



**Auditee: Florida MHS, Inc.  
d/b/a Magellan Complete Care**

**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**

Florida MHS, Inc. (the “Company”) is a wholly owned subsidiary of Molina Healthcare, Inc. (“Molina”). On December 31, 2020, Molina Healthcare, Inc. (“Molina”) closed on its acquisition of 100% of the outstanding equity interests of the Magellan Complete Care (“MCC”) line of business of Magellan, Inc. which included the Company. Molina provides managed healthcare services under the Medicaid and Medicare programs, and through the state insurance marketplaces.

The Company was incorporated in the State of Florida on December 14, 2011, and received a health care provider certificate, with a service classification of health maintenance organization on August 24, 2012, from the Florida Agency for Health Care Administration (the “Agency”). The Company began providing healthcare services to Medicaid recipients in Florida on June 1, 2013. In September 2013 the Company was selected by the Agency to provide integrated healthcare services under the Statewide Medicaid Managed Care Medicaid Contract (“SMMC”) in eight regions across the state, including 40 of the state’s 67 counties. On July 1, 2014 the Company began serving members under its Medicaid specialty plan that is focused on individuals living with Serious Mental Illness (“SMI”). In 2018, the Company signed a new SSMC contract to provide services under SSMC until September 2021, for 3 regions across the state.

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 August 31, 2022, and our results, reported herein, are as of August 31, 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 Standards* 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.

<b>ASR Schedule and Line No.</b>	<b>Description</b>	<b>Calendar Year Total</b>
MMA Revenue and Expense Schedule – Summary, Line No. 12.2	Administrative services based on corporate allocations	\$ 5,246,944
MMA Revenue and Expense Schedule – Summary, Line No. 12.3	Information systems based on corporate allocations	\$ 1,311,749
Medical Loss Ratio Exhibit, Line No. 4.1	Expenses for improving health care quality based on allocations from centralized corporate operations	\$ 2,643,684
Medical Loss Ratio Exhibit, Line No. 4.2	Expenses for improving health care quality based on allocations from centralized corporate operations	\$ 1,090,817
Medical Loss Ratio Exhibit, Line No. 4.3	Expenses for improving health care quality based on allocations from centralized corporate operations	\$ 104,795
Medical Loss Ratio Exhibit, Line No. 4.4	Expenses for improving health care quality based on allocations from centralized corporate operations	\$ 404,888
Medical Loss Ratio Exhibit, Line No. 4.5	Expenses for improving health care quality based on allocations from centralized corporate operations	\$ 433,469
Medical Loss Ratio Exhibit, Line No. 5.0	Expenses for improving health care quality based on allocations from centralized corporate operations	\$ 85,741

### **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. We were not provided documentation for members serviced so we were unable to determine the 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
    - 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
    - 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 MMA Related Party Transaction Schedule – Summary and Achieved Savings Rebate Exhibit 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 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.

As a result of subcapitation member serviced information not being provided, we are not able to opine on the determination that subcapitation amounts were properly classified by rate-cell and quarter.

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

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

		Reported Annual Amount	Exception Number 1	Total Adjustments	Adjusted Annual Amount
	MEMBER MONTHS	193,629	-	-	193,629
	REVENUES				
Revenues	1.1 Capitation	\$ 125,090,645	\$ -	\$ -	\$ 125,090,645
	1.2.1 Pharmacy Drug High Risk Pool	184,373	-	-	184,373
	1.3 Hepatitis C Kick Payments	-	-	-	-
	1.4.1 Maternity Kick Payments	135,291	-	-	135,291
	1.5 ACA § 9010 related payments	-	-	-	-
	1.6 Other Revenue	398,313	-	-	398,313
	1.7 Total Revenue	<u>125,808,622</u>	-	-	<u>125,808,622</u>
	BENEFIT EXPENSES				
Hospital Services	2.1 Inpatient FFS	20,694,585	-	-	20,694,585
	2.2 Ending IBNP for Inpatient Hospital	(452,093)	-	-	(452,093)
	2.3 Outpatient FFS: ER	6,592,116	-	-	6,592,116
	2.4 Outpatient FFS: Other than ER	2,009,844	-	-	2,009,844
	2.5 Ending IBNP for Outpatient Hospital	(78,721)	-	-	(78,721)
	2.6 Subcapitated Hospital Services	-	-	-	-
	2.7 Hospital Settlements/AP	2,943,124	-	-	2,943,124
	2.7.1 Transplant Services	1,979	-	-	1,979
2.8 Total Hospital Services	<u>31,710,834</u>	-	-	<u>31,710,834</u>	
Professional Services	3.1 Primary Care FFS	10,635,304	-	-	10,635,304
	3.2 Specialty Care FFS	649,654	-	-	649,654
	3.3 Other Professional FFS	247,237	-	-	247,237
	3.4 § 1202 PCP Payments to providers	-	-	-	-
	3.5 Subcapitated Professional Services	843,262	-	-	843,262
	3.6 Ending IBNP for Professional Services	(98,531)	-	-	(98,531)
	3.7 Professional Settlements/AP	-	-	-	-
	3.8 Total Physician Services	<u>12,276,926</u>	-	-	<u>12,276,926</u>
Maternity Services	4.1.1 Maternity Services	1,202,859	-	-	1,202,859
	4.2.1 Ending IBNP for Maternity Services	(12,336)	-	-	(12,336)
	4.3.1 Maternity Settlements/AP	-	-	-	-
	4.4.1 Total Maternity Services	<u>1,190,523</u>	-	-	<u>1,190,523</u>
Mental Health	5.1 Mental Health & Substance Abuse FFS	17,605,672	-	-	17,605,672
	5.2 MH & SA Subcapitation	-	-	-	-
	5.3 Ending IBNP for MH & SA	(162,794)	-	-	(162,794)
	5.4 MH & SA Settlements/AP	-	-	-	-
	5.5 Total Mental Health & Substance Abuse	<u>17,442,878</u>	-	-	<u>17,442,878</u>
Dental	6.1 Dental FFS	197	-	-	197
	6.2 Dental Subcapitation	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-
	6.5 Total Dental Services	<u>197</u>	-	-	<u>197</u>
Transportation	7.1 Transportation FFS	3,560,164	-	-	3,560,164
	7.2 Transportation Subcapitation	-	-	-	-
	7.3 Ending IBNP for Transportation	(34,061)	-	-	(34,061)
	7.4 Transportation Settlements/AP	-	-	-	-
	7.5 Total Transportation Services	<u>3,526,103</u>	-	-	<u>3,526,103</u>
Pharmacy	8.1 Prescription Drugs FFS	29,807,227	-	-	29,807,227
	8.2 Hepatitis C Prescription Drug FFS	247,368	-	-	247,368
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-
	8.4 Prescription Drug Rebates	(58,559)	-	-	(58,559)
	8.5 Ending accrual for Rebates receivable	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-
	8.7 Prescription Drug Settlements/AP	172,412	-	-	172,412
	8.8 Total Prescription Drugs	<u>30,168,448</u>	-	-	<u>30,168,448</u>

(Continued)

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

		Reported Annual Amount	Exception Number 1	Total Adjustments	Adjusted Annual Amount
	9.1	\$ 400,574	\$ -	\$ -	\$ 400,574
	9.2	632,194	-	-	632,194
Other Services	9.2.1	715,117	-	-	715,117
	9.3	688,283	-	-	688,283
	9.4	4,139,108	-	-	4,139,108
	9.5	859,862	-	-	859,862
	9.6	(69,600)	-	-	(69,600)
	9.7	358,110	-	-	358,110
	9.8	<u>7,723,648</u>	-	-	<u>7,723,648</u>
	10.1	1,694,602	-	-	1,694,602
Expanded Benefits	10.2	-	-	-	-
	10.3	(5,830)	-	-	(5,830)
	10.4	-	-	-	-
	10.5	<u>1,688,772</u>	-	-	<u>1,688,772</u>
	11.1	101,465,525	-	-	101,465,525
Totals Before and After Reinsurance	11.2	(913,966)	-	-	(913,966)
	11.3	1,703,124	-	-	1,703,124
	11.4	3,473,646	-	-	3,473,646
	11.5	-	-	-	-
	11.6.1	-	-	-	-
	11.7	<u>105,728,329</u>	-	-	<u>105,728,329</u>
	11.8	-	-	-	-
	11.9	-	-	-	-
	11.1	-	-	-	-
	11.11	<u>105,728,329</u>	-	-	<u>105,728,329</u>
	Administrative Expenses, Assessments, Taxes, and Fees				
Administrative Expenses	12.1	3,295,577	-	-	3,295,577
	12.2	10,064,568	-	-	10,064,568
	12.3	1,311,749	-	-	1,311,749
	12.4	43,459	-	-	43,459
	12.5	801,103	-	-	801,103
	12.6	1,515,715	-	-	1,515,715
	12.7	<u>17,032,171</u>	-	-	<u>17,032,171</u>
Government-Mandated	13.1	-	-	-	-
	13.2	-	-	-	-
	13.3	-	-	-	-
	13.4	-	-	-	-
	13.5	-	-	-	-
	13.6	-	-	-	-
	13.7	-	-	-	-
14	<u>122,760,500</u>	-	-	<u>122,760,500</u>	
15	3,048,122	-	-	3,048,122	
16	1,304,257	(813,832)	(813,832)	490,425	
17	<u>\$ 1,743,865</u>	<u>\$ 813,832</u>	<u>\$ 813,832</u>	<u>\$ 2,557,697</u>	

