Paid by Settlements/AP	-	-	-	-	-	-	-
	3.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-
	3.6	Premium Deficiency Reserve	-	-	-	-	-	-	-
	3.7	Subtotal Benefit Expense before Reinsurance	(36,972.22)	140,111,170.73	121,675,766.52	14,921,450.63	2,833,195.21	249,682.64	468,047.95
	3.8	Reinsurance Premiums	-	-	-	-	-	-	-
	3.9	Reinsurance Recoveries	-	-	-	-	-	-	-
	3.10	Net cost of Reinsurance	-	-	-	-	-	-	-
	3.11	Reinsurance	(36,972.22)	140,111,170.73	121,675,766.52	14,921,450.63	2,833,195.21	249,682.64	468,047.95
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees				TOTAL (TO DATE)					
			Prior Calendar Year Adjustments	Total	Health Plan	Corporate			
Administrative Expenses	4.1	Salaries & Benefits	-	10,062,038.70	-	10,062,038.70			
	4.2	Administrative Services	-	1,525,817.39	-	1,525,817.39			
	4.3	Information Systems	-	1,233,865.12	-	1,233,865.12			
	4.4	Marketing Expenses	-	281,851.06	-	281,851.06			
	4.5	General Administration	-	1,132,692.27	-	1,132,692.27			
	4.6	Compliance/Regulatory	-	(246,784.92)	-	(246,784.92)			
	4.7	Total Administrative Expenses	-	13,989,479.62	-	13,989,479.62			
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	5.1	State Premium tax	-	-					
	5.2	Department of Insurance Assessments	-	-					
	5.3	Section 9010 Health Insurance Providers Fee	-	-					
	5.4	Other 1	-	-					
	5.5	Other 2	-	-					
	5.6	Other 3	-	-					
	5.7	Total	-	-					
6.0	Grand Total Expenses	(36,972.22)	154,100,650.35						
7.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	18,433.44	32,282,152.77						
8.0	Income Tax Expense	3,871.02	6,779,252.08						
9.0	Net Underwriting Gain (Loss)	14,562.42	25,502,900.69						

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

DENTAL -- RELATED-PARTY TRANSACTION SCHEDULE - SUMMARY

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

Reporting Period: 12/31/2021

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	Amount	MM	Amount
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														
Administrative Expense	8.1 DentaQuest, LLC	Parent	Intercompany settlement Compliance/Reg ulatory- PDENT/TDENT	3.0	3,368,704	3.0	3,583,893	3.0	3,699,266	3.0	3,738,617	-	12.0	14,390,480	
	8.2 DentaQuest, LLC	Parent	penalty	-	-	-	-	-	-	3.0	(401,000)	-	3.0	(401,000)	
	8.3 Vendor #3			-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Vendor #4			-	-	-	-	-	-	-	-	-	-	-	-
	8.5 Vendor #5			-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Total Administrative Expense														
9.0 Grand Total															

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.

Other: Payment methodology is made in accordance with service agreement as it relates to administrative support.

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

ACHIEVED SAVINGS REBATE EXHIBIT

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

Reporting Period: 12/31/2021

Paid Through: 3/31/2022

Plan Type: Dental

		JANUARY - MARCH (Q1)	APRIL - JUNE (Q2)	JULY - SEPTEMBER (Q3)	OCTOBER - DECEMBER (Q4)	Prior Year Adjustments	TOTAL (TO DATE)
		Dental	Dental	Dental	Dental	Dental	Total
REVENUES							
1.1	Total Revenue from Revenue & Expense Schedules	45,965,134	46,833,745	47,407,054	46,195,408	(18,539)	186,382,803
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	45,965,134	46,833,745	47,407,054	46,195,408	(18,539)	186,382,803
EXPENSES							
Benefit Expenses							
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	36,855,091	35,296,927	34,783,797	32,770,445	234,012	139,940,272
2.2	Incurred but not Paid (IBNP) Ending Balance	29	29,260	105,933	306,661	(270,984)	170,899
2.3	Settlements/AP	-	-	-	-	-	-
2.4	Less: Premium Deficiency Reserve and other Reserve Account Contributions	-	-	-	-	-	-
2.5	Total Benefit Expense before Reinsurance	36,855,120	35,326,187	34,889,731	33,077,106	(36,972)	140,111,171
2.6	Net Cost of Reinsurance	-	-	-	-	-	-
2.7	Total Benefit Expense after Reinsurance	36,855,120	35,326,187	34,889,731	33,077,106	(36,972)	140,111,171
Administrative Expenses							
3.1	Total Administrative Expenses from Revenue & Expense Schedule	3,368,704	3,583,893	3,699,266	3,337,617	-	13,989,480
3.2	Less: Compliance/Regulatory	(36,101)	(38,407)	(39,643)	360,935	-	246,785
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	3,332,603	3,545,486	3,659,623	3,698,552	-	14,236,265
4.0	Actuarially-sound Administrative Expense Maximum						24,503,871
5.0	Administrative Expenses Subject to ASR						14,236,265
6.0	Total Benefit and Administrative Expense subject to ASR						154,347,435
Calculation of Pre-Tax Income and ASR							
7.1	Pre-tax Income						32,035,367
7.2	Pre-tax Income as a Percent of Revenue						17.2%
7.3	Preliminary Achieved Savings Rebate						18,056,658

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

ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION

January 1, 2021 through September 30, 2021

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 1/1/2021-9/30/2021
 Paid Through: 3/31/2022
 Plan Type: Dental

