

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p align="right">DATE: <u>01/03/2024</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd FL., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p align="center">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2024-02BWG MOD</u></p> <p>Year <u>2024</u></p> <p>Changes to Existing Reporting [X]</p> <p>New Reporting Requirement []</p> <hr/> <p align="center">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact []</p> <p>Modifies Required Disclosure [X]</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? [No]</p> <p><i>***If Yes, complete question below***</i></p> <p align="center">DISPOSITION</p> <p>[] Rejected For Public Comment</p> <p>[] Referred To Another NAIC Group</p> <p>[] Received For Public Comment</p> <p>[X] Adopted Date <u>05/23/2024</u></p> <p>[] Rejected Date _____</p> <p>[] Deferred Date _____</p> <p>[] Other (Specify) _____</p>
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BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> ANNUAL STATEMENT | <input checked="" type="checkbox"/> INSTRUCTIONS | <input checked="" type="checkbox"/> CROSSCHECKS |
| <input checked="" type="checkbox"/> QUARTERLY STATEMENT | <input type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input checked="" type="checkbox"/> Separate Accounts | <input checked="" type="checkbox"/> Title |
| <input checked="" type="checkbox"/> Property/Casualty | <input type="checkbox"/> Protected Cell | <input type="checkbox"/> Other _____ |
| <input checked="" type="checkbox"/> Health | <input type="checkbox"/> Health (Life Supplement) | <input type="checkbox"/> Life (Health Supplement) |

Anticipated Effective Date: 1st Quarter 2025

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove categories from Schedule DA, Part 1 and Schedule E, Part 2 that should be reported on Schedule BA. Add clarifying instructions on what should be included in Other Short-Term and Other Cash Equivalent categories. **Make corresponding changes to Schedule DA Verification, 5-year Historical, and Asset Valuation Reserve.**

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

This proposal updates the Investment Schedules General Instructions to identify what should be included in the Other Short-Term and Other Cash Equivalent categories and to add clarity of what should be reported on Schedule BA. (SAPWG Item 2023-17).

*****IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL*****

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS

(Applies to all investment schedules)

Detail Eliminated To Conserve Space

General Classifications Short-Term Investments Only:

Refer to *SSAP No. 2R— Cash, Cash Equivalents, Drafts and Short-Term Investments*. The following investments are not permitted to be reported as short-term investments regardless of maturity date:

- Asset-backed securities captured in scope of SSAP No. 43R - Asset-backed Securities
- All investments that are reported on Schedule BA, including but not limited to:
 - All debt securities that do not qualify as bonds in scope of SSAP No. 21R – Other Admitted Assets
 - Collateral/Non-Collateral loans captured in scope of SSAP No. 21R.
 - Working capital finance investments in scope of SSAP No. 105R – Working Capital Finance Investments
 - Surplus notes in scope of SSAP No. 41R – Surplus Notes
- Mortgage loans captured in scope of SSAP No. 37 – Mortgage Loans
- Derivative instruments in scope of SSAP No. 86 – Derivatives or SSAP No. 108 – Derivatives Hedging Variable Annuity Guarantees
- Securities with terms that are reset at predefined dates (e.g., an auction-rate security that has a long-term maturity and an interest rate that is regularly reset through a Dutch auction) or have other features an investor may believe results in a different term than the related contractual maturity shall be accounted for based on the contractual maturity at the date of acquisition, except where other specific rules within the statutory accounting framework currently exist.

Other Short-Term Investments:

Report investments that qualify as short-term investments pursuant to SSAP No. 2R - Cash, Cash Equivalents, Drafts and Short-Term Investments that do not fit within a specific reporting line. (Specific reporting lines shall be utilized when applicable.)

General Classifications Cash Equivalents Only:

Refer to *SSAP No. 2R— Cash, Cash Equivalents, Drafts and Short-Term Investments*. The following investments are not permitted to be reported as short-term investments regardless of maturity date:

- Asset-backed securities captured in scope of SSAP No. 43R - Asset-backed Securities
- All investments that are reported on Schedule BA, including but not limited to:
 - All debt securities that do not qualify as bonds in scope of SSAP No. 21R – Other Admitted Assets
 - Collateral/Non-Collateral loans captured in scope of SSAP No. 21R.
 - Working capital finance investments in scope of SSAP No. 105R – Working Capital Finance Investments
 - Surplus notes in scope of SSAP No. 41R – Surplus Notes
- Mortgage loans captured in scope of SSAP No. 37 – Mortgage Loans
- Derivative instruments in scope of SSAP No. 86 – Derivatives or SSAP No. 108 – Derivatives Hedging Variable Annuity Guarantees
- Securities with terms that are reset at predefined dates (e.g., an auction-rate security that has a long-term maturity and an interest rate that is regularly reset through a Dutch auction) or have other features an investor may believe results in a different term than the related contractual maturity shall be accounted for based on the contractual maturity at the date of acquisition, except where other specific rules within the statutory accounting framework currently exist.

