

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

Auditee: Simply Healthcare Plans, 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	5
Methodology	6
RESULTS	8
APPENDIX A	
Adjustments to Amounts Reported in the Managed Medical Assistance – Related-Party Transaction Schedule – Summary	9
APPENDIX B	
Managed Medical Assistance – Revenue and Expense Schedule – Summary	10
Managed Medical Assistance - Related-Party Transaction Schedule – Summary	20
Long Term Care - Revenue and Expense Schedule – Summary	21
Long Term Care - Related-Party Transaction Schedule – Summary	26
Achieved Savings Rebate Exhibit	27
Medical Loss Ratio Exhibit	28

Performance Audit Report on 2023 Achieved Savings Rebate Financial Report

Medicaid Program Finance
Florida Agency for Health Care Administration

Auditee: Simply Healthcare Plans, 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 Simply Healthcare Plans, 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, 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 2023 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.

Page Two

Accuracy, Allowability, and Reasonableness of Claimed Amounts

We noted the following exception regarding the accuracy, allowability, and reasonableness of amounts claimed in the schedules within the ASR financial report for the twelve months ending December 31, 2023:

MMA Related-Party Transaction Schedule - Summary

Adjustment No. 01:

The amounts reported on line 8.1, Elevance Health, of the MMA Related-Party Transaction Schedule - Summary for quarters 2, 3, and 4, incorrectly included an allocation of corporate health plan expenses in addition to the Elevance Health administrative expenses due to a formula linking error. The adjustment needed to exclude the Health Plan portion of administrative expenses on line 8.1 is \$(66,828,190).

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 and using the adjusted amounts as discussed above, the Plan's calculated rebate due to the state is \$0. 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 and using the adjusted amounts as discussed above, the Plan's calculated ratio is 90%. 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, with the exception of the amount previously described above, the Plan has prepared its 2023 MMA Revenue and Expense Schedule – Summary, MMA Related-Party Transaction Schedule – Summary, LTC Revenue and Expense Schedule – Summary, LTC Related-Party Transactions 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.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
August 20, 2024

Simply Healthcare Plans, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

BACKGROUND

Plan Overview

Simply HealthCare Plans, Inc. (the Plan) is a for-profit health maintenance organization incorporated in the state of Florida and licensed under Chapter 641 of the Florida Statutes. The Plan is a wholly-owned subsidiary of AMERIGROUP Corporation (the Parent), a Delaware corporation.

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 2023 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 and Medical Loss Ratio determinations.

Simply Healthcare Plans, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

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 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.

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.

Simply Healthcare Plans, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

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 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).
- 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, 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 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;

Simply Healthcare Plans, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

- 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 and determined that 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

Simply Healthcare Plans, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

Methodology (continued)

- 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 an adjustment, as described in the Accuracy, Allowability, and Reasonableness of Claimed Amounts section and summarized in Appendix A, needed for compliance with F.S. 409.967 and ASR Financial Report Instructions.

Appendix A

Health Plan: Simply Healthcare Plans, Inc. (excluding Simply HealthCare Plan, Inc. d/b/a Clear Health Alliance)
 Reporting Period: 1/1/23 - 12/31/23

EXPENSES	Vendor Name	Affiliation	Payment Methodology	Reported Amounts					PY Adjustments	Total Annual	Adjustment No. 1	Adjusted Annual Amount
				January - March (Q1)	April - June (Q2)	July - September (Q3)	October - December (Q4)					
1.1	Vendor #1			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
5.2	Vendor #2			-	-	-	-	-	-		-	
5.3	Vendor #3			-	-	-	-	-	-		-	
5.4	Vendor #4			-	-	-	-	-	-		-	
5.5	Vendor #5			-	-	-	-	-	-		-	
5.6	Total Transportation			-	-	-	-	-	-		-	
6.1	CarelonRx	Elevance Health Subsidiary	Other (please explain)	140,587,194	138,087,707	123,055,819	120,953,738	(397,592)	522,286,867		522,286,867	
6.2	Vendor #2			-	-	-	-	-	-		-	
6.3	Vendor #3			-	-	-	-	-	-		-	
6.4	Vendor #4			-	-	-	-	-	-		-	
6.5	Vendor #5			-	-	-	-	-	-		-	
6.6	Total Pharmacy			140,587,194	138,087,707	123,055,819	120,953,738	(397,592)	522,286,867		522,286,867	
7.1	Elevance Health	Parent Company	Other (please explain)	9,033,531	6,858,082	6,369,865	15,546,162	6,474,387	44,282,026		44,282,026	
7.2	Vendor #2			-	-	-	-	-	-		-	
7.3	Vendor #3			-	-	-	-	-	-		-	
7.4	Vendor #4			-	-	-	-	-	-		-	
7.5	Vendor #5			-	-	-	-	-	-		-	
7.6	Total Other Services			9,033,531	6,858,082	6,369,865	15,546,162	6,474,387	44,282,026		44,282,026	
8.1	Elevance Health	Parent Company	Other (please explain)	42,932,375	67,933,497	73,768,317	50,057,221	-	234,691,410	(66,828,190)	167,863,220	
8.2	Carelon	Elevance Health Subsidiary	Other (please explain)	4,395,611	4,318,163	3,926,245	3,612,095	-	16,252,114	-	16,252,114	
8.3	Vendor #3			-	-	-	-	-	-		-	
8.4	Vendor #4			-	-	-	-	-	-		-	
8.5	Vendor #5			-	-	-	-	-	-		-	
8.6	Total Administrative Expense			47,327,986	72,251,660	77,694,562	53,669,316	-	250,943,524	(66,828,190)	184,115,334	
9	Grand Total			196,948,711	217,197,449	207,120,247	190,169,216	6,076,795	817,512,417	(66,828,190)	750,684,227	

Appendix B

MANAGED MEDICAL ASSISTANCE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

		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
MEMBER MONTHS		2,406,991.2	2,065,036.7	80,021.8	113,506.2	44,896.6	49,470.3	13,085.8	584.5	7,256.9	539.6	27,291.9	5,300.7
REVENUES													
Revenues	1.1 Capitation	654,355,707	380,855,580	37,458,814	107,222,898	61,213,507	9,204,200	4,957,850	93,256	19,000,849	16,239,938	3,888,840	14,219,975
	1.2.1 Pharmacy Drug High Risk Pool	1,503,384	511,078	-	988,515	-	-	-	-	-	-	3,791	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	13,605,635	12,986,944	448,639	82,502	34,075	19,029	3,710	-	30,736	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	57,684	-	-	57,684	-	-	-	-	-	-	-	-
	1.7 Total Revenue	669,522,410	394,353,602	37,907,453	108,351,599	61,247,583	9,223,228	4,961,560	93,256	19,031,586	16,239,938	3,892,631	14,219,975
		JANUARY - MARCH (Q1)											
BENEFIT EXPENSES													
Hospital Services	2.1 Inpatient FFS	81,091,644	51,043,475	2,512,041	14,965,878	7,795,793	204,384	68,125	26	1,339,924	797,930	126,992	2,237,076
	2.2 Ending IBNP for Inpatient Hospital Services	729,689	519,072	25,131	90,322	46,890	3,561	682	-	7,952	4,736	1,385	29,957
	2.3 Outpatient FFS: ER	31,933,076	24,879,796	2,252,902	2,205,850	1,722,925	89,997	132,504	932	292,760	25,619	54,443	275,349
	2.4 Outpatient FFS: Other than ER	31,265,177	21,371,690	1,646,075	5,363,281	1,865,092	203,690	173,496	3,136	241,785	131,811	75,990	189,132
	2.5 Ending IBNP for Outpatient Hospital Services	586,790	462,712	39,006	44,861	21,264	5,108	3,061	71	3,167	933	1,423	5,185
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	1,651,209	841,689	-	253,824	105,488	1,331	-	-	-	-	-	448,878
	2.8 Total Hospital Services	147,257,584	99,118,434	6,475,156	22,924,015	11,557,452	508,071	377,868	4,165	1,885,588	961,028	260,232	3,185,576
Professional Services	3.1 Primary Care FFS	106,812,357	78,279,183	5,053,072	12,208,652	6,266,157	926,119	601,641	11,926	714,128	230,483	882,716	1,638,279
	3.2 Specialty Care FFS	3,732,376	144,480	44,078	376,718	610,918	1,929,807	78,385	10,770	22,223	490,281	22,236	2,480
	3.3 Other Professional FFS	1,840,351	1,590,150	86,405	97,673	38,002	5,469	7,509	170	11,096	92	1,193	2,592
	3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Subcapitated Professional Services	44,032,466	38,424,333	1,628,638	2,120,464	1,010,948	452,816	44,661	5,443	153,920	6,470	69,795	114,979
	3.6 Ending IBNP for Professional Services	1,062,375	800,479	51,858	75,268	41,039	49,533	6,878	396	4,436	4,278	9,883	18,328
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 Total Physician Services	157,479,925	119,238,624	6,864,052	14,878,775	7,967,063	3,363,745	739,073	28,704	905,802	731,604	985,823	1,776,658
Maternity Services	4.1.1 Maternity Services	9,754,829	9,052,081	533,764	87,033	41,652	-	3,449	-	36,851	-	-	-
	4.2.1 Ending IBNP for Maternity Services	96,916	90,559	5,340	516	247	-	34	-	219	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	9,851,745	9,142,640	539,104	87,550	41,899	-	3,483	-	37,070	-	-	-
Mental Health	5.1 Mental Health & Substance Abuse FFS	23,771,979	10,040,575	5,154,275	1,393,914	4,677,829	453,352	268,971	9,420	549,069	2,790	617,174	604,609
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	22,093	10,736	3,877	1,313	3,983	353	292	9	468	3	562	497
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	23,794,072	10,051,312	5,158,153	1,395,227	4,681,812	453,704	269,263	9,429	549,537	2,794	617,736	605,106
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	7.1 Transportation FFS	7,957,657	1,777,791	370,893	1,099,962	1,123,683	512,165	21,866	6,788	155,224	81,538	2,056,208	751,540
	7.2 Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	7.3 Ending IBNP for Transportation	76,108	17,785	3,711	6,527	6,668	8,867	219	118	921	484	22,425	8,382
	7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
7.5 Total Transportation Services	8,033,765	1,795,577	374,604	1,106,489	1,130,351	521,032	22,085	6,905	156,145	82,022	2,078,633	759,922	
Pharmacy	8.1 Prescription Drugs FFS	139,094,276	60,857,238	9,642,539	28,480,084	22,622,491	17,391	971,732	77	10,318,181	1,166,054	3,525	5,014,965
	8.2 Hepatitis C Prescription Drug FFS	1,492,918	618,695	196,412	317,844	276,909	-	-	-	31,296	-	7,752	44,010
	8.3 Ending IBNP for Prescription Drugs	6,000	3,545	183	1,021	457	-	211	-	206	273	-	104
	8.4 Prescription Drug Rebates	(824,253)	(494,658)	(79,479)	(109,915)	(87,632)	(969)	(7,694)	-	(39,605)	(4,301)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	(978,801)	(348,314)	(23,339)	(377,175)	(193,384)	(1,185)	(2,100)	(10)	(26,607)	-	-	(6,687)
	8.8 Total Prescription Drugs	138,790,141	60,636,505	9,736,317	28,311,859	22,618,841	15,237	962,149	67	10,283,471	1,162,026	11,277	5,052,392
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	109,265	60,044	21,691	2,078	13,517	10,160	-	-	-	1,775	-	-
	9.2 Hospice FFS	2,306,725	73,946	18,734	1,135,182	339,205	678,042	-	-	44,969	16,654	-	-
	9.2.1 Nursing Facility FFS	3,523,796	283,608	42,437	1,550,280	318,145	1,323,120	-	2,242	3,963	-	-	-
	9.3 DME FFS	3,963,071	1,503,010	109,891	1,003,836	557,728	224,065	25,048	3,344	35,011	501,138	-	-
	9.4 Other State Plan Services FFS	9,379,628	3,514,955	354,948	2,532,865	1,237,207	777,776	36,081	19,186	137,734	52,657	499,587	216,632
	9.5 Other Services Subcapitation	27,732,857	24,754,185	978,130	952,027	398,494	497,040	21,306	6,128	70,761	3,452	42,592	8,741
	9.6 Ending IBNP for Other Services	177,203	54,379	5,479	36,937	14,632	52,160	612	429	1,315	3,396	5,449	2,416
	9.7 Other Service Settlements/AP	24,898,921	15,308,986	1,025,774	4,743,854	2,432,257	945,757	92,278	8,028	334,647	-	947	6,394
	9.8 Total Other Services	72,091,465	45,553,107	2,557,086	11,957,058	5,311,185	4,508,119	175,323	39,358	628,400	579,072	548,574	234,183