**Adjustments to the Amounts Reported in the Annual Medical Loss Ratio Exhibit**

	<b>Reported Annual Amount</b>	<b>Exception Number 2</b>	<b>Total Adjustments</b>	<b>Adjusted Annual Amount</b>
<b>REVENUES</b>				
1.1 Total Revenue from Revenue & Expense Schedules	\$ 125,808,622	\$ -	\$ -	\$ 125,808,622
1.2 Federal Taxes and Assessments, including ACA § 9010	-	(490,425)	(490,425)	(490,425)
1.3 State Insurance, Premium and other Taxes	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-
1.5 Revenue Subject to MLR	<u>125,808,622</u>	<u>(490,425)</u>	<u>(490,425)</u>	<u>125,318,197</u>
<b>EXPENSES</b>				
<b>Benefit Expenses</b>				
2.1 Total Benefits Paid through FFS	101,228,877	-	-	101,228,877
2.2 Total Benefits Paid through Subcapitation	407,749	-	-	407,749
2.3 Incurred but not Paid (IBNP) Ending Balance	(913,966)	-	-	(913,966)
2.4 Incurred but not Paid (IBNP) Ending Balance - Subcontractor	-	-	-	-
2.5 Settlements/AP	<u>3,473,647</u>	<u>-</u>	<u>-</u>	<u>3,473,647</u>
2.6 Total Benefit Expense before Reinsurance	<u>104,196,307</u>	<u>-</u>	<u>-</u>	<u>104,196,307</u>
2.7 Net Cost of Reinsurance	-	-	-	-
2.8 Total Benefit Expense after Reinsurance	<u>104,196,307</u>	<u>-</u>	<u>-</u>	<u>104,196,307</u>
<b>Florida-Specific Contributions</b>				
3.1 Funds to Graduate Medical Education Institutions	-	-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and indigent Care	-	-	-	-
3.3 Total Florida -Specific Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Improving Health Care Quality Expenses Incurred</b>				
4.1 Improve Health Outcomes	2,643,684	-	-	2,643,684
4.2 Activities to Prevent Hospital Readmissions	1,090,817	-	-	1,090,817
4.3 improve Patient Safety and reducing Medical Errors	104,795	-	-	104,795
4.4 Wellness and Health Promotion Activities	404,888	-	-	404,888
4.5 Health Information Technology (HIT) expenses related to Health Improvement Improvement	<u>433,469</u>	<u>-</u>	<u>-</u>	<u>433,469</u>
4.6 Total of Defined Expenses Incurred for Improving Health Care Quality	<u>4,677,653</u>	<u>-</u>	<u>-</u>	<u>4,677,653</u>
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	<u>85,741</u>	<u>-</u>	<u>-</u>	<u>85,741</u>
<b>6.0 Preliminary Medical Loss Ratio: MLR</b>	<b>87%</b>			<b>87%</b>

## ADJUSTMENT SUMMARY

Adjustment No. 01: Income taxes applicable to prior year adjustment underwriting loss line 15.0 was not included on line 16.0 of the MMA Revenue and Expense Summary.

Condition: Total to date income tax expense per line 16.0 of the MMA Revenue and Expense Summary was overstated by \$813,832.

Criteria: The MMA Revenue and Expense Summary should be completed following ASR instructions.

Cause: The Company did not record the income tax expense applicable to the underwriting loss due to prior year adjustments.

Effect: Effective income tax rate for the Company was overstated.

Adjustment No. 02: Income taxes expense was not included on line 2.1 of the Medical Loss Ratio Exhibit.

Condition: Line 2.1 of the Medical Loss Ratio did not include the amount of income tax expense per the MMA revenue and Expense Summary.

Criteria: The Medical Loss Ratio Exhibit should be completed following ASR instructions.

Cause: The Company did not record the amount of income tax expense at line 2.1 on the Medical Loss Ratio Exhibit.

Effect: Revenues subject to MLR at line 1.5 was overstated by \$490,425 (after adjustment No.1 was considered).

## CORRECTIVE ACTION

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

## 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

Subcapitation documentation for members serviced was not provided to support rate cell classifications on the MMA Revenue and Expense Summary at lines 3.5, 9.5 and 11.3.

Condition: The Plan could not provide documentation relating to members serviced through subcapitation vendors.

Criteria: The Plan should have supporting documentation to support allocation of subcapitation payments across ASR lines and rate cells.

Cause: The supporting documentation for the members serviced through subcapitation from the prior parent company Magellan, Inc. was not copied over to the new parent company Molina, Inc.'s files.

Effect: The balances for subcapitation across rate cells could not be supported on lines 3.5, 9.5 and 11.3 on the MMA Revenue and Expense Summary.

Recommendation: We recommend the Plan institute internal control procedures necessary to ensure that all documentation regarding subcapitation members serviced is properly retained.

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#### View of Plan Management

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

The reason the member-level data for subcapitation was not provided was that the information was not copied over/transmitted to Molina by Magellan. Magellan processed these payments through DOS ending 8/31/21, and the member-level detail files were housed on their network. As part of the sale of MCC to Molina, Magellan was to copy/transmit numerous Magellan network locations over to Molina. These particular files were housed in a network location that Magellan neglected to copy over to Molina. This was a data integration issue resulting from the sale of MCC to Molina, not an issue of data retention by Molina. Additionally, Molina staff made numerous attempts during the audit to get the member-level data from Magellan.

Please note that the total subcapitation payments were able to be tied out to the general ledger and banking support.

This will not be an issue going forward as all subcapitation payments for dates of service 9/1/21 forward are processed on Molina's systems and support is housed on Molina networks. Magellan no longer processes any claims for Molina. So, no internal control issues will be forward-looking as this was an issue resulting from the sale and integration of MCC to Molina.

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

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

CARR, RIGGS & INGRAM, LLC  
Panama City Beach, Florida  
August 31, 2022

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022

		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	
<b>MEMBER MONTHS</b>		70,339.0	402.0	40,238.0	145.0	21,965.0	7,142.0	72.0	50.0	325.0	-	-	-	
<b>REVENUES</b>														
Revenues	1.1 Capitation	45,628,192	82,187	17,449,467	148,325	24,443,340	2,246,974	33,481	12,052	1,212,366	-	-	-	
	1.2.1 Pharmacy Drug High Risk Pool	46,093	-	-	46,093	-	-	-	-	-	-	-	-	
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-	
	1.4.1 Maternity Kick Payments	397,420	779	164,740	1,388	230,512	-	-	-	-	-	-	-	
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-	
	1.6 Other Revenue	101,631	178	38,056	406	55,902	5,299	41	12	1,737	-	-	-	
	1.7 <b>Total Revenue</b>	<b>46,173,337</b>	<b>83,144</b>	<b>17,652,264</b>	<b>196,212</b>	<b>24,729,754</b>	<b>2,252,273</b>	<b>33,522</b>	<b>12,064</b>	<b>1,214,103</b>	-	-	-	
	<b>BENEFIT EXPENSES</b>													
		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	6,905,441	10,049	2,228,463	21,039	4,469,571	86,201	9,000	-	81,119	-	-	-	
	2.2 Ending IBNP for Inpatient Hospital Services	210,058	307	67,985	642	136,357	2,018	275	-	2,475	-	-	-	
	2.3 Outpatient FFS: ER	2,265,139	9,531	1,279,871	5,873	901,846	16,786	3,220	38	47,974	-	-	-	
	2.4 Outpatient FFS: Other than ER	821,928	1,655	414,859	7,043	372,513	17,189	-	216	8,452	-	-	-	
	2.5 Ending IBNP for Outpatient Hospital Services	20	-	-	-	-	20	-	0	-	-	-	-	
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	
	2.7 Hospital Settlements/AP	(144,464)	(826)	(82,681)	(298)	(45,100)	(14,641)	(148)	(103)	(667)	-	-	-	
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-	-
	2.8 <b>Total Hospital Services</b>	<b>10,058,122</b>	<b>20,716</b>	<b>3,908,497</b>	<b>34,299</b>	<b>5,835,186</b>	<b>107,574</b>	<b>12,347</b>	<b>152</b>	<b>139,352</b>	-	-	-	
Professional Services	3.1 Primary Care FFS	3,858,929	15,302	1,637,400	7,112	2,038,371	101,456	3,491	822	54,974	-	-	-	
	3.2 Specialty Care FFS	96,880	8	36,168	215	53,908	5,882	140	237	322	-	-	-	
	3.3 Other Professional FFS	92,285	526	56,331	233	33,570	1,182	84	-	358	-	-	-	
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-	
	3.5 Subcapitated Professional Services	358,618	2,945	205,410	1,489	147,359	25	494	857	39	-	-	-	
	3.6 Ending IBNP for Professional Services	64	-	-	-	-	63	-	1	-	-	-	-	
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
	3.8 <b>Total Physician Services</b>	<b>4,406,775</b>	<b>18,782</b>	<b>1,935,309</b>	<b>9,048</b>	<b>2,273,209</b>	<b>108,608</b>	<b>4,210</b>	<b>1,917</b>	<b>55,693</b>	-	-	-	