Money Market Mutual Funds:

All investment in shares of funds regulated as money market mutual funds by the U.S. Securities and Exchange Commission.

Other Cash Equivalent:

Report investments that qualify as Cash Equivalents pursuant to SSAP No. 2R - Cash, Cash Equivalents, Drafts and Short-Term Investments that do not fit within a specific reporting line. (Specific reporting lines shall be utilized when applicable.)

SCHEDULE DA – PART 1

SHORT-TERM INVESTMENTS OWNED DECEMBER 31 OF CURRENT YEAR



Detail Eliminated To Conserve Space



<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps,	
Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Other Issuer Credit Obligations (Unaffiliated)	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
Total Issuer Credit Obligations	
Subtotals – Issuer Credit Obligations (Unaffiliated)	0489999999
(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999,	
0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999,	
0169999999, 0189999999, 0209999999, 0229999999, and 0269999999)	
Subtotals – Issuer Credit Obligations (Affiliated).....	0499999999
(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999,	
0199999999, 0219999999, 0239999999, and 0279999999)	
Subtotals – Issuer Credit Obligations.....	0509999999
Parent, Subsidiaries and Affiliates	
Mortgage Loans	7019999999
Other Short Term Invested Assets.....	7029999999
Subtotals – Parent, Subsidiaries and Affiliates.....	7109999999

Mortgage Loans.....	7309999999
Other Short-Term Invested Assets (Unaffiliated).....	7499999999
Other Short-Term Invested Assets (Affiliated)	7509999999
<u>Total Short-Term Investments (Unaffiliated).....</u>	<u>7689999999</u>
(Sum of Lines: 0489999999 and 7499999999)	
<u>Total Short-Term Investments (Affiliated).....</u>	<u>7699999999</u>
(Sum of Lines: 0499999999 and 7509999999)	
<hr/> Total Short-Term Investments.....	7709999999

SCHEDULE E – PART 2 – CASH EQUIVALENTS

List all investments owned whose maturities (or repurchase dates under repurchase agreement) at the time of acquisition were three months or less and defined as cash equivalents in accordance with *SSAP No. 2R—Cash, Cash Equivalents, Drafts, and Short-Term Investments*. Include Money Market Mutual Funds.


Detail Eliminated To Conserve Space


<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations (Direct & Guaranteed)	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated).....	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Unaffiliated).....	0229999999
Mortgages Loans that Qualify as SVO-Identified Credit Tenant Loans (Affiliated)	0239999999
Certificates of Deposit (Unaffiliated)	0249999999
Certificates of Deposit (Affiliated).....	0259999999
Other Issuer Credit Obligations (Unaffiliated)	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
 Total – Issuer Credit Obligations (Unaffiliated).....	 0489999999
(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)	
Total – Issuer Credit Obligations (Affiliated).....	0499999999
(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)	
Total – Total Issuer Credit Obligations	0509999999

Sweep Accounts.....	8109999999
Exempt Money Market Mutual Funds – as Identified by SVO	8209999999
All Other Money Market Mutual Funds	8309999999
Qualified Cash Pools Under SSAP No. 2R.....	8409999999
<u>Other Cash Equivalents (Unaffiliated).....</u>	<u>8499999999</u>
Other Cash Equivalents (Affiliated)	8509999999
<u>Total Cash Equivalents (Unaffiliated)</u>	<u>8589999999</u>
_____ (Sum of Lines: 0489999999, 8409999999, and 8499999999)	
<u>Total Cash Equivalents (Affiliated)</u>	<u>8599999999</u>
_____ (Sum of Lines: 0499999999, 8109999999, 8209999999, 8309999999, and 8509999999)	
Total Cash Equivalents	8609999999

SCHEDULE DA – VERIFICATION BETWEEN YEARS

SHORT-TERM INVESTMENTS

Report the aggregate amounts required by type of short-term investment asset. The categories of assets to be reported are: bonds; ~~mortgage loans;~~ and other short-term investment assets; ~~and investments in parent, subsidiaries and affiliates.~~ A grand total of all activity is also required.

