

Performance Audit

2021 Achieved Savings Rebate Financial Report

For the Florida Agency for Health Care Administration

Auditee: UnitedHealthcare of Florida, Inc.

Year ended December 31, 2021

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Performance Audit Report on 2021 Achieved Savings Rebate Financial Report

Medicaid Program Finance
Florida Agency for Health Care Administration

Auditee: UnitedHealthcare of Florida, Inc.

This report presents the results of the 2021 Achieved Savings Rebate (ASR) Financial Report performance audit conducted to address the audit objectives related to UnitedHealthcare of Florida, Inc. (hereinafter referred to as the Plan) for the year ended December 31, 2021.

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

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

Our audit objective was to evaluate the 2021 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, LTC Revenue and Expense Schedule – Summary, LTC Related-Party Transaction Schedule – Summary, Achieved Savings Rebate Exhibit, and the Medical Loss Ratio Exhibit (collectively, the Schedules) within the Annual ASR Financial Report to determine the Schedules were prepared in accordance with Florida Statute 409.967(3) and ASR Financial Report Instructions, which include annual revenue, benefit and administrative expenses, and income or losses reported by the Plan. The results of this performance audit will allow the Florida Agency for Health Care Administration (AHCA) to comply with Florida Statute 409.967 to verify the Achieved Savings Rebate calculated by the Plan as well as Medical Loss Ratio (MLR) calculations. The Plan's Schedules have been included at Appendix B.

Accuracy, Allowability, and Reasonableness of Claimed Amounts

We noted the following exceptions regarding the accuracy, allowability, and reasonableness of amounts claimed in the Schedules within the ASR financial report for the year ended December 31, 2021:

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Accuracy, Allowability, and Reasonableness of Claimed Amounts (continued)

MMA – Revenue and Expense Schedule – Summary

Adjustment No. 01:

The amount reported for prior year liquidated damages was incorrectly omitted from line 12.6, Compliance/Regulatory of the Prior Calendar Year Adjustments column. The adjustment to line 12.6 is \$1,071,430.

Adjustment No. 02:

The amount reported on line 16.0, Income Tax Expense, was a preliminary value and not the year to date income tax expense. The difference between actual income tax expense and the reported amount created an adjustment to line 16.0 of \$2,847,916.

LTC – Revenue and Expense Schedule – Summary

Adjustment No. 01:

The amount reported for prior year liquidated damages was incorrectly omitted from line 5.6, Compliance/Regulatory of the Prior Calendar Year Adjustments column. The adjustment to line 5.6 is (\$123,705).

Adjustment No. 02:

The amount reported on line 9.0, Income Tax Expense, was a preliminary value and not the year to date income tax expense. The difference between actual income tax expense and the reported amount created an adjustment to line 9.0 of \$1,158,054.

Achieved Savings Rebate Exhibit

Adjustment No. 01:

As described above, the amounts reported for the prior year liquidated damages were incorrectly omitted from both the MMA – Revenue and Expense Schedule – Summary and the LTC – Revenue and Expense Schedule - Summary. These adjustments flow through to the ASR Exhibit on line 3.1 causing a net adjustment of \$947,725 in the Prior Calendar Year Adjustments column.

Adjustment No. 03:

The amounts reported for the Prior Year Adjustment for line 3.2, Less: Compliance/Regulatory, were incorrectly reported as a positive adjustment instead of a negative for MMA and negative adjustment instead of positive for LTC, resulting in a net adjustment to line 3.2 of (\$1,895,450).

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Medical Loss Ratio Exhibit

Adjustment No. 02:

As described above, the amounts used for Income Tax Expense for both the MMA – Revenue and Expense Schedule - Summary and LTC – Revenue and Expense Schedule – Summary were adjusted. These adjustments flow through to the MLR Exhibit causing a net adjustment of (\$4,005,970). This is recorded as an adjustment to line 1.2, Federal Taxes and Assessments, including ACA § 9010, of (\$3,939,996) and line 1.3, State Insurance, Premium and other Taxes, of (\$65,974).

Adjustment No. 04:

The amount reported on line 5.0, Deductible Fraud and Abuse Detection/Recovery Expenses was incorrectly omitted to calculate the amount created resulting in an adjustment to line 5.0 of \$143,020.

Achieved Savings Rebate

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

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

Determined on this basis and using the adjusted amounts as discussed above, the Plan's calculated rebate due to the state is \$24,954,217. However, the final calculated rebate is to be determined by AHCA.

Medical Loss Ratio

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

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

Determined on this basis and using the adjusted amounts as discussed above, the Plan's calculated ratio is 84%. However, the final calculated ratio is to be determined by AHCA.

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Conclusion

Based upon the performance audit procedures performed and the results obtained, the audit objective has been met. We conclude that, with the exception of the amounts previously described above, the Plan has prepared its 2021 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, LTC Revenue and Expense Schedule – Summary, LTC Related-Party Transaction Schedule – Summary, the Achieved Savings Rebate Exhibit, and the Medical Loss Ratio Exhibit in accordance with Florida Statute 409.967 and the ASR Financial Report Instructions, regarding accuracy, allowability, and reasonableness of claimed amounts for the year ended December 31, 2021 such that the Florida Agency for Healthcare Administration can validate the Plan’s Achieved Savings Rebate and Medical Loss Ratio determinations. Our performance audit resulted in no changes to the 2021 Achieved Savings Rebate and Medical Loss Ratio calculations, other than those described above and summarized in Appendix A. We recommend AHCA consider the results of this audit in completing closeout procedures regarding the Plan’s 2021 contract year.

This performance audit did not constitute an audit of financial statements in accordance with auditing standards generally accepted in the United States of America or *Government Auditing Standards*. In planning and conducting our performance audit of the ASR Financial Report, we considered the Plan’s internal control associated with the completion of the Annual ASR Financial Report to determine the procedures that are appropriate in the circumstances for achieving the audit objectives, but not for the purpose of expressing an opinion on the effectiveness of the Plan’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan’s internal control, or the Plan’s financial management system.

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



Tallahassee, Florida
August 22, 2022

UnitedHealthcare of Florida, Inc.

Performance Audit – 2021 Achieved Savings Rebate Financial Report

For the year ended December 31, 2021

BACKGROUND

Plan Overview

UnitedHealthcare of Florida, Inc. (the Plan), licensed as a health maintenance organization (HMO), offers its enrollees a variety of managed care programs and products through contractual arrangements with health care providers. The Plan is a wholly-owned subsidiary of UnitedHealthcare, Inc. (UHC). UHC is a wholly-owned subsidiary of United Healthcare Services, Inc. (UHS), a HMO management corporation that provides services to the Plan under the terms of a management agreement. UHS is a wholly-owned subsidiary of UnitedHealth Group Incorporated (UnitedHealth Group). UnitedHealth Group is a publicly held company trading on the New York Stock Exchange.

The Plan contracts with the Florida Agency for Health Care Administration (AHCA) to provide healthcare services to eligible Medicaid recipients under Statewide Medicaid Managed Care (SMMC) Managed Medical Assistance (MMA), and Long Term Care (LTC) programs.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to conduct a performance audit of the Plan’s 2021 Managed Medical Assistance Revenue and Expense Schedule – Summary, Managed Medical Assistance Related-Party Transaction Schedule – Summary, Long Term Care Revenue and Expense Schedule – Summary, Long Term Care Related-Party Transaction Schedule – Summary, the Achieved Savings Rebate Exhibit, and Medical Loss Ratio Exhibit (collectively “the Schedules”) within the Annual Achieved Savings Rebate (ASR) Financial Report. We evaluated the Schedules to determine whether amounts claimed were accurate, allowable, and reasonable in accordance with Florida Statute 409.967(3) and the ASR Financial Report Instructions, such that the Florida Agency for Healthcare Administration can validate the Plan’s Achieved Savings Rebate.

UnitedHealthcare of Florida, Inc.

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Scope

We conducted our performance audit in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. The performance audit scope included quarterly and year-to-date amounts reported by the Plan for the year ended December 31, 2021, considering revenue and medical benefits “paid dates” through March 31, 2022.

Our scope was limited to evaluating the claimed amounts reported by the Plan for the year ended December 31, 2021. We included the following components of the MMA and LTC revenue and expense summary schedules for accuracy, allowability, and reasonableness:

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

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

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

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

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

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

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

UnitedHealthcare of Florida, Inc.

Performance Audit – 2021 Achieved Savings Rebate Financial Report

For the year ended December 31, 2021

Scope (continued)

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

- Tests of any opening balances (accruals, receivable, and payables included in the prior year ASR Schedules which may impact prior calendar year adjustments in the 2021 ASR Schedules); and
- Tests of underlying data or transactions related to reported amounts allocated from a parent or other related entity, including but not limited to, allocations included in medical benefits, administrative expenses, defined expenses improving health care quality, federal income taxes, and net investment income. We obtained an understanding of the allocation methodology used by the Plan, evaluated whether the allocations comply with administrative service or related party transaction agreements, if any, and agreed amounts to internal documentation.

Methodology

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

1. We conducted planning procedures which included the following:
 - Communications with the Plan;
 - Developing an understanding of the Plan and its environment, including internal control;
 - Performance of risk assessments associated with the preparation of the Annual ASR Financial Report; and
 - Obtained and read the entity's audited statutory-basis financial statements for the year ended December 31, 2021 and the Annual Statement submitted to the Florida Office of Insurance Regulation.
2. We performed substantive testing procedures including the following:
 - Performed applicable walk-throughs of transaction cycles critical to generating information included in summary schedules, ASR Exhibit, and MLR Exhibit;
 - Verification of the mathematical accuracy of the 2021 summary schedules, ASR Exhibit, and MLR Exhibit;
 - Inspection of quarterly and annual reconciliations of amounts in the MMA and LTC revenue and expense summary schedules to the Plan's general ledger or other summarized amounts from detailed accounting records;

UnitedHealthcare of Florida, Inc.

Performance Audit – 2021 Achieved Savings Rebate Financial Report

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Methodology (continued)

- Reconciliation of amounts independently audited in the Plan's financial statements to amounts reported in the MMA and LTC revenue and expense summary schedules;
- Reconciliation of the Plan's annual revenue to monthly state capitation reports;
- Selected a representative sample* of transactions included in the Plan's fee for service medical benefit expense of the MMA and LTC revenue and expense summary schedules and agreed to supporting documentation;
- Selected a representative sample* of vendor payments included in the Plan's subcapitated expenses of the MMA and LTC revenue and expense summary schedules and performed recalculations in accordance with applicable contracts or agreements;
- Selected a representative sample* of significant other revenue and expense transactions and obtained documentation supporting those transactions in the MMA and LTC revenue and expense summary schedules;
- Performed evaluation of revenues and expenses of the MMA and LTC revenue and expense summary schedules for proper classification and proper exclusion of disallowed amounts;
- Performed verification of the information disclosed on the MMA and LTC related-party schedules through independent documentation and inquiry with Plan management;
- Traced amounts reported on the MMA and LTC revenue and expense schedules to the ASR Exhibit;
- Performed evaluation of proper recording and classification of Administrative Expense transactions and recalculation of certain administrative expenses in accordance with ASR Exhibit instructions;
- Performed evaluation of proper recording and calculation of Actuarially Sound Administrative Maximum calculation reported on line 4.0 of the ASR Exhibit;
- Performed evaluation of the proper calculation of Pre-tax Income (Loss) in accordance with ASR Exhibit instructions, specifically as it relates to lines 7.1 through 7.3 of the ASR Exhibit;
- Performed evaluation of proper recording and calculation of Preliminary Achieved Savings Rebate reported on line 7.3 of the ASR Exhibit;
- Selected a representative sample* of provider medical payments included in the Plan's subcapitated expenses of the MLR Exhibit and agreed to supporting documentation as well as ensured administrative costs were properly excluded;
- Performed evaluation of proper reporting and classification of amounts associated with Florida-Specific Contributions used for medical loss ratios;
- Performed evaluation of proper reporting and classification of amounts associated with Improving Health Care Quality Expenses Incurred used for medical loss ratios;

UnitedHealthcare of Florida, Inc.

Performance Audit – 2021 Achieved Savings Rebate Financial Report

For the year ended December 31, 2021

Methodology (continued)

- Performed evaluation of proper reporting and classification of amounts associated with Deductible Fraud and Abuse Detection/Recovery Expenses used for medical loss ratios; and
- Performed evaluation of the proper calculation of the Medical Loss Ratio in accordance with MLR Exhibit instructions, specifically as it relates to line 6.0 of the MLR Exhibit.

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

* * * * *

RESULTS

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

Appendix A

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

	<u>Reported Annual Amount</u>	<u>Adjustment No. 1</u>	<u>Adjustment No. 2</u>	<u>Total Adjustments</u>	<u>Adjusted Annual Amount</u>
MEMBER MONTHS	3,676,560	-	-	-	3,676,560
REVENUES					-
1.1 Capitation	\$ 1,070,724,209	\$ -	\$ -	\$ -	\$ 1,070,724,209
1.2 Transplant Kick Payments	5,649,824	-	-	-	5,649,824
1.3 Hepatitis C Kick Payments	-	-	-	-	-
1.4.1 Maternity Kick Payments	30,814,444	-	-	-	30,814,444
1.5 ACA § 9010 related payments	-	-	-	-	-
1.6 Other Revenue	2,893,151	-	-	-	2,893,151
1.7 Total Revenue	1,110,081,627	-	-	-	1,110,081,627
BENEFIT EXPENSES					
2.1 Inpatient FFS	158,967,808	-	-	-	158,967,808
2.2 Ending IBNP for Inpatient Hospital	1,346,224	-	-	-	1,346,224
2.3 Outpatient FFS: ER	68,018,039	-	-	-	68,018,039
2.4 Outpatient FFS: Other than ER	50,181,439	-	-	-	50,181,439
2.5 Ending IBNP for Outpatient Hospital	(228,417)	-	-	-	(228,417)
2.6 Subcapitated Hospital Services	-	-	-	-	-
2.7 Hospital Settlements	2,850,738	-	-	-	2,850,738
2.7.1 Transplant Services	2,359,774	-	-	-	2,359,774
2.8 Total Hospital Services	283,495,607	-	-	-	283,495,607
3.1 Primary Care FFS	90,058,563	-	-	-	90,058,563
3.2 Specialty Care FFS	27,549,953	-	-	-	27,549,953
3.3 Other Professional FFS	22,421,681	-	-	-	22,421,681
3.4 § 1202 PCP Payments to providers	-	-	-	-	-
3.5 Subcapitated Professional Services	24,294,717	-	-	-	24,294,717
3.6 Ending IBNP for Professional Services	572,289	-	-	-	572,289
3.7 Professional Settlements/AP	9,304,024	-	-	-	9,304,024
3.8 Total Physician Services	174,201,227	-	-	-	174,201,227
4.1.1 Maternity Services	24,599,393	-	-	-	24,599,393
4.2.1 Ending IBNP for Maternity Services	304,472	-	-	-	304,472
4.3.1 Maternity Settlements/AP	-	-	-	-	-
4.4.1 Total Maternity Services	24,903,865	-	-	-	24,903,865
5.1 Mental Health & Substance Abuse FFS	3,464,677	-	-	-	3,464,677
5.2 Mental Health & Substance Abuse Subcapitation	67,735,459	-	-	-	67,735,459
5.3 Ending IBNP for Mental Health & Substance Abuse	41,115	-	-	-	41,115
5.4 Mental Health Settlements/AP	-	-	-	-	-
5.5 Total Mental Health & Substance Abuse Services	71,241,252	-	-	-	71,241,252
6.1 Dental FFS	0	-	-	-	0
6.2 Dental Subcapitation	-	-	-	-	-
6.3 Ending IBNP for Dental Services	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-
6.5 Total Dental Services	0	-	-	-	0
7.1 Transportation FFS	4,340,776	-	-	-	4,340,776
7.2 Transportation Subcapitation	27,677,986	-	-	-	27,677,986
7.3 Ending IBNP for Transportation	-	-	-	-	-
7.4 Transportation Settlements/AP	-	-	-	-	-
7.5 Total Transportation Services	32,018,763	-	-	-	32,018,763
8.1 Prescription Drugs FFS	234,094,715	-	-	-	234,094,715
8.2 Hepatitis C Prescription Drug FFS	2,010,811	-	-	-	2,010,811
8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-
8.4 Prescription Drug Rebates	(1,765,211)	-	-	-	(1,765,211)
8.5 Ending accrual for Rebates receivable	(0)	-	-	-	(0)
8.6 Prescription Drugs Subcapitation	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-
8.8 Total Prescription Drugs	234,340,315	-	-	-	234,340,315

