

NAIC INSURANCE DATA PRODUCTS

RECORD LAYOUT

2019 Data In 2019 PC Format - Product Code "IP"

File Name: P2019071

Annual Property and Casualty Page 01424 - NOTES TO FINANCIAL STATEMENT

COLUMN NUMBER	COLUMN NAME	FORMAT	LENGTH
1	COCODE	NUMERIC	5
2	LINE_NO	ALPHA	10
3	INDV	NUMERIC	14
4	SMALL_GRP_EMPLOYER	NUMERIC	14
5	LARGE_GRP_EMPLOYER	NUMERIC	14
6	OTH_CATEGORIES_WITH_REBATES	NUMERIC	14
7	TOT	NUMERIC	14
8	RESPONSE	ALPHA	3
9	AMT	NUMERIC	14
10	UNSECURED_BALANCES	NUMERIC	14
11	NONADMITTED_AMT	NUMERIC	14
12	ADMTD_AMT	NUMERIC	14
13	RECEIVABLE_ACRD_DUR_PY	NUMERIC	14
14	PAYABLE_ACRD_DUR_PY	NUMERIC	14
15	RECEIVABLE_REC_OR_PAID_AS_OF_C	NUMERIC	14
16	PAYABLE_REC_OR_PAID_AS_OF_CY	NUMERIC	14
17	RECEIVABLE_PY_DIFFERENCES	NUMERIC	14
18	PAYABLE_PY_DIFFERENCES	NUMERIC	14
19	RECEIVABLE_TO_PY_BALANCES_ADJU	NUMERIC	14
20	PAYABLE_TO_PY_BALANCES_ADJUSTM	NUMERIC	14
21	RECEIVABLE_CUMULATIVE_BAL_FROM	NUMERIC	14
22	PAYABLE_CUMULATIVE_BAL_FROM_PR	NUMERIC	14
23	EXPLANATION	ALPHA	1000
24	ESTIMATED_AMT_TO_BE_FILED_OR_F	NUMERIC	14
25	NON_ACRD_AMOUNTS_FOR_IMPAIRMEN	NUMERIC	14
26	AMOUNTS_REC_FROM_CMS	NUMERIC	14
27	ASSET_BAL_GRS_OF_NONADMISSIONS	NUMERIC	14
28	NONADMITTED_RISK_CORRIDORS_AMT	NUMERIC	14
29	NET_ADMTD_ASSET	NUMERIC	14

VALID LINE NUMBERS:

Line Number	Description
24D01	Medical loss ratio rebates incurred (prior reporting year)
24D02	Medical loss ratio rebates paid (prior reporting year)
24D03	Medical loss rebates unpaid (prior reporting year)
24D04	Plus reinsurance assumed amounts (prior reporting year)
24D05	Less reinsurance ceded amounts (prior reporting year)
24D06	Rebates unpaid net of reinsurance (prior reporting year)
24D07	Medical loss ratio rebates incurred (current reporting year)

