

EXHIBIT 3A - ANALYSIS OF HEALTH CARE RECEIVABLES COLLECTED AND ACCRUED

Type of Health Care Receivable	Health Care Receivables Collected or Offset During the Year		Health Care Receivables Accrued as of December 31 of Current Year		5	6
	1 On Amounts Accrued Prior to January 1 of Current Year	2 On Amounts Accrued During the Year	3 On Amounts Accrued December 31 of Prior Year	4 On Amounts Accrued During the Year	Health Care Receivables from Prior Years (Columns 1 + 3)	Estimated Health Care Receivables Accrued as of December 31 of Prior Year
1. Pharmaceutical rebate receivables	7,674,797	190,588,969	0	20,859,477	7,674,797	7,864,092
2. Claim overpayment receivables					0	0
3. Loans and advances to providers					0	0
4. Capitation arrangement receivables	1,122,678	(726,981)	0	2,359,098	1,122,678	1,122,678
5. Risk sharing receivables					0	0
6. Other health care receivables.....	3,672,573	(1,662,504)		13,389,409	3,672,573	3,672,573
7. Totals (Lines 1 through 6)	12,470,048	188,199,484	0	36,607,984	12,470,048	12,659,343