(continued)

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

	Reported Annual Amount	Adjustment No. 1	Adjustment No. 2	Total Adjustments	Adjusted Annual Amount
Other Services					
9.1 Home Health, Nursing, Personal Care FFS	12,367,700	-	-	-	12,367,700
9.2 Hospice FFS	4,566,012	-	-	-	4,566,012
9.2.1 Nursing Facility FFS	7,593,378	-	-	-	-
9.3 DME FFS	10,798,706	-	-	-	10,798,706
9.4 Other State Plan Services FFS	27,939,781	-	-	-	27,939,781
9.5 Other Services Subcapitation	-	-	-	-	-
9.6 Ending IBNP for Other Services	1,621,853	-	-	-	1,621,853
9.7 Other Service Settlements/AP	2,614,253	-	-	-	2,614,253
9.8 Total Other Services	67,501,683	-	-	-	67,501,683
Expanded Benefits					
10.1 Expanded Benefits FFS	8,352,590	-	-	-	8,352,590
10.2 Expanded Benefits Subcapitation	2,132,405	-	-	-	2,132,405
10.3 Ending IBNP for Expanded Benefits	106,792	-	-	-	106,792
10.4 Expanded Benefits Settlements/AP	-	-	-	-	-
10.5 Total Expanded Benefits	10,591,787	-	-	-	10,591,787
Totals Before and After Reinsurance					
11.1 Total Services Paid Directly FFS	757,920,586	-	-	-	757,920,586
11.2 Total Services Paid Directly -- IBNP	3,764,328	-	-	-	3,764,328
11.3 Total Services Paid through Subcapitation	121,840,568	-	-	-	121,840,568
11.4 Total Services Paid by Settlements/AP	14,769,016	-	-	-	14,769,016
11.5 TPL & Fraud/Abuse Recoveries	(1,439,234)	-	-	-	(1,439,234)
11.6.1 Premium Deficiency Reserve	-	-	-	-	-
11.7 Subtotal Benefit Expense before Reinsurance	896,855,263	-	-	-	896,855,263
11.8 Reinsurance Premiums	1,082,388	-	-	-	1,082,388
11.9 Reinsurance Recoveries	-	-	-	-	-
11.10 Net cost of Reinsurance	1,082,388	-	-	-	1,082,388
Grand Total Medical Benefit Expense Net of Reinsurance	897,937,651	-	-	-	897,937,651
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees					
Administrative Expenses					
12.1 Salaries and Benefits	849,428	-	-	-	849,428
12.2 Administrative Services	15,590,333	-	-	-	15,590,333
12.3 Information Systems	13,026,988	-	-	-	13,026,988
12.4 Marketing Expenses	277,409	-	-	-	277,409
12.5 General Administration	77,484,250	-	-	-	77,484,250
12.6 Compliance/Regulatory	1,201,289	1,071,430	-	1,071,430	2,272,719
12.7 Total Administrative Expenses	108,429,697	1,071,430	-	1,071,430	109,501,127
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes					
13.1 State Premium tax	-	-	-	-	-
13.2 Department of Insurance Assessments	-	-	-	-	-
13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-
13.4 Other 1	-	-	-	-	-
13.5 Other 2	-	-	-	-	-
13.6 Other 3	-	-	-	-	-
13.7 Total	-	-	-	-	-
14.0 Grand Total Expenses	1,006,367,348	1,071,430	-	1,071,430	1,007,438,778
Underwriting Gain/(Loss) ---AKA Pre-tax Earnings from Operations	103,714,279	(1,071,430)	-	(1,071,430)	102,642,849
16.0 Income Tax Expense	14,348,077	-	2,847,916	2,847,916	17,195,993
17.0 Net Underwriting Gain (Loss)	89,366,202	(1,071,430)	(2,847,916)	(3,919,346)	85,446,856

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

	Reported Annual Amount	Adjustment No. 1	Adjustment No. 2	Total Adjustments	Adjusted Annual Amount
MEMBER MONTHS	138,835	-	-	-	138,835
REVENUES					-
1.1 Capitation	\$ 433,905,370	\$ -	\$ -	\$ -	\$ 433,905,370
1.2 NH Rate Reconciliation	(1,202,107)	-	-	-	(1,202,107)
1.2.1 Community High Risk Pool	1,553,035	-	-	-	
1.2.2 Patient Responsibility Reconciliation	(4,358,271)	-	-	-	
1.3 Other Revenue	-	-	-	-	-
1.4 Total Revenue	429,898,026	-	-	-	429,898,026
EXPENSES					
2.1 Nursing Facility Days (Medicaid)	1,081,104	-	-	-	1,081,104
2.2 Nursing Facility Days (Crossover)	3,320	-	-	-	3,320
2.3 Nursing Facility FFS (Medicaid)	231,453,611	-	-	-	231,453,611
2.4 Nursing Facility FFS (Crossover)	468,934	-	-	-	468,934
2.5 Hospice Days	103,064	-	-	-	103,064
2.6 Hospice FFS	20,750,103	-	-	-	20,750,103
2.7 Ending IBNP for NF & Hospice Services	1,938,667	-	-	-	1,938,667
2.8 NF & Hospice Subcapitated Services	-	-	-	-	-
2.9 NF & Hospice Settlement/AP	-	-	-	-	-
2.10 Total Nursing Facility and Hospice	254,611,315	-	-	-	254,611,315
2.11 Assisted Living FFS	9,315,633	-	-	-	9,315,633
2.12 Home Health FFS	83,353,512	-	-	-	83,353,512
2.13 Medical Equipment/Supplies FFS	6,555,078	-	-	-	6,555,078
2.14 Therapy Services FFS	2,444,324	-	-	-	2,444,324
2.15 Transportation Services FFS	573,147	-	-	-	573,147
2.16 Case Management (Plan Provided) FFS	14,019,364	-	-	-	14,019,364
2.17 Case Management (non-Plan Provided) FFS	1,688	-	-	-	1,688
2.18 Home & Community Based Services (HCBS) FFS	6,576,502	-	-	-	6,576,502
2.19 Subcapitated LTC Services (excluding NF)	10,296,390	-	-	-	10,296,390
2.20 Ending IBNP for Long Term Care Services (excluding NF)	1,079,694	-	-	-	1,079,694
2.21 LTC Services Settlements/AP (excluding NF)	97,206	-	-	-	97,206
2.22 Grand Total LTC Services	388,923,852	-	-	-	388,923,852
3.1 Expanded Benefits FFS	372,288	-	-	-	372,288
3.2 Expanded Benefits Subcapitation	24,990	-	-	-	24,990
3.3 Ending IBNP for Expanded Benefits	4,599	-	-	-	4,599
3.4 Expanded Benefits Services Settlements	-	-	-	-	-
3.5 Total Expanded Benefits	401,878	-	-	-	401,878
4.1 Total Services Paid Directly FFS	375,884,183	-	-	-	375,884,183
4.2 Total Services Paid Directly -- IBNP	3,022,960	-	-	-	3,022,960
4.3 Total Services Paid through Subcapitation	10,321,380	-	-	-	10,321,380
4.4 Total Services Paid by Settlements/AP	97,206	-	-	-	97,206
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-
4.6.1 Premium Deficiency Reserve	-	-	-	-	-
4.7 Subtotal Benefit Expense before Reinsurance	389,325,730	-	-	-	389,325,730
4.8 Reinsurance Premiums	433,996	-	-	-	433,996
4.9 Reinsurance Recoveries	-	-	-	-	-
4.10 Net cost of Reinsurance	433,996	-	-	-	433,996
4.11 Grand Total Service Benefit Expense Net of Reinsurance	389,759,726	-	-	-	389,759,726
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees					
5.1 Salaries and Benefits	7,050,846	-	-	-	7,050,846
5.2 Administrative Services	999,817	-	-	-	999,817
5.3 Information Systems	833,553	-	-	-	833,553
5.4 Marketing Expenses	206,967	-	-	-	206,967
5.5 General Administration	9,204,757	-	-	-	9,204,757
5.6 Compliance/Regulatory	461,974	(123,705)	-	(123,705)	338,269
5.7 Total Administrative Expenses	18,757,915	(123,705)	-	(123,705)	18,634,210
6.1 State Premium tax	-	-	-	-	-
6.2 Department of Insurance Assessments	-	-	-	-	-
6.3 Other 1	-	-	-	-	-
6.4 Other 2	-	-	-	-	-
6.5 Other 3	-	-	-	-	-
6.6 Total	-	-	-	-	-
7.0 Grand Total Expenses	408,517,640	(123,705)	-	(123,705)	408,393,935
Underwriting Gain/(Loss) ---AKA Pre-tax Earnings from					
8.0 Operations	21,380,386	123,705	-	123,705	21,504,091
9.0 Income Tax Expense	5,834,390	-	1,158,054	1,158,054	6,992,444
10.0 Net Underwriting Gain (Loss)	15,545,997	123,705	(1,158,054)	(1,034,349)	14,511,648

Adjustments to Amounts Reported in the Achieved Savings Rebate Exhibit

	Reported Annual Amount	Adjustment No. 1	Adjustment No. 3	Total Adjustments	Adjusted Annual Amount
REVENUES					
1.1	Total Revenue from Revenue & Expense Schedules	\$ 1,539,979,654	\$ -	\$ -	\$ 1,539,979,654
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	1,539,979,654	-	-	1,539,979,654
EXPENSES					
Benefit Expenses					
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	1,264,527,483	-	-	1,264,527,483
2.2	Incurred but not Paid (IBNP) Ending Balance	6,787,288	-	-	6,787,288
2.3	Settlements/AP	14,866,222	-	-	14,866,222
2.4	Total Benefit Expense before Reinsurance	1,286,180,993	-	-	1,286,180,993
2.5	Net Cost of Reinsurance	1,516,384	-	-	1,516,384
2.6	Total Benefit Expense after Reinsurance	1,287,697,376	-	-	1,287,697,376
Administrative Expenses					
3.1	Total Administrative Expenses from Revenue & Expense Schedule	127,187,612	947,725	-	128,135,337
3.2	Less: Compliance/Regulatory	(688,767)	-	(1,895,450)	(2,584,217)
3.3	Less: Lobbying/Political expenses	-	-	-	-
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-
3.5	Less: Other Non-allowed expenses	(176,258)	-	-	(176,258)
3.6	Administrative Expense Subject to ASR	126,322,586	947,725	(1,895,450)	125,374,861
4.0	Actuarially-sound Administrative Expense Maximum	152,092,965	-	-	152,092,965
5.0	Administrative Expenses Subject to ASR	126,322,586	-	(1,895,450)	125,374,861
6.0	Total Benefit and Administrative Expense subject to ASR	1,414,019,962	-	(1,895,450)	1,413,072,237
Calculation of Pre-Tax Income and ASR					
7.1	Pre-tax Income	\$ 125,959,691	\$ -	\$ 1,895,450	\$ 126,907,416
7.2	Pre-tax Income as a Percent of Revenue	8.2%	-	0.1%	8.2%
7.3	Preliminary Achieved Savings Rebate	\$ 24,480,354	-	\$ 473,862	\$ 24,954,217

Adjustments to Amounts Reported in the Medical Loss Ratio Exhibit

	<u>Reported Annual Amount</u>	<u>Adjustment No. 2</u>	<u>Adjustment No. 4</u>	<u>Total Adjustments</u>	<u>Adjusted Annual Amount</u>
REVENUES					
1.1	Total Revenue from Revenue & Expense Schedules	\$ 1,539,979,654	\$ -	\$ -	\$ 1,539,979,654
1.2	Federal Taxes and Assessments, including ACA § 9010	(16,490,829)	(3,939,996)	(3,939,996)	(20,430,825)
1.3	State Insurance, Premium and other Taxes	(3,691,638)	(65,974)	(65,974)	(3,757,612)
1.4	Regulatory Authority Licenses and Fees	-	-	-	-
1.5	Revenue Subject to MLR	1,519,797,187	(4,005,970)	(4,005,970)	1,515,791,217
EXPENSES					
Benefit Expenses					
2.1	Total Benefits Paid through FFS During the Year	1,132,329,210	-	-	1,132,329,210
2.2	Total Benefits Paid through Subcapitation During the Year	85,425,337	-	-	85,425,337
2.3	Incurred but not Paid (BNP) Ending Balance	6,787,288	-	-	6,787,288
2.4	Incurred but not Paid (BNP) Ending Balance-Subcontractor	1,342,538	-	-	1,342,538
2.5	Settlements/AP	14,866,222	-	-	14,866,222
2.6	Total Benefit Expense before Reinsurance	1,240,750,595	-	-	1,240,750,595
2.7	Net Cost of Reinsurance	1,516,384	-	-	1,516,384
2.8	Total Benefit Expense after Reinsurance	1,242,266,978	-	-	1,242,266,978
Florida-Specific Contributions					
3.1	Funds to Graduate Medical Education institutions	-	-	-	-
3.2	Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-
3.3	Total Florida-Specific Contributions	-	-	-	-
Improving Health Care Quality Expenses Incurred					
4.1	Improve Health Outcomes	8,503,507	-	-	8,503,507
4.2	Activities to Prevent Hospital Readmissions	3,605,866	-	-	3,605,866
4.3	Improve Patient Safety and Reducing Medical Errors	5,428,852	-	-	5,428,852
4.4	Wellness and Health Promotion Activities	3,803,389	-	-	3,803,389
4.5	Health Information Technology (HIT) expenses related to Health Improvement	3,799,370	-	-	3,799,370
4.6	Total of Defined Expenses incurred for improving Health Care Quality.	25,140,984	-	-	25,140,984
5.0	Deductible Fraud and Abuse Detection/Recovery Expenses	-	143,020	143,020	143,020
6.0	Preliminary Medical Loss Ratio: MLR	83%		0.2%	84%

Appendix B

MANAGED MEDICAL ASSISTANCE – REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

