



**MYERS** AND  
**STAUFFER**.LC



Humana Health Benefit  
Plan of Louisiana, Inc.

Healthy Louisiana  
Louisiana Medicaid  
Managed Care Programs

## **Adjusted Medical Loss Ratio**

*(With Independent Accountant's Report Theron)*

For the State Fiscal Year Ended June 30, 2024

Paid Through October 31, 2024

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# Independent Accountant's Report

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Louisiana Department of Health  
Baton Rouge, Louisiana

We have examined the accompanying Adjusted Medical Loss Ratios of Humana Health Benefit Plan of Louisiana, Inc. (health plan) for their Medicaid Non-Expansion and Expansion populations for the state fiscal year ended June 30, 2024. The health plan's management is responsible for presenting the Medical Loss Ratios in accordance with the criteria set forth in 42 Code of Federal Regulations (CFR) § 438.8 and other applicable federal guidance (criteria). This criteria was used to prepare the Adjusted Medical Loss Ratios. Our responsibility is to express an opinion on the Adjusted Medical Loss Ratios 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 Adjusted Medical Loss Ratios are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Adjusted Medical Loss Ratios. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement of the Adjusted Medical Loss Ratios, 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 related to our engagement.

The accompanying Adjusted Medical Loss Ratios were prepared from information contained in the Medical Loss Ratios for the purpose of complying with the criteria, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Adjusted Medical Loss Ratios are presented in accordance with the criteria, in all material respects, and the Adjusted Medical Loss Ratios meet or exceed the Centers for Medicare & Medicaid Services (CMS) and state requirement of 85 percent for the Medicaid Non-Expansion and Expansion populations for the state fiscal year ended June 30, 2024. Refer to the enclosed Report Disclosure for additional information regarding the rebate calculation.

This report is intended solely for the information and use of the Louisiana Department of Health, Milliman, and the health plan and is not intended to be and should not be used by anyone other than these specified parties.

Myers and Stauffer LC  
Atlanta, Georgia  
March 4, 2026

# HUMANA HEALTH BENEFIT PLAN OF LOUISIANA, INC.

## ADJUSTED MEDICAL LOSS RATIO

### NON-EXPANSION POPULATION

Line #	Line Description	Reported Amounts	Adjustment Amounts	Adjusted Amounts
<b>Medical Loss Ratio Numerator</b>				
1	<b>Total Incurred Claims</b>	\$ 231,243,998	\$ (33,614)	\$ 231,210,384
	Adjustments to Incurred Claims			
2	Deductions:			
2a	Prescription drug rebates	\$ 12,927	\$ -	\$ 12,927
2b	Prompt pay discounts	\$ -	\$ -	\$ -
2c	Overpayment recoveries received from providers	\$ 4,327,116	\$ -	\$ 4,327,116
3	Inclusions:			
3a	Incentive and bonus payments made to providers	\$ 5,754,580	\$ (4,516,445)	\$ 1,238,135
3b	Fraud reduction expenses	\$ -	\$ -	\$ -
3c	State Directed Payments (SDPs distributed to providers)	\$ 25,409,186	\$ (3,072,395)	\$ 22,336,791
4	Optional Inclusion: Value-Added Services	\$ 573,549	\$ -	\$ 573,549
5	Exclusions:			
5a	Payments delegated vendors exceeding amount paid to providers	\$ -	\$ -	\$ -
5b	Spread pricing amounts paid to PBM	\$ -	\$ -	\$ -
6	Other: Incurred claims assumed	\$ -	\$ -	\$ -
7	<b>Adjusted Incurred Claims</b>	\$ 258,641,271	\$ (7,622,454)	\$ 251,018,817
	Health Care Quality Improvement (HCQI) Expenses			
8	HCQI admin expenses	\$ 12,973,077	\$ (10,101,566)	\$ 2,871,511
9	Exclusions to HCQI	\$ -	\$ -	\$ -
	Health Information Technology (HIT) Expenses			
10	HIT administrative expenses	\$ 966,183	\$ (966,183)	\$ 0
11	Exclusions to HIT expenses	\$ -	\$ -	\$ -
12	External Quality Review (EQR) related expenses	\$ 60,000	\$ -	\$ 60,000
13	<b>Adjusted Incurred Claims and Adjusted HCQI, HIT and EQR Expenses</b>	\$ 272,640,532	\$ (18,690,203)	\$ 253,950,329
14	Less: Adjustment for 50% or more of Medical expenses attributed to new enrollees	\$ -	\$ -	\$ -
15	Add: Prior Year New Enrollee Medical Expenditures deferred to current year from line 33 below	\$ 81,201,501	\$ (882,873)	\$ 80,318,628
16	<b>Total Adjusted MLR Numerator</b>	\$ 353,842,033	\$ (19,573,076)	\$ 334,268,957
	<b>Non-Claims Costs</b> (For reporting purposes only, not included in Numerator)*			
17	Non-Claims Cost (Excluding amounts reported on lines 18 and 19)	\$ 56,024,437	\$ -	\$ 56,024,437
18	Program Integrity Activities [42 CFR 438.608(a)(1) through (5), (7), (8) and (b)]. Must reconcile to the detail amounts on the Program Integrity Cost tab)	\$ 2,023,024	\$ -	\$ 2,023,024
19	Adjustments to Non-Claims including amounts removed in the line 5 exclusions. (Excluding any related party profit)	\$ -	\$ -	\$ -
20	<b>Total Adjusted Non-Claims Cost</b>	\$ 58,047,461	\$ -	\$ 58,047,461