Dental Administrative Expense Maximum		CALENDER YEAR TOTAL (TO DATE)	
1.0	Plan Enrollment		1,841,269
	Dental Administrative Maximum (PMPM Per Milliman Report)	1.18	
1.1	Member Months		15,524,299
1.2	Total Dental Administrative Maximum		18,318,673

Instructions

- Reporting Period For Q1, Q2, Q3 ASR Dental report, the reporting period is Quarter YTD
 For Q4 and Annual ASR report, the reporting period should be January 1 to September 30 of the Calendar Year
- Paid Through For Q1, Q2, Q3, Q4 ASR report, paid through date is Quarter YTD
 For Annual ASR report, paid through date is March 31 of the following Calendar Year
- Line 1.0 Report national health plan enrollment across all lines, as of December 31 of the Calendar Year
- Line 1.1 For Q1, Q2, Q3 ASR Dental Report, enter the applicable year-to-date member months for the reporting period for Dental Plan.

 For Q4 and Annual ASR Dental Report, enter the applicable year-to-date member months for the period from January 1 to September 30 for Dental Plan
- Note 1 For dental administrative maximum for the covered reporting period, please input the PMPM based on the corresponding Milliman report-Statewide Medicaid Managed Care administrative cost maximum

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

ACHIEVED SAVINGS REBATE - ACTUARIALLY-SOUND ADMINISTRATIVE MAXIMUM CALCULATION

October 1, 2021 through December 31, 2021

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Reporting Period: 10/1/2021-12/31/2021
 Paid Through: 3/31/2022
 Plan Type: Dental

Dental Administrative Expense Maximum		CALENDER YEAR TOTAL (TO DATE)
1.0	Plan Enrollment Dental Administrative Maximum (PMPM Per Milliman Report)	1,841,269 1.15
1.1	Member Months	5,378,434
1.2	Total Dental Administrative Maximum	6,185,199

Instructions

- Reporting Period: October 1 to December 31 of the Calendar Year
- Paid Through: For Q4 ASR Dental Report, paid through date is December 31.
For Annual ASR Dental Report, paid through date is March 31 of the following Calendar Year
- Line 1.0: Report national health plan enrollment across all lines, as of December 31 of the Calendar Year
- Line 1.1: For Q4 and Annual ASR Dental Report, enter the applicable year-to-date member months for the period from October 1 to December 31 of the Calendar Year for Dental Plan
- Note 1: For dental administrative maximum for the covered reporting period, please input the PMPM based on the corresponding Milliman report-Statewide Medicaid Managed Care administrative cost maximum

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

MEDICAL LOSS RATIO EXHIBIT

Health Plan: DentaQuest of Florida, Inc. (DQT)
 Calendar Year: 12/31/2021
 Reporting Period: 12/31/2021
 Paid Through: 3/31/2022
 Plan Type: Dental

		JANUARY - MARCH (Q1)	APRIL - JUNE (Q2)	JULY - SEPTEMBER (Q3)	OCTOBER - DECEMBER (Q4)	Prior Year Adjustments	TOTAL (TO DATE)
		Dental	Dental	Dental	Dental	Dental	Total
REVENUES							
1.1	Total Revenue from Revenue & Expense Schedules	45,965,134	46,833,745	47,407,054	46,195,408	(18,539)	186,382,803
1.2	Federal Taxes and Assessments- ACA § 9010	(1,205,675)	(1,663,970)	(1,851,792)	(2,053,944)	(3,871)	(6,779,252)
1.3	State Insurance, Premium and other Taxes	-	-	-	-	-	-
1.4	Regulatory Authority Licenses and Fees	-	-	-	-	-	-
1.5	Revenue Subject to MLR	44,759,459	45,169,775	45,555,262	44,141,464	(22,410)	179,603,551
EXPENSES							
Benefit Expenses							
2.1	Total Benefits Paid through FFS During the Year	36,855,091	35,296,927	34,783,797	32,770,445	234,012	139,940,272
2.2	Total Benefits Paid through Subcapitation During the Year	-	-	-	-	-	-
2.3	Incurred but not Paid (IBNP) Ending Balance	29	29,260	105,933	306,661	(270,984)	170,899
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractors	-	-	-	-	-	-
2.5	Settlements/AP	-	-	-	-	-	-
2.6	Less: Premium Deficiency Reserve and other Reserve Account Contributions	-	-	-	-	-	-
2.7	Total Benefit Expense before Reinsurance	36,855,120	35,326,187	34,889,731	33,077,106	(36,972)	140,111,171
2.8	Net Cost of Reinsurance	-	-	-	-	-	-
2.9	Total Benefit Expense after Reinsurance	36,855,120	35,326,187	34,889,731	33,077,106	(36,972)	140,111,171
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	160,701	170,376	145,828	129,958	-	606,864
4.2	Activities to Prevent Hospital Readmissions	2,117	2,313	1,843	1,316	-	7,590
4.3	Improve Patient Safety and Reducing Medical Errors	-	-	-	-	-	-
4.4	Wellness and Health Promotion Activities	38,134	18,277	22,187	6,099	-	84,697
4.5	Health Information Technology (HIT) expenses related to Health Improvement	-	-	-	-	-	-
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	260,085	390,346	233,514	203,957	-	1,087,901
5	Deductible Fraud and Abuse Detection/Recovery Expenses	-	-	-	-	-	-
6	Preliminary Medical Loss Ratio: MLR	83%	79%	77%	75%	165%	79%