Summary

MEMBER MONTHS	JANUARY - MARCH (Q1)												LTC Medicaid Only
	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HW/AIDS Dual Eligible	HW/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only		
REVENUES	868,304.3	700,410.7	31,209.1	52,686.5	22,265.4	6,049.3	590.5	3,253.2	86.0	20,478.8	2,157.0		
1.1 Copitation	253,738,579	130,750,321	15,970,889	49,869,020	29,394,781	6,066,772	126,294	10,076,105	1,950,346	2,459,477	4,734,188		
1.2 Pharmacy Drug High Risk Pool	1,289,051	614,297	33,351	372,892	131,586	5,293	-	11,419	14,135	-	106,078		
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-		
1.4.1 Maternity Kick Payments	7,861,832	6,918,412	786,483	78,618	78,618	-	-	-	-	-	-		
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-		
1.6 Other Revenue	870,618	376,991	130	349,298	144,200	-	-	-	-	-	-		
1.7 Total Revenue	263,760,080	138,660,022	16,790,553	50,769,828	29,749,185	6,066,772	126,294	10,087,524	1,964,381	2,459,477	4,840,266		
BENEFIT EXPENSES	JANUARY - MARCH (Q1)												
2.1 Inpatient FFS	36,204,013	19,118,728	1,138,770	8,834,633	3,975,043	520,487	12,690	406,526	165,085	646,935	1,349,352		
2.2 Ending IBNP for Inpatient Hospital Services	751,345	385,895	22,496	184,652	95,526	1,131	253	7,985	3,292	12,895	26,784		
2.3 Outpatient FFS: ER	13,814,581	9,674,706	1,109,358	1,302,981	975,861	54,298	342	220,058	7,928	32,051	159,203		
2.4 Outpatient FFS: Other than ER	12,351,400	5,348,101	590,482	3,604,249	1,410,252	505,554	17,057	156,549	15,773	376,442	255,238		
2.5 Ending IBNP for Outpatient Hospital Services	18,885	10,843	1,227	3,686	1,722	404	13	272	17	295	299		
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-		
2.7 Hospital Settlements/AP	394,740	318,414	14,188	23,952	10,122	13,237	268	1,479	39	9,310	981		
2.7.1 Transplant Services	1,486,726	240,863	-	426,778	816,116	2,968	-	-	-	-	-		
2.8 Total Hospital Services	65,021,689	35,098,551	2,865,321	14,580,931	7,284,643	1,107,594	30,623	786,869	192,135	1,077,928	1,785,857		
3.1 Primary Care FFS	21,987,370	14,224,335	1,060,343	3,461,499	1,796,423	363,073	129,775	217,087	35,892	316,937	375,316		
3.2 Specialty Care FFS	6,718,999	4,059,577	255,471	1,451,120	588,128	84,414	1,662	56,010	63,249	54,270	70,760		
3.3 Other Professional FFS	5,315,546	4,056,085	278,534	499,778	258,327	25,202	44,835	41,825	1,547	41,816	66,468		
3.4 § 1202 POC Payments to providers	-	-	-	-	-	-	-	-	-	-	-		
3.5 Subcapitated Professional Services	5,663,025	4,465,615	169,871	285,657	146,456	319,878	25,249	6,656	25,887	200,246	16,576		
3.6 Ending IBNP for Professional Services	24,553	16,124	1,151	3,906	1,907	341	6	227	73	298	370		
3.7 Professional Settlements/AP	2,611,365	2,080,761	87,604	145,927	68,236	117,387	15,239	10,881	337	75,650	7,015		
3.8 Total Physician Services	42,320,859	28,802,498	1,853,574	5,847,886	2,859,477	910,494	17,670	351,916	102,033	689,217	596,504		
4.1.1 Maternity Services	5,950,058	5,517,324	375,398	17,394	17,658	6,911	4,579	10,793	-	-	-		
4.2.1 Ending IBNP for Maternity Services	4,294	3,982	271	13	13	5	3	8	-	-	-		
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-		
4.4.1 Total Maternity Services	5,954,352	5,521,307	375,669	17,407	17,671	6,916	4,582	10,801	-	-	-		
5.1 Mental Health & Substance Abuse FFS	884,323	533,622	114,342	85,818	78,058	5,988	45,391	13,368	1,377	1,437	5,511		
5.2 Mental Health & Substance Abuse Subcapitation	16,154,957	13,031,267	590,651	980,243	414,251	541,739	112,548	10,987	1,600	381,012	40,131		
5.3 Ending IBNP for Mental Health & Substance Abuse	638	385	82	62	56	4	33	10	1	1	4		
5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-		
5.5 Total Mental Health & Substance Abuse Services	17,039,918	13,565,275	695,076	1,066,122	492,366	547,141	157,972	10,987	2,978	382,450	45,647		
6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-		
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-		
6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-		
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-		
6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-		
7.1 Transportation FFS	1,109,763	378,257	69,068	175,620	153,270	74,856	3,664	1,648	516	190,704	45,752		
7.2 Transportation Subcapitation	6,579,171	5,307,036	236,472	399,208	168,705	220,625	45,836	4,475	652	155,169	16,344		
7.3 Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-	-		
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-		
7.5 Total Transportation Services	7,688,934	5,685,293	305,540	574,828	321,976	295,481	49,500	6,122	1,168	345,873	62,096		
8.1 Prescription Drugs FFS	55,561,760	17,345,845	4,875,021	13,884,955	338,194	354,747	70,576	6,428,594	95,214	26,845	1,907,552		
8.2 Hepatitis C Prescription Drug FFS	606,406	237,685	152,424	96,962	61,227	-	570	32,267	-	72	25,200		
8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-		
8.4 Prescription Drug Rebates	(582,297)	(300,055)	(36,651)	(114,672)	(67,457)	(13,922)	(5,142)	(23,123)	(4,476)	(5,644)	(10,864)		
8.5 Ending accrual for Rebates receivable	130,994	67,500	8,245	25,797	15,175	3,132	1,157	5,202	1,007	1,270	2,444		
8.6 Prescription Drug Subcapitation	-	-	-	-	-	-	-	-	-	-	-		
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-		
8.8 Total Prescription Drugs	55,716,863	17,350,975	4,999,639	13,291,704	10,853,900	317,404	350,762	70,921	6,442,939	22,542	1,924,332		

		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	
Other Services	9.1 FFS	3,446,540	235,564	25,283	218,363	284,261	1,030,473	3,657	4,203	4,149	1,640,587	-	-	
	9.2 Hospice FFS	1,006,660	23,756	25,952	423,320	143,897	389,303	-	-	433	-	-	-	
	9.2.1 Nursing Facility FFS	1,816,725	25,619	-	433,266	386,274	933,810	-	7,549	30,206	-	-	-	
	9.3 DIME FFS	2,487,977	880,086	95,629	888,214	368,528	124,863	9,007	988	21,340	99,321	-	-	
	9.4 Other State Plan Services FFS	6,360,247	4,261,030	331,338	1,003,602	497,395	50,771	25,438	1,524	98,784	13,373	33,240	43,552	
	9.5 Other Services Subcapitation	65,168	4,865	844	18,602	11,401	27,252	28	155	701	1,265	24	31	
	9.6 Ending BNP for Other Services	646,846	333,317	40,714	127,384	74,935	15,466	5,712	322	25,687	4,972	6,270	12,069	
	9.7 Other Service Settlements/AP	15,800,802	5,764,237	519,659	3,112,752	1,766,691	2,572,238	43,841	14,741	181,299	1,759,518	39,534	55,652	
	10.1 Expanded Benefits FFS	2,150,765	769,420	191,000	605,164	426,742	47,359	2,437	2,700	40,692	498	29,706	35,048	
	10.2 Expanded benefits Subcapitation	503,616	406,238	18,101	30,558	12,914	16,888	3,509	343	1,887	50	11,878	1,251	
10.3 Ending BNP for Expanded Benefits	1,850	788	203	438	309	33	2	2	29	-	20	26		
10.4 Expanded Benefits Settlements/AP	2,656,232	1,176,446	209,304	636,160	439,964	64,280	5,947	3,044	42,608	548	41,605	36,325		
Expanded Benefits	11.1 Total Services Paid Directly FFS	178,808,555	86,699,050	10,650,906	36,923,504	23,030,133	4,537,944	860,144	128,203	7,771,166	2,136,893	1,746,081	4,324,532	
	11.2 Total Services Paid Directly -- IBNP	866,734	422,882	26,274	211,358	110,934	38,475	1,455	429	9,232	4,648	13,533	27,514	
	11.3 Total Services Paid through Subcapitation	28,900,770	23,210,157	1,005,096	1,695,665	742,326	1,099,131	187,141	22,460	112,951	3,236	748,305	74,302	
	11.4 Total Services Paid by Settlements/AP	3,652,951	2,732,492	142,506	297,283	132,293	145,990	23,701	3,017	38,046	5,348	91,230	20,065	
	11.5 TPL & Fraud/Abuse Recoveries	(397,875)	(321,023)	(14,304)	(24,148)	(10,205)	(13,346)	(2,773)	(271)	(1,491)	(39)	(9,386)	(989)	
	11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.7 Subtotal Benefit Expense before Reinsurance	211,831,036	112,743,558	11,810,478	39,103,642	24,026,482	5,808,194	1,069,668	153,838	7,929,904	2,150,086	2,589,762	4,445,424	
	11.8 Reinsurance Premiums	256,744	132,299	16,160	50,561	29,743	6,139	2,267	128	10,195	1,973	2,489	4,790	
	11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
	11.10 Net cost of Reinsurance	256,744	132,299	16,160	50,561	29,743	6,139	2,267	128	10,195	1,973	2,489	4,790	
11.11 Grand Total Medical Benefit Expense Net of Reinsurance	212,087,779	112,875,856	11,826,638	39,154,203	24,056,224	5,814,333	1,071,935	153,965	7,940,099	2,152,059	2,592,251	4,450,214		
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		Total	Health Plan	Corporate										
12.1 Salaries & Benefits	202,252	-	202,252											
12.2 Administrative Services	3,988,179	1,833,147	2,155,032											
12.3 Information Systems	3,101,775	-	3,101,775											
12.4 Marketing Expenses	66,052	-	66,052											
12.5 General Administration	18,236,157	2,782,006	15,454,151											
12.6 Compliance/Regulatory	300,014	293,843	6,171											
12.7 Total Administrative Expenses	25,894,429	4,908,996	20,985,433											
13.1 State Premium tax	-	-	-											
13.2 Department of Insurance Assessments	-	-	-											
13.3 Section 9010 Health Insurance Providers Fee	-	-	-											
13.4 Health Insurance Providers Fee Tax	-	-	-											
13.5 Other 2	-	-	-											
13.6 Other 3	-	-	-											
13.7 Total	-	-	-											
14.0 Grand Total Expenses	237,982,208	-	-											
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	25,777,872	-	-											
16.0 Income Tax Expense	4,072,392	-	-											
17.0 Net Underwriting Gain (Loss)	21,705,480	-	-											

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

	APRIL - JUNE (Q2)											LTC Medicaid Only
	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
MEMBER MONTHS	902,174.3	732,208.8	53,431.6	22,339.0	28,280.3	5,848.6	564.0	3,384.0	85.0	20,548.4	2,258.0	
REVENUES												
1.1 Capitation	260,476,706	135,515,083	16,958,983	50,260,294	29,688,270	2,182,361	120,875	10,489,776	1,937,430	2,464,911	4,959,072	
1.2 Pharmacy Drug High Risk Pool	1,322,458	638,398	35,309	376,053	131,283	5,088	-	11,812	13,892	-	110,424	
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	
1.4.1 Maternity Kick Payments	7,507,482	6,606,584	750,748	75,075	75,075	-	-	-	-	-	-	
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	
1.6 Other Revenue	970,725	378,798	211	418,425	173,290	-	-	-	-	-	-	
1.7 Total Revenue	270,277,372	143,139,063	17,745,251	51,129,847	30,067,918	2,187,450	120,875	10,501,588	1,951,322	2,464,911	5,069,496	
BENEFIT EXPENSES												
2.1 Inpatient FFS	34,423,030	16,878,941	1,217,845	9,793,882	11,737,471	112,197	13,978	355,407	105,583	68,423	1,093,858	
2.2 Ending BNP for Inpatient Hospital Services	4,045,263	1,976,506	142,742	1,158,259	438,182	63,607	13,089	41,797	12,437	68,423	128,822	
2.3 Outpatient FFS, ER	16,883,617	12,079,020	1,224,753	1,586,784	1,181,613	33,631	86,701	70	216,780	18,365	147,001	
2.4 Outpatient FFS, Other than ER	12,511,173	5,779,086	668,314	3,588,632	1,215,185	469,155	71,866	13,027	157,482	8,999	269,892	
2.5 Ending BNP for Outpatient Hospital Services	109,709	67,339	7,138	19,515	9,037	1,896	598	49	1,411	67	1,572	
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	
2.7 Hospital Settlements/AP	657,900	533,355	24,230	38,964	16,290	20,623	4,265	411	2,468	62	14,985	
2.7.1 Transplant Services	82,937	35,528	-	47,409	-	-	-	-	-	-	-	
2.8 Total Hospital Services	68,413,629	37,350,374	3,285,022	16,233,445	6,589,780	1,134,137	288,717	775,345	136,047	957,036	1,642,792	
3.1 Primary Care FFS	22,167,155	14,630,373	1,041,313	3,531,400	1,804,391	249,981	133,138	950	242,987	23,866	362,144	
3.2 Specialty Care FFS	6,557,693	4,034,741	298,643	1,419,874	571,404	31,479	43,735	547	60,879	16,797	81,813	
3.3 Other Professional FFS	5,097,067	3,962,264	259,534	464,902	246,746	22,260	38,016	403	38,696	1,519	54,395	
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	
3.5 Subcapitated Professional Services	5,877,469	4,676,274	182,686	291,406	145,228	303,181	24,874	6,272	27,006	894	17,095	
3.6 Ending BNP for Professional Services	127,525	85,246	6,030	20,420	9,887	1,144	810	7	1,291	159	652	
3.7 Professional Settlements/AP	2,457,282	1,972,898	85,198	134,651	61,798	101,223	13,536	2,072	10,253	297	66,682	
3.8 Total Physician Services	42,284,191	29,341,795	1,873,406	5,829,455	709,268	254,108	10,252	381,113	69,532	444,412	524,197	
4.1.1 Maternity Services	5,779,863	5,311,368	394,670	20,111	26,499	4,756	4,381	-	18,079	-	-	
4.2.1 Ending BNP for Maternity Services	21,795	20,028	1,488	76	100	18	17	-	68	-	-	
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
4.4.1 Total Maternity Services	5,801,657	5,331,396	396,158	20,187	26,599	4,774	4,397	-	18,147	-	-	
5.1 Mental Health & Substance Abuse FFS	951,603	580,011	133,861	106,815	83,338	2,949	26,374	-	12,093	542	359	
5.2 Mental Health & Substance Abuse Subcapitation	16,639,686	13,504,844	612,833	985,492	412,020	521,601	107,871	10,402	62,414	1,568	378,995	
5.3 Ending BNP for Mental Health & Substance Abuse	3,588	2,187	505	403	314	11	99	-	46	2	1	
5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
5.5 Total Mental Health & Substance Abuse Services	17,594,876	14,087,042	747,199	1,092,709	495,671	524,561	134,344	10,402	74,552	2,111	379,355	46,929
6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
6.3 Ending BNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	
7.1 Transportation FFS	1,127,325	364,891	76,881	204,414	149,563	67,937	3,132	926	23,794	1,810	183,157	
7.2 Transportation Subcapitation	6,793,608	5,513,723	250,206	402,354	168,218	212,958	44,041	4,247	25,482	640	154,735	
7.3 Ending BNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
7.5 Total Transportation Services	7,920,934	5,878,614	327,087	606,768	317,782	280,895	47,173	5,173	49,276	2,450	337,892	67,823
8.1 Prescription Drugs FFS	58,031,001	19,189,013	5,250,111	13,560,411	10,922,583	253,376	373,088	62,666	6,369,498	125,166	30,800	1,894,290
8.2 Hepatitis C Prescription Drug FFS	652,275	223,238	166,973	97,468	101,002	-	340	-	-	-	178	32,723
8.3 Ending BNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	
8.4 Prescription Drug Rebates	(754,075)	(392,314)	(49,096)	(145,503)	(85,947)	(17,079)	(6,318)	(350)	(5,609)	(7,136)	(14,356)	
8.5 Ending accrual for Rebates receivable	308,075	160,278	20,058	59,445	35,113	6,978	2,581	143	12,407	2,291	2,915	5,865
8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
8.8 Total Prescription Drugs	58,237,275	19,180,216	5,388,047	13,571,821	10,972,751	243,274	369,351	62,799	6,381,891	121,848	26,757	1,918,521