# HUMANA HEALTH BENEFIT PLAN OF LOUISIANA, INC.

## ADJUSTED MEDICAL LOSS RATIO

### NON-EXPANSION POPULATION

Line #	Line Description	Reported Amounts	Adjustment Amounts	Adjusted Amounts
<b>Medical Loss Ratio Denominator</b>				
21	Healthy Louisiana Premium Revenue	\$ 285,985,352	\$ 939,185	\$ 286,924,537
22	Directed Payments	\$ 26,914,374	\$ (3,277,558)	\$ 23,636,816
23	MCIIP	\$ 3,583,589	\$ (3,583,589)	\$ 0
24	Hep C Risk Corridor	\$ (6,721)	\$ (15,859)	\$ (22,580)
<b>Revenue Adjustments</b>				
25	Less: Premium tax component of reported revenue	\$ 15,701,549	\$ 552,378	\$ 16,253,927
26	Less: Other taxes and licensing and regulatory fees	\$ 12,271,913	\$ (13,867,851)	\$ (1,595,938)
27	<b>Net Annual MLR Revenue</b>	\$ 288,503,133	\$ 7,377,652	\$ 295,880,785
28	Less: Adjustment for 50% or more of TOTAL capitation attributed to new enrollees (net of premium tax component)	\$ -	\$ -	\$ -
29	Add: Adjustment for 50% or more of TOTAL capitation attributed to new enrollees (net of premium tax component) deferred from prior year from line 29 below	\$ 90,815,946	\$ 5,900,017	\$ 96,715,963
30	<b>Total Adjusted MLR Denominator</b>	\$ 379,319,079	\$ 13,277,669	\$ 392,596,748
<b>MLR Calculation (For Reporting Purposes)***</b>				
31a	MLR Percentage Achieved (For Reporting Purposes)	94.5%	-8.7%	85.8%
32a	Credibility Adjustment (For Reporting Purposes)	0.0%	0.0%	0.0%
33a	Adjusted MLR (For Reporting Purposes)	94.5%	-8.7%	85.8%
<b>MLR Calculation Including Deferrals (For Rebate Remittance Purposes)***</b>				
31b	MLR Percentage Achieved (For Rebate Remittance Purposes)	93.3%	-8.2%	85.1%
32a	Credibility Adjustment (For Rebate Remittance Purposes)	0.0%	0.0%	0.0%
33b	Adjusted MLR (For Rebate Remittance Purposes)	93.3%	-8.2%	85.1%
34	MLR Percentage Requirement for Rebate Calculation	85.0%	0.0%	85.0%
35	Calculated Percentage for Remittance Purposes	0.0%	0.0%	0.0%
36	Dollar Amount of Rebate Requirement	\$ -	\$ -	\$ -
<b>Reconciliation of Prior Year New Enrollee Capitation Exclusion</b>				
37	Prior year new enrollee capitation adjustment exclusion (net of premium tax)	\$ 90,815,946	\$ 5,900,017	\$ 96,715,963
38	Less: Prior year incurred claims for excluded New Enrollees	\$ 81,201,501	\$ (882,873)	\$ 80,318,628
39	<b>Total Net Adjustment for New Enrollees from prior years</b>	\$ 9,614,445	\$ 6,782,890	\$ 16,397,335
40	<b>MLR Member Months</b>	1,036,612	-	1,036,612

