



CARE1ST HEALTH PLAN ARIZONA, INC.
ACC-Regional Behavioral Health Agreement
Contract Year Ended September 30, 2023
(With Independent Accountants' Report Thereon)

CARE1ST HEALTH PLAN ARIZONA, INC.
ACC-Regional Behavioral Health
Agreement

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

Independent Accountants' Report

The Audit Committee of the Board of Directors
Care1st Health Plan Arizona, Inc.:

We have examined the Medical Loss Ratio Report (subject matter) of Care1st Health Plan Arizona, Inc. (the Company) for the contract year ended September 30, 2023. The Company's management is responsible for the subject matter in accordance with (or based on) the Arizona Health Care Cost Containment System (AHCCCS) Financial Reporting Guide (FRG) effective October 1, 2022 (the criteria). Our responsibility is to express an opinion on the subject matter based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the subject matter. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the subject matter, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the Medical Loss Ratio Report of Care1st Health Plan Arizona, Inc. for the contract year ended September 30, 2023 is presented in accordance with (or based on) the Arizona Health Care Cost Containment System (AHCCCS) Financial Reporting Guide, in all material respects.

The purpose of this report is to satisfy requirements of the Arizona Health Care Cost Containment System (AHCCCS) Financial Reporting Guide. Accordingly, this report is not suitable for any other purpose.

KPMG LLP

St. Louis, Missouri
June 6, 2024

Contractor Name: Care 1st Health Plan
 Contract Year End: 9/30/2023

NOTES: Do not duplicate any amounts in multiple lines.
 GAAP Basis (Columns H - L) should agree to the submitted financial statements.

