



## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors of

### MERCY CARE

We have audited the financial statements of **Mercy Care** as of and for the year ended June 30, 2024, and our report thereon dated December 19, 2024, which contained an unmodified opinion on those financial statements, appears on pages 1 - 2. We previously audited the financial statements of Mercy Care as of and for the year ended June 30, 2023, and our report thereon dated December 13, 2023, contained an unmodified opinion. Our audits were performed for the purpose of forming opinions on the June 30, 2024 and 2023 financial statements as a whole. The accompanying supplemental statement of activities for the year ended June 30, 2024, supplemental schedule of activities – schedule A disclosure for the year ended June 30, 2024, supplemental sub-capitated expenses report for the contract year ended September 30, 2023 and medical loss ratio report for the contract year ended September 30, 2023 (collectively, the “supplemental information”) on pages 26 through 42 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements for the years ended June 30, 2024 and 2023. The information has been subjected to the auditing procedures applied in the audits of the 2024 and 2023 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 and 2023 financial statements or to the 2024 and 2023 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional information on pages 26 through 42 is fairly stated in all material respects in relation to the June 30, 2024 and 2023 financial statements as a whole.

*CBIZ CPAs P.C.<sup>1</sup>*

December 19, 2024





For LTCSPRO and PDD: LORs: Account # 0086101 - ALTCSS Core Management should be reported in less than below as appropriate.															
42-CFR§438.8(e)(3)	Health Care Quality Improvement and Other Expenses														
43-CFR§158.1520(b)(1)	Improvement of health outcomes	167,548 \$	379,378 \$	352,068 \$	1,227,529 \$	-	-	-	-	-	-	-	-	-	1,227,529
44-CFR§158.1520(b)(2)	Improvement of patient safety	25,295 \$	25,295 \$	24,037 \$	14,353 \$	-	-	-	-	-	-	-	-	-	14,353
45-CFR§158.1520(b)(3)	Improvement of patient safety and reduce medical errors	11,699 \$	-	-	-	-	-	-	-	-	-	-	-	-	-
46-CFR§158.1520(b)(4)	Medicare and health promotion activities	489,882 \$	1,109,519 \$	1,035,993 \$	3,880,293 \$	-	-	-	-	-	-	-	-	-	3,880,293
47-CFR§158.1520(b)(5)	Health information technology expenses related to improving health care quality	209,435 \$	474,222 \$	444,972 \$	1,554,411 \$	-	-	-	-	-	-	-	-	-	1,554,411
48-CFR§158.1520(b)(6)	Activities related to external quality review	219,241 \$	632,298 \$	542,343 \$	2,045,882 \$	-	-	-	-	-	-	-	-	-	2,045,882
49-CFR§438.8(e)(4) & 45-CFR§158.1520(b)(7)	Total Health Care Quality Improvement and Other Expenses	1,396,231 \$	3,167,481 \$	2,995,904 \$	10,229,409 \$	-	-	-	-	-	-	-	-	-	10,229,409
50-CFR§438.8(e)(4) & 45-CFR§158.1520(b)(8)	Program Integrity, Fraud, Waste and Abuse Prevention Expenses	134,366 \$	244,473 \$	229,654 \$	797,875 \$	-	-	-	-	-	-	-	-	-	797,875
51-CFR§438.8(e)(1)	CPI and small non-LTSS MCOs between Annual Review Months														
52-CFR§438.8(e)(1)	Credibility Adjustment (if applicable)														
53-CFR§438.8(e)(1)	Numerator	662,344,637 \$	681,129,271 \$	680,702,650 \$	2,701,655,600 \$	-	-	-	-	-	-	-	-	-	2,711,169,745
54-CFR§438.8(e)(1)	Denominator for activities that improve health care quality	1,392,233 \$	3,167,481 \$	2,995,904 \$	10,229,409 \$	-	-	-	-	-	-	-	-	-	10,229,409
55-CFR§438.8(e)(1)	Total	667,740,898 \$	684,297,758 \$	683,752,658 \$	2,711,784,809 \$	-	-	-	-	-	-	-	-	-	2,721,399,154
56-CFR§438.8(e)(1)	Shareable Revenue	768,024,519 \$	794,110,692 \$	778,944,033 \$	3,150,107,633 \$	-	-	-	-	-	-	-	-	-	3,164,686,153
57-CFR§438.8(e)(1)	Excess, Location and regulatory fees	20,842,559 \$	22,202,369 \$	19,888,620 \$	84,805,506 \$	-	-	-	-	-	-	-	-	-	84,805,506
58-CFR§438.8(e)(1)	Total LTSS Loss Ratio	747,197,965 \$	775,523,235 \$	758,546,012 \$	3,074,288,759 \$	-	-	-	-	-	-	-	-	-	3,079,859,671
59-CFR§438.8(e)(1)	Medical Loss Ratio with Credibility Adjustment	89,134	88,274	88,324	89,474	-	-	-	-	-	-	-	-	-	89,474
60-CFR§438.8(e)(1)	These describe methodologies for allocation of expenditures by category that are covered by the management fee. Mercy Care matches the categories to the Financial Reporting Guide administrative expense categories and calculates a percentage of the total by reporting category. The percentages are applied to the total Management fee to calculate the dollars by category of service. The allocated expenses are added to the plan expenses to equal the Administrative Expense for the quarter. Total expenses for each category are allocated by funding source (Title and Non-Title) using revenue paid to Mercy Care by each Title and Non-Title funding source.														
61-CFR§438.8(e)(1)	These are no accrued revenues.														
62-CFR§438.8(e)(1)	There are no Value Added Services included.														
63-CFR§438.8(e)(1)	Please describe aggregation methodology. All funding sources for the 13th XXXXX funding are included in the total M.L.R. amounts.														
64-CFR§438.8(e)(1)	Annual Adjustments Column: USE FOR ANNUAL REPORT ONLY - Adjustment column should report prior year audit adjustments. Any adjustments to be deducted should be entered as a negative number.														
65-CFR§438.8(e)(1)	Annual Adjustments Column: USE FOR ANNUAL REPORT ONLY - Adjustment column should true up any estimates to present on an incurred date of service basis. Any adjustments to be deducted should be entered as a negative number.														
66-CFR§438.8(e)(1)	LTSS: Long-Term Services and Supports.														