\*The Non-Claims Costs line has not been subjected to the procedures applied in the examination, including testing for allowability of expenses or appropriate allocation to the Medicaid line of business. Adjustments identified during the course of the examination were not tested to determine any impact on Non-Claims Costs. Accordingly, we express no opinion on the Non-Claims Costs line.

\*\*Percentages and amounts may not appear to foot and crossfoot due to rounding.

\*\*\*Refer to the Report Disclosure enclosed in this report for information on the MLR Calculation (For Reporting Purposes) and MLR Calculation Including Deferrals (For Rebate Remittance Purposes).

# HUMANA HEALTH BENEFIT PLAN OF LOUISIANA, INC.

## ADJUSTED MEDICAL LOSS RATIO

### EXPANSION POPULATION

Line #	Line Description	Reported Amounts	Adjustment Amounts	Adjusted Amounts
<b>Medical Loss Ratio Numerator</b>				
1	<b>Total Incurred Claims</b>	\$ 251,946,351	\$ (21,945)	\$ 251,924,406
	Adjustments to Incurred Claims			
2	Deductions:			
2a	Prescription drug rebates	\$ 8,424	\$ -	\$ 8,424
2b	Prompt pay discounts	\$ -	\$ -	\$ -
2c	Overpayment recoveries received from providers	\$ 4,230,923	\$ -	\$ 4,230,923
3	Inclusions:			
3a	Incentive and bonus payments made to providers	\$ 4,638,510	\$ (3,823,880)	\$ 814,630
3b	Fraud reduction expenses	\$ -	\$ -	\$ -
3c	State Directed Payments (SDPs distributed to providers)	\$ 20,749,924	\$ -	\$ 20,749,924
4	Optional Inclusion: Value-Added Services	\$ 2,207,253	\$ -	\$ 2,207,253
5	Exclusions:			
5a	Payments delegated vendors exceeding amount paid to providers	\$ -	\$ -	\$ -
5b	Spread pricing amounts paid to PBM	\$ -	\$ -	\$ -
6	Other: Incurred claims assumed	\$ -	\$ -	\$ -
7	<b>Adjusted Incurred Claims</b>	\$ 275,302,691	\$ (3,845,825)	\$ 271,456,866
	Health Care Quality Improvement (HCQI) Expenses			
8	HCQI admin expenses	\$ 8,517,679	\$ (6,664,112)	\$ 1,853,567
9	Exclusions to HCQI	\$ -	\$ -	\$ -
	Health Information Technology (HIT) Expenses			
10	HIT administrative expenses	\$ 632,892	\$ (632,892)	\$ (0)
11	Exclusions to HIT expenses	\$ -	\$ -	\$ -
12	External Quality Review (EQR) related expenses	\$ 60,000	\$ -	\$ 60,000
13	<b>Adjusted Incurred Claims and Adjusted HCQI, HIT and EQR Expenses</b>	\$ 284,513,262	\$ (11,142,829)	\$ 273,370,433
14	Less: Adjustment for 50% or more of Medical expenses attributed to new enrollees	\$ -	\$ -	\$ -
15	Add: Prior Year New Enrollee Medical Expenditures deferred to current year from line 33 below	\$ 78,634,558	\$ (923,444)	\$ 77,711,114
16	<b>Total Adjusted MLR Numerator</b>	\$ 363,147,821	\$ (12,066,273)	\$ 351,081,548
	<b>Non-Claims Costs (For reporting purposes only, not included in Numerator)*</b>			
17	Non-Claims Cost (Excluding amounts reported on lines 18 and 19)	\$ 36,065,905	\$ -	\$ 36,065,905
18	Program Integrity Activities [42 CFR 438.608(a)(1) through (5), (7), (8) and (b)]. Must reconcile to the detail amounts on the Program Integrity Cost tab)	\$ 1,337,317	\$ -	\$ 1,337,317
19	Adjustments to Non-Claims including amounts removed in the line 5 exclusions. (Excluding any related party profit)	\$ -	\$ -	\$ -
20	<b>Total Adjusted Non-Claims Cost</b>	\$ 37,403,222	\$ -	\$ 37,403,222

