

NAIC INSURANCE DATA PRODUCTS

RECORD LAYOUT

2020 Data In 2020 PC Format - Product Code "IP"

File Name: X20Q1067

Quarter 1 Health Page 01008 - NOTES TO FINANCIAL STATEMENT DERIVATIVE INSTRUMENTS

COLUMN NUMBER	COLUMN NAME	FORMAT	LENGTH
1	COCODE	NUMERIC	5
2	LINE_NO	ALPHA	10
3	QUARTER	NUMERIC	1
4	DERIVATIVE_PREM_PAYMENTS_DUE	NUMERIC	14
5	UNDISCOUNTED_FUTURE_PREM_COMM	NUMERIC	14
6	DERIVATIVE_FAIR_VAL_WITH_PREM	NUMERIC	14
7	DERIVATIVE_FAIR_VAL_EXCLUDING	NUMERIC	14
8	DEF_ASSTS	NUMERIC	14
9	DEF_LIABILITIES	NUMERIC	14
10	AMT	NUMERIC	14
11	UNIQUE_IDENTIFIER	NUMERIC	4
12	DTE_DOM_ST_NOTIFIED	ALPHA	11
13	AMORTIZATION_NBR_OF_YEARS	NUMERIC	14
14	RECOGNIZED_DEF_ASSTS	NUMERIC	14
15	RECOGNIZED_DEF_LIABILITIES	NUMERIC	14
16	ACCELERATED_AMORTIZATION	NUMERIC	14
17	ORIG_AMORTIZATION	NUMERIC	14
18	TOT_ADJUSTED_AMORTIZATION	NUMERIC	14

VALID LINE NUMBERS:

Line Number	Description
08A08A01	2020 Derivatives under SSAP No 86
08A08A02	2021 Derivatives under SSAP No 86
08A08A03	2022 Derivatives under SSAP No 86
08A08A04	2023 Derivatives under SSAP No 86
08A08A05	Thereafter Derivatives under SSAP No 86
08A08A06	Total future settled premiums Derivatives under SSAP No 86
08A08B01	Prior year Derivatives under SSAP No 86
08A08B02	Current year Derivatives under SSAP No 86
08B02A01	2020 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A02	2021 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A03	2022 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A04	2023 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A05	2024 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A06	2025 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A07	2026 scheduled amortization recognition of gains losses and deferred assets and liabilities

08B02A08	2027 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A09	2028 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A10	2029 scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02A11	Total scheduled amortization recognition of gains losses and deferred assets and liabilities
08B02B	Total deferred balance recognition of gains losses and deferred assets and liabilities
08B02C01	Prior year total deferred balance reconciliation of amortization recognition of gains losses and deferred assets and liabilities
08B02C02	Current year amortization reconciliation of amortization recognition of gains losses and deferred assets and liabilities
08B02C03	Current year deferred recognition reconciliation of amortization recognition of gains losses and deferred assets and liabilities
08B02C04	Ending deferred balance reconciliation of amortization recognition of gains losses and deferred assets and liabilities
08B02D01	Total derivative fair value change Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities
08B02D02	Change in fair value reflected as natural offset to VM21 liab under SSAP 108 Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities
08B02D03	Change in fair value reflected as deferred asset liability under SSAP 108 Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities
08B02D04	Other changes Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities
08B02D05	Unrealized gain loss recognized for derivative under SSAP 86 Open derivative removed from SSAP No 108 and captured in scope of SSAP No 86 recognition of gains losses and deferred assets liabilities
08B02E01	Total derivative fair value change Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities
08B02E02	Unrealized gain loss recognized prior to reclassification to SSAP 108 Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities
08B02E03	Other changes Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities
08B02E04	Fair value change available for application under SSAP 108 Open derivative removed from SSAP No 86 and captured in scope of SSAP No 108 recognition of gains losses and deferred assets liabilities
08B03B0001	Details of hedging strategies identified as no longer highly effective Hedging strategies identified as no longer highly effective
08B03C01	2020 Amortization Hedging strategies identified as no longer highly effective
08B03C02	2021 Amortization Hedging strategies identified as no longer highly effective
08B03C03	2022 Amortization Hedging strategies identified as no longer highly effective
08B03C04	2023 Amortization Hedging strategies identified as no longer highly effective
08B03C05	2024 Amortization Hedging strategies identified as no longer highly effective
08B03C06	Total adjusted amortization Hedging strategies identified as no longer

	highly effective
08B04B0001	Details of hedging strategies terminated hedging strategies terminated
08B04C01	2020 Amortization hedging strategies terminated
08B04C02	2021 Amortization hedging strategies terminated
08B04C03	2022 Amortization hedging strategies terminated
08B04C04	2023 Amortization hedging strategies terminated
08B04C05	2024 Amortization hedging strategies terminated
08B04C06	Total adjusted amortization hedging strategies terminated

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.

DERIVATIVE_PREM_PAYMENTS_DUE	Lines 08A08B01 - 08B04C06
UNDISCOUNTED_FUTURE_PREM_COMM	Lines 08A08A01 - 08A08A06, 08B02A01 - 08B04C06
DERIVATIVE_FAIR_VAL_WITH_PREM	Lines 08A08A01 - 08A08A06, 08B02A01 - 08B04C06
DERIVATIVE_FAIR_VAL_EXCLUDING	Lines 08A08A01 - 08A08A06, 08B02A01 - 08B04C06
DEF_ASSTS	Lines 08A08A01 - 08A08B02, 08B02B - 08B04C06
DEF_LIABILITIES	Lines 08A08A01 - 08A08B02, 08B02B - 08B04C06
AMT	Lines 08A08A01 - 08B02A11, 08B03B0001 - 08B04C06
UNIQUE_IDENTIFIER	Lines 08A08A01 - 08B02E04, 08B03C01 - 08B03C06, 08B04C01 - 08B04C06
DTE_DOM_ST_NOTIFIED	Lines 08A08A01 - 08B02E04, 08B03C01 - 08B03C06, 08B04C01 - 08B04C06
AMORTIZATION_NBR_OF_YEARS	Lines 08A08A01 - 08B02E04, 08B03C01 - 08B03C06, 08B04C01 - 08B04C06
RECOGNIZED_DEF_ASSTS	Lines 08A08A01 - 08B02E04, 08B03C06, 08B04C06
RECOGNIZED_DEF_LIABILITIES	Lines 08A08A01 - 08B02E04, 08B03C06, 08B04C06
ACCELERATED_AMORTIZATION	Lines 08A08A01 - 08B03B9996, 08B03C06 - 08B04B9996, 08B04C06
ORIG_AMORTIZATION	Lines 08A08A01 - 08B03B9996, 08B03C06 - 08B04B9996, 08B04C06
TOT_ADJUSTED_AMORTIZATION	Lines 08A08A01 - 08B03C05, 08B04B0001 - 08B04C05

For questions or additional information, call Insurance Data Products at (816) 783-8700