Expanded Benefits	10.1	Expanded Benefits FFS	7,535,465	5,183,086	434,074	633,510	624,369	251,352	6,637	13,319	89,793	2,812	224,018	72,496
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	8,521	4,993	585	1,413	844	503	12	1	92	5	47	26
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	7,543,986	5,188,078	434,658	634,924	625,212	251,855	6,649	13,320	89,885	2,817	224,065	72,522
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	466,391,545	270,620,827	28,394,755	73,598,548	50,149,477	7,607,250	2,387,748	81,334	13,984,400	3,497,333	4,571,835	11,498,038
	11.2	Total Services Paid Directly - IBAP	2,765,695	1,964,260	135,170	258,179	136,024	120,086	12,001	1,023	18,776	14,107	41,174	64,896
	11.3	Total Services Paid through Subcapitation	71,765,323	63,178,518	2,606,768	3,072,491	1,409,442	949,856	65,967	11,572	224,681	9,922	112,386	123,720
	11.4	Total Services Paid by Settlements/AP	23,920,121	14,960,672	1,002,436	4,366,679	2,238,873	944,572	90,178	8,018	308,040	-	947	(293)
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	564,842,683	350,724,277	32,139,129	81,295,897	53,933,816	9,621,763	2,555,894	101,947	14,535,897	3,521,362	4,726,341	11,686,361
	11.8	Reinsurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	Grand Total Medical Benefit Expense Net of Reinsurance	564,842,683	350,724,277	32,139,129	81,295,897	53,933,816	9,621,763	2,555,894	101,947	14,535,897	3,521,362	4,726,341	11,686,361
JANUARY - MARCH (Q1)														
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	36,203,518	11,336,602	24,866,917									
	12.2	Administrative Services	12,918,678	1,084,746	11,833,932									
	12.3	Information Systems	20,402,102	9,972,708	10,429,394									
	12.4	Marketing Expenses	842,203	414,792	427,411									
	12.5	General Administration	(229,668)	-	(229,668)									
	12.6	Compliance/Regulatory	(1,044,027)	(1,044,027)	-									
	12.7	Total Administrative Expenses	69,092,807	21,764,821	47,327,986									
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	633,935,489												
15.0	Underwriting Gain / (Loss) - AKA Pre-tax Earnings From Operations	35,586,921												
16.0	Income Tax Expense	9,033,531												
17.0	Net Underwriting Gain (Loss)	26,553,390												

(continued)

Expanded Benefits	10.1	Expanded Benefits FFS	5,329,539	3,429,253	372,430	479,620	560,292	176,689	4,608	2,453	51,643	2,377	183,539	66,635
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	55,522	41,697	5,441	3,552	3,213	523	131	9	360	41	361	194
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	5,385,061	3,470,950	377,871	483,172	563,504	177,212	4,738	2,463	52,003	2,418	183,900	66,829
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	446,125,904	257,668,329	26,794,354	72,257,584	48,486,660	7,185,692	2,543,341	73,488	12,272,721	3,238,487	4,401,301	11,203,947
	11.2	Total Services Paid Directly - IBNP	18,004,073	16,014,833	1,040,666	434,049	238,590	17,814	119,372	197	29,193	19,955	36,593	52,811
	11.3	Total Services Paid through Subcapitation	68,920,735	60,577,210	2,515,231	3,100,836	1,385,166	800,659	64,168	9,871	216,695	10,178	113,244	127,476
	11.4	Total Services Paid by Settlements/AP	16,500,967	10,848,791	690,523	2,771,862	1,370,298	570,594	80,315	5,367	167,435	-	1,067	(5,286)
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	549,551,678	345,109,163	31,040,774	78,564,331	51,480,713	8,574,759	2,807,196	88,923	12,686,045	3,268,620	4,552,205	11,378,948
	11.8	Premiums Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	Medical Benefit Expense Net of Reinsurance	549,551,678	345,109,163	31,040,774	78,564,331	51,480,713	8,574,759	2,807,196	88,923	12,686,045	3,268,620	4,552,205	11,378,948
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			APRIL - JUNE (Q2)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	37,566,634	11,585,383	25,981,251									
	12.2	Administrative Services	14,119,700	2,425,816	11,693,885									
	12.3	Information Systems	18,998,553	10,079,327	8,919,227									
	12.4	Marketing Expenses	1,191,279	621,670	569,603									
	12.5	General Administration	375,499	17	375,482									
	12.6	Compliance/Regulatory	-	-	-									
	12.7	Total Administrative Expenses	72,251,660	24,712,212	47,539,448									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax Department of Insurance	-	-	-									
	13.2	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	621,803,338												
15.0	Underwriting Gain / (Loss) --- A&A Pre-tax Earnings from Operations	27,016,902												
16.0	Income Tax Expense	6,858,082												
17.0	Net Underwriting Gain (Loss)	20,158,820												

(continued)

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

Health Plan: Simply Healthcare Plan, Inc.
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