# HUMANA HEALTH BENEFIT PLAN OF LOUISIANA, INC.

## ADJUSTED MEDICAL LOSS RATIO

### EXPANSION POPULATION

Line #	Line Description	Reported Amounts	Adjustment Amounts	Adjusted Amounts
<b>Medical Loss Ratio Denominator</b>				
21	Healthy Louisiana Premium Revenue	\$ 274,328,975	\$ (263,401)	\$ 274,065,574
22	Directed Payments	\$ 21,972,864	\$ (15,272)	\$ 21,957,592
23	MCIP	\$ 3,241,912	\$ (3,241,912)	\$ 0
24	Hep C Risk Corridor	\$ (27,824)	\$ (469,397)	\$ (497,221)
	Revenue Adjustments			
25	Less: Premium tax component of reported revenue	\$ 14,990,471	\$ 2,089,161	\$ 17,079,632
26	Less: Other taxes and licensing and regulatory fees	\$ 4,267,921	\$ (4,922,648)	\$ (654,727)
27	<b>Net Annual MLR Revenue</b>	\$ 280,257,536	\$ (1,156,495)	\$ 279,101,041
28	Less: Adjustment for 50% or more of TOTAL capitation attributed to new enrollees (net of premium tax component)	\$ -	\$ -	\$ -
29	Add: Adjustment for 50% or more of TOTAL capitation attributed to new enrollees (net of premium tax component) deferred from prior year from line 29 below	\$ 86,826,040	\$ 4,160,604	\$ 90,986,644
30	<b>Total Adjusted MLR Denominator</b>	\$ 367,083,576	\$ 3,004,109	\$ 370,087,685
<b>MLR Calculation (For Reporting Purposes)***</b>				
31a	<b>MLR Percentage Achieved (For Reporting Purposes)</b>	101.5%	-3.6%	97.9%
32a	<b>Credibility Adjustment (For Reporting Purposes)</b>	0.0%	0.0%	0.0%
33a	<b>Adjusted MLR (For Reporting Purposes)</b>	101.5%	-3.6%	97.9%
<b>MLR Calculation Including Deferrals (For Rebate Remittance Purposes)***</b>				
31b	<b>MLR Percentage Achieved (For Rebate Remittance Purposes)</b>	98.9%	-4.0%	94.9%
32a	<b>Credibility Adjustment (For Rebate Remittance Purposes)</b>	0.0%	0.0%	0.0%
33b	<b>Adjusted MLR (For Rebate Remittance Purposes)</b>	98.9%	-4.0%	94.9%
34	MLR Percentage Requirement for Rebate Calculation	85.0%	0.0%	85.0%
35	Calculated Percentage for Remittance Purposes	0.0%	0.0%	0.0%
36	Dollar Amount of Rebate Requirement	\$ -	\$ -	\$ -
<b>Reconciliation of Prior Year New Enrollee Capitation Exclusion</b>				
37	Prior year new enrollee capitation adjustment exclusion (net of premium tax)	\$ 86,826,040	\$ 4,160,604	\$ 90,986,644
38	Less: Prior year incurred claims for excluded New Enrollees	\$ 78,634,558	\$ (923,444)	\$ 77,711,114
39	<b>Total Net Adjustment for New Enrollees from prior years</b>	\$ 8,191,482	\$ 5,084,048	\$ 13,275,530
40	<b>MLR Member Months</b>	681,571	-	681,571

\*The Non-Claims Costs line has not been subjected to the procedures applied in the examination, including testing for allowability of expenses or appropriate allocation to the Medicaid line of business. Adjustments identified during the course of the examination were not tested to determine any impact on Non-Claims Costs. Accordingly, we express no opinion on the Non-Claims Costs line.

\*\*Percentages and amounts may not appear to foot and crossfoot due to rounding.

\*\*\*Refer to the Report Disclosure enclosed in this report for information on the MLR Calculation (For Reporting Purposes) and MLR Calculation Including Deferrals (For Rebate Remittance Purposes).

# Report Disclosure

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During the course of the engagement, we identified the following report disclosure.

