



PROPERTY AND CASUALTY COMPANIES - ASSOCIATION EDITION

ANNUAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021  
OF THE CONDITION AND AFFAIRS OF THE

Westfield Insurance Company

NAIC Group Code	<u>0228</u> (Current)	<u>0228</u> (Prior)	NAIC Company Code	<u>24112</u>	Employer's ID Number	<u>34-6516838</u>
Organized under the Laws of	<u>Ohio</u>			State of Domicile or Port of Entry	<u>OH</u>	
Country of Domicile	<u>United States of America</u>					
Incorporated/Organized	<u>07/12/1929</u>			Commenced Business	<u>07/19/1929</u>	
Statutory Home Office	<u>One Park Circle</u> (Street and Number)			<u>Westfield Center, OH, US 44251-5001</u> (City or Town, State, Country and Zip Code)		
Main Administrative Office	<u>One Park Circle</u> (Street and Number)			<u>330-887-0101</u> (Area Code) (Telephone Number)		
	<u>Westfield Center, OH, US 44251-5001</u> (City or Town, State, Country and Zip Code)			<u>330-887-0101</u> (Area Code) (Telephone Number)		
Mail Address	<u>P. O. Box 5001</u> (Street and Number or P.O. Box)			<u>Westfield Center, OH, US 44251-5001</u> (City or Town, State, Country and Zip Code)		
Primary Location of Books and Records	<u>One Park Circle</u> (Street and Number)			<u>330-887-0101</u> (Area Code) (Telephone Number)		
	<u>Westfield Center, OH, US 44251-5001</u> (City or Town, State, Country and Zip Code)			<u>330-887-0101</u> (Area Code) (Telephone Number)		
Internet Website Address	<u>www.westfieldgrp.com</u>					
Statutory Statement Contact	<u>Jeffrey Scott Gillentine</u> (Name)			<u>330-887-0101</u> (Area Code) (Telephone Number)		
	<u>FinancialReporting@westfieldgrp.com</u> (E-mail Address)			<u>330-887-4415</u> (FAX Number)		

OFFICERS

President, CEO, and Board Chair	<u>Edward James Largent III</u>	Chief Legal Officer and Secretary	<u>Frank Anthony Carrino</u>
Chief Financial Officer and Treasurer	<u>Joseph Christian Kohmann</u>		

OTHER

<u>Robert William Bowers, Natl Clms and Cust Ser Ldr</u>	<u>Jeffrey Scott Gillentine, Controller</u>	<u>Robyn Renee Hahn #, President, Commercial Lines</u>
<u>John Andrew Kuhn #, President, Westfield Specialty</u>	<u>Terry Lee McClaskey Jr, National Personal Lines Leader</u>	<u>James Robert Merz, Chief Actuarial and Analytic Officer</u>
<u>Kristine Lynn Neate, Chief of Staff</u>	<u>Jennifer Constantine Palmieri, Chief People Officer</u>	<u>Tracey Lynn Petkovic, Chief Information Officer</u>
<u>Michael Joseph Prandi #, Chief Operations Officer</u>	<u>Stuart Wayne Rosenberg, Chief Innov and Strategy Offr</u>	<u>Peter Robert Schwanke, Chief Risk Officer</u>
<u>Gary William Stumper, National Surety Leader</u>	<u>Craig David Welsh, Chief Distribution Officer</u>	<u>George Krieg Wiswesser, Chief Investment Officer</u>

DIRECTORS OR TRUSTEES

<u>Barbara Marie Bufkin #</u>	<u>Cheryl Lila Carlisle</u>	<u>David Preston Hollander</u>
<u>Michael Tufts Jeans #</u>	<u>John Patrick Lanigan Jr</u>	<u>Edward James Largent III</u>
<u>Craig David Pfeiffer</u>	<u>Billie Kay Rawot</u>	<u>John Lewis Watson</u>

State of	<u>Ohio</u>	SS
County of	<u>Medina</u>	

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this 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 said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

<u>Edward James Largent III</u> President, CEO, and Board Chair	<u>Joseph Christian Kohmann</u> Chief Financial Officer and Treasurer	<u>Frank Anthony Carrino</u> Chief Legal Officer and Secretary
Subscribed and sworn to before me this	a. Is this an original filing? .....	Yes [ X ] No [ ]
<u>15th</u> day of <u>February, 2022</u>	b. If no,	
	1. State the amendment number.....	
	2. Date filed .....	
	3. Number of pages attached.....	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

ASSETS

	Current Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	4 Net Admitted Assets
1. Bonds (Schedule D) .....	1,419,633,014	0	1,419,633,014	1,351,774,313
2. Stocks (Schedule D):				
2.1 Preferred stocks .....	0	0	0	0
2.2 Common stocks .....	584,732,389	0	584,732,389	582,272,836
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens .....	0	0	0	0
3.2 Other than first liens .....	0	0	0	0
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$ .....0 encumbrances) .....	0	0	0	0
4.2 Properties held for the production of income (less \$ .....0 encumbrances) .....	0	0	0	0
4.3 Properties held for sale (less \$ .....0 encumbrances) .....	0	0	0	0
5. Cash (\$ .....187,459 , Schedule E - Part 1), cash equivalents (\$ .....18,074,242 , Schedule E - Part 2) and short-term investments (\$ .....0 , Schedule DA) .....	18,261,701	0	18,261,701	18,481,757
6. Contract loans (including \$ .....0 premium notes) .....	0	0	0	0
7. Derivatives (Schedule DB) .....	0	0	0	0
8. Other invested assets (Schedule BA) .....	491,899,156	0	491,899,156	408,737,209
9. Receivable for securities .....	76,233	0	76,233	7,117,242
10. Securities lending reinvested collateral assets (Schedule DL) .....	0	0	0	0
11. Aggregate write-ins for invested assets .....	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	2,514,602,493	0	2,514,602,493	2,368,383,357
13. Title plants less \$ .....0 charged off (for Title insurers only) .....	0	0	0	0
14. Investment income due and accrued .....	15,929,667	0	15,929,667	16,720,612
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	63,106,419	7,086,620	56,019,799	53,123,397
15.2 Deferred premiums and agents' balances and installments booked but deferred and not yet due (including \$ .....347,976 earned but unbilled premiums) .....	292,905,107	34,800	292,870,307	272,727,220
15.3 Accrued retrospective premiums (\$ .....0 ) and contracts subject to redetermination (\$ .....0 ) .....	0	0	0	0
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....	0	0	0	0
16.2 Funds held by or deposited with reinsured companies .....	0	0	0	0
16.3 Other amounts receivable under reinsurance contracts .....	0	0	0	0
17. Amounts receivable relating to uninsured plans .....	0	0	0	0
18.1 Current federal and foreign income tax recoverable and interest thereon .....	0	0	0	0
18.2 Net deferred tax asset .....	0	0	0	0
19. Guaranty funds receivable or on deposit .....	0	0	0	0
20. Electronic data processing equipment and software .....	71,845,603	71,845,603	0	0
21. Furniture and equipment, including health care delivery assets (\$ .....0 ) .....	0	0	0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates .....	0	0	0	0
23. Receivables from parent, subsidiaries and affiliates .....	70,625,260	0	70,625,260	79,301,433
24. Health care (\$ .....0 ) and other amounts receivable .....	0	0	0	0
25. Aggregate write-ins for other than invested assets .....	329,447,089	0	329,447,089	274,590,526
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	3,358,461,638	78,967,023	3,279,494,615	3,064,846,545
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0	0	0
28. Total (Lines 26 and 27)	3,358,461,638	78,967,023	3,279,494,615	3,064,846,545
DETAILS OF WRITE-INS				
1101. ....				
1102. ....				
1103. ....				
1198. Summary of remaining write-ins for Line 11 from overflow page .....	0	0	0	0
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)	0	0	0	0
2501. COLI CSV .....	329,447,089	0	329,447,089	274,590,526
2502. ....				
2503. ....				
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	329,447,089	0	329,447,089	274,590,526

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Losses (Part 2A, Line 35, Column 8) .....	765,887,184	714,646,912
2. Reinsurance payable on paid losses and loss adjustment expenses (Schedule F, Part 1, Column 6) .....	0	0
3. Loss adjustment expenses (Part 2A, Line 35, Column 9) .....	211,226,014	216,735,758
4. Commissions payable, contingent commissions and other similar charges .....	58,375,013	54,335,520
5. Other expenses (excluding taxes, licenses and fees) .....	67,814,733	55,133,907
6. Taxes, licenses and fees (excluding federal and foreign income taxes) .....	12,530,418	12,476,967
7.1 Current federal and foreign income taxes (including \$ .....0 on realized capital gains (losses)) .....	13,134,311	6,099,710
7.2 Net deferred tax liability .....	41,488,974	32,141,312
8. Borrowed money \$ .....58,000,000 and interest thereon \$ .....0 .....	58,000,000	153,336,595
9. Unearned premiums (Part 1A, Line 38, Column 5) (after deducting unearned premiums for ceded reinsurance of \$ .....458,465,052 and including warranty reserves of \$ .....0 and accrued accident and health experience rating refunds including \$ .....0 for medical loss ratio rebate per the Public Health Service Act) .....	518,783,011	478,652,927
10. Advance premium .....	0	0
11. Dividends declared and unpaid:		
11.1 Stockholders .....	0	0
11.2 Policyholders .....	0	365,225
12. Ceded reinsurance premiums payable (net of ceding commissions) .....	8,084,369	4,717,214
13. Funds held by company under reinsurance treaties (Schedule F, Part 3, Column 20) .....	0	0
14. Amounts withheld or retained by company for account of others .....	0	0
15. Remittances and items not allocated .....	0	0
16. Provision for reinsurance (including \$ .....0 certified) (Schedule F, Part 3, Column 78) .....	0	0
17. Net adjustments in assets and liabilities due to foreign exchange rates .....	0	0
18. Drafts outstanding .....	0	0
19. Payable to parent, subsidiaries and affiliates .....	0	0
20. Derivatives .....	0	0
21. Payable for securities .....	5,971	0
22. Payable for securities lending .....	0	0
23. Liability for amounts held under uninsured plans .....	0	0
24. Capital notes \$ .....0 and interest thereon \$ .....0 .....	0	0
25. Aggregate write-ins for liabilities .....	0	0
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25) .....	1,755,329,998	1,728,642,047
27. Protected cell liabilities .....	0	0
28. Total liabilities (Lines 26 and 27) .....	1,755,329,998	1,728,642,047
29. Aggregate write-ins for special surplus funds .....	0	0
30. Common capital stock .....	8,220,000	8,220,000
31. Preferred capital stock .....	0	0
32. Aggregate write-ins for other than special surplus funds .....	0	0
33. Surplus notes .....	0	0
34. Gross paid in and contributed surplus .....	67,267,015	67,267,015
35. Unassigned funds (surplus) .....	1,448,677,602	1,260,717,483
36. Less treasury stock, at cost:		
36.1 .....0 shares common (value included in Line 30 \$ .....0 ) .....	0	0
36.2 .....0 shares preferred (value included in Line 31 \$ .....0 ) .....	0	0
37. Surplus as regards policyholders (Lines 29 to 35, less 36) (Page 4, Line 39) .....	1,524,164,617	1,336,204,498
38. TOTALS (Page 2, Line 28, Col. 3) .....	3,279,494,615	3,064,846,545
DETAILS OF WRITE-INS		
2501. ....		
2502. ....		
2503. ....		
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above) .....	0	0
2901. ....		
2902. ....		
2903. ....		
2998. Summary of remaining write-ins for Line 29 from overflow page .....	0	0
2999. Totals (Lines 2901 thru 2903 plus 2998)(Line 29 above) .....	0	0
3201. ....		
3202. ....		
3203. ....		
3298. Summary of remaining write-ins for Line 32 from overflow page .....	0	0
3299. Totals (Lines 3201 thru 3203 plus 3298)(Line 32 above) .....	0	0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

STATEMENT OF INCOME

	1 Current Year	2 Prior Year
UNDERWRITING INCOME		
1. Premiums earned (Part 1, Line 35, Column 4).....	997,038,201	964,790,549
DEDUCTIONS:		
2. Losses incurred (Part 2, Line 35, Column 7) .....	573,438,380	523,324,123
3. Loss adjustment expenses incurred (Part 3, Line 25, Column 1) .....	98,359,961	107,121,930
4. Other underwriting expenses incurred (Part 3, Line 25, Column 2) .....	372,272,954	331,273,515
5. Aggregate write-ins for underwriting deductions .....	0	0
6. Total underwriting deductions (Lines 2 through 5) .....	1,044,071,295	961,719,568
7. Net income of protected cells .....	0	0
8. Net underwriting gain or (loss) (Line 1 minus Line 6 plus Line 7) .....	(47,033,094)	3,070,981
INVESTMENT INCOME		
9. Net investment income earned (Exhibit of Net Investment Income, Line 17) .....	114,140,997	89,136,472
10. Net realized capital gains or (losses) less capital gains tax of \$ .....24,414,595 (Exhibit of Capital Gains (Losses) ) .....	90,616,960	32,209,141
11. Net investment gain (loss) (Lines 9 + 10) .....	204,757,957	121,345,613
OTHER INCOME		
12. Net gain (loss) from agents' or premium balances charged off (amount recovered \$ .....2,605,630 amount charged off \$ .....4,032,781 ) .....	(1,427,151)	(1,511,756)
13. Finance and service charges not included in premiums .....	2,040,716	2,234,983
14. Aggregate write-ins for miscellaneous income .....	54,856,916	31,279,042
15. Total other income (Lines 12 through 14) .....	55,470,481	32,002,269
16. Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15) .....	213,195,344	156,418,863
17. Dividends to policyholders .....	1,383,968	4,651,276
18. Net income, after dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Line 16 minus Line 17) .....	211,811,376	151,767,587
19. Federal and foreign income taxes incurred .....	15,549,417	9,601,720
20. Net income (Line 18 minus Line 19)(to Line 22) .....	196,261,959	142,165,867
CAPITAL AND SURPLUS ACCOUNT		
21. Surplus as regards policyholders, December 31 prior year (Page 4, Line 39, Column 2) .....	1,336,204,498	1,284,679,718
22. Net income (from Line 20) .....	196,261,959	142,165,867
23. Net transfers (to) from Protected Cell accounts .....	0	0
24. Change in net unrealized capital gains or (losses) less capital gains tax of \$ .....11,361,616 .....	43,969,739	26,903,574
25. Change in net unrealized foreign exchange capital gain (loss) .....	0	0
26. Change in net deferred income tax .....	2,013,954	1,633,538
27. Change in nonadmitted assets (Exhibit of Nonadmitted Assets, Line 28, Col. 3) .....	(4,285,533)	(19,178,199)
28. Change in provision for reinsurance (Page 3, Line 16, Column 2 minus Column 1) .....	0	0
29. Change in surplus notes .....	0	0
30. Surplus (contributed to) withdrawn from protected cells .....	0	0
31. Cumulative effect of changes in accounting principles .....	0	0
32. Capital changes:		
32.1 Paid in .....	0	0
32.2 Transferred from surplus (Stock Dividend) .....	0	0
32.3 Transferred to surplus .....	0	0
33. Surplus adjustments:		
33.1 Paid in .....	0	0
33.2 Transferred to capital (Stock Dividend) .....	0	0
33.3 Transferred from capital .....	0	0
34. Net remittances from or (to) Home Office .....	0	0
35. Dividends to stockholders .....	(50,000,000)	(100,000,000)
36. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Column 2 minus Column 1) .....	0	0
37. Aggregate write-ins for gains and losses in surplus .....	0	0
38. Change in surplus as regards policyholders for the year (Lines 22 through 37) .....	187,960,119	51,524,780
39. Surplus as regards policyholders, December 31 current year (Line 21 plus Line 38) (Page 3, Line 37) .....	1,524,164,617	1,336,204,498
DETAILS OF WRITE-INS		
0501. ....		
0502. ....		
0503. ....		
0598. Summary of remaining write-ins for Line 5 from overflow page .....	0	0
0599. Totals (Lines 0501 thru 0503 plus 0598)(Line 5 above) .....	0	0
1401. COLI CSV .....	54,856,563	31,271,162
1402. Net other interest income .....	353	7,880
1403. ....		
1498. Summary of remaining write-ins for Line 14 from overflow page .....	0	0
1499. Totals (Lines 1401 thru 1403 plus 1498)(Line 14 above) .....	54,856,916	31,279,042
3701. ....		
3702. ....		
3703. ....		
3798. Summary of remaining write-ins for Line 37 from overflow page .....	0	0
3799. Totals (Lines 3701 thru 3703 plus 3798)(Line 37 above) .....	0	0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

CASH FLOW

	1	2
	Current Year	Prior Year
Cash from Operations		
1. Premiums collected net of reinsurance .....	1,017,987,177	959,342,253
2. Net investment income .....	128,781,881	105,979,576
3. Miscellaneous income .....	55,470,481	32,002,266
4. Total (Lines 1 through 3) .....	1,202,239,539	1,097,324,095
5. Benefit and loss related payments .....	522,198,109	534,903,528
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0
7. Commissions, expenses paid and aggregate write-ins for deductions .....	459,686,107	428,032,313
8. Dividends paid to policyholders .....	1,749,194	4,286,051
9. Federal and foreign income taxes paid (recovered) net of \$ .....24,414,595 tax on capital gains (losses) .....	32,929,411	22,197,771
10. Total (Lines 5 through 9) .....	1,016,562,821	989,419,663
11. Net cash from operations (Line 4 minus Line 10) .....	185,676,718	107,904,432
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds .....	172,333,440	238,064,090
12.2 Stocks .....	145,815,911	89,414,288
12.3 Mortgage loans .....	0	0
12.4 Real estate .....	0	0
12.5 Other invested assets .....	125,964,998	64,641,347
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....	0	0
12.7 Miscellaneous proceeds .....	7,046,979	0
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	451,161,328	392,119,725
13. Cost of investments acquired (long-term only):		
13.1 Bonds .....	253,371,671	167,484,338
13.2 Stocks .....	75,779,246	69,375,301
13.3 Mortgage loans .....	0	0
13.4 Real estate .....	0	0
13.5 Other invested assets .....	111,613,442	85,030,689
13.6 Miscellaneous applications .....	0	7,117,241
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	440,764,359	329,007,569
14. Net increase (decrease) in contract loans and premium notes .....	0	0
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14) .....	10,396,969	63,112,156
Cash from Financing and Miscellaneous Sources		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes .....	0	0
16.2 Capital and paid in surplus, less treasury stock .....	0	0
16.3 Borrowed funds .....	(95,336,595)	39,374,586
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....	0	0
16.5 Dividends to stockholders .....	50,000,000	100,000,000
16.6 Other cash provided (applied) .....	(50,957,148)	(100,798,000)
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6) .....	(196,293,743)	(161,423,414)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	(220,056)	9,593,174
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year .....	18,481,757	8,888,583
19.2 End of period (Line 18 plus Line 19.1) .....	18,261,701	18,481,757
Note: Supplemental disclosures of cash flow information for non-cash transactions:		
20.0001.Exchange of equity investment to equity investment .....	35,723,175	0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 1 - PREMIUMS EARNED

Line of Business		1 Net Premiums Written per Column 6, Part 1B	2 Unearned Premiums Dec. 31 Prior Year - per Col. 3, Last Year's Part 1	3 Unearned Premiums Dec. 31 Current Year - per Col. 5 Part 1A	4 Premiums Earned During Year (Cols. 1 + 2 - 3)
1.	Fire .....	9,061,689	4,173,367	4,554,044	8,681,012
2.	Allied lines .....	9,856,786	4,544,091	5,091,643	9,309,234
3.	Farmowners multiple peril .....	48,600,022	21,629,072	23,601,632	46,627,462
4.	Homeowners multiple peril .....	150,950,805	77,132,790	82,105,204	145,978,391
5.	Commercial multiple peril .....	210,122,923	96,667,646	106,534,873	200,255,696
6.	Mortgage guaranty .....	0	0	0	0
8.	Ocean marine .....	0	0	0	0
9.	Inland marine .....	28,739,168	13,053,917	13,758,832	28,034,253
10.	Financial guaranty .....	0	0	0	0
11.1	Medical professional liability - occurrence .....	0	0	0	0
11.2	Medical professional liability - claims-made .....	0	0	0	0
12.	Earthquake .....	2,961,026	1,420,733	1,573,237	2,808,522
13.	Group accident and health .....	0	0	0	0
14.	Credit accident and health (group and individual) .....	0	0	0	0
15.	Other accident and health .....	0	0	0	0
16.	Workers' compensation .....	29,032,192	13,969,982	14,377,441	28,624,733
17.1	Other liability - occurrence .....	77,062,696	37,873,437	43,273,665	71,662,468
17.2	Other liability - claims-made .....	5,608,432	344,313	4,473,757	1,478,988
17.3	Excess workers' compensation .....	0	0	0	0
18.1	Products liability - occurrence .....	2,430,611	975,946	1,101,629	2,304,928
18.2	Products liability - claims-made .....	0	0	0	0
19.1, 19.2	Private passenger auto liability .....	108,854,797	57,750,421	56,638,674	109,966,544
19.3, 19.4	Commercial auto liability .....	102,876,191	45,068,788	46,847,642	101,097,337
21.	Auto physical damage .....	150,971,041	72,945,622	74,723,954	149,192,709
22.	Aircraft (all perils) .....	0	0	0	0
23.	Fidelity .....	732,824	321,354	343,236	710,942
24.	Surety .....	39,186,846	22,518,035	24,109,700	37,595,181
26.	Burglary and theft .....	85,540	40,386	40,904	85,022
27.	Boiler and machinery .....	(14)	(8)	(6)	(16)
28.	Credit .....	0	0	0	0
29.	International .....	0	0	0	0
30.	Warranty .....	0	0	0	0
31.	Reinsurance - nonproportional assumed property .....	47,945,262	6,234,300	8,430,026	45,749,536
32.	Reinsurance - nonproportional assumed liability .....	10,497,600	0	6,220,800	4,276,800
33.	Reinsurance - nonproportional assumed financial lines .....	1,591,850	1,988,736	982,123	2,598,463
34.	Aggregate write-ins for other lines of business .....	0	0	0	0
35.	TOTALS	1,037,168,286	478,652,928	518,783,010	997,038,204
DETAILS OF WRITE-INS					
3401.	.....				
3402.	.....				
3403.	.....				
3498.	Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0	0
3499.	Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	0	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 1A - RECAPITULATION OF ALL PREMIUMS

Line of Business		1	2	3	4	5
		Amount Unearned (Running One Year or Less from Date of Policy) (a)	Amount Unearned (Running More Than One Year from Date of Policy) (a)	Earned But Unbilled Premium	Reserve for Rate Credits and Retrospective Adjustments Based on Experience	Total Reserve for Unearned Premiums Cols. 1 + 2 + 3 + 4
1.	Fire .....	4,554,044	0	0	0	4,554,044
2.	Allied lines .....	5,091,643	0	0	0	5,091,643
3.	Farmowners multiple peril .....	23,601,632	0	0	0	23,601,632
4.	Homeowners multiple peril .....	82,105,204	0	0	0	82,105,204
5.	Commercial multiple peril .....	106,534,873	0	0	0	106,534,873
6.	Mortgage guaranty .....	0	0	0	0	0
8.	Ocean marine .....	0	0	0	0	0
9.	Inland marine .....	13,758,832	0	0	0	13,758,832
10.	Financial guaranty .....	0	0	0	0	0
11.1	Medical professional liability - occurrence .....	0	0	0	0	0
11.2	Medical professional liability - claims-made .....	0	0	0	0	0
12.	Earthquake .....	1,573,237	0	0	0	1,573,237
13.	Group accident and health .....	0	0	0	0	0
14.	Credit accident and health (group and individual) .....	0	0	0	0	0
15.	Other accident and health .....	0	0	0	0	0
16.	Workers' compensation .....	14,377,441	0	0	0	14,377,441
17.1	Other liability - occurrence .....	42,551,425	722,240	0	0	43,273,665
17.2	Other liability - claims-made .....	4,325,954	147,803	0	0	4,473,757
17.3	Excess workers' compensation .....	0	0	0	0	0
18.1	Products liability - occurrence .....	1,101,629	0	0	0	1,101,629
18.2	Products liability - claims-made .....	0	0	0	0	0
19.1, 19.2	Private passenger auto liability .....	56,638,674	0	0	0	56,638,674
19.3, 19.4	Commercial auto liability .....	46,847,642	0	0	0	46,847,642
21.	Auto physical damage .....	74,723,929	25	0	0	74,723,954
22.	Aircraft (all perils) .....	0	0	0	0	0
23.	Fidelity .....	334,515	8,721	0	0	343,236
24.	Surety .....	6,390,008	17,719,692	0	0	24,109,700
26.	Burglary and theft .....	40,904	0	0	0	40,904
27.	Boiler and machinery .....	(6)	0	0	0	(6)
28.	Credit .....	0	0	0	0	0
29.	International .....	0	0	0	0	0
30.	Warranty .....	0	0	0	0	0
31.	Reinsurance - nonproportional assumed property .....	8,430,026	0	0	0	8,430,026
32.	Reinsurance - nonproportional assumed liability .....	6,220,800	0	0	0	6,220,800
33.	Reinsurance - nonproportional assumed financial lines .....	982,123	0	0	0	982,123
34.	Aggregate write-ins for other lines of business	0	0	0	0	0
35.	TOTALS	500,184,529	18,598,481	0	0	518,783,010
36.	Accrued retrospective premiums based on experience .....					0
37.	Earned but unbilled premiums .....					0
38.	Balance (Sum of Line 35 through 37)					518,783,010
DETAILS OF WRITE-INS						
3401.	.....					
3402.	.....					
3403.	.....					
3498.	Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0	0	0
3499.	Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	0	0	0	0	0

(a) State here basis of computation used in each case      Daily Pro-Rata .....

