

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p align="right">DATE: <u>2/6/2026</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Kevin Clark</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Iowa Insurance Division</u></p> <p>ADDRESS: _____</p>	<p align="center">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2026-02BWG</u></p> <p>Year <u>2026</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 [X]</p> <p>Modifies Required Disclosure []</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>[X] Received For Public Comment</p> <p>[] Adopted Date _____</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 type="checkbox"/> QUARTERLY STATEMENT | <input type="checkbox"/> BLANK | |
| <input checked="" type="checkbox"/> Life, Accident & Health/Fraternal | <input 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: Annual 2026

IDENTIFICATION OF ITEM(S) TO CHANGE

Update Notes to Financials Note 11 – Debt to add a crosschecks between Note 11B – FHLB Agreements and General Interrogatory #26.

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

The purpose of this proposal is to provide a crosscheck comparison between Note 11 and General Interrogatories to ensure these two places tie within the annual statement.

*****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.

NOTES TO FINANCIAL STATEMENTS



Detail Eliminated To Conserve Space

Note 11 – Debt

Note 11B – Illustration:

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE (LINES 2 THROUGH 4) BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

B. FHLB (Federal Home Loan Bank) Agreements



Detail Eliminated To Conserve Space

(2) FHLB Capital Stock

a. Aggregate Totals

	Total
1. Current Year	
(a) Membership Stock – Class A
(b) Membership Stock – Class B
(c) Activity Stock
(d) Excess Stock
(e) Aggregate Total (a+b+c+d) *
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer
2. Prior Year-End	
(a) Membership Stock – Class A
(b) Membership Stock – Class B
(c) Activity Stock
(d) Excess Stock
(e) Aggregate Total (a+b+c+d)
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer

11B(2)a1(f) should be equal to or greater than 11B(4)a1(d)

11B(2)a2(f) should be equal to or greater than 11B(4)a2(d)

* 11B(2)a1(e) should be equal to General Interrogatory Part 1, Line 26.27



Detail Eliminated To Conserve Space

(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date

1	2	3
Fair Value	Carrying Value	Aggregate Total Borrowing

- 1. Current Year Total Collateral Pledged_*
- 2. Prior Year-End Total Collateral Pledged

11B(3)a1 (Column 2) should be equal to or less than 11B(3)b1 (Column 2)

11B(3)a2 (Column 2) should be equal to or less than 11B(3)b2 (Column 2)

* 11B(3)a1 (Column 2) should be equal to General Interrogatory Part 1, Line 26.31

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Detail Eliminated To Conserve Space
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NOTES TO FINANCIAL STATEMENTS



Detail Eliminated To Conserve Space

Note 11 – Debt

Note 11B – Illustration:

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B. FHLB (Federal Home Loan Bank) Agreements



Detail Eliminated To Conserve Space

(2) FHLB Capital Stock

a. Aggregate Totals

	1 Total 2+3	2 General Account	3 Separate Accounts
1. Current Year			
(a) Membership Stock – Class A
(b) Membership Stock – Class B
(c) Activity Stock
(d) Excess Stock
(e) Aggregate Total (a+b+c+d)*
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer	XXX	XXX
2. Prior Year-end			
(a) Membership Stock – Class A
(b) Membership Stock – Class B
(c) Activity Stock
(d) Excess Stock
(e) Aggregate Total (a+b+c+d)
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer	XXX	XXX

11B(2)a1(f) should be equal to or greater than 11B(4)a1(d)

11B(2)a2(f) should be equal to or greater than 11B(4)a2(d)

* 11B(2)a1(e) (Column 2) should be equal to General Interrogatory Part 1, Line 26.27



Detail Eliminated To Conserve Space

(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date

	1 Fair Value	2 Carrying Value	3 Aggregate Total Borrowing
1. Current Year Total General and Separate Accounts Total Collateral Pledged (Lines 2+3)
2. Current Year General Account Total Collateral Pledged_*
3. Current Year Separate Accounts Total Collateral Pledged
4. Prior Year-end Total General and Separate Accounts Total Collateral Pledged

11B(3)a1 (Column 2) should be equal to or less than 11B(3)b1 (Column 2)

11B(3)a2 (Column 2) should be equal to or less than 11B(3)b2 (Column 2)

11B(3)a3 (Column 2) should be equal to or less than 11B(3)b3 (Column 2)

11B(3)a4 (Column 2) should be equal to or less than 11B(3)b4 (Column 2)

* 11B(3)a2 (Column 2) should be equal to General Interrogatory Part 1, Line 26.31



Detail Eliminated To Conserve Space

(4) Borrowing from FHLB

a. Amount as of the Reporting Date

	1 Total 2+3	2 General Account	3 Separate Account	4 Funding Agreements Reserves Established
1. Current Year				
(a) Debt	XXX
(b) Funding Agreements_*
(c) Other	XXX
(d) Aggregate Total (a+b+c)
2. Prior Year-end				
(a) Debt	XXX
(b) Funding Agreements
(c) Other	XXX
(d) Aggregate Total (a+b+c)

* 11B(4)a1(b) (Column 2) should be equal to Exhibit 7 Footnote (a), Line 6



Detail Eliminated To Conserve Space

NOTES TO FINANCIAL STATEMENTS



Detail Eliminated To Conserve Space

Note 11 – Debt

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B. FHLB (Federal Home Loan Bank) Agreements



Detail Eliminated To Conserve Space

(2) FHLB Capital Stock

a. Aggregate Totals

	1 Total 2+3	2 General Account	3 Protected Cell Accounts
1. Current Year			
(a) Membership Stock – Class A
(b) Membership Stock – Class B
(c) Activity Stock
(d) Excess Stock
(e) Aggregate Total (a+b+c+d) *
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer	XXX	XXX
2. Prior Year-end			
(a) Membership Stock – Class A
(b) Membership Stock – Class B
(c) Activity Stock
(d) Excess Stock
(e) Aggregate Total (a+b+c+d)
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer	XXX	XXX

11B(2)a1(f) should be equal to or greater than 11B(4)a1(d)

11B(2)a2(f) should be equal to or greater than 11B(4)a2(d)

* 11B(2)a1(e) (Column 2) should be equal to General Interrogatory Part 1, Line 26.27



Detail Eliminated To Conserve Space

(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date

1	2	3
Fair Value	Carrying Value	Aggregate Total Borrowing

1.	Current Year Total General and Protected Cell Accounts Total Collateral Pledged (Lines 2+3)
2.	Current Year General Account Total Collateral Pledged*
3.	Current Year Protected Cell Accounts Total Collateral Pledged
4.	Prior Year-end Total General and Protected Cell Accounts Total Collateral Pledged

11B(3)a1 (Column 2) should be equal to or less than 11B(3)b1 (Column 2)

11B(3)a2 (Column 2) should be equal to or less than 11B(3)b2 (Column 2)

11B(3)a3 (Column 2) should be equal to or less than 11B(3)b3 (Column 2)

11B(3)a4 (Column 2) should be equal to or less than 11B(3)b4 (Column 2)

* 11B(3)a2 (Column 2) should be equal to General Interrogatory Part 1, Line 26.31

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