## **Deferred expenses and revenues attributed to new enrollees from the preceding period and the impact on the MLR rebate calculation**

The Louisiana Department of Health (LDH) uses the Medical Loss Ratio report submitted by the health plan to calculate Medicaid MLR rebates. For Medicaid MLR rebate calculation purposes, LDH allows a health plan to defer its expenses and revenues to the subsequent MLR reporting period if 50 percent or more of the total capitation payments received in an MLR reporting period are attributable to new Medicaid enrollees with less than 12 months of experience with the reporting entity in that MLR reporting period. This deferred experience is added to the subsequent MLR reporting period to calculate the MLR rebate. Humana Health Benefit Plan of Louisiana, Inc. elected to defer the expenses and revenues incurred for the period of January 1, 2023 to June 30, 2023 to the current MLR report for state fiscal year ended June 30, 2024.

The Adjusted MLR (For Rebate Remittance Purposes) values on line 31b presented in the enclosed Adjusted Non-Expansion Medical Loss Ratio and Adjusted Expansion Medical Loss Ratio tables for the state fiscal year ended June 30, 2024 considered the experience for the combined 18-month period of January 1, 2023 through June 30, 2024 and were utilized for MLR rebate remittance calculation.

The Adjusted MLR (For Reporting Purposes) values on line 31a presented in the enclosed Adjusted Non-Expansion Medical Loss Ratio and Adjusted Expansion Medical Loss Ratio tables for the state fiscal year ended June 30, 2024 are the percentages calculated for the 12-month period ended June 30, 2024 in compliance with CMS' MLR reporting requirements.

# Schedule of Adjustments

During the course of the engagement, we identified the following adjustments.

## **Adjustment #1 – To remove contracted incentive program payments and expenses qualifying under 42 CFR § 438.6(b)(2)**

The health plan reported Louisiana's Managed Care Incentive Payment (MCIP) expenses and revenues in the numerator and denominator, respectively, within the MLR filing. This contracted incentive program is set up under 42 CFR § 438.6(b)(2) which is not includable in the MLR calculation. Both the incentive revenue received by the health plan and any health plan distributions to its providers associated with this program are excludable from the MLR calculation. This exclusion treatment is further confirmed within the MLR final rule commentary. Therefore, adjustments were proposed to remove the as-filed MLR expenses and revenues for the Non-Expansion and Expansion populations related to this incentive program. The MLR numerator and denominator reporting requirements are addressed in the Healthy Louisiana's MLR Reporting Guide and the Medicaid Managed Care Final Rule 42 CFR §§ 438.8(e) and 438.8(f).

Population	Line #	Line Description	Amount
Non-Expansion	3a	Incentive and bonus payments made to providers	(\$3,476,081)
Non-Expansion	23	MCIP	(\$3,583,589)
Expansion	3a	Incentive and bonus payments made to providers	(\$3,144,655)
Expansion	23	MCIP	(\$3,241,912)

## **Adjustment #2 – To adjust provider incentive payments per health plan supporting documentation.**

The health plan reported provider incentive payments for the MLR reporting period. It was determined the health plan included non-qualifying programs within the reported amount. An adjustment was proposed to remove the non-claims and HCQI programs identified within the reported provider incentive amounts. The provider incentive reporting requirements are addressed in the Medicaid Managed Care Final Rule 42 CFR § 438.8(e)(2).

Population	Line #	Line Description	Amount
Non-Expansion	1	Total Incurred Claims	(\$33,614)
Non-Expansion	3a	Incentive and bonus payments made to providers	(\$1,040,364)
Expansion	1	Total Incurred Claims	(\$21,945)
Expansion	3a	Incentive and bonus payments made to providers	(\$679,225)

**Adjustment #3 – To adjust state directed payment expenses and revenue to state verified amounts**

The health plan reported directed payment amounts as revenues and expenditures on the as-filed MLR. These amounts did not agree with the state verified amounts. An adjustment was proposed to align these amounts with the state verified amounts. The state directed payment reporting requirements are addressed in the Medicaid Managed Care Final Rule 42 CFR § 438.8(e)(2) and 42 CFR § 438.6(c).