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 1B - PREMIUMS WRITTEN

		1	Reinsurance Assumed		Reinsurance Ceded		6 Net Premiums Written Cols. 1+2+3-4-5
			2	3	4	5	
Line of Business		Direct Business (a)	From Affiliates	From Non-Affiliates	To Affiliates	To Non-Affiliates	
1.	Fire .....	14,875,594	9,061,689	148,958	14,790,410	234,142	9,061,689
2.	Allied lines .....	27,958,749	9,856,785	80,815	15,548,150	12,491,413	9,856,786
3.	Farmowners multiple peril .....	81,711,188	48,600,022	.0	79,168,659	2,542,529	48,600,022
4.	Homeowners multiple peril .....	48,451,121	150,950,805	360,165	45,629,182	3,182,104	150,950,805
5.	Commercial multiple peril .....	293,830,464	210,122,923	.0	267,083,529	26,746,935	210,122,923
6.	Mortgage guaranty .....	0	0	0	0	0	0
8.	Ocean marine .....	0	0	0	0	0	0
9.	Inland marine .....	32,687,146	28,739,167	0	32,155,113	532,032	28,739,168
10.	Financial guaranty .....	0	0	0	0	0	0
11.1	Medical professional liability - occurrence .....	0	0	0	0	0	0
11.2	Medical professional liability - claims-made .....	0	0	0	0	0	0
12.	Earthquake .....	1,733,931	2,961,027	0	1,592,519	141,413	2,961,026
13.	Group accident and health .....	0	0	0	0	0	0
14.	Credit accident and health (group and individual) .....	0	0	0	0	0	0
15.	Other accident and health .....	0	0	0	0	0	0
16.	Workers' compensation .....	30,427,693	29,032,192	128,896	28,595,337	1,961,252	29,032,192
17.1	Other liability - occurrence .....	111,664,303	77,062,696	1,073,616	93,632,810	19,105,109	77,062,696
17.2	Other liability - claims-made .....	2,999,255	5,608,431	4,669,869	3,309,838	4,359,285	5,608,432
17.3	Excess workers' compensation .....	0	0	0	0	0	0
18.1	Products liability - occurrence .....	3,698,864	2,430,611	0	3,698,864	0	2,430,611
18.2	Products liability - claims-made .....	0	0	0	0	0	0
19.1, 19.2	Private passenger auto liability .....	33,008,606	108,854,797	0	32,401,547	607,059	108,854,797
19.3, 19.4	Commercial auto liability .....	143,914,688	102,876,190	2,121,042	145,277,211	758,518	102,876,191
21.	Auto physical damage .....	81,854,423	150,971,041	12,032	81,520,411	346,044	150,971,041
22.	Aircraft (all perils) .....	0	0	0	0	0	0
23.	Fidelity .....	926,604	732,825	13,583	933,396	6,792	732,824
24.	Surety .....	50,484,208	39,186,846	0	47,245,660	3,238,548	39,186,846
26.	Burglary and theft .....	115,741	85,540	226	115,967	0	85,540
27.	Boiler and machinery .....	6,124,433	(14)	0	(25)	6,124,458	(14)
28.	Credit .....	0	0	0	0	0	0
29.	International .....	0	0	0	0	0	0
30.	Warranty .....	0	0	0	0	0	0
31.	Reinsurance - nonproportional assumed property .....	XXX	47,945,262	0	0	0	47,945,262
32.	Reinsurance - nonproportional assumed liability .....	XXX	10,497,600	0	0	0	10,497,600
33.	Reinsurance - nonproportional assumed financial lines .....	XXX	1,591,850	0	0	0	1,591,850
34.	Aggregate write-ins for other lines of business .....	0	0	0	0	0	0
35.	TOTALS	966,467,010	1,037,168,285	8,609,202	892,698,578	82,377,633	1,037,168,286
DETAILS OF WRITE-INS							
3401.	.....						
3402.	.....						
3403.	.....						
3498.	Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0	0	0	0
3499.	Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	0	0	0	0	0	0

(a) Does the company's direct premiums written include premiums recorded on an installment basis?      Yes [    ]    No [ X ]

If yes:    1. The amount of such installment premiums \$ .....0

             2. Amount at which such installment premiums would have been reported had they been reported on an annualized basis \$ .....0



ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 2 - LOSSES PAID AND INCURRED

		Losses Paid Less Salvage				5	6	7	8
		1	2	3	4				
Line of Business		Direct Business	Reinsurance Assumed	Reinsurance Recovered	Net Payments (Cols. 1 + 2 - 3 )	Net Losses Unpaid Current Year (Part 2A , Col. 8)	Net Losses Unpaid Prior Year	Losses Incurred Current Year (Cols. 4 + 5 - 6)	Percentage of Losses Incurred (Col. 7, Part 2) to Premiums Earned (Col. 4, Part 1)
1.	Fire .....	4,972,366	4,085,368	5,050,316	4,007,418	1,627,218	1,455,179	4,179,457	48.1
2.	Allied lines .....	13,518,544	5,901,284	13,562,685	5,857,143	2,337,972	1,387,054	6,808,061	73.1
3.	Farmowners multiple peril .....	42,323,463	27,428,955	42,323,463	27,428,955	9,873,861	7,818,030	29,484,786	63.2
4.	Homeowners multiple peril .....	22,029,686	92,358,234	22,185,363	92,202,557	31,499,081	22,940,580	100,761,058	69.0
5.	Commercial multiple peril .....	131,216,711	89,292,190	131,216,711	89,292,190	193,624,450	174,441,769	108,474,871	54.2
6.	Mortgage guaranty .....	0	0	0	0	0	0	0	0.0
8.	Ocean marine .....	0	0	0	0	0	0	0	0.0
9.	Inland marine .....	10,648,772	8,443,257	10,648,772	8,443,257	2,513,526	1,994,223	8,962,560	32.0
10.	Financial guaranty .....	0	0	0	0	0	0	0	0.0
11.1	Medical professional liability - occurrence .....	0	0	0	0	0	0	0	0.0
11.2	Medical professional liability - claims-made .....	0	0	0	0	0	0	0	0.0
12.	Earthquake .....	0	0	0	0	22	0	22	0.0
13.	Group accident and health .....	0	0	0	0	0	0	0	0.0
14.	Credit accident and health (group and individual) .....	0	0	0	0	0	0	0	0.0
15.	Other accident and health .....	0	0	0	0	0	0	0	0.0
16.	Workers' compensation .....	17,106,756	16,965,397	17,299,307	16,772,846	51,981,521	60,072,625	8,681,742	30.3
17.1	Other liability - occurrence .....	51,537,659	31,043,438	51,537,659	31,043,438	120,619,133	124,338,755	27,323,816	38.1
17.2	Other liability - claims-made .....	562,777	675	562,777	675	660,131	206,618	454,188	30.7
17.3	Excess workers' compensation .....	0	0	0	0	0	0	0	0.0
18.1	Products liability - occurrence .....	267,052	159,412	267,052	159,412	7,735,507	7,474,043	420,876	18.3
18.2	Products liability - claims-made .....	0	0	0	0	0	0	0	0.0
19.1, 19.2	Private passenger auto liability .....	19,763,589	70,490,885	19,763,589	70,490,885	99,058,304	95,897,045	73,652,144	67.0
19.3, 19.4	Commercial auto liability .....	102,754,217	68,769,469	103,976,622	67,547,064	150,966,999	162,830,954	55,683,109	55.1
21.	Auto physical damage .....	42,563,279	82,855,247	42,572,490	82,846,036	14,102,583	10,414,277	86,534,342	58.0
22.	Aircraft (all perils) .....	0	0	0	0	193	193	0	0.0
23.	Fidelity .....	128,704	112,504	128,704	112,504	243,954	111,639	244,819	34.4
24.	Surety .....	1,332,703	(690,435)	1,332,703	(690,435)	2,993,449	1,696,594	606,420	1.6
26.	Burglary and theft .....	29,575	18,778	29,575	18,778	3,642	3,971	18,449	21.7
27.	Boiler and machinery .....	1,177,132	0	1,177,132	0	0	0	0	2.4
28.	Credit .....	0	0	0	0	0	0	0	0.0
29.	International .....	0	0	0	0	0	0	0	0.0
30.	Warranty .....	0	0	0	0	0	0	0	0.0
31.	Reinsurance - nonproportional assumed property .....	XXX	26,657,362	0	26,657,362	69,767,511	39,420,049	57,004,824	124.6
32.	Reinsurance - nonproportional assumed liability .....	XXX	8,024	0	8,024	2,558,056	0	2,566,080	60.0
33.	Reinsurance - nonproportional assumed financial lines .....	XXX	0	0	0	3,720,072	2,143,316	1,576,756	60.7
34.	Aggregate write-ins for other lines of business .....	0	0	0	0	0	0	0	0.0
35.	TOTALS .....	461,932,984	523,900,044	463,634,920	522,198,108	765,887,185	714,646,914	573,438,379	57.5
DETAILS OF WRITE-INS									
3401.	.....								
3402.	.....								
3403.	.....								
3498.	Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0	0	0	0	0	0.0
3499.	Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....	0	0	0	0	0	0	0	0.0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2A - UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

Line of Business		Reported Losses				Incurred But Not Reported			8	9
		1	2	3	4	5	6	7		
		Direct	Reinsurance Assumed	Deduct Reinsurance Recoverable	Net Losses Excl. Incurred But Not Reported (Cols. 1 + 2 - 3)	Direct	Reinsurance Assumed	Reinsurance Ceded	Net Losses Unpaid (Cols. 4 + 5 + 6 - 7)	Net Unpaid Loss Adjustment Expenses
1.	Fire .....	1,318,861	1,048,287	1,335,168	1,031,980	989,439	595,238	989,439	1,627,218	217,326
2.	Allied lines .....	503,784	941,516	511,536	933,764	2,235,552	1,404,208	2,235,552	2,337,972	333,642
3.	Farmowners multiple peril .....	8,501,037	3,467,014	8,501,037	3,467,014	10,668,862	6,406,847	10,668,862	9,873,861	1,419,651
4.	Homeowners multiple peril .....	5,786,743	16,943,671	5,862,710	16,867,704	4,577,819	14,631,377	4,577,819	31,499,081	5,098,354
5.	Commercial multiple peril .....	139,250,300	90,103,634	139,250,300	90,103,634	149,892,467	103,520,816	149,892,467	193,624,450	96,777,592
6.	Mortgage guaranty .....	0	0	0	0	0	0	0	0	0
8.	Ocean marine .....	0	0	0	0	0	0	0	0	0
9.	Inland marine .....	1,245,998	1,034,062	1,245,998	1,034,062	1,673,146	1,479,464	1,673,146	2,513,526	338,569
10.	Financial guaranty .....	0	0	0	0	0	0	0	0	0
11.1	Medical professional liability - occurrence .....	0	0	0	0	0	0	0	0	0
11.2	Medical professional liability - claims-made .....	0	0	0	0	0	0	0	0	0
12.	Earthquake .....	0	0	0	0	0	22	0	22	39
13.	Group accident and health .....	0	0	0	0	0	0	0	(a) 0	0
14.	Credit accident and health (group and individual) .....	0	0	0	0	0	0	0	0	0
15.	Other accident and health .....	0	0	0	0	0	0	0	(a) 0	0
16.	Workers' compensation .....	43,480,450	33,848,622	44,759,242	32,569,830	22,613,792	19,900,363	23,102,464	51,981,521	12,236,975
17.1	Other liability - occurrence .....	68,956,403	45,483,258	68,956,624	45,483,037	137,363,666	75,194,286	137,421,856	120,619,133	30,192,655
17.2	Other liability - claims-made .....	212,500	64,799	212,500	64,799	368,267	947,752	720,687	660,131	175,005
17.3	Excess workers' compensation .....	0	0	0	0	0	0	0	0	0
18.1	Products liability - occurrence .....	2,442,708	1,450,052	2,442,708	1,450,052	10,711,119	6,285,455	10,711,119	7,735,507	2,866,848
18.2	Products liability - claims-made .....	0	0	0	0	0	0	0	0	0
19.1, 19.2	Private passenger auto liability .....	35,575,659	58,859,670	35,575,659	58,859,670	13,407,165	40,198,634	13,407,165	99,058,304	27,039,408
19.3, 19.4	Commercial auto liability .....	113,581,574	77,472,674	116,020,192	75,034,056	110,116,524	76,838,669	111,022,250	150,966,999	29,764,636
21.	Auto physical damage .....	3,831,789	6,228,937	3,833,660	6,227,066	5,149,769	7,875,564	5,149,816	14,102,583	2,430,507
22.	Aircraft (all perils) .....	0	193	0	193	0	0	0	193	0
23.	Fidelity .....	106,022	57,252	106,022	57,252	246,729	187,332	247,359	243,954	98,685
24.	Surety .....	2,058,349	(2,414,432)	2,058,349	(2,414,432)	7,531,768	5,407,881	7,531,768	2,993,449	2,235,565
26.	Burglary and theft .....	0	2	1	1	4,967	3,641	4,967	3,642	558
27.	Boiler and machinery .....	115,735	0	115,735	0	196,908	0	196,908	0	0
28.	Credit .....	0	0	0	0	0	0	0	0	0
29.	International .....	0	0	0	0	0	0	0	0	0
30.	Warranty .....	0	0	0	0	0	0	0	0	0
31.	Reinsurance - nonproportional assumed property .....	XXX	10,253,710	0	10,253,710	XXX	59,513,801	0	69,767,511	0
32.	Reinsurance - nonproportional assumed liability .....	XXX	29,168	0	29,168	XXX	2,528,888	0	2,558,056	0
33.	Reinsurance - nonproportional assumed financial lines .....	XXX	0	0	0	XXX	3,720,072	0	3,720,072	0
34.	Aggregate write-ins for other lines of business .....	0	0	0	0	0	0	0	0	0
35.	TOTALS .....	426,967,912	344,872,089	430,787,441	341,052,560	477,747,959	426,640,310	479,553,644	765,887,185	211,226,015
DETAILS OF WRITE-INS										
3401.	.....									
3402.	.....									
3403.	.....									
3498.	Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0	0	0	0	0	0	0
3499.	Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....	0	0	0	0	0	0	0	0	0

(a) Including \$ 0 for present value of life indemnity claims.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 3 - EXPENSES

	1	2	3	4
	Loss Adjustment Expenses	Other Underwriting Expenses	Investment Expenses	Total
1. Claim adjustment services:				
1.1 Direct .....	35,485,295	0	0	35,485,295
1.2 Reinsurance assumed .....	37,719,386	0	0	37,719,386
1.3 Reinsurance ceded .....	35,895,967	0	0	35,895,967
1.4 Net claim adjustment service (1.1 + 1.2 - 1.3) .....	37,308,714	0	0	37,308,714
2. Commission and brokerage:				
2.1 Direct excluding contingent .....	0	139,407,113	0	139,407,113
2.2 Reinsurance assumed, excluding contingent .....	0	157,294,951	0	157,294,951
2.3 Reinsurance ceded, excluding contingent .....	0	140,337,939	0	140,337,939
2.4 Contingent - direct .....	0	19,984,572	0	19,984,572
2.5 Contingent - reinsurance assumed .....	0	21,789,247	0	21,789,247
2.6 Contingent - reinsurance ceded .....	0	19,984,572	0	19,984,572
2.7 Policy and membership fees .....	0	0	0	0
2.8 Net commission and brokerage (2.1 + 2.2 - 2.3 + 2.4 + 2.5 - 2.6 + 2.7) .....	0	178,153,372	0	178,153,372
3. Allowances to managers and agents .....	0	2,071,188	0	2,071,188
4. Advertising .....	0	1,046,341	0	1,046,341
5. Boards, bureaus and associations .....	1,208,903	4,278,406	0	5,487,309
6. Surveys and underwriting reports .....	0	5,830,156	0	5,830,156
7. Audit of assureds' records .....	0	290,464	0	290,464
8. Salary and related items:				
8.1 Salaries .....	37,053,374	85,510,411	2,299,491	124,863,276
8.2 Payroll taxes .....	2,421,264	5,091,182	111,248	7,623,694
9. Employee relations and welfare .....	5,753,284	11,751,283	375,570	17,880,137
10. Insurance .....	514	1,619,995	16	1,620,525
11. Directors' fees .....	309,061	579,489	9,658	898,208
12. Travel and travel items .....	1,094,648	1,674,138	22,654	2,791,440
13. Rent and rent items .....	1,694,340	5,566,514	100,140	7,360,994
14. Equipment .....	648,121	1,445,638	21,853	2,115,612
15. Cost or depreciation of EDP equipment and software .....	1,500,253	10,441,432	21,633	11,963,318
16. Printing and stationery .....	105,172	651,819	9,260	766,251
17. Postage, telephone and telegraph, exchange and express .....	507,571	3,930,542	103,621	4,541,734
18. Legal and auditing .....	863,134	4,597,688	390,204	5,851,026
19. Totals (Lines 3 to 18) .....	53,159,639	146,376,686	3,465,348	203,001,673
20. Taxes, licenses and fees:				
20.1 State and local insurance taxes deducting guaranty association credits of \$ .....31,601 .....	0	19,443,884	0	19,443,884
20.2 Insurance department licenses and fees .....	0	2,113,031	0	2,113,031
20.3 Gross guaranty association assessments .....	0	572,632	0	572,632
20.4 All other (excluding federal and foreign income and real estate) .....	0	1,297,769	0	1,297,769
20.5 Total taxes, licenses and fees (20.1 + 20.2 + 20.3 + 20.4) .....	0	23,427,316	0	23,427,316
21. Real estate expenses .....	0	0	0	0
22. Real estate taxes .....	0	0	0	0
23. Reimbursements by uninsured plans .....	0	0	0	0
24. Aggregate write-ins for miscellaneous expenses .....	7,891,608	24,315,580	411,141	32,618,329
25. Total expenses incurred .....	98,359,961	372,272,954	3,876,489 (a)	474,509,404
26. Less unpaid expenses - current year .....	211,226,014	135,857,900	2,862,264	349,946,178
27. Add unpaid expenses - prior year .....	216,735,758	119,401,348	2,545,046	338,682,152
28. Amounts receivable relating to uninsured plans, prior year .....	0	0	0	0
29. Amounts receivable relating to uninsured plans, current year .....	0	0	0	0
30. TOTAL EXPENSES PAID (Lines 25 - 26 + 27 - 28 + 29)	103,869,705	355,816,402	3,559,271	463,245,378
<b>DETAILS OF WRITE-INS</b>				
2401. Electronic data processing service .....	7,891,608	24,286,843	411,141	32,589,592
2402. Donations .....	0	28,737	0	28,737
2403. ....				
2498. Summary of remaining write-ins for Line 24 from overflow page .....	0	0	0	0
2499. Totals (Lines 2401 thru 2403 plus 2498)(Line 24 above)	7,891,608	24,315,580	411,141	32,618,329

(a) Includes management fees of \$ .....129,587 to affiliates and \$ .....0 to non-affiliates.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

