



NAIC #:	MEWA7
NAIC Group Code:	000
Company Name:	OHIO FUNERAL DIRECTORS ASSOCIATION BENEFIT TRUST
Company Type:	<input type="checkbox"/> P&C <input type="checkbox"/> Life <input type="checkbox"/> HIC <input type="checkbox"/> Frat <input type="checkbox"/> Title <input checked="" type="checkbox"/> MEWA <input type="checkbox"/> HW <input type="checkbox"/> MPA <input checked="" type="checkbox"/> DOMESTIC <input type="checkbox"/> FOREIGN
Form Type:	STATEMENTS
Sub-form Type:	QUARTERLY
Transaction # (if applicable):	
Effective Date:	
Additional Info:	FIRST QUARTER, PERIOD ENDING MARCH 31, 2002
Date Scanned:	
Scanned By (initials):	

FEIN Number 31-6247579

QUARTERLY STATEMENT

As of March 31, 2002

OF THE CONDITION AND AFFAIRS OF THE
Ohio Funeral Directors Association Benefit Trust

established under the Laws of the State of OHIO, made to the

INSURANCE DEPARTMENT OF THE STATE OF

PURSUANT TO THE LAWS THEREOF

Established 1880

Commenced Business 1880

Statutory Home Office 2501 North Star Road
(Street and Number)

Columbus OH 43221
(City or Town, State and Zip Code)

Main Administrative Office 2501 North Star Road
(Street and Number)

Columbus OH 43221
(City or Town, State and Zip Code)

614
(Area Code)

486-5339
(Telephone Number)

Mail Address P.O. Box 21760
(Street and Number or P.O. Box)

Columbus OH 43221
(City, or Town, State and Zip Code)

Primary Location of Books and Records 2501 North Star Road
(Street and Number)

Columbus OH 43221
(City or Town, State and Zip Code)

614
(Area Code)

486-5339
(Telephone Number)

Quarterly Statement Contact Person and Phone Number (include extension) Rebecca Reuwee 614-486-5339

OFFICERS

Chairperson Robert Carter

J. Michael Krill

Secretary Robert Van Horn

Vice-Presidents

Tamara Baird

Treasurer Dan Tobias

Stephen J. Gehlert, Exec. Director

TRUSTEES

John Love

Dale Rice

Gary Heller

Jim Smith

Robert Carter

Stephen J. Gehlert, Executive Director

Walt Lindsey

JoAnn Hartley

State of Ohio

County of Franklin

ss

Stephen J. Gehlert, Exec. Director

Secretary

Treasurer

of the Ohio Funeral Dir. Assoc. Benefit Trust being duly sworn, each deposes and says that they are the above described officers of the trust carrying on the business of a MEWA, and that on the quarter ending March 31, 2002 all of the herein described assets were the absolute property of the MEWA, free and clear from any liens or claims thereon, except as herein stated, and that this quarterly statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to is a full and true statement of all the assets and liabilities and of the condition and affairs of the MEWA as of the quarter ending March 31, 2002 and of its income and deductions therefrom for the calendar period ended on that date, and have been completed in accordance with the quarterly statement instructions and accounting practices and procedures prescribed by the Ohio Department of Insurance, according to the best of their information, knowledge and belief, respectively.

Stephen J. Gehlert
~~XXXXXX~~ Exec. Director

Secretary

Treasurer

(a) Is this an original filing?

Yes ☒ No ☐

(b) If no:

(i) state the amendment number

(ii) date filed

(iii) number of pages attached

Subscribed and sworn to before me this

10

day of

May

2002

NOTARY PUBLIC (Seal)

		Current Period	December 31, 2001
ASSETS			
1	Bonds	1,991,097	1,689,725
2	Stocks		
2.1	Preferred Stocks		
2.2	Common Stocks	171,935	4,710
3	Mortgage loans on real estate		
4	Real estate, less \$..... encumbrances		
5	Collateral loans		
6.1	Cash on hand and on deposit	333,898	389,433
6.2	Short-term investments		
7.	Aggregate write-ins for invested assets		
7A.	Subtotals, cash and invested assets (Lines 1 to 7)	2,496,930	2,083,868
8.	Premium due and unpaid	3,805	16,579
9.	Funds held by or deposited with reinsurance companies		
10.	Reinsurance recoverables on loss and loss adjustment payments		
10.1	Reinsurance recoverable on unpaid losses		
11.	Federal income tax recoverable		
12.	Interest and other investment income due and accrued	27,345	18,037
13.	Receivable from parent, subsidiaries and affiliates		
14.	Electronic data processing equipment		
15.	Aggregate write-ins for other than invested assets		
16.	TOTALS (Lines 7A through 15)	2,528,080	2,118,484
DETAILS OF WRITE-INS AGGREGATED AT LINE 7 FOR INVESTED ASSETS			
0701	.....	
0702	.....	
0703	.....	
0704	.....	
0705	.....	
0798	Summary of remaining write-ins for Line 7 from overflow page		
0799	Totals (Lines 0701 through 0705 plus 0798)(Page 2, Line 7)		
DETAILS OF WRITE-INS AGGREGATED AT LINE 15 FOR OTHER THAN INVESTED ASSETS			
1501	.....	
1502	.....	
1503	.....	
1504	.....	
1505	.....	
1598	Summary of remaining write-ins for Line 15 from overflow page		
1599	Totals (Lines 1501 through 1505 plus 1598)(Page 2, Line 15)		