			JULY - SEPTEMBER (Q3)											
			Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS			2,064,337.1	1,749,726.9	65,671.6	110,829.9	43,384.6	42,199.1	11,233.5	523.2	6,393.2	580.1	28,220.8	5,574.1
REVENUES														
Revenues	1.1	Capitation	578,716,065	319,714,267	30,486,800	104,569,416	58,675,410	7,833,262	4,129,646	84,185	16,904,004	17,408,532	4,019,115	14,891,429
	1.2.1	Pharmacy Drug High Risk Pool	1,503,384	511,078	-	988,515	-	-	-	-	-	-	3,791	-
	1.3	Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1	Maternity Kick Payments	13,024,129	12,358,970	507,384	90,354	41,121	7,538	-	-	18,763	-	-	-
	1.5	ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6	Other Revenue	49,046	-	-	49,046	-	-	-	-	-	-	-	-
	1.7	Total Revenue	593,292,626	332,584,315	30,994,184	105,697,331	58,716,531	7,840,800	4,129,646	84,185	16,922,767	17,408,532	4,022,906	14,891,429
BENEFIT EXPENSES														
Hospital Services	2.1	Inpatient FFS	69,870,416	42,423,997	1,667,948	14,580,721	6,390,469	96,148	140,178	3,390	1,208,993	641,160	72,970	2,644,442
	2.2	Ending IBNP for Inpatient Hospital Services	2,018,101	1,595,323	62,233	201,512	79,958	742	5,230	26	15,114	8,016	953	48,994
	2.3	Outpatient FFS: ER	26,258,207	19,705,784	1,817,223	2,166,878	1,774,354	85,845	122,999	1,112	232,587	31,230	52,910	267,286
	2.4	Outpatient FFS: Other than ER	27,463,898	18,333,099	1,104,162	5,191,989	1,756,295	190,342	122,539	534	224,972	143,806	74,944	321,215
	2.5	Ending IBNP for Outpatient Hospital Services	1,693,695	1,419,271	109,000	91,657	43,960	2,056	9,161	11	5,694	2,178	1,670	9,038
	2.6	Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7	Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1	Transplant Services	2,424,283	333,395	-	1,538,701	6,160	-	-	-	-	-	-	546,026
	2.8	Total Hospital Services	129,728,599	83,810,868	4,760,566	23,771,459	10,051,197	375,134	400,107	5,072	1,687,360	826,390	203,446	3,837,001
Professional Services	3.1	Primary Care FFS	94,170,464	65,005,252	3,864,650	12,494,155	6,016,968	1,423,522	497,735	38,616	745,390	224,626	2,050,773	1,808,777
	3.2	Specialty Care FFS	3,595,833	169,228	16,102	394,855	600,898	1,748,479	3,047	12,160	22,184	597,797	26,962	4,121
	3.3	Other Professional FFS	1,664,384	1,430,058	72,320	100,329	35,389	5,970	8,174	109	8,671	615	1,071	1,679
	3.4	§ 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-
	3.5	Subcapitated Professional Services	37,680,948	32,670,261	1,318,280	2,098,697	959,505	254,900	43,139	3,058	134,943	7,328	68,999	121,838
	3.6	Ending IBNP for Professional Services	2,997,050	2,485,085	147,493	162,375	83,172	24,531	18,990	393	9,703	10,291	27,151	27,865
	3.7	Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8	Total Physician Services	140,108,679	101,759,885	5,418,845	15,250,410	7,695,933	3,457,402	571,084	54,336	920,892	840,656	2,174,956	1,964,281
Maternity Services	4.1.1	Maternity Services	9,446,506	8,692,862	605,805	79,969	42,346	-	-	-	25,525	-	-	
	4.2.1	Ending IBNP for Maternity Services	348,790	324,340	22,603	999	529	-	-	-	319	-	-	
	4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	4.4.1	Total Maternity Services	9,795,297	9,017,201	628,409	80,968	42,875	-	-	-	25,844	-	-	
Mental Health	5.1	Substance Abuse FFS	19,503,133	7,428,947	4,176,826	1,373,824	4,399,752	337,201	157,559	4,133	492,407	4,793	481,875	645,816
	5.2	Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3	Ending IBNP for Mental Health & Substance Abuse	337,090	126,795	67,509	25,249	81,236	5,723	2,680	70	9,091	84	8,037	10,616
	5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5	Total Mental Health & Substance Abuse Services	19,840,223	7,555,742	4,244,335	1,399,073	4,480,987	342,925	160,239	4,203	501,498	4,876	489,912	656,432
Dental	6.1	Dental FFS	-	-	-	-	-	-	-	-	-	-	-	
	6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
	6.3	Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	
	6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
	6.5	Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	
	Transportation	7.1	Transportation FFS	8,051,763	1,677,128	319,548	1,121,893	1,193,368	532,559	13,466	7,592	172,240	93,720	2,097,319
7.2		Transportation Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
7.3		Ending IBNP for Transportation	151,460	62,575	11,923	14,022	14,915	4,108	502	58	2,153	1,172	27,393	12,637
7.4		Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
7.5		Total Transportation Services	8,203,223	1,739,704	331,471	1,135,916	1,208,284	536,667	13,969	7,650	174,393	94,891	2,124,712	835,566
Pharmacy	8.1	Prescription Drugs FFS	122,139,252	49,891,871	7,956,320	26,563,980	21,977,913	2,369	874,461	17	8,268,089	1,325,906	3,444	5,274,881
	8.2	Hepatitis C Prescription Drug FFS	916,568	325,239	106,848	321,521	77,392	-	-	-	77,960	-	-	7,608
	8.3	Ending IBNP for Prescription Drugs	4,340	3,343	-	862	-	-	-	-	-	-	135	-
	8.4	Prescription Drug Rebates	(744,421)	(432,251)	(69,529)	(107,187)	(88,156)	(1,141)	(7,540)	-	(33,360)	(5,257)	-	-
	8.5	Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6	Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7	Prescription Drug Settlements/AP	(664,667)	(193,468)	(11,678)	(234,255)	(107,236)	(95,276)	(1,136)	(1,115)	(15,879)	-	(218)	(4,405)
	8.8	Total Prescription Drugs	121,651,072	49,594,735	7,981,961	26,544,921	21,859,913	(94,048)	865,784	(1,099)	8,296,810	1,320,784	3,227	5,278,084
Other Services	9.1	Home Health, Private Duty Nursing, Personal Care FFS	90,388	57,987	-	6,945	9,403	16,052	-	-	-	-	-	-
	9.2	Hospice FFS	2,217,138	55,909	2,042	1,072,435	252,632	790,453	-	-	40,733	2,934	-	-
	9.2.1	Nursing Facility FFS	3,370,995	181,000	3,511	1,478,084	182,444	1,390,963	-	3,163	92,131	39,699	-	-
	9.3	DME FFS	3,117,356	1,325,000	83,703	715,942	413,488	147,328	15,471	2,810	36,890	376,724	-	-
	9.4	Other State Plan Services FFS	11,046,129	3,244,135	258,004	2,718,003	1,327,006	825,733	29,044	15,629	147,594	75,252	2,119,303	286,425
	9.5	Other Services Subcapitation	23,690,428	20,980,683	802,773	944,680	384,333	433,951	17,663	5,537	62,640	3,781	45,157	9,231
	9.6	Ending IBNP for Other Services	365,166	181,482	12,957	74,890	27,306	24,475	1,661	167	3,966	6,184	27,680	4,398
	9.7	Other Service Settlements/AP	12,696,303	8,434,093	509,104	2,138,751	979,069	432,924	49,541	5,067	144,975	-	1,035	1,745
9.8	Total Other Services	56,593,903	34,460,290	1,672,093	9,149,730	3,575,680	4,061,880	113,379	32,374	528,929	504,573	2,193,176	301,799	

Expanded Benefits	10.1	Expanded Benefits FFS	4,558,337	3,069,010	218,607	456,874	389,963	157,980	4,581	1,960	44,371	2,697	165,173	47,120
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	25,120	15,911	2,105	2,974	2,666	469	42	5	376	19	439	115
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	4,583,457	3,084,921	220,712	459,848	392,629	158,450	4,623	1,965	44,747	2,716	165,611	47,235
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	409,160,629	222,917,653	22,204,090	72,269,911	46,758,085	7,749,806	1,981,712	91,224	11,807,378	3,555,701	7,146,743	12,678,325
	11.2	Total Services Paid Directly - IBNP	7,940,813	6,214,125	435,823	574,541	333,742	62,105	38,267	730	46,416	28,078	93,323	113,663
	11.3	Total Services Paid through Subcapitation	61,371,376	53,650,944	2,121,053	3,043,376	1,343,837	688,851	60,802	8,595	197,583	11,108	114,157	131,069
	11.4	Total Services Paid by Settlements/AP	12,031,636	8,240,625	497,425	1,904,496	871,832	337,648	48,404	3,952	129,096	-	818	(2,660)
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	490,504,453	291,023,347	25,258,392	77,792,324	49,307,498	8,838,410	2,129,185	104,502	12,180,473	3,594,887	7,355,040	12,920,398
	11.8	Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Premiums Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	Grand Total Medical Benefit Expense Net of Reinsurance	490,504,453	291,023,347	25,258,392	77,792,324	49,307,498	8,838,410	2,129,185	104,502	12,180,473	3,594,887	7,355,040	12,920,398
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			JULY - SEPTEMBER (Q3)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	38,267,054	11,884,264	26,382,791									
	12.2	Administrative Services	16,872,332	2,245,566	14,626,766									
	12.3	Information Systems	19,279,589	10,193,086	9,086,504									
	12.4	Marketing Expenses	1,078,166	507,705	570,455									
	12.5	Administration	398,810	8	398,802									
	12.6	Compliance/Regulatory	1,798,617	1,798,617	-									
	12.7	Total Administrative Expenses	77,694,562	26,629,245	51,065,317									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax Department of Insurance	-	-	-									
	13.2	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	568,199,015												
15.0	Underwriting Gain / (Loss) - A&A Pre-tax Earnings from Operations	25,093,609												
16.0	Income Tax Expense	6,369,865												
17.0	Net Underwriting Gain (Loss)	18,723,743												

(continued)