EXHIBIT OF NET INVESTMENT INCOME

		1	2
		Collected During Year	Earned During Year
1.	U.S. Government bonds .....	(a) .....9,230,094	.....9,127,604
1.1	Bonds exempt from U.S. tax .....	(a) .....6,913,883	.....6,336,037
1.2	Other bonds (unaffiliated) .....	(a) .....32,575,632	.....32,568,127
1.3	Bonds of affiliates .....	(a) .....0	.....0
2.1	Preferred stocks (unaffiliated) .....	(b) .....0	.....0
2.11	Preferred stocks of affiliates .....	(b) .....0	.....0
2.2	Common stocks (unaffiliated) .....	.....35,084,355	.....35,015,779
2.21	Common stocks of affiliates .....	.....0	.....0
3.	Mortgage loans .....	(c) .....0	.....0
4.	Real estate .....	(d) .....0	.....0
5.	Contract loans .....	.....0	.....0
6.	Cash, cash equivalents and short-term investments .....	(e) .....3,187	.....3,187
7.	Derivative instruments .....	(f) .....0	.....0
8.	Other invested assets .....	.....35,273,203	.....35,273,203
9.	Aggregate write-ins for investment income .....	.....92,186	.....92,186
10.	Total gross investment income .....	119,172,540	118,416,123
11.	Investment expenses .....		(g) .....3,876,489
12.	Investment taxes, licenses and fees, excluding federal income taxes .....		(g) .....0
13.	Interest expense .....		(h) .....398,637
14.	Depreciation on real estate and other invested assets .....		(i) .....0
15.	Aggregate write-ins for deductions from investment income .....		.....0
16.	Total deductions (Lines 11 through 15) .....		.....4,275,126
17.	Net investment income (Line 10 minus Line 16)		114,140,997
DETAILS OF WRITE-INS			
0901.	Westfield Credit Corp Loan .....	.....92,186	.....92,186
0902.	.....		
0903.	.....		
0998.	Summary of remaining write-ins for Line 9 from overflow page .....	.....0	.....0
0999.	Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	.....92,186	.....92,186
1501.	.....		
1502.	.....		
1503.	.....		
1598.	Summary of remaining write-ins for Line 15 from overflow page .....		.....0
1599.	Totals (Lines 1501 thru 1503 plus 1598) (Line 15, above)		0

- (a) Includes \$ .....439,520 accrual of discount less \$ .....13,972,239 amortization of premium and less \$ .....682,600 paid for accrued interest on purchases.
- (b) Includes \$ .....0 accrual of discount less \$ .....0 amortization of premium and less \$ .....0 paid for accrued dividends on purchases.
- (c) Includes \$ .....0 accrual of discount less \$ .....0 amortization of premium and less \$ .....0 paid for accrued interest on purchases.
- (d) Includes \$ .....0 for company's occupancy of its own buildings; and excludes \$ .....0 interest on encumbrances.
- (e) Includes \$ .....0 accrual of discount less \$ .....0 amortization of premium and less \$ .....0 paid for accrued interest on purchases.
- (f) Includes \$ .....0 accrual of discount less \$ .....0 amortization of premium.
- (g) Includes \$ .....0 investment expenses and \$ .....0 investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$ .....0 interest on surplus notes and \$ .....0 interest on capital notes.
- (i) Includes \$ .....0 depreciation on real estate and \$ .....0 depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

		1	2	3	4	5
		Realized Gain (Loss) On Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1.	U.S. Government bonds .....	.....0	.....0	.....0	.....0	.....0
1.1	Bonds exempt from U.S. tax .....	.....(85,781)	.....0	.....(85,781)	.....0	.....0
1.2	Other bonds (unaffiliated) .....	.....438,971	.....0	.....438,971	.....0	.....0
1.3	Bonds of affiliates .....	.....0	.....0	.....0	.....0	.....0
2.1	Preferred stocks (unaffiliated) .....	.....0	.....0	.....0	.....0	.....0
2.11	Preferred stocks of affiliates .....	.....0	.....0	.....0	.....0	.....0
2.2	Common stocks (unaffiliated) .....	.....73,441,187	.....(182,590)	.....73,258,597	.....(762,380)	.....0
2.21	Common stocks of affiliates .....	.....0	.....0	.....0	.....0	.....0
3.	Mortgage loans .....	.....0	.....0	.....0	.....0	.....0
4.	Real estate .....	.....0	.....0	.....0	.....0	.....0
5.	Contract loans .....	.....0	.....0	.....0	.....0	.....0
6.	Cash, cash equivalents and short-term investments .....	.....0	.....0	.....0	.....0	.....0
7.	Derivative instruments .....	.....0	.....0	.....0	.....0	.....0
8.	Other invested assets .....	.....42,925,276	.....(1,505,508)	.....41,419,768	.....56,093,735	.....0
9.	Aggregate write-ins for capital gains (losses) .....	.....0	.....0	.....0	.....0	.....0
10.	Total capital gains (losses)	116,719,653	(1,688,098)	115,031,555	55,331,355	0
DETAILS OF WRITE-INS						
0901.	.....					
0902.	.....					
0903.	.....					
0998.	Summary of remaining write-ins for Line 9 from overflow page .....	.....0	.....0	.....0	.....0	.....0
0999.	Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	0	0	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

**EXHIBIT OF NON-ADMITTED ASSETS**

	1	2	3
	Current Year Total Nonadmitted Assets	Prior Year Total Nonadmitted Assets	Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D) .....	0	0	0
2. Stocks (Schedule D):			
2.1 Preferred stocks .....	0	0	0
2.2 Common stocks .....	0	0	0
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens .....	0	0	0
3.2 Other than first liens .....	0	0	0
4. Real estate (Schedule A):			
4.1 Properties occupied by the company .....	0	0	0
4.2 Properties held for the production of income .....	0	0	0
4.3 Properties held for sale .....	0	0	0
5. Cash (Schedule E - Part 1), cash equivalents (Schedule E - Part 2) and short-term investments (Schedule DA) .....	0	0	0
6. Contract loans .....	0	0	0
7. Derivatives (Schedule DB) .....	0	0	0
8. Other invested assets (Schedule BA) .....	0	0	0
9. Receivables for securities .....	0	0	0
10. Securities lending reinvested collateral assets (Schedule DL) .....	0	0	0
11. Aggregate write-ins for invested assets .....	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	0	0	0
13. Title plants (for Title insurers only) .....	0	0	0
14. Investment income due and accrued .....	0	0	0
15. Premiums and considerations:			
15.1 Uncollected premiums and agents' balances in the course of collection .....	7,086,620	7,554,165	467,545
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due .....	34,800	58,481	23,681
15.3 Accrued retrospective premiums and contracts subject to redetermination .....	0	0	0
16. Reinsurance:			
16.1 Amounts recoverable from reinsurers .....	0	0	0
16.2 Funds held by or deposited with reinsured companies .....	0	0	0
16.3 Other amounts receivable under reinsurance contracts .....	0	0	0
17. Amounts receivable relating to uninsured plans .....	0	0	0
18.1 Current federal and foreign income tax recoverable and interest thereon .....	0	0	0
18.2 Net deferred tax asset .....	0	0	0
19. Guaranty funds receivable or on deposit .....	0	0	0
20. Electronic data processing equipment and software .....	71,845,603	67,068,843	(4,776,760)
21. Furniture and equipment, including health care delivery assets .....	0	0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates .....	0	0	0
23. Receivables from parent, subsidiaries and affiliates .....	0	0	0
24. Health care and other amounts receivable .....	0	0	0
25. Aggregate write-ins for other than invested assets .....	0	0	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	78,967,023	74,681,489	(4,285,534)
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0	0
28. Total (Lines 26 and 27) .....	78,967,023	74,681,489	(4,285,534)
<b>DETAILS OF WRITE-INS</b>			
1101. ....			
1102. ....			
1103. ....			
1198. Summary of remaining write-ins for Line 11 from overflow page .....	0	0	0
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above) .....	0	0	0
2501. ....			
2502. ....			
2503. ....			
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above) .....	0	0	0

NOTES TO FINANCIAL STATEMENTS

NOTE 1 Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices  
The financial statements of Westfield Insurance Company (the Company) are presented on the basis of accounting practices prescribed or permitted by the Ohio Department of Insurance.

The Ohio Department of Insurance recognizes only statutory accounting practices (SAP) prescribed or permitted by the State of Ohio for determining and reporting the financial condition and results of operations of an insurance company, for determining its solvency under the Ohio Insurance law. The National Association of Insurance Commissioners' (NAIC) Accounting Practices and Procedures Manual (NAIC SAP) has been adopted as a component of prescribed or permitted practices by the State of Ohio.

The Company has not implemented any prescribed or permitted accounting practices by the State of Ohio that differ from those found in NAIC SAP.

A reconciliation of the Company's net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the State of Ohio is shown below:

	SSAP #	F/S Page	F/S Line #	12/31/2021	12/31/2020
NET INCOME					
(1) State basis (Page 4, Line 20, Columns 1 & 2)	XXX	XXX	XXX	\$ 196,261,959	\$ 142,165,867
(2) State Prescribed Practices that are an increase/ (decrease) from NAIC SAP:				\$ -	\$ -
(3) State Permitted Practices that are an increase/(decrease) from NAIC SAP:				\$ -	\$ -
(4) NAIC SAP (1-2-3=4)	XXX	XXX	XXX	\$ 196,261,959	\$ 142,165,867
SURPLUS					
(5) State basis (Page 3, Line 37, Columns 1 & 2)	XXX	XXX	XXX	\$ 1,524,164,617	\$ 1,336,204,498
(6) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:				\$ -	\$ -
(7) State Permitted Practices that are an increase/(decrease) from NAIC SAP:				\$ -	\$ -
(8) NAIC SAP (5-6-7=8)	XXX	XXX	XXX	\$ 1,524,164,617	\$ 1,336,204,498

B. Use of Estimates in the Preparation of the Financial Statements  
The preparation of financial statements in conformity with SAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

C. Accounting Policy  
Premiums are earned over the terms of the related insurance policies and reinsurance contracts. Unearned premium reserves are established to cover the unexpired portion of premiums written. Such reserves are computed by pro rata methods for direct business and are based on reports received from ceding companies for reinsurance.

Expenses incurred in connection with acquiring new insurance business, including such acquisition costs as sales commissions, are charged to operations as incurred. Expenses incurred are reduced for ceding allowances received or receivable.

In addition, the Company uses the following accounting policies:

(1) Short-term investments are reported in the same manner as similar long-term investments per Statements of Statutory Accounting Principles (SSAP) No.2.  
(2) Bonds not backed by other loans are stated at amortized cost using the scientific interest method per SSAP No.26.  
(3) Common stocks are stated at market per SSAP No. 30, except for investments in stocks of uncombined subsidiaries in which the Company has an interest of 20% or more, which are carried on the equity basis per SSAP No.97.  
(4) Preferred Stocks - Not applicable  
(5) Mortgage Loans - Not applicable  
(6) Loan-backed securities are stated at either amortized cost or the lower of amortized cost or fair market value. The retrospective adjustment method is used to value all securities. If a security has been written down due to an other-than-temporary impairment, the prospective adjustment method is used subsequent to the loss recognition in accordance with SSAP No.43R.  
(7) Investments in Subsidiaries, Controlled and Affiliated Entities - Not applicable  
(8) The Company has a non-controlling ownership interest in two partnerships which have underlying characteristics of common stock and are carried at market value per SSAP No.30. The remaining partnership investments are in private limited partnerships which are recorded at cost and adjusted for the Company's proportional share of the entity's audited GAAP earnings and other equity adjustments less any distributions received per SSAP No. 48.  
(9) Derivative Instruments - Not applicable  
(10) The Company anticipates investment income as a factor in the premium deficiency calculation, in accordance with SSAP No. 53, Property-Casualty Contracts - Premiums.  
(11) Unpaid losses and loss adjustment expenses include an amount determined from individual case estimates and loss reports and an amount, based on past experience, for losses incurred but not reported. Such liabilities are necessarily based on assumptions and estimates and, while management believes the amount is adequate, the ultimate liability may be in excess of or less than the amount provided. The methods for making such estimates and for establishing the resulting liability are continually reviewed and any adjustments are reflected in the period determined. The Company has limited exposure to asbestos and environmental claims and management believes the reserve for such claims is adequate.  
(12) The Company has not modified its capitalization policy from the prior period.  
(13) Pharmaceutical rebate receivables are applicable to health insurance entities. The Company does not offer health insurance policies.

D. Going Concern  
Management continuously monitors the Company's financial results and compliance with regulatory requirements and finds no reason to expect the Company to not continue as a going concern.

NOTE 2 Accounting Changes and Corrections of Errors  
The Company did not have any material changes in accounting principles or correction of errors during the year.

NOTE 3 Business Combinations and Goodwill  
Not applicable

NOTE 4 Discontinued Operations  
No events or transactions occurred during the year that would give rise to discontinued operations.

NOTE 5 Investments

NOTES TO FINANCIAL STATEMENTS

- A. Mortgage Loans, including Mezzanine Real Estate Loans  
The Company does not invest in mortgage loans. No mezzanine real estate loans are held.
- B. Debt Restructuring  
The Company is not a creditor for any loans that have been restructured.
- C. Reverse Mortgages  
Not applicable
- D. Loan-Backed Securities

(1) Prepayment assumptions for single class and multi class mortgage-backed/asset-backed securities were obtained from broker dealer survey values or internal estimates. The Company used Interactive Data Corp. in determining the market value of its loan-backed securities.

(2-3) No other-than-temporary impairments have been recognized on loan-backed securities.

(4) Impaired loan-backed securities for which an other-than-temporary impairment has not been recognized as of December 31, 2021 are summarized below:

a. The aggregate amount of unrealized losses:

1. Less than 12 Months\$ (781,420)

2. 12 Months or Longer\$ (759,612)

b. The aggregate related fair value of securities with unrealized losses:

1. Less than 12 Months\$ 50,673,352

2. 12 Months or Longer\$ 12,526,202

(5) In concluding that the impairments are not other-than-temporary, the Company has considered the following general categories of information:

a. Length of time and extent to which the fair value has been less than cost

b. Issuer credit quality

c. Industry sector considerations

d. General interest rate environment

e. Probability of collecting future cash flows
- E. Dollar Repurchase Agreements and/or Securities Lending Transactions  
Not applicable
- F. Repurchase Agreements Transactions Accounted for as Secured Borrowing  
Not applicable
- G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing  
Not applicable
- H. Repurchase Agreements Transactions Accounted for as a Sale  
Not applicable
- I. Reverse Repurchase Agreements Transactions Accounted for as a Sale  
Not applicable
- J. Real Estate  
Not applicable
- K. Low Income Housing tax Credits (LIHTC)  
Not applicable
- L. Restricted Assets

1. Restricted Assets (Including Pledged)

Restricted Asset Category	Gross (Admitted & Nonadmitted) Restricted						
	Current Year					6	7
	1	2	3	4	5		
	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Collateral held under security lending agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c. Subject to repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d. Subject to reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e. Subject to dollar repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g. Placed under option contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
i. FHLB capital stock	\$ 10,608,600	\$ -	\$ -	\$ -	\$ 10,608,600	\$ 12,444,400	\$ (1,835,800)
j. On deposit with states	\$ 6,818,635	\$ -	\$ -	\$ -	\$ 6,818,635	\$ 6,944,475	\$ (125,840)
k. On deposit with other regulatory bodies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
l. Pledged collateral to FHLB (including assets backing funding agreements)	\$ 213,537,654	\$ -	\$ -	\$ -	\$ 213,537,654	\$ 201,842,339	\$ 11,695,315
m. Pledged as collateral not captured in other categories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,201,867	\$ (34,201,867)
n. Other restricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
o. Total Restricted Assets	\$ 230,964,889	\$ -	\$ -	\$ -	\$ 230,964,889	\$ 255,433,081	\$ (24,468,192)

(a) Subset of Column 1

(b) Subset of Column 3

	Current Year		
	8	9	Percentage

NOTES TO FINANCIAL STATEMENTS

Restricted Asset Category	Total Non- admitted Restricted	Total Admitted Restricted (5 minus 8)	10  Gross (Admitted & Non- admitted) Restricted to Total Assets (c)	11  Admitted Restricted to Total Admitted Assets (d)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	0.000%	0.000%
b. Collateral held under security lending agreements	\$ -	\$ -	0.000%	0.000%
c. Subject to repurchase agreements	\$ -	\$ -	0.000%	0.000%
d. Subject to reverse repurchase agreements	\$ -	\$ -	0.000%	0.000%
e. Subject to dollar repurchase agreements	\$ -	\$ -	0.000%	0.000%
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	0.000%	0.000%
g. Placed under option contracts	\$ -	\$ -	0.000%	0.000%
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	\$ -	\$ -	0.000%	0.000%
i. FHLB capital stock	\$ -	\$ 10,608,600	0.316%	0.323%
j. On deposit with states	\$ -	\$ 6,818,635	0.203%	0.208%
k. On deposit with other regulatory bodies	\$ -	\$ -	0.000%	0.000%
l. Pledged collateral to FHLB (including assets backing funding agreements)	\$ -	\$ 213,537,654	6.358%	6.511%
m. Pledged as collateral not captured in other categories	\$ -	\$ -	0.000%	0.000%
n. Other restricted assets	\$ -	\$ -	0.000%	0.000%
o. Total Restricted Assets	\$ -	\$ 230,964,889	6.877%	7.043%

(c) Column 5 divided by Asset Page, Column 1, Line 28  
(d) Column 9 divided by Asset Page, Column 3, Line 28

2. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate)

Description of Assets	Gross (Admitted & Nonadmitted) Restricted							8  Total Current Year Admitted Restricted	Percentage	
	Current Year					6	7		9	10
	1	2	3	4	5					
	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account (S/A) Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)		Gross (Admitted & Nonadmitted) Restricted to Total Assets	Admitted Restricted to Total Admitted Assets
CENTRAL PUGET SO 5.000% 11/01/2036 15504RGF0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,409,160	\$ (5,409,160)	\$ -	0.000%	0.000%
FRISCO TX SCH DIST 4.000% 08/15/2031 35880CXJ8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,288,801	\$ (4,288,801)	\$ -	0.000%	0.000%
FRISCO TX SCH DIST 4.000% 08/15/2035 35880CXN9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,269,458	\$ (5,269,458)	\$ -	0.000%	0.000%
KING CNTY WA SER E 4.000% 12/01/2035 49474FPJ3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,359,268	\$ (8,359,268)	\$ -	0.000%	0.000%
NEW YORK ST DORM 5.000% 03/15/2036 64990FNK6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,516,399	\$ (5,516,399)	\$ -	0.000%	0.000%
NEW YORK ST DORM 5.000% 02/15/2034 64990FTS3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,358,781	\$ (5,358,781)	\$ -	0.000%	0.000%
Total (c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,201,867	\$ (34,201,867)	\$ -	0.000%	0.000%

(a) Subset of column 1  
(b) Subset of column 3  
(c) Total Line for Columns 1 through 7 should equal 5L(1)m Columns 1 through 7 respectively and Total Line for Columns 8 through 10 should equal 5L(1)m Columns 9 through 11 respectively.

3. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate) - Not applicable
4. Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements - Not applicable

M. Working Capital Finance Investments  
Not applicable

N. Offsetting and Netting of Assets and Liabilities  
Not applicable

O. 5GI Securities

Investment	Number of 5GI Securities		Aggregate BACV		Aggregate Fair Value	
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
(1) Bonds - AC	6	4	\$ 12,136,235	\$ 6,630,692	\$ 12,136,235	\$ 6,630,692
(2) Bonds - FV	0	0	\$ -	\$ -	\$ -	\$ -
(3) LB&SS - AC	0	0	\$ -	\$ -	\$ -	\$ -
(4) LB&SS - FV	0	0	\$ -	\$ -	\$ -	\$ -
(5) Preferred Stock - AC	0	0	\$ -	\$ -	\$ -	\$ -
(6) Preferred Stock - FV	0	0	\$ -	\$ -	\$ -	\$ -
(7) Total (1+2+3+4+5+6)	6	4	\$ 12,136,235	\$ 6,630,692	\$ 12,136,235	\$ 6,630,692

AC - Amortized Cost FV - Fair Value

P. Short Sales  
Not applicable

Q. Prepayment Penalty and Acceleration Fees  
Not applicable

R. Reporting Entity's Share of Cash Pool by Asset Type  
Not applicable



NOTES TO FINANCIAL STATEMENTS

NOTE 6 Joint Ventures, Partnerships and Limited Liability Companies

- A. The Company has no investments in Joint Ventures, Partnerships or Limited Liability Companies that exceed 10% of its admitted assets.
- B. On December 31, 2021, the Company recognized an impairment write-down of \$1,505,508 on its investment in Patriot Capital IV, LP. The amount represents the Company's pro rata share of an underlying investment which the partnership has written down.

NOTE 7 Investment Income

Not applicable

NOTE 8 Derivative Instruments

Not applicable

NOTE 9 Income Taxes

- A. The components of the net deferred tax asset/(liability) at the end of current period are as follows:

1.

	As of End of Current Period			12/31/2020			Change		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Ordinary	Capital	(Col. 1 + 2) Total	Ordinary	Capital	(Col. 4 + 5) Total	(Col. 1 - 4) Ordinary	(Col. 2 - 5) Capital	(Col. 7 + 8) Total
(a) Gross Deferred Tax Assets	\$ 84,894,681	\$ 12,230,574	\$ 97,125,255	\$ 78,414,296	\$ 11,244,960	\$ 89,659,256	\$ 6,480,385	\$ 985,614	\$ 7,465,999
(b) Statutory Valuation Allowance Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(c) Adjusted Gross Deferred Tax Assets (1a - 1b)	\$ 84,894,681	\$ 12,230,574	\$ 97,125,255	\$ 78,414,296	\$ 11,244,960	\$ 89,659,256	\$ 6,480,385	\$ 985,614	\$ 7,465,999
(d) Deferred Tax Assets Nonadmitted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(e) Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	\$ 84,894,681	\$ 12,230,574	\$ 97,125,255	\$ 78,414,296	\$ 11,244,960	\$ 89,659,256	\$ 6,480,385	\$ 985,614	\$ 7,465,999
(f) Deferred Tax Liabilities	\$ 52,644,577	\$ 85,969,652	\$ 138,614,229	\$ 46,007,894	\$ 75,792,674	\$ 121,800,568	\$ 6,636,683	\$ 10,176,978	\$ 16,813,661
(g) Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ 32,250,104	\$ (73,739,078)	\$ (41,488,974)	\$ 32,406,402	\$ (64,547,714)	\$ (32,141,312)	\$ (156,298)	\$ (9,191,364)	\$ (9,347,662)

2.

