

Performance Audit

2023 Achieved Savings Rebate Financial Report

For the Florida Agency for Health Care Administration

**Auditee: UnitedHealthcare of Florida, Inc.**

*Year ended December 31, 2023*

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## Performance Audit Report on 2023 Achieved Savings Rebate Financial Report

Medicaid Program Finance  
Florida Agency for Health Care Administration

Auditee: UnitedHealthcare of Florida, Inc.

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

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

We noted the following exceptions regarding the accuracy, allowability, and reasonableness of amounts claimed in the Schedules within the ASR financial report for the year ended December 31, 2023:

#### Managed Medical Assistance – Revenue and Expense Schedule – Summary

Adjustment No. 01:

The amount reported on lines 2.5, Ending IBNP for Outpatient Hospital Services, and 11.2, Total Services Paid Directly – IBNP, Prior Year Adjustments column, included the reversal of a (\$7,497,203) reserve accrual but did not properly include the original accrual of \$7,497,203. As the setting of the reserve and the offsetting reversal occurred during the same period, this resulted in an adjustment to lines 2.5 and 11.2 of \$7,497,203.

#### Achieved Savings Rebate Exhibit

Adjustment No. 01:

As a result of the adjustment to the MMA – Revenue and Expense Schedule -Summary, line 11.2, Total Services Paid Directly – IBNP, line 2.2, Incurred by not Paid (IBNP) Ending Balance was adjusted \$7,497,203.

Adjustment No. 02:

AHCA has determined that Direct Payment Plan (DPP) Administration Fee revenue is to be excluded from the Revenue Subject to ASR on the ASR Exhibit and, therefore, included on line 1.5, Less: Financial Incentive Payments Outside of Capitation Rate. The Plan accrued and reported DPP administration fees of \$3,789,333 on line 1.6, Other Revenue, of its 2023 MMA Revenue and Expense Schedule - Summary but did not exclude this amount from Revenue Subject to ASR. An adjustment is needed to exclude DPP Administration Fees from Revenue Subject to ASR on line 1.5 of (\$3,789,333).

Adjustment No. 03:

The amount reported on line 4.0, Actuarially-sound Administrative Expense Maximum, was incorrectly calculated using incomplete member months for the MMA Maternity Kick Payment Rate Group. Utilizing the correct member months, the adjustment to line 4.0 is \$1,441,075. This adjustment has no effect on line 5.0 Administrative Expense Subject to ASR since the Plan's actual reported administrative expenses do not exceed the maximum.

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

### Medical Loss Ratio Exhibit

Adjustment No. 01:

As a result of the adjustment to the MMA – Revenue and Expense Schedule -Summary, line 11.2, Total Services Paid Directly – IBNP, line 2.3, Incurred by not Paid (IBNP) Ending Balance was adjusted \$7,497,203.

Adjustment No. 02:

The Plan did not properly record in the MLR Exhibit line 2.1, Total Benefits Paid through FFS During the Year, Prior Year Adjustments column, the amount from the prior year column of the LTC Revenue and Expense Schedule – Summary line 4.1, Total Services Paid Directly FFS of \$4,799,640. This resulted in an adjustment to MLR Exhibit line 2.1 of the Prior Year Adjustments column of \$4,799,640.

Adjustment No. 03:

Total Benefits Paid through Subcapitation During the Year, line 2.2 of the Medical Loss Ratio (MLR) Exhibit included amounts that were not direct medical expenses paid by the subcapitated provider of \$3,270,807. This resulted in an adjustment of (\$3,270,807) to line 2.2 of the MLR Exhibit.

### **Achieved Savings Rebate**

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

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

Determined on this basis and using the adjusted amounts as discussed above, the Plan's calculated rebate due to the state is \$0. However, the final calculated rebate is to be determined by AHCA.

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## Medical Loss Ratio

42 FR § 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 87%. However, the final calculated ratio is to be determined by AHCA.

## Conclusion

Based upon the performance audit procedures performed and the results obtained, the audit objective has been met. We conclude that, with the exception of the amounts previously described above, the Plan has prepared its 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, 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, other than those described above and summarized in Appendix A. We recommend AHCA consider the results of this audit in completing closeout procedures regarding the Plan's 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 26, 2024

# UnitedHealthcare of Florida, Inc.

## Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

### **BACKGROUND**

#### *Plan Overview*

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

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

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

#### *Objective*

Our objective was to conduct a performance audit of the Plan’s 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.

#### *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:

UnitedHealthcare of Florida, Inc.

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For the year ended December 31, 2023

*Scope (continued)*

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

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

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

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

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

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

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

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

- Tests of any opening balances (accruals, receivable, and payables included in the prior year ASR Schedules which may impact prior calendar year adjustments in the 2023 ASR Schedules); and



UnitedHealthcare of Florida, Inc.

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For the year ended December 31, 2023

*Scope (continued)*

- 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, ASR Exhibit, and MLR 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;
  - 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;

UnitedHealthcare of Florida, Inc.

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For the year ended December 31, 2023

***Methodology (continued)***

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

UnitedHealthcare of Florida, Inc.

Performance Audit – 2023 Achieved Savings Rebate Financial Report

For the year ended December 31, 2023

\* \* \* \* \*

**RESULTS**

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

## Appendix A

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

	<b>Reported Annual Amount</b>	<b>Adjustment No. 1</b>	<b>Adjusted Annual Amount</b>
<b>MEMBER MONTHS</b>	4,401,855	-	4,401,855
<b>REVENUES</b>			-
1.1 Capitation	\$ 1,248,475,353	\$ -	\$ 1,248,475,353
1.2 Transplant Kick Payments	6,158,097	-	6,158,097
1.3 Hepatitis C Kick Payments	-	-	-
1.4.1 Maternity Kick Payments	31,075,331	-	31,075,331
1.5 ACA § 9010 related payments	-	-	-
1.6 Other Revenue	4,539,349	-	4,539,349
<b>1.7 Total Revenue</b>	<b>1,290,248,131</b>	<b>-</b>	<b>1,290,248,131</b>
<b>BENEFIT EXPENSES</b>			
2.1 Inpatient FFS	166,657,711	-	166,657,711
2.2 Ending IBNP for Inpatient Hospital	(7,714,169)	-	(7,714,169)
2.3 Outpatient FFS: ER	92,123,637	-	92,123,637
2.4 Outpatient FFS: Other than ER	64,857,634	-	64,857,634
2.5 Ending IBNP for Outpatient Hospital	(6,956,253)	7,497,203	540,950
2.6 Subcapitated Hospital Services	-	-	-
2.7 Hospital Settlements	7,083,107	-	7,083,107
2.7.1 Transplant Services	1,743,585	-	1,743,585
<b>2.8 Total Hospital Services</b>	<b>317,795,252</b>	<b>7,497,203</b>	<b>325,292,455</b>
3.1 Primary Care FFS	100,583,377	-	100,583,377
3.2 Specialty Care FFS	32,448,557	-	32,448,557
3.3 Other Professional FFS	20,659,287	-	20,659,287
3.4 § 1202 PCP Payments to providers	-	-	-
3.5 Subcapitated Professional Services	41,548,543	-	41,548,543
3.6 Ending IBNP for Professional Services	(1,569,522)	-	(1,569,522)
3.7 Professional Settlements/AP	26,464,491	-	26,464,491
<b>3.8 Total Physician Services</b>	<b>220,134,734</b>	<b>-</b>	<b>220,134,734</b>
4.1.1 Maternity Services	24,124,229	-	24,124,229
4.2.1 Ending IBNP for Maternity Services	517,507	-	517,507
4.3.1 Maternity Settlements/AP	-	-	-
<b>4.4.1 Total Maternity Services</b>	<b>24,641,736</b>	<b>-</b>	<b>24,641,736</b>
5.1 Mental Health & Substance Abuse FFS	3,052,376	-	3,052,376
5.2 Mental Health & Substance Abuse Subcapitation	74,464,175	-	74,464,175
5.3 Ending IBNP for Mental Health & Substance Abuse	67,818	-	67,818
5.4 Mental Health Settlements/AP	-	-	-
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>77,584,370</b>	<b>-</b>	<b>77,584,370</b>
6.1 Dental FFS	134	-	134
6.2 Dental Subcapitation	-	-	-
6.3 Ending IBNP for Dental Services	-	-	-
6.4 Dental Settlements/AP	-	-	-
<b>6.5 Total Dental Services</b>	<b>134</b>	<b>-</b>	<b>134</b>
7.1 Transportation FFS	4,987,325	-	4,987,325
7.2 Transportation Subcapitation	32,713,211	-	32,713,211
7.3 Ending IBNP for Transportation	-	-	-
7.4 Transportation Settlements/AP	-	-	-
<b>7.5 Total Transportation Services</b>	<b>37,700,536</b>	<b>-</b>	<b>37,700,536</b>
8.1 Prescription Drugs FFS	291,135,281	-	291,135,281
8.2 Hepatitis C Prescription Drug FFS	2,930,201	-	2,930,201
8.3 Ending IBNP for Prescription Drugs	-	-	-
8.4 Prescription Drug Rebates	(1,939,770)	-	(1,939,770)
8.5 Ending accrual for Rebates receivable	0	-	0
8.6 Prescription Drugs Subcapitation	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-
<b>8.8 Total Prescription Drugs</b>	<b>292,125,712</b>	<b>-</b>	<b>292,125,712</b>

*(continued)*

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

	Reported Annual Amount	Adjustment No. 1	Adjusted Annual Amount
Other Services			
9.1 Home Health, Nursing, Personal Care FFS	9,155,644	-	9,155,644
9.2 Hospice FFS	5,491,364	-	5,491,364
9.2.1 Nursing Facility FFS	8,522,105		
9.3 DME FFS	11,438,368	-	11,438,368
9.4 Other State Plan Services FFS	36,348,280	-	36,348,280
9.5 Other Services Subcapitation	-	-	-
9.6 Ending IBNP for Other Services	1,949,554	-	1,949,554
9.7 Other Service Settlements/AP	(4,644)	-	(4,644)
<b>9.8 Total Other Services</b>	<b>72,900,671</b>	<b>-</b>	<b>72,900,671</b>
Expanded Benefits			
10.1 Expanded Benefits FFS	15,314,685	-	15,314,685
10.2 Expanded Benefits Subcapitation	2,553,076	-	2,553,076
10.3 Ending IBNP for Expanded Benefits	207,002	-	207,002
10.4 Expanded Benefits Settlements/AP	-	-	-
<b>10.5 Total Expanded Benefits</b>	<b>18,074,762</b>	<b>-</b>	<b>18,074,762</b>
Totals Before and After Reinsurance			
11.1 Total Services Paid Directly FFS	889,634,011	-	889,634,011
11.2 Total Services Paid Directly -- IBNP	(13,498,063)	7,497,203	(6,000,860)
11.3 Total Services Paid through Subcapitation	151,279,006	-	151,279,006
11.4 Total Services Paid by Settlements/AP	33,542,954	-	33,542,954
11.5 TPL & Fraud/Abuse Recoveries	(3,923,872)	-	(3,923,872)
11.6.1 Premium Deficiency Reserve	-	-	-
<b>11.7 Subtotal Benefit Expense before Reinsurance</b>	<b>1,057,034,037</b>	<b>7,497,203</b>	<b>1,064,531,240</b>
11.8 Reinsurance Premiums	1,280,239	-	1,280,239
11.9 Reinsurance Recoveries	-	-	-
11.10 Net cost of Reinsurance	1,280,239	-	1,280,239
<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>1,058,314,276</b>	<b>7,497,203</b>	<b>1,065,811,479</b>
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>			
Administrative Expenses			
12.1 Salaries and Benefits	8,409,362	-	8,409,362
12.2 Administrative Services	18,466,525	-	18,466,525
12.3 Information Systems	12,851,018	-	12,851,018
12.4 Marketing Expenses	121,144	-	121,144
12.5 General Administration	87,924,451	-	87,924,451
12.6 Compliance/Regulatory	953,370	-	953,370
<b>12.7 Total Administrative Expenses</b>	<b>128,725,871</b>	<b>-</b>	<b>128,725,871</b>
Government-Mandated Assessments, Taxes, and Fees Other Than Income Taxes			
13.1 State Premium tax	-	-	-
13.2 Department of Insurance Assessments	-	-	-
13.3 Section 9010 Health Insurance Providers Fee	-	-	-
13.4 Other 1	-	-	-
13.5 Other 2	-	-	-
13.6 Other 3	-	-	-
<b>13.7 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
14.0 Grand Total Expenses	1,187,040,147	7,497,203	1,194,537,350
<b>Underwriting Gain/(Loss) ---AKA Pre-tax Earnings</b>			
<b>15.0 from Operations</b>	<b>103,207,984</b>	<b>(7,497,203)</b>	<b>95,710,781</b>
16.0 Income Tax Expense	19,648,593	-	19,648,593
<b>17.0 Net Underwriting Gain (Loss)</b>	<b>83,559,391</b>	<b>(7,497,203)</b>	<b>76,062,188</b>