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

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

		OCTOBER - DECEMBER (Q4)											
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only
MEMBER MONTHS		1,876,179.0	1,570,550.4	58,290.4	111,513.9	43,136.0	40,900.9	10,255.3	528.2	6,035.0	562.8	28,647.3	5,759.0
REVENUES													
Revenues	1.1 Capitation	582,808,687	326,562,177	29,570,719	103,072,856	60,443,653	9,283,861	4,416,720	93,500	13,915,073	15,567,801	4,565,078	15,317,249
	1.2.1 Pharmacy Drug High Risk Pool	139,178	-	-	139,178	-	-	-	-	-	-	-	-
	1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.4.1 Maternity Kick Payments	12,693,445	11,905,383	619,970	100,881	15,501	15,812	4,165	-	31,733	-	-	-
	1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
	1.6 Other Revenue	46,194	191	-	45,992	-	-	-	-	-	-	-	-
	1.7 Total Revenue	595,687,493	338,467,752	30,190,689	103,358,907	60,459,154	9,299,673	4,420,885	93,500	13,946,807	15,567,801	4,565,078	15,317,249
		OCTOBER - DECEMBER (Q4)											
BENEFIT EXPENSES													
Hospital Services	2.1 Inpatient FFS	64,109,640	39,729,305	1,698,682	12,297,480	5,832,062	166,408	155,952	-	875,624	983,773	96,904	2,273,451
	2.2 Ending IBNP for Inpatient Hospital Services	6,124,453	4,029,737	171,133	1,114,622	511,881	6,769	15,655	-	76,105	85,506	3,552	109,493
	2.3 Outpatient FFS: ER	26,519,980	20,373,731	1,623,826	2,170,360	1,609,932	49,295	127,611	497	255,916	36,364	23,148	249,299
	2.4 Outpatient FFS: Other than ER	27,389,057	18,992,534	1,019,603	4,805,726	1,602,291	136,216	111,402	4,174	168,867	157,328	48,718	342,197
	2.5 Ending IBNP for Outpatient Hospital Services	5,218,609	3,951,653	265,352	606,155	279,104	7,415	23,993	188	36,906	16,829	2,598	28,415
	2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
	2.7 Hospital Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	2.7.1 Transplant Services	1,006,357	414,829	6,140	526,699	57,358	-	-	-	-	-	-	1,331
	2.8 Total Hospital Services	130,368,097	87,491,789	4,784,735	21,521,043	9,892,628	366,104	434,612	4,860	1,413,418	1,279,801	176,251	3,002,856
Professional Services	3.1 Primary Care FFS	90,293,878	63,138,237	3,510,266	11,759,835	5,543,249	1,313,379	468,524	63,739	654,676	267,520	1,981,693	1,592,760
	3.2 Specialty Care FFS	3,495,340	194,001	18,716	422,508	563,165	1,749,579	5,131	7,352	19,693	486,607	24,824	3,764
	3.3 Other Professional FFS	1,522,538	1,317,277	58,674	95,185	32,573	7,309	4,000	94	4,450	697	546	1,732
	3.4 Payments to providers Subcapitated	-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Professional Services Ending IBNP for	34,323,049	29,375,393	1,180,769	2,160,998	969,081	262,603	36,980	3,511	128,021	7,367	69,227	129,100
	3.6 Professional Services Settlements/AP	8,900,364	6,489,621	360,135	1,067,112	533,577	124,929	47,948	2,896	59,000	65,607	72,564	76,974
	3.7 Professional Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	3.8 Total Physician Services	138,535,170	100,514,529	5,128,561	15,505,638	7,641,645	3,457,801	562,583	77,591	865,839	827,799	2,148,855	1,804,330
Maternity Services	4.1.1 Maternity Services	8,841,787	8,154,598	557,534	84,372	20,537	-	5,325	-	19,420	-	-	-
	4.2.1 Ending IBNP for Maternity Services	885,879	818,573	55,966	7,333	1,785	-	535	-	1,688	-	-	-
	4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	4.4.1 Total Maternity Services	9,727,666	8,973,171	613,500	91,705	22,322	-	5,860	-	21,108	-	-	-
Mental Health	5.1 Substance Abuse FFS	16,317,013	6,873,069	3,054,587	1,195,557	3,499,879	267,557	143,467	4,559	380,470	5,419	366,194	526,256
	5.2 Mental Health & Substance Abuse Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	5.3 Ending IBNP for Mental Health & Substance Abuse	1,693,716	689,173	306,273	132,619	389,604	28,586	14,385	490	42,350	580	35,355	54,300
	5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	5.5 Total Mental Health & Substance Abuse Services	18,010,730	7,562,242	3,360,861	1,328,176	3,889,483	296,143	157,852	5,048	422,820	5,999	401,549	580,556
Dental	6.1 Dental FFS	-	-	-	-	-	-	-	-	-	-	-	-
	6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	6.5 Total Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation	7.1 Transportation FFS	7,639,205	1,491,283	277,462	1,032,593	1,158,838	487,164	19,820	10,740	159,147	107,436	2,012,711
7.2 Transportation Subcapitation		-	-	-	-	-	-	-	-	-	-	-	-
7.3 Ending IBNP for Transportation		528,679	149,698	27,852	89,748	100,720	19,818	1,990	437	13,832	9,338	72,769	42,479
7.4 Transportation Settlements/AP		-	-	-	-	-	-	-	-	-	-	-	-
7.5 Total Transportation Services		8,167,884	1,640,981	305,315	1,122,341	1,259,558	506,982	21,810	11,176	172,979	116,774	2,085,480	924,490
Pharmacy	8.1 Prescription Drugs FFS	120,363,686	47,922,176	7,124,466	27,156,317	22,384,885	18,484	923,059	12	7,909,693	1,301,340	4,119	5,619,135
	8.2 Hepatitis C Prescription Drug FFS	590,052	185,513	19,387	150,713	133,168	-	-	-	53,085	-	-	48,186
	8.3 Ending IBNP for Prescription Drugs	38,698	24,502	-	14,197	-	-	-	-	-	-	-	-
	8.4 Prescription Drug Rebates	(737,704)	(426,559)	(63,666)	(109,250)	(90,632)	(2,084)	(8,226)	-	(32,049)	(5,238)	-	-
	8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
	8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	8.7 Prescription Drug Settlements/AP	(388,881)	(123,844)	(7,125)	(160,843)	(76,422)	(813)	(753)	(16)	(10,177)	-	-	(8,888)
	8.8 Total Prescription Drugs	119,865,851	47,581,788	7,073,063	27,051,134	22,350,999	15,586	914,080	(4)	7,920,551	1,296,102	4,119	5,658,433
Other Services	9.1 Home Health, Private Duty Nursing, Personal Care FFS	107,720	38,465	120	37,063	16,861	14,652	-	-	-	560	-	-
	9.2 Hospice FFS	2,511,857	139,711	7,236	1,224,526	342,780	772,184	-	10,300	15,121	-	-	-
	9.2.1 Nursing Facility FFS	2,771,541	134,355	6,844	1,309,707	160,800	1,055,523	-	9,027	75,227	20,057	-	-
	9.3 DME FFS	3,355,000	1,398,699	72,896	895,033	362,895	151,422	45,059	1,625	27,715	399,656	-	-
	9.4 Other State Plan Services FFS	10,060,086	2,646,097	250,820	2,424,801	1,323,341	1,036,656	18,768	28,392	206,434	70,260	1,497,245	557,272
	9.5 Other Services Subcapitation	21,417,092	18,803,295	711,194	957,226	380,908	424,734	16,168	5,701	59,206	3,726	45,451	9,484
	9.6 Ending IBNP for Other Services	1,458,676	437,396	33,921	512,031	191,793	123,310	6,407	2,007	28,204	42,636	54,132	26,839
	9.7 Other Services Settlements/AP	9,635,389	7,535,308	433,514	900,878	442,293	181,312	45,808	3,544	58,899	-	1,339	2,494
9.8 Total Other Services	51,317,360	31,133,327	1,516,544	8,291,264	3,221,671	3,759,791	132,210	60,596	470,805	536,895	1,598,167	596,089	

Expanded Benefits	10.1	Expanded Benefits FFS	4,368,278	2,798,638	227,419	440,801	422,735	154,503	4,137	2,121	40,531	2,301	210,429	64,662
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	100,048	42,860	9,580	15,393	20,551	2,320	80	24	2,298	50	5,263	1,629
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	4,468,325	2,841,498	236,999	456,194	443,286	156,823	4,217	2,144	42,829	2,351	215,692	66,291
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	390,525,312	215,515,960	19,471,013	67,920,027	44,976,718	7,378,247	2,024,028	142,630	10,834,018	3,834,081	6,267,863	12,160,726
	11.2	Total Services Paid Directly - IBNP	24,949,123	16,633,212	1,230,213	3,559,210	2,029,015	313,148	110,992	6,042	260,383	220,546	246,233	340,130
	11.3	Total Services Paid through Subcapitation	55,740,141	48,178,688	1,891,963	3,118,223	1,349,989	687,337	53,148	9,211	187,227	11,093	114,678	138,584
	11.4	Total Services Paid by Settlements/AP	9,246,508	7,411,464	426,389	770,035	365,871	180,498	45,055	3,528	48,722	-	1,339	(6,394)
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	480,461,083	287,739,324	23,019,578	75,367,495	48,721,592	8,559,230	2,233,224	161,412	11,330,350	4,065,720	6,630,113	12,633,046
	11.8	Premiums Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	Medical Benefit Expense Net of Reinsurance	480,461,083	287,739,324	23,019,578	75,367,495	48,721,592	8,559,230	2,233,224	161,412	11,330,350	4,065,720	6,630,113	12,633,046
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			OCTOBER - DECEMBER (Q4)											
			Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits Administrative	27,224,435	10,975,604	16,248,831									
	12.2	Services Information Systems	13,331,647	1,859,400	11,472,246									
	12.3	Marketing Expenses General	11,514,727	1,947,594	9,567,132									
	12.4	Administration Compliance/Regulatory	1,679,438	1,018,284	661,153									
	12.5	Total Administrative Expenses	233,220	-	233,220									
	12.6		-	-	-									
	12.7		53,983,466	15,800,882	38,182,583									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax Department of Insurance Assessments	-	-	-									
	13.2	Section 9010 Health Insurance Providers Fee	-	-	-									
	13.3	Other 1	-	-	-									
	13.4	Other 2	-	-	-									
	13.5	Other 3	-	-	-									
13.6	Total	-	-	-										
13.7		-	-	-										
14.0	Grand Total Expenses	534,444,548												
15.0	Underwriting Gain / (Loss) - A&A Pre-tax Earnings from Operations	61,242,945												
16.0	Income Tax Expense	15,546,162												
17.0	Net Underwriting Gain (Loss)	45,696,784												

(continued)

Expanded Benefits	10.1	Expanded Benefits FFS	957,087	22,748,705	14,479,987	1,252,529	2,010,805	1,997,358	740,524	19,963	19,853	226,339	10,187	783,159	250,913
	10.2	Expanded Benefits Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	-
	10.3	Ending IBNP for Expanded Benefits	(783,923)	(594,712)	105,460	17,712	23,332	27,273	3,815	264	39	3,125	115	6,110	1,964
	10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-
	10.5	Total Expanded Benefits	173,164	22,153,993	14,585,448	1,270,241	2,034,137	2,024,631	744,340	20,228	19,892	229,464	10,302	789,269	252,877
Totals Before and After Reinsurance	11.1	Total Services Paid Directly FFS	21,496,157	1,733,699,547	966,722,768	96,864,213	286,046,070	190,370,940	29,920,995	8,936,829	388,677	48,898,518	14,125,602	22,387,742	47,541,035
	11.2	Total Services Paid Directly - IBNP	(42,426,845)	11,232,858	40,826,430	2,841,871	4,825,979	2,737,370	513,152	280,632	7,992	354,768	282,687	417,322	571,500
	11.3	Total Services Paid through Subcapitation	796	257,798,370	225,585,360	9,135,015	12,334,926	5,488,434	3,126,703	244,084	39,250	826,186	42,301	454,465	520,849
	11.4	Total Services Paid by Settlements/AP	-	61,699,232	41,461,552	2,616,773	9,813,072	4,846,875	2,033,312	263,953	20,864	653,293	-	4,170	(14,632)
	11.5	TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.7	Subtotal Benefit Expense before Reinsurance	(20,929,892)	2,064,430,006	1,274,596,111	111,457,872	313,020,046	203,443,619	35,594,162	9,725,498	456,784	50,732,765	14,450,590	23,263,699	48,618,752
	11.8	Premiums Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.9	Net cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.10	Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.11	Medical Benefit Expense Net of Reinsurance	(20,929,892)	2,064,430,006	1,274,596,111	111,457,872	313,020,046	203,443,619	35,594,162	9,725,498	456,784	50,732,765	14,450,590	23,263,699	48,618,752
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			TOTAL (TO DATE)												
			Prior Calendar Year Adjustments	Total	Health Plan	Corporate									
Administrative Expenses	12.1	Salaries & Benefits	-	139,261,641	45,781,851	93,479,790									
	12.2	Administrative Services	-	57,242,356	7,615,528	49,626,829									
	12.3	Information Systems	-	70,194,972	32,192,715	38,002,257									
	12.4	Marketing Expenses General	-	4,791,073	2,562,451	2,228,622									
	12.5	Administration	-	777,861	25	777,836									
	12.6	Compliance/Regulatory	-	754,590	754,590	-									
	12.7	Total Administrative Expenses	-	273,022,494	88,907,160	184,115,334									
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	13.1	State Premium tax Department of Insurance Assessments	-	-	-	-									
	13.2	Section 9010 Health Insurance Providers Fee	-	-	-	-									
	13.3	Other 1	-	-	-	-									
	13.4	Other 2	-	-	-	-									
	13.5	Other 3	-	-	-	-									
13.6	Total	-	-	-	-										
14.0	Grand Total Expenses	(20,929,892)	2,337,452,500												
15.0	Underwriting Gain / (Loss) - After Pre-tax Earnings from Operations	25,505,363	174,445,739												
16.0	Income Tax Expense	6,474,387	44,282,026												
17.0	Net Underwriting Gain (Loss)	19,030,977	130,163,713												