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**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	422,292	9,392	384,258	-	26,218	2,424	-	-	-	-	-	-
	4.2.1	Ending IBNP for Maternity Services	1	-	-	-	-	1	-	-	-	-	-	-
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>4.4.1</b>	<b>Total Maternity Services</b>	<b>422,294</b>	<b>9,392</b>	<b>384,258</b>	<b>-</b>	<b>26,218</b>	<b>2,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mental Health	5.1	Mental Health & Substance Abuse FFS	6,775,293	2,780	2,129,178	95	4,150,453	412,936	12,935	3,290	63,628	-	-	-
	5.2	Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3	Ending IBNP for Mental Health & Substance Abuse	242	-	-	-	-	240	-	2	-	-	-	-
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>5.5</b>	<b>Total Mental Health &amp; Substance Abuse Services</b>	<b>6,775,535</b>	<b>2,780</b>	<b>2,129,178</b>	<b>95</b>	<b>4,150,453</b>	<b>413,176</b>	<b>12,935</b>	<b>3,291</b>	<b>63,628</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dental	6.1	Dental FFS	98	-	98	-	-	-	-	-	-	-	-	-
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>6.5</b>	<b>Total Dental Services</b>	<b>98</b>	<b>-</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transportation	7.1	Transportation FFS	1,275,185	867	439,898	1,868	680,060	136,471	408	1,999	13,614	-	-	-
	7.2	Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	7.3	Ending IBNP for Transportation	80	-	-	-	-	79	-	1	-	-	-	-
	7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>7.5</b>	<b>Total Transportation Services</b>	<b>1,275,265</b>	<b>867</b>	<b>439,898</b>	<b>1,868</b>	<b>680,060</b>	<b>136,551</b>	<b>408</b>	<b>2,000</b>	<b>13,614</b>	<b>-</b>	<b>-</b>	<b>-</b>
Pharmacy	8.1	Prescription Drugs FFS	10,735,737	9,876	3,067,154	52,039	7,106,266	59,594	3,392	-	437,416	-	-	-
	8.2	Hepatitis C Prescription Drug FFS	78,331	-	51,997	-	26,335	-	-	-	-	-	-	-
	8.3	Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4	Prescription Drug Rebates	(23,854)	(46)	(9,430)	(46)	(12,166)	(1,066)	(31)	(12)	(1,058)	-	-	-
	8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7	Prescription Drug Settlements/AP	33,185	31	9,481	161	21,966	184	10	-	1,352	-	-	-
	<b>8.8</b>	<b>Total Prescription Drugs</b>	<b>10,823,399</b>	<b>9,860</b>	<b>3,119,202</b>	<b>52,154</b>	<b>7,142,401</b>	<b>58,713</b>	<b>3,372</b>	<b>(12)</b>	<b>437,709</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	182,991	-	22,660	-	111,077	45,721	-	-	3,534	-	-	-
	9.2	Hospice FFS	313,549	-	14,106	-	172,260	105,798	-	-	21,385	-	-	-
	9.2.1	Nursing Facility FFS	285,981	-	-	5,385	91,476	189,121	-	-	-	-	-	-
	9.3	DME FFS	235,929	52	59,259	450	163,105	11,124	-	-	1,940	-	-	-
	9.4	Other State Plan Services FFS	1,385,282	3,596	560,303	8,940	713,747	80,519	420	1,856	15,902	-	-	-
	9.5	Other Services Subcapitation	337,816	2,059	206,410	750	112,259	14,852	253	1,163	70	-	-	-
	9.6	Ending IBNP for Other Services	252	-	-	-	-	251	-	1	-	-	-	-
	9.7	Other Service Settlements/AP	95,152	544	54,488	196	29,715	9,604	97	68	440	-	-	-
	<b>9.8</b>	<b>Total Other Services</b>	<b>2,836,952</b>	<b>6,250</b>	<b>917,226</b>	<b>15,722</b>	<b>1,393,638</b>	<b>456,988</b>	<b>770</b>	<b>3,088</b>	<b>43,270</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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	415,050	1,571	116,866	7,891	258,139	24,133	-	157	6,294	-	-	-	
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	
	10.3	Ending IBNP for Expanded Benefits	14	-	-	-	-	14	-	0	-	-	-	-	
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>415,064</b>	<b>1,571</b>	<b>116,866</b>	<b>7,891</b>	<b>258,139</b>	<b>24,147</b>	<b>-</b>	<b>157</b>	<b>6,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	36,122,468	65,159	12,489,438	118,137	21,356,747	1,295,472	33,061	8,602	755,853	-	-	-	
	11.2	Total Services Paid Directly -- IBNP	210,731	307	67,985	642	136,357	2,686	275	5	2,475	-	-	-	
	11.3	Total Services Paid through Subcapitation	696,434	5,004	411,819	2,239	259,618	14,877	747	2,020	109	-	-	-	
	11.4	Total Services Paid by Settlements/AP	(16,127)	(251)	(18,712)	59	6,581	(4,853)	(40)	(35)	1,124	-	-	-	
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	
	11.7	Subtotal Benefit Expense before Reinsurance	37,013,505	70,218	12,950,530	121,077	21,759,303	1,308,182	34,042	10,593	759,561	-	-	-	
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-	
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>37,013,505</b>	<b>70,218</b>	<b>12,950,530</b>	<b>121,077</b>	<b>21,759,303</b>	<b>1,308,182</b>	<b>34,042</b>	<b>10,593</b>	<b>759,561</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			JANUARY - MARCH (Q1)												
			Total	Health Plan	Corporate										
Administrative Expenses	12.1	Salaries & Benefits	1,248,727	1,248,727	-										
	12.2	Administrative Services	2,896,031	1,311,413	1,584,618										
	12.3	Information Systems	396,154	-	396,154										
	12.4	Marketing Expenses	2,300	2,300	-										
	12.5	General Administration	252,650	252,650	-										
	12.6	Compliance/Regulatory	395,026	395,026	-										
	<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>5,190,890</b>	<b>3,210,117</b>	<b>1,980,772</b>										
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	-	-	-										
	<b>13.7</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>										
14.0	Grand Total Expenses	42,204,394													
<b>15.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>3,968,942</b>													
16.0	Income Tax Expense	638,841													
<b>17.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>3,330,101</b>													

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Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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
<b>MEMBER MONTHS</b>		73,063.0	400.0	42,897.0	139.0	22,183.0	6,963.0	83.0	48.0	350.0	-	-	-
<b>REVENUES</b>													
Revenues	1.1 Capitation	47,449,760	81,440	18,994,979	142,140	24,689,862	2,187,691	36,040	11,548	1,306,060	-	-	-
	1.2.1 Pharmacy Drug High Risk Pool	46,093	-	-	46,093	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	69,783	130	30,208	224	39,221	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	178,405	193	78,057	412	92,087	5,560	52	12	2,032	-	-	-
	1.7 <b>Total Revenue</b>	<b>47,744,041</b>	<b>81,763</b>	<b>19,103,243</b>	<b>188,870</b>	<b>24,821,171</b>	<b>2,193,250</b>	<b>36,092</b>	<b>11,561</b>	<b>1,308,092</b>	-	-	-
	<b>BENEFIT EXPENSES</b>												
		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	7,515,957	3,603	2,031,388	25,282	5,301,192	96,070	9,757	4,251	44,414	-	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	615,364	291	164,158	2,043	428,395	15,417	788	682	3,589	-	-	-
	2.3 Outpatient FFS: ER	2,526,308	11,790	1,472,374	6,731	985,279	11,701	1,132	156	37,144	-	-	-
	2.4 Outpatient FFS: Other than ER	813,132	1,579	420,178	8,154	353,377	19,121	105	201	10,416	-	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	2,564	10	1,380	11	976	150	1	2	35	-	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	(144,464)	(791)	(84,888)	(275)	(43,840)	(13,720)	(164)	(95)	(692)	-	-	-
	2.7.1 Transplant Services	1,979	-	-	-	-	1,979	-	-	-	-	-	-
	2.8 <b>Total Hospital Services</b>	<b>11,330,839</b>	<b>16,482</b>	<b>4,004,591</b>	<b>41,947</b>	<b>7,025,379</b>	<b>130,718</b>	<b>11,620</b>	<b>5,196</b>	<b>94,906</b>	-	-	-
Professional Services	3.1 Primary Care FFS	4,253,001	8,004	1,788,881	22,028	2,325,667	47,753	1,455	130	59,083	-	-	-
	3.2 Specialty Care FFS	186,750	317	62,201	-	109,043	12,198	54	63	2,873	-	-	-
	3.3 Other Professional FFS	91,876	107	55,980	148	33,675	1,759	68	-	139	-	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	289,280	2,550	163,730	1,264	120,404	281	426	575	50	-	-	-
	3.6 Ending IBNP for Professional Services	3,542	6	1,390	16	1,800	282	1	1	45	-	-	-
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 <b>Total Physician Services</b>	<b>4,824,449</b>	<b>10,985</b>	<b>2,072,182</b>	<b>23,456</b>	<b>2,590,589</b>	<b>62,273</b>	<b>2,005</b>	<b>769</b>	<b>62,190</b>	-	-	-