Population	Line #	Line Description	Amount
Non-Expansion	3c	State Directed Payments	(\$3,072,395)
Non-Expansion	22	Directed Payments	(\$3,277,558)
Expansion	22	Directed Payments	(\$15,272)

**Adjustment #4 – To remove non-qualifying HCQI/HIT expenses per health plan supporting documentation**

The health plan reported health care quality improvement (HCQI) and health information technology (HIT) expenses based on salaries and benefits and vendor costs. It was determined the health plan did not provide sufficient documentation to support reported amounts. An adjustment was proposed to remove all HCQI and HIT costs, with the exception of contracted case management services provided by Merakey and part of the case management HCQI salary expenses from the MLR calculation. The HCQI/HIT reporting requirements are addressed in the Medicaid Managed Care Final Rule 42 CFR § 438.8(e)(3).

Population	Line #	Line Description	Amount
Non-Expansion	8	HCQI administrative expenses	(\$10,101,566)
Non-Expansion	10	HIT administrative expenses	(\$966,183)
Expansion	8	HCQI administrative expenses	(\$6,664,112)
Expansion	10	HIT administrative expenses	(\$632,892)

**Adjustment #5 – To adjust federal taxes to supported amounts.**

The health plan reported federal taxes that did not reconcile to supporting documentation. It was determined that the health plan had an error in their original tax calculation. The health plan recalculated and resubmitted the appropriate federal tax expense, including the proper removal of taxes attributable to investment income. The original tax expense reported on MLR line 26 also reflected the premium tax applicable to the state directed payments. This premium tax has been reflected within the adjusted MLR line 25 amounts calculated as part of adjustment #6. The tax reporting requirements are addressed in the Medicaid Managed Care Final Rule 42 CFR § 438.8(f)(3).

Population	Line #	Line Description	Amount
Non-Expansion	26	Other taxes and licensing and regulatory fees	(\$13,867,851)
Expansion	26	Other taxes and licensing and regulatory fees	(\$4,922,648)

**Adjustment #6 – To adjust premium tax to state amounts**

The health plan reported premium taxes for the MLR reporting period. An adjustment was proposed to recalculate premium taxes based on the adjusted revenue data, inclusive of the adjustments proposed in Adjustment #3 and Adjustment #7. The adjusted amounts include the premium taxes on the state directed payments, which were originally included in MLR line 26 by the health plan and subsequently adjusted as part of Adjustment #5. The tax reporting requirements are addressed in the Medicaid Managed Care Final Rule 42 CFR § 438.8(f)(3).

Population	Line #	Line Description	Amount
Non-Expansion	25	Premium Tax component of reported revenue	\$552,378
Expansion	25	Premium Tax component of reported revenue	\$2,089,161

**Adjustment #7 – To adjust premium revenue to state amounts**

The health plan reported revenue amounts that did not reflect payments received for its Non-Expansion and Expansion members applicable to the covered dates of service for the MLR reporting period per the state’s data. Additionally, the reported Hep C Risk Corridor amounts did not reflect amounts reported per the state’s data. The difference between the as-filed amounts and the state verified amounts was proposed as an adjustment. The premium revenue reporting requirements are addressed in the Medicaid Managed Care Final Rule 42 CFR § 438.8(f)(2).

Population	Line #	Line Description	Amount
Non-Expansion	21	Premium Revenue	\$939,185
Non-Expansion	24	Hep C Risk Corridor	(\$15,859)
Expansion	21	Premium Revenue	(\$263,401)
Expansion	24	Hep C Risk Corridor	(\$469,397)

**Adjustment #8 – To adjust to prior period audited amount**

The health plan reported carry forward amounts for the MLR numerator and denominator for the January 2023 through June 2023 MLR period. These carry forward amounts did not reflect the adjusted amounts from the examination completed for the six-month period ended June 2023. An adjustment will be proposed to align the carry forward amounts with the adjusted amounts per the prior examination. The carry forward reporting requirements are addressed in the state’s MLR instructions.

Population	Line #	Line Description	Amount
Non-Expansion	15	Prior Year New Enrollee Medical Expenditures	(\$882,873)
Non-Expansion	29	Adjustment for 50% or more of TOTAL capitation attributed to new enrollees	\$5,900,017
Expansion	15	Prior Year New Enrollee Medical Expenditures	(\$923,444)
Expansion	29	Adjustment for 50% or more of TOTAL capitation attributed to new enrollees	\$4,160,604