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

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Prepared: 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
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			-	-	-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-	-	-
3.1	Vendor #1			-	-	-	-	-	-	-	-	-	-	-
3.2	Vendor #2			-	-	-	-	-	-	-	-	-	-	-
3.3	Vendor #3			-	-	-	-	-	-	-	-	-	-	-
3.4	Vendor #4			-	-	-	-	-	-	-	-	-	-	-
3.5	Vendor #5			-	-	-	-	-	-	-	-	-	-	-
3.6	Total Mental Health			-	-	-	-	-	-	-	-	-	-	-
4.1	Vendor #1			-	-	-	-	-	-	-	-	-	-	-
4.2	Vendor #2			-	-	-	-	-	-	-	-	-	-	-
4.3	Vendor #3			-	-	-	-	-	-	-	-	-	-	-
4.4	Vendor #4			-	-	-	-	-	-	-	-	-	-	-
4.5	Vendor #5			-	-	-	-	-	-	-	-	-	-	-
4.6	Total Dental			-	-	-	-	-	-	-	-	-	-	-
5.1	Vendor #1			-	-	-	-	-	-	-	-	-	-	-
5.2	Vendor #2			-	-	-	-	-	-	-	-	-	-	-
5.3	Vendor #3			-	-	-	-	-	-	-	-	-	-	-
5.4	Vendor #4			-	-	-	-	-	-	-	-	-	-	-
5.5	Vendor #5			-	-	-	-	-	-	-	-	-	-	-
5.6	Total Transportation			-	-	-	-	-	-	-	-	-	-	-
6.1	Carelonx	Elevance Health Subsidiary	Other (please explain)	2,406,991.2	140,587,194	2,311,272.9	138,087,707	2,064,337.1	123,655,819	1,876,179.0	120,957,738	(397,592)	8,658,780.2	522,286,865
6.2	Vendor #2			-	-	-	-	-	-	-	-	-	-	-
6.3	Vendor #3			-	-	-	-	-	-	-	-	-	-	-
6.4	Vendor #4			-	-	-	-	-	-	-	-	-	-	-
6.5	Vendor #5			-	-	-	-	-	-	-	-	-	-	-
6.6	Total Pharmacy			2,406,991.2	140,587,194	2,311,272.9	138,087,707	2,064,337.1	123,655,819	1,876,179.0	120,957,738	(397,592)	8,658,780.2	522,286,865
7.1	Vendor #1	Parent Company	Other (please explain)	-	-	-	-	-	-	-	-	-	-	-
7.2	Vendor #2			-	-	-	-	-	-	-	-	-	-	-
7.3	Vendor #3			-	-	-	-	-	-	-	-	-	-	-
7.4	Vendor #4			-	-	-	-	-	-	-	-	-	-	-
7.5	Vendor #5			-	-	-	-	-	-	-	-	-	-	-
7.6	Total Other Services			-	-	-	-	-	-	-	-	-	-	-
8.1	Elevance Health Inc	Parent Company	Other (please explain)	2,406,991.0	42,932,375	2,311,273.0	43,221,285	2,064,337.0	47,139,072	1,876,179.0	15,546,162	6,474,387	8,658,780.0	44,282,027
8.2	Carelon	Elevance Health Subsidiary	Other (please explain)	2,406,991.0	4,395,611	2,311,273.0	4,318,163	2,064,337.0	3,926,245	1,876,179.0	3,612,095	-	8,658,780.0	167,863,220
8.3	Vendor #3			-	-	-	-	-	-	-	-	-	-	-
8.4	Vendor #4			-	-	-	-	-	-	-	-	-	-	-
8.5	Vendor #5			-	-	-	-	-	-	-	-	-	-	-
8.6	Total Administrative Expense			47,327,986	47,327,986	47,327,986	47,327,986	51,065,317	51,065,317	38,182,583	38,182,583	-	184,115,334	750,684,227
9	Grand Total			196,948,711	196,948,711	192,485,237	192,485,237	180,991,001	180,991,001	174,682,483	174,682,483	6,076,795	750,684,227	750,684,227

Notes: Additional lines can be added if the number of related-party vendors exceeds the number of lines listed per service type.

Additional information concerning the nature of the relationship with each related party, as well as the payment methodology, shall be disclosed in the Notes tab of the Financial Reporting package.

Ingenix RX Anthem S: Payments are at Cost
 Anthem in Parent Co: Allocated as percent of pretax income
 Anthem in Parent Co: Cost
 DBS- Tran: Anthem S Cost Plus

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

Summary

		JANUARY - MARCH (Q1)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
MEMBER MONTHS		53,958.0	11,831.0	42,127.0	-
REVENUES					
Revenues	1.1 Capitation	167,720,160			
	1.2 NH Rate Reconciliation	-			
	1.2.1 Community High Risk Pool	2,473,249			
	1.2.2 Patient Responsibility Reconciliation	426,425			
	1.3 Other Revenue	-			
1.4 Total Revenue	170,619,834				
		JANUARY - MARCH (Q1)			
EXPENSES		Total	Non-HCBS	HCBS	MED-P / SIXT
LTC Nursing Facility (NF) & Hospice Services	2.1 Nursing Facility Days (Medicaid)	254,243	218,718	35,525	
	2.2 Nursing Facility Days (Crossover)	1,371	915	456	
	2.3 Nursing Facility FFS (Medicaid)	56,515,593	48,477,579	8,038,014	
	2.4 Nursing Facility FFS (Crossover)	150,114	98,160	51,954	
	2.5 Hospice Days	24,212	18,372	5,840	
	2.6 Hospice FFS	5,738,093	3,929,001	1,809,092	
	2.7 Ending IBNP for NF & Hospice Services	682,769	574,370	108,398	
	2.8 NF & Hospice Subcapitated Services	-	-	-	
	2.9 NF & Hospice Settlements/AP	-	-	-	
	2.10 Total Nursing Facility and Hospice	63,086,569	53,079,111	10,007,459	
Long Term Care Services	2.11 Assisted Living FFS	21,231,592	2,259,706	18,971,886	
	2.12 Home Health FFS	74,981,780	1,338,624	73,643,156	
	2.13 Medical Equipment/Supplies FFS	2,813,316	142,823	2,670,493	
	2.14 Therapy Services FFS	648,067	356,454	291,613	
	2.15 Transportation Services FFS	3,112,867	15,108	3,097,759	
	2.16 Case Management (Plan Provided) FFS	8,064,242	1,039,352	7,024,890	
	2.17 Case Management (non-Plan Provided) FFS	-	-	-	
	2.18 Home & Community Based Services (HCBS) FFS	3,590,907	571,826	3,019,081	
	2.19 Subcapitated LTC Services (excluding NF)	13	-	13	
	2.20 Ending IBNP for Long Term Care Services (excluding NF)	1,163,197	51,198	1,111,999	
2.21 LTC Services Settlements/AP (excluding NF)	39,698	13,396	26,302		
2.22 Grand Total LTC Services	178,732,248	58,867,598	119,864,650		
Expanded Benefits	3.1 Expanded Benefits FFS	189,732	52,777	136,954	
	3.2 Expanded Benefits Subcapitation	-	-	-	
	3.3 Ending IBNP for Expanded Benefits	769	559	210	
	3.4 Expanded Benefits Services Settlements	-	-	-	
	3.5 Total Expanded Benefits	190,501	53,336	137,165	
Totals Before and After Reinsurance	4.1 Total Services Paid Directly FFS	177,036,303	58,281,411	118,754,892	
	4.2 Total Services Paid Directly -- IBNP	1,846,735	626,127	1,220,608	
	4.3 Total Services Paid through Subcapitation	13	-	13	
	4.4 Total Services Paid by Settlements/AP	39,698	13,396	26,302	
	4.5 TPL & Fraud/Abuse Recoveries	-	-	-	
	4.6.1 Premium Deficiency Reserve	-	-	-	
	4.7 Subtotal Benefit Expense before Reinsurance	178,922,749	58,920,934	120,001,815	
	4.8 Reinsurance Premiums	-	-	-	
	4.9 Reinsurance Recoveries	-	-	-	
	4.10 Net Cost of Reinsurance	-	-	-	
Grand Total Service Benefit Expense Net of Reinsurance	178,922,749	58,920,934	120,001,815		
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		JANUARY - MARCH (Q1)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
Administrative Expenses	5.1 Salaries & Benefits	1,462,005	716,091	745,915	
	5.2 Administrative Services	2,262,151	416,856	1,845,295	
	5.3 Information Systems	1,799,935	331,682	1,468,254	
	5.4 Marketing Expenses	22,235	4,097	18,138	
	5.5 General Administration	(43,658)	(8,045)	(35,613)	
	5.6 Compliance/Regulatory	-	-	-	
	5.7 Total Administrative Expenses	5,502,669	1,460,681	4,041,988	
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	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	184,425,419				
8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(13,805,584)				
9.0 Income Tax Expense	(3,504,466)				
10.0 Net Underwriting Gain (Loss)	(10,301,118)				