NOTE: The lines on this page to agree with Exhibit 1, Column 4.

LIABILITIES, SURPLUS AND SPECIAL FUNDS		1 Current Period	2 December 31, 2001
1	Claims unpaid (Part 2A, Col. 4, Line 5)	768,000	768,000
2	Unpaid claims adjustment expenses (Part 3, Line 22b, Col. 2)	77,000	77,000
3	Unearned premiums (Part 1, Line 5, Col. 8)	489,029	401,679
4	Unearned investment income (Part 4, Line 9, Col. 4)		
5	(a) Taxes, licenses and fees due or accrued (excluding Federal income taxes)		
	(b) Federal income taxes (Including \$ _____ net deferred tax liabilities)		
	(c) Stop loss, excess, or reinsurance premium due and unpaid		
	(d) Other expenses due or accrued		
6	Premium deposits made by applicants rejected or not as yet accepted as members or subscribers		
7	Borrowed money \$ _____ and interest thereon \$ _____		
8	Amounts withheld or retained for account of others		
9	Stop loss, excess, or reinsurance received but not yet due		
10	Provision for unauthorized reinsurance		
11	Aggregate write-ins for other liabilities	0	18,018
12	Total liabilities (Lines 1 to 11)	1,334,029	1,264,697
SURPLUS AND SPECIAL FUNDS			
13	Surplus	1,194,051	853,787
14	Aggregate write-ins for surplus and special funds		
15	Total (Line 13 plus Line 14; Page 4, Line 21)	1,194,051	853,787
16	TOTALS (Lines 12 plus 15)	2,528,080	2,118,484
DETAILS OF WRITE-INS AGGREGATED AT LINE 11 FOR OTHER LIABILITIES			
1101	ACCOUNTS PAYABLE	0	18,018
1102			
1103			
1104			
1105			
1198	Summary of remaining write-ins for Line 11 from overflow page		
1199	Totals (Lines 1101 through 1105 plus 1198)(Page 3, Line 11)		18,018
DETAILS OF WRITE-INS AGGREGATED AT LINE 14 FOR SURPLUS AND SPECIAL FUNDS			
1401			
1402			
1403			
1404			
1405			
1498	Summary of remaining write-ins for Line 14 from overflow page		
1499	Totals (Lines 1401 through 1405 plus 1498)(Page 3, Line 14)		