**Adjustments to Amounts Reported in the Achieved Savings Rebate Exhibit**

	<b>Reported Annual Amount</b>	<b>Adjustment No. 1</b>	<b>Adjustment No. 2</b>	<b>Adjustment No. 3</b>	<b>Total Adjustments</b>	<b>Adjusted Annual Amount</b>
<b>REVENUES</b>						
1.1 Total Revenue from Revenue & Expense Schedules	\$ 1,902,619,199	\$ -	\$ -	\$ -	\$ -	\$ 1,902,619,199
1.2 Federal Taxes and Assessments-ACA § 9010	-	-	-	-	-	-
1.3 State Insurance, Premium and other Taxes	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-
1.5 Less: Financial Incentive Payments Outside of Capitalization Rate	-	-	(3,789,333)	-	(3,789,333)	(3,789,333)
1.6 Revenue Subject to ASR	1,902,619,199	-	(3,789,333)	-	(3,789,333)	1,898,829,866
<b>EXPENSES</b>						
<b>Benefit Expenses</b>						
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	1,626,120,117	-	-	-	-	1,626,120,117
2.2 Incurred but not Paid (IBNP) Ending Balance	(295,145)	7,497,203	-	-	7,497,203	7,202,058
2.3 Settlements/AP	33,542,954	-	-	-	-	33,542,954
2.4 Total Benefit Expense before Reinsurance	1,659,367,926	7,497,203	-	-	7,497,203	1,666,865,129
2.5 Net Cost of Reinsurance	1,892,926	-	-	-	-	1,892,926
2.6 <b>Total Benefit Expense after Reinsurance</b>	<b>1,661,260,853</b>	<b>7,497,203</b>	<b>-</b>	<b>-</b>	<b>7,497,203</b>	<b>1,668,758,056</b>
<b>Administrative Expenses</b>						
3.1 Total Administrative Expenses from Revenue & Expense Schedule	146,561,603	-	-	-	-	146,561,603
3.2 Less: Compliance/Regulatory	(2,038,545)	-	-	-	-	(2,038,545)
3.3 Less: Lobbying/Political expenses	-	-	-	-	-	-
3.4 Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-
3.5 Less: Other Non-allowed expenses	(346,427)	-	-	-	-	(346,427)
3.6 <b>Administrative Expense Subject to ASR</b>	<b>144,176,631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,176,631</b>
4.0 Actuarially-sound Administrative Expense Maximum	178,265,393	-	-	1,441,075	1,441,075	179,706,468
5.0 <b>Administrative Expenses Subject to ASR</b>	<b>144,176,631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,176,631</b>
6.0 Total Benefit and Administrative Expense subject to ASR	1,805,437,484	7,497,203	-	-	7,497,203	1,812,934,687
<b>Calculation of Pre-Tax Income and ASR</b>						
7.1 Pre-tax Income	\$ 97,181,715	\$ (7,497,203)	\$ (3,789,333)	\$ -	\$ (11,286,536)	\$ 85,895,179
7.2 Pre-tax Income as a Percent of Revenue	5.1%					4.5%
7.3 <b>Preliminary Achieved Savings Rebate</b>	<b>\$ 1,025,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

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

	<u>Reported Annual Amount</u>	<u>Adjustment No. 1</u>	<u>Adjustment No. 2</u>	<u>Adjustment No. 3</u>	<u>Total Adjustments</u>	<u>Adjusted Annual Amount</u>
<b>REVENUES</b>						
1.1	\$ 1,902,619,199	\$ -	\$ -	\$ -	\$ -	\$ 1,902,619,199
1.2	(22,050,480)	-	-	-	-	(22,050,480)
1.3	(7,190,892)	-	-	-	-	(7,190,892)
1.4	-	-	-	-	-	-
<b>1.5</b>	<b>1,873,377,827</b>	-	-	-	-	<b>1,873,377,827</b>
<b>EXPENSES</b>						
<b>Benefit Expenses</b>						
2.1	1,453,297,282	-	4,799,640	-	4,799,640	1,458,096,922
2.2	86,616,357	-	-	(3,270,807)	(3,270,807)	83,345,550
2.3	(295,145)	7,497,203	-	-	7,497,203	7,202,058
2.4	2,941,419	-	-	-	-	2,941,419
2.5	33,542,954	-	-	-	-	33,542,954
2.6	1,576,102,867	7,497,203	4,799,640	-	9,026,036	1,585,128,903
2.7	1,892,926	-	-	-	-	1,892,926
<b>2.8</b>	<b>1,577,995,793</b>	<b>7,497,203</b>	<b>4,799,640</b>	<b>(3,270,807)</b>	<b>9,026,036</b>	<b>1,587,021,830</b>
Florida-Specific Contributions						
3.1	-	-	-	-	-	-
3.2	-	-	-	-	-	-
<b>3.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Improving Health Care Quality Expenses Incurred						
4.1	12,513,753	-	-	-	-	12,513,753
4.2	6,192,172	-	-	-	-	6,192,172
4.3	6,599,536	-	-	-	-	6,599,536
4.4	4,431,173	-	-	-	-	4,431,173
4.5	5,167,813	-	-	-	-	5,167,813
<b>4.6</b>	<b>34,904,447</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,904,447</b>
5.0	161,633	-	-	-	-	161,633
<b>6.0</b>	<b>86.10%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86.59%</b>



## Appendix B

MANAGED MEDICAL ASSISTANCE – REVENUE AND EXPENSE SCHEDULE – SUMMARY

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

	JANUARY - MARCH (C1)											
	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 REVENUES</b>	1,227,558.7	1,034,712.1	48,267.6	61,246.9	23,843.3	25,787.9	4,945.5	469.4	4,936.2	36.0	20,628.1	2,624.0
1.1 Cephalon	334,160,260	190,465,896	23,319,641	57,852,744	32,680,687	4,876,418	1,795,918	75,483	13,090,140	1,166,488	2,782,279	6,078,566
1.2 Pharmacy/Drug High Risk Pool	1,238,811	664,974	37,795	317,634	103,253	-	3,171	-	12,851	4,576	-	94,558
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	8,172,143	7,191,486	817,214	81,721	81,721	-	-	-	-	-	-	-
1.5 ACA § 9010 rebated payments	-	-	-	-	-	-	-	-	-	-	-	-
1.6 Other Revenue	2,111,291	2,111,291	-	-	-	-	-	-	-	-	-	-
<b>1.7 Total Revenue</b>	<b>345,708,506</b>	<b>200,433,646</b>	<b>24,174,650</b>	<b>58,252,099</b>	<b>32,865,662</b>	<b>4,876,418</b>	<b>1,799,088</b>	<b>75,483</b>	<b>13,102,091</b>	<b>1,173,065</b>	<b>2,782,279</b>	<b>6,173,124</b>
<b>BENEFIT EXPENSES</b>	<b>JANUARY - MARCH (C1)</b>											
	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	
2.1 Inpatient FFS	39,167,612	23,277,395	1,238,767	8,257,154	3,274,840	598,208	38,843	21,471	463,141	19,193	684,463	1,284,136
2.2 Ending I/BNP for Inpatient Hospital Services	921,980	538,994	28,564	198,860	82,020	15,362	893	495	10,688	443	15,787	29,873
2.3 Outpatient FFS: ER	24,076,851	18,358,683	1,798,604	1,973,886	1,309,137	18,875	85,399	1,361	258,884	1,419	45,026	170,637
2.4 Outpatient FFS: Other than ER	16,445,747	9,194,944	975,716	3,566,604	1,472,198	454,996	86,978	12,804	172,233	11,253	226,311	272,711
2.5 Ending I/BNP for Outpatient Hospital Services	(5,718)	(3,888)	(391)	(782)	(392)	(75)	(24)	(2)	(61)	(2)	(88)	(63)
2.6 Subcapitalized Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	1,126,260	949,327	44,285	56,193	21,876	23,660	4,537	431	4,584	35	18,926	2,407
2.7.1 Transplant Services	807,385	101,330	-	359,132	278,904	68,018	-	-	-	-	-	-
<b>2.8 Total Hospital Services</b>	<b>82,540,117</b>	<b>52,416,786</b>	<b>4,085,544</b>	<b>14,410,047</b>	<b>6,438,583</b>	<b>1,234,045</b>	<b>216,566</b>	<b>36,561</b>	<b>909,469</b>	<b>32,341</b>	<b>990,474</b>	<b>1,789,701</b>
3.1 Primary Care FFS	27,706,951	19,074,048	1,389,699	4,087,473	1,670,187	394,773	106,456	3,857	230,912	7,294	276,108	466,142
3.2 Specialty Care FFS	7,731,628	5,007,519	405,499	1,439,570	575,474	74,230	30,866	862	59,354	3,661	42,788	91,805
3.3 Other Professional FFS	5,683,334	4,480,681	339,123	471,031	232,436	18,290	29,879	457	42,917	193	20,441	47,887
3.4 § 1202 PCP Payments to Providers	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitalized Professional Services	10,986,646	9,390,140	346,763	433,637	180,096	294,964	30,242	6,306	52,407	393	228,753	22,945
3.6 Ending I/BNP for Professional Services	(5,802)	(4,030)	(301)	(846)	(350)	(69)	(24)	(1)	(47)	(2)	(48)	(85)
3.7 Professional Settlements/AP	7,176,745	6,125,421	227,033	260,689	119,964	209,529	18,897	4,834	37,135	280	157,869	14,994
<b>3.8 Total Physician Services</b>	<b>59,279,503</b>	<b>44,073,779</b>	<b>2,707,816</b>	<b>6,691,554</b>	<b>2,777,808</b>	<b>991,717</b>	<b>163,315</b>	<b>422,678</b>	<b>11,820</b>	<b>726,011</b>	<b>643,688</b>	<b>643,688</b>
4.1.1 Maternity Services	6,607,637	6,069,071	449,212	35,534	25,507	2,980	-	-	19,882	-	-	5,452
4.2.1 Ending I/BNP for Maternity Services	(932)	(856)	(63)	(5)	(4)	(0)	(0)	-	(8)	-	-	(1)
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>4.4.1 Total Maternity Services</b>	<b>6,606,705</b>	<b>6,068,214</b>	<b>449,149</b>	<b>35,529</b>	<b>25,503</b>	<b>2,979</b>	<b>-</b>	<b>-</b>	<b>19,879</b>	<b>-</b>	<b>-</b>	<b>5,451</b>
5.1 Mental Health & Substance Abuse FFS	754,705	494,944	79,054	60,785	66,531	10,864	28,825	-	8,064	343	951	4,343
5.2 Mental Health & Substance Abuse Subcapitalization	20,343,106	17,147,250	799,890	1,014,983	395,132	427,356	81,956	7,778	82,797	630	341,848	43,485
5.3 Ending I/BNP for Mental Health & Substance Abuse	(106)	(70)	(11)	(9)	(9)	(2)	(4)	-	(1)	(0)	(0)	(1)
5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>21,097,704</b>	<b>17,642,125</b>	<b>878,933</b>	<b>1,075,760</b>	<b>461,663</b>	<b>438,219</b>	<b>110,777</b>	<b>7,778</b>	<b>90,860</b>	<b>973</b>	<b>342,799</b>	<b>47,827</b>
6.1 Dental FFS	0	0	0	0	0	0	0	0	0	0	0	0
6.2 Dental Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
6.3 Ending I/BNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>6.5 Total Dental Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7.1 Transportation FFS	1,395,612	570,540	75,765	207,605	171,244	54,249	5,314	1,190	21,465	-	227,442	60,798
7.2 Transportation Subcapitalization	9,232,662	7,782,232	363,028	460,647	179,329	193,955	37,196	3,530	37,577	286	155,147	19,736
7.3 Ending I/BNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	-
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>7.5 Total Transportation Services</b>	<b>10,628,274</b>	<b>8,352,772</b>	<b>438,793</b>	<b>668,252</b>	<b>350,573</b>	<b>248,203</b>	<b>42,509</b>	<b>4,720</b>	<b>59,042</b>	<b>286</b>	<b>382,589</b>	<b>80,534</b>
8.1 Prescription Drugs FFS	78,836,096	30,221,338	7,486,666	15,716,701	13,284,944	554,350	282,810	59,229	8,841,214	30,795	29,612	2,338,436
8.2 Hepatitis C Prescription Drug FFS	936,426	396,671	160,674	226,060	119,382	-	-	-	31,093	-	-	2,546
8.3 Ending I/BNP for Prescription Drugs	(510,018)	(290,679)	(35,589)	(88,292)	(49,876)	(7,442)	(0,741)	(115)	(19,977)	(1,783)	(4,246)	(9,277)
8.4 Prescription Drug Rebates	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
8.5 Ending accrual for Rebates receivable	-	-	-	-	-	-	-	-	-	-	-	-
8.6 Prescription Drugs Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>8.8 Total Prescription Drugs</b>	<b>79,262,504</b>	<b>30,327,329</b>	<b>7,611,751</b>	<b>15,854,469</b>	<b>13,354,451</b>	<b>546,908</b>	<b>280,069</b>	<b>59,114</b>	<b>8,852,330</b>	<b>29,012</b>	<b>25,366</b>	<b>2,331,706</b>

