

Performance Audit  
2023 Achieved Savings Rebate Financial Report  
For the Florida Agency for Health Care Administration

**Auditee: AmeriHealth Caritas Florida, Inc.**

*Year ended December 31, 2023*



## TABLE OF CONTENTS

Performance Audit Report on 2023 Achieved Savings Rebate Financial Report .....	1
Accuracy, Allowability, and Reasonableness of Claimed Amounts .....	2
Achieved Savings Rebate .....	2
Medical Loss Ratio .....	2
Conclusion .....	3
BACKGROUND	
Plan Overview .....	4
OBJECTIVE, SCOPE, AND METHODOLOGY	
Objective .....	4
Scope .....	4
Methodology .....	6
RESULTS .....	7
APPENDIX A	
Managed Medical Assistance – Revenue and Expense Schedule – Summary .....	8
Managed Medical Assistance - Related-Party Transaction Schedule – Summary .....	18
Achieved Savings Rebate Exhibit .....	19
Medical Loss Ratio Exhibit .....	20

Performance Audit Report on  
2023 Achieved Savings Rebate Financial Report

Medicaid Program Finance  
Florida Agency for Health Care Administration

Auditee: AmeriHealth Caritas Florida, Inc.

This report presents the results of the 2023 Achieved Savings Rebate (ASR) Financial Report performance audit conducted to address the audit objectives related to AmeriHealth Caritas Florida, Inc. (hereinafter referred to as “the Plan”) for the year ended December 31, 2023.

Thomas Howell Ferguson P.A. was engaged under Contract 84111600-20-1 dated March 1, 2021, and MED218, as amended, to conduct the audit of the Plan’s Managed Medical Assistance (MMA) Revenue and Expense Schedule – Summary, MMA 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 2023 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, the 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 A.

### **Accuracy, Allowability, and Reasonableness of Claimed Amounts**

We noted no exceptions regarding the accuracy, allowability, and reasonableness of amounts claimed in the schedules within the ASR financial report for the year ending December 31, 2023.

### **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:

1. One hundred percent of income up to and including 5 percent of revenue shall be retained by the plan.
2. 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.
3. One hundred percent of income above 10 percent of revenue shall be refunded to the state.

Determined on this basis, the Plan's calculated rebate due to the state is \$34,545,798. 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 2.8) 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, the Plan's calculated ratio is 73%. However, the final calculated ratio is to be determined by AHCA.

Page Three

## **Conclusion**

Based upon the performance audit procedures performed and the results obtained, the audit objective has been met. We conclude that, the Plan has prepared its 2023 MMA Revenue and Expense Schedule – Summary, MMA 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, 2023 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 2023 Achieved Savings Rebate and Medical Loss Ratio calculations. We recommend AHCA consider the results of this audit in completing closeout procedures regarding the Plan’s 2023 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 8, 2024

# AmeriHealth Caritas Florida, Inc.

## Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

### **BACKGROUND**

#### *Plan Overview*

AmeriHealth Caritas Florida, Inc. (formerly Florida True Health, Inc.) (the Plan) was incorporated on December 19, 2011 for the purpose of providing prepaid managed care services to Medicaid enrollees in the state of Florida. The Company is an indirect wholly owned subsidiary of AmeriHealth Caritas Health Plan (ACHP). ACHP is a Pennsylvania partnership formed to develop and operate managed care business for Medicaid and Medicare enrollees.

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

### **OBJECTIVE, SCOPE, AND METHODOLOGY**

#### *Objective*

Our objective was to conduct a performance audit of the Plan's 2023 Managed Medicaid Assistance Revenue and Expense Schedule – Summary, Managed Medicaid Assistance 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 and Medical Loss Ratio determinations.

#### *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, 2023 considering revenue and medical benefits “paid dates” through March 31, 2024.

Our scope was limited to evaluating the claimed amounts reported by the Plan for the year ended December 31, 2023. We included the following components of the MMA 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;

# AmeriHealth Caritas Florida, Inc.

## Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

### *Scope (continued)*

- Income tax expense; and
- Net underwriting gain.

We included the following components of the MMA 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.

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 the Agency, 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 2023 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.

# AmeriHealth Caritas Florida, Inc.

## Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

### *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, 2023 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 and the ASR Exhibit;
  - Verification of the mathematical accuracy of the 2023 summary schedules, ASR Exhibit and MLR Exhibits;
  - Inspection of quarterly and annual reconciliations of amounts in the MMA revenue and expense summary schedules to the Plan's general ledger or other summarized amounts from detailed accounting records;
  - Reconciliation of amounts independently audited in the Plan's financial statements to amounts reported in the MMA 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 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 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 revenue and expense summary schedules;
  - Performed evaluation of revenues and expenses of the MMA revenue and expense summary schedules for proper classification and proper exclusion of disallowed amounts;
  - Performed verification of the information disclosed on the MMA related-party schedules through independent documentation and inquiry with Plan management;



AmeriHealth Caritas Florida, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

***Methodology (continued)***

- Traced amounts reported on the MMA 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 and determined 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;
- 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 no adjustments needed for compliance with F.S. 409.967 and ASR Financial Report Instructions.

## Appendix A

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024

Summary		JANUARY - MARCH (Q1)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
<b>MEMBER MONTHS</b>		384,770.3	345,026.9	9,834.4	16,802.6	3,482.0	7,319.8	1,351.0	78.0	737.7	138.0	-	-
<b>REVENUES</b>													
Revenues	1.1 Capitation	101,603,522	67,102,250	4,670,444	17,624,205	4,750,293	1,248,720	604,359	11,696	1,779,714	3,811,841	-	-
	1.2.1 Pharmacy Drug High Risk Pool	282,753	115,604	-	44,454	119,712	-	-	-	2,983	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	2,040,204	1,948,037	84,424	3,830	3,913	-	-	-	-	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	296,209	195,626	13,616	51,381	13,849	3,640	1,762	34	5,188	11,113	-	-
	1.7 Total Revenue	104,222,688	69,361,517	4,768,484	17,723,870	4,887,766	1,252,360	606,121	11,730	1,787,885	3,822,954	-	-
	<b>BENEFIT EXPENSES</b>												
<b>Hospital Services</b>													
Hospital Services	2.1 Inpatient FFS	11,437,514	6,789,478	975,871	2,652,151	671,033	118,705	27,228	-	38,549	164,499	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	171,089	101,561	14,598	39,672	10,038	1,776	407	-	577	2,461	-	-
	2.3 Outpatient FFS: ER	7,831,008	6,328,226	379,087	750,099	237,781	43,036	26,491	676	54,232	11,380	-	-
	2.4 Outpatient FFS: Other than ER	947,512	473,850	20,498	233,650	48,014	138,729	3,310	1,406	23,945	4,111	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	1,570	1,216	71	176	51	33	5	0	14	3	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.8 Total Hospital Services	20,388,693	13,694,332	1,390,125	3,675,748	966,917	302,278	57,442	2,082	117,316	182,453	-	-
<b>Professional Services</b>													
Professional Services	3.1 Primary Care FFS	15,723,260	12,627,810	538,370	1,847,195	362,426	98,678	47,858	5,611	129,800	65,514	-	-
	3.2 Specialty Care FFS	2,205	820	-	1,149	194	42	-	-	-	-	-	-
	3.3 Other Professional FFS	997,523	753,666	21,333	85,589	29,918	5,554	5,972	97	4,290	91,103	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	2,963,237	2,754,180	68,328	97,479	20,782	2,206	15,073	-	4,144	1,046	-	-
	3.6 Ending IBNP for Professional Services	13,457	10,768	450	1,556	316	84	43	5	108	126	-	-
	3.7 Professional Settlements/AP	755,047	606,400	25,853	88,704	17,404	4,739	2,298	269	6,233	3,146	-	-
	3.8 Total Physician Services	20,454,729	16,753,644	654,334	2,121,672	431,400	111,303	71,244	5,982	144,575	160,934	-	-
<b>Maternity Services</b>													
Maternity Services	4.1.1 Maternity Services	1,533,448	1,454,227	70,961	4,961	3,298	-	-	-	-	-	-	-
	4.2.1 Ending IBNP for Maternity Services	22,938	21,753	1,061	74	49	-	-	-	-	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	1,556,386	1,475,980	72,022	5,036	3,348	-	-	-	-	-	-	-
<b>Mental Health</b>													
Mental Health	5.1 Mental Health & Substance Abuse FFS	2,521,585	1,639,862	376,468	178,402	208,588	53,561	49,934	183	13,297	1,292	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	2,029	1,320	303	144	168	43	40	0	11	1	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	2,523,614	1,641,182	376,771	178,545	208,755	53,604	49,974	184	13,307	1,293	-	-
<b>Dental</b>													
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>													
Transportation	7.1 Transportation FFS	214,027	123,641	15,781	42,136	17,277	10,273	870	-	3,017	1,032	-	-
	7.2 Transportation Subcapitation	778,907	698,435	19,724	34,273	7,108	14,886	2,698	162	1,507	115	-	-
	7.3 Ending IBNP for Transportation	38	22	3	8	3	2	0	-	1	0	-	-
	7.4 Transportation Settlements/AP	2,459	1,420	181	484	198	118	10	-	35	12	-	-
	7.5 Total Transportation Services	995,432	823,518	35,689	76,900	24,587	25,279	3,578	162	4,559	1,159	-	-
<b>Pharmacy</b>													
Pharmacy	8.1 Prescription Drugs FFS	17,015,231	8,921,785	1,215,731	3,483,595	1,965,808	292,254	82,944	25,623	863,076	164,417	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	(98,000)	(51,385)	(7,002)	(20,064)	(11,322)	(1,683)	(478)	(148)	(4,971)	(947)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	28,496	14,942	2,036	5,834	3,292	489	139	43	1,445	275	-	-
	8.8 Total Prescription Drugs	16,945,727	8,885,341	1,210,765	3,469,365	1,957,778	291,060	82,605	25,518	859,550	163,745	-	-
<b>Other Services</b>													
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	3,110,154	177,458	-	179,814	44,101	4,639	35,580	-	400	2,668,162	-	-
	9.2 Hospice FFS	467,225	9,394	-	237,872	18,552	201,233	-	-	-	175	-	-
	9.2.1 Nursing Facility FFS	45,258	-	-	-	7,441	37,817	-	-	-	-	-	-
	9.3 DME FFS	1,034,964	406,666	29,293	285,500	61,175	5,830	9,052	-	1,935	235,514	-	-
	9.4 Other State Plan Services FFS	4,184,534	3,601,855	51,304	399,992	23,705	2,891	43,209	69	4,821	56,688	-	-
	9.5 Other Services Subcapitation	1,873,686	1,681,028	47,796	81,694	16,841	35,130	6,578	381	3,565	673	-	-
	9.6 Ending IBNP for Other Services	7,115	3,376	65	888	125	203	71	0	6	2,382	-	-
	9.7 Other Service Settlements/AP	84,232	72,503	1,033	8,052	477	58	870	1	97	1,141	-	-
	9.8 Total Other Services	10,807,170	5,952,280	129,491	1,193,811	172,417	287,800	95,360	451	10,824	2,964,737	-	-