NONE

UNDERWRITING AND INVESTMENT EXHIBIT	1 Current Year To Date	2 Prior Year Ended December 31
UNDERWRITING INCOME		
1. Premiums earned (Part 1, Line 5, Col. 9)	1,635,520	5,332,801
2. Claims incurred (Part 2, Line 5, Col. 5)	1,145,574	5,108,230
3. Expenses incurred (Part 3, Line 21, Col. 2, 3, 4)		
(a) Claim adjustment	94,214	363,532
(b) Administrative	8,357	44,593
(c) Soliciting		
4. Individual stop loss, excess, or reinsurance expense (Net of incurred Recoveries)	61,791	198,861
5. Aggregate stop loss, excess, or reinsurance expense (Net of incurred Recoveries)	4,831	27,500
5A. Aggregate write-ins for underwriting deductions		
6. Total underwriting deductions (Lines 2 through 5)	1,314,767	5,742,716
7. Net underwriting gain or (loss) (Line 1 minus Line 6)	320,753	(409,915)
INVESTMENT INCOME		
8. Net investment income earned (Part 4, Line 14, Col. 8)	19,511	105,296
9. Net realized capital gains or (losses) (Part 4A, Line 10, Col. 6)		1,015
10. Net investment gain or (loss) (Line 8 plus Line 9)	19,511	106,311
OTHER INCOME		
11. Aggregate write-ins for other income		
12. Net gain or (loss) before federal income taxes (Lines 7 + 10 + 11)	340,264	(303,604)
13. Federal income taxes incurred		
14. Net gain or (loss) (to Line 16) (Line 12 minus Line 13)	340,264	(303,604)
SURPLUS AND SPECIAL FUNDS		
15. Surplus and special funds December 31, previous year (Page 4, Line 21, Col. 2)	853,787	1,157,391
GAINS AND (LOSSES)		
16. Net gain or (loss) (from Line 14)	340,264	(303,604)
17. Net unrealized capital gains or (losses) (Part 4A, Line 11, Col. 6)		
18. Change in non-admitted assets (Exhibit 2, Line 9, Col. 3)		
19. Aggregate write-ins for changes to surplus and special funds		
20. Change in surplus and special funds for the year (Lines 16 through 19)	340,264	(303,604)
21. Surplus and special funds December 31, current year (Line 15 plus Line 20)	1,194,051	853,787
DETAILS OF WRITE-INS AGGREGATED AT LINE 11 FOR OTHER INCOME		
1101		
1102		
1103		
1104		
1198 Summary of remaining write-ins for Line 11 from overflow page		
1199 Totals (Lines 1101 through 1105 plus 1198) (Page 4, Line 11)		
DETAILS OF WRITE-INS AGGREGATED AT LINE 19 FOR CHANGES TO RESERVES AND SPECIAL FUNDS		
1901		
1902		
1903		
1904		
1998 Summary of remaining write-ins for Line 19 from overflow page		
1999 Totals (Line 1901 through 1905 plus 1998) (Page 4, Line 19)		

UNDERWRITING AND INVESTMENT EXHIBIT
 PART I

Line of Business *								Informational Only	
	1	2	3	4	5	6	7	8	9
	Premiums Written Direct Business	Premiums Written Reinsurance Assumed	Total Premiums Written (Cols. 1+2)	Unearned Premiums December 31 Previous Year	Unearned Premiums December 31 Current Year (Part 1A)	Reserve for Rate Credits and Retrospective Returns Based on Experience	Total Reserve for Unearned Premiums (Cols. 5+6)	Premiums Earned (Cols. 3+4+7)	Reinsurance Premiums Ceded
1. Hospital									
2. Medical									
3. Dental									
4. Other									
5. Totals	1,722,870		1,722,870	401,679	489,029		489,029	1,635,520	

PART 1A—UNEARNED PREMIUMS

		1	2
Premium Mode		Premiums in Force December 31 Current Year	Amount of Premiums or Fees Unearned
1	Quarterly premiums	489,029	
2	Monthly premiums	XXXXXXXXXXXXXXXXXXXX	
3	Advanced premiums	XXXXXXXXXXXXXXXXXXXX	
4	Totals	489,029	

* If you are unable to break out hospital and medical premiums, please put the combined total and a notation that the amount applies to both lines of business

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2-CLAIMS PAID AND INCURRED

1 Line of Business	2 Claims Paid	3 Claims Unpaid Current Year (Col. 4, Part 2A)	4 Claims Unpaid Previous Year	5 Claims Incurred (Cols. 2+3+4)
1. Hospital				
2. Medical				
3. Dental				
4. Other				
5. Totals	1,145,874	768,000	768,000	1,145,874

PART 2 A-CLAIMS UNPAID

1 Line of Business	2 Reported Claims in Process of Adjustment	3 Estimated Incurred But Unreported	4 Total Claims Unpaid
1. Hospital			
2. Medical			
3. Dental			
4. Other			
5. Totals	189,000	579,000	768,000

PART 2B-ANALYSIS OF CLAIMS UNPAID-PREVIOUS YEAR

1 Line of Business	Claims Paid Year to Date		Claims Unpaid as of Current Period		6 Total Claims Incurred to date on Claims Incurred in Prior Years (Columns 2 + 4)	7 Reported Liability on Unpaid Claims as of December 31 Previous Year
	2 On Claims Incurred Prior to January 1 of Current Year	3 On Claims Incurred During the Year	4 On Claims Unpaid Dec 31 of Previous Year	5 On Claims Incurred During the Year		
1. Hospital						
2. Medical						
3. Dental						
4. Other						
5. Totals	537,078	608,796	230,922	537,078	768,000	768,000