ANNUAL STATEMENT INSTRUCTIONS – HEALTH

FIVE-YEAR HISTORICAL DATA



Detail Eliminated To Conserve Space

Investments in Parent, Subsidiaries and Affiliates

Line 26 – Affiliated Bonds

All years Schedule D Summary, Line 12, Column 1

Line 27 – Affiliated Preferred Stocks

All years Schedule D Summary, Line 18, Column 1

Line 28 – Affiliated Common Stocks

All years Schedule D Summary, Line 24, Column 1

~~Line 29 – Affiliated Short term Investment~~

~~All years Subtotal included in Schedule DA, Verification Between Years, Column 5,
Line 10~~

Line 33 – Total Investment in Parent

Report the amount of investments reported in Lines 26 to 31 above that are in an immediate or indirect parent.

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

FIVE-YEAR HISTORICAL DATA



Detail Eliminated To Conserve Space

Investments in Parent, Subsidiaries and Affiliates

Line 44 – Affiliated Bonds

All years Schedule D Summary, Line 12, Column 1

Line 45 – Affiliated Preferred Stocks

All years Schedule D Summary, Line 18, Column 1

Line 46 – Affiliated Common Stocks

All years Schedule D Summary, Line 24, Column 1

~~Line 47 – Affiliated Short term Investments~~

~~All years Subtotal included in Schedule DA, Verification Between Years, Column 5,
Line 10~~

Line 51 – Total Investment in Parent

Report the amount of investments reported in Lines 44 to 49 above that are in an immediate or indirect parent.

ASSET VALUATION RESERVE

DEFAULT COMPONENT –

BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS



Detail Eliminated To Conserve Space



Line 59 ~~_____~~ Total Schedule DA Mortgages

~~Report the book/adjusted carrying value of all Schedule DA mortgage loans (Lines 7019999999 and 7309999999) and any applicable investments from Schedule DL, Part 1, Line 9509999999 owned in Column 1. Any related encumbrances should be deducted in Column 2. Multiply the amount in Column 4 by the reserve factors for the Schedule B mortgages and report the products in Columns 6, 8 and 10.~~

ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

FIVE-YEAR HISTORICAL DATA

↓ **=====
↑** **Detail Eliminated To Conserve Space** **=====
↓** **↑**

Investments in Parent, Subsidiaries and Affiliates

Line 42 – **Affiliated Bonds**

All years Schedule D Summary, Line 12, Column 1

Line 43 – **Affiliated Preferred Stocks**

All years Schedule D Summary, Line 18, Column 1

Line 44 – **Affiliated Common Stock**

All years Schedule D Summary, Line 24, Column 1

~~Line 45 – **Affiliated Short term Investments**~~

~~All years Schedule DA Verification Between Years, Column 5, Line 10~~

Line 49 – **Total Investment in Parent**

Report the amount of investments reported in Lines 42 to 47 above that are in an immediate or indirect parent.

Line 50 – **Percentage of Investments in Parents, Subsidiaries and Affiliates to Surplus as Regards Policyholders**

All years Five Year Historical, Line 48 divided by Page 3, Column 1, Line 37 x 100.0

ANNUAL STATEMENT INSTRUCTIONS – TITLE

FIVE-YEAR HISTORICAL DATA

↓ **=====
↑** **Detail Eliminated To Conserve Space** **=====
↓**

Investment in Parent, Subsidiaries and Affiliates

Line 38 – **Affiliated Bonds**

All years Schedule D Summary, Line 12, Column 1

Line 39 – **Affiliated Preferred Stock**

All years Schedule D Summary, Line 18, Column 1

Line 40 – **Affiliated Common Stock**

All years Schedule D Summary, Line 24, Column 1

Line 41 – **Affiliated Short term Investments**

All years ~~Subtotal included in Schedule DA, Verification Between Years, Column 5,~~
~~Line 10~~

Line 45 – **Total Investment in Parent**

Report the amount of investments reported in Lines 38 to 43 above that are in an immediate or indirect parent.