		APRIL - JUNE (Q2)										
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
Total												
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	3,183,771	304,532	7,669	185,389	286,512	806,894	3,716	3,195	5,201	1,580,643	
	9.2 Hospice FFS	1,062,957	13,066	11,581	430,999	187,436	406,580	-	-	12,755	-	-
	9.2.1 Nursing Facility FFS	2,105,433	38,028	4,590	618,855	290,762	1,101,070	-	-	5,760	46,368	-
	9.3 DME FFS	2,712,293	1,003,178	112,786	927,263	456,740	71,113	14,769	340	20,943	105,260	-
	9.4 Other State Plan Services FFS	6,850,835	4,674,390	372,842	1,072,869	479,885	33,697	29,292	820	109,453	8,441	30,205
	9.5 Other Services Subcapitation	421,345	28,629	3,765	131,928	60,950	181,060	180	16	2,691	11,852	114
	9.6 Ending BNP for Other Services	623,584	324,424	40,600	120,324	71,074	14,124	5,225	289	25,113	4,638	5,901
	9.7 Other Service Settlements/AP	16,940,217	6,383,807	553,834	3,487,627	1,833,360	53,182		4,660	181,516	1,757,202	36,219
	9.8 Total Other Services	2,130,066	802,871	197,872	575,886	425,902	29,861	508	1,570	40,873	757	13,721
	10.1 Expanded Benefits FFS	523,261	424,881	19,271	30,990	12,957	16,403	3,392	327	1,963	49	11,918
10.2 Expanded Benefits Subcapitation	9,808	4,462	1,078	2,176	1,610	99	2	6	172	3	48	
10.3 Ending BNP for Expanded Benefits												
10.4 Expanded Benefits Settlements/AP												
10.5 Total Expanded Benefits	2,663,135	1,232,014	218,221	609,052	440,468	46,362	3,902	1,904	43,008	809	25,686	
11.1 Total Services Paid Directly FFS	181,564,094	89,649,862	11,411,202	38,447,304	22,102,201	4,119,860	937,176	96,624	7,702,673	2,031,331	1,299,867	4,065,995
11.2 Total Services Paid Directly -- BNP	4,739,032	2,184,396	162,747	1,332,777	520,080	247,836	14,795	1,478	47,476	24,521	70,323	132,603
11.3 Total Services Paid through Subcapitation	29,834,024	24,119,723	1,064,997	1,710,242	738,422	1,054,143	180,178	21,249	116,865	3,151	747,601	77,454
11.4 Total Services Paid by Settlements/AP	3,738,765	2,831,277	150,029	293,939	149,162	135,970	23,025	2,773	37,833	4,998	89,568	20,191
11.5 TPL & Fraud/Abuse Recoveries	(418,267)	(339,468)	(15,405)	(24,772)	(10,357)	(13,111)	(2,712)	(261)	(1,569)	(39)	(9,527)	(1,047)
11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
11.7 Subtotal Benefit Expense before Reinsurance	219,457,647	118,445,791	12,773,569	41,459,490	23,495,509	5,544,697	1,152,462	121,862	7,903,278	2,063,951	2,197,832	4,295,197
11.8 Reinsurance Premiums	263,261	136,964	17,140	50,798	30,006	5,963	2,206	122	10,602	1,958	2,491	5,012
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
11.10 Net cost of Reinsurance	263,261	136,964	17,140	50,798	30,006	5,963	2,206	122	10,602	1,958	2,491	5,012
Totals Before and After Reinsurance	219,720,908	118,582,754	12,790,709	41,510,287	23,525,515	5,550,660	1,154,668	121,984	7,913,880	2,065,919	2,200,323	4,300,209
11.11 Reinsurance												
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees												
Total		Health Plan	Corporate									
12.1 Salaries & Benefits	209,530	-	209,530									
12.2 Administrative Services	3,593,172	1,360,991	2,232,181									
12.3 Information Systems	3,213,393	-	3,213,393									
12.4 Marketing Expenses	68,429	-	68,429									
12.5 General Administration	18,850,801	2,840,528	16,010,272									
12.6 Compliance/Regulatory	300,236	293,843	6,394									
12.7 Total Administrative Expenses	26,235,560	4,494,962	21,740,599									
13.1 State Premium tax	-	-	-									
13.2 Department of Insurance Assessments	-	-	-									
13.3 Section 9010 Health Insurance Providers Fee	-	-	-									
13.4 Health Insurance Providers Fee Tax	-	-	-									
13.5 Other 2	-	-	-									
13.6 Other 3	-	-	-									
13.7 Total	-	-	-									
14.0 Grand Total Expenses	245,956,468											
15.0 Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations	24,320,903											
16.0 Income Tax Expense	4,180,536											
17.0 Net Underwriting Gain (Loss)	20,140,367											

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

MEMBER MONTHS	JULY - SEPTEMBER (03)												
	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	
1.1	933,050.0	759,713.9	35,630.8	54,272.2	22,608.3	27,983.8	5,676.3	544.0	3,502.8	69.0	20,806.9	2,342.0	
1.2	268,905,144	141,127,260	18,234,079	51,526,102	29,901,631	5,850,180	2,087,218	117,083	10,860,900	1,567,847	2,496,194	5,134,650	
1.3	1,364,047	665,566	38,033	389,368	133,464	-	4,961	-	12,282	11,328	-	115,046	
1.4.1	8,174,760	7,193,789	817,476	81,748	81,748	-	-	-	-	-	-	-	
1.5	958,520	378,325	206	396,265	163,324	-	-	-	-	-	-	-	
1.7	279,382,472	149,365,140	19,089,795	52,389,483	30,280,366	5,850,180	2,092,178	117,083	10,873,182	1,579,175	2,496,194	5,249,696	
BENEFIT EXPENSES													
2.1	39,880,606	22,359,786	1,995,819	9,295,465	37,733,500	329,094	40,874	4,793	643,726	139,948	330,637	1,066,564	
2.2	1,826,032	1,003,059	72,005	444,803	174,499	14,562	1,738	206	29,289	6,383	32,866	48,623	
2.3	18,218,805	13,468,249	1,415,033	1,690,080	1,164,210	40,912	72,100	635	202,846	8,082	58,575	98,085	
2.4	12,384,146	5,832,625	697,089	3,386,192	1,178,165	418,709	63,865	11,882	146,899	11,401	440,672	196,647	
2.5	284,624	179,510	19,644	47,212	21,785	4,275	1,265	116	3,253	181	4,643	2,741	
2.6	657,900	535,648	25,122	36,234	15,940	19,730	4,002	384	2,470	49	14,670	1,651	
2.7	547,612	-	-	481,175	62,932	3,845	-	-	-	-	-	-	
2.8	73,901,725	43,378,877	3,894,711	15,383,160	6,390,691	891,127	183,843	19,016	1,028,482	166,043	1,282,063	1,414,711	
3.1	23,627,262	15,838,987	1,153,388	3,728,603	1,816,619	219,584	130,341	2,968	228,439	18,694	193,460	296,179	
3.2	6,564,978	4,217,411	304,135	1,359,075	492,835	22,702	23,719	395	56,024	7,350	27,111	54,420	
3.3	6,389,242	5,100,305	340,668	505,048	263,193	18,299	49,732	844	49,558	926	26,734	33,936	
3.4	6,179,754	4,950,805	198,486	299,995	146,929	298,802	24,181	6,196	28,548	745	206,843	18,224	
3.5	340,210	233,971	16,722	52,009	23,921	2,422	1,895	39	3,106	251	2,289	3,575	
3.6	1,844,836	1,573,161	71,357	107,046	47,458	70,468	10,608	1,416	7,907	175	50,093	5,147	
3.7	45,046,283	31,914,639	2,084,775	6,951,776	2,790,755	652,276	240,477	11,859	373,582	28,142	506,540	411,481	
4.1.1	6,815,419	6,189,745	530,765	37,433	32,140	1,484	4,333	-	19,520	-	-	-	
4.2.1	63,388	57,469	4,936	348	299	14	40	-	182	-	-	-	
4.3.1	6,878,807	6,247,314	535,701	37,781	32,439	1,408	4,373	-	19,702	-	-	-	
5.1	799,023	497,242	96,298	75,368	70,289	991	44,872	-	6,297	449	5,957	1,259	
5.2	17,091,881	13,915,940	652,657	993,291	414,122	512,586	103,974	9,965	64,162	1,264	381,124	42,898	
5.3	7,430	4,624	895	701	654	9	417	-	59	4	55	12	
5.4	17,898,335	14,417,707	749,950	1,069,360	485,064	513,586	149,263	9,965	70,517	1,717	387,136	44,169	
6.1	-	-	-	-	-	-	-	-	-	-	-	-	
6.2	-	-	-	-	-	-	-	-	-	-	-	-	
6.3	-	-	-	-	-	-	-	-	-	-	-	-	
6.4	-	-	-	-	-	-	-	-	-	-	-	-	
6.5	-	-	-	-	-	-	-	-	-	-	-	-	
7.1	1,128,448	376,626	70,492	208,562	154,021	62,113	2,012	927	25,128	788	193,418	33,761	
7.2	7,033,186	5,726,268	268,563	408,732	170,608	210,925	42,784	4,100	26,402	520	156,830	17,652	
7.3	-	-	-	-	-	-	-	-	-	-	-	-	
7.4	-	-	-	-	-	-	-	-	-	-	-	-	
7.5	8,161,634	6,102,894	339,056	617,294	325,029	273,038	44,796	5,027	51,530	1,308	350,248	51,413	
8.1	58,965,880	20,034,193	5,638,106	13,396,457	10,812,171	242,605	336,353	46,886	6,451,004	59,649	487,396	1,461,060	
8.2	649,524	397,222	48,096	74,805	93,748	-	-	-	16,165	-	8,194	10,995	
8.3	(17)	(9)	(1)	(3)	(2)	-	-	-	-	-	-	-	
8.4	(439,068)	(230,433)	(29,773)	(84,135)	(48,823)	(9,552)	(3,408)	(191)	(17,734)	(2,560)	(4,076)	(8,384)	
8.5	-	-	-	-	-	-	-	-	-	-	-	-	
8.6	-	-	-	-	-	-	-	-	-	-	-	-	
8.7	-	-	-	-	-	-	-	-	-	-	-	-	
8.8	59,176,319	20,201,273	5,656,428	13,387,123	10,857,094	233,063	332,945	46,695	6,449,435	57,089	491,513	1,463,670	

JULY - SEPTEMBER (03)												
	Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
9.1 Home Health, Private Duty Nursing, Personal Care FFS	2,911,784	281,044	16,685	315,003	271,069	773,156	4,743	-	6,876	1,243,208	-	-
9.2 Hospice FFS	1,142,567	40,801	32,956	441,344	247,040	380,427	-	-	-	-	-	-
9.2.1 Nursing Facility FFS	1,864,370	29,744	11,635	146,755	246,775	1,040,753	-	-	45,845	18,722	-	-
9.3 DME FFS	2,759,858	962,435	130,970	1,043,346	456,676	56,425	5,452	228	20,750	83,376	-	-
9.4 Other State Plan Services FFS	7,402,514	5,205,715	438,681	1,020,799	476,453	28,270	24,962	891	125,150	8,222	28,999	44,371
9.5 Other Services Subcapitation	258,770	63,200	7,487	63,742	33,728	72,813	327	10	3,512	13,269	269	412
9.6 Ending BNP for Other Services	669,702	351,474	45,412	128,330	74,469	14,570	5,198	292	27,049	3,905	6,217	12,788
9.7 Other Service settlements/AP	17,009,565	6,934,413	683,826	3,483,460	1,806,410	2,366,414	40,682	1,421	229,181	1,370,702	35,485	57,571
10.1 Expanded benefits FFS	1,942,687	739,095	211,230	486,673	360,327	16,610	823	1,099	47,074	389	44,496	32,870
10.2 Expanded benefits Subcapitation	541,201	440,834	20,666	31,452	13,113	16,231	3,292	316	2,032	40	12,068	1,558
10.3 Ending BNP for Expanded Benefits	18,463	7,102	2,057	4,556	3,415	150	8	10	444	4	410	308
10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
10.5 Total Expanded Benefits	2,502,351	1,186,831	233,953	524,681	376,854	32,291	4,123	1,424	49,550	432	56,975	34,536
11.1 Total Services Paid Directly FFS	193,655,638	101,341,083	12,702,274	37,934,185	21,923,597	3,646,426	800,772	71,357	8,073,565	1,598,645	2,241,572	3,322,163
11.2 Total Services Paid Directly -- BNP	2,800,919	1,549,035	123,746	613,371	258,300	94,745	5,690	383	39,844	20,092	40,543	55,671
11.3 Total Services Paid through Subcapitation	30,846,023	25,033,547	1,140,372	1,733,470	744,572	1,038,544	174,232	20,576	121,144	2,569	756,865	80,133
11.4 Total Services Paid by Settlements/AP	3,272,439	2,460,283	141,891	273,609	137,868	104,768	19,809	2,091	37,426	4,128	70,980	19,586
11.5 TPL & Fraud/Abuse Recoveries	(253,306)	(206,236)	(9,673)	(14,721)	(6,137)	(7,597)	(1,541)	(448)	(951)	(19)	(5,648)	(636)
11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
11.7 Subtotal Benefit Expense before Reinsurance	230,321,712	130,177,711	14,098,610	40,539,914	23,058,199	4,876,387	998,961	94,259	8,271,029	1,625,415	3,104,311	3,476,917
11.8 Reinsurance Premiums	272,366	142,944	18,469	52,191	30,286	5,925	2,114	119	11,001	1,588	2,528	5,201
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
11.10 Net cost of Reinsurance	272,366	142,944	18,469	52,191	30,286	5,925	2,114	119	11,001	1,588	2,528	5,201
Grand Total Medical Benefit Expense Net of Reinsurance	230,594,078	130,320,654	14,117,079	40,592,105	23,088,485	4,882,313	1,001,075	94,378	8,282,029	1,627,003	3,106,839	3,482,118
JULY - SEPTEMBER (03)												
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees												
12.1 Salaries & Benefits	203,508	-	203,508	-	-	-	-	-	-	-	-	-
12.2 Administrative Services	3,531,390	1,362,976	2,168,414	-	-	-	-	-	-	-	-	-
12.3 Information Systems	3,121,037	-	3,121,037	-	-	-	-	-	-	-	-	-
12.4 Marketing Expenses	66,462	-	66,462	-	-	-	-	-	-	-	-	-
12.5 General Administration	18,982,071	3,431,951	15,550,120	-	-	-	-	-	-	-	-	-
12.6 Compliance/Regulatory	300,052	293,843	6,210	-	-	-	-	-	-	-	-	-
12.7 Total Administrative Expenses	26,204,521	5,088,770	21,115,751	-	-	-	-	-	-	-	-	-
13.1 State Premium tax	-	-	-	-	-	-	-	-	-	-	-	-
13.2 Department of Insurance Assessments	-	-	-	-	-	-	-	-	-	-	-	-
13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-	-	-	-	-	-	-
13.4 Health Insurance Providers Fee Tax	-	-	-	-	-	-	-	-	-	-	-	-
13.5 Other 2	-	-	-	-	-	-	-	-	-	-	-	-
13.6 Other 3	-	-	-	-	-	-	-	-	-	-	-	-
13.7 Total	-	-	-	-	-	-	-	-	-	-	-	-
14.0 Grand Total Expenses	256,795,599	-	-	-	-	-	-	-	-	-	-	-
15.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	22,883,873	-	-	-	-	-	-	-	-	-	-	-
16.0 Income Tax Expense	4,315,809	-	-	-	-	-	-	-	-	-	-	-
17.0 Net Underwriting Gain (Loss)	18,268,065	-	-	-	-	-	-	-	-	-	-	-