Expanded Benefits	10.1	Expanded Benefits FFS	793,811	420,483	47,483	209,888	76,740	16,005	2,724	367	6,110	14,011	-	-	
	10.2	Expanded Benefits Subcapitation	2,250	1,480	195	245	135	160	-	-	-	35	-	-	
	10.3	Ending IBNP for Expanded Benefits	639	338	38	169	62	13	2	0	0	5	11	-	-
	10.4	Expanded Benefits Settlements/AP	43,593	23,091	2,608	11,526	4,214	879	150	20	20	336	769	-	-
	10.5	<b>Total Expanded Benefits</b>	<b>840,293</b>	<b>445,393</b>	<b>50,323</b>	<b>221,828</b>	<b>81,151</b>	<b>17,057</b>	<b>2,876</b>	<b>387</b>	<b>6,485</b>	<b>14,792</b>	-	-	
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	67,761,261	43,677,836	3,735,176	10,571,927	3,764,728	1,027,562	334,695	33,883	1,138,500	3,476,951	-	-	
	11.2	Total Services Paid Directly – IBNP	218,875	140,355	16,590	42,686	10,811	2,153	569	5	720	4,984	-	-	
	11.3	Total Services Paid through Subcapitation	5,618,081	5,135,123	136,042	213,691	44,866	52,382	24,349	543	9,251	1,834	-	-	
	11.4	Total Services Paid by Settlements/AP	913,827	718,357	31,711	114,600	25,586	6,283	3,466	334	8,146	5,344	-	-	
	11.5	TRL & Fraud/Abuse Recoveries	(10,271)	(6,621)	(566)	(1,602)	(571)	(156)	(51)	-	(173)	(527)	-	-	
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	
	11.7	Subtotal Benefit Expense before Reinsurance	<b>74,501,773</b>	<b>49,665,051</b>	<b>3,918,953</b>	<b>10,941,302</b>	<b>3,845,422</b>	<b>1,088,225</b>	<b>363,029</b>	<b>34,760</b>	<b>1,156,446</b>	<b>3,488,586</b>	-	-	
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-	
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-	
	11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>74,501,773</b>	<b>49,665,051</b>	<b>3,918,953</b>	<b>10,941,302</b>	<b>3,845,422</b>	<b>1,088,225</b>	<b>363,029</b>	<b>34,760</b>	<b>1,156,446</b>	<b>3,488,586</b>	-	-	
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>												JANUARY - MARCH (Q1)			
			Total	Health Plan	Corporate										
Administrative Expenses	12.1	Salaries & Benefits	9,006,822	2,343,462	6,663,360										
	12.2	Administrative Services	1,551,921	917,840	634,081										
	12.3	Information Systems	883,771	129,121	754,651										
	12.4	Marketing Expenses	124,928	96,104	28,824										
	12.5	General Administration	3,271,534	1,057,874	2,213,660										
	12.6	Compliance/Regulatory	96,890	96,890	-										
	12.7	<b>Total Administrative Expenses</b>	<b>14,935,866</b>	<b>4,641,291</b>	<b>10,294,574</b>										
Government-Mandated Fees Other Than Income Taxes	13.1	State Premium tax	-	-	-										
	13.2	Department of Insurance Assessments	1,218	-	-										
	13.3	Section 9010 Health Insurance Providers Fee	-	-	-										
	13.4	Other 1	-	-	-										
	13.5	Other 2	-	-	-										
	13.6	Other 3	-	-	-										
	13.7	<b>Total</b>	<b>1,218</b>	-	-										
14.0	Grand Total Expenses	89,438,856	-	-											
15.0	<b>Underwriting Gain / (Loss) — AKA Pre-tax Earnings from Operations</b>	<b>14,783,832</b>	-	-											
16.0	Income Tax Expense	1,678,955	-	-											
17.0	<b>Net Underwriting Gain (Loss)</b>	<b>13,104,877</b>	-	-											