Line 46 – **Percentage of Investments in Parent, Subsidiaries and Affiliates to Surplus as Regards to Policyholders**

All years Line 44 divided by Page 3, Line 32, Column 1 x 100.0

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS

(Applies to all investment schedules)

Detail Eliminated To Conserve Space

General Classifications Short-Term Investments Only:

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- Securities with terms that are reset at predefined dates (e.g., an auction-rate security that has a long-term maturity and an interest rate that is regularly reset through a Dutch auction) or have other features an investor may believe results in a different term than the related contractual maturity shall be accounted for based on the contractual maturity at the date of acquisition, except where other specific rules within the statutory accounting framework currently exist.

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Other Cash Equivalent:

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SCHEDULE E – PART 2 – CASH EQUIVALENTS

INVESTMENTS OWNED END OF CURRENT QUARTER

=====**Detail Eliminated To Conserve Space**=====

<u>Category</u>	<u>Line Number</u>
Issuer Credit Obligations:	
U.S. Government Obligations (Exempt from RBC).....	0019999999
Other U.S. Government Obligations (Not Exempt from RBC).....	0029999999
Non-U.S. Sovereign Jurisdiction Securities	0039999999
Municipal Bonds – General Obligations (Direct and Guaranteed).....	0049999999
Municipal Bonds – Special Revenue.....	0059999999
Project Finance Bonds Issued by Operating Entities (Unaffiliated)	0069999999
Project Finance Bonds Issued by Operating Entities (Affiliated).....	0079999999
Corporate Bonds (Unaffiliated).....	0089999999
Corporate Bonds (Affiliated).....	0099999999
Mandatory Convertible Bonds (Unaffiliated).....	0109999999
Mandatory Convertible Bonds (Affiliated)	0119999999
Single Entity Backed Obligations (Unaffiliated).....	0129999999
Single Entity Backed Obligations (Affiliated)	0139999999
SVO-Identified Bond Exchange Traded Funds – Fair Value	0149999999
SVO-Identified Bond Exchange Traded Funds – Systematic Value	0159999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Unaffiliated)	0169999999
Bonds Issued from SEC-Registered Business Development Corps, Closed End Funds & REITS (Affiliated)	0179999999
Bank Loans – Issued (Unaffiliated).....	0189999999
Bank Loans – Issued (Affiliated).....	0199999999
Bank Loans – Acquired (Unaffiliated)	0209999999
Bank Loans – Acquired (Affiliated).....	0219999999
Mortgage Loans that Quality as SVO-Identified Credit Tenant Loans (Unaffiliated)	0229999999
Mortgage Loans that Quality as SVO-Identified Credit Tenant Loans (Affiliated)	0229999999
Other Issuer Credit Obligations (Unaffiliated)	0269999999
Other Issuer Credit Obligations (Affiliated).....	0279999999
Total – Issuer Credit Obligations (Unaffiliated).....	0489999999
(Sum of Lines: 0019999999, 0029999999, 0039999999, 0049999999, 0059999999, 0069999999, 0089999999, 0109999999, 0129999999, 0149999999, 0159999999, 0169999999, 0189999999, 0209999999, 0229999999, 0249999999, and 0269999999)	
Total – Issuer Credit Obligations (Affiliated).....	0499999999
(Sum of Lines: 0079999999, 0099999999, 0119999999, 0139999999, 0179999999, 0199999999, 0219999999, 0239999999, 0259999999, and 0279999999)	
Total Issuer Credit Obligations.....	0509999999
Sweep Accounts.....	8109999999
Exempt Money Market Mutual Funds – as Identified by SVO	8209999999
All Other Money Market Mutual Funds	8309999999
Qualified Cash Pools Under SSAP No. 2R.....	8409999999
<u>Other Cash Equivalents (Unaffiliated).....</u>	<u>8499999999</u>
<u>Other Cash Equivalents (Affiliated)</u>	<u>8509999999</u>

<u>Total Cash Equivalents (Unaffiliated)</u>	8589999999
<u>(Sum of Lines: 0489999999, 8109999999, 8209999999, 8309999999,</u>	
<u>8409999999, and 8499999999)</u>	
<u>Total Cash Equivalents (Affiliated)</u>	8599999999
<u>(Sum of Lines: 0499999999 and 8509999999)</u>	
Total Cash Equivalents	8609999999

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, HEALTH, PROPERTY AND TITLE

