

**WSHIP
MPPM Calculations**

INCURRED BASIS

Financial Information	Year ended 12/31/2016	Year ended 12/31/2015	Year ended 12/31/2014	Year ended 12/31/2013	Year ended 12/31/2012	Year ended 12/31/2011	Year ended 12/31/2010	Year ended 12/31/2009	Year ended 12/31/2008	Year ended 12/31/2007	Source
Revenue											
Earned premium	\$11,080,165	\$11,602,968	\$13,806,921	\$36,594,592	\$31,629,551	\$31,036,298	\$29,398,559	\$24,408,153	\$19,604,248	\$18,617,550	Audited financials
Excess loss ratio receipts	\$0	\$0	\$0	\$0	\$0	\$503,720	\$479,733	\$301,419	\$52,808	\$47,253	Audited financials
Federal grant awards	\$0	\$0	\$1,110,440	\$1,300,715	\$1,346,790	\$1,643,773	\$1,630,823	\$2,294,096	\$1,617,258	\$0	Audited financials
Investment income/other	\$48,087	\$2,150	\$3,023	\$94,733	\$168,342	\$2,130	\$13,188	\$136,003	\$229,254	\$456,626	Audited financials
Total revenue	\$11,128,252	\$11,605,118	\$14,920,384	\$37,990,040	\$33,144,683	\$33,185,921	\$31,522,303	\$27,139,671	\$21,503,568	\$19,121,429	
Expenses											
Medical claims incurred	\$25,592,381	\$30,010,201	\$32,667,194	\$57,929,981	\$55,841,910	\$47,468,065	\$42,987,745	\$36,354,148	\$36,044,052	\$32,094,414	BMI data
Medical IBNR 7/31/17	\$270,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Leif Associates
Pharmacy claims incurred	\$15,496,171	\$15,620,248	\$19,853,062	\$53,738,997	\$44,364,978	\$43,919,674	\$37,237,056	\$29,361,766	\$24,009,726	\$24,255,508	BMI data
Pharmacy IBNR 7/31/17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Leif Associates
Administrative costs	\$2,214,247	\$2,457,350	\$2,748,616	\$3,045,337	\$3,018,110	\$2,766,577	\$2,938,775	\$3,468,600	\$3,567,380	\$3,566,386	Audited financials
Total expenses	\$43,573,056	\$48,087,799	\$55,268,872	\$114,714,315	\$103,224,998	\$94,154,316	\$83,163,576	\$69,184,514	\$63,621,158	\$59,916,308	
Net Loss (1)	(\$32,444,804)	(\$36,482,681)	(\$40,348,488)	(\$76,724,275)	(\$70,080,315)	(\$60,968,395)	(\$51,641,273)	(\$42,044,843)	(\$42,117,590)	(\$40,794,879)	Revenue - expenses
Assessments (2)	\$31,353,672	\$33,999,828	\$45,500,000	\$84,543,448	\$74,031,979	\$64,053,527	\$53,087,591	\$44,558,900	\$40,700,000	\$37,868,709	Audited financials
Assessed members											
Health plan (3)	40,105,505	37,663,496	36,418,058	31,879,463	33,658,747	35,879,379	32,584,817	34,680,628	36,139,995	35,424,035	BMI survey
Stop loss (4)	10,944,714	10,150,977	9,847,337	9,588,961	8,961,859	7,561,825	7,216,423	7,412,108	8,546,224	7,925,811	BMI survey
Total (5)	51,050,219	47,814,473	46,265,395	41,468,424	42,620,606	43,441,204	39,801,240	42,092,736	44,686,219	43,349,846	

PMPM Calculations - Stop Loss @ 1/10

											Formula
Net Loss PMPM	(\$0.79)	(\$0.94)	(\$1.08)	(\$2.34)	(\$2.03)	(\$1.66)	(\$1.55)	(\$1.19)	(\$1.14)	(\$1.13)	(1) / ((3)+.10 x (4))
Assessment PMPM	\$0.76	\$0.88	\$1.22	\$2.57	\$2.14	\$1.75	\$1.59	\$1.26	\$1.10	\$1.05	(2) / ((3)+.10 x (4))