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

Summary

		OCTOBER - DECEMBER (Q4)											
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
		972,976.8	38,455.0	54,958.3	23,325.5	28,097.4	5,551.1	354.7	3,716.1	68.0	20,784.6	2,361.0	
MEMBER MONTHS REVENUES													
Total		972,976.8	38,455.0	54,958.3	23,325.5	28,097.4	5,551.1	354.7	3,716.1	68.0	20,784.6	2,361.0	
1.1	Capitation	288,310,559	151,386,200	20,363,848	53,812,442	32,549,571	5,954,277	2,120,576	77,362	12,302,784	1,732,224	2,541,092	
1.2	Pharmacy Drug High Risk Pool	1,174,105	402,840	45,754	190,864	-	4,779	-	15,559	8,039	-	104,174	
1.3	Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	
1.4.1	Maternity Kick Payments	7,174,700	6,313,736	717,470	71,747	71,747	-	-	-	-	-	-	
1.5	ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	
1.6	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	
1.7	Total Revenue	296,659,364	158,102,776	21,127,072	54,286,284	32,812,181	5,954,277	2,125,356	77,362	12,318,344	1,740,263	2,541,092	
BENEFIT EXPENSES													
Total		33,808,005	18,245,739	1,884,095	8,315,291	2,947,688	334,471	35,272	3,184	553,041	1	544,437	
2.1	Inpatient FFS	4,471,984	2,396,072	208,058	1,123,749	387,247	44,087	4,624	417	72,656	-	71,099	
2.2	Ending IBNP for Inpatient Hospital Services	18,453,416	13,712,220	1,442,861	1,604,902	1,196,747	40,338	81,829	163	203,236	2,675	23,554	
2.3	Outpatient FFS: ER	12,614,847	6,031,063	836,328	3,370,933	1,098,531	425,945	61,951	11,951	195,193	4,526	321,018	
2.4	Outpatient FFS: Other than ER	1,103,297	701,129	80,937	176,701	81,508	16,559	5,106	430	14,149	256	14,236	
2.5	Ending IBNP for Outpatient Hospital Services	-	-	-	-	-	-	-	-	-	-	-	
2.6	Subcapitalized Hospital Services	657,900	537,642	26,002	37,161	15,772	18,999	3,754	362	2,513	46	14,054	
2.7	Hospital Settlements/AP	242,499	2,605	-	238,410	-	1,484	-	-	-	-	-	
2.7.1	Transplant Services	-	-	-	-	-	-	-	-	-	-	-	
2.8	Total Hospital Services	71,951,947	41,626,595	4,178,283	14,829,147	5,727,491	881,883	192,536	16,507	1,040,787	7,593	982,939	
3.1	Primary Care FFS	22,228,379	15,216,070	1,184,528	3,379,504	1,536,150	163,168	109,401	1,160	188,519	5,378	93,881	
3.2	Specialty Care FFS	6,880,274	4,460,018	321,277	1,383,089	528,301	21,561	18,860	81	64,624	2,511	13,703	
3.3	Other Professional FFS	5,866,049	4,240,127	302,622	441,246	242,669	18,633	40,348	333	35,091	402	13,814	
3.4	§ 1202 PCP Payments to Providers	-	-	-	-	-	-	-	-	-	-	-	
3.5	Subcapitalized Professional Services	6,547,916	5,289,614	217,306	308,491	151,061	295,116	24,410	5,973	30,749	760	206,298	
3.6	Ending IBNP for Professional Services	1,224,195	849,313	64,213	184,776	81,809	7,216	5,988	56	10,233	294	4,306	
3.7	Ending IBNP for Professional Settlements/AP	2,850,767	2,290,995	97,814	135,523	68,489	134,963	10,841	2,779	13,880	343	90,709	
3.8	Total Professional Services	45,097,579	32,346,636	2,187,759	5,829,630	2,608,479	640,657	209,849	10,382	343,095	9,688	422,710	
4.1.1	Maternity Services	6,054,054	5,578,198	351,903	45,541	33,835	626	11,101	-	32,849	-	-	
4.2.1	Ending IBNP for Maternity Services	214,995	198,096	12,497	1,617	1,202	22	394	-	1,167	-	-	
4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
4.4.1	Total Maternity Services	6,269,048	5,776,294	364,400	47,158	35,037	649	11,495	-	34,016	-	-	
5.1	Mental Health & Substance Abuse FFS	829,729	509,711	131,211	73,703	85,230	1,555	18,240	-	6,032	376	3,335	
5.2	Mental Health & Substance Abuse Subcapitalization	17,848,935	14,586,307	705,443	1,006,192	427,898	515,438	101,833	9,808	68,170	1,247	381,287	
5.3	Ending IBNP for Mental Health & Substance Abuse	29,459	18,099	4,657	2,617	3,005	55	648	-	214	13	118	
5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
5.5	Total Mental Health & Substance Abuse Services	18,708,123	15,114,116	841,312	1,084,512	516,153	517,048	120,721	9,808	74,416	1,637	381,634	
6.1	Dental FFS	-	-	-	-	-	-	-	-	-	-	-	
6.2	Dental Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	
6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	
6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
6.5	Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	
7.1	Transportation FFS	949,859	348,586	60,766	165,523	134,164	39,663	2,753	766	21,329	380	132,258	
7.2	Transportation Subcapitalization	7,727,021	5,942,759	287,412	410,758	174,334	210,000	41,489	3,996	27,774	508	155,344	
7.3	Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	
7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
7.5	Total Transportation Services	8,221,879	6,291,345	348,178	576,282	308,498	249,663	44,242	4,762	49,103	888	287,602	
8.1	Prescription Drugs FFS	61,566,750	21,706,871	6,097,003	13,768,712	11,250,447	152,458	329,077	29,038	6,363,209	62,821	21,500	
8.2	Hepatitis C Prescription Drug FFS	372,695	83,736	90,581	92,408	58,517	-	-	-	36,436	489	10,529	
8.3	Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	
8.4	Prescription Drug Rebates	(414,523)	(217,658)	(29,278)	(77,370)	(46,799)	(8,651)	(3,049)	(111)	(17,689)	(2,491)	(7,865)	
8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	
8.6	Prescription Drugs Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	
8.7	Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
8.8	Total Prescription Drugs	61,524,921	21,572,949	6,158,905	13,783,750	11,262,165	143,897	326,028	28,927	6,381,956	60,330	1,788,279	

		OCTOBER - DECEMBER (Q4)											
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
9.1	Home Health, Private Duty Nursing, Personal Care FFS	209,407	78,516	260,239	267,349	777,243	988	-	9,296	1,222,568	-	-	
9.2	Hospice FFS	39,231	34,015	561,485	205,502	486,450	-	-	27,145	-	-	-	
9.2.1	Nursing Facility FFS	6,260	15,200	335,189	174,246	1,253,496	-	-	22,459	-	-	-	
9.3	DME FFS	948,550	155,127	1,028,447	536,928	52,041	10,508	449	41,001	65,528	-	-	
9.4	Other State Plan Services: FFS	5,238,309	412,265	967,797	469,315	23,199	29,117	767	117,308	7,412	19,162	41,334	
9.5	Other Services Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
9.6	Ending IBNP for Other Services	233,122	29,402	197,937	95,124	258,880	1,442	43	12,469	46,007	679	1,465	
9.7	Other Service Settlements/AP	358,449	48,231	127,452	77,892	14,102	5,022	183	29,138	4,103	6,018	12,956	
9.8	Total Other Services	7,039,437	772,956	3,478,546	1,825,755	2,865,410	47,077	1,442	258,817	1,345,618	25,859	55,755	
10.1	Expanded Benefits FFS	2,129,072	233,861	579,597	424,555	18,249	414	1,099	40,577	1,268	8,906	53,284	
10.2	Expanded Benefits Subcapitation	564,327	461,173	31,876	13,529	16,296	3,220	310	2,155	39	12,055	1,369	
10.3	Ending IBNP for Expanded Benefits	76,671	27,842	20,621	15,107	623	15	39	1,445	45	252	1,905	
10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
10.5	Total Expanded Benefits	2,770,069	1,256,277	632,094	453,191	35,169	3,648	1,449	44,177	1,352	21,213	56,559	
11.1	Total Services Paid Directly FFS	187,232,151	97,126,305	13,302,882	21,144,473	3,802,018	746,810	48,880	7,939,657	1,373,354	1,186,404	4,027,720	
11.2	Total Services Paid Directly -- IBNP	7,997,169	4,423,707	1,708,019	665,121	327,742	18,217	986	112,332	46,615	88,584	197,605	
11.3	Total Services Paid through Subcapitation	32,233,198	26,279,852	1,232,465	766,822	1,036,850	170,952	20,087	128,848	2,556	754,983	80,466	
11.4	Total Services Paid by Settlements/AP	4,191,513	3,186,686	172,046	161,353	168,064	19,617	3,324	45,331	4,491	110,782	22,484	
11.5	TPL & Fraud/Abuse Recoveries	(221,765)	(181,228)	(8,765)	(12,526)	(6,404)	(1,265)	(122)	(847)	(15)	(4,737)	(538)	
11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	
11.7	Subtotal Benefit Expense before Reinsurance	231,432,265	130,835,321	15,107,170	40,286,593	5,327,570	954,331	73,155	8,225,520	1,427,001	2,136,016	4,327,737	
11.8	Reinsurance Premiums	290,017	152,822	20,484	54,131	32,742	5,990	2,133	78	1,742	2,556	5,303	
11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	
11.10	Net cost of Reinsurance	290,017	152,822	20,484	54,131	32,742	5,990	2,133	78	1,742	2,556	5,303	
11.11	Grand Total Medical Benefit Expense Net of Reinsurance	231,722,282	130,987,603	15,127,654	40,340,723	5,333,959	956,464	73,233	8,237,896	1,428,743	2,136,572	4,333,239	
		OCTOBER - DECEMBER (Q4)											
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		Total	Health Plan	Corporate									
12.1	Salaries & Benefits	234,138	-	234,138									
12.2	Administrative Services	4,477,592	1,982,810	2,494,783									
12.3	Information Systems	3,590,784	-	3,590,784									
12.4	Marketing Expenses	76,465	-	76,465									
12.5	General Administration	21,415,221	3,524,651	17,890,570									
12.6	Compliance/Regulatory	300,987	293,843	7,144									
12.7	Total Administrative Expenses	30,095,188	5,801,303	24,293,884									
13.1	State Premium tax	-	-	-									
13.2	Department of Insurance Assessments	-	-	-									
13.3	Section 9010 Health Insurance Providers Fee	-	-	-									
13.4	Health Insurance Providers Fee Tax	-	-	-									
13.5	Other 2	-	-	-									
13.6	Other 3	-	-	-									
13.7	Total	-	-	-									
14.0	Grand Total Expenses	261,817,470											
15.0	Underwriting Gain / (Loss) -- ACA Pre-tax Earnings from Operations	34,841,894											
16.0	Income Tax Expense	4,627,257											
17.0	Net Underwriting Gain (Loss)	30,214,637											