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024

Summary		APRIL - JUNE (Q2)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
<b>MEMBER MONTHS</b>		371,838.2	332,790.2	9,468.4	16,932.0	3,420.7	6,983.3	1,285.0	74.0	746.5	138.0	0.1	-
<b>REVENUES</b>													
Revenues	1.1 Capitation	97,069,372	63,601,124	4,404,547	16,974,635	4,694,436	1,189,631	568,585	11,462	1,798,257	3,826,675	20	-
	1.2.1 Pharmacy Drug High Risk Pool	282,753	28,601	-	131,458	119,712	-	-	-	2,983	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	1,909,572	1,794,012	96,327	11,572	3,830	-	-	-	3,830	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	296,209	194,080	13,441	51,798	14,325	3,630	1,735	35	5,487	11,677	-	-
	1.7 Total Revenue	99,557,906	65,617,817	4,514,314	17,169,464	4,832,303	1,193,261	570,320	11,497	1,810,557	3,838,352	20	-
	<b>BENEFIT EXPENSES</b>												
<b>Hospital Services</b>													
Hospital Services	2.1 Inpatient FFS	10,109,110	6,328,359	364,329	2,429,172	775,844	28,191	9,581	-	108,159	65,476	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	919,711	575,744	33,146	221,002	70,585	2,565	872	-	9,840	5,957	-	-
	2.3 Outpatient FFS: ER	7,541,274	6,075,058	381,792	733,179	231,616	31,391	23,243	923	42,087	21,986	-	-
	2.4 Outpatient FFS: Other than ER	819,541	389,556	14,506	259,112	38,159	104,435	292	1,411	9,565	2,506	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	24,662	19,069	1,169	2,927	796	401	69	7	152	72	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	1,600	-	-	-	-	1,600	-	-	-	-	-	-
2.8 Total Hospital Services	19,415,898	13,387,786	794,941	3,645,392	1,117,000	168,582	34,057	2,341	169,803	95,997	-	-	
<b>Professional Services</b>													
Professional Services	3.1 Primary Care FFS	13,640,147	10,815,970	454,297	1,655,931	403,538	71,496	45,494	561	146,980	45,880	-	-
	3.2 Specialty Care FFS	459	209	-	194	-	56	-	-	-	-	-	-
	3.3 Other Professional FFS	1,061,291	805,526	20,766	91,882	24,997	6,326	4,637	89	5,010	102,058	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	2,863,549	2,659,724	65,655	95,290	21,168	1,567	14,756	-	4,120	1,269	-	-
	3.6 Ending IBNP for Professional Services	197,168	155,859	6,371	23,443	5,747	1,044	672	9	2,038	1,984	-	-
3.7 Professional Settlements/AP	743,987	589,945	24,779	90,321	22,011	3,900	2,481	31	8,017	2,506	-	-	
3.8 Total Physician Services	18,506,601	15,027,233	571,868	1,957,060	477,461	84,389	68,041	689	166,165	153,694	-	-	
<b>Maternity Services</b>													
Maternity Services	4.1.1 Maternity Services	1,504,009	1,418,316	65,590	11,510	2,907	-	-	-	5,686	-	-	-
	4.2.1 Ending IBNP for Maternity Services	136,832	129,036	5,967	1,047	264	-	-	-	517	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	1,640,841	1,547,352	71,557	12,557	3,171	-	-	-	6,204	-	-	-
<b>Mental Health</b>													
Mental Health	5.1 Mental Health & Substance Abuse FFS	2,302,237	1,518,772	335,709	151,861	200,299	40,033	41,007	61	12,405	2,089	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	30,875	20,368	4,502	2,037	2,686	537	550	1	166	28	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	2,333,112	1,539,140	340,212	153,898	202,985	40,570	41,557	61	12,572	2,117	-	-
<b>Dental</b>													
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>													
Transportation	7.1 Transportation FFS	210,730	121,656	17,578	41,353	15,433	9,327	516	87	4,318	462	-	-
	7.2 Transportation Subcapitation	752,468	673,430	18,972	34,471	6,977	14,247	2,565	154	1,526	125	-	-
	7.3 Ending IBNP for Transportation	622	359	52	122	46	28	2	0	13	1	-	-
	7.4 Transportation Settlements/AP	5,821	3,361	486	1,142	426	258	14	2	119	13	-	-
	7.5 Total Transportation Services	969,641	798,806	37,088	77,089	22,882	23,860	3,097	243	5,976	601	-	-
<b>Pharmacy</b>													
Pharmacy	8.1 Prescription Drugs FFS	16,342,188	8,421,761	993,813	3,555,019	2,006,007	335,635	67,114	19,559	807,013	136,268	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	(85,000)	(43,804)	(5,169)	(18,491)	(10,434)	(1,746)	(349)	(102)	(4,197)	(709)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	24,830	12,796	1,510	5,401	3,048	510	102	30	1,226	207	-	-
	8.8 Total Prescription Drugs	16,282,018	8,390,752	990,154	3,541,930	1,998,621	334,399	66,867	19,487	804,042	135,766	-	-
<b>Other Services</b>													
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	3,375,790	329,603	825	314,917	37,552	5,030	-	-	615	2,687,249	-	-
	9.2 Hospice FFS	441,304	43,450	-	85,928	56,508	214,315	-	-	41,103	-	-	-
	9.2.1 Nursing Facility FFS	125,234	-	-	-	-	125,234	-	-	-	-	-	-
	9.3 DME FFS	868,673	333,859	18,214	244,019	29,703	6,719	1,808	-	1,916	232,435	-	-
	9.4 Other State Plan Services FFS	3,872,419	3,352,811	43,414	341,599	23,841	808	37,105	(4)	3,854	68,991	-	-
	9.5 Other Services Subcapitation	1,860,897	1,666,192	47,147	84,648	16,981	34,709	6,429	356	-	3,741	693	-
	9.6 Ending IBNP for Other Services	116,454	54,445	838	13,230	1,980	4,722	522	-	637	40,081	-	-
	9.7 Other Service Settlements/AP	107,238	92,849	1,202	9,460	660	22	1,028	-	107	1,911	-	-
9.8 Total Other Services	10,768,009	5,873,209	111,641	1,093,801	167,225	391,558	46,891	352	51,973	3,031,359	-	-	

Expanded Benefits	10.1	Expanded Benefits FFS	1,006,030	441,021	55,515	344,332	123,789	19,481	2,294	439	6,984	12,177	-	-
	10.2	Expanded Benefits Subcapitation	1,920	1,195	295	210	160	45	-	15	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	13,492	5,915	745	4,618	1,660	261	31	6	94	163	-	-
	10.4	Expanded Benefits Settlements/AP	30,632	13,429	1,690	10,485	3,769	593	70	13	213	371	-	-
	10.5	<b>Total Expanded Benefits</b>	<b>1,052,075</b>	<b>461,559</b>	<b>58,245</b>	<b>359,644</b>	<b>129,378</b>	<b>20,380</b>	<b>2,394</b>	<b>473</b>	<b>7,290</b>	<b>12,711</b>	-	-
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	63,137,037	40,352,123	2,761,179	10,241,518	3,959,759	998,329	232,742	23,023	1,191,498	3,376,866	-	-
	11.2	Total Services Paid Directly – IBNP	1,439,815	960,795	52,789	268,425	83,764	9,558	2,717	23	13,458	48,287	-	-
	11.3	Total Services Paid through Subcapitation	5,478,834	5,000,541	132,069	214,619	45,287	50,568	23,750	525	9,387	2,087	-	-
	11.4	Total Services Paid by Settlements/AP	912,509	712,379	29,667	116,809	29,914	5,283	3,695	76	9,682	5,004	-	-
	11.5	TRL & Fraud/Abuse Recoveries	135,198	86,408	5,913	21,931	8,479	2,138	498	49	2,551	7,231	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	<b>71,103,393</b>	<b>47,112,246</b>	<b>2,981,617</b>	<b>10,863,302</b>	<b>4,127,203</b>	<b>1,065,875</b>	<b>263,403</b>	<b>23,696</b>	<b>1,226,576</b>	<b>3,439,475</b>	-	-
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>71,103,393</b>	<b>47,112,246</b>	<b>2,981,617</b>	<b>10,863,302</b>	<b>4,127,203</b>	<b>1,065,875</b>	<b>263,403</b>	<b>23,696</b>	<b>1,226,576</b>	<b>3,439,475</b>	-	-
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>												APRIL - JUNE (Q2)		
Administrative Expenses	Total		Health Plan		Corporate									
	12.1	Salaries & Benefits	8,536,897	2,586,445	5,950,452									
	12.2	Administrative Services	1,780,450	903,611	876,838									
	12.3	Information Systems	1,181,702	315,791	865,911									
	12.4	Marketing Expenses	32,411	-	32,411									
	12.5	General Administration	2,499,435	709,016	1,790,420									
	12.6	Compliance/Regulatory	196,935	196,935	-									
	12.7	<b>Total Administrative Expenses</b>	<b>14,227,830</b>	<b>4,711,798</b>	<b>9,516,032</b>									
Government-Mandated Fees Other Than Income Taxes	13.1	State Premium tax	-	-	-									
	13.2	Department of Insurance Assessments	7,356	-	-									
	13.3	Section 9010 Health Insurance Providers Fee	-	-	-									
	13.4	Other 1	-	-	-									
	13.5	Other 2	-	-	-									
	13.6	Other 3	-	-	-									
	13.7	<b>Total</b>	<b>7,356</b>	-	-									
14.0	Grand Total Expenses	85,338,578												
15.0	<b>Underwriting Gain / (Loss) — AKA Pre-tax Earnings from Operations</b>	<b>14,219,328</b>												
16.0	Income Tax Expense	683,781												
17.0	<b>Net Underwriting Gain (Loss)</b>	<b>13,535,547</b>												