	As of End of Current Period			12/31/2020			Change		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Ordinary	Capital	(Col. 1 + 2) Total	Ordinary	Capital	(Col. 4 + 5) Total	(Col. 1 - 4) Ordinary	(Col. 2 - 5) Capital	(Col. 7 + 8) Total
Admission Calculation Components SSAP No. 101									
(a) Federal Income Taxes Paid In Prior Years Recoverable Through Loss Carrybacks	\$ 17,193,474	\$ 3,059,764	\$ 20,253,238	\$ 10,452,258	\$ 4,457,809	\$ 14,910,067	\$ 6,741,216	\$ (1,398,045)	\$ 5,343,171
(b) Adjusted Gross Deferred Tax Assets Expected To Be Realized (Excluding The Amount Of Deferred Tax Assets From 2(a) above) After Application of the Threshold Limitation. (The Lesser of 2(b)1 and 2(b)2 Below)	\$ 34,585,532	\$ -	\$ 34,585,532	\$ 31,981,384	\$ -	\$ 31,981,384	\$ 2,604,148	\$ -	\$ 2,604,148
1. Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date.	\$ 34,585,532	\$ -	\$ 34,585,532	\$ 31,981,384	\$ -	\$ 31,981,384	\$ 2,604,148	\$ -	\$ 2,604,148
2. Adjusted Gross Deferred Tax Assets Allowed per Limitation Threshold.	XXX	XXX	\$ 228,623,766	XXX	XXX	\$ 188,170,958	XXX	XXX	\$ 40,452,808
(c) Adjusted Gross Deferred Tax Assets (Excluding The Amount Of Deferred Tax Assets From 2(a) and 2(b) above) Offset by Gross Deferred Tax Liabilities.	\$ 33,115,675	\$ 9,170,810	\$ 42,286,485	\$ 35,980,654	\$ 6,787,151	\$ 42,767,805	\$ (2,864,979)	\$ 2,383,659	\$ (481,320)
(d) Deferred Tax Assets Admitted as the result of application of SSAP No. 101. Total (2(a) + 2(b) + 2(c))	\$ 84,894,681	\$ 12,230,574	\$ 97,125,255	\$ 78,414,296	\$ 11,244,960	\$ 89,659,256	\$ 6,480,385	\$ 985,614	\$ 7,465,999

3.

	2021	2020
a. Ratio Percentage Used To Determine Recovery Period And Threshold Limitation Amount.	917.936%	895.723%
b. Amount Of Adjusted Capital And Surplus Used To Determine Recovery Period And Threshold Limitation In 2(b)2 Above.	\$ 1,524,164,617	\$ 1,336,204,498

4.

	As of End of Current Period		12/31/2020		Change	
	(1)	(2)	(3)	(4)	(5)	(6)
	Ordinary	Capital	Ordinary	Capital	(Col. 1 - 3) Ordinary	(Col. 2 - 4) Capital
Impact of Tax Planning Strategies:						
(a) Determination of adjusted gross deferred tax assets and net admitted deferred tax assets, by tax character as a percentage.						
1. Adjusted Gross DTAs amount from Note 9A1(c)	\$ 84,894,681	\$ 12,230,574	\$ 78,414,296	\$ 11,244,960	\$ 6,480,385	\$ 985,614
2. Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3. Net Admitted Adjusted Gross DTAs amount from Note 9A1(e)	\$ 84,894,681	\$ 12,230,574	\$ 78,414,296	\$ 11,244,960	\$ 6,480,385	\$ 985,614
4. Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

- b. Do the Company's tax-planning strategies include the use of reinsurance? Yes ☐ No ☒

B. Deferred Tax Liabilities Not Recognized

1. The types of temporary differences for which a DTL has not been recognized and the types of events that would cause those temporary differences to become taxable are: There are no temporary differences for which deferred tax liabilities are not recorded.
2. The cumulative amount of each type of temporary difference is: Not Applicable
3. The amount of the unrecognized DTL for temporary differences related to investments in foreign subsidiaries and foreign corporate joint ventures that are essentially permanent in duration, if determination of that liability is practicable, or a statement that determination is not practicable are: Not Applicable
4. The amount of the DTL for temporary differences other than those in item (3) above that is not recognized is: Not Applicable

C. Current income taxes incurred consist of the following major components:

NOTES TO FINANCIAL STATEMENTS

	(1) As of End of Current Period	(2) 12/31/2020	(3) (Col. 1 - 2) Change
1. Current Income Tax			
(a) Federal	\$ 34,789,274	\$ 15,380,718	\$ 19,408,556
(b) Foreign	\$ 68,709	\$ 89,584	\$ (20,875)
(c) Subtotal	\$ 34,857,983	\$ 15,470,302	\$ 19,387,681
(d) Federal income tax on net capital gains	\$ (24,414,595)	\$ (8,561,923)	\$ (15,852,672)
(e) Utilization of capital loss carry-forwards	\$ -	\$ -	\$ -
(f) Other	\$ 5,106,029	\$ 2,693,341	\$ 2,412,688
(g) Federal and foreign income taxes incurred	\$ 15,549,417	\$ 9,601,720	\$ 5,947,697
2. Deferred Tax Assets:			
(a) Ordinary:			
(1) Discounting of unpaid losses	\$ 11,044,657	\$ 11,123,827	\$ (79,170)
(2) Unearned premium reserve	\$ 22,434,455	\$ 20,748,992	\$ 1,685,463
(3) Policyholder reserves	\$ -	\$ -	\$ -
(4) Investments	\$ 469,641	\$ 12,101	\$ 457,540
(5) Deferred acquisition costs	\$ -	\$ -	\$ -
(6) Policyholder dividends accrual	\$ -	\$ -	\$ -
(7) Fixed Assets	\$ 39,942,669	\$ 35,470,262	\$ 4,472,407
(8) Compensation and benefits accrual	\$ -	\$ -	\$ -
(9) Pension accrual	\$ 6,902,993	\$ 6,718,107	\$ 184,886
(10) Receivables - nonadmitted	\$ -	\$ -	\$ -
(11) Net operating loss carry-forward	\$ -	\$ 2,150	\$ (2,150)
(12) Tax credit carry-forward	\$ -	\$ -	\$ -
(13) Other (including items <5% of total ordinary tax assets)	\$ 4,100,266	\$ 4,338,857	\$ (238,591)
(99) Subtotal	\$ 84,894,681	\$ 78,414,296	\$ 6,480,385
(b) Statutory valuation allowance adjustment	\$ -	\$ -	\$ -
(c) Nonadmitted	\$ -	\$ -	\$ -
(d) Admitted ordinary deferred tax assets (2a99 - 2b - 2c)	\$ 84,894,681	\$ 78,414,296	\$ 6,480,385
(e) Capital:			
(1) Investments	\$ 10,189,788	\$ 7,541,279	\$ 2,648,509
(2) Net capital loss carry-forward	\$ -	\$ -	\$ -
(3) Real estate	\$ -	\$ -	\$ -
(4) Other (including items <5% of total ordinary tax assets)	\$ 2,040,786	\$ 3,703,681	\$ (1,662,895)
(99) Subtotal	\$ 12,230,574	\$ 11,244,960	\$ 985,614
(f) Statutory valuation allowance adjustment	\$ -	\$ -	\$ -
(g) Nonadmitted	\$ -	\$ -	\$ -
(h) Admitted capital deferred tax assets (2e99 - 2f - 2g)	\$ 12,230,574	\$ 11,244,960	\$ 985,614
(i) Admitted deferred tax assets (2d + 2h)	\$ 97,125,255	\$ 89,659,256	\$ 7,465,999
3. Deferred Tax Liabilities:			
(a) Ordinary:			
(1) Investments	\$ -	\$ 5,325	\$ (5,325)
(2) Fixed Assets	\$ 43,616,577	\$ 38,761,365	\$ 4,855,212
(3) Deferred and uncollected premium	\$ 6,516,728	\$ 3,487,838	\$ 3,028,890
(4) Policyholder reserves	\$ -	\$ -	\$ -
(5) Other (including items <5% of total ordinary tax liabilities)	\$ 2,511,272	\$ 3,753,366	\$ (1,242,094)
(99) Subtotal	\$ 52,644,577	\$ 46,007,894	\$ 6,636,683
(b) Capital:			
(1) Investments	\$ 4,306,375	\$ 5,491,013	\$ (1,184,638)
(2) Real estate	\$ -	\$ -	\$ -
(3) Other (including items <5% of total capital tax liabilities)	\$ 81,663,277	\$ 70,301,661	\$ 11,361,616
(99) Subtotal	\$ 85,969,652	\$ 75,792,674	\$ 10,176,978
(c) Deferred tax liabilities (3a99 + 3b99)	\$ 138,614,229	\$ 121,800,568	\$ 16,813,661
4. Net deferred tax assets/liabilities (2i - 3c)	\$ (41,488,974)	\$ (32,141,312)	\$ (9,347,662)

D. Reconciliation of Federal Income Tax Rate to Actual Effective Rate Among the more significant book to tax adjustments were the following:

	Amount	Effective Tax Rate %
Permanent Differences:		
Provision computed at statutory rate	\$ 49,606,157	21.00%
Change in Non-Admitted Assets	\$ -	0.00%
Proration of tax exempt investment income	\$ 455,885	0.20%
Tax exempt income deduction	\$ (12,656,205)	-5.40%
Dividends received deduction	\$ (687,212)	-0.30%
Disallowed travel and entertainment	\$ 173,743	0.10%
Other permanent differences	\$ 341,732	0.10%
Temporary Differences:		
Total ordinary DTA's	\$ 5,601,449	2.40%
Total ordinary DTL's	\$ (7,263,054)	-3.10%
Total capital DTA's	\$ 76,542	0.00%
Total capital DTL's	\$ (197,054)	-0.10%
Other:		
Statutory valuation allowance	\$ -	0.00%
Accrual adjustment - prior year	\$ 5,106,029	2.20%
Other	\$ -	0.00%
Totals	\$ 40,558,012	17.20%
Federal and foreign income taxes incurred	\$ 15,549,417	6.60%
Realized capital gains (losses) tax	\$ 24,414,595	10.30%
Change in net deferred income taxes	\$ 1,782,117	0.80%
Total statutory income taxes	\$ 41,746,129	17.70%

E. Operating Loss Carryforwards and Income Taxes Available for Recoupment

1. The amounts, origination dates and expiration dates of operating loss and tax credit carry forwards available for tax purposes:

Description (Operating Loss or Tax Credit Carry Forward)	Amounts	Origination Dates	Expiration Dates
AMT Credit Carryforward	\$ -	12/31/2017	N/A

NOTES TO FINANCIAL STATEMENTS

R&D Credit Carryforward	\$	-	12/31/2019	N/A
Foreign Tax Credit Carryforward	\$	-	12/31/2019	N/A
Other Tax Credit Carryforward	\$	-	12/31/2019	N/A

2. The following is income tax expense for the current year and each preceding years that is available for recoupment in the event of future net losses:

Year	Amounts
12/31/2021	\$ 34,789,274
12/31/2020	\$ 15,380,718
12/31/2019	\$ 14,514,533

3. The Company's aggregate amount of deposits admitted under Section 6603 of the Internal Revenue Service Code. The Company did not have any protective tax deposits under Section 6603 of the Internal Revenue Service Code.

F. Consolidated Federal Income Tax Return

1. The Company's federal income tax return is consolidated with the following entities:  
Ohio Farmers Insurance Company (parent company)  
Westfield National Insurance Company  
American Select Insurance Company  
Old Guard Insurance Company  
Westfield Champion Insurance Company  
Westfield Premier Insurance Company  
Westfield Select Insurance Company  
Westfield Specialty Insurance Company  
Westfield Superior Insurance Company  
Westfield Touchstone Insurance Company  
Westfield Management Company  
Westfield Services, Inc.  
Westfield Bancorp, Inc.  
Westfield Credit Corp.  
Coin Financial, Inc.
2. The manner in which the Board of Directors sets forth for allocating the consolidated federal income tax:  
Each company in the consolidation has agreed to share any tax or recovery of tax based on their individual taxable income or loss. Each company's current taxable income or loss will be adjusted by any prior taxable income or loss which can be carried forward to the current year.

G. Federal or Foreign Federal Income Tax Loss Contingencies:  
None

H. Repatriation Transition Tax (RTT)  
RTT owed under the TCJA

1a Has the entity fully remitted the RTT? Yes

1b If yes, list the amount of the RTT paid \$ -

If no, list the future installments to satisfy the RTT:

Installment 1	\$ -
Installment 2	\$ -
Installment 3	\$ -
Installment 4	\$ -
Installment 5	\$ -
Installment 6	\$ -
Installment 7	\$ -
Installment 8	\$ -
Total	\$ -

I. Alternative Minimum Tax (AMT) Credit  
Was the AMT Credit recognized as a current year recoverable or Deferred Tax Asset (DTA)? DTA

	Amount
(1) Gross AMT Credit Recognized as:	
a. Current year recoverable	\$ -
b. Deferred tax asset (DTA)	\$ -
(2) Beginning Balance of AMT Credit Carryforward	\$ -
(3) Amounts Recovered	\$ -
(4) Adjustments	\$ -
(5) Ending Balance of AMT Credit Carryforward (5=2-3-4)	\$ -
(6) Reduction for Sequestration	\$ -
(7) Nonadmitted by Reporting Entity	\$ -
(8) Reporting Entity Ending Balance (8=5-6-7)	\$ -

NOTE 10 Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties  
A. The Company is owned and operated by its parent company, Ohio Farmers Insurance Company.

B. The Company paid common stock dividends to its parent, Ohio Farmers Insurance Company, for the following dates and amounts:

February 3, 2020	\$ 50,000,000
October 13, 2020	\$ 50,000,000
June 3, 2021	\$ 50,000,000

C. Transactions with related party who are not reported on Schedule Y  
Not applicable

D. Affiliated balances due to the Company at 12/31/2021 and 12/31/2020 respectively were:

	12/31/2021	12/31/2020
Ohio Farmers Insurance Company	\$ 12,625,260	\$ 21,301,224
Westfield Credit Corp.*	\$ 58,000,000	\$ 58,000,209
Affiliated Receivable	\$ 70,625,260	\$ 79,301,433

\*Westfield Credit Corp. is not part of the intercompany pooling arrangement. The Company and Westfield Credit Corp. have entered into a written, revolving line of credit to provide borrowing capacity to Westfield Credit Corp. of up to \$100,000,000. The interest is settled monthly, but the advance is revolving and can be paid down or drawn upon with only a 24 hour notice by either party. The interest on the outstanding balance is accrued at an overnight daily basis index and settled every thirty (30) days.

NOTES TO FINANCIAL STATEMENTS

Every ninety (90) days the affiliated balances are reviewed and settled in either cash or the transfer of securities.

- E. Material Management or Service Contracts and Cost-Sharing Arrangements  
Not applicable
- F. Guarantees or Undertakings  
The Company has given commitments to affiliated companies. The details of these commitments are described in Note 14 A.(1).
- G. Nature of the Control Relationship  
The Company is owned and operated by its parent company, Ohio Farmers Insurance Company.
- H. Amount Deducted from the Value of Upstream Intermediate Entity or Ultimate Parent Owned  
Not applicable
- I. Investments in SCA that Exceed 10% of Admitted Assets  
The Company did not have any investments in subsidiaries or affiliates that exceeded 10% of its admitted assets.
- J. Investments in Impaired SCAs  
Not applicable
- K. Investment in Foreign Insurance Subsidiary  
Not applicable
- L. Investment in Downstream Noninsurance Holding Company  
Not applicable
- M. All SCA Investments  
Not applicable
- N. Investment in Insurance SCAs  
Not applicable
- O. SCA or SSAP 48 Entity Loss Tracking  
Not applicable

NOTE 11 Debt

- A. Debt, Including Capital Notes  
On June 20, 2018, the Company entered into a Term Loan Credit Agreement ("Term Loan") with The Huntington National Bank ("Huntington Bank") and an available commitment amount of \$50.0 million. An initial amount of \$25.0 million was drawn on the commencement of the Term Loan and the additional amount of \$25.0 million available under the Term Loan was drawn by the Company, in full, on September 20, 2018 to partially finance various planned capital projects. The Term Loan was originally set to mature June 20, 2023. Borrowings under the Term Loan bear interest on the prevailing three (3) month term London Interbank Offer Rate ("LIBOR") based advance instrument with interest payable upon maturity of each LIBOR borrowing term. The interest rate on the Term Loan at December 31, 2020, was 1.14%. The Term Loan required quarterly amortization payments of 5% of the original principal amount starting in the fourth quarter of 2018. Voluntary principal prepayments were permitted without premium or penalty. As of January 7, 2021, the Company had paid in full the balance on the Term Loan, thereby terminating the loan agreement. The payoff amount, including accrued and unpaid interest was \$26.3 million.  
  
The Term Loan was fully secured up to the commitment amount by Municipal Bonds rated A-/A1 or better. Further upon termination of loan agreement, these securities which were held in a custody account and pledged to Huntington Bank have since been released and the account closed. As of December 31, 2020, the fair market value of these securities pledged was \$37.6 million.
- B. FHLB (Federal Home Loan Bank) Agreements  
(1) The Company is a member of the Federal Home Loan Bank (FHLB) of Cincinnati. Through its membership, the Company has borrowed funds in the form of variable interest rate options via a revolving line of credit and has the option to borrow in fixed term rate based advance instruments. It is part of the Company's strategy to utilize these funds and the capacity thereof for general business purposes.

- (2) FHLB Capital Stock  
a. Aggregate Totals

	1	2	3
	Total 2+3	General Account	Protected Cell Accounts
1. Current Year			
(a) Membership Stock - Class A	\$ -	\$ -	\$ -
(b) Membership Stock - Class B	\$ 3,064,847	\$ 3,064,847	\$ -
(c) Activity Stock	\$ 2,610,000	\$ 2,610,000	\$ -
(d) Excess Stock	\$ 4,933,753	\$ 4,933,753	\$ -
(e) Aggregate Total (a+b+c+d)	\$ 10,608,600	\$ 10,608,600	\$ -
(f) Actual or estimated Borrowing Capacity as Determined by the Insurer	\$ 207,593,376	XXX	XXX
2. Prior Year-end			
(a) Membership Stock - Class A	\$ -	\$ -	\$ -
(b) Membership Stock - Class B	\$ 4,798,128	\$ 4,798,128	\$ -
(c) Activity Stock	\$ 5,715,000	\$ 5,715,000	\$ -
(d) Excess Stock	\$ 1,931,272	\$ 1,931,272	\$ -
(e) Aggregate Total (a+b+c+d)	\$ 12,444,400	\$ 12,444,400	\$ -
(f) Actual or estimated Borrowing Capacity as Determined by the Insurer	\$ 204,540,922	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)

b. Membership Stock (Class A and B) Eligible and Not Eligible for Redemption	1	2	Eligible for Redemption			
	Current Year Total (2+3+4+5+6)	Not Eligible for Redemption	3	4	5	6
			Less Than 6 Months	6 Months to Less Than 1 Year	1 to Less Than 3 Years	3 to 5 Years
Membership Stock						
1. Class A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Class B	\$ 3,064,847	\$ 3,064,847	\$ -	\$ -	\$ -	\$ -

NOTES TO FINANCIAL STATEMENTS

11B(2)b1 Current Year Total (Column 1) should equal 11B(2)a1(a) Total (Column 1)  
11B(2)b2 Current Year Total (Column 1) should equal 11B(2)a1(b) Total (Column 1)

- (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 Account Total Collateral Pledged (Lines 2+3)	\$ 225,940,055	\$ 213,537,654	\$ 58,000,000
2. Current Year General Account Total Collateral Pledged	\$ 225,940,055	\$ 213,537,654	\$ 58,000,000
3. Current Year Protected Cell Account Total Collateral Pledged	\$ -	\$ -	\$ -
4. Prior Year-end Total General and Protected Cell Account Total Collateral Pledged	\$ 218,592,736	\$ 201,842,339	\$ 127,000,000

11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 (Columns 1, 2 and 3 respectively)  
11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 (Columns 1, 2 and 3 respectively)  
11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 (Columns 1, 2 and 3 respectively)  
11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 (Columns 1, 2 and 3 respectively)

- b. Maximum Amount Pledged During Reporting Period

	1	2	3
	Fair Value	Carrying Value	Amount Borrowed at Time of Maximum Collateral
1. Current Year Total General and Protected Cell Account Maximum Collateral Pledged (Lines 2+3)	\$ 232,848,753	\$ 220,098,830	\$ 53,000,000
2. Current Year General Account Maximum Collateral Pledged	\$ 232,848,753	\$ 220,098,830	\$ 53,000,000
3. Current Year Protected Cell Account Maximum Collateral Pledged	\$ -	\$ -	\$ -
4. Prior Year-end Total General and Protected Cell Account Maximum Collateral Pledged	\$ 230,483,161	\$ 213,662,659	\$ 138,000,000

- (4) Borrowing from FHLB  
a. Amount as of Reporting Date

	1	2	3	4
	Total 2+3	General Account	Protected Cell Account	Funding Agreements Reserves Established
1. Current Year				
(a) Debt	\$ 58,000,000	\$ 58,000,000	\$ -	XXX
(b) Funding Agreements	\$ -	\$ -	\$ -	\$ -
(c) Other	\$ -	\$ -	\$ -	XXX
(d) Aggregate Total (a+b+c)	\$ 58,000,000	\$ 58,000,000	\$ -	\$ -
2. Prior Year end				
(a) Debt	\$ 127,000,000	\$ 127,000,000	\$ -	XXX
(b) Funding Agreements	\$ -	\$ -	\$ -	\$ -
(c) Other	\$ -	\$ -	\$ -	XXX
(d) Aggregate Total (a+b+c)	\$ 127,000,000	\$ 127,000,000	\$ -	\$ -

- b. Maximum Amount During Reporting Period (Current Year)

	1	2	3
	Total 2+3	General Account	Protected Cell Account
1. Debt	\$ 156,000,000	\$ 156,000,000	\$ -
2. Funding Agreements	\$ -	\$ -	\$ -
3. Other	\$ -	\$ -	\$ -
4. Aggregate Total (1+2+3)	\$ 156,000,000	\$ 156,000,000	\$ -

11B(4)b4 (Columns 1, 2 and 3) should be equal to or greater than 11B(4)a1(d) (Columns 1, 2 and 3 respectively)

- c. FHLB - Prepayment Obligations

	Does the company have prepayment obligations under the following arrangements (YES/NO)?
1. Debt	No
2. Funding Agreements	No
3. Other	No

NOTE 12 Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans

A. Defined Benefit Plan

The Company sponsors a non-contributory defined benefit pension plan covering U. S. employees. As of December 31, 2021, there was accrued, in accordance with actuarially determined amounts with an offset to the pension cost accrual for the incremental asset amortization, amounts representing the present value of future benefit obligations.