PAID BASIS

Financial Information	Year ended 12/31/2016	Year ended 12/31/2015	Year ended 12/31/2014	Year ended 12/31/2013	Year ended 12/31/2012	Year ended 12/31/2011	Year ended 12/31/2010	Year ended 12/31/2009	Year ended 12/31/2008	Year ended 12/31/2007	Source
Revenue											
Premium	\$10,319,292	\$12,345,832	\$13,735,113	\$32,683,121	\$31,801,243	\$34,631,440	\$29,786,390	\$24,119,568	\$20,028,510	\$18,466,676	Audited financials
Excess loss ratio receipts	\$0	\$0	\$0	\$0	\$0	\$503,720	\$479,733	\$301,419	\$52,808	\$47,253	Audited financials
Federal grant awards	\$141,641	\$445,824	\$594,222	\$1,698,722	\$1,152,300	\$1,936,976	\$1,580,315	\$2,180,598	\$1,213,297	\$2,432,464	Audited financials
Investment income/other	\$48,087	\$2,150	\$3,023	\$340,235	\$18,342	\$2,130	\$13,188	\$136,006	\$229,254	\$456,626	Audited financials
Total revenue	\$10,509,020	\$12,793,806	\$14,332,358	\$34,722,078	\$32,971,885	\$37,074,266	\$31,859,626	\$26,737,591	\$21,523,869	\$21,403,019	
Expenses											
Medical/Rx claims paid	\$41,143,628	\$46,296,066	\$57,561,181	\$111,850,514	\$100,256,291	\$92,003,313	\$76,827,709	\$65,982,326	\$56,893,934	\$53,431,816	Audited financials
Administrative costs	\$1,969,101	\$1,836,285	\$2,314,866	\$3,042,454	\$2,984,722	\$2,813,552	\$2,950,549	\$3,561,519	\$3,750,186	\$3,193,723	Audited financials
Total expenses	\$43,112,729	\$48,132,351	\$59,876,047	\$114,892,968	\$103,241,013	\$94,816,865	\$79,778,258	\$69,543,845	\$60,644,120	\$56,625,539	
Net Loss (1)	(\$32,603,709)	(\$35,338,545)	(\$45,543,689)	(\$80,170,890)	(\$70,269,128)	(\$57,742,599)	(\$47,918,632)	(\$42,806,254)	(\$39,120,251)	(\$35,222,520)	Revenue - expenses
Assessments (2)	\$32,046,192	\$28,858,333	\$53,930,290	\$85,521,061	\$74,499,537	\$61,163,450	\$51,438,028	\$45,737,695	\$41,409,297	\$37,898,623	Audited financials (less exc lr rpts)
Assessed members											
Health plan (3)	40,105,505	37,663,496	36,418,058	31,879,463	33,658,747	35,879,379	32,584,817	34,680,628	36,139,995	35,424,035	BMI survey
Stop loss (4)	10,944,714	10,150,977	9,847,337	9,588,961	8,961,859	7,561,825	7,216,423	7,412,108	8,546,224	7,925,811	BMI survey
Total (5)	51,050,219	47,814,473	46,265,395	41,468,424	42,620,606	43,441,204	39,801,240	42,092,736	44,686,219	43,349,846	

PMPM Calculations - Stop Loss @ 1/10

											Formula
Net Loss PMPM	(\$0.79)	(\$0.91)	(\$1.22)	(\$2.44)	(\$2.03)	(\$1.58)	(\$1.44)	(\$1.21)	(\$1.06)	(\$0.97)	(1) / ((3)+.10 x (4))
Assessment PMPM	\$0.78	\$0.75	\$1.44	\$2.60	\$2.16	\$1.67	\$1.54	\$1.29	\$1.12	\$1.05	(2) / ((3)+.10 x (4))