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024

Summary		JULY - SEPTEMBER (Q3)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
<b>MEMBER MONTHS</b>		336,088.9	299,765.8	7,991.8	16,578.9	3,322.2	6,302.3	1,202.3	64.0	715.2	146.4	-	-
<b>REVENUES</b>													
Revenues	1.1 Capitation	90,019,490	57,502,748	3,675,096	17,017,375	4,433,064	1,074,975	520,076	10,633	1,709,679	4,075,844	-	-
	1.2.1 Pharmacy Drug High Risk Pool	282,753	24,770	-	135,288	119,712	-	-	-	2,983	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	1,959,196	1,824,735	111,399	11,490	7,743	-	-	-	3,830	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	92,261,439	59,352,253	3,786,495	17,164,153	4,560,518	1,074,975	520,076	10,633	1,716,493	4,075,844	-	-
	<b>BENEFIT EXPENSES</b>												
<b>Hospital Services</b>													
Hospital Services	2.1 Inpatient FFS	10,860,438	6,741,583	408,841	2,693,547	694,000	56,817	81,461	-	77,643	106,547	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	4,268,607	2,649,725	160,691	1,058,677	272,771	22,331	32,018	-	30,517	41,877	-	-
	2.3 Outpatient FFS: ER	6,637,188	5,264,046	325,660	734,276	201,947	36,077	30,349	66	28,591	16,176	-	-
	2.4 Outpatient FFS: Other than ER	741,837	345,870	15,599	240,542	28,145	86,815	3,525	1,398	17,005	2,936	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	35,821	27,233	1,657	4,732	1,117	597	164	7	221	93	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.8 Total Hospital Services	22,543,890	15,028,457	912,448	4,731,774	1,197,980	202,637	147,518	1,471	153,977	167,628	-	-
<b>Professional Services</b>													
Professional Services	3.1 Primary Care FFS	13,001,476	10,232,941	376,142	1,703,385	368,037	89,753	48,840	20	119,955	62,403	-	-
	3.2 Specialty Care FFS	498	247	-	194	56	-	-	-	-	-	-	-
	3.3 Other Professional FFS	866,656	628,378	19,341	92,155	29,560	5,472	7,375	361	4,588	79,428	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	2,598,279	2,408,550	56,201	93,101	20,667	1,188	13,387	-	3,824	1,362	-	-
	3.6 Ending IBNP for Professional Services	314,291	246,145	8,962	40,691	9,015	2,159	1,274	9	2,822	3,214	-	-
	3.7 Professional Settlements/AP	508,338	400,093	14,707	66,600	14,390	3,509	1,910	1	4,690	2,440	-	-
	3.8 Total Physician Services	17,289,538	13,916,355	475,352	1,995,931	441,861	102,137	72,785	391	135,879	148,847	-	-
<b>Maternity Services</b>													
Maternity Services	4.1.1 Maternity Services	1,603,692	1,481,554	104,877	9,789	4,203	-	-	-	3,268	-	-	-
	4.2.1 Ending IBNP for Maternity Services	630,318	582,313	41,221	3,848	1,652	-	-	-	1,284	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	2,234,010	2,063,867	146,099	13,637	5,855	-	-	-	4,552	-	-	-
<b>Mental Health</b>													
Mental Health	5.1 Mental Health & Substance Abuse FFS	1,894,017	1,163,480	305,624	155,630	190,341	28,990	31,481	119	16,257	2,094	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	42,922	26,367	6,926	3,527	4,314	657	713	3	368	47	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	1,936,939	1,189,847	312,550	159,157	194,655	29,647	32,195	121	16,625	2,142	-	-
<b>Dental</b>													
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>													
Transportation	7.1 Transportation FFS	190,624	102,389	15,957	41,076	16,372	9,569	190	-	3,979	1,092	-	-
	7.2 Transportation Subcapitation	680,315	606,681	16,018	33,833	6,780	12,897	2,388	133	1,461	123	-	-
	7.3 Ending IBNP for Transportation	925	497	77	199	79	46	1	-	19	5	-	-
	7.4 Transportation Settlements/AP	151,873	81,575	12,713	32,726	13,044	7,624	151	-	3,170	870	-	-
	7.5 Total Transportation Services	1,023,737	791,142	44,765	107,834	36,276	30,136	2,731	133	8,629	2,090	-	-
<b>Pharmacy</b>													
Pharmacy	8.1 Prescription Drugs FFS	14,646,563	7,358,619	753,796	3,332,088	1,878,420	298,451	94,868	19,013	785,004	126,305	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	(122,000)	(61,294)	(6,279)	(27,755)	(15,646)	(2,486)	(790)	(158)	(6,539)	(1,052)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	71,393	35,869	3,674	16,242	9,156	1,455	462	93	3,826	616	-	-
	8.8 Total Prescription Drugs	14,595,956	7,333,193	751,191	3,320,574	1,871,930	297,419	94,540	18,948	782,292	125,869	-	-
<b>Other Services</b>													
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	3,398,617	129,853	1,765	227,413	7,914	1,601	-	-	1,875	3,028,198	-	-
	9.2 Hospice FFS	238,069	36,025	-	74,246	16,876	110,921	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	113,357	-	-	9,651	7,322	94,058	-	-	-	2,326	-	-
	9.3 DME FFS	831,356	319,135	14,654	224,696	27,336	1,736	3,088	-	3,578	237,133	-	-
	9.4 Other State Plan Services FFS	3,856,529	3,334,844	47,242	330,837	28,062	3,450	30,088	0	5,869	76,137	-	-
	9.5 Other Services Subcapitation	1,777,807	1,586,121	42,250	87,655	17,461	33,137	6,344	339	3,723	776	-	-
	9.6 Ending IBNP for Other Services	191,220	85,566	1,443	19,544	1,983	4,799	752	0	309	75,724	-	-
	9.7 Other Service Settlements/AP	125,561	108,576	1,538	10,771	914	112	980	0	191	2,479	-	-
9.8 Total Other Services	10,532,515	5,601,119	108,891	984,914	107,868	249,815	41,252	339	17,871	3,420,446	-	-	

Expanded Benefits	10.1	Expanded Benefits FFS	878,067	374,146	44,932	284,248	134,393	19,831	2,368	196	5,374	12,580	-	-
	10.2	Expanded Benefits Subcapitation	1,535	1,005	105	140	135	90	-	-	-	60	-	-
	10.3	Ending IBNP for Expanded Benefits	19,899	8,479	1,018	6,442	3,046	449	54	4	4	122	285	-
	10.4	Expanded Benefits Settlements/AP	36,724	15,648	1,879	11,888	5,621	829	99	8	8	225	526	-
	10.5	<b>Total Expanded Benefits</b>	<b>936,225</b>	<b>399,278</b>	<b>47,934</b>	<b>302,718</b>	<b>143,195</b>	<b>21,200</b>	<b>2,521</b>	<b>209</b>	<b>5,781</b>	<b>13,391</b>	-	-
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	59,636,982	37,451,817	2,428,149	10,125,823	3,617,476	841,111	332,844	21,015	1,068,772	3,749,975	-	-
	11.2	Total Services Paid Directly – IBNP	5,504,004	3,627,324	221,996	1,137,759	293,977	31,039	34,976	23	35,664	121,246	-	-
	11.3	Total Services Paid through Subcapitation	5,057,935	4,602,357	114,574	214,729	45,043	47,313	22,119	472	9,068	2,260	-	-
	11.4	Total Services Paid by Settlements/AP	893,888	641,760	34,511	138,227	43,124	13,529	3,602	102	12,102	6,931	-	-
	11.5	TRL & Fraud/Abuse Recoveries	(306,956)	(192,768)	(12,498)	(52,118)	(18,619)	(4,329)	(1,713)	(108)	(5,501)	(19,301)	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	<b>70,785,854</b>	<b>46,130,491</b>	<b>2,786,733</b>	<b>11,564,420</b>	<b>3,981,000</b>	<b>928,663</b>	<b>391,828</b>	<b>21,504</b>	<b>1,120,105</b>	<b>3,861,111</b>	-	-
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>70,785,854</b>	<b>46,130,491</b>	<b>2,786,733</b>	<b>11,564,420</b>	<b>3,981,000</b>	<b>928,663</b>	<b>391,828</b>	<b>21,504</b>	<b>1,120,105</b>	<b>3,861,111</b>	-	-
JULY - SEPTEMBER (Q3)														
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>														
Administrative Expenses	12.1	Salaries & Benefits	9,485,136	2,773,844	6,711,292									
	12.2	Administrative Services	1,943,437	954,484	988,953									
	12.3	Information Systems	1,223,009	246,381	976,628									
	12.4	Marketing Expenses	174,701	138,146	36,555									
	12.5	General Administration	2,695,090	675,743	2,019,347									
	12.6	Compliance/Regulatory	20,200	20,200	-									
	12.7	<b>Total Administrative Expenses</b>	<b>15,541,573</b>	<b>4,808,799</b>	<b>10,732,775</b>									
Government-Mandated 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	<b>Total</b>	-	-	-									
14.0	Grand Total Expenses	86,327,427												
15.0	<b>Underwriting Gain / (Loss) — AKA Pre-tax Earnings from Operations</b>	<b>5,934,012</b>												
16.0	Income Tax Expense	618,945												
17.0	<b>Net Underwriting Gain (Loss)</b>	<b>5,315,067</b>												



MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024

Summary		OCTOBER - DECEMBER (Q4)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
<b>MEMBER MONTHS</b>		306,590.5	271,626.4	7,125.1	16,472.8	3,308.1	6,022.3	1,145.8	61.0	684.0	145.0	-	-
<b>REVENUES</b>													
Revenues	1.1 Capitation	87,879,660	56,956,990	3,613,246	15,810,299	4,361,095	1,278,014	500,390	10,199	1,315,261	4,034,166	-	-
	1.2.1 Pharmacy Drug High Risk Pool	10,781	-	-	-	10,781	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	1,791,452	1,683,648	81,543	11,056	4,149	-	-	-	11,056	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	1.7 Total Revenue	89,681,893	58,640,638	3,694,789	15,821,355	4,376,025	1,278,014	500,390	10,199	1,326,318	4,034,166	-	-
	<b>BENEFIT EXPENSES</b>												
<b>Hospital Services</b>													
Hospital Services	2.1 Inpatient FFS	6,667,171	4,516,044	183,750	1,452,749	350,785	12,483	70,577	-	20,425	60,357	-	-
	2.2 Ending IBNP for Inpatient Hospital Services	5,757,402	3,899,807	158,677	1,254,514	302,919	10,780	60,947	-	17,638	52,121	-	-
	2.3 Outpatient FFS: ER	6,267,457	5,150,809	257,299	567,688	179,016	34,230	14,404	32	40,234	23,745	-	-
	2.4 Outpatient FFS: Other than ER	623,650	252,668	9,056	221,418	25,819	82,619	1,294	9,487	17,820	3,470	-	-
	2.5 Ending IBNP for Outpatient Hospital Services	292,492	229,350	11,305	33,493	8,694	4,960	666	404	2,464	1,155	-	-
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	53,647	-	-	53,647	-	-	-	-	-	-	-	-
2.8 Total Hospital Services	19,661,819	14,048,677	620,087	3,583,511	867,233	145,072	147,888	9,923	98,582	140,847	-	-	
<b>Professional Services</b>													
Professional Services	3.1 Primary Care FFS	12,475,359	9,976,570	309,872	1,561,585	327,962	76,986	53,255	419	128,887	39,822	-	-
	3.2 Specialty Care FFS	252	224	-	-	-	28	-	-	-	-	-	-
	3.3 Other Professional FFS	790,526	553,915	14,867	88,280	25,619	5,330	7,855	236	5,646	88,778	-	-
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	2,338,682	2,158,365	50,427	90,586	20,465	682	12,965	-	3,888	1,305	-	-
	3.6 Ending IBNP for Professional Services	2,134,793	1,694,607	52,257	265,497	56,898	13,251	9,834	105	21,649	20,694	-	-
	3.7 Professional Settlements/AP	1,005,887	804,410	24,985	125,910	26,444	6,207	4,294	34	10,392	3,211	-	-
	3.8 Total Physician Services	18,745,499	15,188,091	452,408	2,131,859	457,388	102,484	88,203	794	170,463	153,810	-	-
<b>Maternity Services</b>													
Maternity Services	4.1.1 Maternity Services	1,420,631	1,337,174	64,335	7,473	4,255	-	-	-	7,392	-	-	-
	4.2.1 Ending IBNP for Maternity Services	1,226,778	1,154,710	55,556	6,453	3,675	-	-	-	6,384	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	2,647,409	2,491,885	119,892	13,927	7,930	-	-	-	13,776	-	-	-
<b>Mental Health</b>													
Mental Health	5.1 Mental Health & Substance Abuse FFS	1,941,562	1,240,516	293,825	158,343	165,756	26,493	35,803	-	19,227	1,599	-	-
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	312,437	199,624	47,282	25,481	26,674	4,263	5,761	-	3,094	257	-	-
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	2,253,999	1,440,141	341,107	183,824	192,430	30,757	41,564	-	22,321	1,856	-	-
<b>Dental</b>													
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>													
Transportation	7.1 Transportation FFS	163,013	99,199	11,053	31,145	11,257	6,692	760	-	2,064	842	-	-
	7.2 Transportation Subcapitation	619,825	548,996	14,272	33,562	6,753	12,322	2,283	127	1,400	111	-	-
	7.3 Ending IBNP for Transportation	6,919	4,210	469	1,322	478	284	32	-	88	36	-	-
	7.4 Transportation Settlements/AP	139,309	84,775	9,446	26,616	9,620	5,719	649	-	1,764	720	-	-
	7.5 Total Transportation Services	929,066	737,180	35,240	92,646	28,108	25,018	3,725	127	5,315	1,708	-	-
<b>Pharmacy</b>													
Pharmacy	8.1 Prescription Drugs FFS	14,275,698	7,121,771	759,424	3,193,567	1,990,619	317,923	69,352	9,721	687,222	126,099	-	-
	8.2 Hepatitis C Prescription Drug FFS	-	-	-	-	-	-	-	-	-	-	-	-
	8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	(108,000)	(53,878)	(5,745)	(24,160)	(15,060)	(2,405)	(525)	(74)	(5,199)	(954)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	(53,465)	(26,672)	(2,844)	(11,961)	(7,455)	(1,191)	(260)	(36)	(2,574)	(472)	-	-
	8.8 Total Prescription Drugs	14,114,233	7,041,221	750,835	3,157,446	1,968,104	314,327	68,567	9,611	679,449	124,673	-	-
<b>Other Services</b>													
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	3,725,411	152,640	702	253,887	9,139	5,791	-	-	7,380	3,295,872	-	-
	9.2 Hospice FFS	222,580	28,079	47,024	71,882	46,811	28,784	-	-	-	-	-	-
	9.2.1 Nursing Facility FFS	26,565	-	-	-	2,200	24,365	-	-	-	-	-	-
	9.3 DME FFS	864,452	363,144	20,465	196,523	47,392	774	1,296	-	3,556	231,301	-	-
	9.4 Other State Plan Services FFS	3,488,439	3,045,076	33,811	299,468	16,597	1,146	26,142	(2)	3,206	62,995	-	-
	9.5 Other Services Subcapitation	1,621,192	1,436,743	37,665	86,965	17,392	31,688	6,057	323	3,592	768	-	-
	9.6 Ending IBNP for Other Services	1,340,057	577,534	16,414	132,238	19,655	9,794	4,415	(0)	2,276	577,731	-	-
	9.7 Other Service Settlements/AP	82,007	71,584	795	7,040	390	27	615	(0)	75	1,481	-	-
9.8 Total Other Services	11,370,702	5,674,799	156,877	1,048,002	159,576	102,368	38,526	320	20,085	4,170,149	-	-	

Expanded Benefits	10.1	Expanded Benefits FFS	845,136	352,535	41,876	292,940	112,438	26,017	1,250	236	5,333	12,511	-	-
	10.2	Expanded Benefits Subcapitation	1,440	900	90	210	135	75	-	-	30	-	-	-
	10.3	Ending IBNP for Expanded Benefits	136,000	56,730	6,739	47,140	18,094	4,187	201	38	858	2,013	-	-
	10.4	Expanded Benefits Settlements/AP	52,397	21,856	2,596	18,162	6,971	1,613	77	15	331	776	-	-
	10.5	<b>Total Expanded Benefits</b>	<b>1,034,972</b>	<b>432,021</b>	<b>51,301</b>	<b>358,452</b>	<b>137,638</b>	<b>31,892</b>	<b>1,528</b>	<b>289</b>	<b>6,551</b>	<b>15,300</b>	-	-
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	53,743,548	34,136,486	2,041,615	8,426,436	3,300,606	647,256	281,463	20,055	943,194	3,946,436	-	-
	11.2	Total Services Paid Directly – IBNP	11,206,878	7,816,572	348,700	1,766,139	437,086	47,518	81,857	547	54,451	654,008	-	-
	11.3	Total Services Paid through Subcapitation	4,581,139	4,145,003	102,453	211,323	44,744	44,766	21,305	450	8,910	2,184	-	-
	11.4	Total Services Paid by Settlements/AP	1,226,134	955,953	34,978	165,768	35,970	12,376	5,376	12	9,988	5,715	-	-
	11.5	TRL & Fraud/Abuse Recoveries	(440,284)	(279,657)	(16,726)	(69,032)	(27,040)	(5,303)	(2,306)	(164)	(7,727)	(32,330)	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	<b>70,317,415</b>	<b>46,774,357</b>	<b>2,511,021</b>	<b>10,500,634</b>	<b>3,791,366</b>	<b>746,614</b>	<b>387,696</b>	<b>20,899</b>	<b>1,008,816</b>	<b>4,576,013</b>	-	-
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>70,317,415</b>	<b>46,774,357</b>	<b>2,511,021</b>	<b>10,500,634</b>	<b>3,791,366</b>	<b>746,614</b>	<b>387,696</b>	<b>20,899</b>	<b>1,008,816</b>	<b>4,576,013</b>	-	-
OCTOBER - DECEMBER (Q4)													-	-
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>														
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	9,575,384	2,103,754	7,471,630									
	12.2	Administrative Services	1,884,300	783,306	1,100,994									
	12.3	Information Systems	1,213,219	125,947	1,087,273									
	12.4	Marketing Expenses	218,840	178,144	40,696									
	12.5	General Administration	2,997,647	749,524	2,248,124									
	12.6	Compliance/Regulatory	799,975	799,975	-									
	12.7	<b>Total Administrative Expenses</b>	<b>16,689,366</b>	<b>4,740,650</b>	<b>11,948,716</b>									
Government-Mandated Fees, Other Than Income Taxes	13.1	Slate 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	<b>Total</b>	-	-	-									
14.0	Grand Total Expenses	87,006,781												
15.0	Underwriting Gain / (Loss) — AKA Pre-tax Earnings from Operations	2,675,113												
16.0	Income Tax Expense	2,097,174												
17.0	<b>Net Underwriting Gain (Loss)</b>	<b>577,939</b>												