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**Summary**

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Maternity Services	4.1.1	Maternity Services	417,020	-	377,163	-	30,815	173	-	-	8,868	-	-	-
	4.2.1	Ending IBNP for Maternity Services	305	-	275	-	22	1	-	-	6	-	-	-
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>4.4.1</b>	<b>Total Maternity Services</b>	<b>417,325</b>	<b>-</b>	<b>377,438</b>	<b>-</b>	<b>30,838</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>8,875</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mental Health	5.1	Mental Health & Substance Abuse FFS	6,689,857	3,083	2,030,933	534	4,205,286	383,647	7,732	2,694	55,948	-	-	-
	5.2	Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3	Ending IBNP for Mental Health & Substance Abuse	6,362	2	1,481	-	3,066	1,754	6	12	41	-	-	-
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>5.5</b>	<b>Total Mental Health &amp; Substance Abuse Services</b>	<b>6,696,219</b>	<b>3,086</b>	<b>2,032,414</b>	<b>534</b>	<b>4,208,352</b>	<b>385,401</b>	<b>7,737</b>	<b>2,706</b>	<b>55,989</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dental	6.1	Dental FFS	99	-	99	-	-	-	-	-	-	-	-	-
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>6.5</b>	<b>Total Dental Services</b>	<b>99</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transportation	7.1	Transportation FFS	1,380,148	1,209	467,905	749	732,372	154,717	326	2,387	20,482	-	-	-
	7.2	Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	7.3	Ending IBNP for Transportation	1,610	1	341	1	534	707	0	11	15	-	-	-
	7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>7.5</b>	<b>Total Transportation Services</b>	<b>1,381,758</b>	<b>1,210</b>	<b>468,247</b>	<b>750</b>	<b>732,906</b>	<b>155,425</b>	<b>326</b>	<b>2,398</b>	<b>20,497</b>	<b>-</b>	<b>-</b>	<b>-</b>
Pharmacy	8.1	Prescription Drugs FFS	11,259,405	9,479	3,158,831	72,852	7,347,084	53,008	6,583	-	611,567	-	-	-
	8.2	Hepatitis C Prescription Drug FFS	64,693	-	64,693	-	-	-	-	-	-	-	-	-
	8.3	Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4	Prescription Drug Rebates	(25,000)	(45)	(10,326)	(43)	(12,332)	(1,053)	(32)	(11)	(1,157)	-	-	-
	8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7	Prescription Drug Settlements/AP	88,293	74	24,771	571	57,614	416	52	-	4,796	-	-	-
	<b>8.8</b>	<b>Total Prescription Drugs</b>	<b>11,387,391</b>	<b>9,508</b>	<b>3,237,969</b>	<b>73,380</b>	<b>7,392,366</b>	<b>52,371</b>	<b>6,603</b>	<b>(11)</b>	<b>615,206</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	145,285	-	16,025	-	88,720	39,223	-	-	1,318	-	-	-
	9.2	Hospice FFS	164,341	-	3,682	-	108,299	49,115	-	-	3,246	-	-	-
	9.2.1	Nursing Facility FFS	134,350	-	-	11,354	71,637	41,070	-	-	10,289	-	-	-
	9.3	DME FFS	223,722	-	42,536	1,972	170,437	6,589	-	-	2,187	-	-	-
	9.4	Other State Plan Services FFS	1,388,217	3,972	554,255	16,720	760,854	35,655	164	1,397	15,201	-	-	-
	9.5	Other Services Subcapitation	308,347	1,800	194,338	631	100,004	10,276	243	1,022	34	-	-	-
	9.6	Ending IBNP for Other Services	2,164	3	449	22	875	785	0	6	24	-	-	-
	9.7	Other Service Settlements/AP	167,886	919	98,703	319	50,950	15,889	191	110	804	-	-	-
<b>9.8</b>	<b>Total Other Services</b>	<b>2,534,312</b>	<b>6,693</b>	<b>909,988</b>	<b>31,018</b>	<b>1,351,776</b>	<b>198,601</b>	<b>598</b>	<b>2,536</b>	<b>33,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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	641,536	313	159,775	2,063	431,513	42,924	-	149	4,799	-	-	-
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	625	-	113	1	311	196	-	1	3	-	-	-
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>642,161</b>	<b>313</b>	<b>159,888</b>	<b>2,064</b>	<b>431,823</b>	<b>43,120</b>	<b>-</b>	<b>150</b>	<b>4,803</b>	<b>-</b>	<b>-</b>	<b>-</b>
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	37,872,675	43,412	12,696,573	168,544	23,042,918	995,648	27,346	11,417	886,816	-	-	-
	11.2	Total Services Paid Directly -- IBNP	632,536	313	169,588	2,094	435,978	19,292	797	715	3,758	-	-	-
	11.3	Total Services Paid through Subcapitation	597,627	4,350	358,068	1,895	220,408	10,557	669	1,597	84	-	-	-
	11.4	Total Services Paid by Settlements/AP	111,715	203	38,586	616	64,724	2,585	78	15	4,908	-	-	-
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	39,214,553	48,277	13,262,815	173,149	23,764,028	1,028,082	28,890	13,744	895,566	-	-	-
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>39,214,553</b>	<b>48,277</b>	<b>13,262,815</b>	<b>173,149</b>	<b>23,764,028</b>	<b>1,028,082</b>	<b>28,890</b>	<b>13,744</b>	<b>895,566</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			APRIL - JUNE (Q2)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	1,256,068	1,256,068	-									
	12.2	Administrative Services	3,324,294	1,572,382	1,751,912									
	12.3	Information Systems	437,978	-	437,978									
	12.4	Marketing Expenses	26,379	26,379	-									
	12.5	General Administration	241,554	241,554	-									
	12.6	Compliance/Regulatory	395,026	395,026	-									
	<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>5,681,299</b>	<b>3,491,410</b>	<b>2,189,890</b>									
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	-	-	-									
	<b>13.7</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>									
14.0	Grand Total Expenses	44,895,852												
<b>15.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>2,848,189</b>												
16.0	Income Tax Expense	458,445												
<b>17.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>2,389,744</b>												

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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
<b>MEMBER MONTHS</b>			50,295.0	268.0	30,119.0	85.0	14,910.0	4,600.0	48.0	32.0	233.0	-	-	-
<b>REVENUES</b>														
Revenues	1.1	Capitation	33,003,123	54,875	13,581,156	86,939	16,925,882	1,448,958	24,982	7,699	872,633	-	-	-
	1.2.1	Pharmacy Drug High Risk Pool	46,093	-	-	46,093	-	-	-	-	-	-	-	-
	1.3	Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1	Maternity Kick Payments	84,967	153	37,668	239	46,906	-	-	-	-	-	-	-
	1.5	ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6	Other Revenue	118,277	122	57,202	238	55,788	3,453	46	12	1,416	-	-	-
	1.7	<b>Total Revenue</b>	<b>33,252,460</b>	<b>55,150</b>	<b>13,676,027</b>	<b>133,509</b>	<b>17,028,576</b>	<b>1,452,412</b>	<b>25,027</b>	<b>7,711</b>	<b>874,049</b>	-	-	-
	<b>BENEFIT EXPENSES</b>			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	5,059,472	20,898	1,811,766	23,102	3,103,362	61,463	-	(465)	39,345	-	-	-
	2.2	Ending IBNP for Inpatient Hospital Services	143,079	491	42,603	543	72,974	25,737	-	(195)	925	-	-	-
	2.3	Outpatient FFS: ER	1,866,789	10,097	1,124,808	2,360	703,037	4,609	657	355	20,866	-	-	-
	2.4	Outpatient FFS: Other than ER	635,214	8,794	288,995	1,961	310,193	19,988	-	520	4,763	-	-	-
	2.5	Ending IBNP for Outpatient Hospital Services	6,673	50	3,755	11	2,691	92	2	3	68	-	-	-
	2.6	Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7	Hospital Settlements/AP	(96,309)	(513)	(57,725)	(163)	(28,540)	(8,770)	(92)	(61)	(446)	-	-	-
	2.7.1	Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
2.8	<b>Total Hospital Services</b>	<b>7,614,918</b>	<b>39,818</b>	<b>3,214,202</b>	<b>27,815</b>	<b>4,163,718</b>	<b>103,120</b>	<b>567</b>	<b>157</b>	<b>65,521</b>	-	-	-	
Professional Services	3.1	Primary Care FFS	2,517,065	8,369	1,123,743	5,641	1,332,829	27,517	1,182	20	17,765	-	-	-
	3.2	Specialty Care FFS	348,290	1,546	168,262	67	156,303	15,248	108	(29)	6,785	-	-	-
	3.3	Other Professional FFS	59,944	366	39,230	131	18,767	800	258	-	391	-	-	-
	3.4	§ 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5	Subcapitated Professional Services	195,364	1,752	111,794	776	80,169	114	334	425	-	-	-	-
	3.6	Ending IBNP for Professional Services	7,817	27	3,536	16	4,005	163	4	-	66	-	-	-
	3.7	Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8	<b>Total Physician Services</b>	<b>3,128,481</b>	<b>12,060</b>	<b>1,446,565</b>	<b>6,631</b>	<b>1,592,073</b>	<b>43,842</b>	<b>1,887</b>	<b>415</b>	<b>25,008</b>	-	-	-