SCHEDULE DA – VERIFICATION BETWEEN YEARS

Short-Term Investments

	1	2	3	4	5
	Total	Bonds	Mortgage Loans	Other Short-term Investment Assets (a)	Investments in Parent, Subsidiaries and Affiliates
1. Book/adjusted carrying value, December 31 of prior year.....
2. Cost of short-term investments acquired
3. Accrual of discount
4. Unrealized valuation increase/(decrease).....
5. Total gain (loss) on disposals.....
6. Deduct consideration received on disposals
7. Deduct amortization of premium
8. Total foreign exchange change in book/adjusted carrying value
9. Deduct current year's other-than-temporary impairment recognized
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9).....
11. Deduct total nonadmitted amounts.....
12. Statement value at end of current period (Line 10 minus Line 11)

(a) Indicate the category of such assets, for example, joint ventures, transportation equipment: _____.

ANNUAL STATEMENT BLANK –HEALTH

FIVE-YEAR HISTORICAL DATA

	1 2024	2 2023	3 2022	4 2021	5 2020
Balance Sheet (Pages 2 and 3)					
1. Total admitted assets (Page 2, Line 28)
2. Total liabilities (Page 3, Line 24)
3. Statutory minimum capital and surplus requirement
4. Total capital and surplus (Page 3, Line 33).....
Income Statement (Page 4)					
5. Total revenues (Line 8)
6. Total medical and hospital expenses (Line 18).....
7. Claims adjustment expenses (Line 20).....
8. Total administrative expenses (Line 21)
9. Net underwriting gain (loss) (Line 24).....
10. Net investment gain (loss) (Line 27).....
11. Total other income (Lines 28 plus 29)
12. Net income or (loss) (Line 32)
Cash Flow (Page 6)					
13. Net cash from operations (Line 11)
Risk-Based Capital Analysis					
14. Total adjusted capital.....
15. Authorized control level risk-based capital.....
Enrollment (Exhibit 1)					
16. Total members at end of period (Column 5, Line 7).....
17. Total members months (Column 6, Line 7)
Operating Percentage (Page 4) (Item divided by Page 4, sum of Lines 2, 3, and 5) x 100.0					
18. Premiums earned plus risk revenue (Line 2 plus Lines 3 and 5)	100.0	100.0	100.0	100.0	100.0
19. Total hospital and medical plus other non-health (Lines 18 plus Line 19).....
20. Cost containment expenses.....
21. Other claims adjustment expenses
22. Total underwriting deductions (Line 23).....
23. Total underwriting gain (loss) (Line 24).....
Unpaid Claims Analysis (U&I Exhibit, Part 2B)					
24. Total claims incurred for prior years (Line 17, Col. 5).....
25. Estimated liability of unpaid claims-[prior year (Line 17, Col. 6)]
Investments in Parent, Subsidiaries and Affiliates					
26. Affiliated bonds (Sch. D Summary, Line 12, Col. 1).....
27. Affiliated preferred stocks (Sch. D Summary, Line 18, Col. 1)
28. Affiliated common stocks (Sch. D Summary, Line 24, Col. 1).....
29. Affiliated short-term investments (subtotal included in Sch. DA Verification, Col. 5, Line 10).....
30. Affiliated mortgage loans on real estate.....
31. All other affiliated
32. Total of above Lines 26 to 31.....
33. Total investment in parent included in Lines 26 to 31 above.

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3—Accounting Changes and Correction of Errors? Yes [] No []
 If no, please explain

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e., 17.6
\$000 omitted for amounts of life insurance