	to date)
24D08	Medical loss ratio rebates paid (current reporting year to date)
24D09	Medical loss rebates unpaid (current reporting year to date)
24D10	Plus reinsurance assumed amounts (current reporting year to date)
24D11	Less reinsurance ceded amounts (current reporting year to date)
24D12	Rebates unpaid net of reinsurance (current reporting year to date)
24E01A	Total accrued retro premium (ten percent method)
24E01B	Unsecured amount (ten percent method)
24E01C	Less: nonadmitted amount (10%) (ten percent method)
24E01D	Less: nonadmitted for any person for whom agents' balances or uncollected premiums are nonadmitted (ten percent method)
24E01E	Admitted amount (ten percent method)
24E02A	1 (insured's current quality rating (quality rating method)
24E02B	2 (insured's current quality rating) (quality rating method)
24E02C	3 (insured's current quality rating) (quality rating method)
24E02D	4 (insured's current quality rating) (quality rating method)
24E02E	5 (insured's current quality rating) (quality rating method)
24E02F	6 (insured's current quality rating) (quality rating method)
24E02G	Nonadmitted for any person for whom agents' balances or uncollected premiums are nonadmitted (quality rating method)
24E02H	Total (quality rating method)
24F01	Did the reporting entity write accident and health insurance premium which is subject to the Affordable Care Act risk sharing provisions?
24F02A1	Premium adjustments receivable due to the ACA risk adjustment (Permanent ACA Risk Adjustment Program assets)
24F02A2	Risk adjustment user fees payable for ACA risk adjustment (Permanent ACA Risk Adjustment Program liabilities)
24F02A3	Premium adjustments payable due to ACA risk adjustment (Permanent ACA Risk Adjustment Program liabilities)
24F02A4	Reported as revenue in premium for accident and health contracts (written/collected) due to ACA risk adjustment (Permanent ACA Risk Adjustment Program operations (revenue and expense))
24F02A5	Reported in expenses as ACA risk adjustment user fees (incurred/paid) (Permanent ACA Risk Adjustment Program operations (revenue and expense))
24F02B1	Amounts recoverable for claims paid due to ACA reinsurance (Transitional ACA Reinsurance Program assets)
24F02B2	Amounts recoverable for claims unpaid due to ACA reinsurance (contra liability) (Transitional ACA Reinsurance Program assets)
24F02B3	Amounts receivable relating to uninsured plans for contributions for ACA reinsurance (Transitional ACA Reinsurance Program assets)
24F02B4	Liabilities for contributions payable due to ACA reinsurance not reported as ceded premium (Transitional ACA Reinsurance Program liabilities)
24F02B5	Ceded reinsurance premiums payable due to ACA reinsurance (Transitional ACA Reinsurance Program liabilities)
24F02B6	Liabilities for amounts held under uninsured plans contributions for ACA reinsurance (Transitional ACA Reinsurance Program liabilities)
24F02B7	Ceded reinsurance premiums due to ACA reinsurance (Transitional ACA Reinsurance Program operations (revenue and expense))
24F02B8	Reinsurance recoveries (income statement) due to ACA reinsurance payments or expected payments (Transitional ACA Reinsurance Program operations (revenue and expense))
24F02B9	ACA reinsurance contributions not reported as ceded premium (Transitional ACA Reinsurance Program operations (revenue and expense))
24F02C1	Accrued retrospective premium due to ACA risk corridors

	(Temporary ACA Risk Corridors Program assets)
24F02C2	Reserve for rate credits or policy experience rating refunds due to ACA risk corridors (Temporary ACA Risk Corridors Program assets)
24F02C3	Effect of ACA risk corridors on net premium income (paid/received) (Temporary ACA Risk Corridors Program operations (revenue and expense))
24F02C4	Effect of ACA risk corridors on change in reserves for rate credits (Temporary ACA Risk Corridors Program operations (revenue and expense))
24F03A1	Premium adjustments receivable (Permanent ACA Risk Adjustment Program)
24F03A2	Premium adjustments (payable) (Permanent ACA Risk Adjustment Program)
24F03A3	Subtotal ACA Permanent Risk Adjustment Program
24F03B1	Amounts recoverable for claims paid (Transitional ACA Reinsurance Program)
24F03B2	Amounts recoverable for claims unpaid (contra liability) (Transitional ACA Reinsurance Program)
24F03B3	Amounts receivable relating to uninsured plans) (Transitional ACA Reinsurance Program)
24F03B4	Liabilities for contributions payable due to ACA reinsurance not reported as ceded premium (Transitional ACA Reinsurance Program)
24F03B5	Ceded reinsurance premiums payable (Transitional ACA Reinsurance Program)
24F03B6	Liability for amounts held under uninsured plans (Transitional ACA Reinsurance Program)
24F03B7	Subtotal ACA Transitional Reinsurance Program
24F03C1	Accrued retrospective premium (Temporary ACA Risk Corridors Program)
24F03C2	Reserve for rate credits or policy experience rating refunds (Temporary ACA Risk Corridors Program)
24F03C3	Subtotal ACA Risk Corridors Program
24F03D	Total for ACA risk sharing provisions
24F04A1	2014 Accrued Retrospective Premium ACA
24F04A2	2014 Reserve for rate credits for policy experience rating refunds ACA
24F04B1	2015 Accrued retrospective premium ACA
24F04B2	2015 Reserve for rate credits for policy experience rating refunds ACA
24F04C1	2016 Accrued retrospective premium
24F04C2	2016 Reserve for rate credits for policy experience rating refunds ACA
24F04D	Total for risk corridors ACA
24F05A	2014 Risk corridors program year
24F05B	2015 Risk corridors program year
24F05C	2016 Risk corridors program year
24F05D	Total risk corridors program year

The following column/row intersections either do not exist or do not have values on the Annual Statement. Placeholders of spaces for the alpha fields and "0" for the numeric fields are provided for these intersections in the actual file.