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024

Summary		TOTAL (TO DATE)												
MEMBER MONTHS		Prior Year Adjustments	Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		(480.8)	1,398,807.1	1,249,209.4	34,419.6	66,786.3	13,532.9	26,627.8	4,984.1	276.9	2,883.4	567.4	0.1	-
<b>REVENUES</b>														
1.1 Capitation		598,022	377,170,065	245,163,113	16,363,332	67,426,514	18,238,889	4,791,339	2,193,409	43,991	6,602,911	15,748,525	20	-
1.2.1 Pharmacy Drug High Risk Pool		1,215,747	2,074,787	168,974	-	311,200	369,916	-	-	-	8,950	-	-	-
1.3 Hepatitis C Kick Payments		-	-	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments		(6,534)	7,693,890	7,250,432	373,693	37,949	19,634	-	-	-	18,716	-	-	-
1.5 ACA § 9010 related payments		-	-	-	-	-	-	-	-	-	-	-	-	-
1.6 Other Revenue		922,785	1,515,204	389,707	27,057	103,179	28,174	7,271	3,497	69	10,676	22,790	-	-
1.7 Total Revenue		2,730,020	388,453,946	252,972,225	16,764,082	67,878,842	18,656,612	4,798,610	2,196,906	44,060	6,641,253	15,771,315	20	-
<b>BENEFIT EXPENSES</b>														
2.1 Inpatient FFS Ending IBNP for Inpatient Hospital Services		12,477,187	51,551,421	24,375,464	1,932,791	9,227,619	2,491,662	216,196	188,848	-	244,776	396,878	-	-
2.2 (426,464)		(11,543,273)	(426,464)	7,226,837	367,112	2,573,866	656,313	37,452	94,243	-	58,572	102,416	-	-
2.3 Outpatient FFS: ER		482,559	28,759,485	22,818,139	1,343,837	2,785,242	850,359	144,734	94,487	1,696	165,145	73,287	-	-
2.4 Ending IBNP for Outpatient Hospital Services		(51,688)	3,080,851	1,461,945	59,658	954,723	140,138	412,597	8,421	13,702	68,335	13,022	-	-
2.5 Services		(474,028)	(119,483)	276,868	14,202	41,329	10,658	5,989	905	418	2,852	1,323	-	-
2.6 Subcapitated Hospital Services		-	-	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP		-	-	-	-	-	-	-	-	-	-	-	-	-
2.7.1 Transplant Services		-	55,247	-	-	53,647	-	1,600	-	-	-	-	-	-
2.8 Total Hospital Services		890,758	82,901,058	56,159,253	3,717,601	15,636,424	4,149,130	818,568	386,905	15,816	539,678	586,925	-	-
3.1 Primary Care FFS		(748,863)	54,091,379	43,653,291	1,678,681	6,768,096	1,461,962	336,913	195,447	6,610	525,622	213,619	-	-
3.2 Specialty Care FFS		-	3,413	1,499	-	1,343	388	183	-	-	-	-	-	-
3.3 Other Professional FFS		(24,826)	3,691,171	2,741,486	76,307	357,905	110,094	22,681	25,839	784	19,534	361,367	-	-
3.4 § 1202 PCP Payments to providers		-	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitated Professional Services		-	10,763,747	9,980,820	240,609	376,456	83,081	5,643	56,181	-	15,977	4,981	-	-
3.6 Ending IBNP for Professional Services		(4,623,799)	(1,964,091)	2,107,379	68,041	331,186	71,976	16,538	11,823	127	26,618	26,019	-	-
3.7 Professional Settlements/AP		(940,974)	2,072,285	2,400,848	90,324	371,535	80,248	18,355	10,983	335	29,332	11,299	-	-
3.8 Total Physician Services		(6,338,462)	68,657,904	60,885,323	2,153,962	8,206,522	1,807,749	400,313	300,274	7,856	617,083	617,285	-	-
4.1.1 Maternity Services		623,064	6,684,843	5,691,272	305,763	33,734	14,663	-	-	-	16,347	-	-	-
4.2.1 Ending IBNP for Maternity Services		(2,094,238)	(77,371)	1,887,813	103,806	11,422	5,640	-	-	-	8,185	-	-	-
4.3.1 Maternity Settlements/AP		-	-	-	-	-	-	-	-	-	-	-	-	-
4.4.1 Total Maternity Services		(1,471,174)	6,607,472	7,579,084	409,570	45,156	20,304	-	-	-	24,532	-	-	-
5.1 Mental Health & Substance Abuse FFS		(13,024)	8,646,377	5,562,631	1,311,626	644,236	764,984	149,078	158,225	362	61,186	7,073	-	-
5.2 Mental Health & Substance Abuse Subcapitation		-	-	-	-	-	-	-	-	-	-	-	-	-
5.3 Ending IBNP for Mental Health & Substance Abuse		(674,981)	(286,718)	247,679	59,014	31,188	33,841	5,500	7,065	4	3,639	334	-	-
5.4 Mental Health Settlements/AP		-	-	-	-	-	-	-	-	-	-	-	-	-
5.5 Total Mental Health & Substance Abuse Services		(688,006)	8,359,659	5,810,310	1,370,640	675,423	798,826	154,578	165,290	366	64,825	7,407	-	-
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		68,848	847,242	446,885	60,369	155,710	60,339	35,862	2,336	87	13,378	3,428	-	-
7.2 Transportation Subcapitation		-	2,831,515	2,527,541	68,986	136,140	27,618	54,352	9,935	576	5,894	473	-	-
7.3 Ending IBNP for Transportation		(11,370)	(2,866)	5,088	601	1,651	606	360	35	0	120	43	-	-
7.4 Transportation Settlements/AP		-	299,463	171,131	22,826	60,968	23,289	13,719	825	2	5,088	1,614	-	-
7.5 Total Transportation Services		57,478	3,975,354	3,150,646	152,782	354,469	111,853	104,293	13,131	665	24,480	5,558	-	-
8.1 Prescription Drugs FFS		291,631	62,571,312	31,823,936	3,722,764	13,564,268	7,840,854	1,244,262	314,278	73,916	3,142,315	553,089	-	-
8.2 Hepatitis C Prescription Drug FFS		-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 Ending IBNP for Prescription Drugs		-	-	-	-	-	-	-	-	-	-	-	-	-
8.4 Prescription Drug Rebates		-	(413,000)	(210,362)	(24,195)	(90,470)	(52,462)	(8,320)	(2,142)	(481)	(20,906)	(3,662)	-	-
8.5 Ending accrual for Rebates receivable		-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Prescription Drugs Subcapitation		-	-	-	-	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP		-	71,253	36,934	4,376	15,517	8,041	1,263	444	129	3,924	626	-	-
8.8 Total Prescription Drugs		291,631	62,229,565	31,650,508	3,702,944	13,489,315	7,796,432	1,237,205	312,580	73,563	3,125,333	550,053	-	-
9.1 Home Health, Private Duty Nursing, Personal Care FFS		272,517	13,882,489	789,554	3,292	976,030	98,706	17,060	35,580	-	10,270	11,679,481	-	-
9.2 Hospice FFS		822,894	2,192,072	116,947	47,024	469,929	138,747	555,253	-	-	41,103	175	-	-
9.2.1 Nursing Facility FFS		416,523	726,937	-	-	9,651	16,963	281,474	-	-	2,326	-	-	-
9.3 DME FFS		75,245	3,674,689	1,422,804	82,626	950,738	165,606	15,058	15,245	-	10,984	936,383	-	-
9.4 Other State Plan Services FFS		187,725	15,589,646	13,334,587	175,772	1,371,896	92,205	8,294	136,544	63	17,750	264,810	-	-
9.5 Other Services Subcapitation		(32)	7,133,550	6,370,084	174,858	340,962	68,676	134,664	25,408	1,999	14,622	2,911	-	-
9.6 Ending IBNP for Other Services		(2,876,885)	(1,222,039)	721,920	18,759	166,000	23,742	19,518	5,760	(0)	3,228	695,919	-	-
9.7 Other Service Settlements/AP		(32,389)	366,649	345,512	4,568	35,323	2,441	220	3,491	1	470	7,011	-	-
9.8 Total Other Services		(1,134,401)	42,343,995	23,101,407	506,900	4,320,528	607,086	1,031,541	222,028	1,463	100,753	13,586,690	-	-