	1 2024	2 2023	3 2022	4 2021	5 2020
Life Insurance in Force					
(Exhibit of Life Insurance)					
1. Ordinary-whole life and endowment (Line 34, Col. 4)					
2. Ordinary-term (Line 21, Col. 4, less Line 34, Col. 4).....					
3. Credit life (Line 21, Col. 6)					
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4).....					
5. Industrial (Line 21, Col. 2)					
6. FEGLI/SGLI (Lines 43 & 44, Col. 4).....					
7. Total (Line 21, Col. 10)					
7.1 Total in force for which VM-20 deterministic/stochastic reserves are calculated					
New Business Issued					
(Exhibit of Life Insurance)					
8. Ordinary-whole life and endowment (Line 34, Col. 2)					
9. Ordinary-term (Line 2, Col. 4, less Line 34, Col. 2).....					
10. Credit life (Line 2, Col. 6)					
11. Group (Line 2, Col. 9).....					
12. Industrial (Line 2, Col. 2)					
13. Total (Line 2, Col. 10)					
Premium Income-Lines of Business					
(Exhibit 1 – Part 1)					
14. Individual life (Line 20.4, Col. 2).....					
15. Group life (Line 20.4, Col. 3)					
16. Individual annuities (Line 20.4, Col. 4)					
17. Group annuities (Line 20.4, Col. 5)					
18. Accident & Health (Line 20.4, Col. 6).....					
19. Other lines of business (Line 20.4, Col. 8)					
20. Total					
Balance Sheet					
(Pages 2 and 3)					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 26, Col. 3).....					
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26)					
23. Aggregate life reserves (Page 3, Line 1).....					
23.1 Excess VM-20 deterministic/stochastic reserve over NPR related to Line 7.1					
24. Aggregate A & H reserves (Page 3, Line 2).....					
25. Deposit-type contract funds (Page 3, Line 3)					
26. Asset valuation reserve (Page 3, Line 24.01)					
27. Capital (Page 3, Lines 29 & 30).....					
28. Surplus (Page 3, Line 37).....					
Cash Flow (Page 5)					
29. Net cash from operations (Line 11)					
Risk-Based Capital Analysis					
30. Total adjusted capital					
31. Authorized control level risk-based capital					
Percentage Distribution of Cash, Cash Equivalents and Invested Assets					
(Page 2, Col. 3) (Line No./Page 2, Line 12, Col. 3) x 100.0					
32. Bonds (Line 1)					
33. Stocks (Lines 2.1 and 2.2).....					
34. Mortgage loans on real estate (Lines 3.1 and 3.2)					
35. Real estate (Lines 4.1, 4.2 and 4.3).....					
36. Cash, cash equivalents and short-term investments (Line 5).....					
37. Contract loans (Line 6)					
38. Derivatives (Page 2, Line 7)					
39. Other invested assets (Line 8)					
40. Receivables for securities (Line 9)					
41. Securities lending reinvested collateral assets (Line 10)					
42. Aggregate write-ins for invested assets (Line 11)					
43. Cash, cash equivalents and invested assets (Line 12)	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
44. Affiliated bonds (Sch. D Summary, Line 12, Col. 1)					
45. Affiliated preferred stocks (Sch. D Summary, Line 18, Col. 1)					
46. Affiliated common stocks (Sch. D Summary, Line 24, Col. 1).....					
47. Affiliated short-term investments (subtotal included in Schedule DA Verification, Col. 5, Line 10).....					
48. Affiliated mortgage loans on real estate					
49. All other affiliated.....					
50. Total of above Lines 44 to 49					
51. Total investment in parent included in Lines 44 to 49 above					