		JANUARY - MARCH (Q1)											
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HW/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Total													
Home Health, Private Duty Nursing, Personal Care	9.1 FFS	2,216,191	254,648	31,319	189,338	220,733	661,943	32,034	2,466	6,068	817,441		
	9.2 Hospice FFS	1,344,903	35,726	6,255	550,910	265,928	405,917	-	10,568	69,600	-		
	9.2.1 Nursing Facility FFS	2,096,415	33,864	22,910	550,313	257,278	1,157,195	-	496	74,360	-		
	9.3 DME FFS	3,118,982	1,257,178	204,155	996,189	433,683	107,967	32,872	965	43,254	52,718		
	9.4 Other State Plan Services FFS	10,104,852	7,367,058	569,607	1,272,639	565,562	47,376	157,664	1,303	139,682	4,120	46,544	
	9.5 Other Services Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-
	9.6 Ending I/BNP for Other Services	77,262	354	560	25,074	11,907	35,968	(12)	255	3,297	(123)	(7)	(10)
	9.7 Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
	<b>9.8 Total Other Services</b>	<b>18,958,605</b>	<b>8,948,827</b>	<b>834,806</b>	<b>3,584,663</b>	<b>1,745,091</b>	<b>2,416,366</b>	<b>84,658</b>	<b>16,063</b>	<b>336,261</b>	<b>874,155</b>	<b>46,537</b>	<b>71,187</b>
	10.1 Expanded Benefits FFS	3,948,457	1,893,561	363,351	822,156	574,845	62,042	8,526	2,582	118,119	5,411	31,341	66,522
10.2 Expanded benefits Subcapitation	711,984	600,133	27,995	35,523	13,829	14,957	2,868	272	2,898	22	11,964	1,522	
10.3 Ending I/BNP for Expanded Benefits	(32)	131	(1)	(79)	(60)	(6)	(0)	(0)	(0)	(8)	(0)	(3)	
10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>10.5 Total Expanded Benefits</b>	<b>4,660,408</b>	<b>2,493,825</b>	<b>391,345</b>	<b>857,600</b>	<b>588,614</b>	<b>76,994</b>	<b>11,394</b>	<b>2,854</b>	<b>121,009</b>	<b>5,433</b>	<b>43,303</b>	<b>68,038</b>	
11.1 Total Services Paid Directly FFS	232,469,766	127,798,518	15,560,788	40,693,988	24,738,338	4,736,851	786,744	119,497	105,802,266	952,058	1,626,781	4,873,336	
11.2 Total Services Paid Directly --IBNP	986,651	530,635	28,356	222,214	93,112	51,180	829	747	13,864	316	15,691	29,708	
11.3 Total Services Paid through Subcapitation	41,274,398	34,919,756	1,537,676	1,944,791	768,386	931,232	152,262	17,887	175,679	1,331	737,712	87,687	
11.4 Total Services Paid by Settlements/AP	8,303,005	7,074,748	271,317	316,882	141,840	233,189	23,435	5,365	41,718	315	176,895	17,403	
11.5 TPL & Fraud/Abuse Recoveries	(840,918)	(479,272)	(58,680)	(145,576)	(82,235)	(12,271)	(4,519)	(190)	(82,939)	(2,940)	(7,001)	(15,296)	
11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	
11.7 Subtotal Benefit Expense before Reinsurance	282,192,902	169,844,385	17,339,457	43,032,299	25,660,041	5,940,181	960,751	143,205	10,778,589	951,080	2,550,078	4,992,836	
11.8 Reinsurance Premiums	341,942	194,886	23,861	59,195	33,439	4,990	1,838	77	13,394	1,196	2,847	6,220	
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	
11.10 Net cost of Reinsurance	341,942	194,886	23,861	59,195	33,439	4,990	1,838	77	13,394	1,196	2,847	6,220	
<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>282,534,844</b>	<b>170,039,271</b>	<b>17,363,318</b>	<b>43,091,494</b>	<b>25,693,480</b>	<b>5,945,171</b>	<b>962,589</b>	<b>143,282</b>	<b>10,791,983</b>	<b>952,276</b>	<b>2,552,925</b>	<b>4,999,056</b>	
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>		<b>JANUARY - MARCH (Q1)</b>											
Total		Health Plan	Corporate										
12.1 Salaries & Benefits	2,239,999	-	2,239,999										
12.2 Administrative Services	4,870,058	1,444,138	3,425,919										
12.3 Information Systems	3,423,122	-	3,423,122										
12.4 Marketing Expenses	32,269	-	32,269										
12.5 General Administration	23,489,523	5,086,584	18,402,939										
12.6 Compliance/Regulatory	281,843	281,843	-										
<b>12.7 Total Administrative Expenses</b>	<b>34,336,814</b>	<b>6,812,565</b>	<b>27,524,249</b>										
13.1 State Premium Tax	-	-	-										
13.2 Department of Insurance Assessments	-	-	-										
13.3 Section 9010 Health Insurance Providers Fee	-	-	-										
13.4 Health Insurance Providers Fee Tax	-	-	-										
13.5 Other 2	-	-	-										
13.6 Other 3	-	-	-										
<b>13.7 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>										
<b>14.0 Grand Total Expenses</b>	<b>316,871,658</b>	<b>-</b>	<b>-</b>										
<b>15.0 Underwriting Gain / (Loss) --- ACA Pre-tax Earnings from Operations</b>	<b>28,836,848</b>	<b>-</b>	<b>-</b>										
16.0 Income Tax Expense	5,272,133	-	-										
17.0 Net Underwriting Gain (Loss)	23,564,715	-	-										

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

	APRIL - JUNE (Q2)											
	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
<b>MEMBER MONTHS</b>	1,172,196.3	982,703.5	46,348.3	61,396.7	23,861.7	24,335.2	4,864.1	445.0	4,782.1	46.0	20,683.7	2,730.0
<b>REVENUES</b>												
1.1 Capitation	321,263,491	176,706,571	23,277,014	32,881,394	4,596,998	1,739,846	71,668	12,609,594	1,414,081	2,789,071	6,305,915	
1.2 Pharmacy Drug High Risk Pool	1,213,572	633,979	36,432	319,636	103,731	3,130	-	12,347	5,561	-	98,756	
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	
1.4.1 Maternity Kick Payments	7,225,466	6,388,410	722,547	72,255	-	-	-	-	-	-	-	
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	
1.6 Other Revenue	774,554	774,554	-	-	-	-	-	-	-	-	-	
<b>1.7 Total Revenue</b>	<b>330,477,083</b>	<b>186,475,514</b>	<b>23,135,993</b>	<b>58,442,129</b>	<b>4,596,998</b>	<b>1,762,977</b>	<b>71,668</b>	<b>12,621,941</b>	<b>1,419,642</b>	<b>2,789,071</b>	<b>6,404,671</b>	
<b>BENEFIT EXPENSES</b>												
2.1 Inpatient FFS	39,869,071	23,446,597	1,357,332	8,847,879	452,977	144,799	9,930	452,817	7,178	594,104	1,002,560	
2.2 Ending BNP for Inpatient Hospital Services	689,954	403,045	23,093	153,512	64,856	7,744	2,464	169	7,725	123	10,107	17,118
2.3 Outpatient FFS, ER	22,766,599	17,203,394	1,770,285	1,875,159	1,875,829	51,658	80,746	2,816	234,012	3,321	30,418	168,961
2.4 Outpatient FFS, Other than ER	15,924,004	9,338,655	861,221	3,191,230	1,400,989	367,778	89,370	32,009	166,459	11,792	204,043	260,458
2.5 Ending BNP for Outpatient Hospital Services	603,623	414,093	41,054	79,041	42,853	6,544	543	6,248	236	3,658	6,699	
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	
2.7 Hospital Settlements/AP	2,040,447	1,710,596	80,679	1,066,873	41,536	42,360	775	8,324	80	36,004	4,752	
2.7.1 Transplant Services	560,551	263,067	-	147,166	147,118	3,200	-	-	-	-	-	
<b>2.8 Total Hospital Services</b>	<b>82,554,249</b>	<b>52,779,447</b>	<b>4,133,664</b>	<b>14,400,860</b>	<b>6,696,058</b>	<b>992,288</b>	<b>46,241</b>	<b>875,584</b>	<b>22,730</b>	<b>978,335</b>	<b>1,460,548</b>	
3.1 Primary Care FFS	25,906,513	17,907,253	1,350,003	3,746,548	1,693,200	352,880	3,890	210,919	4,964	87,854	443,023	
3.2 Specialty Care FFS	8,231,968	5,308,343	377,174	1,672,799	619,055	35,669	5,491	65,737	3,876	15,335	90,773	
3.3 Other Professional FFS	5,170,011	4,083,628	295,774	466,488	208,616	14,866	29,925	279	29,653	-	9,242	31,541
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	
3.5 Subcapitated Professional Services	10,795,958	9,170,180	347,476	459,876	186,437	284,307	30,937	6,238	49,973	484	235,584	24,466
3.6 Ending BNP for Professional Services	613,231	425,905	31,557	91,818	39,323	6,291	2,712	151	4,778	138	1,750	8,808
3.7 Professional Settlements/AP	7,309,998	6,204,311	233,942	127,460	210,986	19,869	5,066	37,135	366	170,807	16,877	
<b>3.8 Total Physician Services</b>	<b>58,027,680</b>	<b>43,100,020</b>	<b>2,625,826</b>	<b>6,270,709</b>	<b>2,874,090</b>	<b>227,338</b>	<b>21,114</b>	<b>398,194</b>	<b>9,828</b>	<b>520,573</b>	<b>614,889</b>	
4.1.1 Maternity Services	5,807,003	5,195,867	512,583	14,790	20,399	10,491	5,785	47,088	-	-	-	
4.2.1 Ending BNP for Maternity Services	90,598	81,063	7,997	231	318	164	90	735	-	-	-	
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>4.4.1 Total Maternity Services</b>	<b>5,897,601</b>	<b>5,276,930</b>	<b>520,580</b>	<b>15,021</b>	<b>20,717</b>	<b>10,655</b>	<b>5,875</b>	<b>47,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5.1 Mental Health & Substance Abuse FFS	770,348	508,081	66,391	81,383	69,560	11,290	16,357	270	13,898	556	51	2,111
5.2 Mental Health & Substance Abuse Subcapitation	19,776,954	16,579,886	781,975	1,039,867	404,588	410,577	82,066	7,507	80,682	776	348,970	46,060
5.3 Ending BNP for Mental Health & Substance Abuse	12,018	7,927	1,036	1,270	1,085	176	255	4	217	9	1	38
5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>20,559,319</b>	<b>17,095,895</b>	<b>849,401</b>	<b>1,118,520</b>	<b>473,233</b>	<b>422,043</b>	<b>7,781</b>	<b>94,796</b>	<b>1,340</b>	<b>349,022</b>	<b>48,609</b>	
6.1 Dental FFS	0	0	0	0	0	0	0	0	0	0	0	
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
6.3 Ending BNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>6.5 Total Dental Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
7.1 Transportation FFS	1,255,079	422,448	82,376	203,179	167,186	58,292	3,276	1,515	21,566	-	233,632	61,110
7.2 Transportation Subcapitation	8,784,299	7,364,263	347,328	460,099	178,817	182,865	36,451	3,334	35,836	345	155,001	20,658
7.3 Ending BNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>7.5 Total Transportation Services</b>	<b>10,039,378</b>	<b>7,787,210</b>	<b>429,704</b>	<b>663,278</b>	<b>346,003</b>	<b>240,657</b>	<b>39,727</b>	<b>4,849</b>	<b>57,402</b>	<b>345</b>	<b>388,633</b>	<b>81,569</b>
8.1 Prescription Drugs FFS	75,658,224	28,005,566	6,986,687	15,882,921	13,188,291	508,771	242,890	40,784	8,223,051	34,789	34,049	2,589,439
8.2 Hepatitis C Prescription Drug FFS	820,042	330,030	112,008	154,138	140,586	-	-	-	43,216	-	-	40,064
8.3 Ending BNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	
8.4 Prescription Drug Rebates	(513,857)	(285,842)	(35,792)	(92,371)	(52,593)	(7,351)	(2,815)	(115)	(20,169)	(2,262)	(4,461)	(10,086)
8.5 Ending accrual for Rebates receivable	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>8.8 Total Prescription Drugs</b>	<b>75,964,409</b>	<b>28,049,754</b>	<b>7,062,904</b>	<b>15,865,675</b>	<b>13,276,283</b>	<b>501,420</b>	<b>240,075</b>	<b>40,669</b>	<b>8,246,098</b>	<b>32,527</b>	<b>29,588</b>	<b>2,619,416</b>

		APRIL - JUNE (Q2)											
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Total													
9.1	Home Health, Private Duty Nursing, Personal Care FFS	195,445	26,487	190,341	210,833	625,342	24,638	2,588	10,959	987,634			
9.2	Hospice FFS	42,815	4,717	572,988	245,401	406,738	-	-	50,832	-			
9.2.1	Nursing Facility FFS	24,426	2,292	546,223	279,361	1,245,767	-	13,070	77,629	-			
9.3	DME FFS	1,318,896	216,114	979,060	437,953	72,131	12,787	508	30,576	48,359			
9.4	Other State Plan Services FFS	6,998,994	490,268	1,201,115	535,571	28,833	26,403	2,390	118,110	4,505	22,464	65,443	
9.5	Other Services Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
9.6	Ending BNP for Other Services	133,966	11,552	56,093	27,436	39,555	996	309	4,670	16,233	348	1,022	
9.7	Other Service Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>9.8</b>	<b>Total Other Services</b>	<b>8,714,452</b>	<b>751,430</b>	<b>3,545,821</b>	<b>1,736,554</b>	<b>2,418,385</b>	<b>64,824</b>	<b>18,865</b>	<b>291,876</b>	<b>1,056,731</b>	<b>22,812</b>	<b>66,665</b>	
10.1	Expanded Benefits FFS	4,084,404	1,931,447	408,038	900,501	41,260	9,078	2,187	122,158	7,293	22,442	71,512	
10.2	Expanded Benefits Subcapitation	679,874	569,868	26,882	35,610	14,114	2,821	258	2,774	27	11,997	1,883	
10.3	Ending BNP for Expanded Benefits	39,175	16,465	4,664	6,352	284	7	29	941	5	143	639	
10.4	Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>4,803,453</b>	<b>2,519,081</b>	<b>439,584</b>	<b>946,157</b>	<b>55,658</b>	<b>11,905</b>	<b>2,473</b>	<b>125,873</b>	<b>7,325</b>	<b>34,582</b>	<b>73,734</b>	
11.1	Total Services Paid Directly FFS	122,239,921	14,883,958	40,502,924	24,878,119	4,280,612	827,134	117,611	9,897,609	1,112,005	1,249,174	4,817,108	
11.2	Total Services Paid Directly - BNP	2,940,778	1,482,464	120,953	391,610	60,757	9,178	1,204	26,312	16,744	16,007	34,327	
11.3	Total Services Paid through Subcapitation	40,037,084	33,684,297	1,503,661	1,991,453	781,682	891,363	152,276	17,337	169,264	1,632	92,567	
11.4	Total Services Paid by Settlements/AP	9,350,446	7,915,107	314,621	390,053	166,996	253,346	28,336	5,840	45,459	446	21,429	
11.5	TKL & Fraud/Abuse Recoveries	(562,970)	(313,162)	(39,213)	(101,199)	(57,620)	(8,054)	(3,084)	(126)	(22,897)	(4,887)	(11,050)	
11.6.1	Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	
11.7	Subtotal Benefit Expense before Reinsurance	275,971,512	165,008,626	16,783,980	43,774,842	5,478,025	1,013,839	141,867	10,115,548	1,128,348	2,218,656	4,954,381	
11.8	Reinsurance Premiums	329,409	183,239	22,944	59,214	4,713	1,804	73	12,929	1,450	2,860	6,466	
11.9	Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	
11.10	Net cost of Reinsurance	329,409	183,239	22,944	59,214	4,713	1,804	73	12,929	1,450	2,860	6,466	
<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>276,300,921</b>	<b>165,191,866</b>	<b>16,806,925</b>	<b>43,234,056</b>	<b>5,482,737</b>	<b>1,015,644</b>	<b>141,941</b>	<b>10,128,478</b>	<b>1,129,798</b>	<b>2,221,516</b>	<b>4,960,847</b>	
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>		<b>APRIL - JUNE (Q2)</b>											
Total		Health Plan	Corporate										
12.1	Salaries & Benefits	2,167,117	-	2,167,117									
12.2	Administrative Services	4,793,515	1,477,065	3,314,451									
12.3	Information Systems	3,311,744	-	3,311,744									
12.4	Marketing Expenses	31,219	-	31,219									
12.5	General Administration	21,803,524	3,999,360	17,804,164									
12.6	Compliance/Regulatory	293,943	-	293,943									
<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>32,398,962</b>	<b>5,770,267</b>	<b>26,628,695</b>									
13.1	State Premium tax	-	-	-									
13.2	Department of Insurance Assessments	-	-	-									
13.3	Section 9010 Health Insurance Providers Fee	-	-	-									
13.4	Health Insurance Providers Fee Tax	-	-	-									
13.5	Other 2	-	-	-									
13.6	Other 3	-	-	-									
<b>13.7</b>	<b>Total</b>	-	-	-									
<b>14.0</b>	<b>Grand Total Expenses</b>	<b>308,699,883</b>											
<b>15.0</b>	<b>Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations</b>	<b>21,777,200</b>											
16.0	Income Tax Expense	5,065,263											
17.0	Net Underwriting Gain (Loss)	16,708,937											