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

	Prior Year Adjustments	CALENDAR YEAR TOTAL (TO DATE)													LTC Medicaid Only
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only		
MEMBER MONTHS		3,676,560.5	2,987,458.6	138,521.6	215,303.7	113,479.2	23,125.2	2,233.2	13,856.1	308.0	82,618.7	9,118.0			
REVENUES															
1.1 Capitation	(706,779)	1,070,724,209	558,778,863	71,527,800	205,569,658	23,770,879	8,630,642	441,614	43,729,566	7,187,747	9,961,673	20,298,092			
1.2 Pharmacy Drug High Risk Pool	500,163	5,649,824	2,321,301	152,447	1,534,408	587,196	20,121	-	51,072	47,393	-	435,722			
1.3 Hepatitis C Kick Payments															
1.4.1 Maternity Kick Payments	95,669	30,814,444	27,032,522	3,071,877	307,188										
1.5 ACA § 9010 related payments															
1.6 Other Revenue	113,287	2,893,151	1,134,314	547	1,165,988	481,014	-	-	-	-	-	-	-		
1.7 Total Revenue	2,340	1,110,081,627	589,267,001	74,752,672	208,575,442	23,770,879	8,650,763	441,614	43,780,638	7,235,141	9,961,673	20,733,814			
BENEFIT EXPENSES															
2.1 Inpatient FFS	14,552,155	158,967,808	76,604,194	5,526,330	36,239,271	14,419,702	1,729,477	245,107	1,957,700	410,617	2,503,652	4,751,059			
2.2 Ending INP for Inpatient Hospital Services	(9,750,000)	1,346,224	5,761,567	445,301	2,911,462	132,662	132,662	20,581	152,727	22,112	185,283	368,169			
2.3 Outpatient FFS, ER	947,620	68,038,039	48,934,196	5,192,005	6,384,747	4,518,431	169,179	318,425	84,929	27,583	135,546	549,779			
2.4 Outpatient FFS, Other than ER	319,874	50,181,439	22,990,876	2,792,213	13,950,006	4,902,133	1,819,363	269,384	656,123	40,699	1,407,666	979,186			
2.5 Ending INP for Outpatient Hospital Services	(1,744,931)	(228,417)	958,820	108,946	247,114	114,052	23,133	7,076	19,084	521	18,260	18,898			
2.6 Subcapitated Hospital Services															
2.7 Hospital Settlements/AP	482,298	2,850,738	1,925,658	89,542	1,386,311	58,125	72,589	14,771	8,929	196	53,019	5,875			
2.7.1 Transplant Services		2,359,774	278,996	-	1,193,772	878,708	8,297	-	-	-	-	-			
2.8 Total Hospital Services	4,806,617	283,495,607	157,454,307	14,154,337	61,064,684	25,986,605	3,954,731	875,244	3,631,482	501,728	4,300,426	6,673,267			
3.1 Primary Care FFS	48,397	90,058,563	59,909,564	4,440,172	14,101,006	6,953,584	995,805	11,168	87,032	83,831	751,091	1,384,158			
3.2 Specialty Care FFS	828,010	27,549,953	16,751,747	1,179,527	5,613,158	2,180,468	160,155	2,686	237,537	89,907	113,063	273,042			
3.3 Other Professional FFS	253,776	22,421,681	17,358,781	1,181,358	1,910,974	1,010,836	84,693	172,931	165,169	4,394	90,697	185,663			
3.4 § 1202 PCP Payments to providers															
3.5 Subcapitated Professional Services	26,553	24,294,717	19,382,508	768,349	11,885,548	589,674	1,216,978	98,714	112,190	3,335	815,340	70,433			
3.6 Ending INP for Professional Services	(1,144,194)	572,289	1,184,654	88,117	261,112	117,623	11,123	8,844	14,858	777	7,555	21,718			
3.7 Professional Settlements/AP	(560,226)	9,304,024	7,917,315	341,973	520,147	245,982	423,941	50,224	42,921	1,152	285,134	26,766			
3.8 Total Physician Services	(547,685)	174,201,217	122,504,568	7,999,906	23,591,945	11,098,166	2,892,695	954,023	1,449,706	183,295	2,062,879	1,961,875			
4.1.1 Maternity Services		24,599,393	22,596,635	1,652,735	120,479	110,132	13,778	24,393	81,241	-	-	-			
4.2.1 Ending INP for Maternity Services		304,472	279,675	19,193	2,054	1,613	59	454	1,424	-	-	-			
4.3.1 Maternity Settlements/AP															
4.4.1 Total Maternity Services		24,903,865	22,876,310	1,671,928	122,532	111,745	13,837	24,847	82,665						
5.1 Mental Health & Substance Abuse FFS		3,464,677	2,120,587	475,713	341,703	316,915	10,893	134,877	37,789	2,743	8,088	15,868			
5.2 Mental Health & Substance Abuse Subcapitation		67,735,459	55,038,258	2,551,584	3,967,218	1,668,290	2,091,364	4,6226	256,273	5,679	1,524,417	167,988			
5.3 Ending INP for Mental Health & Substance Abuse		41,115	25,295	6,140	3,782	4,049	79	1,197	328	21	70	154			
5.4 Mental Health Settlements/AP															
5.5 Total Mental Health & Substance Abuse Services		71,241,252	57,184,140	3,033,437	4,312,703	1,989,255	2,102,336	562,300	293,390	8,443	1,530,575	183,510			
6.1 Dental FFS															
6.2 Dental Subcapitation															
6.3 Ending INP for Dental Services															
6.4 Dental Settlements/AP															
6.5 Total Dental Services															
7.1 Transportation FFS	25,381	4,340,776	1,468,360	277,207	754,120	591,618	244,568	11,561	86,659	3,494	699,537	174,004			
7.2 Transportation Subcapitation		27,677,986	22,489,786	1,042,654	1,621,052	681,666	854,509	174,150	104,308	2,320	622,077	68,645			
7.3 Ending INP for Transportation															
7.4 Transportation Settlements/AP															
7.5 Total Transportation Services		32,018,763	23,958,147	1,319,861	2,375,172	1,273,284	1,099,077	185,711	190,967	5,814	1,321,614	242,649			
8.1 Prescription Drugs FFS	(30,976)	234,094,715	78,275,921	21,860,841	54,009,196	43,830,156	976,633	1,393,264	25,612,306	342,850	566,541	7,048,317			
8.2 Hepatitis C Prescription Drug FFS	(270,089)	2,010,811	942,180	458,074	361,643	314,493	-	910	115,221	-	8,932	79,448			
8.3 Ending INP for Prescription Drugs															
8.4 Prescription Drug Rebates	(14,299)	(1,765,211)	(910,035)	(115,027)	(337,548)	(200,205)	(39,563)	(14,509)	(71,180)	(12,575)	(16,434)	(33,086)			
8.5 Ending accrual for Rebates receivable			(2,654)	(1,470)	1,106	1,465	558	330	(125)	738	109	(75)			
8.6 Prescription Drug Subcapitation															
8.7 Prescription Drug Settlements/AP															
8.8 Total Prescription Drugs	(315,064)	234,340,315	78,305,412	22,202,419	54,034,398	43,945,909	1,379,085	209,342	25,656,221	331,013	559,149	7,094,803			

	Prior Year Adjustments	CALENDAR YEAR TOTAL (TO DATE)											LTC Medicaid Only	
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible		
9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	12,367,700	1,030,566	128,153	978,994	1,109,191	3,387,765	13,104	7,388	25,522	5,687,006	-	-	-
9.2 Hospice FFS	-	4,566,012	117,393	104,504	1,857,149	783,874	1,662,759	-	-	40,332	-	-	-	-
9.2.1 Nursing Facility FFS	-	7,593,378	31,425	1,098,057	4,329,129	7,549	104,270	65,090	103,934	353,485	-	-	-	-
9.3 DME FFS	-	10,798,706	3,794,249	494,413	3,887,269	1,819,072	304,543	39,736	2,005	103,934	353,485	-	-	-
9.4 Other State Plan Services FFS	-	27,939,781	19,376,444	1,555,126	4,065,067	1,933,248	108,809	1,086	4,500,395	37,448	111,606	-	-	-
9.5 Other Services Subcapitation	-	1,621,853	329,816	41,498	412,210	201,203	540,005	1,977	225	19,373	72,393	1,085	2,068	-
9.6 Ending BNP for Other Services	-	2,614,253	1,367,765	174,956	503,489	297,570	21,157	1,086	106,986	17,617	24,406	49,684	-	-
9.7 Other Service Settlements/AP	(8,725)	67,501,683	26,115,984	2,530,076	13,562,384	7,232,215	10,418,600	184,782	22,265	850,813	6,233,040	137,097	223,232	-
9.8 Total Other Services	(8,725)	67,501,683	26,115,984	2,530,076	13,562,384	7,232,215	10,418,600	184,782	22,265	850,813	6,233,040	137,097	223,232	-
10.1 Expanded Benefits FFS	-	8,352,590	3,078,648	833,963	2,249,320	1,637,526	112,078	4,181	6,468	169,216	2,911	96,830	161,449	-
10.2 Expanded Benefits Subcapitation	-	2,132,405	1,732,726	80,343	124,876	52,512	65,818	13,413	1,295	8,037	179	47,919	5,288	-
10.3 Ending BNP for Expanded Benefits	-	106,792	40,194	12,114	27,791	20,440	906	26	58	2,091	52	730	2,391	-
10.4 Expanded Benefits Settlements/AP	-	10,591,787	4,851,567	926,419	2,401,987	1,710,478	178,802	17,619	7,821	179,344	3,142	145,479	169,129	-
10.5 Total Expanded Benefits	-	10,591,787	4,851,567	926,419	2,401,987	1,710,478	178,802	17,619	7,821	179,344	3,142	145,479	169,129	-
11.1 Total Services Paid Directly -- BNP	16,660,149	757,920,586	374,816,300	48,067,264	149,539,640	88,199,404	16,106,248	3,344,902	345,063	31,487,060	7,140,223	6,473,924	15,740,410	-
11.2 Total Services Paid Through Subcapitation	(12,639,525)	3,764,328	8,580,020	721,308	3,865,524	1,554,435	707,998	40,156	3,275	208,885	95,876	219,983	413,393	-
11.3 Total Services Paid by Settlements/AP	26,553	121,840,568	98,643,278	4,442,930	6,898,694	2,992,142	4,228,668	712,503	84,372	479,808	11,512	3,007,753	312,355	-
11.4 TPL & Fraud/Abuse Recoveries	(86,652)	14,769,016	11,210,737	606,472	1,161,947	601,677	554,792	86,152	11,205	158,836	18,965	362,559	82,206	-
11.5 Premium Deficiency Reserve	(147,921)	(1,439,234)	(1,047,955)	(48,146)	(76,167)	(32,016)	(40,458)	(8,290)	(802)	(4,858)	(113)	(29,299)	(8,209)	-
11.6 Subtotal Benefit Expense before Reinsurance	3,812,603	896,855,263	492,202,380	53,789,827	161,389,638	93,315,642	21,557,248	4,175,422	443,115	32,329,731	7,266,463	10,027,921	16,545,275	-
11.8 Reinsurance Premiums	-	1,082,388	564,488	72,253	207,681	122,777	24,016	8,720	446	44,174	7,262	10,064	20,506	-
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.10 Net cost of Reinsurance	-	1,082,388	564,488	72,253	207,681	122,777	24,016	8,720	446	44,174	7,262	10,064	20,506	-
11.11 Grand Total Medical Benefit Expense Net of Reinsurance	3,812,603	897,937,651	492,766,868	53,862,080	161,597,319	93,438,419	21,581,265	4,184,142	443,561	32,373,904	7,273,725	10,037,985	16,565,780	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees	Prior Year Adjustments	Total	Health Plan	Corporate	Total	Health Plan	Corporate	Total	Health Plan	Corporate	Total	Health Plan	Corporate	Total
12.1 Salaries & Benefits	-	849,428	-	849,428	-	-	849,428	-	-	-	-	-	-	-
12.2 Administrative Services	-	15,590,333	6,539,524	9,050,810	-	-	13,026,988	-	-	-	-	-	-	-
12.3 Information Systems	-	13,026,988	-	13,026,988	-	-	277,409	-	-	-	-	-	-	-
12.4 Marketing Expenses	-	77,484,250	12,579,137	64,905,113	-	-	1,175,370	-	-	-	-	-	-	-
12.5 General Administration	-	2,272,719	20,294,030	88,135,667	-	-	-	-	-	-	-	-	-	-
12.6 Compliance/Regulatory	1,071,430	109,501,127	20,294,030	88,135,667	-	-	-	-	-	-	-	-	-	-
12.7 Total Administrative Expenses	1,071,430	109,501,127	20,294,030	88,135,667	-	-	-	-	-	-	-	-	-	-
13.1 State Premium tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 Department of Insurance Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 Health Insurance Providers Fee Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 Other 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 Other 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.0 Grand Total Expenses	4,884,033	1,007,438,778	-	-	-	-	-	-	-	-	-	-	-	-
15.0 Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations	(4,881,693)	102,642,849	-	-	-	-	-	-	-	-	-	-	-	-
16.0 Income Tax Expense	-	17,195,993	-	-	-	-	-	-	-	-	-	-	-	-
17.0 Net Underwriting Gain (Loss)	(4,881,693)	85,446,856	-	-	-	-	-	-	-	-	-	-	-	-

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

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022
Summary

EXPENSES	Vendor Name	Affiliation	Payment Methodology	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		PRIOR YEAR ADJUSTMENTS	CALENDAR YEAR TOTAL (TO DATE)	
				MM	Amount	MM	Amount	MM	Amount	MM	Amount		MM	Amount
Hospital Services	1.1 Vendor #1													
	1.2 Vendor #2													
	1.3 Vendor #3													
	1.4 Vendor #4													
	1.5 Vendor #5													
1.6 Total Hospital Services														
Professional Services	2.1 Vendor #1													
	2.2 Vendor #2													
	2.3 Vendor #3													
	2.4 Vendor #4													
	2.5 Vendor #5													
2.6 Total Professional Services														
Mental Health	3.1 United Behavioral Health	Non-Insurance Affiliate	Subcapitation	868,304.3	16,154,957	902,174.3	16,639,686	933,105.0	17,091,881	972,976.8	17,848,935		3,676,560.5	67,735,459
	3.2 United Behavioral Health (EB)	Non-Insurance Affiliate	Subcapitation	868,304.3	503,616	902,174.3	523,261	933,105.0	541,201	972,976.8	564,327		3,676,560.5	2,432,405
	3.3 Vendor #3													
	3.4 Vendor #4													
	3.5 Vendor #5													
3.6 Total Mental Health														
Dental	4.1 Vendor #1													
	4.2 Vendor #2													
	4.3 Vendor #3													
	4.4 Vendor #4													
	4.5 Vendor #5													
4.6 Total Dental														
Transportation	5.1 National Med	Affiliate												
	5.2 Vendor #2													
	5.3 Vendor #3													
	5.4 Vendor #4													
	5.5 Vendor #5													
5.6 Total Transportation														
Pharmacy	6.1 Optum Rx	Affiliate	Fee-for-Service	868,304.3	56,168,166	902,174.3	58,683,276	933,105.0	59,615,404	972,976.8	61,939,445		3,676,560.5	236,406,291
	6.2 Vendor #2													
	6.3 Vendor #3													
	6.4 Vendor #4													
	6.5 Vendor #5													
6.6 Total Pharmacy														
Other Services	7.1 United Healthcare Insurance Company (UHC)	Affiliate	% of Premium	868,304.3	256,744	902,174.3	263,261	933,105.0	272,366	972,976.8	290,017		3,676,560.5	1,082,388
	7.2 Vendor #2													
	7.3 Vendor #3													
	7.4 Vendor #4													
	7.5 Vendor #5													
7.6 Total Other Services														
Administrative Expenses	8.1 UnitedHealthcare Services Inc	Parent	Percentage of Premium and PM	868,304.3	21,614,752	902,174.3	22,394,253	933,105.0	21,801,307	972,976.8	24,915,072		3,676,560.5	90,729,384
	8.2 Optum Rx	Affiliate	Per Claim	868,304.3	1,508,409	902,174.3	1,453,231	933,105.0	1,620,761	972,976.8	1,656,465		3,676,560.5	6,238,866
	8.3 OptumHealth Care Solutions, Inc.	Affiliate	PMPM	868,304.3	477,378	902,174.3	495,863	933,105.0	513,135	972,976.8	535,560		3,676,560.5	2,021,936
	8.4 OptumInsight Payment Integrity	Affiliate	PMPM	868,304.3	1,514,040	902,174.3	1,226,914	933,105.0	1,268,873	972,976.8	1,319,103		3,676,560.5	5,328,931
	8.5 Vendor #5													
8.6 Total Administrative Expense														
9 Grand Total														