A summary of assets, obligations and assumptions of the Pension and Other Postretirement Benefit Plans is as follows at December 31, 2021 and 2020:

- (1) Change in benefit obligation  
a. Pension Benefits

	Overfunded		Underfunded	
	2021	2020	2021	2020
1. Benefit obligation at beginning of year	\$ -	\$ -	\$ 762,187,842	\$ 650,426,569
2. Service cost	\$ -	\$ -	\$ 25,093,730	\$ 20,621,561

NOTES TO FINANCIAL STATEMENTS

3. Interest cost	\$	-	\$	-	\$	22,404,507	\$	23,483,367
4. Contribution by plan participants	\$	-	\$	-	\$	-	\$	-
5. Actuarial gain (loss)	\$	-	\$	-	\$	(19,961,741)	\$	89,254,156
6. Foreign currency exchange rate changes	\$	-	\$	-	\$	-	\$	-
7. Benefits paid	\$	-	\$	-	\$	(22,518,708)	\$	(21,597,811)
8. Plan amendments	\$	-	\$	-	\$	-	\$	-
9. Business combinations, divestitures, curtailments, settlements and special termination benefits	\$	-	\$	-	\$	-	\$	-
10. Benefit obligation at end of year	\$	-	\$	-	\$	767,205,630	\$	762,187,842

b. Postretirement Benefits

	Overfunded		Underfunded	
	2021	2020	2021	2020
1. Benefit obligation at beginning of year	\$ -	\$ -	\$ 44,232,042	\$ 46,160,110
2. Service cost	\$ -	\$ -	\$ 780,051	\$ 806,017
3. Interest cost	\$ -	\$ -	\$ 1,209,769	\$ 1,535,215
4. Contribution by plan participants	\$ -	\$ -	\$ 2,177,535	\$ 2,180,420
5. Actuarial gain (loss)	\$ -	\$ -	\$ (4,157,952)	\$ (2,928,817)
6. Foreign currency exchange rate changes	\$ -	\$ -	\$ -	\$ -
7. Benefits paid	\$ -	\$ -	\$ (3,518,312)	\$ (3,520,903)
8. Plan amendments	\$ -	\$ -	\$ -	\$ -
9. Business combinations, divestitures, curtailments, settlements and special termination benefits	\$ -	\$ -	\$ -	\$ -
10. Benefit obligation at end of year	\$ -	\$ -	\$ 40,723,133	\$ 44,232,042

c. Special or Contractual Benefits Per SSAP No. 11

	Overfunded		Underfunded	
	2021	2020	2021	2020
1. Benefit obligation at beginning of year	\$ -	\$ -	\$ -	\$ -
2. Service cost	\$ -	\$ -	\$ -	\$ -
3. Interest cost	\$ -	\$ -	\$ -	\$ -
4. Contribution by plan participants	\$ -	\$ -	\$ -	\$ -
5. Actuarial gain (loss)	\$ -	\$ -	\$ -	\$ -
6. Foreign currency exchange rate changes	\$ -	\$ -	\$ -	\$ -
7. Benefits paid	\$ -	\$ -	\$ -	\$ -
8. Plan amendments	\$ -	\$ -	\$ -	\$ -
9. Business combinations, divestitures, curtailments, settlements and special termination benefits	\$ -	\$ -	\$ -	\$ -
10. Benefit obligation at end of year	\$ -	\$ -	\$ -	\$ -

	Pension Benefits		Postretirement Benefits		Special or Contractual Benefits Per SSAP No. 11	
	2021	2020	2021	2020	2021	2020
(2) Change in plan assets						
a. Fair value of plan assets at beginning of year	\$ 655,439,714	\$ 473,586,497	\$ 31,385,967	\$ 29,035,189	\$ -	\$ -
b. Actual return on plan assets	\$ 79,635,570	\$ 75,920,656	\$ 4,437,240	\$ 4,192,156	\$ -	\$ -
c. Foreign currency exchange rate changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d. Reporting entity contribution	\$ 29,821,484	\$ 127,530,372	\$ (3,475)	\$ (20,972)	\$ -	\$ -
e. Plan participants' contributions	\$ -	\$ -	\$ 2,177,535	\$ 2,180,420	\$ -	\$ -
f. Benefits paid	\$ (22,518,708)	\$ (21,597,811)	\$ (3,959,502)	\$ (4,000,826)	\$ -	\$ -
g. Business combinations, divestitures and settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
h. Fair value of plan assets at end of year	\$ 742,378,060	\$ 655,439,714	\$ 34,037,765	\$ 31,385,967	\$ -	\$ -

(3) Funded status

	Pension Benefits		Postretirement Benefits	
	2021	2020	2021	2020
a. Components:				
1. Prepaid benefit costs	\$ 207,962,628	\$ 184,353,740	\$ -	\$ -
2. Overfunded plan assets	\$ (125,743,327)	\$ (181,539,064)	\$ -	\$ -
3. Accrued benefit costs	\$ 68,191,967	\$ 65,982,167	\$ 4,844,635	\$ 4,633,055
4. Liability for pension benefits	\$ 38,854,904	\$ 43,580,637	\$ 1,840,733	\$ 8,213,020
b. Assets and liabilities recognized:				
1. Assets (nonadmitted)	\$ 82,219,301	\$ 2,814,676	\$ -	\$ -
2. Liabilities recognized	\$ 107,046,871	\$ 109,562,804	\$ 6,685,368	\$ 12,846,075
c. Unrecognized liabilities	\$ -	\$ -	\$ -	\$ -

	Pension Benefits		Postretirement Benefits		Special or Contractual Benefits Per SSAP No. 11	
	2021	2020	2021	2020	2021	2020
(4) Components of net periodic benefit cost						
a. Service cost	\$ 25,093,730	\$ 20,621,561	\$ 780,051	\$ 806,017	\$ -	\$ -
b. Interest cost	\$ 22,404,507	\$ 23,483,367	\$ 1,209,769	\$ 1,535,215	\$ -	\$ -
c. Expected return on plan assets	\$ (53,528,120)	\$ (42,228,256)	\$ (2,520,635)	\$ (2,320,544)	\$ -	\$ -
d. Transition asset or obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e. Gains and losses	\$ 13,840,269	\$ 11,822,436	\$ -	\$ 296,534	\$ -	\$ -
f. Prior service cost or credit	\$ 612,010	\$ 612,010	\$ 387,574	\$ 387,574	\$ -	\$ -
g. Gain or loss recognized due to a settlement or curtailment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
h. Total net periodic benefit cost	\$ 8,422,396	\$ 14,311,118	\$ (143,241)	\$ 704,796	\$ -	\$ -

(5) Amounts in unassigned funds (surplus) recognized as components of net periodic benefit cost

	Pension Benefits		Postretirement Benefits	
	2021	2020	2021	2020
a. Items not yet recognized as a component of net periodic cost - prior year	\$ (225,119,701)	\$ (181,992,391)	\$ (8,213,020)	\$ (13,697,557)

NOTES TO FINANCIAL STATEMENTS

b. Net transition asset or obligation recognized	\$	-	\$	-	\$	-	\$	-
c. Net prior service cost or credit arising during the period	\$	-	\$	-	\$	-	\$	-
d. Net prior service cost or credit recognized	\$	612,010	\$	612,010	\$	387,574	\$	387,574
e. Net gain and loss arising during the period	\$	46,069,191	\$	(55,561,756)	\$	5,984,713	\$	4,800,429
f. Net gain and loss recognized	\$	13,840,269	\$	11,822,436	\$	-	\$	296,534
g. Items not yet recognized as a component of net periodic cost - current year	\$	(164,598,231)	\$	(225,119,701)	\$	(1,840,733)	\$	(8,213,020)

(6) Amounts in unassigned funds (surplus) that have not yet been recognized as components of net periodic benefit cost

	Pension Benefits		Postretirement Benefits	
	2021	2020	2021	2020
a. Net transition asset or obligation	\$	-	\$	-
b. Net prior service cost or credit	\$	1,515,190	\$	3,081,298
c. Net recognized gains and losses	\$	163,083,041	\$	(1,240,565)
		\$		\$
		222,992,501		4,744,148

(7) Weighted-average assumptions used to determine net periodic benefit cost as of the end of current period:

	2021	2020
a. Weighted average discount rate	2.880%	3.500%
b. Expected long-term rate of return on plan assets	8.000%	8.000%
c. Rate of compensation increase	3.000%	3.000%
d. Interest crediting rates (for cash balance plans and other plans with promised interest crediting rates)	0.000%	0.000%

Weighted average assumptions used to determine projected benefit obligations as of end of current period:

	2021	2020
e. Weighted average discount rate	3.090%	2.900%
f. Rate of compensation increase	3.000%	3.000%
g. Interest crediting rates (for cash balance plans and other plans with promised interest crediting rates)	0.000%	0.000%

The measurement date (annual valuation) used to determine other postretirement benefit measurements for postretirement benefit plans that make up at least the majority of plan assets and benefit obligation is December 31 (based on January 1 participant data). The fair market value of assets is measured and updated as of December 31.

The Company considered the impact of the COVID-19 pandemic in its plan assumptions and determined no adjustments were necessary. The Company will continue to monitor the situation and impact as the pandemic continues to evolve.

(8) The amount of the accumulated benefit obligation for the defined benefit Pension Plan was \$568,176,417 for 2021 and \$555,972,492 for 2020. The amount of the accumulated benefit obligation for the Nonqualified Plan was \$98,385,072 for 2021 and \$101,073,015 for 2020.

(9) For measurement purposes, a 6.50% annual rate of increase in the per capita cost of covered health care benefits was assumed for 2021 (6.75% for 2020). The rate is assumed to decrease gradually to 5.00% for 2027 and remain at that level thereafter.

In addition to pension benefits, the Company provides certain health care and life insurance benefits for retired employees and their eligible dependents via the Ohio Farmers Insurance Company Group Health Benefit Plan and Ohio Farmers Insurance Company Group Life Insurance Plan (Postretirement Benefit Plans). Employees who meet the requirements for retirement and other eligibility prerequisites are eligible for these benefits. The Company's future obligation for annual medical and dental costs is generally limited to between \$1,500 and \$6,500 per covered individual based on age and years of service. New employees hired on January 1, 2002 or after are not eligible for the postretirement benefits under the Ohio Farmers Insurance Company Group Health Benefit Plan.

The Ohio Farmers Insurance Company Group Life Plan provides a flat \$15,000 postretirement life insurance benefit for all current and future retirees. The cost of postretirement benefits is accrued during the years after retirement eligibility occurs.

The Company also sponsors a nonqualified Supplemental Executive Retirement Plan (SERP) and Supplemental Executive Retirement Compensation Plan (SERC). The SERP and SERC, which are unfunded, provide benefits to eligible senior leadership positions based on average earnings, years of service, and age at retirement.

(10) The following estimated future payments, which reflect expected future service, as appropriate, are expected to be paid in the years indicated:

	Amount
a. 2022	\$ 25,896,487
b. 2023	\$ 26,813,880
c. 2024	\$ 27,777,435
d. 2025	\$ 28,913,463
e. 2026	\$ 30,298,463
f. 2027 through 2031	\$ 176,157,530

(11) The Company may have regulatory pension plan contribution requirements for 2022; and the Company currently intends to make voluntary contributions of approximately \$27,100,000 to the defined benefit pension plan with reference to the Company's contribution funding guidelines.

The Company contribution funding guidelines address the contribution and funding limitations as adjusted by the Pension Protection Act of 2006. The guidelines provide that the Company will generally contribute an amount equal to the value of benefits earned each year regardless of whether or not a minimum contribution is required with an option to not fund in years where a minimum contribution is not projected during the subsequent five (5) years. Minimum required contributions are made at the direction of the Employee Benefits Administrative Committee (EBAC) and will always be funded. Contributions in excess of the minimum required contribution are at the final discretion of the EBAC.

The Company's postretirement health care plan is contributory, with participants' contributions adjusted annually; the life insurance plan is non-contributory.

(12) Amounts and Types of Securities of the Reporting Entity and Related Parties Included in Plan Assets - Not applicable

(13) Prior service cost is amortized on a straight-line basis over participants' average future service, not on a weighted-average basis.

(14) Substantive Commitment Used to Account for Benefit Obligation - Not applicable

(15) Cost of Providing Special or Contractual Termination Benefits Recognized - Not applicable

(16) Significant Change in the Benefit Obligation or Plan Assets - Not applicable

(17) Accumulated Postretirement and Pension Benefit Obligation and Fair Value of Plan Assets for Defined Postretirement and Pension Benefit Plans - The Company fully transitioned the surplus impact attributed to the adoption of SSAP No. 92 and SSAP No. 102 as of December 31, 2016.

(18) Full Transition Surplus Impact of SSAP 102 - The Company fully transitioned the surplus impact attributed to the adoption of SSAP No. 92 and SSAP No. 102 as of December 31, 2016.

B. Investment Policies and Strategies

The defined benefit pension plan asset allocation as of the measurement date, December 31, and the target asset allocations, presented as a percentage of total plan assets were as follows:

NOTES TO FINANCIAL STATEMENTS

	2021	2020	Target Allocation
a. Cash	1%	1%	0%
b. Debt securities	36%	39%	35% - 45%
c. Equity securities	54%	54%	45% - 55%
d. Real estate	0%	0%	0%
e. Limited partnerships	9%	6%	5% - 15%
f. Total	100%	100%	

The Company's policy of investment is based on a standard plan and formula. The investment plan and formula states that all assets of the pension trust except dividends and interest received from portfolio securities will be a part of the investment fund (formula). The investment fund will normally consist of debt instruments, including those of governments, government agencies and publicly owned corporations, and mutual funds and exchange traded funds comprised of the same; properly diversified number of common and/or preferred stocks of publicly owned corporations, and mutual funds and exchange traded funds comprised of the same; and alternative investment holdings of limited partnership interests in direct private debt or direct private equity investments. The investment fund will be divided between these three normal portions. The debt instruments comprise the Bond Fund and shall be considered normal when it is 40% of the investment fund and is maintained on at least a quarterly basis in a range of 35% to 45% of the fund. The equities comprise part of the Risk Fund and shall be considered normal when it is 60% of the investment fund and is maintained on at least a quarterly basis in a range of 55% to 65% of the fund. The limited partnerships comprise part of the Risk Fund and shall be considered normal when it is 20% of the investment fund and is maintained on at least a quarterly basis in a range of 15% to 25% of the fund. When the funded level based on Projected Benefit Obligation is greater than 105% or less than 95%, the target will be adjusted in 5% increments and maintained on at least a quarterly basis in a range of + or – 5% of that adjusted increment. The measurement date for these funds is December 31, annually.

The investments fund portfolio will have the following overall characteristics:

- (1) Complies with provisions of the Ohio Farmers Pension Trust Investment Policy Statement,
- (2) Above average financial quality,
- (3) Broadly diversified,
- (4) Liquidity requirements minimal, and
- (5) Long term time horizon.

The following additional constraints are placed on individual investments within the portfolio:

- (1) No equity investment shall be held unless dividends are paid (except in the case of mutual funds and exchange traded funds), and
- (2) No debt shall be held unless:
  - a. Straight bonds will have a duration range of + or - 5 years of actuarially determined benefit obligation duration and be of investment grade, and
  - b. Convertible bonds may not exceed 20% of the bond fund and must be of investment grade.

The funds shall be managed by the EBAC, utilizing investment advice provided under an agreement with the Company. The EBAC annually reviews the investment plan and formula.

C. The fair value of each class of plan assets

(1) Fair Value Measurements of Plan Assets at Reporting Date

Description for each class of plan assets	(Level 1)	(Level 2)	(Level 3)	Total
OFIC Pension Plan: U.S. Government and Agency Obligations	\$ 86,210,349	\$ 60,637,722	\$ -	\$ 146,848,071
OFIC Pension Plan: Corporate Bonds	\$ -	\$ 116,056,148	\$ -	\$ 116,056,148
OFIC Pension Plan: Other Government Obligations	\$ -	\$ 1,999,650	\$ -	\$ 1,999,650
OFIC Pension Plan: Common Stocks	\$ 286,832,742	\$ -	\$ -	\$ 286,832,742
OFIC Pension Plan: Mutual Funds	\$ 118,396,837	\$ -	\$ -	\$ 118,396,837
OFIC Pension Plan: Money Market Funds	\$ 4,037,451	\$ -	\$ -	\$ 4,037,451
Postretirement Welfare Plan 401(h): Mutual Funds	\$ 29,345,658	\$ -	\$ -	\$ 29,345,658
Postretirement Welfare Plan 401(h): Money Market Funds	\$ 227,967	\$ -	\$ -	\$ 227,967
Postretirement Welfare Plan Life: Mutual Funds	\$ 4,772,134	\$ -	\$ -	\$ 4,772,134
Postretirement Welfare Plan Life: Money Market Funds	\$ 3,235	\$ -	\$ -	\$ 3,235
Total Plan Assets	\$ 529,826,373	\$ 178,693,520	\$ -	\$ 708,519,893

- (2) The Company determines the fair value of its defined benefit pension plan and postretirement plan assets with a three-level hierarchy for fair value measurements that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs) and the reporting entity's own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The hierarchy level assigned to each security is based on management's assessment of the transparency and reliability of the inputs used in the valuation of such instruments at the measurement date.

The Company's policy for determining when a transfer between levels is required is based upon change in the inputs used to determine fair value measurement. If an input changes, the Company evaluates the new input(s) and makes the determination whether or not a transfer between levels is appropriate. If an asset or liability is transferred between levels, it is the Company's policy to record the transfer as of the beginning of the reporting period in which the transfer occurs.

There were no transfers into or out of Level 1, 2 or 3 during 2021.

D. Basis Used to Determine Expected Long-Term Rate-of-Return

The long-term rates of return were determined using a combination of actual results and published market data. The rates are within the high and low ends of an expected return range. The low end of the range was calculated by multiplying the percentage of portfolio composition of each asset category by published historical return data for the category. The high end of the range was calculated by combining the published market data with actual historical returns for the pension plan weighting the percentages, 80% published and 20% historical.

The investment approach for Postretirement Benefit Plans follows the same conservative investment strategies as for the Pension Plan. In light of the shorter duration, however, more emphasis is placed on investments that provide a stable return to fund more current needs.

E. Defined Contribution Plan

The Company's employees are covered by a qualified defined contribution pension plan (under IRC Section 401(k)) sponsored by the Ohio Farmers Insurance Company. The plan began operation on January 1, 2000, in accordance with "Safe Harbor" Treasury regulations.

Contributions of three percent (3%) of each employee's eligible compensation are made during the year. The Company's non-elective contribution for the plan was \$3,039,497 and \$3,038,703 for 2021 and 2020, respectively.

At December 31, 2021, the total fair market value of the defined contribution plan assets was \$484,808,031, including unrealized gains and losses and participant loans.

F. Multiemployer Plans  
Not applicable

G. Consolidated/Holding Company Plans  
Not applicable

H. Postemployment Benefits and Compensated Absences  
Not applicable

I. Impact of Medicare Modernization Act on Postretirement Benefits (INT 04-17)

- (1) Recognition of the Existence of the Act - Not applicable
- (2) Effects of the Subsidy in Measuring the Net Postretirement Benefit Cost - Not applicable



NOTES TO FINANCIAL STATEMENTS

(3) Disclosure of Gross Benefit Payments

	2021	2020
Medical	\$ 1,072,061	\$ 1,106,619
Prescription	\$ 1,845,502	\$ 1,858,038
Dental premiums	\$ 223,124	\$ 230,512
Life insurance premiums	\$ 439,805	\$ 426,177
Transfer of OFIC active basic life/ADD premiums	\$ 181,190	\$ 179,923
Administrative fees	\$ 197,820	\$ 199,557
Gross benefits paid	\$ 3,959,502	\$ 4,000,826

Future gross benefit payments are expected to remain at approximately the same level in 2022.

Subsidy received during calendar year (for plan years 2019 and 2018, respectively)	\$ 250,156	\$ 273,790
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Expected subsidy receivable (for plan years 2021/2020 and 2020/2019, respectively)	\$ 520,000	\$ 600,000
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NOTE 13 Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations

A.-I. The Company is 100% owned and operated by its parent, Ohio Farmers Insurance Company. Dividend restrictions are provided by the Insurance Regulations of the Ohio Revised Code.

J. The portion of unassigned funds (surplus) represented or reduced by cumulative unrealized gains and losses is \$ 386,409,236

K. Surplus Notes  
Not applicable

L.-M. Quasi-Reorganizations  
Not applicable

NOTE 14 Liabilities, Contingencies and Assessments

A. Contingent Commitments

(1) At December 31, 2021, the Company had unfunded commitments of \$310,300,485 related to its investments in limited partnerships and limited liability companies.

On August 13, 2019, the Company substantively agreed and effected on September 10, 2019 to enter into a new 48 month revolving line of credit (RLOC) with Westfield Credit Corp. to provide borrowing capacity up to \$100,000,000. This agreement replaced the August 13, 2015 RLOC agreement which had subsequently matured. The purpose of the August 13, 2019 agreement was to continue the maturing agreement's allowable capacity for another 4-year term with minimal changes to the underlying terms and conditions. The outstanding balance and accrued interest at December 31, 2021 and December 31, 2020 was \$58,000,000 and \$58,000,000 and \$0 and \$0 respectively. The Company foresees no circumstances which would prevent its ability to evaluate and honor advance requests from Westfield Credit Corp.

(2) The Company was not a guarantor of any obligations as of December 31, 2021.

(3) The Company has no guarantee obligations as of December 31, 2021.

B. Assessments

(1) At this time, the Company is unaware of any new insolvencies and no insolvencies were brought to the Company's attention in 2021 that will have a retrospective premium-based guaranty fund assessment cost.

The Company has accrued \$1,907,715 for guaranty fund and other assessments. This represents management's best estimates on the information received from the states in which the Company writes business and may change due to many factors including the Company's share in the ultimate cost of current insolvencies.

(2) a. Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end \$ 33,842

b. Decreases current year:  
Premium tax offsets expired \$ 4,267

c. Increases current year:  
Premium tax offsets added \$ 2,026

d. Assets recognized from paid and accrued premium tax offsets and policy surcharges current year-end \$ 31,601

(3) Undiscounted and Discounted Guaranty Fund Assessments - Not applicable

C. Gain Contingencies  
Not applicable

D. Claims related extra contractual obligations and bad faith losses stemming from lawsuits

	Direct
(1) The company paid the following amounts in the reporting period to settle claims related extra contractual obligations or bad faith claims stemming from lawsuits	\$ 9,000,000
(2) Number of claims where amounts were paid to settle claims related extra contractual obligations or bad faith claims resulting from lawsuits during the reporting period	0-25 Claims
(3) Indicate whether claim count information is disclosed per claim or per claimant	Per Claim

E. Product Warranties  
Not applicable

F. Joint and Several Liabilities  
Not applicable

G. All Other Contingencies  
Various lawsuits against the Company have arisen in the course of the Company's business. Contingent liabilities arising from litigation, income taxes, and other matters are not considered material in relation to the financial position of the Company. There are no contingent liabilities arising from litigation.