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

Summary

		APRIL - JUNE (Q2)				
		Total	Non-HCBS	HCBS	MED-P / SIXT	
MEMBER MONTHS		56,316.0	12,286.0	44,030.0	-	
REVENUES						
Revenues	1.1 Capitation	174,563,633				
	1.2 NH Rate Reconciliation	-				
	1.2.1 Community High Risk Pool	2,182,071				
	1.2.2 Patient Responsibility Reconciliation	426,425				
	1.3 Other Revenue	-				
	1.4 Total Revenue	177,172,130				
EXPENSES						
			APRIL - JUNE (Q2)			
		Total	Non-HCBS	HCBS	MED-P / SIXT	
LTC Nursing Facility (NF) & Hospice Services	2.1 Nursing Facility Days (Medicaid)	267,232	225,935	41,297		
	2.2 Nursing Facility Days (Crossover)	919	586	333		
	2.3 Nursing Facility FFS (Medicaid)	59,641,076	50,259,265	9,381,811		
	2.4 Nursing Facility FFS (Crossover)	89,501	66,258	23,243		
	2.5 Hospice Days	25,598	18,834	6,764		
	2.6 Hospice FFS	5,984,042	4,009,495	1,974,547		
	2.7 Ending IBNP for NF & Hospice Services	593,184	490,540	102,644		
	2.8 NF & Hospice Subcapitated Services	-	-	-		
	2.9 NF & Hospice Settlements/AP	-	-	-		
		2.10 Total Nursing Facility and Hospice	66,307,802	54,825,558	11,482,245	
Long Term Care Services	2.11 Assisted Living FFS	20,960,982	2,514,824	18,446,158		
	2.12 Home Health FFS	79,917,561	1,624,997	78,292,564		
	2.13 Medical Equipment/Supplies FFS	2,984,101	163,063	2,821,038		
	2.14 Therapy Services FFS	698,924	385,115	313,809		
	2.15 Transportation Services FFS	3,193,677	19,470	3,174,206		
	2.16 Case Management (Plan Provided) FFS	8,064,242	1,039,352	7,024,890		
	2.17 Case Management (non-Plan Provided) FFS	-	-	-		
	2.18 Home & Community Based Services (HCBS) FFS	3,671,514	665,748	3,005,766		
	2.19 Subcapitated LTC Services (excluding NF)	-	-	-		
	2.20 Ending IBNP for Long Term Care Services (excluding NF)	1,006,027	48,503	957,525		
	2.21 LTC Services Settlements/AP (excluding NF)	25,815	8,630	17,185		
	2.22 Grand Total LTC Services	186,830,646	61,295,260	125,535,386		
Expanded Benefits	3.1 Expanded Benefits FFS	165,247	55,110	110,137		
	3.2 Expanded Benefits Subcapitation	-	-	-		
	3.3 Ending IBNP for Expanded Benefits	653	472	181		
	3.4 Expanded Benefits Services Settlements	-	-	-		
		3.5 Total Expanded Benefits	165,900	55,582	110,318	
Totals Before and After Reinsurance	4.1 Total Services Paid Directly FFS	185,370,867	60,802,697	124,568,170		
	4.2 Total Services Paid Directly -- IBNP	1,599,864	539,515	1,060,349		
	4.3 Total Services Paid through Subcapitation	-	-	-		
	4.4 Total Services Paid by Settlements/AP	25,815	8,630	17,185		
	4.5 TPL & Fraud/Abuse Recoveries	-	-	-		
	4.6.1 Premium Deficiency Reserve	-	-	-		
		4.7 Subtotal Benefit Expense before Reinsurance	186,996,546	61,350,842	125,645,704	
	4.8 Reinsurance Premiums	-	-	-		
	4.9 Reinsurance Recoveries	-	-	-		
	4.10 Net Cost of Reinsurance	-	-	-		
	Grand Total Service Benefit Expense Net of Reinsurance	186,996,546	61,350,842	125,645,704		
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			APRIL - JUNE (Q2)			
		Total	Non-HCBS	HCBS	MED-P / SIXT	
Administrative Expenses	5.1 Salaries & Benefits	2,618,787	909,653	1,709,135		
	5.2 Administrative Services	2,324,127	424,012	1,900,114		
	5.3 Information Systems	1,663,656	303,516	1,360,140		
	5.4 Marketing Expenses	31,090	5,672	25,418		
	5.5 General Administration	(2,106)	(384)	(1,722)		
	5.6 Compliance/Regulatory	-	-	-		
		5.7 Total Administrative Expenses	6,635,554	1,642,469	4,993,085	
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	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	193,632,100				
	8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(16,459,971)				
	9.0 Income Tax Expense	(4,178,267)				
	10.0 Net Underwriting Gain (Loss)	(12,281,704)				

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

Summary

		JULY - SEPTEMBER (Q3)				
		Total	Non-HCBS	HCBS	MED-P / SIXT	
MEMBER MONTHS		58,293.0	12,786.0	45,507.0	-	
REVENUES						
Revenues	1.1 Capitation	180,021,004				
	1.2 NH Rate Reconciliation	-				
	1.2.1 Community High Risk Pool	1,050,796				
	1.2.2 Patient Responsibility Reconciliation	426,425				
	1.3 Other Revenue	-				
	1.4 Total Revenue	181,498,226				
		JULY - SEPTEMBER (Q3)				
EXPENSES		Total	Non-HCBS	HCBS	MED-P / SIXT	
LTC Nursing Facility (NF) & Hospice Services	2.1 Nursing Facility Days (Medicaid)	274,713	231,889	42,824		
	2.2 Nursing Facility Days (Crossover)	591	207	384		
	2.3 Nursing Facility FFS (Medicaid)	61,762,910	51,982,201	9,780,709		
	2.4 Nursing Facility FFS (Crossover)	86,785	28,353	58,432		
	2.5 Hospice Days	26,412	19,913	6,499		
	2.6 Hospice FFS	6,151,056	4,271,088	1,879,968		
	2.7 Ending IBNP for NF & Hospice Services	909,003	751,230	157,773		
	2.8 NF & Hospice Subcapitated Services	-	-	-		
	2.9 NF & Hospice Settlements/AP	-	-	-		
		2.10 Total Nursing Facility and Hospice	68,909,754	57,032,871	11,876,883	
Long Term Care Services	2.11 Assisted Living FFS	21,198,793	2,223,052	18,975,741		
	2.12 Home Health FFS	83,204,172	1,447,623	81,756,549		
	2.13 Medical Equipment/Supplies FFS	2,976,152	183,540	2,792,612		
	2.14 Therapy Services FFS	659,355	382,946	276,409		
	2.15 Transportation Services FFS	3,318,310	19,905	3,298,405		
	2.16 Case Management (Plan Provided) FFS	8,064,242	1,039,352	7,024,890		
	2.17 Case Management (non-Plan Provided) FFS	-	-	-		
	2.18 Home & Community Based Services (HCBS) FFS	4,367,794	976,009	3,391,784		
	2.19 Subcapitated LTC Services (excluding NF)	-	-	-		
	2.20 Ending IBNP for Long Term Care Services (excluding NF)	1,543,107	69,803	1,473,304		
	2.21 LTC Services Settlements/AP (excluding NF)	12,791	4,274	8,518		
	2.22 Grand Total LTC Services	194,254,471	63,379,374	130,875,097		
Expanded Benefits	3.1 Expanded Benefits FFS	376,213	125,012	251,201		
	3.2 Expanded Benefits Subcapitation	-	-	-		
	3.3 Ending IBNP for Expanded Benefits	3,029	1,685	1,344		
	3.4 Expanded Benefits Services Settlements	-	-	-		
		3.5 Total Expanded Benefits	379,242	126,697	252,545	
Totals Before and After Reinsurance	4.1 Total Services Paid Directly FFS	192,165,783	62,679,080	129,486,703		
	4.2 Total Services Paid Directly -- IBNP	2,455,138	822,717	1,632,421		
	4.3 Total Services Paid through Subcapitation	-	-	-		
	4.4 Total Services Paid by Settlements/AP	12,791	4,274	8,518		
	4.5 TPL & Fraud/Abuse Recoveries	-	-	-		
	4.6.1 Premium Deficiency Reserve	-	-	-		
		4.7 Subtotal Benefit Expense before Reinsurance	194,633,713	63,506,071	131,127,642	
	4.8 Reinsurance Premiums	-	-	-		
	4.9 Reinsurance Recoveries	-	-	-		
	4.10 Net Cost of Reinsurance	-	-	-		
	Grand Total Service Benefit Expense Net of Reinsurance	194,633,713	63,506,071	131,127,642		
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		JULY - SEPTEMBER (Q3)				
		Total	Non-HCBS	HCBS	MED-P / SIXT	
Administrative Expenses	5.1 Salaries & Benefits	4,066,595	1,199,918	2,866,678		
	5.2 Administrative Services	3,339,247	616,402	2,722,845		
	5.3 Information Systems	1,564,652	288,824	1,275,828		
	5.4 Marketing Expenses	31,225	5,764	25,461		
	5.5 General Administration	5,515	1,018	4,497		
	5.6 Compliance/Regulatory	-	-	-		
		5.7 Total Administrative Expenses	9,007,234	2,111,926	6,895,308	
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	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	203,640,947				
	8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(22,142,722)				
	9.0 Income Tax Expense	(5,620,800)				
	10.0 Net Underwriting Gain (Loss)	(16,521,922)				

