

HEALTH ENTITIES
(For Mutual Benefit Societies and Health Maintenance Organizations ONLY)

The Health Entity Checklist is only for the following insurers:

1.	Aloha Care, Inc.	HMO
2.	Hawaii Management Alliance Association	MBS
3.	Hawaii Medical Service Association	MBS
4.	Kaiser Foundation Health Plan, Inc.	HMO
5.	Mutual Benefit Association of Hawaii	MBS
6.	University Health Alliance	MBS
7.	Voluntary Employees' Benefit Association of Hawaii	MBS

IMPORTANT! PLEASE READ

If your company is a licensed Property & Casualty Insurer, a licensed Life/Accident & Health Insurer, a licensed Title Insurer, or a licensed Fraternal Benefit Insurer

AND

the company is filing a HEALTH BLANK, DO NOT use the attached Health Entity Checklist.

Please use the checklist for your respective license.

If you have any questions on which checklist to use, please contact Susan Hansen at (808) 586-7381.

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS DOMICILED IN HAWAII ONLY)

MEMORANDUM 2007-4H
November 30, 2007

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2008

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) NOTES
			Domestic		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	2007 Annual Statement (8 1/2" X 14")	2	EO	N/A	3/1	NAIC	G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E25)	1	EO	N/A	3/1	NAIC	
	2	2008 Quarterly Financial Statement (8 1/2" x 14")	2	EO	N/A	5/15, 8/15, 11/15	NAIC	G, H, L
II. NAIC SUPPLEMENTS								
	10	Accident & Health Policy Experience Exhibit	1	EO	N/A	4/1	NAIC	
	11	Actuarial Opinion	1	EO	N/A	3/1	Company	G
	12	Investment Risk Interrogatories	1	EO	N/A	4/1	NAIC	
	13	Life Supplemental Data due March 1	1	EO	N/A	3/1	NAIC	
	14	Life Supplemental Data due April 1	1	EO	N/A	4/1	NAIC	
	15	Long-term Care Experience Reporting Forms	1	EO	N/A	4/1	NAIC	
	16	Management Discussion & Analysis	1	EO	N/A	4/1	Company	U
	17	Medicare Supplement Insurance Experience Exhibit	1	EO	N/A	3/1	NAIC	
	18	Medicare Part D Coverage Supplement	1	EO	N/A	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Property/Casualty Supplement March 1	1	EO	N/A	3/1	NAIC	
	20	Property/Casualty Supplement April 1	1	EO	N/A	4/1	NAIC	
	21	Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	N
	22	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	23	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	R
III. ELECTRONIC FILING REQUIREMENTS								
	40	Annual Statement Electronic Filing	N/A	1	N/A	3/1	NAIC	O
	41	March .PDF Filing	N/A	1	N/A	3/1	NAIC	O
	42	Risk-Based Capital Electronic Filing	N/A	1	N/A	3/1	NAIC	O
	43	Supplemental Electronic Filing	N/A	1	N/A	4/1	NAIC	O
	44	Supplemental .PDF Filing	N/A	1	N/A	4/1	NAIC	O
	45	June .PDF Filing	N/A	1	N/A	6/1	NAIC	O
	46	Quarterly Electronic Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	O
	47	Quarterly .PDF Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	O
IV. AUDITED FINANCIAL STATEMENTS								
	51	Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	G
	52	Audited Financial Statements	2	EO	N/A	6/1	Company	G, T
	53	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	Prior to audit	Company	G
	54	Independent CPA Notification	1	N/A	N/A	Prior to audit	Company	S
	55	Notification of Adverse Financial Condition	1	N/A	N/A	6/1	Company	G
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	6/1	Company	G
	57	Request for Exemption to File	1	N/A	N/A	3/1	Company	G
V. STATE REQUIRED FILINGS								
	101	Filings Checklist (with column 1 completed)	1	0	N/A	With filing	State	
	102	Compliance Resolution Fund Assessment	1	0	N/A	7/1	State	
	103	Signed Jurat	2	N/A	N/A	With financial statement filing	NAIC	L
	104	Computation of Net Worth	1	0	N/A	3/15	State	N
	105	Grievance Procedures, number of grievances handled, causes underlying those grievances, and disposition of grievances	1	0	N/A	3/1	Company	
	106	Quarterly Net Solvency Report	1	0	N/A	2/14, 5/16, 8/15, 11/14	State	H
	107	Quarterly Management Discussion & Analysis	1	0	N/A	5/15, 8/15, 11/15	Company	U
	108	Amendment to Charter, Articles of Incorporation, Constitution and Bylaws	1	0	N/A	Within 30 days of adoption	Company	

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) NOTES
			Domestic		Foreign			
			State	NAIC	State			
	109	Amendment to Financial Statement	2	0	N/A	Within 10 days of amendment	NAIC	I, L, N
	110	Amendment to Quarterly Net Solvency Report	1	0	N/A	With amended quarterly or annual statement filing	State	H, I, N
	111	Amendment to Risk Based Capital Report	1	0	N/A	With amended annual statement filing	State	I, N
		VI. FILINGS FOR HMO INSURERS ONLY						
	112	List of Providers	1	0	N/A	3/1	Company	
	113	Renewal of Certificate of Authority	1	0	N/A	8/16	State	P

* **If N/A appears in this column, it means the filing is not required. Please note that this filing checklist applies only to health insurers domiciled in Hawaii. Foreign health insurers shall follow filing requirements of their domiciliary States. EO (electronic only filing).**

