



**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Regional Behavioral Health Authority Contract

Contract Year Ended September 30, 2022

(With Independent Auditors' Report Thereon)

**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Regional Behavioral Health Authority Contract
Contract Year Ended September 30, 2022

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KPMG LLP
Suite 900
10 South Broadway
St. Louis, MO 63102-1761

Independent Auditors' Report

The Board of Directors and Stockholder
Health Net Access, Inc. d/b/a Arizona Complete Health – Complete Care Plan:

Opinion

We have audited the Statement of Activities – Regional Behavioral Health Authority of Health Net Access, Inc. d/b/a Arizona Complete Health – Complete Care Plan (the Company) for the contract year ended September 30, 2022, and the related notes (the financial statement).

In our opinion, the accompanying financial statement presents fairly, in all material respects, the financial position of the Company under its Regional Behavioral Health Authority (RBHA) contract with Arizona Health Care Cost Containment System (AHCCCS) for the contract year ended September 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

We draw attention to the Basis of Presentation note to the financial statement, which describes that the accompanying financial statement was prepared to present the activities of the Company pursuant to its RBHA contract with AHCCCS, and is not intended to be a complete presentation of the Company's operations. Our opinion is not modified with respect to this matter.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in Schedule 1 – Statement of Activities – Disclosure, Schedule 2 – Sub-Capitated Expenses Report, and Schedule 3 – Block Purchases Expense Report, is presented for purposes of additional analysis. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Restriction of Use

Our report is intended solely for the information and use of the Company and AHCCCS and is not intended to be and should not be used by anyone other than these specified parties.



Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

KPMG LLP

St. Louis, Missouri
August 11, 2023

HEALTH NET ACCESS, INC. D/B/A
 ARIZONA COMPLETE HEALTH - COMPLETE CARE PLAN
 Statement of Activities - Regional Behavioral Health Authority
 Contract Year Ended September 30, 2022