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

MEMBER MONTHS	JULY - SEPTEMBER (03)												
	Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
1.1 Capitation	1,048,687.5	871,370.5	39,167.4	60,172.2	23,307.8	22,012.8	4,510.9	428.8	4,354.2	42.0	20,537.2	2,783.7	
1.2 Pharma Drug High Risk Pool	295,771,899	159,251,014	18,774,051	58,007,190	31,911,809	4,164,908	1,553,004	69,212	11,561,638	1,295,952	2,769,135	6,413,986	
1.3 Hepatitis C Kick Payments	2,589,473	1,291,132	70,712	719,484	232,714	-	6,668	-	25,821	11,662	-	231,279	
1.4.1 Maternity Kick Payments	7,527,248	6,623,278	792,725	75,272	75,272	-	-	-	-	-	-	-	
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-	
1.6 Other Revenue	723,234	723,234	-	-	-	-	-	-	-	-	-	-	
<b>1.7 Total Revenue</b>	<b>306,611,854</b>	<b>167,889,358</b>	<b>19,597,488</b>	<b>58,801,947</b>	<b>32,219,796</b>	<b>4,164,908</b>	<b>1,559,672</b>	<b>69,212</b>	<b>11,587,459</b>	<b>1,307,614</b>	<b>2,769,135</b>	<b>6,645,265</b>	
<b>BENEFIT EXPENSES</b>	<b>JULY - SEPTEMBER (03)</b>												
2.1 Inpatient FFS	34,611,670	20,089,176	1,004,242	7,270,983	3,586,480	467,585	49,095	9,398	307,650	24,673	717,380	1,085,108	
2.2 Ending INBP for Inpatient Hospital Services	2,006,566	1,153,360	57,736	427,626	213,960	26,824	2,784	534	17,798	1,432	41,349	62,962	
2.3 Outpatient FFS, ER	19,990,015	14,849,736	1,460,320	1,806,163	1,290,479	47,663	71,568	2,938	223,385	4,392	29,868	191,845	
2.4 Outpatient FFS, Other than ER	16,399,961	10,343,899	785,995	2,987,613	1,256,417	318,101	83,705	9,762	165,805	6,180	204,144	238,340	
2.5 Ending INBP for Outpatient Hospital Services	1,165,277	806,977	71,950	153,611	81,576	11,716	4,974	396	12,466	339	7,496	13,779	
2.6 Subcapitated Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	
2.7 Hospital Settlements/AP	2,659,306	2,209,658	99,322	152,587	59,105	55,821	11,439	1,087	11,042	107	52,079	7,059	
2.7.1 Transplant Services	213,974	-	106	109,364	104,504	-	-	-	-	-	-	-	
<b>2.8 Total Hospital Services</b>	<b>77,096,770</b>	<b>49,453,006</b>	<b>3,479,670</b>	<b>12,909,948</b>	<b>6,592,521</b>	<b>927,710</b>	<b>223,564</b>	<b>25,675</b>	<b>738,146</b>	<b>37,122</b>	<b>1,052,316</b>	<b>1,599,092</b>	
3.1 Primary Care FFS	23,750,742	16,234,742	1,038,186	3,881,900	1,545,012	260,695	101,518	3,153	170,378	4,765	76,608	433,235	
3.2 Specialty Care FFS	7,468,478	4,690,956	310,788	1,591,560	656,428	28,021	30,040	1,147	57,784	5,233	11,464	85,057	
3.3 Other Professional FFS	4,672,911	3,714,534	227,062	413,292	204,375	16,928	22,327	237	26,735	127	12,195	35,098	
3.4 § 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	-	
3.5 Subcapitated Professional Services	9,546,610	8,024,414	291,704	457,416	180,844	256,743	28,107	5,991	43,759	449	232,288	24,894	
3.6 Ending INBP for Professional Services	1,149,593	789,246	50,476	188,541	77,045	9,785	4,929	145	8,163	324	3,202	17,735	
3.7 Professional Settlements/AP	5,515,978	4,634,080	166,445	239,253	104,000	164,959	15,290	4,250	28,113	290	144,844	14,456	
<b>3.8 Total Physician Services</b>	<b>52,106,311</b>	<b>38,088,023</b>	<b>2,084,660</b>	<b>6,719,704</b>	<b>797,311</b>	<b>797,311</b>	<b>202,211</b>	<b>14,924</b>	<b>324,931</b>	<b>11,188</b>	<b>480,601</b>	<b>610,975</b>	
4.1.1 Maternity Services	5,959,052	5,436,099	444,846	21,103	29,877	6,275	-	-	20,653	-	-	-	
4.2.1 Ending INBP for Maternity Services	190,875	174,131	14,249	676	957	201	-	-	662	-	-	-	
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>4.4.1 Total Maternity Services</b>	<b>6,149,928</b>	<b>5,610,430</b>	<b>459,095</b>	<b>21,779</b>	<b>30,833</b>	<b>6,476</b>	<b>-</b>	<b>-</b>	<b>21,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5.1 Mental Health & Substance Abuse FFS	765,508	492,511	67,262	66,658	91,006	18,438	13,688	-	12,128	149	161	3,506	
5.2 Mental Health & Substance Abuse Subcapitation	17,709,723	14,715,281	661,441	1,016,158	393,611	371,741	76,178	7,242	73,532	709	346,822	47,010	
5.3 Ending INBP for Mental Health & Substance Abuse	24,518	15,775	2,154	2,135	2,914	590	438	-	388	5	5	112	
5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>18,499,749</b>	<b>15,223,567</b>	<b>730,857</b>	<b>1,084,951</b>	<b>487,532</b>	<b>390,769</b>	<b>90,305</b>	<b>7,242</b>	<b>86,048</b>	<b>863</b>	<b>346,988</b>	<b>50,628</b>	
6.1 Dental FFS	134	134	0	0	0	0	0	0	0	0	0	0	
6.2 Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	
6.3 Ending INBP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-	
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>6.5 Total Dental Services</b>	<b>134</b>	<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
7.1 Transportation FFS	1,183,739	373,927	68,784	191,020	159,063	54,202	1,884	727	14,134	-	242,956	77,044	
7.2 Transportation Subcapitation	7,747,080	6,437,167	289,346	444,516	172,184	162,617	33,324	3,168	32,166	310	151,716	20,564	
7.3 Ending INBP for Transportation	-	-	-	-	-	-	-	-	-	-	-	-	
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>7.5 Total Transportation Services</b>	<b>8,930,819</b>	<b>6,811,094</b>	<b>358,129</b>	<b>635,537</b>	<b>331,247</b>	<b>216,820</b>	<b>35,208</b>	<b>3,895</b>	<b>46,300</b>	<b>310</b>	<b>394,672</b>	<b>97,608</b>	
8.1 Prescription Drugs FFS	69,006,541	24,097,661	5,834,622	15,119,736	13,122,781	385,847	220,930	39,227	7,549,186	25,738	35,753	2,595,060	
8.2 Hepatitis C Prescription Drug FFS	717,319	223,151	143,082	196,475	122,880	7,836	-	-	460	-	-	23,736	
8.3 Ending INBP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-	
8.4 Prescription Drug Rebates	(458,575)	(246,508)	(29,108)	(89,936)	(49,477)	(6,457)	(2,408)	(107)	(17,926)	(2,009)	(4,293)	(9,944)	
8.5 Ending accrual for Rebates receivable	0	0	0	0	0	0	0	0	0	0	0	0	
8.6 Prescription Drugs Subcapitation	-	-	-	-	-	-	-	-	-	-	-	-	
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	
<b>8.8 Total Prescription Drugs</b>	<b>69,265,286</b>	<b>24,073,904</b>	<b>5,948,595</b>	<b>15,216,274</b>	<b>13,195,884</b>	<b>367,226</b>	<b>218,522</b>	<b>39,120</b>	<b>7,531,720</b>	<b>23,729</b>	<b>31,460</b>	<b>2,608,852</b>	

		JULY - SEPTEMBER (03)											
		TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
Total													
9.1	Home Health, Private Duty Nursing, Personal Care FFS	2,369,702	207,852	439,518	203,223	587,711	144,365	2,643	16,787	743,079			
9.2	Hospice FFS	1,475,128	77,137	16,793	290,199	511,840	-	19,403	43,624	-			
9.2.1	Nursing Facility FFS	2,218,996	27,451	6,623	305,228	1,301,173	-	7,752	31,404	-			
9.3	DME FFS	2,695,351	1,059,863	228,185	842,777	450,668	40,100	11,762	28,675	33,949			
9.4	Other State Plan Services FFS	8,494,601	6,229,076	435,384	1,086,876	487,104	28,300	19,810	1,137	100,266	29,741	68,252	
9.5	Other Services Subcapitation												
9.6	Ending IBNP for Other Services	649,014	246,185	23,398	68,787	126,283	5,635	1,726	9,024	25,132	950	2,180	
9.7	Other Service Settlements/AP												
<b>9.8</b>	<b>Total Other Services</b>	<b>17,906,791</b>	<b>7,847,063</b>	<b>3,608,383</b>	<b>1,765,209</b>	<b>2,595,886</b>	<b>181,572</b>	<b>33,532</b>	<b>229,779</b>	<b>809,737</b>	<b>30,691</b>	<b>70,432</b>	
10.1	Expanded Benefits FFS	3,778,476	1,590,742	342,306	728,165	31,959	7,822	2,153	104,455	6,523	20,715	74,804	
10.2	Expanded benefits Subcapitation	608,239	505,995	22,717	34,900	13,519	12,767	2,616	249	2,525	24	1,615	
10.3	Ending IBNP for Expanded Benefits	79,867	26,672	8,162	18,460	386	10	58	1,560	8	247	1,418	
10.4	Expanded Benefits Settlements/AP												
<b>10.5</b>	<b>Total Expanded Benefits</b>	<b>4,466,581</b>	<b>2,122,809</b>	<b>373,185</b>	<b>760,143</b>	<b>45,112</b>	<b>10,449</b>	<b>2,461</b>	<b>108,541</b>	<b>6,556</b>	<b>32,873</b>	<b>77,836</b>	
11.1	Total Services Paid Directly FFS	205,307,725	109,491,488	12,410,001	24,544,112	4,086,296	776,106	100,001	8,855,583	860,376	1,376,692	4,901,640	
11.2	Total Services Paid Directly -- BNP	5,261,710	3,212,546	228,125	931,190	175,785	18,771	2,859	50,060	27,240	53,249	98,185	
11.3	Total Services Paid through Subcapitation	35,611,652	29,682,257	1,265,207	1,952,990	803,868	140,225	16,650	151,982	1,493	747,738	94,083	
11.4	Total Services Paid by Settlements/AP	8,175,285	6,843,738	265,767	391,840	163,104	220,780	26,729	39,154	396	196,923	21,515	
11.5	TPA & Fraud/Abuse Recoveries	(326,858)	(175,988)	(20,747)	(64,104)	(35,266)	(4,603)	(76)	(12,777)	(1,432)	(3,060)	(7,888)	
11.6.1	Premium Deficiency Reserve												
11.7	Subtotal Benefit Expense before Reinsurance	254,029,514	149,054,041	14,148,353	41,117,348	25,895,808	5,282,127	960,115	124,771	9,084,003	888,072	2,366,541	
11.8	Reinsurance Premiums	305,595	164,540	19,398	59,934	32,972	4,303	1,605	72	1,339	2,861	6,627	
11.9	Reinsurance Recoveries												
11.10	Net cost of Reinsurance	305,595	164,540	19,398	59,934	32,972	4,303	1,605	72	1,339	2,861	6,627	
<b>11.11</b>	<b>Grand Total Medical Benefit Expense Net of Reinsurance</b>	<b>254,335,108</b>	<b>149,218,581</b>	<b>14,167,751</b>	<b>41,177,282</b>	<b>25,928,780</b>	<b>5,286,431</b>	<b>961,719</b>	<b>124,843</b>	<b>9,095,949</b>	<b>889,411</b>	<b>2,369,402</b>	
		JULY - SEPTEMBER (03)											
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>													
Total		Health Plan	Corporate										
12.1	Salaries & Benefits	1,998,267	-	1,998,267									
12.2	Administrative Services	4,462,399	1,406,192	3,056,207									
12.3	Information Systems	3,053,711	-	3,053,711									
12.4	Marketing Expenses	28,787	-	28,787									
12.5	General Administration	21,250,786	4,833,826	16,416,960									
12.6	Compliance/Regulatory	293,843	-	293,843									
<b>12.7</b>	<b>Total Administrative Expenses</b>	<b>31,087,792</b>	<b>6,533,861</b>	<b>24,553,931</b>									
13.1	State Premium Tax												
13.2	Department of Insurance Assessments												
13.3	Section 9010 Health Insurance Providers Fee												
13.4	Health Insurance Providers Fee Tax												
13.5	Other 2												
13.6	Other 3												
<b>13.7</b>	<b>Total</b>												
<b>14.0</b>	<b>Grand Total Expenses</b>	<b>285,422,900</b>											
<b>15.0</b>	<b>Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>21,188,953</b>											
16.0	Income Tax Expense	4,666,107											
17.0	Net Underwriting Gain (Loss)	16,522,846											