Updated March 2023

[1] Annual Adjustments Column: USE FOR ANNUAL REPORT ONLY - Adjustment column should report prior year audit adjustments. Any adjustments to be deducted should be entered as a negative number.

[2] Annual Adjustments Column: USE FOR ANNUAL REPORT ONLY - Adjustment column should true up any estimates to present on an incurred date of service basis. Any adjustments to be deducted should be entered as a negative number.

[3] LTSS: Long-Term Services and Supports.

See Independent Auditors' Report on Supplemental Information

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Paragraph 4.19: Medical Loss Ratio Report  
 Contract Year End: 8/30/2023

For additional MLR guidance please refer to AHCCCS website.

MLR Category	Classion	Form of Amount to be Entered	Line #	Detail	Revenue	Specific Applicability to Line of Business Account # (if applicable)	GAAP Basis					Incurred Basis	Adjusted Basis
							Dec-22	Mar-23	Jun-23	Sep-23	CYE 23		
				Include									
	42 CFR 438.8(f)(2)(i)	+	1	Prospective Capitation		ALL	40155-01	\$ 190,739,109	\$ 189,225,433	\$ 189,592,866	\$ 759,468,077	\$ 759,468,077	
	42 CFR 438.8(f)(2)(ii)	-/-	2	APM 1% Withhold Settlement 42 CFR 438.6(b)(3) and Performance Based Payments (PBP) reimbursed by AHCCCS		ACC/ALTCS (ACOM ALL - PBP	40155-01	\$ 1,176,414	\$ 1,235,451	\$ 282,941	\$ 5,395,906	\$ (529,716)	
	42 CFR 438.8(f)(2)(i)	+	3	Delivery Supplement		ACC/ALTCS	40120-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	+	4	Unpaid Cost Sharing Amounts		ALL	40105-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	-/-	5	Changes to Unearned Premium Reserves		ALL	40105-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	-/-	6	Risk Adjustment (Footnote Suspended)		ACC	Footnote (Suspended)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	-/-	7	Prospective Third		ACC/ACC/RBHWALTCS	40155-01, 40190-01, 40155-01	\$ (6,978,990)	\$ (17,298,739)	\$ (1,433,714)	\$ (7,097,653)	\$ (4,492,909)	
	42 CFR 438.8(f)(2)(i)	-/-	8	Reserved		ACC/ACC/RBHWALTCS	40155-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	-/-	9	Other Reconciliation Settlements		ACC/ACC/RBHWALTCS	40155-01	\$ 8,392	\$ 1,243	\$ 22,468	\$ 6,999	\$ 38,692	\$ 17,151
	42 CFR 438.8(f)(2)(i)	-/-	10	Share of Cost (SOC) Settlement		ALTCS	40155-01	\$ 2,359,051	\$ 2,201,329	\$ 1,877,688	\$ 2,232,204	\$ 8,771,111	\$ 8,696,133
	42 CFR 438.8(f)(2)(i)	-/-	11	Reserved		ALL	40155-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	-/-	12	Reserved		ALL	40155-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	+	13	Other Income		ALL	40310-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	+	14	Public Contributions		ALTCS	40315-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	-/-	15	Other Accounts (Explain below)		ALL	40155-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	42 CFR 438.8(f)(2)(i)	+	16	State Directed Payments Revenue		ALL	Should agree to 40155-01 through 40315-01	\$ 6,989,571	\$ 39,959,547	\$ 41,292,676	\$ 24,169,950	\$ 103,382,384	\$ 103,382,384