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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	296,079	2,998	276,919	-	15,880	282	-	-	-	-	-	-
	4.2.1	Ending IBNP for Maternity Services	787	8	735	-	42	1	-	-	-	-	-	-
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>4.4.1</b>	<b>Total Maternity Services</b>	<b>296,866</b>	<b>3,006</b>	<b>277,655</b>	<b>-</b>	<b>15,922</b>	<b>283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mental Health	5.1	Mental Health & Substance Abuse FFS	3,974,732	504	1,270,374	-	2,439,311	225,326	1,273	847	37,097	-	-	-
	5.2	Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3	Ending IBNP for Mental Health & Substance Abuse	10,804	1	3,374	-	6,479	845	3	3	99	-	-	-
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>5.5</b>	<b>Total Mental Health &amp; Substance Abuse Services</b>	<b>3,985,536</b>	<b>505</b>	<b>1,273,749</b>	<b>-</b>	<b>2,445,790</b>	<b>226,170</b>	<b>1,276</b>	<b>850</b>	<b>37,196</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dental	6.1	Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>6.5</b>	<b>Total Dental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transportation	7.1	Transportation FFS	941,331	1,015	328,256	530	504,961	95,307	-	850	10,413	-	-	-
	7.2	Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	7.3	Ending IBNP for Transportation	2,605	3	872	1	1,341	357	-	3	28	-	-	-
	7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>7.5</b>	<b>Total Transportation Services</b>	<b>943,936</b>	<b>1,018</b>	<b>329,127</b>	<b>531</b>	<b>506,302</b>	<b>95,664</b>	<b>-</b>	<b>854</b>	<b>10,440</b>	<b>-</b>	<b>-</b>	<b>-</b>
Pharmacy	8.1	Prescription Drugs FFS	7,812,085	7,130	2,520,621	24,615	4,844,578	44,022	4,959	-	366,159	-	-	-
	8.2	Hepatitis C Prescription Drug FFS	104,344	-	-	-	78,682	-	-	-	25,662	-	-	-
	8.3	Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4	Prescription Drug Rebates	(16,667)	(29)	(7,042)	(25)	(8,146)	(676)	(18)	(7)	(723)	-	-	-
	8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7	Prescription Drug Settlements/AP	50,935	46	16,435	160	31,587	287	32	-	2,387	-	-	-
	<b>8.8</b>	<b>Total Prescription Drugs</b>	<b>7,950,698</b>	<b>7,148</b>	<b>2,530,013</b>	<b>24,751</b>	<b>4,946,701</b>	<b>43,633</b>	<b>4,973</b>	<b>(7)</b>	<b>393,486</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	65,772	-	2,578	-	44,537	18,657	-	-	-	-	-	-
	9.2	Hospice FFS	165,644	-	6,594	-	132,667	26,384	-	-	-	-	-	-
	9.2.1	Nursing Facility FFS	23,481	-	-	-	10,892	12,589	-	-	-	-	-	-
	9.3	DME FFS	174,315	-	38,858	-	132,992	1,807	-	-	658	-	-	-
	9.4	Other State Plan Services FFS	861,300	3,484	348,855	1,453	487,634	12,128	528	54	7,163	-	-	-
	9.5	Other Services Subcapitation	213,699	1,217	136,876	391	67,573	6,816	130	695	-	-	-	-
	9.6	Ending IBNP for Other Services	3,506	9	1,054	4	2,148	268	1	-	21	-	-	-
	9.7	Other Service Settlements/AP	95,073	507	57,031	161	28,158	8,624	91	60	440	-	-	-
<b>9.8</b>	<b>Total Other Services</b>	<b>1,602,790</b>	<b>5,217</b>	<b>591,846</b>	<b>2,009</b>	<b>906,602</b>	<b>87,273</b>	<b>750</b>	<b>810</b>	<b>8,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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

### MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022

#### Summary

			JULY - SEPTEMBER (Q3)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid		Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
						Only Non-SMI	Only SMI							
Expanded Benefits	10.1	Expanded Benefits FFS	218,443	299	62,622	1,053	144,064	8,770	-	64	1,572	-	-	-
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	571	1	158	3	373	32	-	-	4	-	-	-
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>219,014</b>	<b>299</b>	<b>62,781</b>	<b>1,056</b>	<b>144,437</b>	<b>8,802</b>	<b>-</b>	<b>64</b>	<b>1,575</b>	<b>-</b>	<b>-</b>	<b>-</b>
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	25,107,634	65,471	9,405,439	60,889	14,452,544	574,220	8,948	2,208	537,916	-	-	-
	11.2	Total Services Paid Directly -- IBNP	175,842	591	56,087	578	90,054	27,496	11	(185)	1,210	-	-	-
	11.3	Total Services Paid through Subcapitation	409,063	2,969	248,670	1,167	147,742	6,930	464	1,120	-	-	-	-
	11.4	Total Services Paid by Settlements/AP	49,699	40	15,741	158	31,206	142	31	(1)	2,382	-	-	-
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	25,742,238	69,071	9,725,938	62,793	14,721,545	608,787	9,453	3,143	541,508	-	-	-
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>25,742,238</b>	<b>69,071</b>	<b>9,725,938</b>	<b>62,793</b>	<b>14,721,545</b>	<b>608,787</b>	<b>9,453</b>	<b>3,143</b>	<b>541,508</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			JULY - SEPTEMBER (Q3)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	790,782	790,782	-									
	12.2	Administrative Services	2,497,912	1,102,321	1,395,591									
	12.3	Information Systems	348,898	-	348,898									
	12.4	Marketing Expenses	14,780	14,780	-									
	12.5	General Administration	265,783	265,783	-									
	12.6	Compliance/Regulatory	395,026	395,026	-									
	<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>4,313,180</b>	<b>2,568,692</b>	<b>1,744,488</b>									
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	-											
	<b>13.7</b>	<b>Total</b>	<b>-</b>											
14.0	Grand Total Expenses	30,055,418												
<b>15.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>3,197,041</b>												
16.0	Income Tax Expense	514,596												
<b>17.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>2,682,445</b>												

(Continued)



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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022

**Summary**

		OCTOBER - DECEMBER (Q4)										
		SSI Medicaid					HIV/AIDS		Private		LTC	
		Total	TANF Non-SMI	TANF SMI	Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	Dual Eligible	HIV/AIDS Medicaid Only	Duty Nursing	LTC Dual Eligible
<b>MEMBER MONTHS</b>		-	-	-	-	-	-	-	-	-	-	-
<b>REVENUES</b>												
Revenues	1.1	Capitation	-	-	-	-	-	-	-	-	-	-
	1.2.1	Pharmacy Drug High Risk Pool	-	-	-	-	-	-	-	-	-	-
	1.3	Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-
	1.4.1	Maternity Kick Payments	-	-	-	-	-	-	-	-	-	-
	1.5	ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-
	1.6	Other Revenue	-	-	-	-	-	-	-	-	-	-
	1.7	<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-
<b>BENEFIT EXPENSES</b>												
		OCTOBER - DECEMBER (Q4)										
		Total	TANF SMI	Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	Dual Eligible	HIV/AIDS Medicaid Only	Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Hospital Services	2.1	Inpatient FFS	-	-	-	-	-	-	-	-	-	-
	2.2	Ending IBNP for Inpatient Hospital Services	-	-	-	-	-	-	-	-	-	-
	2.3	Outpatient FFS: ER	-	-	-	-	-	-	-	-	-	-
	2.4	Outpatient FFS: Other than ER	-	-	-	-	-	-	-	-	-	-
	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	<b>Total Hospital Services</b>	-	-	-	-	-	-	-	-	-	-	
Professional Services	3.1	Primary Care FFS	-	-	-	-	-	-	-	-	-	-
	3.2	Specialty Care FFS	-	-	-	-	-	-	-	-	-	-
	3.3	Other Professional FFS	-	-	-	-	-	-	-	-	-	-
	3.4	§ 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-
	3.5	Subcapitated Professional Services	-	-	-	-	-	-	-	-	-	-
	3.6	Ending IBNP for Professional Services	-	-	-	-	-	-	-	-	-	-
	3.7	Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-
	3.8	<b>Total Physician Services</b>	-	-	-	-	-	-	-	-	-	-

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022

**Summary**

		OCTOBER - DECEMBER (Q4)										
		SSI Medicaid					HIV/AIDS		Private		LTC	
		Total	TANF Non-SMI	TANF SMI	Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	Dual Eligible	HIV/AIDS Medicaid Only	Duty Nursing	LTC Dual Eligible
Maternity Services	4.1.1	Maternity Services	-	-	-	-	-	-	-	-	-	-
	4.2.1	Ending IBNP for Maternity Services	-	-	-	-	-	-	-	-	-	-
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-
	<b>4.4.1</b>	<b>Total Maternity Services</b>	-	-	-	-	-	-	-	-	-	-
Mental Health	5.1	Mental Health & Substance Abuse FFS	-	-	-	-	-	-	-	-	-	-
	5.2	Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-
	5.3	Ending IBNP for Mental Health & Substance Abuse	-	-	-	-	-	-	-	-	-	-
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-
	<b>5.5</b>	<b>Total Mental Health &amp; Substance Abuse Services</b>	-	-	-	-	-	-	-	-	-	-
Dental	6.1	Dental FFS	-	-	-	-	-	-	-	-	-	-
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-
	<b>6.5</b>	<b>Total Dental Services</b>	-	-	-	-	-	-	-	-	-	-
Transportation	7.1	Transportation FFS	-	-	-	-	-	-	-	-	-	-
	7.2	Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-
	7.3	Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-
	7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-
	<b>7.5</b>	<b>Total Transportation Services</b>	-	-	-	-	-	-	-	-	-	-
Pharmacy	8.1	Prescription Drugs FFS	-	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-	-
	<b>8.8</b>	<b>Total Prescription Drugs</b>	-	-	-	-	-	-	-	-	-	-
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	-	-	-	-	-	-	-	-	-	-
	9.2	Hospice FFS	-	-	-	-	-	-	-	-	-	-
	9.2.1	Nursing Facility FFS	-	-	-	-	-	-	-	-	-	-
	9.3	DME FFS	-	-	-	-	-	-	-	-	-	-
	9.4	Other State Plan Services FFS	-	-	-	-	-	-	-	-	-	-
	9.5	Other Services Subcapitation	-	-	-	-	-	-	-	-	-	-
	9.6	Ending IBNP for Other Services	-	-	-	-	-	-	-	-	-	-
	9.7	Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-
<b>9.8</b>	<b>Total Other Services</b>	-	-	-	-	-	-	-	-	-	-	