** **If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
A	Required Filings Contact Person:	<p>Compliance Resolution Fund Assessment (<u>Line #102</u>) Insurance Division: (808) 586-2790 E-mail: insurance@dcca.hawaii.gov</p> <p>Renewal of Certificate of Authority (<u>Line #113</u>) [HMO Insurers ONLY] Health Branch: (808) 586-2804 E-mail: inshealth@dcca.hawaii.gov</p> <p>Annual Statement and all other filings: Daniel Cheung: (808) 587-6735 Fax: (808) 587-5379 E-mail: dcheung@dcca.hawaii.gov</p>
B	Mailing Address: For Postal Delivery For Hand Delivery	<p>Health Branch, Insurance Division Department of Commerce & Consumer Affairs P. O. Box 3614 Honolulu, HI 96811-3614</p> <p>Health Branch, Insurance Division Department of Commerce & Consumer Affairs 335 Merchant Street, 2nd Floor Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	Not applicable
D	Mailing Address for Premium Tax Payments:	Not applicable
E	Delivery Instructions:	For filings to be considered as delivered on time, the Insurance Division must <u>receive</u> the filing on or before the indicated due date. If the due date falls on a weekend or a State holiday, then the deadline is extended to the next business day.
F	Late Filings:	Failure or refusal to submit the filings on time are punishable by law including fines, suspension or revocation of the Certificate of Authority.
G	Original Signatures:	Original signatures are required on all filings that require signatures, including third party attestations. Photocopies will not be accepted.
H	Signature/Notarization/Certification:	The Annual and Quarterly Statement Jurat pages, and the Quarterly Net Solvency Report, shall each bear notarized signatures of at least two of the reporting entity's principal officers.
I	Amended Filings:	Amended items generally must be filed within 10 days of the changes, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.
J	Exceptions from normal filings:	
K	Bar Codes (State or NAIC):	Not applicable for Hawaii filings

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
L	Signed Jurat:	A signed Jurat page in compliance with notes G and H must accompany each and every filing of the annual statement, quarterly financial statement, and amendment(s) thereto.
M	NONE Filings:	See <i>NAIC Annual Statement Instructions</i> .
N	Filings new, discontinued or modified materially since last year:	<p><u>New Filing Date:</u> Computation of Net Worth schedule (<u>Line #104</u>) due on March 15th of each year.</p> <p><u>Service Charge Increase:</u> A service charge of \$25 will be assessed for each dishonored check. (See Note Q)</p> <p><u>Reminders:</u> This filing checklist applies <u>ONLY</u> to health insurers domiciled in Hawaii, unless instructed otherwise.</p> <p>Risk Based Capital report must be updated to reflect amendments to the annual financial statements (<u>Line # 111</u>) and must accompany the filing of an amended annual statement (<u>Line # 109</u>).</p> <p>Quarterly Net Solvency report must be updated to reflect amendments to quarterly and annual financial statements (<u>Line # 110</u>) and must accompany the filing of amended financial statements (<u>Line # 109</u>).</p>
O	Electronic Filing:	Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Please review <i>General Instructions for Companies to Use Checklist</i> .
P	Certificate of Authority: (HMO Insurers ONLY)	The Insurance Division will notify HMO insurers of the license renewal before August 16 each year.
Q	Checks/Payments:	Checks should be made payable to “ <i>Department of Commerce and Consumer Affairs</i> .” A service charge of \$25 will be assessed for each dishonored check.
R	Supplemental Compensation Exhibit	Health entity may submit this exhibit separately from other filings and request for confidentiality.
S	Notification of Auditor(s)	Health entity must notify the Insurance Commissioner of its selection of auditor before the commencement of its audit. The inclusion in the notification of a statement of qualification for each and every member of the audit team, evidencing the auditors’ knowledge and experience in statutory accounting principles and the health insurance industry, will facilitate approval.
T	Audited Financial Statements	Audit must follow practices and procedures prescribed by the <i>NAIC Accounting Practices and Procedures Manuals</i> and must be prepared in accordance with <i>NAIC Annual Statement Instructions – Health</i> . Originals are required for filing.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
U	Management's Discussion & Analysis (MD&A)	MD&A must be prepared in accordance with the NAIC <i>Quarterly and Annual Statement Instructions - Health</i> . A quarterly MD&A reviews significant events and analyzes operation for the immediate past quarter, and compares both quarterly and YTD operating results for the quarter with the corresponding period of the preceding year.
V	Websites for additional information:	www.hawaii.gov/dcca/ins and www.naic.org/financial_statement_filing/state_instructions.htm

**General Instructions
For Health Entities to Use Checklist**

Please Note: State of Hawaii's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels and other information to all reporting entities but will not be sending their own checklist.

Electronic Filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) (Checklist)

Companies must use the checklist to submit to a state. Companies should copy the checklist and place an "x" in this column when mailing information to the state and NAIC.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .PDF Filing** is the .pdf file for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each domestic reporting entity is required to file for each type of form.

Column (5) (Due Date)

Indicates the date on which the filing must reach the State of Hawaii Insurance Division.

Column (6) (Form Source)

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," Hawaii will provide the forms with the filing instructions (generally by mail). If this column contains "Company," the company, or its representative (e.g., its CPA

**General Instructions
For Health Entities to Use Checklist
(Continued)**

firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.