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
DEFAULT COMPONENT

Line Number	NAIC Designation	Description	1	2	3	4	Basic Contribution		Reserve Objective		Maximum Reserve	
			Book/ Adjusted Carrying Value	Reclassify Related Party Encumbrances	Add Third Party Encumbrances	Balance for AVR Reserve Calculations (Cols. 1+2+3)	5 Factor	6 Amount (Cols. 4x5)	7 Factor	8 Amount (Cols. 4x7)	9 Factor	10 Amount (Cols. 4x9)
MORTGAGE LOANS												
In Good Standing:												
35		Farm Mortgages – CM1 – Highest Quality			XXX		0.0011		0.0057		0.0074	
36		Farm Mortgages – CM2 – High Quality.....			XXX		0.0040		0.0114		0.0149	
37		Farm Mortgages – CM3 – Medium Quality			XXX		0.0069		0.0200		0.0257	
38		Farm Mortgages – CM4 – Low Medium Quality.....			XXX		0.0120		0.0343		0.0428	
39		Farm Mortgages – CM5 – Low Quality			XXX		0.0183		0.0486		0.0628	
40		Residential Mortgages – Insured or Guaranteed			XXX		0.0003		0.0007		0.0011	
41		Residential Mortgages – All Other.....			XXX		0.0015		0.0034		0.0046	
42		Commercial Mortgages – Insured or Guaranteed.....			XXX		0.0003		0.0007		0.0011	
43		Commercial Mortgages – All Other – CM1 – Highest Quality			XXX		0.0011		0.0057		0.0074	
44		Commercial Mortgages – All Other – CM2 – High Quality.....			XXX		0.0040		0.0114		0.0149	
45		Commercial Mortgages – All Other – CM3 – Medium Quality			XXX		0.0069		0.0200		0.0257	
46		Commercial Mortgages – All Other – CM4 – Low Medium Quality.....			XXX		0.0120		0.0343		0.0428	
47		Commercial Mortgages – All Other – CM5 – Low Quality			XXX		0.0183		0.0486		0.0628	
Overdue, Not in Process:												
48		Farm Mortgages			XXX		0.0480		0.0868		0.1371	
49		Residential Mortgages – Insured or Guaranteed			XXX		0.0006		0.0014		0.0023	
50		Residential Mortgages - All Other.....			XXX		0.0029		0.0066		0.0103	
51		Commercial Mortgages - Insured or Guaranteed			XXX		0.0006		0.0014		0.0023	
52		Commercial Mortgages - All Other			XXX		0.0480		0.0868		0.1371	
In Process of Foreclosure:												
53		Farm Mortgages			XXX		0.0000		0.1942		0.1942	
54		Residential Mortgages - Insured or Guaranteed			XXX		0.0000		0.0046		0.0046	
55		Residential Mortgages - All Other.....			XXX		0.0000		0.0149		0.0149	
56		Commercial Mortgages - Insured or Guaranteed			XXX		0.0000		0.0046		0.0046	
57		Commercial Mortgages - All Other			XXX		0.0000		0.1942		0.1942	
58		Total Schedule B Mortgages (Sum of Lines 35 through 57)			XXX		XXX		XXX		XXX	
59		Schedule DA Mortgages.....			XXX		0.0034		0.0114		0.0149	
60		Total Mortgage Loans on Real Estate (Lines 58 + 59)			XXX		XXX		XXX		XXX	

ANNUAL STATEMENT BLANK – PROPERTY

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e., 17.6.

	1 2024	2 2023	3 2022	4 2021	5 2020
Gross Premiums Written (Page 8, Part 1B, Cols. 1, 2 & 3)					
1. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3, 19.4)					
2. Property lines (Lines 1, 2, 9, 12, 21 & 26).....					
3. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)					
4. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....					
5. Nonproportional reinsurance lines (Lines 31, 32 & 33)					
6. Total (Line 35)					
Net Premiums Written (Page 8, Part 1B, Col. 6)					
7. Liability lines (Lines 11.1, 11.2, 16, 17.1, 17.2, 17.3, 18.1, 18.2, 19.1, 19.2 & 19.3,19.4).....					
8. Property lines (Lines 1, 2, 9, 12, 21 & 26).....					
9. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)					
10. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34).....					
11. Nonproportional reinsurance lines (Lines 31, 32 & 33).....					
12. Total (Line 35)					
Statement of Income (Page 4)					
13. Net underwriting gain (loss) (Line 8)					
14. Net investment gain (loss) (Line 11)					
15. Total other income (Line 15)					
16. Dividends to policyholders (Line 17)					
17. Federal and foreign income taxes incurred (Line 19).....					
18. Net income (Line 20).....					
Balance Sheet Lines (Pages 2 and 3)					
19. Total admitted assets excluding protected cell business (Page 2, Line 26, Col. 3).....					
20. Premiums and considerations (Page 2, Col. 3)					
20.1 In course of collection (Line 15.1)					
20.2 Deferred and not yet due (Line 15.2).....					
20.3 Accrued retrospective premiums (Line 15.3).....					
21. Total liabilities excluding protected cell business (Page 3, Line 26)					
22. Losses (Page 3, Line 1)					
23. Loss adjustment expenses (Page 3, Line 3)					
24. Unearned premiums (Page 3, Line 9)					
25. Capital paid up (Page 3, Lines 30 & 31).....					
26. Surplus as regards policyholders (Page 3, Line 37).....					
Cash Flow (Page 5)					
27. Net cash from operations (Line 11)					
Risk-Based Capital Analysis					
28. Total adjusted capital					
29. Authorized control level risk-based capital					
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Item divided by Page 2, Line 12, Col. 3) x 100.0					
30. Bonds (Line 1).....					
31. Stocks (Lines 2.1 & 2.2)					
32. Mortgage loans on real estate (Lines 3.1 and 3.2).....					
33. Real estate (Lines 4.1, 4.2 & 4.3).....					
34. Cash, cash equivalents and short-term investments (Line 5).....					
35. Contract loans (Line 6).....					
36. Derivatives (Line 7)					
37. Other invested assets (Line 8).....					
38. Receivables for securities (Line 9).....					
39. Securities lending reinvested collateral assets (Line 10).....					
40. Aggregate write-ins for invested assets (Line 11)					
41. Cash, cash equivalents and invested assets (Line 12).....	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
42. Affiliated bonds, (Sch. D, Summary, Line 12, Col. 1).....					
43. Affiliated preferred stocks (Sch. D, Summary, Line 18, Col. 1).....					
44. Affiliated common stocks (Sch. D, Summary, Line 24, Col. 1).....					
45. Affiliated short-term investments (subtotals included in Schedule DA Verification, Col. 5, Line 10).....					
46. Affiliated mortgage loans on real estate					
47. All other affiliated.....					
48. Total of above Lines 42 to 47					
49. Total investment in parent included in Lines 42 to 47 above.....					
50. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 48 above divided by Page 3, Col. 1, Line 37 x 100.0)					