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

**Summary**

	OCTOBER - DECEMBER (Q4)											LTC Medicaid Only
	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing	LTC Dual Eligible	LTC Medicaid Only	
<b>MEMBER MONTHS</b>	953,412.9	780,876.0	34,799.1	60,262.0	23,498.4	21,798.0	4,368.2	411.9	4,174.8	28.0	20,770.3	2,926.2
<b>REVENUES</b>												
1.1 Capitation	294,249,541	159,495,136	18,384,957	56,652,481	32,081,675	4,912,682	1,724,083	72,854	9,981,315	784,667	3,295,522	6,964,170
1.2 Pharmacy Drug High Risk Pool	1,093,634	353,522	36,999	399,983	171,818	-	3,361	-	15,620	2,958	-	115,873
1.3 Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	-
1.4.1 Maternity Kick Payments	7,929,019	6,977,337	792,902	79,290	79,290	-	-	-	-	-	-	-
1.5 ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	-
1.6 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>1.7 Total Revenue</b>	<b>303,272,194</b>	<b>166,826,195</b>	<b>19,114,858</b>	<b>57,125,754</b>	<b>32,332,783</b>	<b>4,912,682</b>	<b>1,727,444</b>	<b>71,854</b>	<b>9,996,935</b>	<b>787,624</b>	<b>3,295,522</b>	<b>7,079,544</b>
<b>BENEFIT EXPENSES</b>												
<b>Total</b>	<b>75,419,152</b>	<b>46,743,326</b>	<b>3,501,983</b>	<b>13,181,804</b>	<b>6,137,158</b>	<b>982,093</b>	<b>281,200</b>	<b>23,293</b>	<b>814,638</b>	<b>73,074</b>	<b>2,004,345</b>	<b>1,676,238</b>
2.1 Inpatient FFS	32,820,694	17,624,335	1,175,873	7,160,841	3,168,189	512,029	98,476	14,879	354,417	53,074	1,540,341	1,118,339
2.2 Ending IBNP for Inpatient Hospital Services	3,927,014	2,127,738	140,065	851,496	372,127	61,450	11,839	1,770	41,744	6,207	181,623	130,956
2.3 Outpatient FFS: ER	20,653,249	15,907,870	1,359,717	1,667,079	49,711	84,982	144	240,107	1,197	23,571	1,197	161,219
2.4 Outpatient FFS: Other than ER	14,619,332	8,456,055	673,637	3,102,128	1,291,793	302,169	70,833	5,453	153,870	11,997	208,135	243,264
2.5 Ending IBNP for Outpatient Hospital Services	1,449,359	1,003,974	83,787	196,523	100,929	14,502	6,421	231	16,234	544	9,548	16,667
2.6 Subcapitalized Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-
2.7 Hospital Settlements/AP	1,887,828	1,546,192	68,905	119,323	46,529	42,172	8,649	816	8,266	55	41,127	5,794
2.7.1 Transplant Services	161,676	77,262	-	84,414	-	-	-	-	-	-	-	-
<b>2.8 Total Hospital Services</b>	<b>75,419,152</b>	<b>46,743,326</b>	<b>3,501,983</b>	<b>13,181,804</b>	<b>6,137,158</b>	<b>982,093</b>	<b>281,200</b>	<b>23,293</b>	<b>814,638</b>	<b>73,074</b>	<b>2,004,345</b>	<b>1,676,238</b>
3.1 Primary Care FFS	23,094,264	15,959,988	1,092,902	3,701,320	1,468,401	125,626	105,941	1,275	196,578	5,632	98,371	338,238
3.2 Specialty Care FFS	6,879,457	4,419,761	287,075	1,395,637	599,336	23,283	35,378	97	70,274	6,696	10,493	71,427
3.3 Other Professional FFS	4,478,064	3,584,096	213,999	380,001	184,067	13,053	33,946	67	24,895	90	19,894	21,956
3.4 § 1202 PCP Payments to Providers	-	-	-	-	-	-	-	-	-	-	-	-
3.5 Subcapitalized Professional Services	8,659,704	7,162,810	261,325	463,219	183,768	248,032	27,365	5,809	41,558	264	237,886	27,669
3.6 Ending IBNP for Professional Services	1,419,585	987,880	65,677	225,752	91,123	6,667	7,222	59	12,019	512	5,294	17,779
3.7 Professional Settlements/AP	6,631,761	5,479,345	329,163	139,903	209,715	19,615	5,361	34,948	207	197,138	21,813	21,813
<b>3.8 Total Physician Services</b>	<b>51,162,834</b>	<b>37,599,480</b>	<b>2,118,931</b>	<b>6,626,598</b>	<b>2,626,598</b>	<b>606,276</b>	<b>219,468</b>	<b>12,668</b>	<b>380,772</b>	<b>13,401</b>	<b>560,077</b>	<b>498,972</b>
4.1.1 Maternity Services	5,750,537	5,206,797	441,087	31,248	36,604	11,250	-	-	23,550	-	-	-
4.2.1 Ending IBNP for Maternity Services	236,966	214,359	18,176	1,288	1,508	464	-	-	970	-	-	-
4.3.1 Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>4.4.1 Total Maternity Services</b>	<b>5,987,502</b>	<b>5,421,357</b>	<b>459,263</b>	<b>32,536</b>	<b>38,112</b>	<b>11,714</b>	<b>-</b>	<b>-</b>	<b>24,520</b>	<b>-</b>	<b>-</b>	<b>-</b>
5.1 Mental Health & Substance Abuse FFS	761,816	478,644	81,399	63,000	83,345	19,140	13,706	-	19,233	121	703	2,525
5.2 Mental Health & Substance Abuse Subcapitalization	16,634,393	13,624,105	607,147	1,051,404	409,981	371,590	76,214	7,187	72,839	489	362,383	51,054
5.3 Ending IBNP for Mental Health & Substance Abuse	31,389	19,723	3,354	2,596	3,433	788	565	-	792	5	29	104
5.4 Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>5.5 Total Mental Health &amp; Substance Abuse Services</b>	<b>17,427,598</b>	<b>14,122,473</b>	<b>691,899</b>	<b>1,117,001</b>	<b>496,760</b>	<b>391,518</b>	<b>90,485</b>	<b>7,187</b>	<b>92,864</b>	<b>614</b>	<b>383,115</b>	<b>53,683</b>
6.1 Dental FFS	0	0	0	0	0	0	0	0	0	0	0	0
6.2 Dental Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
6.3 Ending IBNP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	-
6.4 Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>6.5 Total Dental Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7.1 Transportation FFS	1,152,894	349,469	60,165	168,986	139,632	50,009	3,438	340	22,794	-	283,004	75,058
7.2 Transportation Subcapitalization	6,949,170	5,691,595	253,641	439,234	171,273	155,235	31,839	3,002	30,429	204	151,389	21,328
7.3 Ending IBNP for Transportation	-	-	-	-	-	-	-	-	-	-	-	-
7.4 Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>7.5 Total Transportation Services</b>	<b>8,102,065</b>	<b>6,041,064</b>	<b>313,806</b>	<b>608,220</b>	<b>310,906</b>	<b>205,244</b>	<b>35,277</b>	<b>3,342</b>	<b>53,223</b>	<b>204</b>	<b>434,393</b>	<b>96,386</b>
8.1 Prescription Drugs FFS	67,666,825	23,036,107	5,238,661	15,346,461	13,649,820	269,268	202,277	12,848	6,975,970	21,922	39,423	2,874,068
8.2 Hepatitis C Prescription Drug FFS	741,723	333,631	132,308	100,797	122,551	15,672	-	-	36,945	-	-	219
8.3 Ending IBNP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	-
8.4 Prescription Drug Rebates	(999,673)	(216,639)	(24,836)	(76,950)	(48,576)	(6,673)	(2,342)	(89)	(13,557)	(1,066)	(4,476)	(9,459)
8.5 Ending accrual for Rebates receivable	0	0	0	0	0	0	0	0	0	0	0	0
8.6 Prescription Drugs Subcapitalization	-	-	-	-	-	-	-	-	-	-	-	-
8.7 Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>8.8 Total Prescription Drugs</b>	<b>68,008,876</b>	<b>23,153,100</b>	<b>5,346,133</b>	<b>15,370,308</b>	<b>13,728,795</b>	<b>278,267</b>	<b>199,936</b>	<b>12,749</b>	<b>6,998,957</b>	<b>20,856</b>	<b>34,947</b>	<b>2,864,838</b>





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

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

	MEMBER MONTHS	CALENDAR YEAR TOTAL (TO DATE)											
		Prior Year Adjustments	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
		4,402,855.4	3,669,662.1	168,582.4	243,077.8	94,511.3	18,688.8	1,755.1	18,307.3	154.0	82,619.2	11,063.9	
1.1	Capitation	1,248,475,353	687,920,616	82,755,663	230,262,653	129,555,565	6,832,852	289,217	47,242,687	4,663,187	11,656,006	25,762,638	
1.2	Pharmacy Drug High Risk Pool	6,158,097	2,943,607	181,938	1,750,736	611,516	16,329	-	66,639	24,758	-	539,866	
1.3	Hepatitis C Kick Payments	-	-	-	-	-	-	-	-	-	-	-	
1.4.1	Maternity Kick Payments	31,075,331	27,151,411	3,085,388	308,539	-	-	-	-	-	-	-	
1.5	ACA § 9010 related payments	-	-	-	-	-	-	-	-	-	-	-	
1.6	Other Revenue	4,539,349	3,609,079	-	-	-	-	-	-	-	-	-	
1.7	<b>Total Revenue</b>	<b>1,290,248,131</b>	<b>721,624,713</b>	<b>86,022,989</b>	<b>232,321,928</b>	<b>130,475,620</b>	<b>6,849,181</b>	<b>289,217</b>	<b>47,309,326</b>	<b>4,687,945</b>	<b>11,636,006</b>	<b>26,302,604</b>	
		20,088,663	166,657,711	84,437,404	4,776,215	31,536,857	2,030,819	331,212	1,578,025	104,118	3,536,289	4,500,142	
2.1	Inpatient FFS	(15,259,683)	(7,714,169)	4,223,337	249,458	1,631,495	732,963	11,381	77,955	8,204	248,886	240,008	
2.2	Ending INP for Inpatient Hospital Services	4,646,022	66,319,683	6,388,926	5,103,037	22,967	322,635	6,919	956,387	10,330	128,883	692,661	
2.3	Outpatient FFS, ER	1,568,590	64,857,634	37,333,553	3,296,568	12,846,574	1,443,045	330,885	60,028	658,367	842,632	1,014,773	
2.4	Outpatient FFS, Other than ER	(2,671,591)	540,950	2,221,156	196,399	428,394	32,687	14,024	34,886	1,116	20,663	37,082	
2.5	Ending INP for Outpatient Hospital Services	(630,734)	7,083,107	6,415,774	293,190	434,977	164,013	33,093	32,216	277	148,136	20,013	
2.6	Hospital Settlements/AP	-	1,743,585	441,659	106	700,076	530,527	71,218	-	-	-	-	
2.7	Transplant Services	-	-	-	-	-	-	-	-	-	-	-	
2.8	<b>Total Hospital Services</b>	<b>7,742,167</b>	<b>32,529,255</b>	<b>20,139,256</b>	<b>15,200,861</b>	<b>54,902,660</b>	<b>4,076,130</b>	<b>1,049,929</b>	<b>129,770</b>	<b>3,337,837</b>	<b>4,925,469</b>	<b>6,505,579</b>	
3.1	Primary Care FFS	124,907	100,583,377	69,176,081	4,870,790	15,417,242	1,133,975	419,895	808,786	22,655	538,942	1,681,129	
3.2	Specialty Care FFS	2,137,027	32,448,557	19,426,780	1,380,536	6,099,587	161,202	134,201	253,148	19,466	80,080	338,662	
3.3	Other Professional FFS	654,967	20,659,287	15,862,939	1,075,958	1,739,812	829,494	63,137	116,077	410	61,772	136,481	
3.4	§ 1202 PCP Payments to providers	-	-	-	-	-	-	-	-	-	-	-	
3.5	Subcapitated Professional Services	1,559,626	41,548,543	33,747,545	1,247,267	1,814,149	1,084,046	24,344	187,696	1,590	934,511	99,974	
3.6	Ending INP for Professional Services	(4,746,128)	(1,569,522)	2,148,601	147,409	505,265	207,141	22,674	24,912	972	10,199	44,238	
3.7	Professional Settlements/AP	(169,991)	26,464,491	22,443,356	824,873	1,109,284	795,189	73,672	137,330	1,143	670,758	68,040	
3.8	<b>Total Physician Services</b>	<b>(439,593)</b>	<b>220,134,734</b>	<b>162,855,202</b>	<b>9,546,833</b>	<b>26,678,318</b>	<b>3,260,723</b>	<b>875,935</b>	<b>1,536,074</b>	<b>46,236</b>	<b>2,296,262</b>	<b>2,368,532</b>	
4.1.1	Maternity Services	-	24,124,229	21,908,034	112,386	102,675	28,016	8,764	111,173	-	-	5,452	
4.2.1	Ending INP for Maternity Services	-	517,307	468,897	40,359	3,189	828	90	2,364	-	-	(1)	
4.3.1	Maternity Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
4.4.1	<b>Total Maternity Services</b>	-	<b>24,641,736</b>	<b>22,376,931</b>	<b>1,888,087</b>	<b>104,864</b>	<b>28,845</b>	<b>8,854</b>	<b>113,537</b>	-	-	<b>5,451</b>	
5.1	Mental Health & Substance Abuse FFS	-	3,052,376	1,974,180	294,106	271,827	59,732	71,577	53,323	1,168	1,867	12,884	
5.2	Mental Health & Substance Abuse Subcapitation	-	74,464,175	62,066,523	2,850,452	4,118,413	1,581,263	316,414	309,849	2,604	1,400,023	187,608	
5.3	Ending INP for Mental Health & Substance Abuse	-	67,818	43,355	6,532	5,992	1,553	1,254	1,396	18	35	255	
5.4	Mental Health Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
5.5	<b>Total Mental Health &amp; Substance Abuse Services</b>	-	<b>77,584,270</b>	<b>64,084,259</b>	<b>3,151,090</b>	<b>4,396,232</b>	<b>1,642,549</b>	<b>390,246</b>	<b>364,566</b>	<b>3,790</b>	<b>1,401,924</b>	<b>200,747</b>	
6.1	Dental FFS	-	134	0	0	0	0	0	0	0	0	0	
6.2	Dental Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
6.3	Ending INP for Dental Services	-	-	-	-	-	-	-	-	-	-	-	
6.4	Dental Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
6.5	<b>Total Dental Services</b>	-	<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
7.1	Transportation FFS	-	4,987,325	1,716,883	287,090	770,790	637,126	13,911	79,958	-	987,035	274,010	
7.2	Transportation Subcapitation	-	32,713,211	27,275,257	1,253,343	1,804,497	694,172	13,035	136,009	1,145	613,253	82,088	
7.3	Ending INP for Transportation	-	-	-	-	-	-	-	-	-	-	-	
7.4	Transportation Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
7.5	<b>Total Transportation Services</b>	-	<b>37,700,536</b>	<b>28,992,140</b>	<b>1,540,433</b>	<b>2,575,286</b>	<b>1,331,300</b>	<b>152,721</b>	<b>215,967</b>	<b>1,145</b>	<b>1,600,288</b>	<b>356,097</b>	
8.1	Prescription Drugs FFS	(32,405)	291,135,281	105,360,672	25,546,636	61,986,805	53,245,836	1,698,236	31,589,421	113,245	138,837	10,387,003	
8.2	Hepatitis C Prescription Drug FFS	(285,309)	2,930,201	1,283,483	548,072	677,470	505,099	23,508	111,314	-	-	66,656	
8.3	Ending INP for Prescription Drugs	-	-	-	-	-	-	-	-	-	-	-	
8.4	Prescription Drug Rebates	(57,648)	(1,939,770)	(1,040,068)	(347,549)	(195,522)	(27,924)	(10,305)	(436)	(7,120)	(17,477)	(38,767)	
8.5	Ending accrual for Rebates receivable	-	0	0	0	0	0	0	0	0	0	0	
8.6	Prescription Drug Subcapitation	-	-	-	-	-	-	-	-	-	-	-	
8.7	Prescription Drug Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	
8.8	<b>Total Prescription Drugs</b>	<b>(375,362)</b>	<b>292,125,712</b>	<b>105,604,087</b>	<b>25,969,382</b>	<b>62,316,776</b>	<b>53,555,413</b>	<b>1,693,820</b>	<b>31,629,105</b>	<b>106,125</b>	<b>121,360</b>	<b>10,414,802</b>	