INDV	Lines 24D04 - 24D06, 24D10 - 24F05D
SMALL_GRP_EMPLOYER	Lines 24D04 - 24D06, 24D10 - 24F05D
LARGE_GRP_EMPLOYER	Lines 24D04 - 24D06, 24D10 - 24F05D
OTH_CATEGORIES_WITH_REBATES	Lines 24D04 - 24D06, 24D10 - 24F05D
TOT	Lines 24E01A - 24F05D
RESPONSE	Lines 24D01 - 24E02H, 24F02A1 - 24F05D
AMT	Lines 24D01 - 24D12, 24E02G, 24F01, 24F03A1 - 24F05D
UNSECURED_BALANCES	Lines 24D01 - 24E01E, 24E02G, 24F01 - 24F05D
NONADMITTED_AMT	Lines 24D01 - 24E01E, 24E02G, 24F01 - 24F05D

ADMTD_AMT	Lines 24D01 - 24E01E, 24F01 - 24F05D
RECEIVABLE_ACRD_DUR_PY	Lines 24D01 - 24F02C4, 24F05A - 24F05D
PAYABLE_ACRD_DUR_PY	Lines 24D01 - 24F02C4, 24F05A - 24F05D
RECEIVABLE_REC_OR_PAID_AS_OF_C	Lines 24D01 - 24F02C4, 24F05A - 24F05D
PAYABLE_REC_OR_PAID_AS_OF_CY	Lines 24D01 - 24F02C4, 24F05A - 24F05D
RECEIVABLE_PY_DIFFERENCES	Lines 24D01 - 24F02C4, 24F05A - 24F05D
PAYABLE_PY_DIFFERENCES	Lines 24D01 - 24F02C4, 24F05A - 24F05D
RECEIVABLE_TO_PY_BALANCES_ADJU	Lines 24D01 - 24F02C4, 24F05A - 24F05D
PAYABLE_TO_PY_BALANCES_ADJUSTM	Lines 24D01 - 24F02C4, 24F05A - 24F05D
RECEIVABLE_CUMULATIVE_BAL_FROM	Lines 24D01 - 24F02C4, 24F05A - 24F05D
PAYABLE_CUMULATIVE_BAL_FROM_PR	Lines 24D01 - 24F02C4, 24F05A - 24F05D
EXPLANATION	Lines 24D01 - 24F02C4, 24F03A3, 24F03B7, 24F03C3, 24F03D, 24F04D - 24F05D
ESTIMATED_AMT_TO_BE_FILED_OR_F	24D01, 24D02, 24D03, 24D04, 24D05, 24D06, 24D07, 24D08, 24D09, 24D10, 24D11, 24D12, 24E01A, 24E01B, 24E01C, 24E01D, 24E01E, 24E02A, 24E02B, 24E02C, 24E02D, 24E02E, 24E02F, 24E02G, 24E02H, 24F01, 24F02A1, 24F02A2, 24F02A3, 24F02A4, 24F02A5, 24F02B1, 24F02B2, 24F02B3, 24F02B4, 24F02B5, 24F02B6, 24F02B7, 24F02B8, 24F02B9, 24F02C1, 24F02C2, 24F02C3, 24F02C4, 24F03A1, 24F03A2, 24F03A3, 24F03B1, 24F03B2, 24F03B3, 24F03B4, 24F03B5, 24F03B6, 24F03B7, 24F03C1, 24F03C2, 24F03C3, 24F03D, 24F04A1, 24F04A2, 24F04B1, 24F04B2, 24F04C1, 24F04C2, 24F04D
NON_ACRD_AMOUNTS_FOR_IMPAIRMEN	24D01, 24D02, 24D03, 24D04, 24D05, 24D06, 24D07, 24D08, 24D09, 24D10, 24D11, 24D12, 24E01A, 24E01B, 24E01C, 24E01D, 24E01E, 24E02A, 24E02B, 24E02C, 24E02D, 24E02E, 24E02F, 24E02G, 24E02H, 24F01, 24F02A1, 24F02A2, 24F02A3, 24F02A4, 24F02A5, 24F02B1, 24F02B2, 24F02B3, 24F02B4, 24F02B5, 24F02B6, 24F02B7, 24F02B8, 24F02B9, 24F02C1, 24F02C2, 24F02C3, 24F02C4, 24F03A1, 24F03A2, 24F03A3, 24F03B1, 24F03B2, 24F03B3, 24F03B4, 24F03B5, 24F03B6, 24F03B7, 24F03C1, 24F03C2, 24F03C3, 24F03D, 24F04A1, 24F04A2, 24F04B1, 24F04B2, 24F04C1, 24F04C2, 24F04D
AMOUNTS_REC_FROM_CMS	24D01, 24D02, 24D03, 24D04, 24D05, 24D06, 24D07, 24D08, 24D09, 24D10, 24D11, 24D12, 24E01A, 24E01B, 24E01C, 24E01D, 24E01E, 24E02A, 24E02B, 24E02C, 24E02D, 24E02E, 24E02F, 24E02G, 24E02H, 24F01, 24F02A1, 24F02A2, 24F02A3, 24F02A4, 24F02A5, 24F02B1, 24F02B2, 24F02B3, 24F02B4, 24F02B5, 24F02B6, 24F02B7, 24F02B8, 24F02B9, 24F02C1, 24F02C2, 24F02C3, 24F02C4, 24F03A1, 24F03A2, 24F03A3, 24F03B1, 24F03B2, 24F03B3, 24F03B4, 24F03B5, 24F03B6, 24F03B7, 24F03C1, 24F03C2, 24F03C3, 24F03D, 24F04A1, 24F04A2, 24F04B1, 24F04B2, 24F04C1, 24F04C2, 24F04D
ASSET_BAL_GRS_OF_NONADMISSIONS	24D01, 24D02, 24D03, 24D04, 24D05, 24D06, 24D07, 24D08, 24D09, 24D10, 24D11, 24D12, 24E01A, 24E01B, 24E01C, 24E01D, 24E01E, 24E02A, 24E02B, 24E02C, 24E02D, 24E02E, 24E02F, 24E02G, 24E02H, 24F01, 24F02A1, 24F02A2, 24F02A3, 24F02A4, 24F02A5, 24F02B1, 24F02B2, 24F02B3, 24F02B4, 24F02B5, 24F02B6, 24F02B7, 24F02B8, 24F02B9, 24F02C1, 24F02C2, 24F02C3, 24F02C4, 24F03A1, 24F03A2, 24F03A3, 24F03B1, 24F03B2, 24F03B3, 24F03B4, 24F03B5, 24F03B6, 24F03B7, 24F03C1, 24F03C2, 24F03C3, 24F03D, 24F04A1, 24F04A2, 24F04B1, 24F04B2,

