## THE Allina Health and Aetna Health Plan Inc. Minnesota Supplement Report #1A

REALLOCATION OF EXPENSES AND INVESTMENT INCOME For the Year Ending December 31, 2022 Public Information, Minnesota Statutes § 62D.08

For Dental: Please use "Explanations" tab to clarify any overlap reporting of Dental in other columns.

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line	Direct Non-Claim Expenses	Total	Non MN	Total MN	Commercial	Medicare	Medicare	Medicare	Medicare	MSHO	SNBC MA	SNBC	PMAP	MSC+	MNCare	Dental	Other	Admin
			products	products		Advantage	Cost	Supplement	Part D		only	Integrated						Services
1	Employee benefit expenses	0		0	0													
2	Sales expenses	0		0	0													
3	General business/office expense	427		427	427													
4	State premium taxes and assessments	0		0	0													
5	Consulting and professional fees	0		0	0													
6	Outsourced services	509		509	509													
7	Other expenses	0		0	0													
8	Total Direct Expenses	936	0	936	936	0	0	0	0	0	0	0	0	0	0	0	0	0

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line	Reallocated Indirect Non-Claim Expenses	Total	Non MN	Total MN	Commercial	Medicare	Medicare	Medicare	Medicare	MSHO	SNBC MA	SNBC	PMAP	MSC+	MNCare	Dental	Other	Admin
			products	products		Advantage	Cost	Supplement	Part D		only	Integrated						Services
9	Employee benefit expenses	0		0														
10	Sales expenses	0		0														
11	General business/office expense	0		0														
12	State premium taxes and assessments	0		0														
13	Consulting and professional fees	0		0														
14	Outsourced services	0		0														
15	Other expenses	0		0		·												
16	Total Indirect Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line	Direct plus Indirect Non-Claim Expenses	NAIC Total	Non MN	1	Commercial		Medicare	Medicare	Medicare	MSHO	SNBC MA	SNBC	PMAP	MSC+	MNCare	Dental	Other	Admin
			products	products		Advantage	Cost	Supplement	Part D		only	Integrated						Services
17	Employee benefit expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	General business/office expense	427	0	427	427	0	0	0	0	0	0	0	0	0	0	0	0	0
20	State premium taxes and assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Consulting and professional fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Outsourced services	509	0	509	509	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Total Non-Claim Expenses = Sum of Lines 17 to 23	936	0	936	936	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Claims Adjustment Expenses	0		0	0													
26	Revenues (Supp Report #1, Line 8)	0		0														
27	Incurred Claims (Supp Report #1, Line 18 + Line 22)	0		0	0													
28	Net Investment Gain/(Loss) (Allocated)	24212		24212	24212													
29	Aggregate Write Ins for Other Income or (Expenses)	0		0	0				·									
30	Federal and Foreign Income Taxes Incurred	4258		4258	4258													
31	Net Income = Lines 26+28+29-24-25-27-30	19018	0	19018	19018	0	0	0	0	0	0	0	0		0	0	0	0

Please use the space below to explain any discrepancies between what is reported in Supplement Repo

rt #1 and Supplement Report #1a

## **DRAFT**

These categorized administrative expenses should roll up into the general administrative expenses reported on line 21 on Minnesota Supplement Report #1, as well as the underwriting and investment exhibit part 3 – analysis of expenses, of the NAIC health blank. The categories are broken down as follows:

Employee benefit expenses: salaries, wages and benefits

Sales expenses: commissions, marketing and advertising; cost of sales-related materials, postage, telephone and printing materials

General business and office type expenses: rent; non-sales related postage, express and telephone; non-sales related printing and office supplies; taxes (excluding state premium taxes and assessments), licenses and fees; traveling expenses; insurance, except on real estate; collection and bank service charges; group service and administration fees; real estate expenses; real estate taxes; equipment; occupancy, depreciation and amortization; cost of depreciation of ECP equipment and software

State premium taxes and assessments

Consulting and professional fees: legal fees and expenses; certifications and accreditation fees; auditing, actuarial and other consulting fees; board, bureaus and association fees

Outsourced services: ECP; claims and other services

Other expenses: investment expenses not included elsewhere; aggregate write-ins for expenses; reimbursements by uninsured plans; reimbursements from fiscal intermediaries.

Indirect expenses must be allocated by dollars of premium income, or premium-equivalent for ASO business. Investment gain must be allocated by the prior five years of net income.