MLR Category	Citation	Format of Amount to be Entered	Line #	Detail	Specific Applicability to Line of Business	Financial Statement Account # (if applicable)	GAAP Basis					Incurred Basis			Notes		
							Member Months	Dec-22	Mar-23	Jun-23	Sep-23	CYE 23	Annual Adjustments ¹	Annual Adjustments ²		Restated CYE23	
							1,136,226	1,148,259	1,108,828	1,034,421	4,427,734	(3,800)	-	4,423,934			
				Revenue													
				Include													
Premium Revenue	42 CFR§438.8(f)(2)(i)	+	1	Prospective Capitation	ALL	40105-01	\$ 144,723,768	\$ 144,867,177	\$ 140,542,166	\$ 132,500,664	\$ 562,633,775	\$ (2,226,090)	\$ -	\$ 560,407,685	Include full capitation including 1% withhold payment. Exclude State Directed Payments revenue (reported in line 16) and risk adjustment revenue (reported in line 6).		
	42 CFR§438.8(f)(2)(iii)	+/-	2	APM 1% Withhold Settlement 42 CFR 438.6(b)(3) and Performance Based Payments (PBP) reimbursed by AHCCCS	ACC/ALTCS (ACOM 306) ALL - PBP	40115-01	\$ 700,000	\$ 384,266	\$ 442,440	\$ 2,027,787	\$ 3,554,493	\$ (1,909,218)	\$ -	\$ 1,645,274	Include Alternative Payment Model (APM) settlements related to Withholds, Incentives (see ACOM 306) and Performance Based Payments (see ACOM 307). Unearned withhold should be deducted. Earned incentive should be added.		
	42 CFR§438.8(f)(2)(ii)	+	3	Delivery Supplement	ACC/ALTCS	40120-01	\$ 2,458,780	\$ 1,967,208	\$ 1,726,494	\$ 2,179,501	\$ 8,331,983	\$ -	\$ -	\$ 8,331,983			
	42 CFR§438.8(f)(2)(iv)	+	4	Unpaid Cost Sharing Amounts	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Include unpaid cost-sharing amounts that could have been collected from enrollees under the contract, except those amounts that can be shown it made a reasonable, but unsuccessful, effort to collect.	
	42 CFR§438.8(f)(2)(v)	+/-	5	Changes to Unearned Premium Reserves	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Include adjustments to Deferred Revenue	
	42 CFR§438.8(f)(2)(v)	+/-	6	Risk Adjustment (Footnote Suspended)	ACC	40105-01; Footnote (Suspended)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Include amounts for risk adjustment after adjusted amounts are computed or amounts that can be reasonably estimated and accrued.
		+/-	7	Prospective Tiered	ACC/ACC-RBHA/ALTCS	40125-01, 40130-01, 40135-01	\$ (13,813,089)	\$ (13,889,240)	\$ (10,371,365)	\$ (12,588,058)	\$ (50,661,751)	\$ 3,737,431	\$ -	\$ -	\$ (46,924,320)		
		+/-	8	Reserved				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		+/-	9	Other Reconciliation Settlements	ACC/ACC-RBHA/ALTCS	40145-01	\$ (270,383)	\$ (411,825)	\$ (77,602)	\$ 248,091	\$ (511,719)	\$ (1,635,571)	\$ -	\$ -	\$ (2,147,290)	Include other reconciliation settlements like APSI settlement (see ACOM 325). Do not include monthly premium component of APSI.	
		+/-	10	Share of Cost (SOC) Settlement	ALTCS	40150-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		+/-	11	Reserved				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	+	12	Reserved				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	+	13	Other Income	ALL	40310-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Other income should not include any types of non-operating income such as gain on sale, etc.	
	+	14	Patient Contributions	ALTCS	40315-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	+/-	15	Other Accruals (Explain below)	ALL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR§438.8(f)(2)(i)	+	16	State Directed Payments Revenue	ALL		\$ 30,516,163	\$ 25,726,844	\$ 27,864,443	\$ 26,651,267	\$ 110,758,716	\$ -	\$ -	\$ -	\$ 110,758,716	If the State Directed Payment process takes almost a year or more, plans should use the most accurate available information for MLR reporting. Include Rural, Nursing Facility, APSI, PSI, HEALTHII, ARP and Targeted Investments State Directed Payments.		
			17	Total Premium Revenue			\$ 164,315,240	\$ 158,644,430	\$ 160,126,576	\$ 151,019,253	\$ 634,105,498	\$ (2,033,449)	\$ -	\$ 632,072,049			
Taxes, Licensing and Regulatory Fees	Taxes, Licensing and Regulatory Fees																
	42 CFR§438.8(f)(3)(iii)	+	18	Federal Income & Federal Tax (include Tax Benefit)	ACC/ACC-RBHA/ALTCS	90105-01	\$ (305,379)	\$ 2,615,014	\$ 3,386,394	\$ 2,677,781	\$ 8,373,810	\$ -	\$ -	\$ 8,373,810	Exclude Federal income taxes and tax benefit on investment income, capital gains and Federal employment taxes.		
		+	19	Premium Tax	ALL	90205-01	\$ 1,633,917	\$ 3,497,233	\$ 3,427,081	\$ 2,295,056	\$ 10,853,286	\$ 1,443,883	\$ -	\$ 12,297,169			
		+	20	Reserved			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR§438.8(f)(3)	+	21	Other Federal, State, Local Taxes and Licensing and Regulatory Fees	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42 CFR§438.8(f)(3)	+	22	Community Benefit Expenses (otherwise exempt from Federal income tax) and Community Reinvestment Expenses meeting requirements of 45 CFR 158.162c	ACC/ACC-RBHA/ALTCS	990105-01	\$ 615,826	\$ 616,973	\$ (248,906)	\$ 500,130	\$ 1,484,022	\$ -	\$ -	\$ -	\$ 1,484,022	Limited to 3% of earned premium		
			23	Total Taxes, Licensing and Regulatory Fees		\$ 1,944,363	\$ 6,729,220	\$ 6,564,569	\$ 6,472,966	\$ 20,711,118	\$ 1,443,883	\$ -	\$ -	\$ 22,155,000			

Contractor Name: Care 1st Health Plan
 Contract Year End: 9/30/2023

NOTES: Do not duplicate any amounts in multiple lines.
 GAAP Basis (Columns H - L) should agree to the submitted financial statements.