Member Months	TX0000 SMI	TX0000 Crisis (24 Hours)	Total TX0000	NTX0000 Crisis	NTX0000 SMI Services	NTX0000 Other	NTX0000 SMI Housing	Supported Housing	Housing Trust Fund	MHBP SED	MHBP SMI	MHBP FEP	SABG	Other Federal	County	PASRR	Total TX0000 and NTX0000		Mgmt & Gen	Grand Total	
																	TX0000	NTX0000			
00999	Total Member Months Revenue	176,204	7,372,647	7,548,851	—	—	—	—	—	—	—	—	—	—	—	—	—	7,548,851	—	7,548,851	
40105-01	Capitation	\$ 285,416,608	55,006,136	340,422,745	—	—	—	—	—	—	—	—	—	—	—	—	—	340,422,745	—	340,422,745	
40115-01	Alternative Payment Model Initiatives Reconciliation/Settlement	(184,235)	1,501,441	1,317,207	—	3,692	—	—	—	—	—	—	—	—	—	—	—	3,692	—	1,320,899	
40135-01	Title XXXXXX Reconciliation Settlement	(8,788,853)	(2,870,989)	(11,759,843)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(11,759,843)	
40145-01	Other Reconciliation Settlements*	151,938	2,748,981	2,900,919	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,900,919	
40160-01	Reserved for Future Use	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40205-01	Non-Title XXXXXX Revenue*	—	—	—	5,428,885	13,028,009	1,207,847	62,270	—	792,842	2,786,504	1,614,690	277,317	9,178,899	9,505,347	2,874,936	7,200	46,874,746	46,874,746	64,274	46,939,020
40215-01	Specialty and Other Grant*	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40215-01	Non-Title XXXXXX Profit Limit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40285-01	Investment Income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,361,644	1,361,644	—
40310-01	Other Income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	81,362	81,362	—
49999	Total revenue	276,595,658	56,285,969	332,881,628	5,428,885	13,031,700	1,207,847	62,270	—	792,842	2,786,504	1,614,690	277,317	9,178,899	9,505,347	2,874,936	7,200	46,878,438	379,760,065	1,507,480	381,267,545
Expenses:																					
Behavioral Health (BH) Medical Expenses:																					
Treatment Services:																					
60105-01	Counseling:	11,115,414	48,128	11,163,542	—	1,243,970	238,192	—	—	851,277	216,687	—	549,897	—	—	—	—	3,100,024	14,263,566	—	14,263,566
	a Counseling, Individual	12,621	(8,458)	9,163	—	2,119	—	—	—	10,565	1,082	—	2,379	—	—	—	—	16,145	25,308	—	25,308
	b Counseling, Family	40,462	(349)	40,003	—	1,480	—	—	—	60	142	—	402	—	—	—	—	2,132	42,185	—	42,185
	c Counseling, Group	5,485,061	9,552	5,494,113	—	768,643	8,133	—	—	237,292	161,558	—	409,900	—	—	500,000	—	2,085,531	7,579,645	—	7,579,645
60105-05	Assessment, Evaluation and Screening	3,020,456	15,216	3,035,672	—	156,911	—	—	—	120,795	29,421	—	795,051	—	—	—	—	1,088,666	4,123,231	—	4,123,231
60105-10	Other Professional	18,673,952	67,690	18,741,642	—	2,172,124	246,326	—	—	1,219,957	408,891	—	1,729,095	—	—	900,000	—	6,272,392	26,013,934	—	26,013,934
60199	Total Rehabilitation Services	5,737,357	31,787	5,769,144	—	270,954	1,914	—	—	64,075	11,208	—	47,964	—	—	—	—	398,115	6,185,259	—	6,185,259
60205-05	Cognitive Rehabilitation	408,741	462	409,203	—	35,104	—	—	—	1,286	2,615	—	12,318	—	—	—	—	51,324	460,526	—	460,526
60205-15	Supported Employment Services	1,479,952	3	1,479,955	—	87,282	19	—	—	2,452	9,021	—	122,167	—	—	—	—	1,522,167	1,602,192	—	1,602,192
60299	Total Rehabilitation Services	7,646,049	32,252	7,678,301	—	393,340	1,934	—	—	67,813	22,844	—	83,616	—	—	—	—	669,446	8,247,887	—	8,247,887
Medical Services:																					
60305-01	Medication Services	1,674,992	19	1,675,011	—	16,842	51,559	—	—	896	1,225	—	790,159	—	—	—	—	860,473	2,535,484	—	2,535,484
60305-05	Medical Management	2,448,709	1,505	2,450,214	—	438,709	542,970	—	—	55,530	130,885	—	154,269	—	—	—	—	1,013,436	10,463,849	—	10,463,849
60305-10	Laboratory, Radiology and Medical Imaging	2,331,996	(302)	2,331,694	—	55,340	—	—	—	8,858	15,774	—	98,534	—	16	—	—	178,522	2,510,216	—	2,510,216
60305-15	Electro-Conulsive Therapy	668,241	—	668,241	—	—	—	—	—	—	—	—	—	—	—	—	—	—	668,241	—	668,241
60399	Total Medical Services	14,123,948	1,229	14,125,180	—	510,691	594,129	—	—	60,274	147,889	—	734,434	—	16	—	—	2,062,440	16,177,590	—	16,177,590
Support Services:																					
60405-01	Case Management	20,517,955	38,768	20,557,822	—	1,371,122	95,428	—	—	347,582	190,232	—	456,146	—	—	—	—	2,470,910	23,028,333	—	23,028,333
60405-05	Personal Care Services	307,782	1,258	309,040	—	16,051	66	—	—	66	(60)	—	328	—	—	—	—	17,783	328,833	—	328,833
60405-10	Family Support	90,209	1,952	92,171	—	12,193	2,800	—	—	28,673	807	—	5,023	—	—	—	—	40,556	141,727	—	141,727
60405-15	Peer Support	4,068,589	23	4,068,612	—	310,472	2,467	—	—	5,116	9,894	—	43,064	—	—	—	—	37,005	4,423,617	—	4,423,617
60405-20	Therapeutic Foster Care	(7,493)	101,952	94,459	—	—	—	—	—	—	—	—	—	—	—	—	—	—	94,459	—	94,459
60405-21	Adult Behavioral Health Therapeutic Home	4,603,150	2	4,603,152	—	30,742	—	—	—	—	—	—	—	—	—	—	—	30,742	4,633,894	—	4,633,894
60405-25	Unattended Respite Care	690,043	16,913	706,956	—	13,094	—	—	—	6,693	574	—	4,162	—	—	—	—	26,869	722,317	—	722,317
60405-30	Supported Housing*	—	—	—	—	—	1,532	—	—	729,415	—	—	—	—	—	—	—	—	730,946	—	730,946
60405-35	Reserved for Future Use	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
60405-40	Transportation	8,006,866	12,872	8,019,738	—	1,297,447	7,958	—	—	64,870	47,837	—	166,918	—	—	—	—	1,585,029	9,604,768	—	9,604,768
60499	Total Support Services	38,269,211	173,349	38,442,560	—	3,051,971	108,714	1,532	—	729,415	452,980	248,727	687,597	—	—	—	—	5,280,935	43,722,495	—	43,722,495
Crisis Intervention Services:																					
60505-01	Crisis Intervention - Mobile	—	9,829,966	9,829,966	1,835,617	374,664	534	—	—	6,455	18,498	—	351,173	—	—	—	—	2,586,938	12,416,965	—	12,416,965
60505-05	Crisis Intervention - Stabilization	—	23,226,586	23,226,586	2,331,338	1,210,032	63,661	—	—	14,002	163,530	—	895,315	—	1,632,991	—	—	6,311,070	29,537,656	—	29,537,656
60505-10	Crisis Intervention - Telephone	—	4,655,178	4,655,178	799,995	574,544	—	—	—	3,046	29,346	—	299,295	—	—	—	—	494,457	5,149,646	—	5,149,646
60599	Total Crisis Intervention Services	—	37,722,730	37,722,730	4,966,146	2,296,240	64,195	—	—	24,103	210,873	—	1,544,723	—	—	—	—	11,588,776	48,919,666	—	48,919,666
Inpatient Services:																					
60605-01	Hospital:	20,164,080	178,992	20,343,072	—	—	—	—	—	—	—	—	—	—	—	—	—	—	20,343,072	—	20,343,072
	a Psychiatric (Provider Types 02 & 71)	1,341,156	—	1,341,156	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,341,156	—	1,341,156
	b Detoxification (Provider Types 02 & 71)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
60605-05	Sub acute Facility	7,734,660	8,310	7,742,969	—	169,229	—	—	—	2,350	251,793	—	54,066	—	—	—	—	477,439	8,220,408	—	8,220,408
60605-10	a Psychiatric (Provider Types B5 & B6)	873,422	—	873,422	—	36,216	—	—	—	—	—	—	—	—	—	—	—	287,400	1,160,822	—	1,160,822
	Residential Treatment Center (RTC)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	b Psychiatric - Secure & Non-Secure Provider Types 78.B1.B2.B3	6,505	4,070	10,575	—	4,521	—	—	—	—	—	—	4,279	—	—	—	—	8,800	19,375	—	19,375
60605-15	Inpatient Services, Professional	1,977,795	(426)	1,977,369	—	65,523	—	—	—	13	25,163	—	47,710	—	—	—	—	138,408	2,115,777	—	2,115,777
60699	Total Inpatient Services	32,097,619	188,946	32,286,565	—	275,489	—	—	—	2,363	276,956	—	357,239	—	—	—	—	912,466	33,198,611	—	33,198,611
60705-01	Behavioral Health Residential Facilities	29,583,761	(23,230)	29,560,531	—	666,364	42,412	—	—	9,914	77,120	—	596,159	—	—	—	—	1,391,969	30,962,500	—	30,962,500
60705-05	Reserved for Future Use	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
60705-10	Room and Board	—	—	—	—	194,150	—	—	—	15,182											