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

### MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022

#### Summary

			OCTOBER - DECEMBER (Q4)												
						SSI Medicaid				HIV/AIDS				LTC	
			Total	TANF Non-SMI	TANF SMI	Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Expanded Benefits	10.1	Expanded Benefits FFS	-	-	-	-	-	-	-	-	-	-	-		
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-		
	10.3	Ending IBNP for Expanded Benefits	-	-	-	-	-	-	-	-	-	-	-		
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-		
	<b>10.5</b>	<b>Total Expanded Benefits</b>	-	-	-	-	-	-	-	-	-	-	-		
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	-	-	-	-	-	-	-	-	-	-	-		
	11.2	Total Services Paid Directly -- IBNP	-	-	-	-	-	-	-	-	-	-	-		
	11.3	Total Services Paid through Subcapitation	-	-	-	-	-	-	-	-	-	-	-		
	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	-	-	-	-	-	-	-	-	-	-	-		
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-		
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-		
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-		
	<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	-	-	-	-	-	-	-	-	-	-	-		
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			OCTOBER - DECEMBER (Q4)												
			Total	Health Plan	Corporate										
Administrative Expenses	12.1	Salaries & Benefits	-	-	-										
	12.2	Administrative Services	1,346,331	831,457	514,874										
	12.3	Information Systems	128,719	-	128,719										
	12.4	Marketing Expenses	-	-	-										
	12.5	General Administration	41,115	41,115	-										
	12.6	Compliance/Regulatory	395,026	395,026	-										
	<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>1,911,192</b>	<b>1,267,599</b>	<b>643,593</b>										
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	-												
	<b>13.7</b>	<b>Total</b>	-												
14.0	Grand Total Expenses	1,911,192													
<b>15.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>(1,911,192)</b>													
16.0	Income Tax Expense	(307,626)													
<b>17.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>(1,603,566)</b>													

(Continued)

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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	
<b>MEMBER MONTHS</b>		(68.0)	193,629.0	1,070.0	113,254.0	369.0	59,058.0	18,705.0	203.0	130.0	908.0	-	-	-	
<b>REVENUES</b>															
Revenues	1.1 Capitation	(990,430)	125,090,645	218,502	50,025,602	377,404	66,059,084	5,883,622	94,503	31,300	3,391,058	-	-	-	
	1.2.1 Pharmacy Drug High Risk Pool	46,093	184,373	-	-	138,280	-	-	-	-	-	-	-	-	
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1.4.1 Maternity Kick Payments	(416,879)	135,291	1,062	232,616	1,852	316,640	-	-	-	-	-	-	-	
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1.6 Other Revenue	-	398,313	493	173,315	1,056	203,777	14,312	138	36	5,186	-	-	-	
	1.7 <b>Total Revenue</b>	<b>(1,361,216)</b>	<b>125,808,622</b>	<b>220,057</b>	<b>50,431,533</b>	<b>518,591</b>	<b>66,579,501</b>	<b>5,897,935</b>	<b>94,641</b>	<b>31,336</b>	<b>3,396,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>BENEFIT EXPENSES</b>														
		Prior Calendar Year Adjustments	Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Hospital Services	2.1 Inpatient FFS	1,213,715	20,694,585	34,550	6,071,617	69,424	12,874,124	243,735	18,757	3,785	164,878	-	-	-	
	2.2 Ending IBNP for Inpatient Hospital Services	(1,420,594)	(452,093)	1,089	274,747	3,228	637,726	43,172	1,063	487	6,989	-	-	-	
	2.3 Outpatient FFS: ER	(66,120)	6,592,116	31,418	3,877,053	14,963	2,590,162	33,097	5,010	549	105,983	-	-	-	
	2.4 Outpatient FFS: Other than ER	(260,430)	2,009,844	12,029	1,124,032	17,158	1,036,083	56,298	105	937	23,632	-	-	-	
	2.5 Ending IBNP for Outpatient Hospital Services	(87,977)	(78,721)	60	5,135	22	3,667	262	3	5	103	-	-	-	
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	3,328,360	2,943,124	(2,130)	(225,293)	(735)	(117,479)	(37,130)	(404)	(259)	(1,806)	-	-	-	
	2.7.1 Transplant Services	-	1,979	-	-	-	-	1,979	-	-	-	-	-	-	-
	2.8 <b>Total Hospital Services</b>	<b>2,706,954</b>	<b>31,710,833</b>	<b>77,016</b>	<b>11,127,290</b>	<b>104,060</b>	<b>17,024,283</b>	<b>341,412</b>	<b>24,534</b>	<b>5,505</b>	<b>299,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Professional Services	3.1 Primary Care FFS	6,309	10,635,304	31,675	4,550,025	34,781	5,696,867	176,726	6,129	972	131,821	-	-	-	
	3.2 Specialty Care FFS	17,734	649,654	1,871	266,631	282	319,254	33,328	302	271	9,981	-	-	-	
	3.3 Other Professional FFS	3,132	247,237	1,000	151,541	512	86,012	3,741	411	-	888	-	-	-	
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-	-	
	3.5 Subcapitated Professional Services	-	843,262	7,247	480,934	3,529	347,932	420	1,254	1,857	89	-	-	-	
	3.6 Ending IBNP for Professional Services	(109,954)	(98,531)	33	4,926	32	5,805	508	5	1	112	-	-	-	
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 <b>Total Physician Services</b>	<b>(82,780)</b>	<b>12,276,925</b>	<b>41,827</b>	<b>5,454,056</b>	<b>39,136</b>	<b>6,455,870</b>	<b>214,723</b>	<b>8,101</b>	<b>3,102</b>	<b>142,890</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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
Maternity Services	4.1.1 Maternity Services	67,468	1,202,859	12,390	1,038,340	-	72,914	2,880	-	-	8,868	-	-
	4.2.1 Ending IBNP for Maternity Services	(13,429)	(12,336)	8	1,010	-	65	3	-	-	6	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>4.4.1 Total Maternity Services</b>	<b>54,039</b>	<b>1,190,523</b>	<b>12,398</b>	<b>1,039,350</b>	<b>-</b>	<b>72,978</b>	<b>2,883</b>	<b>-</b>	<b>-</b>	<b>8,875</b>	<b>-</b>	<b>-</b>
Mental Health	5.1 Mental Health & Substance Abuse FFS	165,791	17,605,672	6,366	5,430,485	629	10,795,050	1,021,908	21,939	6,830	156,673	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	(180,202)	(162,794)	4	4,855	-	9,545	2,839	9	17	139	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>(14,411)</b>	<b>17,442,879</b>	<b>6,370</b>	<b>5,435,340</b>	<b>629</b>	<b>10,804,595</b>	<b>1,024,747</b>	<b>21,948</b>	<b>6,848</b>	<b>156,813</b>	<b>-</b>	<b>-</b>
Dental	6.1 Dental FFS	-	197	-	197	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>6.5 Total Dental Services</b>	<b>-</b>	<b>197</b>	<b>-</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transportation	7.1 Transportation FFS	(36,500)	3,560,164	3,091	1,236,059	3,147	1,917,393	386,495	734	5,236	44,509	-	-
	7.2 Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	7.3 Ending IBNP for Transportation	(38,356)	(34,061)	4	1,213	2	1,875	1,144	0	15	43	-	-
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>7.5 Total Transportation Services</b>	<b>(74,857)</b>	<b>3,526,103</b>	<b>3,095</b>	<b>1,237,272</b>	<b>3,149</b>	<b>1,919,268</b>	<b>387,639</b>	<b>734</b>	<b>5,252</b>	<b>44,551</b>	<b>-</b>	<b>-</b>
Pharmacy	8.1 Prescription Drugs FFS	-	29,807,227	26,485	8,746,606	149,506	19,297,928	156,624	14,935	-	1,415,142	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	247,368	-	116,690	-	105,017	-	-	-	25,662	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	6,961	(58,559)	(120)	(26,798)	(114)	(32,644)	(2,795)	(81)	(30)	(2,939)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	-	172,412	151	50,686	893	111,166	887	94	-	8,535	-	-
	<b>8.8 Total Prescription Drugs</b>	<b>6,961</b>	<b>30,168,449</b>	<b>26,516</b>	<b>8,887,184</b>	<b>150,285</b>	<b>19,481,467</b>	<b>154,716</b>	<b>14,949</b>	<b>(30)</b>	<b>1,446,401</b>	<b>-</b>	<b>-</b>
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	6,526	400,574	-	41,263	-	244,333	103,600	-	-	4,851	-	-
	9.2 Hospice FFS	(11,340)	632,194	-	24,381	-	413,225	181,296	-	-	24,631	-	-
	9.2.1 Nursing Facility FFS	271,305	715,117	-	-	16,738	174,005	242,780	-	-	10,289	-	-
	9.3 DME FFS	54,316	688,283	52	140,654	2,422	466,534	19,519	-	-	4,785	-	-
	9.4 Other State Plan Services FFS	504,309	4,139,108	11,052	1,463,413	27,113	1,962,236	128,301	1,112	3,307	38,266	-	-
	9.5 Other Services Subcapitation	-	859,862	5,076	537,623	1,772	279,837	31,944	626	2,881	104	-	-
	9.6 Ending IBNP for Other Services	(75,522)	(69,600)	12	1,504	26	3,023	1,304	2	8	44	-	-
	9.7 Other Service Settlements/AP	-	358,110	1,969	210,223	676	108,823	34,117	379	238	1,684	-	-
<b>9.8 Total Other Services</b>	<b>749,594</b>	<b>7,723,648</b>	<b>18,161</b>	<b>2,419,061</b>	<b>48,748</b>	<b>3,652,016</b>	<b>742,862</b>	<b>2,119</b>	<b>6,434</b>	<b>84,654</b>	<b>-</b>	<b>-</b>	