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

Summary

		OCTOBER - DECEMBER (Q4)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
MEMBER MONTHS		60,190.0	12,611.0	47,579.0	-
REVENUES					
Revenues	1.1 Capitation	204,032,383			
	1.2 NH Rate Reconciliation	-			
	1.2.1 Community High Risk Pool	-			
	1.2.2 Patient Responsibility Reconciliation	(1,491,741)			
	1.3 Other Revenue	(3,201,554)			
1.4 Total Revenue	199,339,088				
		OCTOBER - DECEMBER (Q4)			
EXPENSES		Total	Non-HCBS	HCBS	MED-P / SIXT
LTC Nursing Facility (NF) & Hospice Services	2.1 Nursing Facility Days (Medicaid)	284,278	245,965	38,313	
	2.2 Nursing Facility Days (Crossover)	377	236	141	
	2.3 Nursing Facility FFS (Medicaid)	66,595,728	57,438,350	9,157,378	
	2.4 Nursing Facility FFS (Crossover)	67,810	45,896	21,913	
	2.5 Hospice Days	26,231	20,891	5,340	
	2.6 Hospice FFS	6,643,751	4,858,881	1,784,870	
	2.7 Ending IBNP for NF & Hospice Services	2,763,567	2,345,477	418,090	
	2.8 NF & Hospice Subcapitated Services	-	-	-	
	2.9 NF & Hospice Settlements/AP	-	-	-	
	2.10 Total Nursing Facility and Hospice	76,070,855	64,688,604	11,382,251	
Long Term Care Services	2.11 Assisted Living FFS	19,957,616	1,576,653	18,380,963	
	2.12 Home Health FFS	85,146,833	1,195,921	83,950,912	
	2.13 Medical Equipment/Supplies FFS	3,031,486	151,935	2,879,552	
	2.14 Therapy Services FFS	678,727	442,427	236,301	
	2.15 Transportation Services FFS	3,284,771	13,521	3,271,250	
	2.16 Case Management (Plan Provided) FFS	8,064,242	1,039,352	7,024,890	
	2.17 Case Management (non-Plan Provided) FFS	-	-	-	
	2.18 Home & Community Based Services (HCBS) FFS	5,898,876	1,766,272	4,132,604	
	2.19 Subcapitated LTC Services (excluding NF)	6	-	6	
	2.20 Ending IBNP for Long Term Care Services (excluding NF)	4,426,599	191,788	4,234,811	
2.21 LTC Services Settlements/AP (excluding NF)	17,794	6,187	11,607		
2.22 Grand Total LTC Services	206,577,807	71,072,659	135,505,148		
Expanded Benefits	3.1 Expanded Benefits FFS	378,420	135,005	243,416	
	3.2 Expanded Benefits Subcapitation	-	-	-	
	3.3 Ending IBNP for Expanded Benefits	7,543	5,258	2,285	
	3.4 Expanded Benefits Services Settlements	-	-	-	
3.5 Total Expanded Benefits	385,963	140,262	245,701		
Totals Before and After Reinsurance	4.1 Total Services Paid Directly FFS	199,748,260	68,664,211	131,084,049	
	4.2 Total Services Paid Directly -- IBNP	7,197,710	2,542,523	4,655,186	
	4.3 Total Services Paid through Subcapitation	6	-	6	
	4.4 Total Services Paid by Settlements/AP	17,794	6,187	11,607	
	4.5 TPL & Fraud/Abuse Recoveries	-	-	-	
	4.6.1 Premium Deficiency Reserve	-	-	-	
	4.7 Subtotal Benefit Expense before Reinsurance	206,963,770	71,212,921	135,750,849	
	4.8 Reinsurance Premiums	-	-	-	
	4.9 Reinsurance Recoveries	-	-	-	
	4.10 Net Cost of Reinsurance	-	-	-	
4.11 Reinsurance	206,963,770	71,212,921	135,750,849		
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees		OCTOBER - DECEMBER (Q4)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
Administrative Expenses	5.1 Salaries & Benefits	2,011,997	729,825	1,282,172	
	5.2 Administrative Services	2,469,836	433,652	2,036,185	
	5.3 Information Systems	1,555,584	273,128	1,282,456	
	5.4 Marketing Expenses	53,704	9,429	44,275	
	5.5 General Administration	40,493	7,110	33,383	
	5.6 Compliance/Regulatory	-	-	-	
	5.7 Total Administrative Expenses	6,131,614	1,453,144	4,678,470	
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	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		213,095,384			
8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations		(13,756,296)			
9.0 Income Tax Expense		(3,491,955)			
10.0 Net Underwriting Gain (Loss)		(10,264,341)			

LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024

Summary

			TOTAL (TO DATE)			
		Prior Year Adjustments	Total	Non-HCBS	HCBS	MED-P / SIXT
MEMBER MONTHS		(11.0)	228,746.0	49,514.0	179,243.0	-
REVENUES						
Revenues	1.1 Capitation	(2,966,479)	723,370,701			
	1.2 NH Rate Reconciliation	(1,417,960)	(1,417,960)			
	1.2.1 Community High Risk Pool	3,633,210	9,339,326			
	1.2.2 Patient Responsibility Reconciliation	(150,043)	(362,508)			
	1.3 Other Revenue	-	(3,201,554)			
	1.4 Total Revenue	(901,272)	727,728,006			
			TOTAL (TO DATE)			
EXPENSES						
		Prior Year Adjustments	Total	Non-HCBS	HCBS	MED-P / SIXT
LTC Nursing Facility (NF) & Hospice Services	2.1 Nursing Facility Days (Medicaid)	21,785	1,102,251	922,507	157,959	
	2.2 Nursing Facility Days (Crossover)	145	3,403	1,944	1,314	
	2.3 Nursing Facility FFS (Medicaid)	3,568,998	248,084,305	208,157,395	36,357,912	
	2.4 Nursing Facility FFS (Crossover)	(71,516)	322,694	238,667	155,543	
	2.5 Hospice Days	96	102,549	78,010	24,443	
	2.6 Hospice FFS	(31,808)	24,485,134	17,068,464	7,448,478	
	2.7 Ending IBNP for NF & Hospice Services	(2,640,776)	2,307,747	4,161,618	786,905	
	2.8 NF & Hospice Subcapitated Services	-	-	-	-	
	2.9 NF & Hospice Settlements/AP	-	-	-	-	
		2.10 Total Nursing Facility and Hospice	824,899	275,199,880	229,626,144	44,748,837
Long Term Care Services	2.11 Assisted Living FFS	4,379,723	87,728,706	8,574,234	74,774,749	
	2.12 Home Health FFS	2,254,074	325,504,420	5,607,165	317,643,182	
	2.13 Medical Equipment/Supplies FFS	175,185	11,980,241	641,360	11,163,695	
	2.14 Therapy Services FFS	(63,648)	2,621,427	1,566,942	1,118,132	
	2.15 Transportation Services FFS	1,857	12,911,481	68,004	12,841,621	
	2.16 Case Management (Plan Provided) FFS	-	32,256,968	4,157,408	28,099,560	
	2.17 Case Management (non-Plan Provided) FFS	-	-	-	-	
	2.18 Home & Community Based Services (HCBS) FFS	(2,187,012)	15,342,079	3,979,855	13,549,236	
	2.19 Subcapitated LTC Services (excluding NF)	-	20	-	20	
	2.20 Ending IBNP for Long Term Care Services (excluding NF)	(3,573,925)	4,565,005	361,291	7,777,639	
	2.21 LTC Services Settlements/AP (excluding NF)	-	96,099	32,487	63,612	
	2.22 Grand Total LTC Services	1,811,153	768,206,326	254,614,891	511,780,281	
Expanded Benefits	3.1 Expanded Benefits FFS	24,669	1,134,282	367,904	741,708	
	3.2 Expanded Benefits Subcapitation	-	-	-	-	
	3.3 Ending IBNP for Expanded Benefits	(9,290)	2,704	7,973	4,021	
	3.4 Expanded Benefits Services Settlements	-	-	-	-	
	3.5 Total Expanded Benefits	15,379	1,136,986	375,878	745,729	
Totals Before and After Reinsurance	4.1 Total Services Paid Directly FFS	8,050,523	762,371,737	250,427,400	503,893,814	
	4.2 Total Services Paid Directly -- IBNP	(6,223,991)	6,875,456	4,530,882	8,568,565	
	4.3 Total Services Paid through Subcapitation	-	20	-	20	
	4.4 Total Services Paid by Settlements/AP	-	96,099	32,487	63,612	
	4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	
	4.6.1 Premium Deficiency Reserve	-	-	-	-	
	4.7 Subtotal Benefit Expense before Reinsurance	1,826,532	769,343,311	254,990,769	512,526,010	
	4.8 Reinsurance Premiums	-	-	-	-	
	4.9 Reinsurance Recoveries	-	-	-	-	
	4.10 Net Cost of Reinsurance	-	-	-	-	
	4.11 Reinsurance	1,826,532	769,343,311	254,990,769	512,526,010	
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees			TOTAL (TO DATE)			
		Prior Year Adjustments	Total	Non-HCBS	HCBS	MED-P / SIXT
Administrative Expenses	5.1 Salaries & Benefits	-	10,159,385	3,555,486	6,603,899	
	5.2 Administrative Services	-	10,395,361	1,890,922	8,504,439	
	5.3 Information Systems	-	6,583,827	1,197,150	5,386,677	
	5.4 Marketing Expenses	-	138,253	24,962	113,291	
	5.5 General Administration	-	245	(301)	546	
	5.6 Compliance/Regulatory	-	-	-	-	
		5.7 Total Administrative Expenses	-	27,277,071	6,668,220	20,608,852
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes	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	1,826,532	796,620,382			
	8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations	(2,727,804)	(68,892,376)			
	9.0 Income Tax Expense	(692,437)	(17,487,925)			
	10.0 Net Underwriting Gain (Loss)	(2,035,367)	(51,404,451)			

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

Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 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
LTC Nursing Facility (NF) & Hospice Services	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				-	-	-	-	-	-	-	-	-	-	-	-
Long Term Care Services	2.1 Vendor #1			-	-	-	-	-	-	-	-	-	-	-	-
	2.2 Vendor #2			-	-	-	-	-	-	-	-	-	-	-	-
	2.3 Vendor #3			-	-	-	-	-	-	-	-	-	-	-	-
	2.4 Vendor #4			-	-	-	-	-	-	-	-	-	-	-	-
	2.5 Vendor #5			-	-	-	-	-	-	-	-	-	-	-	-
2.6 Total Long Term Services				-	-	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	3.1 Elevance Health Inc.	Parent Company		53,958.0	4,419,097	56,316.0	4,785,092	58,293.0	6,638,267	60,190.0	4,139,938			228,757.0	19,982,994
	3.2 Carelon	Elevance Health Subsidiary		53,958.0	96,589	56,316.0	102,011	58,293.0	107,090	60,190.0	112,859			228,757.0	418,549
	3.3 Vendor #3			-	-	-	-	-	-	-	-	-	-	-	-
	3.4 Vendor #4			-	-	-	-	-	-	-	-	-	-	-	-
	3.5 Vendor #5			-	-	-	-	-	-	-	-	-	-	-	-
3.6 Total Administrative Expenses				107,916.0	4,515,686	112,632.0	4,887,103	116,586.0	6,745,357	120,380.0	4,252,797			418,549.0	20,400,944
4 Grand Total					4,515,686		4,887,103		6,745,357		4,252,797			20,400,944	20,400,944

NOTES:

Each Vendor shall be reported on the same line for the Summary Related-Party schedule as well as Regional Related-Party schedules. This will allow the formulas in the Related-Party Summary schedule to total properly. Additional lines can be added if needed. Additional information concerning the nature of the relationship with each related party, as well as the payment methodology, shall be disclosed in the Notes tab of the Financial Reporting package.