	Prior Year Adjustments	CALENDAR YEAR TOTAL (TO DATE)										LTC Medicaid Only		
		Total	TANF Non-SMI	TANF SMI	SSI Medicaid Only Non-SMI	SSI Medicaid Only SMI	Dual Eligible	Child Welfare	HIV/AIDS Dual Eligible	HIV/AIDS Medicaid Only	Private Duty Nursing		LTC Dual Eligible	
9.1 Home Health, Private Duty Nursing, Personal Care FFS	-	9,155,644	920,594	95,683	1,269,875	947,524	2,427,176	378,786	12,429	46,525	3,057,053	-	-	-
9.2 Hospice FFS	-	5,491,364	202,255	45,307	2,112,031	1,042,612	1,854,125	-	29,971	205,063	-	-	-	-
9.2.1 Nursing Facility FFS	-	8,522,105	109,459	45,630	2,017,903	1,084,820	5,000,914	-	51,816	210,563	-	-	-	-
9.3 DME FFS	-	11,438,368	4,717,461	809,020	3,590,772	1,702,689	249,572	72,079	2,572	134,261	159,943	-	-	-
9.4 Other State Plan Services FFS	-	36,348,280	26,637,187	1,879,226	4,673,369	2,028,647	131,573	89,890	5,427	484,915	24,873	137,946	255,228	-
9.5 Other Services Subcapitation	-	1,949,554	693,112	62,161	411,819	216,502	440,511	15,533	6,083	32,079	63,596	2,905	5,239	-
9.6 Ending BNP for Other Services	-	(4,644)	(4,644)	-	-	-	-	-	-	-	-	-	-	-
9.7 Other Service Settlements/AP	(6,644)	72,900,071	33,280,068	2,937,025	14,075,768	7,022,794	10,104,872	556,288	108,298	1,113,406	3,305,465	140,851	260,481	-
10.1 Expanded Benefits FFS	-	15,314,685	6,980,496	1,433,000	3,423,355	2,417,294	171,876	34,225	8,791	437,528	22,977	95,001	290,140	-
10.2 Expanded Benefits Subcapitation	-	2,553,076	2,128,404	97,778	140,985	54,817	54,192	10,839	1,018	10,618	89	47,919	6,417	-
10.3 Ending BNP for Expanded Benefits	-	207,002	79,589	23,091	52,211	41,448	1,267	59	151	4,580	22	632	3,952	-
10.4 Expanded Benefits Settlements/AP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.5 Total Expanded Benefits	-	18,074,762	9,188,490	1,553,869	3,616,551	2,513,559	227,334	45,123	9,960	452,726	23,089	143,552	300,509	-
11.1 Total Services Paid Directly FFS	28,845,713	889,634,011	463,768,870	54,495,270	156,206,737	98,192,886	16,960,920	3,263,740	410,037	37,771,329	3,570,340	6,531,806	19,616,364	-
11.2 Total Services Paid Directly -- BNP	(22,677,402)	(6,000,860)	9,928,048	725,408	3,037,364	1,433,223	610,902	63,780	10,728	178,173	73,930	283,300	331,887	-
11.3 Total Services Paid through Subcapitation	1,559,626	151,279,006	125,217,729	5,448,840	7,878,043	3,088,878	3,413,673	582,714	68,111	644,173	5,428	2,995,706	376,086	-
11.4 Total Services Paid by Settlements/AP	(805,369)	33,542,954	28,859,131	1,118,063	1,544,260	660,372	959,202	106,765	22,619	169,546	1,419	818,894	88,033	-
11.5 TPL & Fraud/Abuse Recoveries	(1,786,184)	(3,923,872)	(1,189,002)	(143,927)	(389,228)	(219,489)	(31,721)	(11,704)	(493)	(81,616)	(7,896)	(19,506)	(43,065)	-
11.6.1 Premium Deficiency Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.7 Subtotal Benefit Expense before Reinsurance	5,136,384	1,064,531,240	626,584,775	61,643,654	168,777,176	103,155,870	21,912,975	4,005,294	511,002	38,681,604	3,643,181	10,610,199	20,369,124	-
11.8 Reinsurance Premiums	-	1,280,239	707,063	85,050	236,737	133,194	19,069	7,024	297	48,557	4,793	11,965	26,491	-
11.9 Reinsurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.10 Net cost of Reinsurance	-	1,280,239	707,063	85,050	236,737	133,194	19,069	7,024	297	48,557	4,793	11,965	26,491	-
11.11 Grand Total Medical Benefit Expense Net of Reinsurance	5,136,384	1,065,811,479	627,291,838	61,728,704	168,113,914	103,289,063	21,932,044	4,012,318	511,299	38,730,161	3,647,975	10,622,164	20,395,615	-
Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees														
12.1 Salaries & Benefits	-	8,409,362	-	8,409,362	-	-	-	-	-	-	-	-	-	-
12.2 Administrative Services	-	18,466,525	5,605,006	12,861,520	-	-	-	-	-	-	-	-	-	-
12.3 Information Systems	-	12,851,018	-	12,851,018	-	-	-	-	-	-	-	-	-	-
12.4 Marketing Expenses	-	121,144	-	121,144	-	-	-	-	-	-	-	-	-	-
12.5 General Administration	-	87,924,451	18,836,496	69,087,954	-	-	-	-	-	-	-	-	-	-
12.6 Compliance/Regulatory	-	953,370	953,370	-	-	-	-	-	-	-	-	-	-	-
12.7 Total Administrative Expenses	-	128,725,871	25,394,872	103,330,999	-	-	-	-	-	-	-	-	-	-
13.1 State Premium tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 Department of Insurance Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 Section 9010 Health Insurance Providers Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 Health Insurance Providers Fee Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 Other 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 Other 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.0 Grand Total Expenses	5,136,384	1,194,537,350	-	-	-	-	-	-	-	-	-	-	-	-
15.0 Underwriting Gain / (Loss) -- AKA Pre-tax Earnings from Operations	(957,889)	96,710,781	-	-	-	-	-	-	-	-	-	-	-	-
16.0 Income Tax Expense	-	19,648,593	-	-	-	-	-	-	-	-	-	-	-	-
17.0 Net Underwriting Gain (Loss)	(957,889)	76,062,188	-	-	-	-	-	-	-	-	-	-	-	-

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

Health Plan: UnitedHealthcare of Florida, Inc.  
 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		CALENDAR YEAR TOTAL (TO DATE)	
				MM	Amount	MM	Amount	MM	Amount	MM	Amount	MM	Amount	MM	Amount
Hospital Services	1.1 Vendor #1														
	1.2 Vendor #2														
	1.3 Vendor #3														
	1.4 Vendor #4														
	1.5 Vendor #5														
	<b>1.6 Total Hospital Services</b>	Affiliate	Fee-for-Service						1,048,687.5	721,274	953,412.9	560,276			2,002,100.4
Professional Services	2.1 March Vision														
	2.2 Vendor #2														
	2.3 Vendor #3														
	2.4 Vendor #4														
	2.5 Vendor #5														
<b>2.6 Total Professional Services</b>	Non-Insurance Affiliate	Subcapitation	1,227,558.7	20,343,106	1,172,196.3	19,776,954	1,048,687.5	17,709,723	721,274	560,276				4,401,855.4	1,281,550
Mental Health	3.1 United Behavioral Health (EB)	Non-Insurance Affiliate	Subcapitation	1,227,558.7	711,984	1,172,196.3	679,874	1,048,687.5	608,239	953,412.9	16,634,393			4,401,855.4	74,464,135
	3.2														
	3.3 Vendor #3														
	3.4 Vendor #4														
	3.5 Vendor #5														
<b>3.6 Total Mental Health</b>	Non-Insurance Affiliate	Subcapitation		21,055,090		20,456,827		18,317,962		17,187,372				77,017,252	
Dental	4.1 Vendor #1														
	4.2 Vendor #2														
	4.3 Vendor #3														
	4.4 Vendor #4														
	4.5 Vendor #5														
<b>4.6 Total Dental</b>															
Transportation	5.1 National Med														
	5.2 Vendor #2														
	5.3 Vendor #3														
	5.4 Vendor #4														
	5.5 Vendor #5														
<b>5.6 Total Transportation</b>															
Pharmacy	6.1 Opium Rx	Affiliate	Fee-for-Service	1,227,558.7	79,772,522	1,172,196.3	76,478,265	1,048,687.5	69,723,861	953,412.9	68,408,548			4,401,855.4	294,383,196
	6.2 Vendor #2														
	6.3 Vendor #3														
	6.4 Vendor #4														
	6.5 Vendor #5														
<b>6.6 Total Pharmacy</b>	Affiliate	Fee-for-Service		79,772,522		76,478,265		69,723,861		68,408,548				294,383,196	
Other Services	7.1 United Healthcare Insurance Company (UHC)	Affiliate	% of Premium	1,227,558.7	341,942	1,172,196.3	329,409	1,048,687.5	305,595	953,412.9	303,293			4,401,855.4	1,280,239
	7.2 Vendor #2														
	7.3 Vendor #3														
	7.4 Vendor #4														
	7.5 Vendor #5														
<b>7.6 Total Other Services</b>	Affiliate	% of Premium		341,942		329,409		305,595		303,293				1,280,239	
Administrative Expenses	8.1 UnitedHealthcare Services Inc	Parent	Percentage of Premium and PN	1,227,558.7	28,209,944	1,172,196.3	27,362,698	1,048,687.5	305,595	953,412.9	25,224,072			4,401,855.4	106,039,417
	8.2 March Vision	Affiliate	Subcapitation												
	8.3 Opium Rx	Affiliate	Per Claim	1,227,558.7	2,138,763	1,172,196.3	2,000,520	1,048,687.5	1,703,093	953,412.9	1,660,314			2,002,100.4	6,285,020
	8.4 OptumHealth Care Solutions, Inc.	Affiliate	PMPM	1,227,558.7	1,201,108	1,172,196.3	1,077,359	1,048,687.5	983,235	953,412.9	981,988			4,401,855.4	7,602,691
	8.5 OptumInsight Payment Integrity	Affiliate	PMPM	1,227,558.7	32,777,564	1,172,196.3	31,613,159	1,048,687.5	1,049,490	953,412.9	961,866			4,401,855.4	4,243,690
<b>8.6 Total Administrative Expense</b>				32,777,564		31,613,159		29,311,092		29,124,170				122,825,986	
<b>9 Grand Total</b>				133,947,118		128,877,660		118,379,784		115,583,661				496,788,223	