	42 CFR 438.8(f)(2)(i)	+	17	Total Premium Revenue				\$ 195,275,647	\$ 221,889,261	\$ 234,542,649	\$ 219,299,259	\$ 869,988,817	\$ 1,859,208
				Taxes, Licensing and Regulatory Fees									
		+	18	Federal Income & Federal Tax (Include Tax Benefit)		ACC/ACC/RBHWALTCS	90105-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		+	19	Premium Tax		ALL	90205-01	\$ 4,047,838	\$ 4,432,868	\$ 4,724,348	\$ 4,329,252	\$ 17,534,425	\$ 17,534,425
		+	20	Repealed		ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		+	21	Other Federal, State, Local Taxes and Licensing and Regulatory Fees		ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		+	22	Community Benefit Expenses (Otherwise exempt from Federal Income Tax) and Community Reinvestment Expenses meeting requirements of 45 CFR 158.152c		ACC/ACC/RBHWALTCS	99015-01	\$ 554,929	\$ 392,169	\$ 498,769	\$ 3,385	\$ 4,227,254	\$ 1,227,254
		+	23	Cost Taxes, Licensing and Regulatory Fees				\$ 4,352,168	\$ 4,725,168	\$ 5,211,108	\$ 4,332,637	\$ 16,861,659	\$ 16,861,659

For additional MLR guidance please refer to AHCCCS website.

Contractor Name	Contract Year End	Contract Line Item	Contract Description	Contract Code	GAAP Basis				Annual Adjustments <sup>2</sup>	Annual Adjustments <sup>1</sup>	Retained CYE23	Incurred Basis	Notes
					Dec-22	Mar-23	Jun-23	Sep-23					
Mercy Care - ALCS	8/30/2023	42 CFR 438.8(a)(2)(IV)	Includes paid claims to providers/subcontractors for Medicaid covered services to Medicaid employees. Exclude sub-capitalback payments related to delegated managed care administrative expenses. The costs of the delegated managed care services are reported in the Expenditures for Activities that Improve Health Care Quality Section.	ALL	24	6,980,571	3,798,530	170,207,087	171,989,924	680,826,640	7,059,245	697,885,885	Total reported in lines 24 and 25 should equal the total reported in the income statement (Line 24 + Line 25 = Line 26). Exclude amounts reported in lines 24-25 that are reported in lines 24-25.
					25	(2,646,722)	(3,798,530)	(185,582)	67,544,628	143,787	143,787	Report changes each quarter from the prior Contract year RELICS and IBNR	
					26							Exclude incentives or bonuses to providers that are not included as part of APN Performance Based Payments. Also include Unreimbursed PBP.	
					27							Report (Total) Fraud Recoveries reduced by Fraud Recovery Expenses. The amount of Fraud Recovery Expenses must not include Fraud Prevention Activities.	
					28							Exclude these services provided in addition to those covered under the state plan for Medicaid managed care services. Exclude amounts reported in lines 28-30 that are reported in lines 28-30.	
					29							Exclude amounts reported in lines 29-30 that are reported in lines 29-30.	
					30							Exclude amounts reported in lines 30 that are reported in lines 30.	
					31							Exclude amounts reported in lines 31 that are reported in lines 31.	
					32							Exclude amounts reported in lines 32 that are reported in lines 32.	
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100							Exclude amounts reported in lines 100 that are reported in lines 100.						