					GAAP Basis					Incurred Basis			USE FOR ANNUAL REPORT ONLY ^{1,2} - Adjustment columns should report prior year adjustments (Column M) and true up any estimates (Column N) to present on an incurred date of service basis. Any adjustments to be deducted should be entered as a negative number.			
					Dec-22	Mar-23	Jun-23	Sep-23	CYE 23	Annual Adjustments ¹	Annual Adjustments ²	Restated CYE23				
Incurred Claims	Incurred Claims															
	Include															
	42 CFR§438.8(e)(2)(i)(A) & 42 CFR§438.230(c)(2)(1)	+	24	Include paid claims to providers/subcontractors for Medicaid covered services to Medicaid enrollees. Exclude sub-capitation/block payments related to delegated managed care administrative expenses. The costs of the delegated managed care activities cannot be included in the managed care plan's medical loss ratio calculation. Contractors who have providers/subcontractors with delegated managed care activities must include these costs in admin unless they are quality improvement activities which should be reported in the Expenditures for Activities that Improve Health Care Quality Section.	ALL	50105-01 through 50350-01, 50370-01, 60105-01 through 61305-01 (ACC-RBHA)	\$ 100,380,494	\$ 115,249,696	\$ 113,965,345	\$ 118,615,739	\$ 448,211,274	\$(24,021,059)	\$ -	\$ 424,190,215	Total reported in lines 24 and 25 should equal the total reported in the income statement for Account #'s 50105-01 to 50360-01 and 50370-01 (60105 through 61305 for RBHAs). For ALTCS/EPD and DDD LOBs: exclude Account # 50365-01 - ALTCS Case Management which should be reported in lines 59-64, as appropriate. The majority of the items explicitly requested to be quantified on a subsequent line in the Incurred Claims section are not to be reported in line 24.	
	42 CFR§438.8(e)(2)(i)(G)	+	25	Changes in other claims-related reserves (Change in unpaid claims between the prior year's and the current year's unpaid claims (i.e., RBUC) and change in claims incurred but not reported (IBNR) from the prior year to the current year)	ALL	Change in A/C 20120-01	\$ 23,176,375	\$ 244,197	\$(1,131,414)	\$(14,519,295)	\$ 7,769,864	\$ 33,189,664	\$ -	\$ 40,959,527	Report changes each quarter from the prior Contract year RBUCS and IBNR	
	42 CFR§438.8(e)(2)(i)(C)	+	26	Provider Withholds from Payments	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR§438.8(e)(2)(iii)(A)	+	27	Provider Incentive/Bonus Payments (Include Unreimbursed PBP)	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Include incentives or bonuses to providers that are not included as part of APM Performance Based Payments. Also	
	42 CFR§438.8(e)(2)(iii)(B)	-	28	Payments recovered through Fraud Recovery efforts less related expenses	ALL	81405-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Report total Fraud Recoveries reduced by Fraud Recovery Expenses. The amount of Fraud Recovery expenses	
	42 CFR§438.8(e)(2)(i)(H)	+	29	Contingent Benefits/ Medical claim portion of lawsuits	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	42 CFR§438.3(e)(1)(i)	+	30	Value Added Services (Explain below)	ALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Include those services provided in addition to those covered	
	42 CFR§438.8(e)(2)(i)(A)	+	31	Provider Payments Attributable to State Directed Payments	ALL		\$ 30,516,163	\$ 25,726,844	\$ 27,864,443	\$ 26,651,267	\$ 110,758,716	\$ -	\$ -	\$ 110,758,716	If the State Directed Payment process takes almost a year or more, plans should use the most accurate available	
	Deduct															
	42 CFR§438.8(e)(2)(vi)	-	32	Reinsurance Recoveries	ALL	70105-01	\$(2,401,792)	\$(2,781,928)	\$(2,403,933)	\$(1,390,023)	\$(8,977,676)	\$ 879,514	\$ -	\$(8,098,161)	Amount should be generally stated as a negative number.	
	42 CFR§438.8(e)(2)(ii)(A)	-	33	Provider/Subcontractor Overpayment Recoveries	ALL	70305-01	\$(91,595)	\$ -	\$ -	\$ -	\$(91,595)	\$ -	\$ -	\$ -	\$(91,595)	Amount should be generally stated as a negative number.
	42 CFR§438.8(e)(2)(ii)(B)	-	34	Rx Rebates (received/accrued)	ALL	70310-05	\$(115,040)	\$(185,913)	\$(176,545)	\$(153,770)	\$(631,268)	\$ -	\$ -	\$(631,268)	Amount should be generally stated as a negative number.	