HEALTH NET ACCESS, INC. DB/IA
 ARIZONA COMPLETE HEALTH - COMPLETE CARE PLAN
 Statement of Activities - Regional Behavioral Health Authority
 Contract Year Ended September 30, 2022

Member Months	TX/XX/XX SMI	TX/XX/XX Crisis (24 Hours)	Total TX/XX/XX	NT/XX/XX Crisis	NT/XX/XX SMI Services	NT/XX/XX Other	NT/XX/XX SM Housing	Supported Housing	Housing Trust Fund	MH/BO SED	MH/BO SMI	MH/BO FEP	SABG	Other Federal	County	PASRR	Total NT/XX/XX		Mgmt & Gen	Grand Total	
																	TX/XX/XX	NT/XX/XX			
70105-01	Less: Reinsurance	\$ (2,122,643)	—	(2,122,643)	—	—	—	—	—	—	—	—	—	—	—	—	—	(2,122,643)	—	(2,122,643)	
70205-02	Less: Third Party Liability	(1,146,046)	(11,588)	(1,157,633)	—	—	—	—	—	—	—	—	—	—	—	—	—	(1,157,633)	—	(1,157,633)	
70305-01	Less: Claims Overlay/Recoveries	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
70310-06	Less: Pharmacy Rebates	(136,247)	1,124	(135,123)	—	(1,091)	—	—	—	—	—	—	—	—	—	—	(1,115)	(136,238)	—	(136,238)	
70315-10	Less: Pharmacy Performance Guarantees	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
89999	Total Net Medical Expense	244,654,198	39,988,956	284,643,152	4,973,259	11,982,686	1,119,705	1,532	729,415	2,721,559	1,428,067	244,927	7,828,567	8,744,919	2,827,463	7,200	42,109,369	326,762,551	63,477	326,826,029	
Physical Health (PH) Medical Expenses:																					
Hospitalization:																					
50105-01	Hospital Inpatient	14,808,232	—	14,808,232	—	—	—	—	—	—	—	—	—	—	—	—	—	14,808,232	—	14,808,232	
50110-01	Behavioral Health Hospital Inpatient	(239,789)	—	(239,789)	—	—	—	—	—	—	—	—	—	—	—	—	—	(239,789)	—	(239,789)	
50199	Total Hospitalization	14,568,443	—	14,568,443	—	—	—	—	—	—	—	—	—	—	—	—	—	14,568,443	—	14,568,443	
Medical Compensation:																					
50205-01	Primary Care Physician Services	3,681,932	—	3,681,932	—	—	—	—	—	—	—	—	—	—	—	—	—	3,681,932	—	3,681,932	
50210-01	Behavioral Health Physician Services	178,117	—	178,117	—	—	—	—	—	—	—	—	—	—	—	—	—	178,117	—	178,117	
50215-01	Referral Physician Services	3,438,461	—	3,438,461	—	—	—	—	—	—	—	—	—	—	—	—	—	3,438,461	—	3,438,461	
50220-01	PH FQHC/RHC Services	615	—	615	—	—	—	—	—	—	—	—	—	—	—	—	—	615	—	615	
50225-01	Other Professional Services	2,523,289	360	2,523,649	—	—	—	—	—	—	—	—	—	—	—	—	—	2,523,649	—	2,523,649	
50299	Total Medical Compensation	9,822,374	360	9,822,734	—	—	—	—	—	—	—	—	—	—	—	—	—	9,822,734	—	9,822,734	
Other Medical Expenses:																					
50305-01	Emergency Facility Services	5,032,778	—	5,032,778	—	—	—	—	—	—	—	—	—	—	—	—	—	5,032,778	—	5,032,778	
50310-01	PH Pharmacy	27,411,720	—	27,411,720	—	—	—	—	—	—	—	—	—	—	—	—	—	27,411,720	—	27,411,720	
50315-01	Laboratory, Radiology & Medical Imaging	2,634,518	—	2,634,518	—	—	—	—	—	—	—	—	—	—	—	—	—	2,634,518	—	2,634,518	
50320-01	Outpatient Facility	7,140,827	—	7,140,827	—	—	—	—	—	—	—	—	—	—	—	—	—	7,140,827	—	7,140,827	
50325-01	Durable Medical Equipment	1,670,107	—	1,670,107	—	—	—	—	—	—	—	—	—	—	—	—	—	1,670,107	—	1,670,107	
50330-01	Dental	426,630	—	426,630	—	—	—	—	—	—	—	—	—	—	—	—	—	426,630	—	426,630	
50335-01	Transportation	754,051	10,260	764,311	—	—	—	—	—	—	—	—	—	—	—	—	—	764,311	—	764,311	
50340-00	Nursing Facility, Home Health Care	3,059,810	—	3,059,810	—	—	—	—	—	—	—	—	—	—	—	—	—	3,059,810	—	3,059,810	
50345-01	Therapy	27,942	—	27,942	—	—	—	—	—	—	—	—	—	—	—	—	—	27,942	—	27,942	
50350-01	Alternative Payment Model Performance Based Payments to Providers	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
50370-01	Other Medical Expenses	81	—	81	—	—	—	—	—	—	—	—	—	—	—	—	—	81	—	81	
50399	Total Other Medical Expenses	48,118,256	10,260	48,128,464	—	—	—	—	—	—	—	—	—	—	—	—	—	48,128,464	—	48,128,464	
59999	Total Physical Health Expense	72,629,021	10,619	72,639,641	—	—	—	—	—	—	—	—	—	—	—	—	—	72,639,641	—	72,639,641	
Administrative Expenses:																					