* Part 2B, Column 4 and column 5 must equal Part 2A Total of column 4

UNDERWRITING AND INVESTMENT EXHIBIT
 PART 4-INTEREST, DIVIDENDS AND REAL ESTATE INCOME

1	2	3	Received in Advance		Due and Accrued ²		8
			4	5	6	7	
	Schedule	Collected During Year Less Paid for Accrued on Purchases	Current Year	Previous Year	Current Year	Previous Year	Earned During Year (Cols. 3 + 4 + 5 + 6 + 7)
1. Government Bonds	D*	11897			27345	18037	21205
1.1 Other Bonds (unaffiliated)	D*						
1.2 Bonds of affiliates	D*						
2. Preferred stocks (unaffiliated)	D						
2.1 Preferred stocks of affiliates	D						
2.2 Common stocks (unaffiliated)	D	574				1	574
2.3 Common stocks of affiliates	D						
3. Mortgage loans	B1						
4. Real estate	AS						
5. Collateral loans	C						
6.1 Cash on hand and on deposit	I						
6.2 Short-term investments	DA**						
7. Financial options and futures							
8. Aggregate write-up for investment income							
9. TOTALS		12471			27345	18037	21779
DEDUCTIONS							
10. Total investment expenses incurred (Part 3, Line 21, Col. 5)						2268	
11. Depreciation on real estate							
12. Aggregate write-ups for other deductions							
13. Total Deductions							2268
14. Net Investment Income Earned (Line 9 minus Line 13) (to Page 4, Line 8)							19511

* Includes \$ _____ accrual of discount less \$ _____ amortization of premium ** Includes \$ _____ accrual of discount less \$ _____ amortization of premium

1. Includes \$ _____ accrual of discount less \$ _____ amortization of premium 2. Includes \$ _____ for corporation's occupancy of it's own buildings

2. Admitted taxes only. State basis of exclusions for corporation's occupancy of it's own buildings

DETAILS OF WRITE-INS AGGREGATED AT LINE 8 FOR INVESTMENT INCOME							
1	2	3	4	5	6	7	8
0801							
0802							
0803							
0804							
0805							
0808 Summary of remaining write-ins for Line 8 from overflow page							
0809 Totals (Lines 0801 through 0805 plus 0808) (Part 4, Line 8)							

DETAILS OF WRITE-INS AGGREGATED AT LINE 12 FOR INVESTMENT INCOME							
1	2	3	4	5	6	7	8
1201							
1202							
1203							
1204							
1205							
1208 Summary of remaining write-ins for Line 12 from overflow page							
1209 Totals (Lines 1201 through 1205 plus 1208) (Part 4, Line 12)							

PART 4A-CAPITAL GAINS AND (LOSSES) ON INVESTMENTS

	1	2	3	4	5	6
	Profit on Sales or Maturity	Loss on Sales or Maturity	Increases by Adjustment in Book Value	Decreases by Adjustment in Book Value	Net (gain or (loss) from Change in Difference Between Book and Admitted Values	Total (Net of Cols. 1 to 5 incl.) (1 + 2 + 3 + 4 + 5)
1. Government Bonds						
1.1 Other Bonds (unaffiliated)						
1.2 Bonds of affiliates						
2. Preferred stocks (unaffiliated)						
2.1 Preferred stocks of affiliates						
2.2 Common stocks (unaffiliated)						
2.3 Common stocks of affiliates						
3. Mortgage loans						
4. Real estate						
5. Collateral loans						
6.1 Cash on hand and on deposit						
6.2 Short-term investments						
7. Financial options and futures						
8. Aggregate write-ups for capital gains and (losses)						
9. TOTALS						
(Distribution(s) of Line 9, Col. 6)						
10. Net realized capital gains or (losses)* (Page 4, Line 9B of 1 + 2, Line 9)						
11. Net Unrealized (capital gains or (losses))* (Page 4, Line 17)(Cols. 3 + 4 + 5, Line 9)						

* Attach statement or memorandum explaining basis of division ²Excluding \$ _____ depreciation or real estate included in Part 4, Line 11

DETAILS OF WRITE-INS AGGREGATED AT LINE 8 FOR CAPITAL GAINS AND (LOSSES)						
	1	2	3	4	5	6
0801						
0802						
0803						
0804						
0805						
0808 Summary of remaining write-ins for Line 8 from overflow page						
0809 Totals (Lines 0801 through 0805 plus 0808) (Part 4A, Line 8)						

