



Center for Medicare and Medicaid Innovation

Date: September 2026
To: A4749 – ACMG Health Systems, Inc.
From: ACO Primary Care Flex Model
Subject: Public Reporting of ACO Primary Care Flex Model Quarterly Spend Report for Quarter 1 of Performance Year 2026

This document contains the Quarterly Spend Report for Quarter 1 (Q1) of Performance Year (PY) 2026 prepared by ACMG Health Systems, Inc. (A4749). Pursuant to Section 8.05.C. of the *ACO Primary Care Flex Model Participation Agreement*, the ACO shall publish certain elements, as specified by CMS, of its Quarterly Spend Report on its Medicare Shared Savings Program webpage (maintained pursuant to 42 CFR § 425.308), in a form and manner and at a time specified by CMS. PC Flex ACOs are required to publicly publish their Quarterly Spend Reports, to ensure additional accountability and transparency in how they are spending the Advance Shared Savings Payment and Prospective Primary Care (PPC) Payment to support the provision of primary care.

Q1 PY 2026 SPEND REPORT SUMMARY

Table 1: Summary of ACO’s Spend Report for Q1 PY 2026.

Total Amount Reported Spent in Q1 PY 2026	\$1,240,635.40
Total Advance Shared Saving Payment Spent Amount in Q1 PY 2026	N/A
Total Prospective Primary Care Payment Spent Amount in Q1 PY 2026	\$1,240,635.40

Q1 PY 2026 SPEND REPORT FOR ADVANCE SHARED SAVINGS PAYMENT

Table 2: ACO's Reported Spending for Advance Shared Savings¹ in Q1 PY 2026.

Item #	Subcategory	Total Spent Amount			
		January PY 2026	February PY 2026	March PY 2026	Q1 PY 2026
	Category 1: Advanced Primary Care	N/A	N/A	N/A	N/A
1	(Subcategory 1A) Replace FFS revenue for PPCP-Eligible Participants - Population-Based Payment	N/A	N/A	N/A	N/A
2	(Subcategory 1A) Replace FFS revenue for PPCP-Eligible Participants - FFS	N/A	N/A	N/A	N/A
3	(Subcategory 1B) Provision of Other Advanced Primary Care	N/A	N/A	N/A	N/A
4	(Subcategory 1C) Health-Related Social Needs Screening and Referrals	N/A	N/A	N/A	N/A
5	(Subcategory 1D) Behavioral Health Integration	N/A	N/A	N/A	N/A
6	(Subcategory 1E) Expansion and Retention of Primary Care Workforce	N/A	N/A	N/A	N/A
7	(Subcategory 1F) Health Care Practice Infrastructure	N/A	N/A	N/A	N/A
8	(Subcategory 1G) Implementation of Evidence-based Protocols/Guidelines for Primary Care	N/A	N/A	N/A	N/A
	Category 2: ACO Operations	N/A	N/A	N/A	N/A
9	(Subcategory 2A) Legal, Actuarial, Financial, Analytic or Other Professional Services	N/A	N/A	N/A	N/A
10	(Subcategory 2B) Spend Plan Reporting Activities	N/A	N/A	N/A	N/A
11	(Subcategory 2C) Support to PPCP-eligible Participants to Incorporate PPC Payments into Revenue Cycle	N/A	N/A	N/A	N/A
12	(Subcategory 2D) Certain Other Administrative Costs	N/A	N/A	N/A	N/A

¹ Totals may reflect some variation due to rounding or reporting conventions. Starting in Q3 of PY 2025, if a PC Flex ACO had less than one dollar remaining (\$0.00-\$0.99) of the Advance Shared Savings Payment, CMS waived the remaining amount. ACOs with a waived or no amount remaining of the Advance Shared Savings Payment will have "N/A" populated in Tables 1 and 2.

Q1 PY 2026 SPEND REPORT FOR PROSPECTIVE PRIMARY CARE (PPC) PAYMENT

Table 3: ACO's Reported Spending for PPC Payment in Q1 PY 2026.

Item #	Subcategory	Total Spent Amount				
		January PY 2026	February PY 2026	March PY 2026	Rollover Funds ² Used	Q1 PY 2026
	Category 1: Advanced Primary Care	\$185,182.58	\$309,909.86	\$499,419.59	\$0.00	\$994,512.03
1	(Subcategory 1A) Replace FFS revenue for PPCP-Eligible Participants - Population-Based Payment	\$0.00	\$38,670.00	\$0.00	\$0.00	\$38,670.00
2	(Subcategory 1A) Replace FFS revenue for PPCP-Eligible Participants - FFS	\$74,438.81	\$169,826.69	\$376,706.63	\$0.00	\$620,972.13
3	(Subcategory 1B) Provision of Other Advanced Primary Care	\$37,806.90	\$33,294.87	\$39,521.20	\$0.00	\$110,622.96
4	(Subcategory 1C) Health-Related Social Needs Screening and Referrals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	(Subcategory 1D) Behavioral Health Integration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	(Subcategory 1E) Expansion and Retention of Primary Care Workforce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	(Subcategory 1F) Health Care Practice Infrastructure	\$72,936.87	\$68,118.30	\$83,191.76	\$0.00	\$224,246.94
8	(Subcategory 1G) Implementation of Evidence-based Protocols/Guidelines for Primary Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Category 2: ACO Operations	\$81,061.66	\$78,571.28	\$86,490.42	\$0.00	\$246,123.37
9	(Subcategory 2A) Legal, Actuarial, Financial, Analytic or Other Professional Services	\$81,061.66	\$78,571.28	\$86,411.64	\$0.00	\$246,044.59
10	(Subcategory 2B) Spend Plan Reporting Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	(Subcategory 2C) Support to PPCP-eligible Participants to Incorporate PPC Payments into Revenue Cycle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	(Subcategory 2D) Certain Other Administrative Costs	\$0.00	\$0.00	\$78.78	\$0.00	\$78.78

² Rollover Funds are PPC Payments tied to a specific performance year that remain after the ACO has met the applicable PPC expense ratio requirements for that year and that are then reported as spent in quarters of the following performance year.

ADDITIONAL RESOURCES

The following resources may be helpful in understanding the requirements of ACO PC Flex Model Quarterly Spend Report:

- **ACO Primary Care Flex Model Landing Page.** This [page](#) provides an overview of the ACO Primary Care Flex Model, including details about the Model, participation information, and links to additional resources. Frequently asked questions are addressed on the [FAQ page](#).
- **ACO PC Flex Model Request for Applications (RFA).** This document provides detailed information about the Prospective Primary Care (PPC) Payment expenditure categories, and reporting and monitoring requirements. The RFA is available in the [ACO Primary Care Flex Request for Applications](#) document.
- **ACO Primary Care Flex Model Financial Methodology.** This [document](#) covers rate book development, monthly PPC Payment calculations, and financial settlement. Updates are available in the [ACO PC Flex Model: Financial Methodology Updates and Information](#) document.

CONTACT INFORMATION FOR THE ACO PC FLEX MODEL TEAM

If you have questions about the ACO Primary Care Flex Model, please contact the model team at SharedSavingsProgram@cms.hhs.gov.