Expanded Benefits	10.1	Expanded Benefits FFS	82,059	3,605,104	1,588,184	189,805	1,131,408	447,361	81,334	8,636	1,238	23,801	51,279	-	-	
	10.2	Expanded Benefits Subcapitation	32	7,177	4,580	685	805	565	370	-	15	125	-	-	-	
	10.3	Ending IBNP for Expanded Benefits	(295,589)	(125,560)	71,462	8,540	58,368	22,861	4,910	288	49	1,078	2,473	-	-	
	10.4	Expanded Benefits Settlements/AP	-	163,346	74,024	8,773	52,061	20,575	3,915	396	56	1,104	2,442	-	-	
	10.5	<b>Total Expanded Benefits</b>	<b>(213,499)</b>	<b>3,650,067</b>	<b>1,738,251</b>	<b>207,803</b>	<b>1,242,642</b>	<b>491,362</b>	<b>90,529</b>	<b>9,320</b>	<b>1,358</b>	<b>26,108</b>	<b>56,194</b>	-	-	
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	14,961,851	259,240,679	155,618,262	10,966,120	39,365,705	14,642,569	3,514,259	1,181,745	97,976	4,341,964	14,550,228	-	-	
	11.2	Total Services Paid Directly -- IBNP	(22,594,163)	(4,224,591)	12,545,046	640,076	3,215,010	825,637	90,268	120,120	598	104,293	828,526	-	-	
	11.3	Total Services Paid through Subcapitation	-	20,735,989	18,883,025	485,138	854,362	179,940	195,029	91,524	1,990	36,617	8,365	-	-	
	11.4	Total Services Paid by Settlements/AP	(973,362)	2,972,996	3,028,449	130,867	535,404	134,594	37,471	16,139	524	39,918	22,993	-	-	
	11.5	TRL & Fraud/Abuse Recoveries	-	(622,314)	(392,637)	(23,877)	(100,822)	(37,751)	(7,650)	(3,571)	(228)	(10,849)	(44,928)	-	-	
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	
	11.7	Subtotal Benefit Expense before Reinsurance	(8,605,675)	278,102,759	189,682,144	12,198,323	43,869,658	15,744,991	3,829,377	1,405,956	100,859	4,511,942	15,365,184	-	-	
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-	-	
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-	-	
	11.11	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>(8,605,675)</b>	<b>278,102,759</b>	<b>189,682,144</b>	<b>12,198,323</b>	<b>43,869,658</b>	<b>15,744,991</b>	<b>3,829,377</b>	<b>1,405,956</b>	<b>100,859</b>	<b>4,511,942</b>	<b>15,365,184</b>	-	-	
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			<b>TOTAL (TO DATE)</b>													
Prior Calendar Year Adjustments			TOTAL (TO DATE)													
			Total	Health Plan	Corporate											
Administrative Expenses	12.1	Salaries & Benefits	-	36,604,239	9,807,505	26,796,734										
	12.2	Administrative Services	-	7,160,108	3,559,242	3,600,866										
	12.3	Information Systems	-	4,501,701	817,239	3,684,462										
	12.4	Marketing Expenses	-	550,880	412,395	138,485										
	12.5	General Administration	-	11,463,707	3,192,156	8,271,550										
	12.6	Compliance/Regulatory	-	1,114,000	1,114,000	-										
	12.7	<b>Total Administrative Expenses</b>	-	<b>61,394,634</b>	<b>18,902,537</b>	<b>42,492,097</b>										
Government-Mandated Fees, Other Than Income Taxes	13.1	Slate Premium tax	-	-	-	-										
	13.2	Department of Insurance Assessments, Section 9010 Health Insurance Providers	-	8,573	-	-										
	13.3	Fee	-	-	-	-										
	13.4	Other 1	-	-	-	-										
	13.5	Other 2	-	-	-	-										
	13.6	Other 3	-	-	-	-										
	13.7	<b>Total</b>	-	<b>8,573</b>	-	-										
14.0	Grand Total Expenses	(8,605,675)	339,505,967													
15.0	Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations	11,335,694	48,947,979													
16.0	Income Tax Expense	-	5,078,855													
17.0	<b>Net Underwriting Gain (Loss)</b>	<b>11,335,694</b>	<b>43,869,124</b>													

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

Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024  
 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	MM	Amount
1.1	Vendor #1														
1.2	Vendor #2														
1.3	Vendor #3														
1.4	Vendor #4														
1.5	Vendor #5														
1.6	<b>Total Hospital Services</b>														
2.1	Vendor #1														
2.2	Vendor #2														
2.3	Vendor #3														
2.4	Vendor #4														
2.5	Vendor #5														
2.6	<b>Total Professional Services</b>														
3.1	Vendor #1														
3.2	Vendor #2														
3.3	Vendor #3														
3.4	Vendor #4														
3.5	Vendor #5														
3.6	<b>Total Mental Health</b>														
4.1	Vendor #1														
4.2	Vendor #2														
4.3	Vendor #3														
4.4	Vendor #4														
4.5	Vendor #5														
4.6	<b>Total Dental</b>														
5.1	Vendor #1														
5.2	Vendor #2														
5.3	Vendor #3														
5.4	Vendor #4														
5.5	Vendor #5														
5.6	<b>Total Transportation</b>														
6.1	PerformSpecialty, LLC	Affiliate under common ownership	Specialty drug cost	6,258,428		5,746,761		4,454,014		4,538,155				20,997,358	
6.2	Vendor #2														
6.3	Vendor #3														
6.4	Vendor #4														
6.5	Vendor #5														
6.6	<b>Total Pharmacy</b>			6,258,428		5,746,761		4,454,014		4,538,155				20,997,358	
7.1	PerformRx, LLC	Affiliate under common ownership	Fee-for-Service	45,759		87,344		(27,371)		(15,830)				89,902	
7.2	Vendor #2														
7.3	Vendor #3														
7.4	Vendor #4														
7.5	Vendor #5														
7.6	<b>Total Other Services</b>			45,759		87,344		(27,371)		(15,830)				89,902	
8.1	AmeriHealth Caritas Services, LLC	Affiliate under common ownership	Fee-for-Service	10,849,657		9,940,041		11,066,804		11,990,829				43,847,331	
8.2	PerformRx, LLC	Affiliate under common ownership	Fee-for-Service	822,562		813,597		843,984		723,423				3,203,566	
8.3	Vendor #3														
8.4	Vendor #4														
8.5	Vendor #5														
8.6	<b>Total Administrative Expense</b>			11,672,219		10,753,638		11,910,788		12,714,252				47,050,897	
9	<b>Grand Total</b>			17,976,406		16,587,743		16,337,631		17,236,576				68,138,156	

**ACHIEVED SAVINGS REBATE EXHIBIT**  
 Health Plan: AmeriHealth Caritas Florida  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/12/2024  
 Plan Type: Comprehensive

