

**Group Health Plan, Inc.**  
Minnesota Supplement Report #1A

**REALLOCATION OF EXPENSES AND INVESTMENT INCOME**  
For the Year Ending December 31, 2015  
Public Information, Minnesota Statutes § 62D.08

Line	Direct Non-Claim Expenses	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Total	Non MN	Total MN	Commercial	M+C	Medicare	MSHO	SNBC MA	SNBC	PMAP	MNCare	Dental	Other	Admin
1	Employee benefit expenses	28,793,000	0	28,793,000	16,374,000	0	10,520,000	0	0	0	0	0	1,899,000	0	0
2	Sales expenses	182,000	0	182,000	104,000	0	66,000	0	0	0	0	0	12,000	0	0
3	General business/office expense	10,999,000	0	10,999,000	6,255,000	0	4,019,000	0	0	0	0	0	725,000	0	0
4	State premium taxes and assessments	8,548,000	0	8,548,000	2,396,000	0	4,657,000	0	0	0	0	0	1,495,000	0	0
5	Consulting and professional fees	1,143,000	0	1,143,000	650,000	0	418,000	0	0	0	0	0	75,000	0	0
6	Outsourced services	2,133,000	0	2,133,000	1,213,000	0	779,000	0	0	0	0	0	141,000	0	0
7	Other expenses	2,496,000	0	2,496,000	1,419,000	0	912,000	0	0	0	0	0	165,000	0	0
8	<b>Total Direct Expenses</b>	<b>54,294,000</b>	<b>0</b>	<b>54,294,000</b>	<b>28,411,000</b>	<b>0</b>	<b>21,371,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,512,000</b>	<b>0</b>	<b>0</b>

Line	Reallocated Indirect Non-Claim Expenses	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Total	Non MN	Total MN	Commercial	M+C	Medicare	MSHO	SNBC MA	SNBC	PMAP	MNCare	Dental	Other	Admin
9	Employee benefit expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	General business/office expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	State premium taxes and assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Consulting and professional fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Outsourced services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	<b>Total Indirect Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Line	Direct plus Indirect Non-Claim Expenses	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		NAIC Total	Non MN	Total MN	Commercial	M+C	Medicare	MSHO	SNBC MA	SNBC	PMAP	MNCare	Dental	Other	Admin
17	Employee benefit expenses	28,793,000	0	28,793,000	16,374,000	0	10,520,000	0	0	0	0	0	1,899,000	0	0
18	Sales expenses	182,000	0	182,000	104,000	0	66,000	0	0	0	0	0	12,000	0	0
19	General business/office expense	10,999,000	0	10,999,000	6,255,000	0	4,019,000	0	0	0	0	0	725,000	0	0
20	State premium taxes and assessments	8,548,000	0	8,548,000	2,396,000	0	4,657,000	0	0	0	0	0	1,495,000	0	0
21	Consulting and professional fees	1,143,000	0	1,143,000	650,000	0	418,000	0	0	0	0	0	75,000	0	0
22	Outsourced services	2,133,000	0	2,133,000	1,213,000	0	779,000	0	0	0	0	0	141,000	0	0
23	Other expenses	2,496,000	0	2,496,000	1,419,000	0	912,000	0	0	0	0	0	165,000	0	0
24	<b>Total Non-Claim Expenses = Sum of Lines 17 to 23</b>	<b>54,294,000</b>	<b>0</b>	<b>54,294,000</b>	<b>28,411,000</b>	<b>0</b>	<b>21,371,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,512,000</b>	<b>0</b>	<b>0</b>
25	<b>Claims Adjustment Expenses</b>	<b>14,903,000</b>	<b>0</b>	<b>14,903,000</b>	<b>7,054,000</b>	<b>0</b>	<b>7,846,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
26	Revenues (Supp Report #1, Line 8)	1,130,259,000		1,130,259,000	686,420,000	0	390,459,000	0	0	0	0	0	53,380,000	0	0
27	Incurred Claims (Supp Report #1, Line 18 + Line 22)	1,052,986,000		1,052,986,000	671,217,000	0	344,890,000	0	0	0	0	0	36,879,000	0	0
28	Net Investment Gain/(Loss) (Allocated)	4,013,000		4,013,000	2,865,000	0	1,148,000	0	0	0	0	0	0	0	0
29	Aggregate Write Ins for Other Income or (Expenses)	0		0	0	0	0	0	0	0	0	0	0	0	0
30	Federal and Foreign Income Taxes Incurred	0		0	0	0	0	0	0	0	0	0	0	0	0
31	<b>Net Income = Lines 26+28+29-24-25-27-30</b>	<b>12,089,000</b>	<b>0</b>	<b>12,089,000</b>	<b>(17,397,000)</b>	<b>0</b>	<b>17,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,986,000</b>	<b>0</b>	<b>0</b>