At December 31, 2021 and 2020, the Company had admitted assets of \$348,890,106 and \$325,850,617, respectively, in accounts receivable for Agents' Balances or Uncollected Premiums. The Company routinely assesses the collectability of these receivables. Based upon company experience, less than 1% of the balance may become uncollectible and the potential loss is not material to the Company's financial condition.

NOTES TO FINANCIAL STATEMENTS

NOTE 15 Leases

The Company does not have any material lease obligations.

NOTE 16 Information About Financial Instruments With Off-Balance Sheet Risk and Financial Instruments With Concentrations of Credit Risk

Not applicable

NOTE 17 Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

- A. Transfers of Receivables Reported as Sales  
The Company has not sold or transferred any receivables to any other parties.
- B. Transfer and Servicing of Financial Assets  
Not applicable
- C. Wash Sales  
Not applicable

NOTE 18 Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

Not applicable

NOTE 19 Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

Not applicable

NOTE 20 Fair Value Measurements

- A. Fair Value Measurements

For assets that are measured and reported at fair value or net asset value (NAV) in the statement of financial position after initial recognition, the valuation techniques and the inputs used to develop those measurements are as follows:

Level 1 - Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

Level 3 - Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Company's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

The Company has no liabilities that are measured at fair value in the statement of financial position.

(1) Fair Value Measurements at Reporting Date

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
a. Assets at fair value					
Unaffiliated	\$ 300,957,988	\$ -	\$ -	\$ -	\$ 300,957,988
CS - Mutual Funds	\$ 283,774,401	\$ -	\$ -	\$ -	\$ 283,774,401
CE - Money Market Mutual Funds	\$ -	\$ 18,074,242	\$ -	\$ -	\$ 18,074,242
Com Stks - Unaffiliated	\$ 4,322,774	\$ -	\$ -	\$ -	\$ 4,322,774
Total assets at fair value/NAV	\$ 589,055,163	\$ 18,074,242	\$ -	\$ -	\$ 607,129,405

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
b. Liabilities at fair value					
Total liabilities at fair value	\$ -	\$ -	\$ -	\$ -	\$ -

(2) At December 31, 2021, the Company held no investments in assets or liabilities measured and reported at fair value that were classified as Level 3.

(3) The Company's policy for determining when transfers between levels is required is based upon change in the inputs used to determine fair value measurement. If an input changes, the Company evaluates the new input(s) and makes the determination whether or not a transfer between levels is appropriate. If an asset or liability is transferred between levels, it is the Company's policy to record the transfer as of the beginning of the quarter in which the transfer occurs. The Company held no assets or liabilities categorized as Level 1, 2 or 3 during the reporting period that were transferred into or out of the level categorization held at January 1, 2021.

(4) As of December 31, 2021, the Company held no investments in assets or liabilities measured and reported at fair value that were classified as Level 2 or Level 3. Historically, fair values in the Level 2 category are provided by independent pricing services. Where independent pricing services provide fair values, the Company has obtained an understanding of the methods, models and inputs used in pricing and has controls in place to validate that amounts provided represent current fair values. Estimated fair values of investments categorized as Level 3 generally include inputs for which no readily observable inputs are available and require management judgment.

(5) As of December 31, 2021, the Company had no holdings classified as either a derivative asset or liability.

- B. Fair Value Reporting under SSAP 100 and Other Accounting Pronouncements - Not required
- C. Fair Value Level

The method(s) and significant assumptions used to estimate the fair value of financial instruments are as follows:

Investment Securities - Fair values for bonds, including the aggregate write-ins for invested assets are based on the values prescribed by an independent pricing service or from brokers. For bonds that are not actively traded, estimated fair values are based on values of bonds of comparable yield and credit quality. The fair values for common stocks are based on quoted market prices, where available, which are provided to the Company by an independent pricing service.

NOTES TO FINANCIAL STATEMENTS

Cash Equivalents - Cash equivalents include money market mutual funds, which are reported at fair value. Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk of changes in value due to change in interest rates.

Receivables for securities, Payable for securities and Borrowed money - The carrying amounts reported as admitted assets or liabilities for these financial instruments approximate their fair values due to the short-term nature of these financial instruments. For long term borrowed funds, fair value is determined by termination value.

Other Invested Assets - The estimated fair value of publicly traded limited partnerships and trusts is based on the values prescribed by an independent pricing service.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Bonds	\$ 1,510,792,371	\$ 1,419,633,014	\$ 315,144,531	\$ 1,195,647,228	\$ 612	\$ -	\$ -
Common stocks	\$ 584,732,389	\$ 584,732,389	\$ 584,732,389	\$ -	\$ -	\$ -	\$ -
Cash equivalents	\$ 18,074,242	\$ 18,074,242	\$ -	\$ 18,074,242	\$ -	\$ -	\$ -
Other invested assets	\$ 4,322,774	\$ 4,322,774	\$ 4,322,774	\$ -	\$ -	\$ -	\$ -
Receivables for securities	\$ 76,233	\$ 76,233	\$ -	\$ 76,233	\$ -	\$ -	\$ -
Borrowed money	\$ 58,000,000	\$ 58,000,000	\$ -	\$ 58,000,000	\$ -	\$ -	\$ -
Payable for securities	\$ 5,971	\$ 5,971	\$ -	\$ 5,971	\$ -	\$ -	\$ -

- D. Not Practicable to Estimate Fair Value  
Not applicable
- E. NAV Practical Expedient Investments  
Not applicable

NOTE 21 Other Items

- A. Unusual or Infrequent Items  
Not applicable
- B. Troubled Debt Restructuring: Debtors  
Not applicable
- C. Other Disclosures  
Not applicable
- D. Business Interruption Insurance Recoveries  
The Company had no business interruption insurance recoveries in 2021.
- E. State Transferable and Non-transferable Tax Credits  
The Company does not have state transferable or non-transferable tax credits.
- F. Subprime Mortgage Related Risk Exposure

(1) The subprime lending sector is the sector of the mortgage lending industry which lends to borrowers who do not qualify for prime market interest rates because of poor or insufficient credit history. The term also applies to paper taken on property that cannot be sold on the primary market, including loans on certain types of investment properties and certain types of self-employed individuals.

For purposes of this disclosure, subprime exposure is defined as the potential for financial loss through direct investment, or underwriting risk associated with the risk from the subprime lending sector. This includes any direct risk through investments in debt securities, asset backed or structured securities, hedge funds, subsidiaries and affiliates, and insurance product issuance. The Company views the following features as common characteristics of subprime mortgage loans:

- a. An interest rate above prime to borrowers who do not qualify for prime rate
- b. Borrowers with low credit ratings (FICO scores)
- c. Interest-only or negative amortizing loans
- d. Unconventionally high initial loan-to-value ratios
- e. Low initial payments based on a fixed introductory rate that expires after a short initial period, then adjusts to a variable rate plus a margin for the remaining term of the loan
- f. Borrowers with less than conventional documentation of their home and/or assets
- g. Very high or no limits on how much the payment amount or the interest rate may increase at reset periods, potentially causing a substantial increase in the monthly payment amount
- h. Include substantial prepayment penalties

The Company's strategy to manage or mitigate subprime exposure is to avoid making direct investments in, or insuring any of the sources of risk identified above.

- (2) The Company has no direct exposure through investments in subprime mortgage loans.
- (3) The Company has no direct exposure through other investments.
- (4) The Company has no underwriting exposure to subprime mortgage related risk.

- G. Insurance-Linked Securities (ILS) Contracts  
Not applicable
- H. The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy

The Company is the owner and beneficiary of life insurance policies at their cash surrender values pursuant to SSAP No 21, paragraph 6. As of 12/31/2021, the cash surrender value in an investment vehicle is \$329,456,038, and in accordance to Notes to Financial Statements No. 21 is allocated into the following categories based on primary underlying investment characteristics: 5.5% bonds, 63.1% stocks, 0.0% mortgage loans, 2.4% real estate, 0.0% cash and short-investments, 0.0% derivatives, and 29.0% other invested assets (investments in private funds/hedge funds shall be reported as other invested assets).

(1) Amount of admitted balance that could be realized from an investment vehicle	\$ 329,456,038
(2) Percentage Bonds	5.500%
(3) Percentage Stocks	63.100%
(4) Percentage Mortgage Loans	0.000%
(5) Percentage Real Estate	2.400%
(6) Percentage Cash and Short-Term Investments	0.000%
(7) Percentage Derivatives	0.000%
(8) Percentage Other Invested Assets	29.000%

NOTES TO FINANCIAL STATEMENTS

NOTE 22 Events Subsequent

Subsequent events have been considered through February 15, 2022 for the statutory statements issued as of December 31, 2021. No events or transactions have occurred that would give rise to a Type I or Type II subsequent event.

NOTE 23 Reinsurance

A. Unsecured Reinsurance Recoverables

The Company has an intercompany recoverable with an affiliated company that has an unsecured aggregate recoverable for paid and unpaid losses, including IBNR, loss adjustment expenses, and unearned premium that exceeds 3% of the Company's policyholder surplus with the following reinsurer:

Individual Reinsurers Who Are Members of a Group

Group Code	FEIN	Reinsurer Name	Unsecured Amount
228	34-0438190	Ohio Farmers Insurance Company	\$ 1,548,395,966

All Members of the Groups Shown above with Unsecured Reinsurance Recoverables

Group Code	FEIN	Reinsurer Name	Unsecured Amount
228	34-0438190	Ohio Farmers Insurance Company	\$ 1,548,395,966
Total			\$ 1,548,395,966

B. Reinsurance Recoverable in Dispute

The Company has no material recoverable to disclose.

C. Reinsurance Assumed and Ceded

(1) Maximum Amount of Return Commission

	Assumed Reinsurance		Ceded Reinsurance		Net	
	Premium Reserve	Commission Equity	Premium Reserve	Commission Equity	Premium Reserve	Commission Equity
a. Affiliates	\$ 518,783,011	\$ 78,212,044	\$ 449,295,754	\$ 66,323,726	\$ 69,487,257	\$ 11,888,318
b. All Other	\$ 6,382,199	\$ 690,043	\$ 9,169,298	\$ 952,840	\$ (2,787,099)	\$ (262,797)
c. Total	\$ 525,165,210	\$ 78,902,087	\$ 458,465,052	\$ 67,276,566	\$ 66,700,158	\$ 11,625,521
d. Direct Unearned Premium Reserve						\$ 452,082,853

(2) Additional or Return Commission

The additional or return commission, predicated on loss experience or on any other form of profit sharing arrangements in this annual statement as a result of existing contractual arrangements is accrued as follows:

	Direct	Assumed	Ceded	Net
a. Contingent Commission	\$ -	\$ -	\$ 628,485	\$ (628,485)
b. Sliding Scale Adjustments	\$ -	\$ -	\$ -	\$ -
c. Other Profit Commission Arrangements	\$ -	\$ -	\$ -	\$ -
d. TOTAL	\$ -	\$ -	\$ 628,485	\$ (628,485)

The above figures do not include the intercompany pooling of Agents' Contingent Commission in the Assumed and Ceded columns.

(3) Types of Risks Attributed to Protected Cell - Not applicable

D. Uncollectible Reinsurance

Not applicable

E. Commutation of Reinsurance Reflected in Income and Expenses.

Not applicable

F. Retroactive Reinsurance

Not applicable

G. Reinsurance Accounted for as a Deposit

Not applicable

H. Disclosures for the Transfer of Property and Casualty Run-off Agreements

Not applicable

I. Certified Reinsurer Rating Downgraded or Status Subject to Revocation

Not applicable

J. Reinsurance Agreements Qualifying for Reinsurer Aggregation

Not applicable

K. Reinsurance Credit

Not applicable

NOTE 24 Retrospectively Rated Contracts & Contracts Subject to Redetermination

Not applicable

NOTE 25 Change in Incurred Losses and Loss Adjustment Expenses

Reserves as of December 31, 2020 were \$931.4 million. In calendar year 2021, \$300.5 million has been paid for incurred losses and loss adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$589.6 million. Therefore, there has been a \$41.3 million favorable prior-year development from December 31, 2020 to December 31, 2021. The favorable development is principally from decreases in the estimates of loss and loss adjustment expenses for the following lines of business: Commercial Auto Liability, Workers Compensation, and Other Liability. This change is generally the result of ongoing analysis of recent loss development trends. Original estimates are increased or decreased, as additional information becomes known regarding individual claims. The estimates are not affected by prior year loss development on retrospectively rated policies, as the Company does not write this type of policy.

NOTES TO FINANCIAL STATEMENTS

NOTE 26 Intercompany Pooling Arrangements

A. The lead company, Ohio Farmers Insurance Company, and its property-casualty companies participate in a single 100% reinsurance pooling arrangement. The following companies are participants:

Company	NAIC Number	Percent
Ohio Farmers Insurance Company	24104	19.0%
Westfield Insurance Company	24112	54.0%
Westfield National Insurance Company	24120	13.0%
American Select Insurance Company	19992	5.0%
Old Guard Insurance Company	17558	9.0%
Westfield Champion Insurance Company	16447	0.0%
Westfield Premier Insurance Company	16450	0.0%
Westfield Select Insurance Company	17105	0.0%
Westfield Specialty Insurance Company	16992	0.0%
Westfield Superior Insurance Company	16449	0.0%
Westfield Touchstone Insurance Company	16448	0.0%

- B. Each participating company shares in all lines and types of business.
- C. Any cession to non-affiliated reinsurers is prior to the cession of pooling business from the affiliated pool member to the lead company.
- D. All pool members have contractual right of direct recovery from the non-affiliated reinsurer per the terms of such reinsurance agreements.
- E. No discrepancies exist between pooled business entries on the assumed and ceded reinsurance schedule of the lead company and corresponding entries on the assumed and ceded reinsurance schedules of other pool participants.
- F. The Provision for Reinsurance is recorded on a direct basis.
- G. Affiliated balances due to the Company at 12/31/2021 and 12/31/2020 respectively were:

	12/31/2021	12/31/2020
Ohio Farmers Insurance Company*	\$ 12,625,260	\$ 21,301,224
Westfield Credit Corp.	\$ 58,000,000	\$ 58,000,209
Affiliated Receivable	\$ 70,625,260	\$ 79,301,433

\*Ohio Farmers Insurance Company is included in the intercompany pooling arrangement

NOTE 27 Structured Settlements

A. Reserves No Longer Carried

	Loss Reserves Eliminated by Annuities	Unrecorded Loss Contingencies
Reserves no longer carried by the Company due to purchased annuities with the claimant as payee and the extent to which the reporting entity is contingently liable for such amounts as of December 31, 2021	\$ 5,871,249	\$ 5,871,249

- B. Annuities Which Equal or Exceed 1% of Policyholders' Surplus
- The Company has purchased annuities of which the claimant is payee but for which the Company is contingently liable. However, the total value of all annuities due from any single life insurer does not equal or exceed 1% of the Company's policyholder surplus.

NOTE 28 Health Care Receivables

Not applicable

NOTE 29 Participating Policies

Not applicable

NOTE 30 Premium Deficiency Reserves

1. Liability carried for premium deficiency reserves \$ -
2. Date of the most recent evaluation of this liability 12/31/2021
3. Was anticipated investment income utilized in the calculation? Yes [X] No [ ]

NOTE 31 High Deductibles

As of December 31, 2021, there is no reserve credit recorded for high deductibles, and also there is no amount billed or recoverable on paid claims.

NOTE 32 Discounting of Liabilities for Unpaid Losses or Unpaid Loss Adjustment Expenses

The Company does not discount the liabilities for unpaid losses or unpaid loss adjustment expenses for Workers' Compensation or any other line of business.

NOTE 33 Asbestos/Environmental Reserves

The Company's exposure to asbestos and environmental claims arises from general liability and commercial multiple peril lines of business. The Company tries to estimate the full impact of the asbestos and environmental exposure by establishing full case basis reserves on all known claims and computing incurred but not reported losses based on market share tempered by previous experience. In addition, reserves are held for future allocated loss adjustment expenses including coverage dispute costs.

In 2018, the Company elected to move \$1,620,000 from environmental IBNR reserves to asbestos IBNR reserves. The Company still believes that the total reserves held for asbestos and environmental claims make a reasonable provision for unpaid claims.

- A. Does the company have on the books, or has it ever written an insured for which you have identified a potential for the existence of a liability due to asbestos losses? Yes ( X ) No ( )

The Company's asbestos related losses (including coverage dispute costs) for each of the five most recent years were as follows after intercompany pooling:

(1) Direct

	2017	2018	2019	2020	2021
a. Beginning reserves:	\$ 15,441,938	\$ 13,453,452	\$ 13,830,836	\$ 12,762,817	\$ 11,579,229
b. Incurred losses and loss adjustment expense:	\$ -	\$ 1,620,000	\$ -	\$ -	\$ -

NOTES TO FINANCIAL STATEMENTS

c. Calendar year payments for losses and loss adjustment expenses:	\$	1,988,486	\$	1,242,616	\$	1,068,019	\$	1,183,588	\$	1,664,286
d. Ending reserves:	\$	13,453,452	\$	13,830,836	\$	12,762,817	\$	11,579,229	\$	9,914,943

(2) Assumed Reinsurance

	2017	2018	2019	2020	2021
a. Beginning reserves:	\$ -	\$ -	\$ -	\$ -	\$ -
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ -	\$ -	\$ -	\$ -	\$ -
d. Ending reserves:	\$ -	\$ -	\$ -	\$ -	\$ -

(3) Net of Ceded Reinsurance

	2017	2018	2019	2020	2021
a. Beginning reserves:	\$ 15,441,936	\$ 13,453,452	\$ 13,830,836	\$ 12,762,817	\$ 11,579,229
b. Incurred losses and loss adjustment expense:	\$ -	\$ 1,620,000	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ 1,988,484	\$ 1,242,616	\$ 1,068,019	\$ 1,183,588	\$ 1,664,286
d. Ending reserves:	\$ 13,453,452	\$ 13,830,836	\$ 12,762,817	\$ 11,579,229	\$ 9,914,943

B. State the amount of the ending reserves for Bulk + IBNR included in A (Loss & LAE):

(1) Direct Basis:	\$ 7,612,135
(2) Assumed Reinsurance Basis:	\$ -
(3) Net of Ceded Reinsurance Basis:	\$ 7,612,135

C. State the amount of the ending reserves for loss adjustment expenses included in A (Case, Bulk + IBNR):

(1) Direct Basis:	\$ 2,015,656
(2) Assumed Reinsurance Basis:	\$ -
(3) Net of Ceded Reinsurance Basis:	\$ 2,015,656

D. Does the company have on the books, or has it ever written an insured for which you have identified a potential for the existence of a liability due to environmental losses?  
Yes ( X ) No ( )

The Company's environmental related losses (including coverage dispute costs) for each of the five most recent years were as follows after intercompany pooling:

(1) Direct

	2017	2018	2019	2020	2021
a. Beginning reserves:	\$ 5,714,561	\$ 5,675,469	\$ 3,955,793	\$ 3,931,377	\$ 3,917,490
b. Incurred losses and loss adjustment expense:	\$ -	\$ (1,620,000)	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ 39,092	\$ 99,676	\$ 24,416	\$ 13,887	\$ 37,843
d. Ending reserves:	\$ 5,675,469	\$ 3,955,793	\$ 3,931,377	\$ 3,917,490	\$ 3,879,647

(2) Assumed Reinsurance

	2017	2018	2019	2020	2021
a. Beginning reserves:	\$ -	\$ -	\$ -	\$ -	\$ -
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ -	\$ -	\$ -	\$ -	\$ -
d. Ending reserves:	\$ -	\$ -	\$ -	\$ -	\$ -

(3) Net of Ceded Reinsurance

	2017	2018	2019	2020	2021
a. Beginning reserves:	\$ 5,714,560	\$ 5,675,468	\$ 3,955,792	\$ 3,931,376	\$ 3,917,489
b. Incurred losses and loss adjustment expense:	\$ -	\$ (1,620,000)	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ 39,092	\$ 99,676	\$ 24,416	\$ 13,887	\$ 37,843
d. Ending reserves:	\$ 5,675,468	\$ 3,955,792	\$ 3,931,376	\$ 3,917,489	\$ 3,879,646

E. State the amount of the ending reserves for Bulk + IBNR included in D (Loss & LAE):

(1) Direct Basis:	\$ 2,933,838
(2) Assumed Reinsurance Basis:	\$ -
(3) Net of Ceded Reinsurance Basis:	\$ 2,933,838

F. State the amount of the ending reserves for loss adjustment expenses included in D (Case, Bulk + IBNR):

(1) Direct Basis:	\$ 2,382,826
(2) Assumed Reinsurance Basis:	\$ -
(3) Net of Ceded Reinsurance Basis:	\$ 2,382,826

NOTE 34 Subscriber Savings Accounts  
Not applicable

NOTE 35 Multiple Peril Crop Insurance  
Not applicable

NOTE 36 Financial Guaranty Insurance  
Not applicable

**NOTES TO FINANCIAL STATEMENTS**

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

GENERAL

1.1

Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? .....  
If yes, complete Schedule Y, Parts 1, 1A, 2 and 3.

Yes [ X ] No [ ]

1.2

If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent, or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations? .....

Yes [ X ] No [ ] N/A [ ]

1.3

State Regulating? .....

Ohio

1.4

Is the reporting entity publicly traded or a member of a publicly traded group? .....

Yes [ ] No [ X ]

1.5

If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. ....

2.1

Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? .....

Yes [ ] No [ X ]

2.2

If yes, date of change: .....

3.1

State as of what date the latest financial examination of the reporting entity was made or is being made. ....

12/31/2017

3.2

State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. ....

12/31/2017

3.3

State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). ....

05/29/2019

3.4

By what department or departments?  
Ohio .....

3.5

Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? .....

Yes [ ] No [ ] N/A [ X ]

3.6

Have all of the recommendations within the latest financial examination report been complied with? .....

Yes [ X ] No [ ] N/A [ ]

4.1

During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity), receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:  
4.11 sales of new business? .....  
4.12 renewals? .....

Yes [ ] No [ X ]  
Yes [ ] No [ X ]

4.2

During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:  
4.21 sales of new business? .....  
4.22 renewals? .....

Yes [ ] No [ X ]  
Yes [ ] No [ X ]

5.1

Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? .....  
If yes, complete and file the merger history data file with the NAIC.

Yes [ ] No [ X ]

5.2

If yes, provide the name of the entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile
.....	.....	.....
.....	.....	.....
.....	.....	.....

6.1

Has the reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? .....

Yes [ ] No [ X ]

6.2

If yes, give full information:  
.....

7.1

Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity? .....