80105-01	Compensation	16,532,140	3,645,247	20,177,387	263,045	637,490	60,439	133	—	42,978	135,156	78,859	14,413	455,846	494,911	155,065	—	2,338,335	22,517,722	4,462	22,520,184
80205-01	Occupancy	763,718	171,535	935,253	11,843	28,542	2,703	—	—	2,569	6,010	3,070	706	21,038	24,877	7,099	—	108,584	1,043,837	239	1,044,076
80305-01	Depreciation	1,699,474	368,747	2,068,221	27,017	64,970	6,058	—	—	4,997	10,672	6,117	1,346	48,023	60,427	16,113	—	240,312	2,305,533	539	2,306,072
80405-01	Care Management/Care Coordination	927,738	151,783	1,079,528	18,691	45,049	4,222	—	—	10,094	5,381	916	28,447	32,031	9,956	—	—	155,307	1,234,833	—	1,234,913
80505-01	Professional and Outside Services	4,389,414	876,127	5,265,541	73,446	176,195	17,022	—	—	11,335	38,271	21,587	4,063	118,517	132,099	40,834	—	633,369	5,898,910	1,031	5,899,941
80605-01	Office Supplies and Equipment	192,881	36,308	229,189	2,639	6,250	600	—	—	428	1,320	791	140	4,466	4,819	1,326	—	23,011	222,360	48	222,397
80705-01	Travel	44,191	9,670	53,861	703	1,694	160	—	—	1,137	359	211	37	1,236	1,316	417	—	6,148	60,109	13	60,122
80805-01	Repair and Maintenance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
80905-01	Bank Service Charge	129,845	28,675	158,520	2,065	4,962	476	—	—	336	1,063	619	115	3,567	3,874	1,216	—	18,313	176,833	34	176,867
81005-01	Insurance	141,314	27,526	168,840	2,509	6,066	575	—	—	400	1,320	734	133	4,073	4,531	1,410	—	21,762	190,592	29	190,620
81105-01	Marketing	15,188	2,425	17,613	336	761	—	—	—	—	—	—	—	—	—	—	—	1,907	18,720	—	18,720
81205-01	Interest Expense	96,199	15,820	112,019	2,069	4,745	480	—	—	—	—	—	—	2,983	—	1,038	—	12,888	124,907	—	124,907
81305-01	Pharmacy Benefit Manager Expenses	668,672	93,065	761,738	10,540	26,811	2,429	—	—	5,345	3,340	—	—	—	—	—	—	66,741	727,477	—	727,477
81405-01	Fraud Reduction Expenses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
81505-01	Third Party Activities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
81605-01	Sub Capitation Block Administration	192,435	—	192,435	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
81705-01	Health Care Quality Improvement	769,872	102,065	871,937	12,704	30,405	—	—	—	6,916	3,661	—	—	—	—	—	—	72,855	883,862	—	883,862
81805-01	Interpretation/Translation Services	191,607	36,146	227,753	3,963	9,009	868	—	—	640	1,879	1,151	164	5,706	6,052	1,984	—	31,397	243,200	—	243,200
83005-01	Other Administrative Expenses*	691,023	87,910	778,933	2,720	6,042	—	—	—	426	1,280	638	150	3,935	4,091	1,337	—	21,240	686,172	16,512	692,684
89999	Subtotal Administrative Expenses	27,161,968	5,617,104	32,769,071	434,311	1,049,015	96,628	133	—	63,427	223,720	129,175	22,185	734,312	759,628	237,995	—	3,750,530	36,519,601	22,907	36,542,508
83105-01	Non-Tile XXXXXX Encounter Valuation Sanctions*	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
83205-01	Admin Expenses from Specialty and Other Grants*	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
84999	Total Administrative Expense	27,161,968	5,617,104	32,769,071	434,311	1,049,015	96,628	133	—	63,427	223,720	129,175	22,185	734,312	759,628	237,995	—	3,750,530	36,519,601	22,907	36,542,508
89999	Total Expenses	271,816,165	45,606,068	317,422,254	5,407,570	13,031,700	1,216,393	1,665	—	792,842	2,945,279	1,557,242	287,112	8,262,879	9,504,547	2,865,458	7,200	45,859,889	363,282,152	86,384	363,368,537
87999	Profit (Loss) from Operations	4,779,493	10,679,871	15,459,364	2,1315	(8,547)	60,605	—	—	(148,775)	57,448	10,205	916,020	800	109,478	—	—	1,018,549	16,477,913	1,421,099	17,899,008
89999	Profit (Loss) from Non-Operating*	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
89999	Profit/(Loss) Before Taxes	4,779,493	10,679,871	15,459,364	2,1315	(8,547)	60,605	—	—	(148,775)	57,448	10,205	916,020	800	109,478	—	—	1,018,549	16,477,913	1,421,099	17,899,008
90105-01	Income Taxes	803,914	1,272,952	2,196,866	—	—	—	—													

**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Notes to Financial Statement

September 30, 2022

(1) Organization

Health Net Access, Inc. dba Arizona Complete Health – Complete Care Plan (the “Company” or the “Plan”) was incorporated in Arizona on April 23, 2013, and commenced operations on October 1, 2013. The Company is regulated by the Arizona Health Care Cost Containment System (“AHCCCS”).

Effective October 1, 2018, Cenpatico of Arizona, Inc. d/b/a Cenpatico Integrated Care (“Cenpatico”), a related party under common control, received approval from AHCCCS to assign the remaining term of the Southern Arizona Regional Behavioral Health Authority (“RBHA”) contract to the Company. The Company began administering the Cenpatico RBHA contract on October 1, 2018. Under the RBHA contract, the Company is responsible for managing and maintaining an organized, comprehensive integrated healthcare delivery system for the benefit of eligible members within its geographic service area through September 30, 2022. Pursuant to the assignment of the RBHA contract from Cenpatico, the Company is obligated only for the activities under the contract effective October 1, 2018 and forward. Obligations under the contract for periods prior to October 1, 2018 are the responsibility of Cenpatico.

(2) Basis of Presentation

The statement of activities and related supplemental schedules have been prepared in accordance with Arizona Health Care Cost Containment System (AHCCCS) Financial Reporting Guide for RBHA Contractors (the Guide). The statement of activities only presents the activity of the Company related to its Regional Behavioral Health Authority (RBHA) contract with AHCCCS, and as such, is not a complete presentation of the activities of the Company.

The Guide requires the financial information to be prepared on an accrual basis and in accordance with U.S. generally accepted accounting principles (GAAP). The required presentation of the statement of activities and supplemental schedules and related presentation is required by the Guide.

(3) Revenue Recognition

Revenue includes the following amounts:

Capitation – Capitation premiums are based on multi-year contracts with AHCCCS to provide care.

Reconciliation Settlements – AHCCCS has risk sharing programs which include reconciliation settlements, which impact revenue, and are due to, or from, AHCCCS, based on predetermined profit/(loss) thresholds before income tax.

Non-Title XIX/XXI Revenue – Non-Title XIX/XXI revenue is accrued and recognized based on the current AHCCCS Allocation Schedule and as documented by Contractor Expenditure Reports.

AHCCCS contract revenue is also limited by the terms of the RBHA contract to a maximum profit percentage of 4%.

(4) Health Care Services

The cost of health care services is recognized in the period in which services are provided and includes an estimate of the cost of services that have been incurred but not yet reported. Such costs include payments to primary care physicians, specialists, hospitals, outpatient care facilities, pharmaceuticals, and other

**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Notes to Financial Statement

September 30, 2022

medical services and the costs associated with managing the extent of such care. The Company's health care costs can also include, from time to time, remediation of certain claims as a result of periodic reviews by various regulatory agencies.

The Company estimates the amount of the provision for health care service costs incurred but not reported and the unpaid loss adjustment expenses using standard actuarial methodologies based upon historical data, including the period between the date services are rendered and the date claims are received and paid, denied claim activity, expected medical cost inflation, seasonality patterns, and changes in membership. The estimates for service costs incurred but not reported are made on an accrual basis and adjusted in future periods as required. Any adjustments to the prior period estimates are included in the current period. Such estimates are subject to the impact of changes in the regulatory environment and economic conditions. Given the inherent variability of such estimates, the actual liability could differ significantly from the amounts provided. While the ultimate amounts of claims and losses paid are dependent on future developments, management is of the opinion that the recorded medical claims payable is adequate to cover such costs.

Under the RBHA contract, the Company contracts with various at-risk providers for the provision of a full range of integrated healthcare services to eligible adults and children for Title XIX, Title XXI and Non-Title XIX programs, and physical healthcare services to Seriously Mentally Ill Title XIX eligible adults. Health care services are purchased under fee-for-service or block purchase arrangements. Fee-for-service contract expenses are accrued as incurred. Healthcare services provided under block purchase arrangements are accrued based upon contract terms. From time to time, the Company amends their provider contracts. The effects of these amendments are recorded in the period in which the amendment was executed.

The Company contracts with various providers, including medical groups, to provide professional care to certain of its enrollees on a capitated or fixed fee per member per month basis. Additionally, the Company also contracts with hospitals, physicians, and other providers of health care, pursuant to discounted fee-for-service arrangements, hospital per diem arrangements, and case rate arrangements, under which providers bill the Company for each individual service provided to enrollees.

Amounts incurred related to prior periods represents the change in medical claims payable attributable to the difference between the original estimate of incurred claims for prior periods and the revised estimate. In developing the revised estimate, there have been no changes in the approach used to determine the key actuarial assumptions, which are the completion factor and medical cost trend. The degree of uncertainty in the estimates of incurred claims is greater for the most recent months' incurred services. Revised estimates for prior periods are determined in each month based on the most recent updates of paid claims for prior periods.

(5) Expense Allocation

Certain direct, indirect and expenses are incurred which benefit more than one program. Such common expenses are allocated based upon an AHCCCS approved cost allocation plan as submitted by the Company, which is primarily based upon enrollment, claims and costs by lines of business, which is consistent with 2 CFR Part 200 Subpart E, Cost Principles for Non-Profit Organizations.

**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Notes to Financial Statement

September 30, 2022

(6) Premium Taxes

The Company is subject to a 2% premium tax on payments received from AHCCCS for premiums, reinsurance and reconciliations.

(7) Subsequent Events

In connection with the preparation of the financial statements, the Company evaluated subsequent events after the financial statement date of December 31, 2022 through August 11, 2023, which is the date the financial statements were available to be issued.

HEALTH NET ACCESS, INC. D/B/A
 ARIZONA COMPLETE HEALTH - COMPLETE CARE PLAN
 Schedule 1 - Statement of Activities - Disclosure
 Contract Year Ended September 30, 2022

	TXIX/XXI SMI	TXIX/XXI Crisis (24 Hours)	Total TXIX/XXI	NTXIX/XXI Crisis	NTXIX/XXI SMI Services	NTXIX/XXI Other	NTXIX/XXI SMI Housing	Supported Housing	Housing Trust Fund	MHBG SED	MHBG SMI	MHBG FEP	SABG	Other Federal	County	PASRR	Total NTXIX/XXI	Total TXIX/XXI and NTXIX/XXI	Mgmt & Gen	Grand Total
Disclosure of NTXIX/XXI Other and Other Federal AHCCCS on line 40205-01:																				
Liquor Fees	\$	--	--	--	--	66,225	--	--	--	--	--	--	--	--	--	--	66,225	66,225	--	66,225
SUDS	--	--	--	--	916,569	--	--	--	--	--	--	--	--	--	--	--	916,569	916,569	--	916,569
Children's Behavioral Health Services Fund (CBHSF)	--	--	--	--	225,052	--	--	--	--	--	--	--	--	--	--	--	225,052	225,052	--	225,052
PPW-PL YY 1	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
PPW-PL YY 2	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
SCR YY 2 NCE	--	--	--	--	--	--	--	--	--	--	--	--	--	544,643	--	--	544,643	544,643	--	544,643
SCR YY Year 1	--	--	--	--	--	--	--	--	--	--	--	--	--	248,689	--	--	248,689	248,689	--	248,689
SCR YY Year 2	--	--	--	--	--	--	--	--	--	--	--	--	--	659,090	--	--	659,090	659,090	--	659,090
AESG Care Act	--	--	--	--	--	--	--	--	--	--	--	--	--	5,442,560	--	--	5,442,560	5,442,560	--	5,442,560
COVID-19 ERESP	--	--	--	--	--	--	--	--	--	--	--	--	--	70,391	--	--	70,391	70,391	64,274	134,665
COVID-19 Emergency	--	--	--	--	--	--	--	--	--	--	--	--	--	92,062	--	--	92,062	92,062	--	92,062
COVID Supplemental	--	--	--	--	--	--	--	--	--	--	--	--	--	404,607	--	--	404,607	404,607	--	404,607
SABG CRSSAA General Services	--	--	--	--	--	--	--	--	--	--	--	--	--	983,455	--	--	983,455	983,455	--	983,455
RBHA MHBG SED-CRSSAA	--	--	--	--	--	--	--	--	--	--	--	--	--	436,422	--	--	436,422	436,422	--	436,422
RBHA MHBG SMI-CRSSAA	--	--	--	--	--	--	--	--	--	--	--	--	--	612,303	--	--	612,303	612,303	--	612,303
RBHA MHBG SMI-FEP-CRSSAA	--	--	--	--	--	--	--	--	--	--	--	--	--	21,103	--	--	21,103	21,103	--	21,103
Total NTXIX/XXI Other and Other Federal Column	\$	--	--	--	--	1,207,847	--	--	--	--	--	--	--	5,955,347	--	--	10,713,193	10,713,193	64,274	10,777,467
Disclosure of Other Reconciliation Settlements on line 40145-01:																				
TXIX SM PPC - CVE 22	\$	--	1,437,743	1,437,743	--	--	--	--	--	--	--	--	--	--	--	--	--	1,437,743	--	1,437,743
TXIX SM PPC - CVE 20 Settlement	--	--	1,311,238	1,311,238	--	--	--	--	--	--	--	--	--	--	--	--	--	1,311,238	--	1,311,238
COVID-19 Settlement	--	151,938	--	151,938	--	--	--	--	--	--	--	--	--	--	--	--	--	151,938	--	151,938
Total Other Reconciliations	\$	151,938	2,748,981	2,900,919	--	--	--	--	--	--	--	--	--	--	--	--	--	2,900,919	--	2,900,919
Disclosure of Specialty and Other Grants Reported on line 40210-01:																				
Total Specialty and Other Grants	\$	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Disclosure of Supported Housing Reported on line 60405-30:																				
Rental Subsidy	\$	--	--	--	--	--	1,532	--	--	--	--	--	--	--	--	--	--	1,532	--	1,532
Management Fees	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Utility Payments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Repair & Maintenance	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Damages	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Deposits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Start UP	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Evasion Prevention	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Housing Trust Fund - Construction/Improvements	--	--	--	--	--	--	--	--	729,415	--	--	--	--	--	--	--	729,415	729,415	--	729,415