**LONG TERM CARE -- REVENUE AND EXPENSE SCHEDULE - SUMMARY**

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

	JANUARY - MARCH (Q1)				APRIL - JUNE (Q2)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
	40,381.0	12,077.0	28,304.0	-	42,454.0	11,035.0	31,419.0	-
<b>MEMBER MONTHS</b>								
<b>REVENUES</b>								
1.1 Capitation	141,948,455	-	-	-	146,398,173	-	-	-
1.2 NH Rate Reconciliation	-	-	-	-	-	-	-	-
1.2.1 Community High Risk Pool	1,223,949	-	-	-	1,197,254	-	-	-
1.2.2 Patient Responsibility Reconciliation	704,018	-	-	-	391,986	-	-	-
1.3 Other Revenue	-	-	-	-	-	-	-	-
<b>1.4 Total Revenue</b>	<b>143,876,421</b>				<b>147,987,413</b>			
<b>EXPENSES</b>								
2.1 Nursing Facility Days (Medicaid)	292,451	260,688	31,763	-	300,303	263,155	37,148	-
2.2 Nursing Facility Days (Crossover)	1,183	837	346	-	2,654	1,703	951	-
2.3 Nursing Facility FFS (Medicaid)	64,015,805	56,861,144	7,154,661	-	66,141,132	57,756,534	8,384,598	-
2.4 Nursing Facility FFS (Crossover)	158,598	110,486	48,111	-	441,417	283,518	157,899	-
2.5 Hospice Days	33,762	26,980	6,782	-	35,546	27,624	7,922	-
2.6 Hospice FFS	6,978,663	5,522,055	1,456,608	-	7,334,934	5,589,407	1,745,527	-
2.7 Ending IBNP for NF & Hospice Services	130,790	114,873	15,917	-	1,897,442	1,633,351	264,091	-
2.8 NF & Hospice Subcapitated Services	-	-	-	-	-	-	-	-
2.9 NF & Hospice Settlements/AP	-	-	-	-	-	-	-	-
<b>2.10 Total Nursing Facility and Hospice</b>	<b>71,283,855</b>	<b>62,608,558</b>	<b>8,675,297</b>		<b>75,814,925</b>	<b>65,262,811</b>	<b>10,552,115</b>	
2.11 Assisted Living FFS	4,314,241	242,956	4,071,285	-	4,858,501	375,514	4,482,987	-
2.12 Home Health FFS	40,729,186	136,783	40,592,404	-	45,251,518	227,599	45,023,919	-
2.13 Medical Equipment/Supplies FFS	1,706,486	1,05,901	1,600,585	-	1,748,171	1,08,872	1,639,299	-
2.14 Therapy Services FFS	485,604	400,054	85,550	-	495,352	413,861	81,491	-
2.15 Transportation Services FFS	535,617	49	535,567	-	626,381	405	625,976	-
2.16 Case Management (Plan Provided) FFS	4,248,925	1,166,947	3,081,978	-	4,406,215	1,097,696	3,308,519	-
2.17 Case Management (non-Plan Provided) FFS	13,755	5,904	7,851	-	10,633	2,220	8,413	-
2.18 Home & Community Based Services (HCBS) FFS	5,625,886	2,153,703	3,472,183	-	6,364,291	2,719,451	3,644,840	-
2.19 Subcapitated LTC Services (excluding NF)	4,072,141	510,771	3,561,370	-	4,073,829	448,537	3,625,292	-
2.20 Ending IBNP for Long Term Care Services (excluding NF)	118,523	6,656	111,866	-	339,486	21,910	317,575	-
2.21 LTC Services Settlements/AP (excluding NF)	-	-	-	-	-	-	-	-
<b>2.22 Grand Total LTC Services</b>	<b>133,134,218</b>	<b>67,338,282</b>	<b>65,795,937</b>		<b>143,989,302</b>	<b>70,678,876</b>	<b>73,310,426</b>	
3.1 Expanded Benefits FFS	181,130	69,513	111,617	-	181,740	64,848	116,891	-
3.2 Expanded Benefits Subcapitation	7,269	2,174	5,095	-	7,642	1,986	5,655	-
3.3 Ending IBNP for Expanded Benefits	270	115	155	-	644	264	380	-
3.4 Expanded Benefits Services Settlements	-	-	-	-	-	-	-	-
<b>3.5 Total Expanded Benefits</b>	<b>188,668</b>	<b>71,802</b>	<b>116,866</b>		<b>190,025</b>	<b>67,099</b>	<b>122,926</b>	
4.1 Total Services Paid Directly FFS	128,993,895	66,775,495	62,218,400	-	137,860,285	68,639,926	69,220,359	-
4.2 Total Services Paid Directly - IBNP	249,582	121,644	127,939	-	2,237,571	1,655,526	582,046	-
4.3 Total Services Paid through Subcapitation	4,079,409	512,945	3,566,465	-	4,081,471	450,524	3,630,947	-
4.4 Total Services Paid by Settlements/AP	-	-	-	-	-	-	-	-
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-
4.6 Premium Deficiency Reserve	-	-	-	-	-	-	-	-
<b>4.7 Subtotal Benefit Expense before Reinsurance</b>	<b>133,322,887</b>	<b>67,410,084</b>	<b>65,912,803</b>		<b>144,179,327</b>	<b>70,745,975</b>	<b>73,433,352</b>	
4.8 Reinsurance Premiums	145,104	43,397	101,707	-	147,842	38,428	109,414	-
4.9 Reinsurance Recoveries	145,104	43,397	101,707	-	147,842	38,428	109,414	-
4.10 Net Cost of Reinsurance	-	-	-	-	-	-	-	-
<b>4.11 Grand Total Service Benefit Expense Net of Reinsurance</b>	<b>133,467,991</b>	<b>67,453,481</b>	<b>66,014,510</b>		<b>144,327,169</b>	<b>70,784,403</b>	<b>73,542,766</b>	

	JANUARY - MARCH (Q1)				APRIL - JUNE (Q2)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>								
5.1 Salaries & Benefits	2,043,086	657,567	1,385,519		1,957,441	595,906	1,361,535	
5.2 Administrative Services	153,649	49,452	104,197		124,259	37,828	86,431	
5.3 Information Systems	47,954	15,434	32,520		48,500	14,765	33,735	
5.4 Marketing Expenses	46,106	14,839	31,267		46,631	14,196	32,435	
5.5 General Administration	1,737,564	559,235	1,178,329		1,759,852	535,754	1,224,098	
5.6 Compliance/Regulatory	149,219	48,026	101,193		145,319	44,240	101,079	
<b>5.7 Total Administrative Expenses</b>	<b>4,177,579</b>	<b>1,344,554</b>	<b>2,833,025</b>		<b>4,082,002</b>	<b>1,242,689</b>	<b>2,839,313</b>	
6.1 State Premium Tax	-	-	-		-	-	-	
6.2 Department of Insurance Assessments	-	-	-		-	-	-	
6.3 Other 1	-	-	-		-	-	-	
6.4 Other 2	-	-	-		-	-	-	
6.5 Other 3	-	-	-		-	-	-	
<b>6.6 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
7.0 Grand Total Expenses	137,645,570				148,409,171			
<b>8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>6,230,852</b>				<b>(421,758)</b>			
9.0 Income Tax Expense	2,239,383				2,309,582			
<b>10.0 Net Underwriting Gain / (Loss)</b>	<b>3,991,468</b>				<b>(2,731,340)</b>			

(continued)

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

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

	JULY - SEPTEMBER (Q3)				OCTOBER - DECEMBER (Q4)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
<b>MEMBER MONTHS</b>	44,228.0	10,074.0	34,154.0	-	46,825.0	9,210.0	37,615.0	-
<b>REVENUES</b>	149,936,098	-	-	-	169,777,662	-	-	-
1.1 Capitation	-	-	-	-	-	-	-	-
1.2 NH Rate Reconciliation	948,784	-	-	-	-	-	-	-
1.2.1 Community High Risk Pool	398,929	-	-	-	-	-	-	-
1.2.2 Patient Responsibility Reconciliation	-	-	-	-	(529,847)	-	-	-
1.3 Other Revenue	-	-	-	-	-	-	-	-
<b>1.4 Total Revenue</b>	<b>151,283,810</b>	-	-	-	<b>169,247,815</b>	-	-	-
	JULY - SEPTEMBER (Q3)				OCTOBER - DECEMBER (Q4)			
<b>EXPENSES</b>	302,412	265,804	36,608	-	305,145	274,289	30,856	-
2.1 Nursing Facility Days (Medicaid)	4,844	3,088	1,756	-	2,172	1,500	672	-
2.2 Nursing Facility Days (Crossover)	67,190,422	58,813,826	8,376,596	-	70,745,504	63,484,037	7,261,466	-
2.3 Nursing Facility FFS (Medicaid)	829,411	532,945	296,466	-	376,518	273,821	102,696	-
2.4 Nursing Facility FFS (Crossover)	37,405	28,804	8,601	-	35,202	28,043	7,159	-
2.5 Hospice Days	7,830,704	5,940,397	1,890,307	-	7,577,397	5,981,243	1,596,153	-
2.6 Hospice FFS	4,257,587	3,666,670	590,917	-	6,958,680	6,167,557	791,124	-
2.7 Ending IBNP for NF & Hospice Services	-	-	-	-	-	-	-	-
2.8 NF & Hospice Subcapitated Services	-	-	-	-	-	-	-	-
2.9 NF & Hospice Settlements/AP	-	-	-	-	-	-	-	-
<b>2.10 Total Nursing Facility and Hospice</b>	<b>80,108,124</b>	<b>68,953,838</b>	<b>11,154,286</b>	-	<b>85,658,098</b>	<b>75,906,658</b>	<b>9,751,440</b>	-
2.11 Assisted Living FFS	4,705,950	4,722,023	4,233,927	-	4,604,606	595,140	4,009,466	-
2.12 Home Health FFS	49,882,537	337,628	49,544,909	-	55,635,310	584,632	55,050,679	-
2.13 Medical Equipment/Supplies FFS	1,787,611	84,835	1,702,776	-	1,883,088	80,509	1,802,579	-
2.14 Therapy Services FFS	554,314	460,077	94,237	-	589,922	526,706	63,215	-
2.15 Transportation Services FFS	751,378	195	751,183	-	966,563	2,475	964,088	-
2.16 Case Management (Plan Provided) FFS	4,561,284	1,087,648	3,473,636	-	4,862,407	1,071,074	3,791,333	-
2.17 Case Management (non-Plan Provided) FFS	16,869	900	15,969	-	21,010	1,800	19,210	-
2.18 Home & Community Based Services (HCBS) FFS	7,216,629	3,249,225	3,967,403	-	7,724,493	3,397,192	4,327,301	-
2.19 Subcapitated LTC Services (excluding NF)	4,039,049	384,532	3,654,517	-	4,527,871	350,775	4,177,096	-
2.20 Ending IBNP for Long Term Care Services (excluding NF)	477,741	34,001	443,739	-	977,558	71,588	905,970	-
2.21 LTC Services Settlements (excluding NF)	-	-	-	-	-	-	-	-
<b>2.22 Grand Total LTC Services</b>	<b>154,101,485</b>	<b>75,064,902</b>	<b>79,036,583</b>	-	<b>167,450,925</b>	<b>82,588,549</b>	<b>84,862,376</b>	-
3.1 Expanded Benefits FFS	191,883	71,568	120,315	-	227,155	77,382	149,773	-
3.2 Expanded Benefits Subcapitation	7,961	1,813	6,148	-	8,429	1,658	6,771	-
3.3 Ending IBNP for Expanded Benefits	845	393	451	-	1,807	778	1,029	-
3.4 Expanded Benefits Services Settlements	-	-	-	-	-	-	-	-
<b>3.5 Total Expanded Benefits</b>	<b>200,688</b>	<b>73,774</b>	<b>126,914</b>	-	<b>237,391</b>	<b>79,818</b>	<b>157,573</b>	-
4.1 Total Services Paid Directly FFS	145,518,992	71,051,267	74,467,725	-	155,213,971	76,076,013	79,137,959	-
4.2 Total Services Paid Directly - IBNP	4,736,172	3,701,064	1,035,108	-	7,938,045	6,239,922	1,698,123	-
4.3 Total Services Paid through Subcapitation	4,047,010	386,345	3,660,664	-	4,536,299	352,433	4,183,867	-
4.4 Total Services Paid by Settlements/AP	-	-	-	-	-	-	-	-
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	-	-	-	-
4.6 Premium Deficiency Reserve	-	-	-	-	-	-	-	-
<b>4.7 Subtotal Benefit Expense before Reinsurance</b>	<b>154,302,173</b>	<b>75,138,676</b>	<b>79,163,497</b>	-	<b>167,688,315</b>	<b>82,668,367</b>	<b>85,019,948</b>	-
4.8 Reinsurance Premiums	150,863	34,363	116,501	-	168,878	33,216	135,661	-
4.9 Reinsurance Recoveries	150,863	34,363	116,501	-	168,878	33,216	135,661	-
4.10 Net Cost of Reinsurance	-	-	-	-	-	-	-	-
<b>4.11 Grand Total Service Benefit Expense Net of Reinsurance</b>	<b>154,453,037</b>	<b>75,173,039</b>	<b>79,279,998</b>	-	<b>167,857,193</b>	<b>82,701,584</b>	<b>85,155,609</b>	-
Totals Before and After Reinsurance								

	JULY - SEPTEMBER (Q3)				OCTOBER - DECEMBER (Q4)			
	Total	Non-HCBS	HCBS	MED-P / SIXT	Total	Non-HCBS	HCBS	MED-P / SIXT
<b>Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees</b>								
5.1 Salaries & Benefits	1,913,498	569,277	1,344,221		2,585,299	699,675	1,885,624	
5.2 Administrative Services	126,240	37,557	88,683		146,190	39,564	106,626	
5.3 Information Systems	49,347	14,681	34,666		56,762	15,362	41,400	
5.4 Marketing Expenses	47,446	14,115	33,330		54,575	14,770	39,805	
5.5 General Administration	1,763,964	524,790	1,239,174		2,042,192	552,691	1,489,501	
5.6 Compliance/Regulatory	420,319	125,047	295,271		370,319	100,222	270,097	
<b>5.7 Total Administrative Expenses</b>	<b>4,320,814</b>	<b>1,285,468</b>	<b>3,035,345</b>		<b>5,255,337</b>	<b>1,422,284</b>	<b>3,833,053</b>	
6.1 State Premium Tax	-	-	-		-	-	-	
6.2 Department of Insurance Assessments	-	-	-		-	-	-	
6.3 Other 1	-	-	-		-	-	-	
6.4 Other 2	-	-	-		-	-	-	
6.5 Other 3	-	-	-		-	-	-	
<b>6.6 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
7.0 Grand Total Expenses	158,773,850				173,112,530			
<b>8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>(7,490,040)</b>				<b>(3,864,715)</b>			
9.0 Income Tax Expense	2,365,397				2,678,418			
<b>10.0 Net Underwriting Gain / (Loss)</b>	<b>(9,855,437)</b>				<b>(6,543,133)</b>			

(continued)



