

HUMANA INC
Form 8-K
August 10, 2015

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D)
OF THE SECURITIES EXCHANGE ACT OF 1934
Date of report (Date of earliest event reported): August 10, 2015

HUMANA INC.
(Exact Name of Registrant as Specified in Its Charter)

Delaware (State or Other Jurisdiction of Incorporation)	1-5975 (Commission File Number)	61-0647538 (IRS Employer Identification No.)
---	------------------------------------	---

500 West Main Street, Louisville, KY (Address of Principal Executive Offices)	40202 (Zip Code)
--	---------------------

502-580-1000
(Registrant's Telephone Number, Including Area Code)

N/A
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events

During the first quarter of 2015, Humana Inc. (also referred to as “Humana”, “we”, “us” and “our”) realigned certain of our businesses among our reportable segments to correspond with internal management reporting changes and renamed our Employer Group segment to the Group segment. Our three reportable segments remain Retail, Group and Healthcare Services. The more significant realignments included reclassifying Medicare benefits offered to groups to the Retail segment from the Group segment, bringing all of our Medicare offerings, which are now managed collectively, together in one segment, recognizing that in some instances we market directly to individuals that are part of a group Medicare account. In addition, we realigned our military services business, primarily consisting of our TRICARE South Region contract previously included in the Other Business category, to our Group segment as we consider this contract with the government to be a group account.

We began to report under our new structure effective with the filing of our Quarterly Report on Form 10-Q for the three months ended March 31, 2015. This Current Report on Form 8-K (this “Form 8-K”) updates and supersedes the information in Items 1, 6, 7 and 8 of our Annual Report on Form 10-K for the year ended December 31, 2014 (the “2014 10-K”) to reflect retrospective application of the new segments and reclassified historical results to conform to the new presentation. These adjustments had no impact on net income, cash flows or equity. Except as specifically provided, the information in this Form 8-K does not reflect any event or development occurring after February 18, 2015, the date we filed the 2014 10-K. For a discussion of events and developments subsequent to the filing of the 2014 10-K, please refer to our Securities and Exchange Commission (“SEC”) filings since that date. In our Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2015 and June 30, 2015, we adjusted the unaudited condensed consolidated financial statements for the three months ended March 31, 2014 and for the three and six months ended June 30, 2014 to reflect the retrospective application of our new segments. Accordingly, we are filing this Form 8-K so that our annual financial statement information for years prior to January 1, 2015 incorporated by reference in any document that we have filed or may file from time to time with the SEC would reflect our reclassification of certain businesses.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits:

Exhibit No.	Description
23	Consent of Independent Registered Public Accounting Firm
99.1	Item 1. Business with Retrospective Application of Segments
99.2	Item 6. Selected Financial Data with Retrospective Application of Segments
99.3	Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations with Retrospective Application of Segments
99.4	Item 8. Financial Statements and Supplementary Data with Retrospective Application of Segments
101	Attached as Exhibit 101 to this report are the following documents formatted in XBRL (Extensible Business Reporting Language): (i) the Consolidated Balance Sheets at December 31, 2014 and 2013; (ii) the Consolidated Statements of Income for the years ended December 31, 2014, 2013 and 2012; (iii) the Consolidated Statements of Comprehensive Income for the years ended December 31, 2014, 2013 and 2012; (iv) the Consolidated Statements of

Edgar Filing: HUMANA INC - Form 8-K

Stockholders' Equity as of December 31, 2014, 2013 and 2012; (v) the Consolidated Statements of Cash Flows for the years ended December 31, 2014, 2013 and 2012; and (vi) Notes to Consolidated Financial Statements.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

HUMANA INC.

BY: /s/ CYNTHIA H. ZIPPERLE
Cynthia H. Zipperle
Vice President, Chief Accounting Officer and Controller
(Principal Accounting Officer)

Dated: August 10, 2015

INDEX TO EXHIBITS

Exhibit No.	Description
23	Consent of Independent Registered Public Accounting Firm
99.1	Item 1. Business with Retrospective Application of Segments
99.2	Item 6. Selected Financial Data with Retrospective Application of Segments
99.3	Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations with Retrospective Application of Segments
99.4	Item 8. Financial Statements and Supplementary Data with Retrospective Application of Segments
101	Attached as Exhibit 101 to this report are the following documents formatted in XBRL (Extensible Business Reporting Language): (i) the Consolidated Balance Sheets at December 31, 2014 and 2013; (ii) the Consolidated Statements of Income for the years ended December 31, 2014, 2013 and 2012; (iii) the Consolidated Statements of Comprehensive Income for the years ended December 31, 2014, 2013 and 2012; (iv) the Consolidated Statements of Stockholders' Equity as of December 31, 2014, 2013 and 2012; (v) the Consolidated Statements of Cash Flows for the years ended December 31, 2014, 2013 and 2012; and (vi) Notes to Consolidated Financial Statements.