Code	Description	7/1/2015-01/31	7/1/2015-02/28	7/1/2015-03/31	7/1/2015-04/30	7/1/2015-05/31	7/1/2015-06/30	7/1/2015-07/31	7/1/2015-08/31	7/1/2015-09/30	7/1/2015-10/31	7/1/2015-11/30	7/1/2015-12/31	Total	Amount should be generally stated as a negative number.
42 CFR§438.8(a)(2)(iv)	Reimbursement Recoveries	(642,444)	(1,020,085)	(514,351)	(2,894,958)	\$	\$	(1,040,938)	\$	(3,305,596)					
42 CFR§438.8(a)(2)(v)(A)	Provider/Subscriber Overpayment Recoveries	70,035-01	6,532	(51,739)	(70,963)	\$	\$		\$	(70,963)					
42 CFR§438.8(a)(2)(v)(B)	RC Reimb (recovery/allowance)	70,035-05	(6,852)	(9,395)	(17,585)	\$	\$	(42,260)	\$	(42,260)					
42 CFR§438.8(a)(2)(v)(C)	Provider/Subscriber Overpayment Recoveries	70,035-06	1,020,085	514,351	2,894,958	\$	\$	1,040,938	\$	3,305,596					
42 CFR§438.8(a)(2)(v)(D)(E)	TRC COB, Subcontractor Recoveries and recoverable COB claims	70,035-02	0	(2,781)	(13,326)	\$	\$	(17,273,749)	\$	(17,273,749)					
	<b>Total Incurred Claims</b>	<b>30,980,071</b>	<b>38,198,739</b>	<b>34,906,159</b>	<b>148,530,250</b>	\$	\$	<b>1,622,507</b>	\$	<b>150,152,616</b>					
<b>Non-Claims Costs</b>															
38	Compensation	529,735	629,643	382,868	7,040,853	\$	\$		\$	7,040,853					
39	Occupancy	67,344	64,410	374,623	259,954	\$	\$		\$	259,954					
40	Depreciation	2,180,370	2,085,398	2,571,748	8,416,422	\$	\$		\$	8,416,422					
41	Expenses	329,531	308,478	389,428	233,564	\$	\$		\$	1,245,000					
42	Professional and Outside Services	13,021	12,454	15,359	9,430	\$	\$		\$	50,264					
43	Office Supplies and Equipment	-	-	-	-	\$	\$		\$	-					
44	Travel	-	-	-	-	\$	\$		\$	-					
45	Repair and Maintenance	-	-	-	-	\$	\$		\$	-					
46	Bank Service Charge	34,723	34,036	37,651	136,068	\$	\$		\$	136,068					
47	Insurance	16,481	16,026	17,292	64,920	\$	\$		\$	64,920					
48	Miscellaneous	243,507	226,512	285,088	804,454	\$	\$		\$	804,454					
49	Interest Expenses	30,782	19,888	24,732	103,713	\$	\$		\$	103,713					
50	Pharmacy Benefit Manager Expenses	46,219	59,675	9,687	194,118	\$	\$		\$	194,118					
51	Amounts paid to third party vendors for secondary network savings	-	-	-	-	\$	\$		\$	-					
52	Amounts paid to third party vendors for network development, administrative fees, claims processing, and utilization management	-	-	-	-	\$	\$		\$	-					
53	Interpretation/Translation Services	2,311	2,311	2,311	2,311	\$	\$		\$	9,244					
54	Other Administrative Expenses	15,597	20,371	11,256	65,103	\$	\$		\$	112,327					
55	Press and penalties assessed by regulatory authorities	-	-	-	-	\$	\$		\$	-					
56	Loss Adjustment Expense	-	-	-	-	\$	\$		\$	-					
57	Total Non-Claims Costs	<b>3,564,319</b>	<b>3,326,652</b>	<b>4,114,559</b>	<b>13,899,571</b>	\$	\$	<b>2,924,041</b>	\$	<b>13,899,571</b>					
<b>Health Care Quality Improvement and Other Expenses</b>															
59	Improvement of health outcomes	3,989	3,742	4,616	2,533	\$	\$		\$	14,761					
60	Activities to prevent hospital readmission	2,974	3,119	3,846	2,361	\$	\$		\$	12,300					
61	Improvement of patient safety and reduce medical errors	2,379	2,495	3,077	1,589	\$	\$		\$	9,840					
62	Wellness and health promotion activities	13,423	19,915	13,459	6,264	\$	\$		\$	46,061					
63	Health information technology expenses related to improving health care quality	4,461	4,678	5,789	3,542	\$	\$		\$	18,450					
64	Activities related to external quality review	5,949	7,692	4,722	24,800	\$	\$		\$	24,800					
65	Total Health Care Quality Improvement and Other Expenses	<b>32,796</b>	<b>31,185</b>	<b>38,499</b>	<b>23,612</b>	\$	\$	<b>126,612</b>	\$	<b>126,612</b>					
66	Program Integrity, Fraud, Waste, and Abuse Prevention Expenses	1,595	1,641	2,024	1,243	\$	\$		\$	6,474					
67	Credibility Adjustment (if applicable)	0.4%	0.4%	0.4%	0.4%					0.4%					
<b>Medical Loss Ratio</b>															
68	Incurred Claims	39,980,071	38,198,739	34,906,159	148,530,250	\$	\$		\$	150,152,616					
69	Costs incurred for activities that improve health care quality	3,564,319	3,326,652	4,114,559	13,899,571	\$	\$		\$	13,899,571					
70	Total	40,017,827	38,227,944	34,941,618	148,656,262	\$	\$		\$	164,052,187					
71	Denominator	44,889,771	41,619,333	39,244,318	163,397,754	\$	\$		\$	162,600,894					
72	Medical Loss Ratio	89.2%	91.3%	89.2%	91.1%					91.1%					
73	Medical Loss Ratio	89.2%	91.3%	89.2%	91.1%					91.1%					
74	Medical Loss Ratio	89.2%	91.3%	89.2%	91.1%					91.1%					
75	Medical Loss Ratio with Credibility Adjustment	89.7%	92.3%	89.9%	91.5%					91.5%					