Yes [ ] No [ X ]

7.2

If yes,  
7.21 State the percentage of foreign control; .....  
7.22 State the nationality(s) of the foreign person(s) or entity(s) or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact; and identify the type of entity(s) (e.g., individual, corporation or government, manager or attorney in fact).

0.0 %

1 Nationality	2 Type of Entity
.....	.....
.....	.....
.....	.....



ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

- 8.1

Is the company a subsidiary of a depository institution holding company (DIHC) or a DIHC itself, regulated by the Federal Reserve Board? .....

Yes [ X ] No [ ]
- 8.2

If the response to 8.1 is yes, please identify the name of the DIHC.  
Ohio Farmers Insurance Company .....
- 8.3

Is the company affiliated with one or more banks, thrifts or securities firms? .....

Yes [ X ] No [ ]
- 8.4

If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC
Ohio Farmers Insurance Company .....	Westfield Center, Ohio .....	YES	NO	NO	NO
Westfield Bancorp, Inc. ....	Westfield Center, Ohio .....	YES	NO	NO	NO
Westfield Bank, FSB .....	Westfield Center, Ohio .....	NO	YES	NO	NO
.....	.....	.....	.....	.....	.....

- 8.5

Is the reporting entity a depository institution holding company with significant insurance operations as defined by the Board of Governors of Federal Reserve System or a subsidiary of the reporting entity? .....

Yes [ X ] No [ ]
- 8.6

If response to 8.5 is no, is the reporting entity a company or subsidiary of a company that has otherwise been made subject to the Federal Reserve Board's capital rule? .....

Yes [ ] No [ ] N/A [ X ]
9.

What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?  
KPMG LLP, 191 West Nationwide Blvd., Suite 500, Columbus, OH 43215 .....
- 10.1

Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation? .....

Yes [ ] No [ X ]
- 10.2

If the response to 10.1 is yes, provide information related to this exemption:  
.....
- 10.3

Has the insurer been granted any exemptions related to the other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation? .....

Yes [ ] No [ X ]
- 10.4

If the response to 10.3 is yes, provide information related to this exemption:  
.....
- 10.5

Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws? .....

Yes [ X ] No [ ] N/A [ ]
- 10.6

If the response to 10.5 is no or n/a, please explain  
.....
11.

What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?  
Scott Weinstein, FCAS  
KPMG LLP, 303 Peachtree St., Suite 2000, Atlanta, GA 30308-3210 .....
- 12.1

Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? .....

Yes [ ] No [ X ]
- 12.11

Name of real estate holding company .....
- 12.12

Number of parcels involved .....

0
- 12.13

Total book/adjusted carrying value .....

\$ .....0
- 12.2

If, yes provide explanation:  
.....
13.

FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:
- 13.1

What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?  
.....
- 13.2

Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located? .....

Yes [ ] No [ ]
- 13.3

Have there been any changes made to any of the trust indentures during the year? .....

Yes [ ] No [ ]
- 13.4

If answer to (13.3) is yes, has the domiciliary or entry state approved the changes? .....

Yes [ ] No [ ] N/A [ ]
- 14.1

Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? .....

Yes [ X ] No [ ]
- a.

Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- b.

Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- c.

Compliance with applicable governmental laws, rules and regulations;
- d.

The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- e.

Accountability for adherence to the code.
- 14.11

If the response to 14.1 is No, please explain:  
.....
- 14.2

Has the code of ethics for senior managers been amended? .....

Yes [ ] No [ X ]
- 14.21

If the response to 14.2 is yes, provide information related to amendment(s).  
.....
- 14.3

Have any provisions of the code of ethics been waived for any of the specified officers? .....

Yes [ ] No [ X ]
- 14.31

If the response to 14.3 is yes, provide the nature of any waiver(s).  
.....

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

- 15.1

Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List?

Yes ☒ No ☐
- 15.2

If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

1 American Bankers Association (ABA) Routing Number	2 Issuing or Confirming Bank Name	3 Circumstances That Can Trigger the Letter of Credit	4 Amount
122016066 .....	City National Bank .....	Claim citing non-fulfillment of obligation .....	2,754,800
.....	.....	.....	0
.....	.....	.....	.....

BOARD OF DIRECTORS

16.

Is the purchase or sale of all investments of the reporting entity passed upon either by the board of directors or a subordinate committee thereof?

Yes ☒ No ☐
17.

Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof?

Yes ☒ No ☐
18.

Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict with the official duties of such person?

Yes ☒ No ☐

FINANCIAL

19.

Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)?

Yes ☐ No ☒
- 20.1

Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):

20.11 To directors or other officers.....\$ .....0

20.12 To stockholders not officers.....\$ .....0

20.13 Trustees, supreme or grand (Fraternal Only) .....\$ .....0
- 20.2

Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):

20.21 To directors or other officers.....\$ .....0

20.22 To stockholders not officers.....\$ .....0

20.23 Trustees, supreme or grand (Fraternal Only) .....\$ .....0
- 21.1

Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement?

Yes ☐ No ☒
- 21.2

If yes, state the amount thereof at December 31 of the current year:

21.21 Rented from others.....\$ .....0

21.22 Borrowed from others.....\$ .....0

21.23 Leased from others.....\$ .....0

21.24 Other .....\$ .....0
- 22.1

Does this statement include payments for assessments as described in the Annual Statement Instructions other than guaranty fund or guaranty association assessments?

Yes ☐ No ☒
- 22.2

If answer is yes:

22.21 Amount paid as losses or risk adjustment \$ .....0

22.22 Amount paid as expenses .....\$ .....0

22.23 Other amounts paid .....\$ .....0
- 23.1

Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement?

Yes ☒ No ☐
- 23.2

If yes, indicate any amounts receivable from parent included in the Page 2 amount:

\$ .....12,625,260
- 24.1

Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days?

Yes ☐ No ☒
- 24.2

If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.

Name of Third-Party	Is the Third-Party Agent a Related Party (Yes/No)
.....	.....
.....	.....
.....	.....

INVESTMENT

- 25.01

Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? (other than securities lending programs addressed in 25.03).....

Yes ☒ No ☐

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

25.02 If no, give full and complete information relating thereto

25.03 For securities lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet. (an alternative is to reference Note 17 where this information is also provided)  
The Company has no securities lending agreements as of December 31, 2021.

25.04 For the reporting entity's securities lending program, report amount of collateral for conforming programs as outlined in the Risk-Based Capital Instructions.0

25.05 For the reporting entity's securities lending program, report amount of collateral for other programs.0

25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract? Yes No N/A

25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? Yes No N/A

25.08 Does the reporting entity or the reporting entity 's securities lending agent utilize the Master Securities lending Agreement (MSLA) to conduct securities lending? Yes No N/A

25.09 For the reporting entity's securities lending program state the amount of the following as of December 31 of the current year:

25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2.0

25.092 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2.0

25.093 Total payable for securities lending reported on the liability page.0

26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity, or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 21.1 and 25.03). Yes X No

26.2 If yes, state the amount thereof at December 31 of the current year:

26.21 Subject to repurchase agreements0

26.22 Subject to reverse repurchase agreements0

26.23 Subject to dollar repurchase agreements0

26.24 Subject to reverse dollar repurchase agreements0

26.25 Placed under option agreements0

26.26 Letter stock or securities restricted as to sale - excluding FHLB Capital Stock0

26.27 FHLB Capital Stock10,608,600

26.28 On deposit with states6,818,635

26.29 On deposit with other regulatory bodies0

26.30 Pledged as collateral - excluding collateral pledged to an FHLB0

26.31 Pledged as collateral to FHLB - including assets backing funding agreements213,537,654

26.32 Other0

26.3 For category (26.26) provide the following:

1 Nature of Restriction	2 Description	3 Amount
		0
		0

27.1 Does the reporting entity have any hedging transactions reported on Schedule DB? Yes No X

27.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes No N/A  
If no, attach a description with this statement.

LINES 27.3 through 27.5: FOR LIFE/FRATERNAL REPORTING ENTITIES ONLY:

27.3 Does the reporting entity utilize derivatives to hedge variable annuity guarantees subject to fluctuations as a result of interest rate sensitivity? Yes No

27.4 If the response to 27.3 is YES, does the reporting entity utilize:

27.41 Special accounting provision of SSAP No. 108 Yes No

27.42 Permitted accounting practice Yes No

27.43 Other accounting guidance Yes No

27.5 By responding YES to 27.41 regarding utilizing the special accounting provisions of SSAP No. 108, the reporting entity attests to the following:

The reporting entity has obtained explicit approval from the domiciliary state.

Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.

Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.

Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts.

28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? Yes No X

28.2 If yes, state the amount thereof at December 31 of the current year.0

29. Excluding items in Schedule E - Part 3 - Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? Yes X No

29.01 For agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian's Address
BNY Mellon	240 Greenwich St, New York, NY 10286
Federal Home Loan Bank of Cincinnati	PO Box 598, Cincinnati, OH 45201

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

29.02 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)
.....	.....	.....
.....	.....	.....
.....	.....	.....

29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year?..... Yes [    ] No [ X ]

29.04 If yes, give full and complete information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

29.05 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. ["...that have access to the investment accounts"; "...handle securities"]

1 Name of Firm or Individual	2 Affiliation
George Wiswesser .....	I.....
Krishna Patel .....	I.....
Scott Richter .....	I.....
Richard Nash .....	I.....
Chris Giampietro .....	I.....
.....	.....

29.0597 For those firms/individuals listed in the table for Question 29.05, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's invested assets?..... Yes [    ] No [ X ]

29.0598 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets?..... Yes [    ] No [ X ]

29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1	2	3	4	5
Central Registration Depository Number	Name of Firm or Individual	Legal Entity Identifier (LEI)	Registered With	Investment Management Agreement (IMA) Filed
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

30.1 Does the reporting entity have any diversified mutual funds reported in Schedule D, Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5(b)(1)])? ..... Yes [ X ] No [    ]

30.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
47103D-72-8 .....	JANUS HENDERSON SMALL CAP VALUE FUND N .....	32,932,723
47103D-79-3 .....	JANUS HENDERSON TRITON FUND N .....	22,752,237
55272P-59-6 .....	MFS MID CAP VALUE FUND I .....	35,054,071
66538B-68-5 .....	NORTHERN LTS FUND ALTEGRIS/AACA OPPORTUNISTIC RE .....	16,348,839
779562-20-6 .....	T ROWE PRICE NEW HORIZONS FUND I CLASS .....	68,316,299
77957Q-30-1 .....	T ROWE PRICE SMALL-CAP VALUE FUND I CLASS .....	50,083,226
885215-56-6 .....	THORNBURG INTL EQUITY FUND CL I .....	23,637,618
949915-48-2 .....	ALLSPRING FUNDS SPECIAL MID CAP VALUE-INST .....	34,649,388
30.2999 - Total		283,774,401

30.3 For each mutual fund listed in the table above, complete the following schedule:

1	2	3	4
Name of Mutual Fund (from above table)	Name of Significant Holding of the Mutual Fund	Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	Date of Valuation
JANUS HENDERSON SMALL CAP VALUE FUND N .....	AMERIS BANCORP .....	85,609,574	..09/30/2021 .....
JANUS HENDERSON SMALL CAP VALUE FUND N .....	STAG INDUSTRIAL INC .....	85,474,215	..09/30/2021 .....
JANUS HENDERSON SMALL CAP VALUE FUND N .....	UNITED COMMUNITY BANKS INC .....	83,690,606	..09/30/2021 .....
JANUS HENDERSON SMALL CAP VALUE FUND N .....	SUNSTONE HOTEL INVESTORS INC .....	82,729,562	..09/30/2021 .....
JANUS HENDERSON SMALL CAP VALUE FUND N .....	ATLANTIC UNION BANKSHARES CORP .....	80,875,800	..09/30/2021 .....
JANUS HENDERSON TRITON FUND N .....	CROWN HOLDINGS INC .....	322,775,092	..06/30/2021 .....
JANUS HENDERSON TRITON FUND N .....	CATALENT INC .....	276,766,873	..06/30/2021 .....
JANUS HENDERSON TRITON FUND N .....	INTEGRA LIFESCIENCES HOLDINGS CORP .....	229,169,505	..06/30/2021 .....
JANUS HENDERSON TRITON FUND N .....	SENSIENT TECHNOLOGIES CORP .....	229,136,092	..06/30/2021 .....
JANUS HENDERSON TRITON FUND N .....	SS&C TECHNOLOGIES HOLDINGS INC .....	228,594,929	..06/30/2021 .....
MFS MID CAP VALUE FUND I .....	JOHNSON CONTROLS INTERNATIONAL PLC .....	194,175,614	..06/30/2021 .....
MFS MID CAP VALUE FUND I .....	ZEBRA TECHNOLOGIES CORP .....	184,140,208	..06/30/2021 .....
MFS MID CAP VALUE FUND I .....	EASTMAN CHEMICAL CO .....	179,295,427	..06/30/2021 .....
MFS MID CAP VALUE FUND I .....	LIFE STORAGE INC REIT .....	177,231,737	..06/30/2021 .....
MFS MID CAP VALUE FUND I .....	ARTHUR J. GALLAGHER & CO .....	176,180,297	..06/30/2021 .....
NORTHERN LTS FUND ALTEGRIS/AACA .....	CAESARS ENTERTAINMENT INC .....	83,433,136	..09/30/2021 .....
NORTHERN LTS FUND ALTEGRIS/AACA .....	FORTRESS TRANSPORTATION .....	60,207,400	..09/30/2021 .....
NORTHERN LTS FUND ALTEGRIS/AACA .....	AMERICAN TOWER CORP .....	52,513,226	..09/30/2021 .....

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1	2	3	4
Name of Mutual Fund (from above table)	Name of Significant Holding of the Mutual Fund	Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	Date of Valuation
NORTHERN LTS FUND ALTEGRIS/AACA .....	CHINDATA GROUP HOLDINGS LTD ADR .....	47,810,934	09/30/2021 ...
NORTHERN LTS FUND ALTEGRIS/AACA .....	21VIANET GROUP INC ADR .....	45,724,763	09/30/2021 ...
T ROWE PRICE NEW HORIZONS FUND I CLASS .....	PAYLOCITY HOLDING .....	1,499,172,000	09/30/2021 ...
T ROWE PRICE NEW HORIZONS FUND I CLASS .....	ATLASSIAN CLASS A .....	1,419,165,000	09/30/2021 ...
T ROWE PRICE NEW HORIZONS FUND I CLASS .....	VEEVA SYSTEMS CLASS A .....	1,270,172,000	09/30/2021 ...
T ROWE PRICE NEW HORIZONS FUND I CLASS .....	HUBSPOT .....	1,117,304,000	09/30/2021 ...
T ROWE PRICE NEW HORIZONS FUND I CLASS .....	OLD DOMINION FREIGHT LINE .....	1,057,103,000	09/30/2021 ...
T ROWE PRICE SMALL-CAP VALUE FUND I CLASS .....	WESTERN ALLIANCE BANCORP .....	215,317,000	09/30/2021 ...
T ROWE PRICE SMALL-CAP VALUE FUND I CLASS .....	TOAST CLASS B .....	183,323,000	09/30/2021 ...
T ROWE PRICE SMALL-CAP VALUE FUND I CLASS .....	BELDEN .....	144,246,000	09/30/2021 ...
T ROWE PRICE SMALL-CAP VALUE FUND I CLASS .....	LIVE OAK BANCSHARES .....	139,330,000	09/30/2021 ...
T ROWE PRICE SMALL-CAP VALUE FUND I CLASS .....	PINNACLE FINANCIAL PARTNERS .....	135,619,000	09/30/2021 ...
THORNBURG INTL EQUITY FUND CL I .....	TOTAL ENERGIES SE .....	123,561,054	06/30/2021 ...
THORNBURG INTL EQUITY FUND CL I .....	CITIGROUP INC .....	117,372,623	06/30/2021 ...
THORNBURG INTL EQUITY FUND CL I .....	ADIDAS AG .....	112,976,725	06/30/2021 ...
THORNBURG INTL EQUITY FUND CL I .....	LVMH MOET HENNESSY LOUIS VUITTON SE .....	112,780,793	06/30/2021 ...
THORNBURG INTL EQUITY FUND CL I .....	SIKA AG .....	108,686,509	06/30/2021 ...
ALLSPRING FUNDS SPECIAL MID CAP VALUE-INST .....	CARLISLE COMPANIES INC .....	390,147,268	06/30/2021 ...
ALLSPRING FUNDS SPECIAL MID CAP VALUE-INST .....	CBRE GROUP INC .....	349,384,042	06/30/2021 ...
ALLSPRING FUNDS SPECIAL MID CAP VALUE-INST .....	STANLEY BLACK & DECKER INC .....	316,668,552	06/30/2021 ...
ALLSPRING FUNDS SPECIAL MID CAP VALUE-INST .....	ARCH CAPITAL GROUP LTD .....	315,227,088	06/30/2021 ...
ALLSPRING FUNDS SPECIAL MID CAP VALUE-INST .....	AERCAP HOLDINGS NV .....	309,497,877	06/30/2021 ...

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1	2	3
	Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds .....	1,419,633,014	1,510,792,371	91,159,357
31.2 Preferred stocks .....	0	0	0
31.3 Totals	1,419,633,014	1,510,792,371	91,159,357

31.4 Describe the sources or methods utilized in determining the fair values:  
Interactive Data Corp (IDC), Bloomberg Financial Services .....

32.1 Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D? ..... Yes [ ] No [ X ]

32.2 If the answer to 32.1 is yes, does the reporting entity have a copy of the broker's or custodian's pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source? ..... Yes [ ] No [ ]

32.3 If the answer to 32.2 is no, describe the reporting entity's process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:  
.....

33.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? ..... Yes [ X ] No [ ]

33.2 If no, list exceptions:  
.....

34. By self-designating 5GI securities, the reporting entity is certifying the following elements of each self-designated 5GI security:  
a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.  
b. Issuer or obligor is current on all contracted interest and principal payments.  
c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.  
Has the reporting entity self-designated 5GI securities? ..... Yes [ X ] No [ ]

35. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:  
a. The security was purchased prior to January 1, 2018.  
b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.  
c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.  
d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.  
Has the reporting entity self-designated PLGI securities? ..... Yes [ ] No [ X ]

36. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:  
a. The shares were purchased prior to January 1, 2019.  
b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.  
c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.  
d. The fund only or predominantly holds bonds in its portfolio.  
e. The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.  
f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.  
Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? ..... Yes [ ] No [ X ]

37. By rolling/renewing short-term or cash equivalent investments with continued reporting on Schedule DA, Part 1 or Schedule E Part 2 (identified through a code (%) in those investment schedules), the reporting entity is certifying to the following:  
a. The investment is a liquid asset that can be terminated by the reporting entity on the current maturity date.  
b. If the investment is with a nonrelated party or nonaffiliate, then it reflects an arms-length transaction with renewal completed at the discretion of all involved parties.  
c. If the investment is with a related party or affiliate, then the reporting entity has completed robust re-underwriting of the transaction for which documentation is available for regulator review.  
d. Short-term and cash equivalent investments that have been renewed/rolled from the prior period that do not meet the criteria in 37.a - 37.c are reported as long-term investments.  
Has the reporting entity rolled/renewed short-term or cash equivalent investments in accordance with these criteria? ..... Yes [ ] No [ ] N/A [ X ]

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

OTHER

38.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any? .....\$ .....4,962,943

38.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations and statistical or rating bureaus during the period covered by this statement.

1 Name	2 Amount Paid
INSURANCE SERVICES OFFICES INC. ....	2,413,635
.....	0
.....	

39.1 Amount of payments for legal expenses, if any? .....\$ .....3,388,293

39.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
FOX ROTHSCHILD LLP .....	2,899,167
.....	0
.....	

40.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any? .....\$ .....246,747

40.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers or departments of government during the period covered by this statement.

1 Name	2 Amount Paid
AMERICAN PROPERTY CASUALTY INSURANCE ASSOCIATION .....	107,228
US CHAMBER OF COMMERCE INSTITUTE FOR LEGAL REFORM .....	66,150
.....	

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

1.1

Does the reporting entity have any direct Medicare Supplement Insurance in force? .....

Yes [ ] No [ X ]

1.2

If yes, indicate premium earned on U. S. business only. ....

\$ 0

1.3

What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit? .....

\$ 0

1.31 Reason for excluding .....

1.4

Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above. ....

\$ 0

1.5

Indicate total incurred claims on all Medicare Supplement Insurance. ....

\$ 0

1.6

Individual policies:

Most current three years:

1.61 Total premium earned ..... \$ 0

1.62 Total incurred claims ..... \$ 0

1.63 Number of covered lives ..... 0

All years prior to most current three years

1.64 Total premium earned ..... \$ 0

1.65 Total incurred claims ..... \$ 0

1.66 Number of covered lives ..... 0

1.7

Group policies:

Most current three years:

1.71 Total premium earned ..... \$ 0

1.72 Total incurred claims ..... \$ 0

1.73 Number of covered lives ..... 0

All years prior to most current three years

1.74 Total premium earned ..... \$ 0

1.75 Total incurred claims ..... \$ 0

1.76 Number of covered lives ..... 0

2.

Health Test:

1

Current Year

2

Prior Year

2.1 Premium Numerator ..... 0 0

2.2 Premium Denominator ..... 997,038,201 964,790,549

2.3 Premium Ratio (2.1/2.2) ..... 0.000 0.000

2.4 Reserve Numerator ..... 0 0

2.5 Reserve Denominator ..... 1,495,896,208 1,410,035,598

2.6 Reserve Ratio (2.4/2.5) ..... 0.000 0.000

3.1

Did the reporting entity issue participating policies during the calendar year? .....

Yes [ X ] No [ ]

3.2

If yes, provide the amount of premium written for participating and/or non-participating policies during the calendar year:

3.21 Participating policies ..... \$ 4,977,095

3.22 Non-participating policies ..... \$ 961,489,915

4.

For mutual reporting Entities and Reciprocal Exchanges Only:

4.1 Does the reporting entity issue assessable policies? .....

Yes [ ] No [ ]

4.2 Does the reporting entity issue non-assessable policies? .....

Yes [ ] No [ ]

4.3 If assessable policies are issued, what is the extent of the contingent liability of the policyholders? .....

% 0.0

4.4 Total amount of assessments paid or ordered to be paid during the year on deposit notes or contingent premiums. ....

\$ 0

5.

For Reciprocal Exchanges Only:

5.1 Does the Exchange appoint local agents? .....

Yes [ ] No [ ]

5.2 If yes, is the commission paid:

5.21 Out of Attorney's-in-fact compensation..... Yes [ ] No [ ] N/A [ ]

5.22 As a direct expense of the exchange..... Yes [ ] No [ ] N/A [ ]

5.3

What expenses of the Exchange are not paid out of the compensation of the Attorney-in-fact? .....