EXHIBIT 1-ANALYSIS OF ASSETS

	1	2	3	4
	Ledger Assets	Non-Ledger Including Excess of Market (or Amortized) Over Book Values	Assets Not Admitted Including Excess of Book Over Market (or Amortized Values)	Net Admitted Assets (Cols. 1 + 2 - 3)
1 Bonds (Schedule D)	2,015,790		24,693	1,991,097
2 Stocks (Schedule D)				
2.1 Preferred stocks				
2.2 Common stocks	171,935			171,935
3 Mortgage loans on real estate (Schedule B)				
(a) First liens				
(b) Other than first liens				
4 Real estate, less encumbrances (Schedule A)				
5 Collateral loans (Schedule C)				
6.1 Cash on hand and on deposit				
(a) Cash in company's office				
(b) Cash on deposit (Schedule E)	333,898			333,898
6.2 Short-term investments (Schedule DA)				
7 Aggregate write-ins for invested assets				
7A Subtotal, cash and invested assets	2,521,623		24,693	2,496,930
8 Premium due and unpaid	3,805			3,805
9 Funds held by or deposited with reinsurance companies				
10 Reinsurance recoverables on loss and loss adjustment payments (Schedule S, Col. 1)				
10A Reinsurance recoverable on unpaid losses				
11 Federal income tax recoverable				
12 Interest and other investment income due and accrued	27,345			27,345
13 Receivables from parent subsidiaries and affiliates				
14 Electronic data processing equipment				XXX
15 Equipment, furniture and supplies				XXX
16 Third party reimbursements receivable				XXX
17 Assessments and penalties due and unpaid				XXX
18 Prepaid expenses				XXX
19 Loans on person security, endorsed or not				
20 Aggregate write-ins for other than invested assets				
21 Totals (Lines 1 through 20)	2,552,773			2,528,080
DETAILS OF WRITE-INS AGGREGATED AT LINE 7 FOR INVESTED ASSETS				
0701				
0702				
0703				
0704				
0705				
0798 Summary of remaining write-ins for Line 7 from overflow page				
0799 Totals (Lines 0701 through 0705 plus 0798)(Exhibit 1, Line 7)				
DETAILS OF WRITE-INS AGGREGATED AT LINE 20 FOR OTHER THAN INVESTED ASSETS				
2001				
2002				
2003				
2004				
2005				
2098 Summary of remaining write-ins for Line 20 from overflow page				
2099 Totals (Lines 2001 through 2005 plus 2098)(Exhibit 1, Line 20)				

EXHIBIT 2-ANALYSIS OF NON-ADMITTED ASSETS
Excluding Excess of Book Over Market (or Amortized) Values and Exhibit 1, Line 12, Column 3

	1	2	3
	End of Previous Year	End of Current Period	Change for Year (Increase) or Decrease (Column 1 minus Column 2)
1 Uncollected premiums			
2 Deposits in suspended depositories, less estimated amount recoverable			
3 Equipment, furniture and supplies			
4 Loans on personal security, endorsed or not			
5 Third Party reimbursements receivable			
6 Assessments and penalties due and unpaid			
7 Prepaid expenses			
8 Aggregate write-ins for assets not admitted			
9 Total change (Column 3)(Carry to Page 4, Line 18)	XXX	XXX	
DETAILS OF WRITE-INS AGGREGATED AT LINE 8 FOR ASSETS NOT ADMITTED			
0801			
0802			
0803			
0804			
0805			
0898 Summary of remaining write-ins for Line 8 from overflow page			
0899 Totals (Lines 0801 through 0805 plus 0898) (Exhibit 2, Line 8)			

GENERAL INTERROGATORIES

1. (a) Where any of the stocks, bonds or other assets of the MEWA loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes ☐ No ☒
 (b) If "yes", please give full and complete information relating thereto.

2. (a) Have any changes been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the MEWA? Yes ☐ No ☒
 (b) If "Yes", date of change:
 If not previously filed, furnish herewith a certified copy of the instrument as amended.
3. Have there been any substantial changes in the organizational chart, managers, officers or Trustees since year end? Yes ☐ No ☒
 If "yes", attach an explanation.
4. (a) If the MEWA is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved since the last filed statement? Yes ☐ No ☒
 (b) If "yes", attach an explanation.
5. (a) Have any of the MEWA's primary reinsurance contracts been canceled since the last filed statement? Yes ☒ No ☐
 (b) if "yes", give full and complete information thereto.
Effective Jan 1, 2002 our reinsurance
carrier is Pacific Life Ins Co - Prior
to Jan. 2002 our reinsurance carrier was *
6. (a) What is the number of employer groups as of the current period? 359
 (b) What is the number of enrollees as of the current period? ATT b, Kint
1044

* America United Life - 11 by Kint

OVERFLOW PAGE FOR WRITE-INS

NOTE