42 CFR§438.8(e)(2)(i)(D)(E)	-	35	Pharmacy Performance Guarantee	ALL	70310-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Amount should be generally stated as a negative number.	
	-	36	TPL_COB, Subrogation Recoveries and recoverable COB claims	ALL	70205-02	\$(217,039)	\$(593,685)	\$(175,153)	\$(204,323)	\$(1,190,199.77)	\$ -	\$ -	\$(1,190,200)	Amount should be generally stated as a negative number.		
		37	Total Incurred Claims			\$ 151,247,566	\$ 137,659,211	\$ 137,942,743	\$ 128,999,595	\$ 555,849,116	\$ 10,048,119	\$ -	\$ 665,897,235			
Non-Claims Costs (Administrative Expenditures)	Non-Claims Costs															
		+	38	Compensation	ALL	80105-01	\$ 6,737,915	\$ 3,447,228	\$ 3,996,781	\$ 4,198,021	\$ 18,379,946	\$ -	\$ -	\$ 18,379,946	Exclude Compensation classified as Health Care Quality	
		+	39	Occupancy	ALL	80205-01	\$ 411,040	\$ 122,110	\$ 141,686	\$ 148,764	\$ 823,601	\$ -	\$ -	\$ 823,601		
		+	40	Depreciation	ALL	80305-01	\$ 773,509	\$ 563,659	\$ 654,020	\$ 686,693	\$ 2,677,881	\$ -	\$ -	\$ 2,677,881		
		+	41	Care Management/Care Coordination not included in Health Care Quality Improvement Expenses	ALL	80405-01	\$ 497,232	\$ 327,141	\$ 317,307	\$ 306,122	\$ 1,447,802	\$ -	\$ -	\$ 1,447,802		
		+	42	Professional and Outside Services	ALL	80505-01	\$ 1,749,781	\$ 1,127,703	\$ 1,343,859	\$ 1,140,917	\$ 5,362,261	\$ -	\$ -	\$ 5,362,261	Exclude expenses classified as Health Care Quality	
		+	43	Office Supplies and Equipment	ALL	80605-01	\$ 86,792	\$ 51,694	\$ 79,473	\$ 62,915	\$ 280,874	\$ -	\$ -	\$ 280,874		
		+	44	Travel	ALL	80705-01	\$ 21,290	\$ 25,275	\$ 29,327	\$ 30,793	\$ 106,685	\$ -	\$ -	\$ 106,685		
		+	45	Repair and Maintenance	ALL	80805-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		+	46	Bank Service Charge	ALL	80905-01	\$ 97,709	\$ 79,697	\$ 74,665	\$ 76,613	\$ 328,685	\$ -	\$ -	\$ 328,685		
		+	47	Insurance	ALL	81005-01	\$ 70,749	\$ 42,774	\$ 44,766	\$ 45,573	\$ 203,863	\$ -	\$ -	\$ 203,863		
		+	48	Marketing	ALL	81105-01	\$ 25	\$ 7,028	\$ 8,163	\$ 10,757	\$ 25,972	\$ -	\$ -	\$ 25,972		
		+	49	Interest Expense	ALL	81205-01	\$ 4,359	\$ 21,637	\$ 7,475	\$ 23,901	\$ 57,372	\$ -	\$ -	\$ 57,372		
		+	50	Pharmacy Benefit Manager Expenses	ALL	81305-01	\$ 220,939	\$ 553,020	\$ 543,100	\$ 1,263,474	\$ 2,580,533	\$ -	\$ -	\$ 2,580,533		
	42 CFR§ 438.8(e)(2)(v)(A)(1)	+	51	Amounts paid to third party vendors for secondary network savings	ALL	81505-01	\$ 107,446	\$ -	\$ -	\$ -	\$ 107,446	\$ -	\$ -	\$ 107,446		
	42 CFR§ 438.8(e)(2)(v)(A)(1)	+	52	Amounts paid to third party vendors for network development administrative fees, claims processing, and utilization management.	ALL	81505-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The portion of the sub-capitation/block payment that is explicitly attributable to the provision of administrative services, or delegated managed care activities, and associated	
	42 CFR§ 438.8(e)(2)(v)(A)(3)	+	53	Amounts paid, including amounts paid to a provider, for professional or administrative services that do not represent compensation or reimbursement for covered services provided to an enrollee. (e.g., Non-Medical (Administrative component) of Sub-Capitated or Block Payments)	ALL	81605-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The portion of the sub-capitation/block payment that is explicitly attributable to the provision of administrative services, or delegated managed care activities, and associated reporting requirements by the provider unless the provider/subcontractor provides Medicaid-covered services	
		+	54	Interpretation/Translation Services	ALL	82505-01	\$ 2,113	\$ 555	\$ 3,145	\$ 6,145	\$ 11,958	\$ -	\$ -	\$ 11,958		
		+	55	Other Administrative Expenses	ALL	83005-01	\$ 59,795	\$(436,737)	\$ 118,692	\$ 67,238	\$(191,012)	\$ -	\$ -	\$(191,012)		
42 CFR§ 438.8(e)(2)(v)(A)(4)	+	56	Fines and penalties assessed by regulatory authorities	ALL	Footnote 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Include AHCCCS sanctions		
	+	57	Loss Adjustment Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Loss Adjustment Expense is considered a cost-containment		
		58	Total Non-Claims Costs			\$ 10,855,539	\$ 6,863,077	\$ 7,740,858	\$ 8,565,371	\$ 34,024,845	\$ -	\$ -	\$ 34,024,845			