See Independent Auditors' Report on Supplemental Information

Methodology(ies) for allocation of expenditures.	Methodology(ies) for allocation of expenditures.	Methodology(ies) for allocation of expenditures.
42 CFR§438.8(g) 45 CFR§438.8(k)(1)	Please describe methodology(ies) for allocation of expenditures:  Each expense must be included under only one type of expense. If a portion of the total expense is for a different type of expense, the expense must be prorated between types of expenses. Expenses that benefit multiple contracts must be reported on a pro-rata basis. Allocation method that is expected to yield the most accurate results. Shared expenses, including expenses under the terms of a management contract, are reported on a pro-rata basis. Expenses that relate solely to the personnel costs associated with the adjusting and paying of claims, must be borne solely by the reporting entity and are not to be apportioned to other entities.	The management fee is a percentage of revenue paid to Aetna Medicaid Administrators for managing Mercy Care and to pay for all operating expenses of the plan. Quarterly, Aetna Medicaid Administrators provides the Eschbase report which is a summary of Mercy Care expenses in total by category that are covered by the management fee. Mercy Care matches the categories to the Financial Reporting Guide administrative expense categories and calculates a percentage of the total by reporting category. The percentages are applied to the total Management fee to calculate the collata by category of services. The Eschbase categories are added to the plan expenses to obtain the Administrative Expense for the quarter. Total expenses for each category are allocated by the Eschbase report back to Mercy Care.
Account Revenue Value-Added Services	76 77 78 79 80 81 82 83	There is no accrued revenue. There are no Value Added Services included.
42 CFR§438.8(h)(4)(i) 45 CFR§438.8(k)(2)	84	Please describe aggregation methodology: All funding sources for this line of business are included in the total MLR amounts.
<b>Aggregation Method</b>		