ANNUAL STATEMENT BLANK – TITLE

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

	1 2024	2 2023	3 2022	4 2021	5 2020
Source of Direct Title Premiums Written (Part 1A)					
1. Direct operations (Part 1A, Line 1, Col. 1)					
2. Non-affiliated agency operations (Part 1A, Line 1, Col. 2)					
3. Affiliated agency operations (Part 1A, Line 1, Col. 3)					
4. Total					
Operating Income Summary (Page 4 & Part 1)					
5. Premiums earned (Part 1B, Line 3)					
6. Escrow and settlement service charges (Part 1A, Line 2)					
7. Title examinations (Part 1A, Line 3)					
8. Searches and abstracts (Part 1A, Line 4)					
9. Surveys (Part 1A, Line 5)					
10. Aggregate write-ins for service charges (Part 1A, Line 6)					
11. Other operating income (Page 4, Line 2)					
12. Total operating income (Page 4, Line 3)					
Statement of Income (Page 4)					
13. Net operating gain or (loss) (Line 8)					
14. Net investment gain or (loss) (Line 11)					
15. Total other income (Line 12)					
16. Federal and foreign income taxes incurred (Line 14)					
17. Net income (Line 15)					
Balance Sheet (Pages 2 and 3)					
18. Title insurance premiums and fees receivable (Page 2, Line 15, Col. 3)					
19. Total admitted assets excluding segregated accounts (Page 2, Line 26, Col. 3)					
20. Known claims reserve (Page 3, Line 1)					
21. Statutory premium reserve (Page 3, Line 2)					
22. Total liabilities (Page 3, Line 23)					
23. Capital paid up (Page 3, Lines 25 + 26)					
24. Surplus as regards policyholders (Page 3, Line 32)					
Cash Flow (Page 5)					
25. Net cash from operations (Line 11)					
Percentage Distribution of Cash, Cash-Equivalents and Invested Assets (Page 2, Col. 3) (Item divided by Page 2, Line 12, Col. 3) x 100.0					
26. Bonds (Line 1)					
27. Stocks (Lines 2.1 & 2.2)					
28. Mortgage loans on real estate (Line 3.1 and 3.2)					
29. Real estate (Lines 4.1, 4.2 & 4.3)					
30. Cash, cash equivalents and short-term investments (Line 5)					
31. Contract loans (Line 6)					
32. Derivatives (Line 7)					
33. Other invested assets (Line 8)					
34. Receivable for securities (Line 9)					
35. Securities lending reinvested collateral assets (Line 10)					
36. Aggregate write-ins for invested assets (Line 11)					
37. Subtotals cash, cash equivalents and invested assets (Line 12)	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
38. Affiliated bonds (Sch. D Summary, Line 12, Col. 1)					
39. Affiliated preferred stocks (Sch. D, Summary, Line 18, Col. 1)					
40. Affiliated common stocks (Sch. D, Summary, Line 24, Col. 1)					
41. Affiliated short-term investments (subtotals included in Schedule DA Verification, Col. 5, Line 10)					
42. Affiliated mortgage loans on real estate					
43. All other affiliated					
44. Total of above Lines 38 to 43					
45. Total investment in parent included in Lines 38 to 43 above					
46. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 44 above divided by Page 3, Line 32, Col. 1 x 100.0)					

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