Contractor Name: Care 1st Health Plan
 Contract Year End: 9/30/2023

	GAAP Basis					[1a]	[1b]	Incurred Basis
	Dec-22	Mar-23	Jun-23	Sep-23	CYE 23	Annual Adjustments	Annual Adjustments	Restated CYE 23
[2] Total Premium Revenue	\$ 164,315,239.58	\$ 158,644,429.61	\$ 160,126,575.50	\$ 151,019,252.82	\$ 634,105,497.50	\$ (2,033,448.58)	\$ -	\$ 632,072,048.92
[3] Total Taxes, Licensing & Regulatory Fees	\$ 1,944,363.33	\$ 6,729,219.61	\$ 6,564,568.71	\$ 5,472,965.96	\$ 20,711,117.60	\$ 1,443,882.76	\$ -	\$ 22,155,000.36
[4] Total Incurred Claims	\$ 151,247,566.18	\$ 137,659,210.99	\$ 137,942,743.20	\$ 128,999,595.48	\$ 555,849,115.85	\$ 10,048,119.14	\$ -	\$ 565,897,235.00
[5] Total Non-Claims Costs	\$ 10,855,538.62	\$ 6,863,077.01	\$ 7,740,858.32	\$ 8,565,371.11	\$ 34,024,845.06	\$ -	\$ -	\$ 34,024,845.06
[6] Total Health Care Quality Improvement and Other Expenses	\$ 1,430,313.84	\$ 891,221.62	\$ 949,864.60	\$ 1,089,040.17	\$ 4,360,440.24	\$ -	\$ -	\$ 4,360,440.24
[7] Program Integrity: Fraud, Waste, and Abuse Prevention Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[8] MLR Calculated Net Operating Income:	\$ (1,162,542.39)	\$ 6,501,700.37	\$ 6,928,540.67	\$ 6,892,280.10	\$ 19,159,978.75			\$ 19,159,978.75
[9] Enter: 99999 Net Profit (Loss)	\$ 796,498.44	\$ 9,094,092.62	\$ 9,174,488.84	\$ 9,428,243.79	\$ 28,493,323.69			\$ 28,493,323.69
[9] Enter: 88999 Profit/(Loss) from Non-Community Benefit / Reinvestment	\$ 1,343,215.00	\$ 1,975,418.94	\$ 2,494,854.60	\$ 2,035,834.13	\$ 7,849,322.67			\$ 7,849,322.67
[10] Community Benefit / Reinvestment	\$ 615,825.83	\$ 616,973.31	\$ (248,906.43)	\$ 500,129.56	\$ 1,484,022.27			\$ 1,484,022.27
[11] Check Figure	\$ (1,162,542.39)	\$ 6,501,700.37	\$ 6,928,540.67	\$ 6,892,280.10	\$ 19,159,978.75			\$ 19,159,978.75
[12] Difference	\$ (0.0)	\$ 0.0	\$ 0.0	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)

Notes:

- [1a] USE FOR ANNUAL MLR REPORT ONLY - Adjustments column should report prior year adjustments. Any adjustments to be deducted should be entered as a negative number.
- [1b] USE FOR ANNUAL MLR REPORT ONLY - Adjustments 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
- [2] Line #17 of the MLR Reporting Template. Note: Premium revenue does not include non-operating income such as investment income or interest income.
- [3] Line #23 of the MLR Reporting Template.
- [4] Line #37 of the MLR Reporting Template.
- [5] Line #58 of the MLR Reporting Template.
- [6] Line #65 of the MLR Reporting Template.
- [7] Line #66 of the MLR Reporting Template. Fraud prevention includes improvements to infrastructure that prevents fraud, waste and abuse going forward.
- [8] Auto calculates - do not enter anything in these cells.
- [9] Enter (in natural state): Net Profit (Loss) and Profit(Loss) from Non-Operations which includes accounts 88999-01 and 88999-02, as presented on Financial Reporting Template.
- [10] Enter Community Benefit / Reinvestment Expense.
- [11] Auto calculates - do not enter anything in these cells.