

- *Issue Paper No. 16—Electronic Data Processing Equipment and Software*
- *Issue Paper No. 19—Furniture, Fixtures and Equipment*
- *Issue Paper No. 23—Property Occupied by the Company*
- *Issue Paper No. 31—Leasehold Improvements Paid by the Reporting Entity as Lessee*
- *Issue Paper No. 67—Depreciation of Property and Amortization of Leasehold Improvements*

Generally Accepted Accounting Principles

- The AICPA Audit and Accounting Guide: Health Care Organizations

State Regulations

- No additional guidance obtained from state statutes or regulations.

Other Sources of Information

- NAIC Survey on State Practice Regarding Admissibility of Health Care Delivery Assets dated January 1996
- American Academy of Actuaries Report on Simplification of the Health Risk-Based Capital Formula dated June 1996