

## Record Layout

2022 Data in 2022 PC Format - Product Code IP

File Name: L2022007

SCHEDULE NAME: LIABILITIES SURPLUS AND OTHER FUNDS

PAGE NUMBER: 003

COLUMN NUMBER	COLUMN NAME	FORMAT	LENGTH
1	COCODE	NUMERIC	5
2	LINE_NO	ALPHA	10
3	CURRENT_YEAR	NUMERIC	14
4	PRIOR_YEAR	NUMERIC	14
5	INSIDE_AMT_1	NUMERIC	14
6	INSIDE_AMT_2	NUMERIC	14
7	INSIDE_AMT_3	NUMERIC	14

## INSIDE AMOUNT - VALID CELLS

COLUMN	LINE NUMBER
INSIDE_AMT_1	01 02 03 05 06.1 06.2 06.3 08 09.2 09.3 10 13 15.1 18 22 24.02 24.03 24.11 36.1 36.2 37
INSIDE_AMT_2	01 05 08 09.2 09.3 10 22 24.11 36.1 36.2
INSIDE_AMT_3	01 10

## VALID LINE NUMBERS

LINE NUMBER	LINE DESCRIPTION
01	Aggregate reserve for life contracts \$(1) less \$(2) including in coupons and similar benefits (including \$(3) Modco reserve)
02	Aggregate reserve for accident and health contracts (including \$(1) Modco reserve)
03	Liability for deposit-type contracts (including \$(1) Modco reserve)
04.1	Life (contract claims)
04.2	Accident and health (contract claims)
05	Policyholders' dividends/refunds to members \$(1) and coupons \$(2) due and unpaid
06.1	Policyholders' dividends/refunds to members apportioned for payment (including \$(1) Modco) (provision for policyholders' dividends and coupons)
06.2	Policyholders' dividends/refunds to members not yet apportioned (including \$(1) Modco) (provision for policyholders' dividends and coupons)
06.3	Coupons and similar benefits (including \$(1) Modco) (provision for policyholders' dividends and coupons)
07	Amount provisionally held for deferred dividend policies not included in policyholder provisions above
08	Premiums and annuity considerations for life and accident and health contracts received in advance less \$(1) discount; including \$(2) accident and health premium
09.1	Surrender values on canceled contracts (contract liabilities not included elsewhere)
09.2	Provision for experience rating refunds, including the liability of \$(1) accident and health experience rating refunds of which \$(2) is for medical loss ratio rebate per the Public Health Service Act
09.3	Other amounts payable on reinsurance including \$(1) assumed and \$(2) ceded (contract liabilities not included elsewhere)
09.4	Interest maintenance reserve (contract liabilities not included elsewhere)
10	Commissions to agents due or accrued-life and annuity contracts \$(1) accident and health \$(2) and deposit-type contract funds \$(3)
11	Commissions and expense allowances payable on reinsurance assumed

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12	General expenses due or accrued
13	Transfers to Separate Accounts due or accrued (net) (including \$(1) accrued expense allowances recognized in reserves net of reinsured allowances)
14	Taxes, licenses and fees due or accrued, excluding federal income taxes
15.1	Current federal and foreign income taxes including \$(1) on realized capital gains (losses)
15.2	Net deferred tax liability
16	Unearned investment income
17	Amounts withheld or retained by reporting entity as agent or trustee
18	Amounts held for agents' account, including \$(1) agents' credit balances
19	Remittances and items not allocated
20	Net adjustment in assets and liabilities due to foreign exchange rates
21	Liability for benefits for employees and agents if not included above
22	Borrowed money \$(1) and interest thereon \$(2)
23	Dividends to stockholders declared and unpaid
24.01	Asset valuation reserve (miscellaneous liabilities)
24.02	Reinsurance in unauthorized and certified (\$(1)) companies (miscellaneous liabilities)
24.03	Funds held under reinsurance treaties with unauthorized and certified (\$(1)) reinsurers (miscellaneous liabilities)
24.04	Payable to parent, subsidiaries and affiliates (miscellaneous liabilities)
24.05	Drafts outstanding (miscellaneous liabilities)
24.06	Liability for amounts held under uninsured plans (miscellaneous liabilities)
24.07	Funds held under coinsurance (miscellaneous liabilities)
24.08	Derivatives
24.09	Payable for securities (miscellaneous liabilities)
24.10	Payable for securities lending (miscellaneous liabilities)
24.11	Capital notes \$(1) and interest thereon \$(2)
25	Aggregate write-ins for liabilities
26	Total liabilities excluding Separate Accounts business
27	From Separate Accounts statement
28	Total liabilities
29	Common capital stock
30	Preferred capital stock
31	Aggregate write-ins for other-than-special surplus funds
32	Surplus notes
33	Gross paid in and contributed surplus
34	Aggregate write-ins for special surplus funds
35	Unassigned funds (surplus)
36.1	(1) Shares common (value included in common capital stock \$(2)) (less treasury stock, at cost)
36.2	(1) Shares preferred (value included in preferred capital stock \$(2)) (less treasury stock, at cost)
37	Surplus (including \$(1) in Separate Accounts statement)
38	Totals of common and preferred stock and surplus
39	Totals of liabilities, common and preferred stock and surplus