Anthem In Parent Con/Cost
 DBG- Trans-Anthem Su/ConCost Plus

ACHIEVED SAVINGS REBATE EXHIBIT
 Health Plan: Simply Healthcare Plan, Inc
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024
 Plan Type: MMA

	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		Prior Year Adjustments		CALENDAR YEAR TOTAL (TD DATE)	
	Total	MMA	Total	MMA	Total	MMA	Total	MMA	Total	MMA	Total	MMA
REVENUES												
1.1 Total Revenue from Revenue & Expense Schedule	840,142,244	665,522,410	737,589,379	648,820,240	774,790,860	593,392,624	181,498,226	199,339,088	3,674,199	4,575,471	901,272	2,511,888,239
1.2 Federal Tax Expenditures (including 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	-	-	-	(3,521,357)	-	-	-	-	-	-	-	(3,521,357)
1.6 Revenue Subject to ASR	840,142,244	669,522,410	737,589,379	645,298,883	774,790,860	593,392,624	181,498,226	199,339,088	3,674,199	4,575,471	901,272	2,508,366,882
EXPENSES												
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	715,193,184	538,156,868	709,417,925	515,046,638	662,697,788	470,532,004	193,165,783	646,033,719	29,547,776	21,466,953	8,050,533	1,991,497,916
2.2 Incurred but not Paid (IBNP) Funding Balance	4,612,429	2,765,925	29,603,937	18,004,073	10,395,951	7,940,813	2,455,138	32,446,882	(46,650,937)	(42,426,846)	(6,252,991)	23,106,413
2.3 Expense Subject to ASR	5,764,613	3,582,943	729,021,862	533,050,711	673,093,739	478,472,817	195,620,921	678,480,601	(19,183,160)	(20,959,889)	1,826,532	2,014,604,329
2.4 Total Benefit Expense before Reinsurance	743,765,433	564,842,683	736,548,224	549,551,678	685,136,167	490,504,453	197,620,921	687,424,853	(19,183,160)	(20,959,889)	1,826,532	2,064,400,066
2.5 Net Cost of Reinsurance	-	-	-	-	-	-	-	-	-	-	-	-
2.6 Total Benefit Expense after Reinsurance	743,765,433	564,842,683	736,548,224	549,551,678	685,136,167	490,504,453	197,620,921	687,424,853	(19,183,160)	(20,959,889)	1,826,532	2,064,400,066
Administrative Expenses												
3.1 Total Administrative Expenses from Revenue & Expense Schedule	74,595,475	69,092,806	78,887,214	72,251,660	86,704,796	77,694,562	9,007,234	61,115,080	-	-	-	300,299,865
3.2 Less: Compliance/Regulatory	1,044,027	1,044,027	-	-	(1,798,617)	-	-	-	-	-	-	(754,590)
3.3 Less: Lobbying/Political expenses	(47,428)	(43,460)	(82,471)	(76,273)	(34,000)	(32,410)	(1,590)	(53,370)	-	-	-	(217,270)
3.4 Less: Charitable or Incentive Bonuses Above Base Salary	(3,521,357)	(3,521,357)	(2,167,851)	(1,994,209)	(2,246,693)	(2,120,284)	(193,851)	(1,436,920)	-	-	-	(8,427,185)
3.5 Administrative Expenses Subject to ASR	71,867,489	66,686,963	76,586,603	70,154,518	82,591,486	73,817,792	8,773,685	58,491,845	-	-	-	263,993,009
4.0 Actuarially-sound Administrative Expense Maximum	-	-	-	-	-	-	-	-	-	-	-	-
5.0 Administrative Expenses Subject to ASR	-	-	-	-	-	-	-	-	-	-	-	-
6.0 Total Benefit and Administrative Expense Subject to ASR	-	-	-	-	-	-	-	-	-	-	-	-
7.1 Pre-tax Income	-	-	-	-	-	-	-	-	-	-	-	-
7.2 Pre-tax Income as a Percent of Revenue	-	-	-	-	-	-	-	-	-	-	-	-
7.3 Preliminary Achieved Savings Rebate	-	-	-	-	-	-	-	-	-	-	-	-
Calculation of Pre-Tax Income and ASR												
7.1 Pre-tax Income	112,959,939	180,802,353	112,959,939	180,802,353	112,959,939	112,959,939	112,959,939	112,959,939	112,959,939	112,959,939	112,959,939	112,959,939
7.2 Pre-tax Income as a Percent of Revenue	3.5%	7.2%	3.5%	7.2%	3.5%	7.2%	3.5%	7.2%	3.5%	7.2%	3.5%	7.2%
7.3 Preliminary Achieved Savings Rebate	-	-	-	-	-	-	-	-	-	-	-	-

MEDICAL LOSS RATIO EXHIBIT
 Health Plan: Simply Healthcare Plan, Inc.
 Reporting Period: 2023 Annual
 Paid Through: 3/31/2024
 Plan Type: MMA, LTC and Comprehensive

REVENUES	JANUARY - MARCH (Q1)		APRIL - JUNE (Q2)		JULY - SEPTEMBER (Q3)		OCTOBER - DECEMBER (Q4)		Fiscal Year Adjustments		TOTAL (TO DATE)		Annual Financial Statement (1)
	Total	LTC	Total	LTC	Total	LTC	Total	LTC	Total	LTC	Total	LTC	
1.1 Total Revenue from Member & Employer Contributions	840,142,264	170,610,834	853,993,370	177,172,139	774,790,950	181,498,226	795,026,582	181,498,226	3,274,199	6,575,971	3,239,826,285	727,728,005	33,262,901,148.28
1.2 Total Revenue from Health Insurance Premiums	(1,239,939)	779,412	(1,256,734)	929,269	(1,665,996)	1,250,095	(1,476,598)	1,476,598	(1,285,396)	(1,439,538)	(5,939,499)	3,889,407	
1.3 Total Revenue from Pharmacy, Medical, and Other Expenses	(2,009,105)	779,412	(596,026)	929,269	(1,665,996)	1,250,095	(1,476,598)	1,476,598	(1,285,396)	(1,439,538)	(5,939,499)	3,889,407	
1.4 Regulatory Authority Penalties and Fees	664,453,136	174,124,501	823,312,525	181,290,936	774,041,264	187,115,024	792,972,975	187,115,024	(2,107,250)	(1,899,916)	3,212,821,144	745,215,931	33,262,901,148.28
1.5 Revenue Subject to Risk													
EXPENSES													
2.1 Total Benefits Paid Through PHS During the Year	639,736,781	177,033,303	631,486,771	185,370,867	601,326,412	192,155,783	590,273,972	192,155,783	29,546,680	21,436,137	2,492,380,216	762,171,737	25,735,663,111
2.2 Total Benefits Paid Through Reimbursement During the Year	65,973,647	10,567,729	63,212,480	7,528	55,257,070	55,754,828	49,447,530	49,447,530	265,016	265,016	234,855,264	246,698	279,586,010.98
2.3 Total Benefits Paid Through Reimbursement (Net of PHS)	4,812,429	2,763,995	13,003,939	1,598,864	30,395,951	7,940,813	32,448,932	29,931,123	(48,590,437)	(42,426,896)	38,008,413	11,242,898	6,936,777.00
2.4 Total Benefits Paid Through Reimbursement (Net of PHS and Reimbursement)	23,959,430	23,970,111	16,526,782	25,815	12,944,428	12,791	9,384,302	9,384,302	(13,833,140)	(13,833,140)	61,179,530	61,699,232	9,609
2.5 Settlements/OLP	733,982,427	178,933,103	730,897,320	187,004,074	679,423,861	194,635,955	680,832,256	194,635,955			2,805,339,624	2,036,971,653	793,367,985
2.6 Total Benefits Paid Through Reimbursement (Net of PHS and Settlements/OLP)	555,049,373	178,933,103	543,832,860	187,004,074	679,423,861	194,635,955	680,832,256	194,635,955			2,206,318,624	2,036,971,653	2,244,471,466.09
2.7 Total Benefits Paid Through Reimbursement (Net of PHS, Settlements/OLP, and Reimbursement)													
Fiscal Specific Contributions													
3.1 Funds for Certain Medical Education Institutions													
3.2 Funds for Certain Medical Education Institutions (Reporting Medical and Intelligent Care)													
3.3 Total Fiscal Specific Contributions													
Improving Health Care Quality Expenses Incurred													
4.1 Improve Health Outcomes	5,781,800	2,178,113	6,046,041	2,435,092	5,840,111	3,189,244	4,899,820	2,612,880			22,467,772	13,016,760	9,644,012
4.2 Improve Patient Safety and Reduce Medical Errors	3,892,835	1,531,608	3,916,899	1,670,588	3,746,986	1,863,031	3,244,020	1,661,097			15,607,861	8,368,280	6,877,081
4.3 Wellness and Health Incentive Activities	2,872,301	1,330,227	2,952,815	1,249,485	2,883,869	1,819,266	3,201,658	1,450,092			11,910,443	5,104,748	6,867,795
4.4 Health Information Technology (HIT) expense related to Health Improvements	3,064,322	1,526,217	3,127,895	1,669,109	2,895,483	1,011,032	3,465,517	1,686,133			12,473,607	5,725,066	6,745,541
4.5 Total of Expired Premiums Incurred for Improving Health Care Quality	18,776,915	8,312,002	19,409,335	9,125,999	18,891,864	8,714,334	18,501,216	8,689,232			75,464,050	38,243,005	36,972,645
4.6 Descriptive Fraud and Abuse Investigation/Recovery Expenses	423,920	13,229	655,398	14,135	593,024	55,867	514,175	499,857			2,381,071	2,325,211	53,698
4.7 Total of Expired Premiums Incurred for Improving Health Care Quality	19,199,835	8,325,231	20,064,733	9,140,134	19,484,888	87,731	19,015,391	90,392			77,845,121	40,568,216	37,025,343
Annual Creditability Adjustment													
7.1 Member Months for Managed Care Plan (MM)													
7.2 Member Months for Months with MM (rounded down to the nearest annual Member)													
7.3 Number of Member Months with MM (rounded up to the nearest annual Member)													
7.4 Creditability Adjustment Factor for MM (CA)													
7.5 Creditability Adjustment Factor for MM (CA)													
7.6 Creditability Adjustment Factor for MM (CA)													
7.7 Creditability Adjustment Factor for MM (CA)													
7.8 Total MM Health Creditability Adjustment													