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

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024

	Prior Year Adjustments	TOTAL (TO DATE)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
<b>MEMBER MONTHS</b>		173,888.0	42,396.0	131,492.0	-
<b>REVENUES</b>					
1.1 Capitation	221,556	608,281,943			
1.2 NH Rate Reconciliation	(468,606)	(468,606)			
1.2.1 Community High Risk Pool	562,408	3,932,395			
1.2.2 Patient Responsibility Reconciliation	(339,750)	625,336			
1.3 Other Revenue	-	-			
<b>1.4 Total Revenue</b>	<b>(24,392)</b>	<b>612,371,069</b>			
		TOTAL (TO DATE)			
<b>EXPENSES</b>					
2.1 Nursing Facility Days (Medicaid)	-	1,200,311	1,063,936	136,375	
2.2 Nursing Facility Days (Crossover)	-	10,853	7,128	3,725	
2.3 Nursing Facility FFS (Medicaid)	2,999,407	271,092,270	236,915,541	31,177,321	
2.4 Nursing Facility FFS (Crossover)	15,656	1,821,600	1,200,771	605,172	
2.5 Hospice Days	-	141,915	111,451	30,464	
2.6 Hospice FFS	280,679	30,002,377	23,033,102	6,688,595	
2.7 Ending IBNP for NF & Hospice Services	(9,978)	13,234,521	11,582,450	1,662,049	
2.8 NF & Hospice Subcapitated Services	-	-	-	-	
2.9 NF & Hospice Settlements/AP	-	-	-	-	
<b>2.10 Total Nursing Facility and Hospice</b>	<b>3,285,765</b>	<b>317,503,846</b>	<b>273,914,380</b>	<b>40,303,702</b>	
2.11 Assisted Living FFS	119,493	18,602,790	1,685,633	16,797,664	
2.12 Home Health FFS	1,116,416	192,614,968	1,286,641	190,211,910	
2.13 Medical Equipment/Supplies FFS	58,856	7,184,211	380,116	6,745,239	
2.14 Therapy Services FFS	31,561	2,156,753	1,800,698	324,494	
2.15 Transportation Services FFS	6,930	2,886,869	3,124	2,876,814	
2.16 Case Management (Plan Provided) FFS	-	18,078,831	4,423,364	13,655,466	
2.17 Case Management (non-Plan Provided) FFS	72	62,339	10,824	51,443	
2.18 Home & Community Based Services (HCBS) FFS	167,071	27,098,371	11,519,572	15,411,727	
2.19 Subcapitated LTC Services (excluding NF)	-	16,712,889	1,694,615	15,018,274	
2.20 Ending IBNP for Long Term Care Services (excluding NF)	-	19,806	134,156	1,779,151	
2.21 LTC Services Settlements (excluding NF)	(1,893,500)	-	-	-	
<b>2.22 Grand Total LTC Services</b>	<b>2,892,665</b>	<b>285,417,827</b>	<b>22,938,745</b>	<b>262,872,183</b>	
3.1 Expanded Benefits FFS	3,498	785,405	283,312	498,596	
3.2 Expanded Benefits Subcapitation	-	31,300	7,631	23,669	
3.3 Ending IBNP for Expanded Benefits	(54,975)	(51,410)	1,550	2,015	
3.4 Expanded Benefits Services Settlements	-	-	-	-	
<b>3.5 Total Expanded Benefits</b>	<b>(51,477)</b>	<b>765,295</b>	<b>292,493</b>	<b>524,279</b>	
4.1 Total Services Paid Directly FFS	4,799,640	572,386,783	282,542,700	285,044,443	
4.2 Total Services Paid Directly -- IBNP	(1,958,453)	13,202,917	11,718,155	3,443,215	
4.3 Total Services Paid through Subcapitation	-	16,744,189	1,702,246	15,041,943	
4.4 Total Services Paid by Settlements	-	-	-	-	
4.5 TPL & Fraud/Abuse Recoveries	-	-	-	-	
4.6 Premium Deficiency Reserve	-	-	-	-	
<b>4.7 Subtotal Benefit Expense before Reinsurance</b>	<b>2,841,188</b>	<b>602,333,890</b>	<b>295,963,102</b>	<b>303,529,600</b>	
4.8 Reinsurance Premiums	-	612,687	149,405	463,282	
4.9 Reinsurance Recoveries	-	612,687	149,405	463,282	
4.10 Net Cost of Reinsurance	-	602,946,577	296,112,507	303,992,883	
<b>4.11 Grand Total Service Benefit Expense Net of Reinsurance</b>	<b>2,841,188</b>	<b>602,946,577</b>	<b>296,112,507</b>	<b>303,992,883</b>	
Totals Before and After Reinsurance					

Administrative Expenses, Government-Mandated Assessments, Taxes, and Fees	Prior Year Adjustments	TOTAL (TO DATE)			
		Total	Non-HCBS	HCBS	MED-P / SIXT
5.1 Salaries & Benefits	-	8,499,324	2,522,426	5,976,898	
5.2 Administrative Services	-	550,338	164,402	385,936	
5.3 Information Systems	-	202,564	60,242	142,322	
5.4 Marketing Expenses	-	194,758	57,921	136,837	
5.5 General Administration	-	7,303,572	2,172,470	5,131,102	
5.6 Compliance/Regulatory	-	1,085,175	317,535	767,640	
<b>5.7 Total Administrative Expenses</b>	-	<b>17,835,732</b>	<b>5,294,995</b>	<b>12,540,737</b>	
6.1 State Premium Tax	-	-	-	-	
6.2 Department of Insurance Assessments	-	-	-	-	
6.3 Other 1	-	-	-	-	
6.4 Other 2	-	-	-	-	
6.5 Other 3	-	-	-	-	
<b>6.6 Total</b>	-	-	-	-	
7.0 Grand Total Expenses	2,841,188	620,782,309			
<b>8.0 Underwriting Gain / (Loss) --- AKA Pre-tax Earnings from Operations</b>	<b>(2,865,579)</b>	<b>(8,411,240)</b>			
9.0 Income Tax Expense	-	9,592,780			
<b>10.0 Net Underwriting Gain (Loss)</b>	<b>(2,865,579)</b>	<b>(18,004,020)</b>			

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

Health Plan: UnitedHealthcare of Florida, Inc.  
 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
1.1	Vendor #1													
1.2	Vendor #2													
1.3	Vendor #3													
1.4	Vendor #4													
1.5	Vendor #5													
<b>1.6</b>	<b>Total LTC Nursing Facility &amp; Hospice</b>													
2.1	Optum Rx	Affiliate	Fee-for-Service	40,381.0	290,861	42,454.0	284,853	44,228.0	244,993	46,825.0	210,236	-	173,888.0	1,030,942
2.2	UnitedHealthcare Services Inc	Parent	Percentage of Premium	40,381.0	4,248,925	42,454.0	4,406,215	44,228.0	4,561,284	46,825.0	4,862,407	-	173,888.0	18,078,830
2.3	Vendor #3													
2.4	Vendor #4													
2.5	Vendor #5													
<b>2.6</b>	<b>Total Long Term Services</b>													
3.1	UnitedHealthcare Services Inc	Parent	Percentage of Premium and PMPM	40,381.0	4,539,786	42,454.0	4,691,068	44,228.0	4,806,276	46,825.0	5,072,642	-	173,888.0	19,109,773
3.2	Optum Rx	Affiliate	PMPM	40,381.0	3,865,121	42,454.0	3,709,078	44,228.0	3,787,686	46,825.0	4,741,631	-	173,888.0	16,193,515
3.3	OptumHealth Care Solutions, Inc.	Affiliate	PMPM	40,381.0	68,411	42,454.0	71,761	44,228.0	73,303	46,825.0	75,737	-	173,888.0	289,211
3.4	OptumInsight Payment Integrity	Affiliate	PMPM and claims costs	40,381.0	9,380	42,454.0	10,443	44,228.0	11,604	46,825.0	11,647	-	173,888.0	43,073
3.5	Vendor #5			40,381.0	52,762	42,454.0	22,224	44,228.0	22,423	46,825.0	26,773	-	173,888.0	124,181
<b>3.6</b>	<b>Total Administrative Expenses</b>													
<b>4</b>	<b>Grand Total</b>													



**ACHIEVED SAVINGS REBATE EXHIBIT (continued)**

Health Plan: UnitedHealthcare of Florida, Inc.  
 Reporting Period: 1/1/2022-12/31/2022  
 Paid Through: 3/31/2023  
 Plan Type: Comprehensive

	OCTOBER - DECEMBER (Q4)			Prior Year Adjustments			TOTAL (TO DATE)		
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC
<b>REVENUES</b>									
1.1 Total Revenue from Revenue & Expense Schedules	472,520,009	303,272,194	169,247,815	4,154,103	4,178,495	(24,392)	1,902,619,199	1,290,248,131	612,371,069
1.2 Federal Taxes and Assessments-ACA § 9010	-	-	-	-	-	-	-	-	-
1.3 State Insurance, Premium and other Taxes	-	-	-	-	-	-	-	-	-
1.4 Regulatory Authority Licenses and Fees	-	-	-	-	-	-	-	-	-
1.5 Less: Financial Incentive Payments Outside of Capitation Rate	-	-	-	(611,680)	(611,680)	-	(3,789,333)	(3,789,333)	-
1.6 Revenue Subject to ASR	472,520,009	303,272,194	169,247,815	3,542,423	3,566,815	(24,392)	1,898,829,866	1,286,458,797	612,371,069
<b>EXPENSES</b>									
<b>Benefit Expenses</b>									
2.1 Total Benefits Paid through FFS and Subcapitation During the Year	390,344,207	230,593,936	159,750,271	33,418,796	28,619,156	4,799,640	1,626,120,117	1,036,989,145	589,130,972
2.2 Incurred but not Paid (IBNP) Ending Balance	16,025,448	8,087,403	7,938,045	(24,635,855)	(22,677,402)	(1,958,453)	7,202,058	(6,000,860)	13,202,917
2.3 Settlements/AP	8,519,589	8,519,589	-	(805,369)	(805,369)	-	33,542,954	33,542,954	-
2.4 Total Benefit Expense before Reinsurance	414,889,243	247,200,928	167,688,315	7,977,572	5,136,384	2,841,188	1,666,865,129	1,064,531,240	602,333,890
2.5 Net Cost of Reinsurance	472,171	303,293	168,878	-	-	-	1,892,926	1,280,239	612,687
2.6 Total Benefit Expense after Reinsurance	415,361,414	247,504,221	167,857,193	7,977,572	5,136,384	2,841,188	1,668,758,056	1,065,811,479	602,946,577
<b>Administrative Expenses</b>									
3.1 Total Administrative Expenses from Revenue & Expense Schedule	36,157,640	30,902,303	5,255,337	-	-	-	146,561,603	128,725,871	17,835,732
3.2 Less: Compliance/Regulatory	(454,161)	(83,843)	(370,319)	-	-	-	(2,038,545)	(953,370)	(1,085,175)
3.3 Less: Lobbying/Political expenses	-	-	-	-	-	-	-	-	-
3.4 Less: Cash-value of Executive Bonuses Above Base Salary	-	-	-	-	-	-	-	-	-
3.5 Less: Other Non-allowed expenses	(52,464)	(37,780)	(14,684)	-	-	-	(346,427)	(291,859)	(54,567)
3.6 Administrative Expense Subject to ASR	35,651,015	30,780,681	4,870,334	-	-	-	144,176,631	127,480,642	16,695,989
4.0 Actuarially-sound Administrative Expense Maximum							179,706,468	152,265,160	27,441,309
5.0 Administrative Expenses Subject to ASR							144,176,631	127,480,642	16,695,989
6.0 Total Benefit and Administrative Expense subject to ASR							1,812,934,687	1,193,292,120	619,642,567
<b>Calculation of Pre-Tax Income and ASR</b>									
7.1 Pre-tax Income							85,895,179	93,166,677	(7,271,498)
7.2 Pre-tax Income as a Percent of Revenue							4.5%	7.2%	-1.2%
7.3 Preliminary Achieved Savings Rebate									



**MEDICAL LOSS RATIO EXHIBIT (continued)**

Health Plan: UnitedHealthcare of Florida, Inc.  
 Calendar Year: Jan-Dec 2023  
 Reporting Period: 1/1/2023-12/31/2023  
 Paid Through: 3/31/2024  
 Plan Type: Comprehensive

	OCTOBER - DECEMBER (Q4)				Prior Year Adjustments				TOTAL (TQ DATE)	
	Total	MMA	LTC	Total	MMA	LTC	Total	MMA	LTC	
<b>REVENUES</b>										
1.1	472,520,009	303,272,194	169,247,815	4,154,103	4,178,495	(24,392)	1,902,619,195	1,290,248,131	612,371,069	
1.2	(5,520,285)	(3,500,530)	(2,019,755)	-	-	-	(22,050,480)	(14,816,709)	(7,233,771)	
1.3	(1,800,223)	(1,141,560)	(658,663)	-	-	-	(7,190,892)	(4,831,884)	(2,359,008)	
1.4										
1.5	465,199,501	298,630,104	166,569,398	4,154,103	4,178,495	(24,392)	1,873,377,827	1,270,599,538	602,778,289	
<b>EXPENSES</b>										
2.1	353,011,661	197,797,689	155,213,971	31,859,170	27,059,530	4,799,640	1,458,096,922	885,710,139	572,386,783	
2.2	17,581,987	14,859,602	2,722,385	-	-	-	83,345,550	69,262,358	14,083,192	
2.3	16,025,448	8,087,403	7,938,045	(24,635,855)	(22,677,402)	(1,958,453)	7,202,058	(6,000,860)	13,202,917	
2.4	2,288,380	1,288,380	1,000,000	-	-	-	2,941,419	1,941,419	1,000,000	
2.5	8,519,589	8,519,589	-	(805,369)	(805,369)	-	33,542,954	33,542,954	-	
2.6	397,427,064	230,552,663	166,874,401	6,417,946	3,576,759	2,841,188	1,585,128,903	984,456,010	600,672,893	
2.7	472,171	303,293	168,878	6,417,946	-	-	1,892,926	1,280,239	612,687	
2.8	397,899,235	230,855,956	167,043,278	6,417,946	3,576,759	2,841,188	1,587,021,830	985,736,249	601,285,580	
<b>Florida-Specific Contributions</b>										
3.1	-	-	-	-	-	-	-	-	-	
3.2	-	-	-	-	-	-	-	-	-	
3.3	-	-	-	-	-	-	-	-	-	
<b>Improving Health Care Quality Expenses Incurred</b>										
4.1	2,004,867	1,197,896	806,971	-	-	-	12,513,753	9,876,831	2,636,921	
4.2	1,147,827	682,820	465,007	-	-	-	6,192,172	4,554,255	1,637,917	
4.3	1,674,836	1,223,748	451,088	-	-	-	6,599,536	5,200,254	1,399,282	
4.4	2,167,075	1,962,802	204,273	-	-	-	4,431,173	3,442,910	988,263	
4.5	1,248,237	1,202,132	46,105	-	-	-	5,167,813	4,999,812	168,002	
4.6	8,242,841	6,269,398	1,973,443	-	-	-	34,904,447	28,074,062	6,830,384	
5.0	49,962	49,962	-	-	-	-	161,633	161,633	-	
6.0										
<b>Preliminary Medical Loss Ratio: MCR</b>	<b>87%</b>	<b>79%</b>	<b>101%</b>	<b>154%</b>	<b>86%</b>	<b>-11648%</b>	<b>87%</b>	<b>80%</b>	<b>101%</b>	