5.4

Has any Attorney-in-fact compensation, contingent on fulfillment of certain conditions, been deferred? .....

Yes [ ] No [ ]

5.5

If yes, give full information .....

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

6.1

What provision has this reporting entity made to protect itself from an excessive loss in the event of a catastrophe under a workers' compensation contract issued without limit of loss?  
Reinsurance protection was provided by two agreements: the Multiple Line Excess of Loss with three layers (\$4.5M x \$3M, \$7.5M x \$7.5M and \$10M x \$15M); and the Casualty Clash and Contingency Excess with two layers (87.75% of \$15M x \$25M and 87.75% of \$30M x \$40M). These two contracts total \$61.5M above a \$3M retention per occurrence.

6.2

Describe the method used to estimate this reporting entity's probable maximum insurance loss, and identify the type of insured exposures comprising that probable maximum loss, the locations of concentrations of those exposures and the external resources (such as consulting firms or computer software models), if any, used in the estimation process.  
The modeled all perils probable maximum loss at the 250 year return time is \$311M. This is a 50%/50% blend of RMS RiskLink v18.1 and AIR Touchstone v8.0 and includes hurricane, earthquake and severe convective storm. The locations of concentrations are southeastern PA, DE, GA and FL for hurricane; OH for severe convective storm; and IN, KY and OH for earthquake. The reinsurance broker, Aon, models the insured exposures on the Company's behalf.

6.3

What provision has this reporting entity made (such as a catastrophic reinsurance program) to protect itself from an excessive loss arising from the types and concentrations of insured exposures comprising its probable maximum property insurance loss?  
The property catastrophe reinsurance program consisted of four layers. The first layer has two automatic reinstatements; the second, third, and fourth layers have one automatic reinstatement for additional premium. The total amount of coverage for a single loss occurrence was \$350 million excess of the Company's \$50 million net retention per loss occurrence.

6.4

Does the reporting entity carry catastrophe reinsurance protection for at least one reinstatement, in an amount sufficient to cover its estimated probable maximum loss attributable to a single loss event or occurrence?

Yes ☒ No ☐

6.5

If no, describe any arrangements or mechanisms employed by the reporting entity to supplement its catastrophe reinsurance program or to hedge its exposure to uninsured catastrophe loss.

7.1

Has this reporting entity reinsured any risk with any other entity under a quota share reinsurance contract that includes a provision that would limit the reinsurer's losses below the stated quota share percentage (e.g., a deductible, a loss ratio corridor, a loss ratio cap, an aggregate limit or any similar provisions)?

Yes ☒ No ☐

7.2

If yes, indicate the number of reinsurance contracts containing such provisions:

1

7.3

If yes, does the amount of reinsurance credit taken reflect the reduction in quota share coverage caused by any applicable limiting provision(s)?

Yes ☒ No ☐

8.1

Has this reporting entity reinsured any risk with any other entity and agreed to release such entity from liability, in whole or in part, from any loss that may occur on this risk, or portion thereof, reinsured?

Yes ☐ No ☒

8.2

If yes, give full information

9.1

Has the reporting entity ceded any risk under any reinsurance contract (or under multiple contracts with the same reinsurer or its affiliates) for which during the period covered by the statement: (i) it recorded a positive or negative underwriting result greater than 5% of prior year-end surplus as regards policyholders or it reported calendar year written premium ceded or year-end loss and loss expense reserves ceded greater than 5% of prior year-end surplus as regards policyholders; (ii) it accounted for that contract as reinsurance and not as a deposit; and (iii) the contract(s) contain one or more of the following features or other features that would have similar results:  
(a) A contract term longer than two years and the contract is noncancellable by the reporting entity during the contract term;  
(b) A limited or conditional cancellation provision under which cancellation triggers an obligation by the reporting entity, or an affiliate of the reporting entity, to enter into a new reinsurance contract with the reinsurer, or an affiliate of the reinsurer;  
(c) Aggregate stop loss reinsurance coverage;  
(d) A unilateral right by either party (or both parties) to commute the reinsurance contract, whether conditional or not, except for such provisions which are only triggered by a decline in the credit status of the other party;  
(e) A provision permitting reporting of losses, or payment of losses, less frequently than on a quarterly basis (unless there is no activity during the period); or  
(f) Payment schedule, accumulating retentions from multiple years or any features inherently designed to delay timing of the reimbursement to the ceding entity.

Yes ☐ No ☒

9.2

Has the reporting entity during the period covered by the statement ceded any risk under any reinsurance contract (or under multiple contracts with the same reinsurer or its affiliates), for which, during the period covered by the statement, it recorded a positive or negative underwriting result greater than 5% of prior year-end surplus as regards policyholders or it reported calendar year written premium ceded or year-end loss and loss expense reserves ceded greater than 5% of prior year-end surplus as regards policyholders; excluding cessions to approved pooling arrangements or to captive insurance companies that are directly or indirectly controlling, controlled by, or under common control with (i) one or more unaffiliated policyholders of the reporting entity, or (ii) an association of which one or more unaffiliated policyholders of the reporting entity is a member where:  
(a) The written premium ceded to the reinsurer by the reporting entity or its affiliates represents fifty percent (50%) or more of the entire direct and assumed premium written by the reinsurer based on its most recently available financial statement; or  
(b) Twenty-five percent (25%) or more of the written premium ceded to the reinsurer has been retroceded back to the reporting entity or its affiliates in a separate reinsurance contract.

Yes ☐ No ☒

9.3

If yes to 9.1 or 9.2, please provide the following information in the Reinsurance Summary Supplemental Filing for General Interrogatory 9:  
(a) The aggregate financial statement impact gross of all such ceded reinsurance contracts on the balance sheet and statement of income;  
(b) A summary of the reinsurance contract terms and indicate whether it applies to the contracts meeting the criteria in 9.1 or 9.2; and  
(c) A brief discussion of management's principle objectives in entering into the reinsurance contract including the economic purpose to be achieved.

9.4

Except for transactions meeting the requirements of paragraph 36 of SSAP No. 62R, Property and Casualty Reinsurance, has the reporting entity ceded any risk under any reinsurance contract (or multiple contracts with the same reinsurer or its affiliates) during the period covered by the financial statement, and either:  
(a) Accounted for that contract as reinsurance (either prospective or retroactive) under statutory accounting principles ("SAP") and as a deposit under generally accepted accounting principles ("GAAP"); or  
(b) Accounted for that contract as reinsurance under GAAP and as a deposit under SAP?

Yes ☐ No ☒

9.5

If yes to 9.4, explain in the Reinsurance Summary Supplemental Filing for General Interrogatory 9 (Section D) why the contract(s) is treated differently for GAAP and SAP.

9.6

The reporting entity is exempt from the Reinsurance Attestation Supplement under one or more of the following criteria:  
(a) The entity does not utilize reinsurance; or,  
(b) The entity only engages in a 100% quota share contract with an affiliate and the affiliated or lead company has filed an attestation supplement; or  
(c) The entity has no external cessions and only participates in an intercompany pool and the affiliated or lead company has filed an attestation supplement.

Yes ☐ No ☒

Yes ☐ No ☒

Yes ☐ No ☒

10.

If the reporting entity has assumed risks from another entity, there should be charged on account of such reinsurances a reserve equal to that which the original entity would have been required to charge had it retained the risks. Has this been done?

Yes ☒ No ☐ N/A ☐

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

11.1 Has the reporting entity guaranteed policies issued by any other entity and now in force? ..... Yes [ ] No [ X ]

11.2 If yes, give full information  
.....

12.1 If the reporting entity recorded accrued retrospective premiums on insurance contracts on Line 15.3 of the asset schedule, Page 2, state the amount of corresponding liabilities recorded for:

12.11 Unpaid losses .....\$ .....0

12.12 Unpaid underwriting expenses (including loss adjustment expenses) .....\$ .....0

12.2 Of the amount on Line 15.3, Page 2, state the amount which is secured by letters of credit, collateral, and other funds .....\$ .....0

12.3 If the reporting entity underwrites commercial insurance risks, such as workers' compensation, are premium notes or promissory notes accepted from its insureds covering unpaid premiums and/or unpaid losses? ..... Yes [ ] No [ X ] N/A [ ]

12.4 If yes, provide the range of interest rates charged under such notes during the period covered by this statement:

12.41 From .....0.0 %

12.42 To .....0.0 %

12.5 Are letters of credit or collateral and other funds received from insureds being utilized by the reporting entity to secure premium notes or promissory notes taken by a reporting entity, or to secure any of the reporting entity's reported direct unpaid loss reserves , including unpaid losses under loss deductible features of commercial policies? ..... Yes [ ] No [ X ]

12.6 If yes, state the amount thereof at December 31 of the current year:

12.61 Letters of credit .....\$ .....0

12.62 Collateral and other funds .....\$ .....0

13.1 Largest net aggregate amount insured in any one risk (excluding workers' compensation): .....\$ .....3,000,000

13.2 Does any reinsurance contract considered in the calculation of this amount include an aggregate limit of recovery without also including a reinstatement provision? ..... Yes [ X ] No [ ]

13.3 State the number of reinsurance contracts (excluding individual facultative risk certificates, but including facultative programs, automatic facilities or facultative obligatory contracts) considered in the calculation of the amount. ....5

14.1 Is the company a cedant in a multiple cedant reinsurance contract? ..... Yes [ X ] No [ ]

14.2 If yes, please describe the method of allocating and recording reinsurance among the cedants:  
Ohio Farmers Insurance Company and its insurance subsidiaries are covered under each reinsurance contract. ....

14.3 If the answer to 14.1 is yes, are the methods described in item 14.2 entirely contained in the respective multiple cedant reinsurance contracts? ..... Yes [ ] No [ X ]

14.4 If the answer to 14.3 is no, are all the methods described in 14.2 entirely contained in written agreements? ..... Yes [ X ] No [ ]

14.5 If the answer to 14.4 is no, please explain:  
.....

15.1 Has the reporting entity guaranteed any financed premium accounts? ..... Yes [ ] No [ X ]

15.2 If yes, give full information  
.....

16.1 Does the reporting entity write any warranty business? ..... Yes [ ] No [ X ]  
If yes, disclose the following information for each of the following types of warranty coverage:

	1 Direct Losses Incurred	2 Direct Losses Unpaid	3 Direct Written Premium	4 Direct Premium Unearned	5 Direct Premium Earned
16.11 Home .....	0	0	0	0	0
16.12 Products .....	0	0	0	0	0
16.13 Automobile .....	0	0	0	0	0
16.14 Other* .....	0	0	0	0	0

\* Disclose type of coverage:  
.....

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

17.1

Does the reporting entity include amounts recoverable on unauthorized reinsurance in Schedule F - Part 3 that is exempt from the statutory provision for unauthorized reinsurance? .....

Yes [ ☐ ] No [ ☒ ]

Incurred but not reported losses on contracts in force prior to July 1, 1984, and not subsequently renewed are exempt from the statutory provision for unauthorized reinsurance. Provide the following information for this exemption:

17.11

Gross amount of unauthorized reinsurance in Schedule F - Part 3 exempt from the statutory provision for unauthorized reinsurance .....

\$ .....0

17.12

Unfunded portion of Interrogatory 17.11 .....

\$ .....0

17.13

Paid losses and loss adjustment expenses portion of Interrogatory 17.11.....

\$ .....0

17.14

Case reserves portion of Interrogatory 17.11 .....

\$ .....0

17.15

Incurred but not reported portion of Interrogatory 17.11 .....

\$ .....0

17.16

Unearned premium portion of Interrogatory 17.11 .....

\$ .....0

17.17

Contingent commission portion of Interrogatory 17.11 .....

\$ .....0

18.1

Do you act as a custodian for health savings accounts? .....

Yes [ ☐ ] No [ ☒ ]

18.2

If yes, please provide the amount of custodial funds held as of the reporting date. ....

\$ .....0

18.3

Do you act as an administrator for health savings accounts? .....

Yes [ ☐ ] No [ ☒ ]

18.4

If yes, please provide the balance of funds administered as of the reporting date. ....

\$ .....0

19.

Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? .....

Yes [ ☒ ] No [ ☐ ]

19.1

If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity? .....

Yes [ ☐ ] No [ ☐ ]

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

FIVE-YEAR HISTORICAL DATA

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

	1 2021	2 2020	3 2019	4 2018	5 2017
<b>Gross Premiums Written (Page 8, Part 1B Cols. 1, 2 &amp; 3)</b>					
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) .....	659,571,748	645,692,661	669,077,976	728,785,427	826,572,180
2. Property lines (Lines 1, 2, 9, 12, 21 & 26) .....	361,142,864	362,032,956	378,984,418	402,594,690	421,679,399
3. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) .....	840,151,107	821,065,283	829,918,125	853,672,483	863,274,081
4. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) .....	91,344,066	89,270,173	87,445,056	81,263,896	71,602,788
5. Nonproportional reinsurance lines (Lines 31, 32 & 33) .....	60,034,712	36,927,481	31,517,740	26,356,563	26,646,120
6. Total (Line 35) .....	2,012,244,497	1,954,988,554	1,996,943,315	2,092,673,059	2,209,774,568
<b>Net Premiums Written (Page 8, Part 1B, Col. 6)</b>					
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) .....	325,864,918	309,452,553	318,837,666	338,491,186	363,050,878
8. Property lines (Lines 1, 2, 9, 12, 21 & 26) .....	201,675,250	196,161,050	200,523,265	205,576,275	203,385,421
9. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) .....	409,673,736	384,611,887	384,220,985	384,006,051	376,908,840
10. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) .....	39,919,670	39,032,237	38,870,848	35,901,861	32,919,165
11. Nonproportional reinsurance lines (Lines 31, 32 & 33) .....	60,034,712	36,927,481	31,517,740	26,356,563	26,646,120
12. Total (Line 35) .....	1,037,168,286	966,185,208	973,970,504	990,331,936	1,002,910,424
<b>Statement of Income (Page 4)</b>					
13. Net underwriting gain (loss) (Line 8) .....	(47,033,094)	3,070,981	(56,535,634)	(77,252,222)	(91,618,818)
14. Net investment gain or (loss) (Line 11) .....	204,757,957	121,345,613	145,789,581	108,434,455	100,393,824
15. Total other income (Line 15) .....	55,470,481	32,002,269	28,191,784	(7,194,664)	16,877,451
16. Dividends to policyholders (Line 17) .....	1,383,968	4,651,276	1,452,658	1,684,118	1,982,043
17. Federal and foreign income taxes incurred (Line 19) .....	15,549,417	9,601,720	1,392,045	(3,979,622)	(2,546,536)
18. Net income (Line 20) .....	196,261,959	142,165,867	114,601,028	26,283,073	26,216,950
<b>Balance Sheet Lines (Pages 2 and 3)</b>					
19. Total admitted assets excluding protected cell business (Page 2, Line 26, Col. 3) .....	3,279,494,615	3,064,846,545	2,998,829,719	2,902,734,549	2,937,339,789
20. Premiums and considerations (Page 2, Col. 3)					
20.1 In course of collection (Line 15.1) .....	56,019,799	53,123,397	45,910,980	49,409,494	50,869,751
20.2 Deferred and not yet due (Line 15.2) .....	292,870,307	272,727,220	273,410,040	284,341,311	298,120,027
20.3 Accrued retrospective premiums (Line 15.3) .....	0	0	0	0	0
21. Total liabilities excluding protected cell business (Page 3, Line 26) .....	1,755,329,998	1,728,642,047	1,714,150,001	1,747,165,657	1,658,906,737
22. Losses (Page 3, Line 1) .....	765,887,184	714,646,912	726,226,317	736,025,122	742,018,842
23. Loss adjustment expenses (Page 3, Line 3) .....	211,226,014	216,735,758	217,424,261	217,767,337	208,162,130
24. Unearned premiums (Page 3, Line 9) .....	518,783,011	478,652,927	477,258,269	488,230,180	491,064,201
25. Capital paid up (Page 3, Lines 30 & 31) .....	8,220,000	8,220,000	8,220,000	8,220,000	8,220,000
26. Surplus as regards policyholders (Page 3, Line 37) .....	1,524,164,617	1,336,204,498	1,284,679,718	1,155,568,892	1,278,433,052
<b>Cash Flow (Page 5)</b>					
27. Net cash from operations (Line 11) .....	185,676,718	107,904,432	60,691,254	32,739,615	113,158,645
<b>Risk-Based Capital Analysis</b>					
28. Total adjusted capital .....	1,524,164,617	1,336,204,498	1,284,679,718	1,155,568,892	1,278,433,052
29. Authorized control level risk-based capital .....	166,042,569	149,176,047	150,247,388	145,583,997	139,752,838
<b>Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Line divided by Page 2, Line 12, Col. 3) x100.0</b>					
30. Bonds (Line 1) .....	56.5	57.1	60.6	63.9	63.5
31. Stocks (Lines 2.1 & 2.2) .....	23.3	24.6	23.4	22.7	26.7
32. Mortgage loans on real estate (Lines 3.1 and 3.2) .....	0.0	0.0	0.0	0.0	0.0
33. Real estate (Lines 4.1, 4.2 & 4.3) .....	0.0	0.0	0.0	0.0	0.0
34. Cash, cash equivalents and short-term investments (Line 5) .....	0.7	0.8	0.2	0.5	0.5
35. Contract loans (Line 6) .....	0.0	0.0	0.0	0.0	0.0
36. Derivatives (Line 7) .....	0.0	0.0	0.0	0.0	0.0
37. Other invested assets (Line 8) .....	19.6	17.3	15.8	12.9	9.3
38. Receivables for securities (Line 9) .....	0.0	0.3	0.0	0.0	0.0
39. Securities lending reinvested collateral assets (Line 10) .....	0.0	0.0	0.0	0.0	0.0
40. Aggregate write-ins for invested assets (Line 11) .....	0.0	0.0	0.0	0.0	0.0
41. Cash, cash equivalents and invested assets (Line 12) .....	100.0	100.0	100.0	100.0	100.0
<b>Investments in Parent, Subsidiaries and Affiliates</b>					
42. Affiliated bonds (Schedule D, Summary, Line 12, Col. 1) .....	0	0	0	0	0
43. Affiliated preferred stocks (Schedule D, Summary, Line 18, Col. 1) .....	0	0	0	0	0
44. Affiliated common stocks (Schedule D, Summary, Line 24, Col. 1) .....	0	0	0	0	0
45. Affiliated short-term investments (subtotals included in Schedule DA Verification, Col. 5, Line 10) .....	0	0	0	0	0
46. Affiliated mortgage loans on real estate .....	0	0	0	0	0
47. All other affiliated .....	0	0	0	0	0
48. Total of above Lines 42 to 47 .....	0	0	0	0	0
49. Total Investment in Parent included in Lines 42 to 47 above .....	0	0	0	0	0
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) .....	0.0	0.0	0.0	0.0	0.0

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

FIVE-YEAR HISTORICAL DATA

(Continued)

	1 2021	2 2020	3 2019	4 2018	5 2017
<b>Capital and Surplus Accounts (Page 4)</b>					
51. Net unrealized capital gains (losses) (Line 24) .....	43,969,739	26,903,574	50,896,392	(47,763,337)	87,209,812
52. Dividends to stockholders (Line 35) .....	(50,000,000)	(100,000,000)	(35,000,000)	(90,000,000)	0
53. Change in surplus as regards policyholders for the year (Line 38) .....	187,960,119	51,524,780	129,110,826	(122,864,160)	101,136,460
<b>Gross Losses Paid (Page 9, Part 2, Cols. 1 &amp; 2)</b>					
54. 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) .....	379,421,325	400,627,075	536,770,138	579,596,807	564,639,645
55. Property lines (Lines 1, 2, 9, 12, 21 & 26) .....	173,036,470	154,787,332	190,672,486	214,974,682	203,776,390
56. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) .....	405,826,370	520,612,068	465,696,132	422,987,484	455,510,269
57. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) .....	883,476	5,510,430	3,992,632	4,623,004	1,223,742
58. Nonproportional reinsurance lines (Lines 31, 32 & 33) .....	26,665,386	14,745,016	28,474,541	34,578,224	6,016,383
59. Total (Line 35) .....	985,833,028	1,096,281,921	1,225,605,929	1,256,760,201	1,231,166,429
<b>Net Losses Paid (Page 9, Part 2, Col. 4)</b>					
60. 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) .....	186,014,319	186,764,379	238,971,621	247,678,663	230,588,061
61. Property lines (Lines 1, 2, 9, 12, 21 & 26) .....	101,172,632	85,753,332	103,302,957	106,941,270	97,692,546
62. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) .....	208,923,701	245,246,023	221,002,251	190,388,810	193,250,191
63. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) .....	(577,931)	2,394,778	3,198,621	3,931,406	(365,342)
64. Nonproportional reinsurance lines (Lines 31, 32 & 33) .....	26,665,386	14,745,016	28,474,541	34,578,224	6,016,383
65. Total (Line 35) .....	522,198,108	534,903,528	594,949,991	583,518,373	527,181,839
<b>Operating Percentages (Page 4) (Line divided by Page 4, Line 1) x 100.0</b>					
66. Premiums earned (Line 1) .....	100.0	100.0	100.0	100.0	100.0
67. Losses incurred (Line 2) .....	57.5	54.2	59.4	58.1	60.9
68. Loss expenses incurred (Line 3) .....	9.9	11.1	11.4	13.0	12.6
69. Other underwriting expenses incurred (Line 4) .....	37.3	34.3	34.9	36.6	35.8
70. Net underwriting gain (loss) (Line 8) .....	(4.7)	0.3	(5.7)	(7.8)	(9.2)
<b>Other Percentages</b>					
71. Other underwriting expenses to net premiums written (Page 4, Lines 4 + 5 - 15 divided by Page 8, Part 1B, Col. 6, Line 35 x 100.0) .....	30.5	31.0	32.4	37.5	33.7
72. Losses and loss expenses incurred to premiums earned (Page 4, Lines 2 + 3 divided by Page 4, Line 1 x 100.0) .....	67.4	65.3	70.8	71.1	73.5
73. Net premiums written to policyholders' surplus (Page 8, Part 1B, Col. 6, Line 35 divided by Page 3, Line 37, Col. 1 x 100.0) .....	68.0	72.3	75.8	85.7	78.4
<b>One Year Loss Development (\$000 omitted)</b>					
74. Development in estimated losses and loss expenses incurred prior to current year (Schedule P - Part 2 - Summary, Line 12, Col. 11) .....	(43,059)	(40,955)	(22,293)	(23,443)	3,055
75. Percent of development of losses and loss expenses incurred to policyholders' surplus of prior year end (Line 74 above divided by Page 4, