

**APPENDIX X: TOTAL FUNDING PAID FOR CLAIMS TO PROVIDERS, ADMINISTRATIVE COSTS AND
PROFIT**

a) Payment of Claims to Providers

Magellan Payments to Providers for SFY23 CSoC services	\$14,941,283.77
Magellan Payments to Providers including WAA for SFY23 CSoC services	\$41,322,240.35
PMPM Payments to Magellan for SFY23 CSoC Services	\$68,731,872.00

b) Administrative costs of CSoC program

c) Profit for CSoC program

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Magellan Complete Care of Louisiana Schedule B1 Income Statement Qtr Ended: 12/31/2023		2023				Year end:	
		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total YTD	2023
		Jan 1 - Mar 31	Apr 1 - Jun 30	Jul 1 - Sep 30	Oct 1 - Dec 31	Schedule D2	YTD 2023
Line #	REVENUE & EXPENSES						
1	Member months	6,863	7,579	7,943	6,791		29,176
	REVENUES						
2	Capitation Revenue	\$ 15,804,732	\$ 19,441,128	\$ 16,698,744	\$ 15,977,064	\$ 67,921,728	\$ 67,921,728
3	Investment income	\$ 346,241	\$ 442,007	\$ 526,853	\$ 496,031	\$ 1,811,131	\$ 1,811,132
4	Other Income	\$ 3,307	\$ 85		\$ 500,000	\$ 503,392	\$ 503,392
5	HIPF Received for Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	HIPF Adjustments for Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	TOTAL REVENUES	\$ 16,154,340	\$ 19,883,220	\$ 17,225,597	\$ 16,973,095	\$ 70,236,251	\$ 70,236,252
	EXPENSES						
	Inpatient Services						
8	Inpatient Psych Facilities	\$ 699,380	\$ 965,351	\$ 574,976	\$ 612,868	\$ 612,868	\$ 2,852,575
9	Inpatient change in IBNR - Current Period	\$ 376,692	\$ 73,979	\$ 966,493	\$ 438,574	\$ 4,066,381	\$ 1,855,738
10	Inpatient change in IBNR - Prior Period(s)	\$ (184,218)	\$ 350,387	\$ (501,510)	\$ (65,959)	\$ (372,236)	\$ (401,300)
11	Total Inpatient Expenses	\$ 891,854	\$ 1,389,717	\$ 1,039,959	\$ 985,483	\$ 4,307,013	\$ 4,307,013
	Outpatient/HCBS Services						
12	Substance Use Disorder Services - Outpatient	\$ -	\$ -	\$ 673	\$ 32	\$ 205	\$ 705
13	Crisis Intervention	\$ 5,589	\$ 3,191	\$ 2,046	\$ 3,441	\$ 4,430	\$ 14,267
14	Psychosocial Rehabilitation	\$ 372,704	\$ 344,141	\$ 315,492	\$ 301,160	\$ 329,154	\$ 1,333,497
15	Community Psychiatric Support and Treatment	\$ 107,826	\$ 2,997	\$ 5,325	\$ 3,466	\$ 3,335	\$ 119,614
16	Crisis Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Assertive Community Treatment	\$ 4,290	\$ 1,780	\$ 2,478	\$ -	\$ 1,759	\$ 8,548
18	Short Term Respite	\$ 326,391	\$ 366,566	\$ 362,587	\$ 403,977	\$ 366,036	\$ 1,459,521
19	Parent Support and Training	\$ 514,057	\$ 555,921	\$ 633,357	\$ 576,172	\$ 598,454	\$ 2,279,507
20	Youth Support and Training	\$ 319,602	\$ 261,821	\$ 336,445	\$ 324,553	\$ 323,259	\$ 1,242,421
21	Independent Living/Skills Building	\$ 65,401	\$ 91,624	\$ 71,398	\$ 71,025	\$ 76,970	\$ 299,448
22	Licensed Professional Counselor	\$ 77,258	\$ 194,751	\$ 238,349	\$ 246,528	\$ 216,859	\$ 756,886
23	Licensed Clinical Social Worker	\$ 74,574	\$ 98,912	\$ 122,994	\$ 92,225	\$ 102,778	\$ 388,705
24	Psychologist	\$ 12,205	\$ 19,368	\$ 18,068	\$ 10,981	\$ 15,459	\$ 60,622
25	Licensed Marriage and Family Therapist	\$ 2,261	\$ 4,189	\$ 2,482	\$ 2,007	\$ 3,892	\$ 10,939
26	Physicians/Professional (MD, DO, APRN, PA, CNS)	\$ 41,475	\$ 53,563	\$ 46,585	\$ 58,354	\$ 51,233	\$ 199,977
27	FQHC/RHC Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Other Non-defined Psych Services (describe)	\$ 192,118	\$ 150,384	\$ 181,749	\$ 165,364	\$ 165,461	\$ 689,615
29	Outpatient/HCBS change in IBNR - Current Period	\$ 1,856,822	\$ 741,694	\$ 525,745	\$ (443,720)	\$ 7,770,046	\$ 2,680,541
30	Outpatient/HCBS change in IBNR - Prior Period(s)	\$ (579,676)	\$ (427,589)	\$ (798,816)	\$ (799,003)	\$ (1,089,602)	\$ (2,605,084)
31	Total Outpatient/HCBS Expenses	\$ 3,392,897	\$ 2,463,313	\$ 2,066,957	\$ 1,016,562	\$ 8,939,728	\$ 8,939,729

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		2023	2023	2023	2023	Year end:	
		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total YTD	2023
		Jan 1 - Mar 31	Apr 1 - Jun 30	Jul 1 - Sep 30	Oct 1 - Dec 31	Schedule D2	YTD 2023
Wrap Around Services							
32	Payments to Wrap Around Agencies for Service Provision	\$ 3,754,963	\$ 3,534,170	\$ 3,744,250	\$ 3,434,514	\$ -	\$ 14,467,897
33	RESERVED for future use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	RESERVED for future use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	RESERVED for future use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Wrap Around Services change in IBNR - Current Period	\$ 2,898,468	\$ 3,713,388	\$ 4,402,261	\$ 4,398,042	\$ 23,195,688	\$ 15,418,153
37	Wrap Around Services change in IBNR - Prior Period(s)	\$ 150,519	\$ 543,628	\$ (663,564)	\$ (726,951)	\$ -	\$ (630,368)
38	Total Wrap Around Expenses	\$ 6,803,950	\$ 7,803,186	\$ 7,482,947	\$ 7,105,605	\$ 23,195,688	\$ 23,195,688
39	TOTAL MEDICAL EXPENSES	\$ 11,088,701	\$ 11,656,216	\$ 10,589,863	\$ 9,107,650	\$ 42,442,429	\$ 42,442,430
Medical Expense Adjustments							
40	Reinsurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Reinsurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Net Cost of Reinsurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Third Party Liability/Coordination of Benefits Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Fraud and Abuse Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Other Recoveries (describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	TOTAL NET MEDICAL EXPENSES	\$ 11,088,701	\$ 11,656,216	\$ 10,589,863	\$ 9,107,650	\$ 42,442,429	\$ 42,442,430
ADMINISTRATIVE EXPENSES							
Health Care Quality Improvement (HCQI)							
47	Health outcome improvement	\$ 429,610	\$ 323,588	\$ 360,752	\$ 507,251	\$ 1,621,201	\$ 1,621,201
48	Hospital readmission prevention	\$ 138,795	\$ 132,670	\$ 158,827	\$ 178,491	\$ 608,783	\$ 608,783
49	Patient safety improvement and medical error reduction	\$ 81,442	\$ 79,905	\$ 83,864	\$ 78,083	\$ 323,293	\$ 323,294
50	Wellness and health promotion	\$ 74,698	\$ 65,553	\$ 62,446	\$ 91,641	\$ 294,337	\$ 294,338
51	HIT expenses for health quality improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Other HCQI adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Subcontracted HCQI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	Total Health Care Quality Improvement Expenses	\$ 724,545	\$ 601,716	\$ 665,889	\$ 855,466	\$ 2,847,614	\$ 2,847,616
Other Administrative Costs							
55	Utilization management and concurrent review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Network development and credentialing costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Marketing	\$ 612	\$ 2,081	\$ 450	\$ 200	\$ 3,341	\$ 3,343
58	Member services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General and operational management	\$ 597,135	\$ 722,056	\$ 741,454	\$ 437,964	\$ 2,493,431	\$ 2,498,609
60	Accounting and finance	\$ 13,325	\$ 36,824	\$ 11,825	\$ 13,326	\$ 87,300	\$ 87,300
61	Claims and referral/authorization processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Information systems	\$ 2,612	\$ -	\$ -	\$ -	\$ 2,612	\$ 2,612
63	Administrative services only (ASO) Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Other direct costs	\$ 40,268	\$ 1,897	\$ 11,804	\$ 8,603	\$ 67,696	\$ 62,572
65	Indirect costs - corporate overhead allocations	\$ 792,637	\$ 1,110,240	\$ 835,055	\$ 4,871,737	\$ 7,609,668	\$ 7,609,663
66	Lobbying costs	\$ 1,056	\$ -	\$ -	\$ -	\$ 1,056	\$ 1,056
67	Charitable contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Travel and entertainment expenses	\$ 3,962	\$ 4,465	\$ 15,945	\$ 3,149	\$ 33,522	\$ 33,521
69	Sanctions and late payment interest penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Royalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Other administrative costs	\$ 14,350	\$ 14,566	\$ 13,532	\$ 14,552	\$ 56,999	\$ 57,000
72	Subcontracted Administrative Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Total Other Administrative Costs	\$ 1,471,957	\$ 1,892,129	\$ 1,630,065	\$ 5,361,531	\$ 10,355,685	\$ 10,355,682
74	TOTAL ADMINISTRATIVE EXPENSES	\$ 2,196,502	\$ 2,493,845	\$ 2,295,954	\$ 6,216,997	\$ 13,203,299	\$ 13,203,298

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	2022		2023		Year end:	
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75 TOTAL EXPENSES	\$ 13,285,203	\$ 14,150,061	\$ 12,885,817	\$ 15,324,647	\$ 55,645,728	\$ 55,645,728
76 Income (loss) from operations	\$ 2,863,137	\$ 5,733,159	\$ 4,339,780	\$ 1,648,448	\$ 14,590,523	\$ 14,590,524
77 Non-operating income (loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 Income (loss) before taxes/other	\$ 2,863,137	\$ 5,733,159	\$ 4,339,780	\$ 1,648,448	\$ 14,590,523	\$ 14,590,524
79 Income taxes	\$ 247,320	\$ 878,190	\$ 432,981	\$ (410,321)	\$ 1,148,170	\$ 1,148,170
80 Premium tax assessments	\$ 891,670	\$ 1,069,263	\$ 918,559	\$ 1,062,475	\$ 3,941,967	\$ 3,941,967
81 HIPF Assessments Paid for Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 HIPF Adjustments for Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83 Other income/(loss) (describe)	\$ 475,983	\$ 892,645	\$ 864,710	\$ 2,491,463	\$ 4,724,801	\$ 4,724,801
84 NET INCOME (LOSS)	\$ 1,254,164	\$ 2,893,061	\$ 2,123,530	\$ (1,495,169)	\$ 4,775,586	\$ 4,775,586