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

**MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022

**Summary**

			TOTAL (TO DATE)											
			Prior Year Adjustments	Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible
Expanded Benefits	10.1	Expanded Benefits FFS	419,573	1,694,602	2,183	339,263	11,007	833,715	75,826	-	370	12,665	-	-
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
	10.3	Ending IBNP for Expanded Benefits	(7,040)	(5,830)	1	271	4	684	242	-	1	7	-	-
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>412,533</b>	<b>1,688,772</b>	<b>2,184</b>	<b>339,534</b>	<b>11,011</b>	<b>834,399</b>	<b>76,068</b>	<b>-</b>	<b>371</b>	<b>12,672</b>	<b>-</b>	<b>-</b>
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	2,362,748	101,465,525	174,042	34,591,450	347,569	58,852,209	2,865,340	69,354	22,227	2,180,585	-	-
	11.2	Total Services Paid Directly -- IBNP	(1,933,075)	(913,966)	1,211	293,661	3,315	662,389	49,474	1,082	535	7,443	-	-
	11.3	Total Services Paid through Subcapitation	-	1,703,124	12,323	1,018,557	5,301	627,769	32,364	1,880	4,738	193	-	-
	11.4	Total Services Paid by Settlements/AP	3,328,360	3,473,647	(9)	35,615	833	102,510	(2,126)	69	(20)	8,414	-	-
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	
	11.7	Subtotal Benefit Expense before Reinsurance	3,758,034	105,728,330	187,567	35,939,283	357,019	60,244,876	2,945,051	72,385	27,480	2,196,635	-	-
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	
	<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>3,758,034</b>	<b>105,728,330</b>	<b>187,567</b>	<b>35,939,283</b>	<b>357,019</b>	<b>60,244,876</b>	<b>2,945,051</b>	<b>72,385</b>	<b>27,480</b>	<b>2,196,635</b>	<b>-</b>	<b>-</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			TOTAL (TO DATE)											
			Prior Calendar Year Adjustments	Total	Health Plan	Corporate								
Administrative Expenses	12.1	Salaries & Benefits	-	3,295,577	3,295,577	-								
	12.2	Administrative Services	-	10,064,568	4,817,574	5,246,994								
	12.3	Information Systems	-	1,311,749	-	1,311,749								
	12.4	Marketing Expenses	-	43,459	43,459	-								
	12.5	General Administration	-	801,103	801,103	-								
	12.6	Compliance/Regulatory	(64,390)	1,515,715	1,580,105	-								
	<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>(64,390)</b>	<b>17,032,171</b>	<b>10,537,818</b>	<b>6,558,743</b>								
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	-	-										
	<b>13.7</b>	<b>Total</b>	<b>-</b>	<b>-</b>										
14.0	Grand Total Expenses	3,693,644	122,760,500											
15.0	Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(5,054,860)	3,048,121											
16.0	Income Tax Expense	-	1,304,257											
<b>17.0</b>	<b>Net Underwriting Gain (Loss)</b>	<b>(5,054,860)</b>	<b>1,743,864</b>											

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

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

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 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
Hospital Services	1.1 Vendor #1												-	-
	1.2 Vendor #2												-	-
	1.3 Vendor #3												-	-
	1.4 Vendor #4												-	-
	1.5 Vendor #5												-	-
	<b>1.6 Total Hospital Services</b>				-		-		-		-		-	-
Professional Services	2.1 Vendor #1												-	-
	2.2 Vendor #2												-	-
	2.3 Vendor #3												-	-
	2.4 Vendor #4												-	-
	2.5 Vendor #5												-	-
	<b>2.6 Total Professional Services</b>				-		-		-		-		-	-
Mental Health	3.1 Vendor #1												-	-
	3.2 Vendor #2												-	-
	3.3 Vendor #3												-	-
	3.4 Vendor #4												-	-
	3.5 Vendor #5												-	-
	<b>3.6 Total Mental Health</b>				-		-		-		-		-	-
Dental	4.1 Vendor #1												-	-
	4.2 Vendor #2												-	-
	4.3 Vendor #3												-	-
	4.4 Vendor #4												-	-
	4.5 Vendor #5												-	-
	<b>4.6 Total Dental</b>				-		-		-		-		-	-
Transportation	5.1 Vendor #1												-	-
	5.2 Vendor #2												-	-
	5.3 Vendor #3												-	-
	5.4 Vendor #4												-	-
	5.5 Vendor #5												-	-
	<b>5.6 Total Transportation</b>				-		-		-		-		-	-
Pharmacy	6.1 Vendor #1												-	-
	6.2 Vendor #2												-	-
	6.3 Vendor #3												-	-
	6.4 Vendor #4												-	-
	6.5 Vendor #5												-	-
	<b>6.6 Total Pharmacy</b>				-		-		-		-		-	-
Other Services	7.1 Vendor #1												-	-
	7.2 Vendor #2												-	-
	7.3 Vendor #3												-	-
	7.4 Vendor #4												-	-
	7.5 Vendor #5												-	-
	<b>7.6 Total Other Services</b>				-		-		-		-		-	-
Administrative Expense	8.1 Molina Healthcare, Inc. (MHI)	Direct Parent	Other (please explain)		1,584,618		1,751,912		1,395,591		514,874		-	5,246,994
	8.2 Molina Healthcare, Inc. (MHI)	Direct Parent	Other (please explain)		396,154		437,978		348,898		128,719		-	1,311,749
	8.3 Vendor #3												-	-
	8.4 Vendor #4												-	-
	8.5 Vendor #5												-	-
	<b>8.6 Total Administrative Expense</b>				<b>1,980,772</b>		<b>2,189,890</b>		<b>1,744,488</b>		<b>643,593</b>		-	<b>6,558,743</b>
<b>9 Grand Total</b>				<b>1,980,772</b>		<b>2,189,890</b>		<b>1,744,488</b>		<b>643,593</b>		-	<b>6,558,743</b>	

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

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

### ACHIEVED SAVINGS REBATE EXHIBIT

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022  
 Plan Type: MMA Specialty

	JANUARY - MARCH (Q1)			APRIL - JUNE (Q2)			JULY - SEPTEMBER (Q3)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>									
1.1 Total Revenue from Revenue & Expense Schedules	46,173,337	46,173,337		47,744,041	47,744,041		33,252,460	33,252,460	
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	46,173,337	46,173,337	-	47,744,041	47,744,041	-	33,252,460	33,252,460	-
<b>EXPENSES</b>									
<b>Benefit Expenses</b>									
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	36,818,901	36,818,901		38,470,302	38,470,302		25,516,697	25,516,697	
2.2 Incurred but not Paid (IBNP) Ending Balance	210,731	210,731		632,536	632,536		175,842	175,842	
2.3 Settlements/AP	(16,127)	(16,127)		111,715	111,715		49,699	49,699	
2.4 Total Benefit Expense before Reinsurance	37,013,505	37,013,505	-	39,214,553	39,214,553	-	25,742,238	25,742,238	-
2.5 Net Cost of Reinsurance	-	-		-	-		-	-	
2.6 Total Benefit Expense after Reinsurance	37,013,505	37,013,505	-	39,214,553	39,214,553	-	25,742,238	25,742,238	-
<b>Administrative Expenses</b>									
3.1 Total Administrative Expenses from Revenue & Expense Schedule	5,190,890	5,190,890		5,681,299	5,681,299		4,313,180	4,313,180	
3.2 Less: Compliance/Regulatory	(395,026)	(395,026)		(395,026)	(395,026)		(395,026)	(395,026)	
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	4,795,863	4,795,863	-	5,286,273	5,286,273	-	3,918,154	3,918,154	-
4.0 Actuarially-sound Administrative Expense Maximum									
5.0 Administrative Expenses Subject to ASR									
6.0 Total Benefit and Administrative Expense subject to ASR									
<b>Calculation of Pre-Tax Income and ASR</b>									
7.1 Pre-tax Income									
7.2 Pre-tax Income as a Percent of Revenue									
7.3 Preliminary Achieved Savings Rebate									