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

	MEMBER MONTHS				APRIL - JUNE (Q2)			
	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)	
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
REVENUES								
1.1 Capitation	103,762,647	-	-	-	105,336,349	-	-	-
1.2 NH Rate Reconciliation	-	-	-	-	-	-	-	-
1.2.1 Community High Risk Pool	349,010	-	-	-	357,856	-	-	-
1.2.2 Patient Responsibility Reconciliation	(585,644)	-	-	-	(1,050,597)	-	-	-
1.3 Other Revenue	-	-	-	-	-	-	-	-
1.4 Total Revenue	103,526,012	10,585.0	23,111.0	-	104,643,608	10,763.0	23,704.0	-
EXPENSES								
2.1 Nursing Facility Days (Medicaid)	260,750	229,881	30,869	-	273,639	244,724	28,915	-
2.2 Nursing Facility Days (Crossover)	1,131	805	326	-	890	633	257	-
2.3 Nursing Facility FFS (Medicaid)	53,419,858	46,889,513	6,530,345	-	56,199,141	50,029,490	6,169,652	-
2.4 Nursing Facility FFS (Crossover)	159,886	109,736	50,149	-	130,663	88,811	41,852	-
2.5 Hospice Days	23,989	20,156	3,833	-	26,315	21,567	4,748	-
2.6 Hospice FFS	5,001,487	3,949,126	1,052,361	-	5,303,806	4,268,452	1,035,353	-
2.7 Ending IBNP for NF & Hospice Services	6,438	5,599	839	-	71,849	63,402	8,447	-
2.8 NF & Hospice Subcapitated Services	-	-	-	-	-	-	-	-
2.9 NF & Hospice Settlements/AP	-	-	-	-	-	-	-	-
2.10 Total Nursing Facility and Hospice	58,587,669	50,953,975	7,633,694	-	61,705,459	54,450,155	7,255,304	-
2.11 Assisted Living FFS	2,216,109	103,013	2,113,096	-	2,324,593	195,292	2,129,301	-
2.12 Home Health FFS	19,927,208	100,598	19,826,610	-	20,748,306	140,339	20,607,966	-
2.13 Medical Equipment/Supplies FFS	1,704,131	1,559,117	1,548,215	-	1,687,265	1,652,005	1,522,005	-
2.14 Therapy Services FFS	651,405	526,279	125,127	-	604,362	488,925	115,437	-
2.15 Transportation Services FFS	109,707	648	109,059	-	134,216	269	133,948	-
2.16 Case Management (Plan Provided) FFS	3,282,358	945,193	2,337,165	-	3,407,963	977,657	2,430,306	-
2.17 Case Management (non-Plan Provided) FFS	613	-	613	-	582	-	582	-
2.18 Home & Community Based Services (HCBS) FFS	1,616,501	1,37,158	1,479,343	-	1,574,183	1,61,786	1,412,397	-
2.19 Subcapitated LTC Services (excluding NF)	2,391,971	358,393	2,033,577	-	2,503,782	374,635	2,129,147	-
2.20 Ending IBNP for Long Term Care Services (excluding NF)	53,270	1,843	51,427	-	141,656	5,405	136,251	-
2.21 LTC Services Settlements/AP (excluding NF)	28,096	8,826	19,270	-	28,988	9,052	19,936	-
2.22 Grand Total LTC Services	90,569,038	53,291,842	37,277,196	-	94,861,354	56,968,774	37,892,580	-
3.1 Expanded Benefits FFS	89,323	38,905	50,418	-	91,011	48,665	42,347	-
3.2 Expanded Benefits Subcapitation	6,065	1,905	4,160	-	6,204	1,937	4,267	-
3.3 Ending IBNP for Expanded Benefits	178	78	100	-	460	252	208	-
3.4 Expanded Benefits Services Settlements	-	-	-	-	-	-	-	-
3.5 Total Expanded Benefits	95,567	40,889	54,678	-	97,676	50,854	46,822	-
4.1 Total Services Paid Directly FFS	88,178,587	52,956,086	35,222,501	-	92,206,091	56,564,945	35,641,146	-
4.2 Total Services Paid Directly - IBNP	59,886	7,521	52,366	-	213,965	69,059	144,906	-
4.3 Total Services Paid through Subcapitation	2,398,036	360,299	2,037,737	-	2,509,986	376,572	2,133,414	-
4.4 Total Services Paid by Settlements/AP	28,096	8,826	19,270	-	28,988	9,052	19,936	-
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-
4.6 Premium Deficiency Reserve	-	-	-	-	-	-	-	-
4.7 Subtotal Benefit Expense before Reinsurance	90,664,605	53,332,731	37,331,874	-	94,959,030	57,019,628	37,939,402	-
4.8 Reinsurance Premiums	103,412	32,485	70,927	-	104,530	32,641	71,888	-
4.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-
4.10 Net Cost of Reinsurance	103,412	32,485	70,927	-	104,530	32,641	71,888	-
4.11 Grand Total Service Benefit Expense Net of Reinsurance	90,768,017	53,365,216	37,402,801	-	95,063,559	57,052,269	38,011,290	-

	JANUARY - MARCH (Q1)				APRIL - JUNE (Q2)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees								
5.1 Salaries & Benefits	1,833,039	590,454	1,242,585		1,722,175	557,420	1,164,755	
5.2 Administrative Services	259,432	83,567	175,864		229,921	74,419	155,502	
5.3 Information Systems	202,369	65,187	137,182		202,952	65,690	137,262	
5.4 Marketing Expenses	50,247	16,185	34,062		50,392	16,310	34,081	
5.5 General Administration	2,248,938	724,422	1,524,515		2,235,566	723,591	1,511,976	
5.6 Compliance/Regulatory	119,329	38,438	80,891		114,207	36,966	77,242	
5.7 Total Administrative Expenses	4,713,353	1,518,254	3,195,100		4,555,213	1,474,396	3,080,818	
6.1 State Premium Tax	-	-	-		-	-	-	
6.2 Department of Insurance Assessments	-	-	-		-	-	-	
6.3 Other 1	-	-	-		-	-	-	
6.4 Other 2	-	-	-		-	-	-	
6.5 Other 3	-	-	-		-	-	-	
6.6 Total	-	-	-		-	-	-	
7.0 Grand Total Expenses	95,481,370				99,618,773			
8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	8,044,642				5,024,836			
9.0 Income Tax Expense	1,665,345				1,690,602			
10.0 Net Underwriting Gain / (Loss)	6,379,297				3,334,234			

(continued)

(continued)

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

	JULY - SEPTEMBER (Q3)				OCTOBER - DECEMBER (Q4)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
	35,183.0	11,018.0	24,165.0	-	35,489.0	11,110.0	24,379.0	-
MEMBER MONTHS								
REVENUES								
1.1 Capitation	107,304,455	-	-	-	119,274,829	-	-	-
1.2 NH Rate Reconciliation	-	-	-	-	-	-	-	-
1.2.1 Community High Risk Pool	331,872	-	-	-	331,872	-	-	-
1.2.2 Patient Responsibility Reconciliation	(812,655)	-	-	-	(147,880)	-	-	-
1.3 Other Revenue	-	-	-	-	-	-	-	-
1.4 Total Revenue	106,823,673				119,458,821			
EXPENSES								
2.1 Nursing Facility Days (Medicaid)	275,862	249,189	26,673	-	270,853	250,164	20,689	-
2.2 Nursing Facility Days (Crossover)	546	356	190	-	753	524	229	-
2.3 Nursing Facility FFS (Medicaid)	57,265,854	51,536,275	5,729,580	-	63,973,214	58,862,581	5,110,633	-
2.4 Nursing Facility FFS (Crossover)	64,142	42,972	21,170	-	111,135	81,686	29,449	-
2.5 Hospice Days	26,638	22,067	4,571	-	26,122	21,767	4,355	-
2.6 Hospice FFS	5,260,026	4,332,524	927,502	-	5,129,055	4,253,252	875,803	-
2.7 Ending IBNP for NF & Hospice Services	259,639	231,939	27,700	-	1,600,327	1,461,230	139,097	-
2.8 NF & Hospice Subcapitated Services	-	-	-	-	-	-	-	-
2.9 NF & Hospice Settlements/AP	-	-	-	-	-	-	-	-
2.10 Total Nursing Facility and Hospice	62,849,662	56,143,710	6,705,952		70,813,731	64,658,749	6,154,982	
2.11 Assisted Living FFS	2,402,761	276,536	2,126,225	-	2,348,444	349,066	1,999,378	-
2.12 Home Health FFS	21,063,002	203,945	20,859,058	-	21,393,328	254,031	21,139,297	-
2.13 Medical Equipment/Supplies FFS	1,641,475	153,219	1,488,256	-	1,510,520	149,277	1,361,243	-
2.14 Therapy Services FFS	577,393	486,006	91,387	-	604,897	530,834	74,063	-
2.15 Transportation Services FFS	155,034	1,077	153,958	-	172,813	-	172,813	-
2.16 Case Management (Plan Provided) FFS	3,565,446	1,026,342	2,539,104	-	3,763,597	1,141,166	2,622,431	-
2.17 Case Management (non-Plan Provided) FFS	225	-	225	-	254	-	254	-
2.18 Home & Community Based Services (HCBS) FFS	1,724,860	195,689	1,529,171	-	1,627,785	195,197	1,432,588	-
2.19 Subcapitated LTC Services (excluding NF)	2,695,385	396,544	2,298,841	-	2,705,253	385,648	2,319,605	-
2.20 Ending IBNP for Long Term Care Services (excluding NF)	200,563	8,836	191,726	-	626,664	31,649	595,014	-
2.21 LTC Services Settlements (excluding NF)	9,641	3,019	6,622	-	30,482	9,542	20,939	-
2.22 Grand Total LTC Services	96,885,447	58,894,923	37,990,524		105,597,766	67,705,159	37,892,607	
3.1 Expanded Benefits FFS	101,422	58,086	43,335	-	89,837	47,233	42,604	-
3.2 Expanded Benefits Subcapitation	6,333	1,983	4,350	-	6,388	2,000	4,388	-
3.3 Ending IBNP for Expanded Benefits	717	420	297	-	1,867	1,027	840	-
3.4 Expanded Benefits Services Settlements	-	-	-	-	-	-	-	-
3.5 Total Expanded Benefits	108,472	60,489	47,982		98,092	50,260	47,832	
4.1 Total Services Paid Directly FFS	93,821,642	58,312,670	35,508,971	-	100,724,878	65,864,323	34,860,555	-
4.2 Total Services Paid Directly - IBNP	460,919	241,196	219,723	-	2,228,858	1,493,906	734,952	-
4.3 Total Services Paid through Subcapitation	2,701,718	398,527	2,303,190	-	2,711,641	387,648	2,323,993	-
4.4 Total Services Paid by Settlements/AP	9,641	3,019	6,622	-	30,482	9,542	20,939	-
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-
4.6 Premium Deficiency Reserve	-	-	-	-	-	-	-	-
4.7 Subtotal Benefit Expense before Reinsurance	96,993,919	58,955,412	38,038,507		105,695,859	67,755,419	37,940,439	
4.8 Reinsurance Premiums	106,710	33,417	73,292	-	119,345	37,361	81,983	-
4.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-
4.10 Net Cost of Reinsurance	106,710	33,417	73,292	-	119,345	37,361	81,983	-
4.11 Grand Total Service Benefit Expense Net of Reinsurance	97,100,628	58,988,830	38,111,799		105,815,204	67,792,781	38,022,423	

	JULY - SEPTEMBER (Q3)				OCTOBER - DECEMBER (Q4)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees								
5.1 Salaries & Benefits	1,521,074	479,601	1,041,473		1,974,558	632,405	1,342,153	
5.2 Administrative Services	257,312	81,132	176,180		253,153	81,079	172,074	
5.3 Information Systems	201,227	63,448	137,779		227,006	72,705	154,301	
5.4 Marketing Expenses	49,963	15,754	34,210		56,364	18,052	38,312	
5.5 General Administration	2,216,997	699,029	1,517,968		2,503,256	801,734	1,701,522	
5.6 Compliance/Regulatory	114,206	36,010	78,196		114,232	36,586	77,646	
5.7 Total Administrative Expenses	4,360,779	1,374,973	2,985,806		5,128,569	1,642,561	3,486,008	
6.1 State Premium Tax	-	-	-		-	-	-	
6.2 Department of Insurance Assessments	-	-	-		-	-	-	
6.3 Other 1	-	-	-		-	-	-	
6.4 Other 2	-	-	-		-	-	-	
6.5 Other 3	-	-	-		-	-	-	
6.6 Total	-	-	-		-	-	-	
7.0 Grand Total Expenses	101,461,407				110,943,773			
8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	5,362,266				8,515,048			
9.0 Income Tax Expense	1,722,189				1,914,308			
10.0 Net Underwriting Gain / (Loss)	3,640,077				6,600,740			

(continued)

(continued)

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY (continued)

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022

	Prior Year Adjustments	TOTAL (TO DATE)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
MEMBER MONTHS		138,835.0	43,476.0	95,359.0	-
REVENUES					
1.1 Capitation	(1,772,910)	433,905,370			
1.2 NH Rate Reconciliation	(1,202,107)				
1.2.1 Community High Risk Pool	182,424	1,553,035			
1.2.2 Patient Responsibility Reconciliation	(1,761,495)	(4,358,271)			
1.3 Other Revenue	-	-			
1.4 Total Revenue	(4,554,088)	429,898,026			
		TOTAL (TO DATE)			
EXPENSES					
2.1 Nursing Facility Days (Medicaid)	-	1,081,104	973,958	107,146	
2.2 Nursing Facility Days (Crossover)	-	3,320	2,318	1,002	
2.3 Nursing Facility FFS (Medicaid)	595,543	231,453,611	207,317,859	23,540,209	
2.4 Nursing Facility FFS (Crossover)	3,109	468,934	323,205	142,620	
2.5 Hospice Days	-	103,064	85,557	17,507	
2.6 Hospice FFS	55,730	20,750,103	16,803,354	3,891,019	
2.7 Ending IBNP for NF & Hospice Services	414	1,938,667	1,762,171	176,082	
2.8 NF & Hospice Subcapitated Services	-	-	-	-	
2.9 NF & Hospice Settlements/AP	-	-	-	-	
2.10 Total Nursing Facility and Hospice	654,795	254,611,315	226,206,589	27,749,931	
2.11 Assisted Living FFS	23,726	9,315,633	923,907	8,368,000	
2.12 Home Health FFS	221,668	83,353,512	698,913	82,432,931	
2.13 Medical Equipment/Supplies FFS	11,686	6,555,078	623,673	5,919,719	
2.14 Therapy Services FFS	6,267	2,444,324	2,032,043	406,015	
2.15 Transportation Services FFS	1,376	573,147	1,994	569,777	
2.16 Case Management (Plan Provided) FFS	-	14,019,364	4,090,358	9,929,006	
2.17 Case Management (non-Plan Provided) FFS	14	1,688	-	1,674	
2.18 Home & Community Based Services (HCBS) FFS	33,173	6,576,502	689,830	5,853,499	
2.19 Subcapitated LTC Services (excluding NF)	-	10,296,390	1,515,220	8,781,170	
2.20 Ending IBNP for Long Term Care Services (excluding NF)	57,541	1,079,694	47,734	974,419	
2.21 LTC Services Settlements (excluding NF)	-	97,206	30,439	66,767	
2.22 Grand Total LTC Services	1,010,246	388,923,852	236,860,699	151,052,907	
3.1 Expanded Benefits FFS	694	372,288	192,889	178,705	
3.2 Expanded Benefits Subcapitation	-	24,990	7,826	17,165	
3.3 Ending IBNP for Expanded Benefits	1,377	4,599	1,777	1,445	
3.4 Expanded Benefits Services Settlements	-	-	-	-	
3.5 Total Expanded Benefits	2,071	401,878	202,492	197,315	
4.1 Total Services Paid Directly FFS	952,985	375,884,183	233,698,024	141,233,174	
4.2 Total Services Paid Directly -- IBNP	59,332	3,022,960	1,811,682	1,151,947	
4.3 Total Services Paid through Subcapitation	-	10,321,380	1,523,045	8,798,335	
4.4 Total Services Paid by Settlements	-	97,206	30,439	66,767	
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	
4.6 Premium Deficiency Reserve	-	-	-	-	
4.7 Subtotal Benefit Expense before Reinsurance	1,012,317	389,325,730	237,063,191	151,250,222	
4.8 Reinsurance Premiums	-	433,996	135,905	298,091	
4.9 Reinsurance Recoveries	-	433,996	135,905	298,091	
4.10 Net Cost of Reinsurance	-	-	-	-	
4.11 Grand Total Service Benefit Expense Net of Reinsurance	1,012,317	389,759,726	237,199,096	151,548,313	
Totals Before and After Reinsurance					

Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees	Prior Year Adjustments	TOTAL (TO DATE)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
5.1 Salaries & Benefits	-	7,050,846	2,259,880	4,790,966	
5.2 Administrative Services	-	999,817	320,197	679,620	
5.3 Information Systems	-	833,553	267,029	566,525	
5.4 Marketing Expenses	-	206,967	66,302	140,665	
5.5 General Administration	-	9,204,757	2,948,776	6,255,981	
5.6 Compliance/Regulatory	(123,705)	338,269	147,999	313,975	
5.7 Total Administrative Expenses	(123,705)	18,634,210	6,010,183	12,747,732	
6.1 State Premium Tax	-	-	-	-	
6.2 Department of Insurance Assessments	-	-	-	-	
6.3 Other 1	-	-	-	-	
6.4 Other 2	-	-	-	-	
6.5 Other 3	-	-	-	-	
6.6 Total	-	-	-	-	
7.0 Grand Total Expenses	888,612	408,393,935			
8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(5,442,700)	21,504,091			
9.0 Income Tax Expense	-	6,992,444			
10.0 Net Underwriting Gain / (Loss)	(5,442,700)	14,511,648			

LONG TERM CARE -- RELATED-PARTY TRANSACTION SCHEDULE - SUMMARY

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021 - 12/31/2021
 Paid Through: 3/31/2022
Summary

EXPENSES	Vendor Name	Affiliation	Payment Methodology	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		Prior Year Adjustments	TOTAL (TO DATE)	
				MM	Amount	MM	Amount	MM	Amount	MM	Amount		MM	Amount
1.1	Vendor #1													
1.2	Vendor #2													
1.3	Vendor #3													
1.4	Vendor #4													
1.5	Vendor #5													
1.6	Total LTC Nursing Facility & Hospice													
2.1	Optum Rx	Affiliate	Fee-for-Service	33,696.0	427,577	34,467.0	451,259	35,183.0	400,560	35,489.0	343,917	-	1,623,312	
2.2	UnitedHealthcare Services Inc	Parent	Percentage of Premium	33,696.0	3,282,358	34,467.0	3,407,962	35,183.0	3,565,446	35,489.0	3,763,597	-	13,883,835.0	
2.3	Vendor #3													
2.4	Vendor #4													
2.5	Vendor #5													
2.6	Total Long Term Services													
3.1	UnitedHealthcare Services Inc	Parent	Percentage of Premium and PM	33,696.0	4,313,645	34,467.0	4,209,974	35,183.0	3,992,465	35,489.0	4,760,348	-	13,883,835.0	17,276,432
3.2	Optum Rx	Affiliate	PMPM	33,696.0	65,331	34,467.0	52,817	35,183.0	55,586	35,489.0	66,467	-	13,883,835.0	240,200
3.3	OptumHealth Care Solutions, Inc.	Affiliate	PMPM	33,696.0	6,003	34,467.0	6,338	35,183.0	6,695	35,489.0	6,714	-	13,883,835.0	25,750
3.4	OptumInsight Payment Integrity	Affiliate	PMPM and claims costs	33,696.0	168,518	34,467.0	138,745	35,183.0	166,912	35,489.0	151,172	-	13,883,835.0	625,347
3.5	Vendor #5													
3.6	Total Administrative Expenses													
4	Grand Total													
					8,263,431		8,267,096		8,187,663		9,092,214			33,810,404

ACHIEVED SAVINGS REBATE EXHIBIT

Health Plan: UnitedHealthcare of Florida, Inc.

Reporting Period: 1/1/2021-12/31/2021

Paid Through: 3/31/2022

Plan Type: Comprehensive

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)	
	Total	MMA	LTC	Total	MMA	LTC
REVENUES						
1.1 Total Revenue from Revenue & Expense Schedules	367,286,093	263,760,080	103,526,012	374,920,980	270,277,372	104,643,608
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	367,286,093	263,760,080	103,526,012	374,920,980	270,277,372	104,643,608
EXPENSES						
Benefit Expenses						
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	297,887,974	207,311,351	90,576,623	305,695,927	210,979,851	94,716,077
2.2 Incurred but not Paid (IBNP) Ending Balance	926,620	866,734	59,886	4,952,997	4,739,032	213,965
2.3 Settlements/AP	3,681,046	3,652,951	28,096	3,767,753	3,738,765	28,988
2.4 Total Benefit Expense before Reinsurance	302,495,641	211,831,036	90,664,605	314,416,677	219,457,647	94,959,030
2.5 Net Cost of Reinsurance	360,156	256,744	103,412	367,791	263,261	104,530
2.6 Total Benefit Expense after Reinsurance	302,855,797	212,087,779	90,768,017	314,784,468	219,720,908	95,063,559
Administrative Expenses						
3.1 Total Administrative Expenses from Revenue & Expense Schedule	30,607,782	25,894,429	4,713,353	30,790,774	26,235,560	4,555,213
3.2 Less: Compliance/Regulatory	(412,965)	(293,843)	(119,122)	(407,843)	(293,843)	(114,000)
3.3 Less: Lobbying/Political expenses	-	-	-	-	-	-
3.4 Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-
3.5 Less: Other Non-allowed expenses	(20,553)	(21,283)	730	(86,323)	(86,023)	(300)
3.6 Administrative Expense Subject to ASR	30,174,264	25,579,304	4,594,960	30,296,608	25,855,694	4,440,914
4.0 Actuarially-sound Administrative Expense Maximum						
5.0 Administrative Expenses Subject to ASR						
6.0 Total Benefit and Administrative Expense subject to ASR						
Calculation of Pre-Tax Income and ASR						
7.1 Pre-tax Income						
7.2 Pre-tax Income as a Percent of Revenue						
7.3 Preliminary Achieved Savings Rebate						

ACHIEVED SAVINGS REBATE EXHIBIT

Health Plan: UnitedHealthcare of Florida, Inc.
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022
 Plan Type: Comprehensive

	OCTOBER - DECEMBER (Q4)				Prior Year Adjustments				TOTAL (TO DATE)			
	Total		MMA		Total		MMA		Total	MMA	LTC	
REVENUES												
1.1	Total Revenue from Revenue & Expense Schedules	416,118,185	296,659,364	119,458,821	(4,551,748)	2,340	(4,554,088)	1,539,979,654	1,110,081,627	429,898,026		
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	416,118,185	296,659,364	119,458,821	(4,551,748)	2,340	(4,554,088)	1,539,979,654	1,110,081,627	429,898,026		
EXPENSES												
Benefit Expenses												
2.1	Total Benefits Paid through FFS and Subcapitation During the Year	322,680,102	219,243,583	103,436,519	17,491,765	16,538,780	952,985	1,264,527,483	878,321,919	386,205,563		
2.2	Incurred but not Paid (IBNP) Ending Balance	10,226,027	7,997,169	2,228,858	(12,580,193)	(12,639,525)	59,332	6,787,288	3,764,328	3,022,960		
2.3	Settlements/AP	4,221,995	4,191,513	30,482	(86,652)	(86,652)	-	14,866,222	14,769,016	97,206		
2.4	Total Benefit Expense before Reinsurance	337,128,124	231,432,265	105,695,859	4,824,920	3,812,603	1,012,317	1,286,180,993	896,855,263	389,325,730		
2.5	Net Cost of Reinsurance	409,362	290,017	119,345	-	-	-	1,516,384	1,082,388	433,996		
2.6	Total Benefit Expense after Reinsurance	337,537,486	231,722,282	105,815,204	4,824,920	3,812,603	1,012,317	1,287,697,376	897,937,651	389,759,726		
Administrative Expenses												
3.1	Total Administrative Expenses from Revenue & Expense Schedule	35,223,757	30,095,188	5,128,569	947,725	1,071,430	(123,705)	128,135,337	109,501,127	18,634,210		
3.2	Less: Compliance/Regulatory	(407,843)	(295,843)	(114,000)	(947,725)	(1,071,430)	123,705	(2,584,217)	(2,246,800)	(337,417)		
3.3	Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-	-		
3.4	Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-	-		
3.5	Less: Other Non-allowed expenses	(71,426)	(68,758)	(2,668)	-	-	-	(176,258)	(174,595)	(1,664)		
3.6	Administrative Expense Subject to ASR	34,744,488	29,732,587	5,011,901	-	-	-	125,374,861	107,079,733	18,295,128		
4.0	Actuarially-sound Administrative Expense Maximum							152,092,965	132,098,233	19,994,731		
5.0	Administrative Expenses Subject to ASR							125,374,861	107,079,733	18,295,128		
6.0	Total Benefit and Administrative Expense subject to ASR							1,413,072,237	1,005,017,383	408,054,854		
Calculation of Pre-Tax Income and ASR												
7.1	Pre-tax Income							126,907,416	105,064,244	21,843,172		
7.2	Pre-tax Income as a Percent of Revenue							8.2%	9.5%	5.1%		
7.3	Preliminary Achieved Savings Rebate											

MEDICAL LOSS RATIO EXHIBIT

Health Plan: UnitedHealthcare of Florida, Inc.
 Calendar Year: Jan-Dec 2021
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022
 Plan Type: Comprehensive

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)	
	Total	MMA	LTC	Total	MMA	LTC
REVENUES						
1.1 Total Revenue from Revenue & Expense Schedules	367,286,093	263,760,080	103,526,012	374,920,980	270,277,372	104,643,608
1.2 Federal Taxes and Assessments, including ACA & 9010	(4,846,394)	(3,439,756)	(1,406,638)	(4,959,072)	(3,531,100)	(1,427,971)
1.3 State Insurance, Premium and other Taxes	(891,343)	(632,636)	(258,707)	(912,066)	(649,436)	(262,631)
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-
1.5 Revenue Subject to Mitk	361,548,356	259,687,688	101,860,668	369,049,842	266,096,836	102,953,007
EXPENSES						
2.1 Total Benefits Paid through FFS During the Year	266,545,022	178,366,434	88,178,587	273,345,207	181,139,116	92,206,091
2.2 Total Benefits Paid through Subcapitation During the Year	21,361,147	19,520,760	1,840,387	21,780,670	19,848,233	1,932,437
2.3 Incurred but not Paid (IBNP) Ending Balance	926,620	866,734	59,886	4,952,997	4,739,032	213,965
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	100,386	100,386	100,386	55,133	55,133	502,125
2.5 Settlements/AP	3,681,046	3,652,951	28,096	3,767,753	3,738,765	28,988
2.6 Total Benefit Expense before Reinsurance	292,614,221	202,507,264	90,106,957	303,901,760	209,520,279	94,381,481
2.7 Net Cost of Reinsurance	360,156	256,744	103,412	367,791	263,261	104,530
2.8 Total Benefit Expense after Reinsurance	292,974,377	202,764,008	90,210,369	304,269,550	209,783,540	94,486,010
Florida-Specific Contributions						
3.1 Funds to Graduate Medical Education institutions	-	-	-	-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-	-	-
3.3 Total Florida-Specific Contributions	-	-	-	-	-	-
Improving Health Care Quality Expenses Incurred						
4.1 Improve Health Outcomes	2,024,717	2,024,717	-	2,097,577	2,097,577	-
4.2 Activities to Prevent Hospital Readmissions	858,570	858,570	-	889,466	889,466	-
4.3 Improve Patient Safety and Reducing Medical Errors	1,292,630	1,292,630	-	1,339,146	1,339,146	-
4.4 Wellness and Health Promotion Activities	905,001	905,001	-	938,189	938,189	-
4.5 Health Information Technology (HIT) expenses related to Health Improvement	904,644	904,644	-	937,198	937,198	-
4.6 Total of Defined Expenses Incurred for Improving Health Care Quality	5,986,163	5,986,163	-	6,201,576	6,201,576	-
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	44,347	44,347	-	30,593	30,593	-
6.0 Preliminary Medical Loss Ratio: MLR	83%	80%	80%	84%	81%	82%

MEDICAL LOSS RATIO EXHIBIT

Health Plan: UnitedHealthcare of Florida, Inc.
 Calendar Year: Jan-Dec 2021
 Reporting Period: 1/1/2021-12/31/2021
 Paid Through: 3/31/2022
 Plan Type: Comprehensive

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TQ DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
REVENUES									
1.1 Total Revenue from Revenue & Expense Schedules	416,118,185	296,659,364	119,458,821	(4,551,748)	2,340	(4,554,088)	1,539,979,654	1,110,081,627	429,898,026
1.2 Federal Taxes and Assessments, including ACA § 9010	(5,525,350)	(3,908,424)	(1,616,925)	-	-	-	(20,430,825)	(14,524,640)	(5,906,185)
1.3 State Insurance, Premium and other Taxes	(1,016,215)	(718,833)	(297,383)	-	-	-	(3,757,612)	(2,671,354)	(1,086,258)
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-
1.5 Revenue Subject to Mitk	409,576,619	292,032,107	117,544,513	(4,551,748)	2,340	(4,554,088)	1,515,791,217	1,092,885,634	422,905,583
EXPENSES									
Benefit Expenses									
2.1 Total Benefits Paid through FFS During the Year	287,731,783	187,006,905	100,724,878	17,465,212	16,512,227	952,985	1,132,329,210	756,445,027	375,884,183
2.2 Total Benefits Paid through Subcapitation During the Year	21,096,136	18,855,077	2,241,059	-	-	-	85,425,337	77,256,201	8,169,136
2.3 Incurred but not Paid (IBNP) Ending Balance	10,226,027	7,997,169	2,228,858	(12,580,193)	(12,639,525)	59,332	6,787,288	3,764,328	3,022,960
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	684,895	684,895	-	-	-	-	1,342,538	1,342,538	-
2.5 Settlements/AP	4,221,995	4,191,513	30,482	(86,652)	(86,652)	-	14,866,222	14,769,016	97,206
2.6 Total Benefit Expense before Reinsurance	323,960,936	218,735,559	105,225,277	4,798,367	3,786,050	1,012,317	1,240,750,595	853,577,110	387,173,485
2.7 Net Cost of Reinsurance	409,362	290,017	119,345	-	-	-	1,516,384	1,082,388	433,996
2.8 Total Benefit Expense after Reinsurance	324,370,197	219,025,576	105,344,622	4,798,367	3,786,050	1,012,317	1,242,266,979	854,659,497	387,607,481
Florida-Specific Contributions									
3.1 Funds to Graduate Medical Education institutions	-	-	-	-	-	-	-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-	-	-	-	-	-
3.3 Total Florida-Specific Contributions	-	-	-	-	-	-	-	-	-
Improving Health Care Quality Expenses Incurred									
4.1 Improve Health Outcomes	2,343,923	2,343,923	-	-	-	-	8,503,507	8,503,507	-
4.2 Activities to Prevent Hospital Readmissions	993,928	993,928	-	-	-	-	3,605,866	3,605,866	-
4.3 Improve Patient Safety and Reducing Medical Errors	1,496,419	1,496,419	-	-	-	-	5,428,852	5,428,852	-
4.4 Wellness and Health Promotion Activities	1,048,373	1,048,373	-	-	-	-	3,803,389	3,803,389	-
4.5 Health Information Technology (HIT) expenses related to Health Improvement	1,047,266	1,047,266	-	-	-	-	3,799,370	3,799,370	-
4.6 Total of Defined Expenses Incurred for Improving Health Care Quality	6,929,909	6,929,909	-	-	-	-	25,140,984	25,140,984	-
5.0 Deductible Fraud and Abuse Detection/Recovery Expenses	50,402	50,402	-	-	-	-	143,020	143,020	-
6.0 Preliminary Medical Loss Ratio: MLR	81%	77%	-	-105%	16.1822%	-	84%	81%	-