

STANDARD PRACTICE MANUAL
 NORTH CAROLINA REINSURANCE FACILITY
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Section 4. Accounting and Statistical Requirements

Form BS

NORTH CAROLINA REINSURANCE FACILITY

BALANCE SHEET

As of _____

<u>Line No.</u>	<u>Assets</u>	
1	Cash Unrestricted	\$xxxxxx
2	Cash Restricted (Including Escrow)	xxxxxx
3	Investments	xxxxxx
4	Accrued Interest Receivable	xxxxxx
5	Accounts Receivable-Member Company Balances	xxxxxx
6	Miscellaneous Charges Receivable (Net)	xxxxxx
7	Membership Fees Receivable	xxxxxx
8	Assessments Receivable	xxxxxx
9	Computer Equipment (Net)	xxxxxx
10	Other Assets	<u>xxxxxx</u>
	Total Assets	<u>\$xxxxxx</u>
 <u>Liabilities to Member Companies</u> 		
11	Miscellaneous Accounts Payable - Rounding	\$xxxxxx
12	Reserve for Unearned Premium	xxxxxx
<u>13</u>	<u>Earned but Unbilled Premium Reserve</u>	<u>xxxxxx</u>
<u>14</u>	<u>Premium Deficiency Reserve</u>	<u>xxxxxx</u>
13 <u>15</u>	Reserve for Outstanding Losses - Case Reserve for Outstanding Losses - Case	xxxxxx
14 <u>16</u>	Reserve for Outstanding Losses - IBNR Reserve for Outstanding Losses - IBNR	xxxxxx
<u>17</u>	<u>Advanced Premium Liability</u>	<u>xxxxxx</u>
15 <u>18</u>	Deferred Revenue - Recoupment Deferred Revenue - Recoupment	xxxxxx
16 <u>19</u>	Accounts Payable - Member Company Balance Accounts Payable - Member Company Balance	xxxxxx
17 <u>20</u>	Accounts Payable - Miscellaneous Accounts Payable - Miscellaneous	<u>xxxxxx</u>
	Total Liabilities	<u>\$xxxxxx</u>
18 <u>21</u>	Participating Members' Equity Participating Members' Equity	<u>xxxxxx</u>
	Total Liabilities and Members' Equity	<u>\$xxxxxx</u>