Updated March 2023

- [1] Annual Adjustments Column: **USE FOR ANNUAL REPORT ONLY** - Adjustment column should report **price year audit adjustments**. Any adjustments to be deducted should be entered as a negative number.
- [2] Annual Adjustments Column: **USE FOR ANNUAL REPORT ONLY** - Adjustment column should **true up any estimates** to present on an incurred date of service basis. Any adjustments to be deducted should be entered as a negative number.
- [3] LTSS: Long-Term Services and Supports.

**Paragraph 19: Medical Loss Ratio Report**  
 Contractor Name: Mercy Care - DDD  
 Contract Year End: 9/30/2023

For additional MLR guidance please refer to AHCCCS website.

NOTES: Do not duplicate any amounts in multiple lines.  
 (Columns 1 - 1) should agree to the submitted financial statements.  
 Use FOR ANNUAL BUDGET ONLY - Adjustment columns should report prior year adjustments (Column 10) and use up any estimates (Column 11) for the current year. Do not include any adjustments to be disclosed should be entered as a separate number. Any adjustments to be disclosed should be entered as a separate number.

MLR Category	Criterion	Format of Amount to be Entered (as Entered)	Line #	Detail Revenue Includes	Specific Applicability to Line of Business (Account # if applicable)	Member Months					Annual Adjustments <sup>1</sup>	Annual Adjustments <sup>2</sup>	Injured Benefits		
						Dec-22	Jan-23	Feb-23	Mar-23	Apr-23				May-23	Jun-23
Premium Revenue	42 CFR 438.8(a)(2)(i)	+	1	Prospective Calculation	ALL	40105-01	\$ 49,845,833	\$ 50,462,395	\$ 51,753,485	\$ 52,975,603	\$ 204,817,507	\$ -	\$ 204,817,507		
	42 CFR 438.8(a)(2)(ii)	+	2	APM 1% Withhold Statement 42 CFR 438.8(b)(3) and Performance Based Payments (PBP) maintained by AHCCCS	ACC/ALTC/CS (ACOM All - PBP)	40114-01	\$ 243,148	\$ 381,176	\$ 1,047,680	\$ 34,446	\$ 1,706,620	\$ -	\$ (165,935)	\$ 1,52,684	
	42 CFR 438.8(a)(2)(iii)	+	3	Delivery Supplement	ACC/ALTC/CS	40120-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(iv)	+	4	Unpaid Cost Sharing Amounts	ALL	40121-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(v)	+	4	Changes to Unearned Premium Reserve	ALL	40122-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(vi)	+	4	Risk Adjustment (Fronload Suspended)	ACC/ALTC/CS	40123-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(vii)	+	4	Prospective Term	RBMA/ALTC/CS	40124-01	\$ (69,076)	\$ (109,011)	\$ 4,950,092	\$ 2,915,948	\$ -	\$ 7,779,698	\$ -	\$ 57,980	\$ 9,396,688
	42 CFR 438.8(a)(2)(viii)	+	4	Revised	ACC/ALTC/CS	40125-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(ix)	+	4	Other Reconciliation Settlements	RBMA/ALTC/CS	40145-01	\$ 5,017	\$ 2,373	\$ 67,395	\$ 9,005	\$ -	\$ 83,990	\$ -	\$ (43,100)	\$ 49,800
	42 CFR 438.8(a)(2)(x)	+	4	Share of Cost (SOC) Settlements	ALTC/CS	40150-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(xi)	+	4	Revised	ALL	40151-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(xii)	+	4	Other Income	ALL	40154-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(xiii)	+	4	Other Income	ALL	40155-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(xiv)	+	4	Other Accruals (Explain below)	ALL	40156-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(v)	+	4	State Directed Payments Revenue	ALL	Should report to 010601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	42 CFR 438.8(a)(2)(vi)	+	4	Total Premium Revenue	Should report to 030101-01	\$ 49,254,922	\$ 51,865,065	\$ 57,351,724	\$ 55,934,802	\$ 214,386,524	\$ 289,715	\$ 214,686,299			