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		Pop Year Adjustments		TOTAL (FOUR Q)	
	Total	MMA	Total	MMA	Total	MMA	Total	MMA	Total	MMA	Total	MMA
<b>REVENUES</b>												
1.1 Total Revenue from Revenue & Expense Schedules	10,422,688	10,422,688	9,957,906	9,957,906	92,261,439	92,261,439	89,681,893	89,681,893	2,730,020	2,730,020	388,453,946	388,453,946
1.2 Federal Taxes and Adjustments ACA 9010	-	-	-	-	-	-	-	-	-	-	-	-
1.3 State Insurance Premium and other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
1.4 Net Cost of Insurance	-	-	-	-	-	-	-	-	-	-	-	-
1.5 Net Financial Incentive Payments On/In-Place of Capitation Rate	(296,209)	(296,209)	(296,209)	(296,209)	-	-	-	-	(932,788)	(932,788)	(1,515,204)	(1,515,204)
1.6 Revenue Subject to ASB	10,319,267.99	10,319,267.99	9,921,616.97	9,921,616.97	92,261,439	92,261,439	89,681,893	89,681,893	1,807,235	1,807,235	386,938,743	386,938,743
<b>EXPENSES</b>												
<b>Benefit Expenses</b>												
2.1 Total Benefits Paid through FRS and Subrogation During the Year	73,369,070	73,369,070	68,751,069	68,751,069	64,387,961	64,387,961	57,884,403	57,884,403	14,961,851	14,961,851	279,354,355	279,354,355
2.2 Incentive for not Paid (BHP) (Long Balance)	21,897.5	21,897.5	1,439,815	1,439,815	5,504,004	5,504,004	11,206,878	11,206,878	(2,394,169)	(2,394,169)	(4,224,991)	(4,224,991)
2.3 Net Cost of Insurance	74,501,773	74,501,773	71,103,393	71,103,393	70,785,854	70,785,854	70,317,415	70,317,415	(8,605,675)	(8,605,675)	278,102,760	278,102,760
2.4 Total Benefit Expense before Reimbursement	74,501,773	74,501,773	71,103,393	71,103,393	70,785,854	70,785,854	70,317,415	70,317,415	(8,605,675)	(8,605,675)	278,102,760	278,102,760
2.5 Net Cost of Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
2.6 Total Benefit Expense after Reimbursement	74,501,773	74,501,773	71,103,393	71,103,393	70,785,854	70,785,854	70,317,415	70,317,415	(8,605,675)	(8,605,675)	278,102,760	278,102,760
<b>Administrative Expenses</b>												
3.1 Total Administrative Expenses from Revenue & Expense Schedule	14,935,865	14,935,865	14,377,803	14,377,803	15,541,573	15,541,573	16,689,366	16,689,366	(6,609,366)	(6,609,366)	61,394,631	61,394,631
3.2 Commissions	(79,891)	(79,891)	(176,893)	(176,893)	(202,700)	(202,700)	(739,375)	(739,375)	-	-	(1,114,000)	(1,114,000)
3.3 Less: Lobbying/Political Expenses	-	-	-	-	-	-	-	-	-	-	-	-
3.4 Less: Cash Value of Executive Bonus Above Base Salary	(55,573)	(55,573)	(53,954)	(53,954)	(5,573)	(5,573)	(55,573)	(55,573)	-	-	(220,672)	(220,672)
3.5 Less: Other Non-Allowed Expenses	(40,513)	(40,513)	(37,449)	(37,449)	(4,237)	(4,237)	(47,021)	(47,021)	-	-	(167,221)	(167,221)
3.6 Administrative Expenses Subject to ASB	14,742,890	14,742,890	13,939,492	13,939,492	15,423,564	15,423,564	15,786,796	15,786,796	-	-	59,897,741	59,897,741
3.7 Administrative Expenses Subject to ASB - Minimum	-	-	-	-	-	-	-	-	-	-	45,269,779	45,269,779
3.8 Total Administrative Expenses Subject to ASB	-	-	-	-	-	-	-	-	-	-	45,269,779	45,269,779
3.9 Total Benefit and Administrative Expense Subject to ASB	-	-	-	-	-	-	-	-	-	-	323,372,539	323,372,539
<b>Calculation of Pre-Tax Income and ASB</b>												
7.1 Pre-tax Income	-	-	-	-	-	-	-	-	-	-	63,566,204	63,566,204
7.2 Pre-tax Income as a Percent of Revenue	-	-	-	-	-	-	-	-	-	-	16.4%	16.4%
7.3 Preliminary Achieved Savings Rate	-	-	-	-	-	-	-	-	-	-	-	0.0%

**MEDICAL LOSS RATIO EXHIBIT**

Health Plan: AmeriHealth Caritas Florida  
 Calendar Year: 1/1/2023 - 12/31/2023  
 Reporting Period: 1/1/2023 - 12/31/2023  
 Paid Through: 3/31/2024  
 Plan Type: Comprehensive

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		Prior Year Adjustments		TOTAL (TO DATE)	
	Total	MMA	Total	MMA	Total	MMA	Total	MMA	Total	MMA	Total	MMA
<b>REVENUES</b>												
1.1 Total Revenue from Revenue & Expense Schedules	104,222,688	104,222,688	99,557,906	99,557,906	92,261,439	92,261,439	89,681,893	89,681,893	2,730,020	2,730,020	388,453,946	388,453,946
1.2 Federal Taxes and Assessments, including ACA & 900D	(1,078,955)	(1,078,955)	(683,781)	(683,781)	(618,945)	(618,945)	(2,097,174)	(2,097,174)	-	-	(5,078,855)	(5,078,855)
1.3 State Insurance Premium and other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-	-	-	-
1.5 Revenue Subject to MDR	102,543,733	102,543,733	98,874,125	98,874,125	91,642,494	91,642,494	87,584,719	87,584,719	2,730,020	2,730,020	383,375,091	383,375,091
<b>EXPENSES</b>												
2.1 Total Benefits Paid through FFS During the Year	67,769,098	67,769,098	63,372,335	63,372,335	59,330,076	59,330,076	53,303,764	53,303,764	14,960,851	14,960,851	258,618,365	258,618,365
2.2 Total Administrative Expenses During the Year	151,008	151,008	3,046,721	3,046,721	2,036,384	2,036,384	1,868,401	1,868,401	-	-	14,999,414	14,999,414
2.3 Incurred but not Paid (IBNP) Ending Balance	218,875	218,875	1,439,815	1,439,815	5,504,004	5,504,004	11,206,878	11,206,878	(22,594,163)	(22,594,163)	(4,224,931)	(4,224,931)
2.4 Incurred but not Paid (IBNP) Ending Balance-Subcontractor	-	-	-	-	-	-	-	-	-	-	-	-
2.5 Settlements/AF	913,827	913,827	912,508	912,508	893,888	893,888	1,216,134	1,216,134	(973,362)	(973,362)	2,972,996	2,972,996
2.6 Total Benefit Expense before Reinsurance	72,034,700	72,034,700	68,671,280	68,671,280	68,664,202	68,664,202	68,594,677	68,594,677	(8,605,675)	(8,605,675)	269,359,184	269,359,184
2.7 NET COST of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
2.8 Total Benefit Expense after Reinsurance	72,034,700	72,034,700	68,671,280	68,671,280	68,664,202	68,664,202	68,594,677	68,594,677	(8,605,675)	(8,605,675)	269,359,184	269,359,184
<b>Florida-Specific Contributions</b>												
3.1 Payers to Graduate/Medical Education Institutions	-	-	-	-	-	-	-	-	-	-	-	-
3.2 Contributions for the Purpose of Supporting Medicaid and Indigent Care	-	-	-	-	-	-	-	-	-	-	-	-
3.3 Total Florida-Specific Contributions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Improving Health Care Quality Expenses Incurred</b>												
4.1 Improvements in Care Quality	1,073,113	1,073,113	1,006,924	1,006,924	1,038,780	1,038,780	990,337	990,337	-	-	4,109,203	4,109,203
4.2 Improvements in Patient Safety	165,537	165,537	167,162	167,162	173,854	173,854	165,092	165,092	-	-	663,442	663,442
4.3 Improve Patient Safety and Reduce Medical Errors	182,410	182,410	183,977	183,977	201,497	201,497	187,632	187,632	-	-	755,217	755,217
4.4 Wellness and Health Promotion Activities	193,771	193,771	199,567	199,567	219,310	219,310	206,207	206,207	-	-	818,854	818,854
4.5 Health Information Technology (HIT) expenses related to Health Improvement	647,165	647,165	501,135	501,135	609,303	609,303	406,334	406,334	-	-	3,234,876	3,234,876
4.6 Total of Defined Expenses Incurred for Improving Health Care Quality	2,851,995	2,851,995	2,008,954	2,008,954	2,213,140	2,213,140	1,956,603	1,956,603	-	-	8,574,692	8,574,692
5.0 Deductible First and Subsequent/Recovery Expenses	184,216	184,216	168,873	168,873	178,769	178,769	182,162	182,162	-	-	714,519	714,519
6.0 Preliminary Medical Loss Ratio-MDR	73%	73%	72%	72%	78%	78%	81%	81%	-31%	-31%	73%	73%