	24F04C1, 24F04C2, 24F04D
NONADMITTED_RISK_CORRIDORS_AMT	24D01, 24D02, 24D03, 24D04, 24D05, 24D06, 24D07, 24D08, 24D09, 24D10, 24D11, 24D12, 24E01A, 24E01B, 24E01C, 24E01D, 24E01E, 24E02A, 24E02B, 24E02C, 24E02D, 24E02E, 24E02F, 24E02G, 24E02H, 24F01, 24F02A1, 24F02A2, 24F02A3, 24F02A4, 24F02A5, 24F02B1, 24F02B2, 24F02B3, 24F02B4, 24F02B5, 24F02B6, 24F02B7, 24F02B8, 24F02B9, 24F02C1, 24F02C2, 24F02C3, 24F02C4, 24F03A1, 24F03A2, 24F03A3, 24F03B1, 24F03B2, 24F03B3, 24F03B4, 24F03B5, 24F03B6, 24F03B7, 24F03C1, 24F03C2, 24F03C3, 24F03D, 24F04A1, 24F04A2, 24F04B1, 24F04B2, 24F04C1, 24F04C2, 24F04D
NET_ADMTD_ASSET	24D01, 24D02, 24D03, 24D04, 24D05, 24D06, 24D07, 24D08, 24D09, 24D10, 24D11, 24D12, 24E01A, 24E01B, 24E01C, 24E01D, 24E01E, 24E02A, 24E02B, 24E02C, 24E02D, 24E02E, 24E02F, 24E02G, 24E02H, 24F01, 24F02A1, 24F02A2, 24F02A3, 24F02A4, 24F02A5, 24F02B1, 24F02B2, 24F02B3, 24F02B4, 24F02B5, 24F02B6, 24F02B7, 24F02B8, 24F02B9, 24F02C1, 24F02C2, 24F02C3, 24F02C4, 24F03A1, 24F03A2, 24F03A3, 24F03B1, 24F03B2, 24F03B3, 24F03B4, 24F03B5, 24F03B6, 24F03B7, 24F03C1, 24F03C2, 24F03C3, 24F03D, 24F04A1, 24F04A2, 24F04B1, 24F04B2, 24F04C1, 24F04C2, 24F04D

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