	Taxes, Licensing and Regulatory Fees	42 CFR 438.8(a)(3)(i)	+	18	Federal Income & Federal Tax (Include Tax Benefit)	ACC/ALTC/CS	80105-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42 CFR 438.8(a)(3)(ii)		+	19	State Income Tax	ALL	80205-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR 438.8(a)(3)(iii)		+	20	Revised	ALL	80305-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR 438.8(a)(3)(iv)		+	21	Other Federal, State, Local, Tribal and Licensing and Regulatory Fees	ALL	90105-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR 438.8(a)(3)(v)		+	22	Community Reinvestment Expenses (Include in 010601)	RBMA/ALTC/CS	90105-01	\$ 90,427	\$ (90,427)	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR 438.8(a)(3)(vi)		+	23	Total Taxes, Licensing and Regulatory Fees	ALL	90427	\$ 90,427	\$ (90,427)	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR 438.8(a)(3)(vii)		+	23	Injured Claims	ALL	90427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Incurred Claims	42 CFR 438.8(a)(4)(i)	+	24	Include paid claims to providers/subcontractors for medical covered services to managed care administrative expenses. The cost of the delegated managed care services cannot be included in the managed care plan's medical loss ratio calculation. Administrative expenses should include those costs to administer unless they are quality improvement activities which should be reported in the Expenditures for Activities that Improve Health Care Quality Section.	50105-01 (New), 50305-01 (Renewed), 60105-01 through 61305-01 (LAC/BBRA)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR 438.8(a)(4)(ii)	+	24	Changes in other claim-related reserves (Change in unpaid claims between the prior and current year) through in claims incurred but not reported (BMR) from the prior year to the current year.	Change in AC 2020-01		\$ 48,070,000	\$ 55,405,781	\$ 58,265,692	\$ 57,027,719	\$ 218,716,992	\$ -	\$ 3,053,888	\$ 22,810,860	
	42 CFR 438.8(a)(4)(iii)	+	25	Provider Withholds from Payments	ALL	613304	\$ 613,304	\$ (219,568)	\$ 18,705	\$ (116,893)	\$ 530,315	\$ -	\$ 530,315	\$ -	
	42 CFR 438.8(a)(4)(iv)	+	26	Provider Incentives/Bonus Payments (Include Unearned PBP)	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR 438.8(a)(4)(v)	+	27	Provider Incentive/Bonus Payments (Exclude Unearned PBP)	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR 438.8(a)(4)(vi)	+	28	Payments recovered through Fraud Recovery efforts less related expenses	ALL	81405-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR 438.8(a)(4)(vii)	+	29	Contractor Benefits (Medical claim portion of benefits)	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR 438.8(a)(4)(viii)	+	30	Value Added Services (Explain below)	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR 438.8(a)(4)(ix)	+	31	Provider Payments Attributable to State Directed Payments	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		



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<p>Explanations</p>	<p>Account Reversal</p>	<p>77</p>	<p>78</p>	<p>These are not reported amounts. There are no Value Added Services included.</p>
<p>Explanations</p>	<p>Value-Added Services</p>	<p>79</p>	<p>80</p>	<p></p>
<p>Explanations</p>	<p></p>	<p>81</p>	<p>82</p>	<p></p>
<p>Explanations</p>	<p></p>	<p>83</p>	<p></p>	<p></p>
<p>Aggregation Method</p>	<p>42 CFR§438.8(h)(9) 42 CFR§438.8(i)(5)</p>	<p>84</p>	<p></p>	<p>ANCCS requires that the MLR be calculated as one aggregate value representing all risk group/populations and GSAs. ANCCS reserves the right to modify this requirement and obtain MLR information on a risk group-by-risk group basis.</p>

Updated March 2022

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