Total Supported Housing	\$	--	--	--	--	--	1,532	--	729,415	--	--	--	--	--	--	--	730,946	730,946	--	730,946
Disclosure of Other Services Reported on line 61105-01:																				
VBP Performance Incentive	\$	1,237,858	5,933	1,243,791	--	3,692	--	--	--	--	--	--	--	--	--	--	3,692	1,247,483	--	1,247,483
Crisis Provider Incentives	--	2,150	4,675	6,825	1,700	--	--	--	--	--	--	--	--	--	--	--	1,700	8,500	--	8,500
MHBG-FEP	--	--	--	--	--	--	--	--	--	--	--	244,927	--	--	--	--	244,927	244,927	--	244,927
COVID-19 ERESP	--	--	--	--	--	--	--	--	--	--	--	--	--	64,760	--	--	64,760	64,760	--	64,760
COVID-19 Emergency	--	--	--	--	--	--	--	--	--	--	--	--	--	84,716	--	--	84,716	84,716	--	84,716
COVID Supplemental	--	--	--	--	--	--	--	--	--	--	--	--	--	372,239	--	--	372,239	372,239	--	372,239
SABG CRSSAA General Services	--	--	--	--	--	--	--	--	--	--	--	--	--	904,779	--	--	904,779	904,779	--	904,779
RBHA MHBG SED-CRSSAA	--	--	--	--	--	--	--	--	--	--	--	--	--	392,308	--	--	392,308	392,308	--	392,308
RBHA MHBG SMI-CRSSAA	--	--	--	--	--	--	--	--	--	--	--	--	--	963,319	--	--	963,319	963,319	--	963,319
RBHA MHBG SMI-FEP-CRSSAA	--	--	--	--	--	--	--	--	--	--	--	--	--	19,415	--	--	19,415	19,415	63,477	82,892
AESG Care Act	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
PASRR screening services	--	--	--	--	--	--	--	--	--	--	--	--	--	--	7,200	--	7,200	7,200	--	7,200
SCR YY 2 NCE	--	--	--	--	--	--	--	--	--	--	--	--	--	228,794	--	--	228,794	228,794	--	228,794
SCR YY Year 1	--	--	--	--	--	--	--	--	--	--	--	--	--	606,363	--	--	606,363	606,363	--	606,363
SCR YY Year 2	--	--	--	--	--	--	--	--	--	--	--	--	--	5,007,155	--	--	5,007,155	5,007,155	--	5,007,155
PPW-PL YY 1	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
PPW-PL YY 2	314,030	--	314,030	--	105,659	--	--	--	--	10,566	--	--	--	501,072	--	--	501,072	501,072	--	1,025,725
Jail Liaisons	--	--	--	--	--	--	--	--	--	--	--	--	--	116,225	--	--	116,225	116,225	--	116,225
Family Preservation Engagement Specialist	--	--	--	--	--	--	--	--	--	75,000	--	--	--	--	--	--	75,000	75,000	--	75,000
Engagement Specialist	--	--	--	--	--	--	--	--	--	--	33,963	--	--	295,115	--	--	329,078	329,078	--	329,078
Materia	--	68,000	68,000	--	--	--	--	--	--	(68,000)	--	--	--	--	--	--	--	--	--	--
CDT Administration	211,855	--	211,855	--	243,125	--	--	--	--	--	--	--	--	--	--	--	243,125	454,980	--	454,980
YES Program	--	--	--	--	--	--	--	--	--	820,000	--	--	--	--	--	--	820,000	820,000	--	820,000
Oxford House	--	--	--	--	--	--	--	--	--	--	--	--	--	383,585	--	--	383,585	383,585	--	383,585
Total Other Services	\$	1,766,468	78,608	1,845,076	1,700	352,476	--	--	827,000	33,963	244,927	689,295	8,744,919	7,200	--	10,001,450	12,746,626	63,477	12,810,003	
Disclosure of Specialty and Other Grants Reported on line 61305-01:																				
Total Specialty and Other Grants Expenses	\$	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Disclosure of Other Admin Expenses Reported on line 83005-01:																				
Data processing	\$	69,878	12,555	82,434	1,331	3,186	314	--	218	692	339	86	2,080	2,296	726	--	11,268	93,702	13	93,715
EE meetings training seminars	--	33,950	6,114	39,764	833	1,636	183	--	124	337	160	42	1,035	1,014	350	--	5,715	44,479	12	44,491
EQP / EOB processing fees	--	7,564	1,660	9,224	120	290	27	--	20	62	36	6	210	225	71	--	1,069	10,293	2	10,295
Printing	--	15,078	2,762	17,840	352	716	78	--	55	146	72	18	458	481	156	--	2,552	20,342	6	20,348
Physician credentialing	--	3,530	775	4,305	56	135	13	--	9	29	17	3	98	105	33	--	499	4,803	1	4,804
Bandion	--	1,690	287	1,978	28	79	--	--	14	14	--	--	53	--	--	--	188	2,164	--	2,164
Member Incentives	--	201,562	--	201,562	--	--	--	--	--	--	--	--	--	--	--	--	201,562	201,562	--	201,562
Corporate Sponsorship	--	1,513	332	1,845	--	--	--	--	--	--	--	--	--	--	--	--	1,845	1,845	--	1,845
Adver Fees	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	16,480	16,480
SDOH Sponsorships	--	206,558	33,424	239,983	--	--	--	--	--	--	--	--	--	--	--	--	239,983	239,983	--	239,983
Total Specialty and Other Grants Expenses	\$	601,023	87,919	688,932	2,720	6,042	615	--	426	1,280	638	155	3,935	4,091	1,337	--	21,240	680,172	16,512	696,684
Disclosure of Non-Title XXXXX Encounter Valuation Reported on line 83105-01:																				
Total Non-Title XXXXX Encounter Valuation Sanctions	\$	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Disclosure of Administrative Expenses from Specialty and Other Grants Reported on line 83205																				

**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Schedule 2 – Sub-Capitated Expenses Report

Contract Year Ended September 30, 2022

Account	Expenses	TXIX/XXI SMI	TXIX/XXI Crisis (24 Hours)	Title XIX/XXI Total
Behavioral Health:				
60199-01	Total Treatment Services	\$ —	—	—
60299-01	Total Rehabilitation Services	—	—	—
60399-01	Total Medical Services	—	—	—
60499-01	Total Support Services	—	—	—
60599-01	Total Crisis Intervention Services	—	—	—
60699-01	Total Inpatient Services	—	—	—
60799-01	Total Residential Services	—	—	—
60899-01	Total Behavioral Health Day Program	—	—	—
60999-01	Total Prevention Services	—	—	—
61099-01	Total Pharmacy Expense	—	—	—
61100-01	PPC BH Title XIX	—	—	—
61105-01	Other Service Expenses Not Rpt'd Above	—	—	—
61205-01	BH FQHC/RHC Services	—	—	—
	Total Sub-Capitated Behavioral Health Expenses	<u>\$ —</u>	<u>—</u>	<u>—</u>

Account	Description	TXIX/XXI SMI
Physical Health:		
Hospitalization Expenses:		
50105-01	Hospital Inpatient	\$ —
50110-01	Behavioral Health Hospital Inpatient	—
	Total Hospitalization Expense	<u>—</u>
Medical Compensation Expenses:		
50205-01	Primary Care Physician Services	—
50210-01	Behavioral Health Physician Services	—
50215-01	Referral Physician Services	—
50220-01	PH FQHC/RHC Services	—
50225-01	Other Professional Services	755,387
	Total Medical Compensation Expenses:	<u>755,387</u>
Other Medical Expenses:		
50305-01	Emergency Facility Services	—
50310-01	PH Pharmacy	—
50315-01	Laboratory, Radiology & Medical Imaging	236,557
50320-01	Outpatient Facility	—
50325-01	Durable Med Equipment	—
50330-01	Dental	426,630
50335-01	Transportation	717,885
50340-00	Nursing Facility, Home Health Care	—
50345-01	Therapies	—
50350-01	Alternative Payment Model Performance Based Payments to Providers	—
50370-01	Other Medical Expenses	—
	Total Other Medical Expenses	<u>1,381,072</u>
	Total Sub-Capitated Physical Health Expenses	<u>\$ 2,136,459</u>

See accompanying independent auditors' report.

**HEALTH NET ACCESS, INC. D/B/A
ARIZONA COMPLETE HEALTH – COMPLETE CARE PLAN**

Schedule 3 – Block Purchases Expense Report

Contract Year Ended September 30, 2022

Account	Expenses	TXIX/XXI SMI	TXIX/XXI Crisis (24 Hours)	Title XIX Total
Behavioral Health:				
60199-01	Total Treatment Services	\$ 2,772,413	—	2,772,413
60299-01	Total Rehabilitation Services	1,666,902	—	1,666,902
60399-01	Total Medical Services	827,765	—	827,765
60499-01	Total Support Services	4,694,979	—	4,694,979
60599-01	Total Crisis Intervention Services	—	33,030,100	33,030,100
60699-01	Total Inpatient Services	—	—	—
60799-01	Total Residential Services	—	—	—
60899-01	Total Behavioral Health Day Program	437,860	—	437,860
60999-01	Total Prevention Services	—	—	—
61099-01	Total Pharmacy Expense	—	—	—
61100-01	PPC BH Title XIX	—	—	—
61105-01	Other Service Expenses Not Rpt'd Above	211,856	68,000	279,856
61205-01	BH FQHC/RHC Services	—	—	—
	Total Block BH Service Expense	<u>\$ 10,611,775</u>	<u>33,098,100</u>	<u>43,709,875</u>

Account	Description	TXIX/XXI SMI
Physical Health:		
Hospitalization Expenses:		
50105-01	Hospital Inpatient	\$ —
50110-01	Behavioral Health Hospital Inpatient	—
	Total Hospitalization Expense	<u>—</u>
Medical Compensation Expenses:		
50205-01	Primary Care Physician Services	—
50210-01	Behavioral Health Physician Services	—
50215-01	Referral Physician Services	—
50220-01	PH FQHC/RHC Services	—
50225-01	Other Professional Services	—
	Total Medical Compensation Expenses	<u>—</u>
Other Medical Expenses:		
50305-01	Emergency Facility Services	—
50310-01	PH Pharmacy	—
50315-01	Laboratory, Radiology & Medical Imaging	—
50320-01	Outpatient Facility	—
50325-01	Durable Med Equipment	—
50330-01	Dental	—
50335-01	Transportation	—
50340-00	Nursing Facility, Home Health Care	—
50345-01	Therapies	—
50350-01	Alternative Payment Model Performance Based Payments to Providers	—
50370-01	Other Medical Expenses	—
	Total Other Medical Expenses	<u>—</u>
	Total Sub-Capitated PH Expenses	<u>\$ —</u>

See accompanying independent auditors' report.