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

**ACHIEVED SAVINGS REBATE EXHIBIT**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022  
 Plan Type: MMA Specialty

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>									
1.1	Total Revenue from Revenue & Expense Schedules	-	-	(1,361,216)	(1,361,216)	-	125,808,622	125,808,622	-
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	-	-	(1,361,216)	(1,361,216)	-	125,808,622	125,808,622	-
<b>EXPENSES</b>									
<b>Benefit Expenses</b>									
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	-	-	2,362,748	2,362,748	-	103,168,649	103,168,649	-
2.2	Incurring but not Paid (IBNP) Ending Balance	-	-	(1,933,075)	(1,933,075)	-	(913,966)	(913,966)	-
2.3	Settlements/AP	-	-	3,328,360	3,328,360	-	3,473,647	3,473,647	-
2.4	Total Benefit Expense before Reinsurance	-	-	3,758,034	3,758,034	-	105,728,330	105,728,330	-
2.6	Net Cost of Reinsurance	-	-	-	-	-	-	-	-
2.6	Total Benefit Expense after Reinsurance	-	-	3,758,034	3,758,034	-	105,728,330	105,728,330	-
<b>Administrative Expenses</b>									
3.1	Total Administrative Expenses from Revenue & Expense Schedule	1,911,192	1,911,192	(64,390)	(64,390)	-	17,032,171	17,032,171	-
3.2	Less: Compliance/Regulatory	(395,026)	(395,026)	64,390	64,390	-	(1,515,715)	(1,515,715)	-
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	1,516,165	1,516,165	-	-	-	15,516,455	15,516,455	-
4.0	Actuarially-sound Administrative Expense Maximum						15,810,342	15,810,342	-
5.0	Administrative Expenses Subject to ASR						15,516,455	15,516,455	-
6.0	Total Benefit and Administrative Expense subject to ASR						121,244,785	121,244,785	-
<b>Calculation of Pre-Tax Income and ASR</b>									
7.1	Pre-tax Income						4,563,837	4,563,837	-
7.2	Pre-tax Income as a Percent of Revenue						3.6%	3.6%	-
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: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022  
 Plan Type: MMA Specialty

CALENDAR YEAR TOTAL (January 1 to September 30)				
MMA Administrative Expense Maximum		MMA		
1.0	Select your Nationwide Member Enrollment	>500,000		
1.1	Plan Enrollment	4867000		
1.2	Rate Group	Administrative Max (PMPM) (Per Milliman Report)	Member Months	Administrative Max (Amounts)
	TANF Non -SMI	\$28.15	1070.0	30,121
	TANF SMI	\$80.26	113254.0	9,089,766
	SSI Medicaid Only Non-SMI	\$70.21	369.0	25,907
	SSI Medicaid Only SMI	\$100.35	59058.0	5,926,470
	SSI Dual Eligible	\$26.06	18705.0	487,452
	Child Welfare	\$67.63	203.0	13,729
	HIV/AIDS Non-Specialty Medicaid Only	\$185.74	908.0	168,652
	HIV/AIDS Specialty Medicaid Only	\$208.61		-
	HIV/AIDS Dual Eligible	\$23.07	130.0	2,999
	LTC Medicaid Only	\$187.81	0.0	-
	LTC Dual Eligible	\$12.21	0.0	-
	Maternity Kick Payment	\$438.18	148.8	65,186
	Private Duty Nursing	\$408.42	0.0	-
	LTC Eligible Kick Payments	\$5.24	11.5	60
1.3	<b>Total MMA Administrative Maximum</b>			<b>15,810,342</b>
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	<b>Total LTC Administrative Maximum</b>			-

**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: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Reporting Period:  
 Paid Through:  
 Plan Type: MMA Specialty

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			-
	TANF SMI			-
	SSI Medicaid Only Non-SMI			-
	SSI Medicaid Only SMI			-
	SSI Dual Eligible			-
	Child Welfare			-
	HIV/AIDS Non-Specialty Medicaid Only			-
	HIV/AIDS Specialty Medicaid Only			-
	HIV/AIDS Dual Eligible			-
	LTC Medicaid Only			-
	LTC Dual Eligible			-
	Maternity Kick Payment			-
	Private Duty Nursing			-
	LTC Eligible Kick Payments			-
1.3	Total MMA Administrative Maximum			-
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

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## MEDICAL LOSS RATIO EXHIBIT

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Calendar Year: 12/31/2021  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022  
 Plan Type: MMA Specialty

		JANUARY - MARCH (Q1)			APRIL - JUNE (Q2)			JULY - SEPTEMBER (Q3)		
		Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>										
1.1	Total Revenue from Revenue & Expense Schedules	46,173,337	46,173,337		47,744,041	47,744,041		33,252,460	33,252,460	
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	46,173,337	46,173,337	-	47,744,041	47,744,041	-	33,252,460	33,252,460	-
<b>EXPENSES</b>										
<b>Benefit Expenses</b>										
2.1	Total Benefits Paid through FFS During the Year	36,036,766	36,036,766		37,782,310	37,782,310		25,047,053	25,047,053	
2.2	Total Benefits Paid through Subcapitation During the Year	189,853	189,853		128,424	128,424		89,472	89,472	
2.3	Incurred but not Paid (IBNP) Ending Balance	210,731	210,731		632,536	632,536		175,842	175,842	
2.4	Incurred but not Paid (IBNP) Ending Balance-Subcontractor	-	-		-	-		-	-	
2.5	Settlements/AP	(16,127)	(16,127)		111,715	111,715		49,699	49,699	
2.6	Total Benefit Expense before Reinsurance	36,421,222	36,421,222	-	38,654,985	38,654,985	-	25,362,066	25,362,066	-
2.7	Net Cost of Reinsurance	-	-		-	-		-	-	
2.8	Total Benefit Expense after Reinsurance	36,421,222	36,421,222	-	38,654,985	38,654,985	-	25,362,066	25,362,066	-
<b>Florida-Specific Contributions</b>										
3.1	Funds to Graduate Medical Education institutions	-	-		-	-		-	-	
3.2	Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-		-	-		-	-	
3.3	Total Florida-Specific Contributions	-	-		-	-		-	-	
<b>Improving Health Care Quality Expenses Incurred</b>										
4.1	Improve Health Outcomes	807,293	807,293		1,038,146	1,038,146		654,205	654,205	
4.2	Activities to Prevent Hospital Readmissions	333,099	333,099		428,352	428,352		269,933	269,933	
4.3	Improve Patient Safety and Reducing Medical Errors	32,001	32,001		41,152	41,152		25,932	25,932	
4.4	Wellness and Health Promotion Activities	123,639	123,639		158,995	158,995		100,194	100,194	
4.5	Health Information Technology (HIT) expenses related to Health Improvement	132,367	132,367		170,219	170,219		107,266	107,266	
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	1,428,399	1,428,399		1,836,864	1,836,864		1,157,530	1,157,530	
5.0	Deductible Fraud and Abuse Detection/Recovery Expenses	26,182	26,182		33,670	33,670		21,217	21,217	
6.0	Preliminary Medical Loss Ratio: MLR	82%	82%		85%	85%		80%	80%	

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**MEDICAL LOSS RATIO EXHIBIT**

Health Plan: Florida MHS, Inc. d/b/a Magellan Complete Care  
 Calendar Year: 12/31/2021  
 Reporting Period: 12/31/2021  
 Paid Through: 3/31/2022  
 Plan Type: MMA Specialty

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>									
1.1 Total Revenue from Revenue & Expense Schedules	-	-		(1,361,216)	(1,361,216)		125,808,622	125,808,622	-
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	-	-	-	(1,361,216)	(1,361,216)	-	125,808,622	125,808,622	-
<b>EXPENSES</b>									
<b>Benefit Expenses</b>									
2.1 Total Benefits Paid through FFS During the Year	-			2,362,748	2,362,748		101,228,877	101,228,877	-
2.2 Total Benefits Paid through Subcapitation During the Year	-			-	-		407,749	407,749	-
2.3 Incurred but not Paid (IBNP) Ending Balance	-			(1,933,075)	(1,933,075)		(913,966)	(913,966)	-
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	-			-	-		-	-	-
2.5 Settlements/AP	-			3,328,360	3,328,360		3,473,647	3,473,647	-
2.6 Total Benefit Expense before Reinsurance	-	-	-	3,758,034	3,758,034	-	104,196,307	104,196,307	-
2.7 Net Cost of Reinsurance	-	-	-	-	-	-	-	-	-
2.8 Total Benefit Expense after Reinsurance	-	-	-	3,758,034	3,758,034	-	104,196,307	104,196,307	-
<b>Florida-Specific Contributions</b>									
3.1 Funds to Graduate Medical Education institutions	-			-	-		-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and Indigent Care	-			-	-		-	-	-
3.3 Total Florida-Specific Contributions	-	-		-	-		-	-	-
<b>Improving Health Care Quality Expenses Incurred</b>									
4.1 Improve Health Outcomes	144,040	144,040		-	-		2,643,684	2,643,684	
4.2 Activities to Prevent Hospital Readmissions	59,433	59,433		-	-		1,090,817	1,090,817	
4.3 Improve Patient Safety and Reducing Medical Errors	5,710	5,710		-	-		104,795	104,795	
4.4 Wellness and Health Promotion Activities	22,060	22,060		-	-		404,888	404,888	
4.5 Health Information Technology (HIT) expenses related to Health Improvement	23,617	23,617		-	-		433,469	433,469	
4.6 Total of Defined Expenses incurred for improving Health Care Quality.	254,860	254,860		-	-		4,677,653	4,677,653	
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	4,672	4,672		-	-		85,741	85,741	
6.0 Preliminary Medical Loss Ratio: MLR				-276%	-276%		87%	87%	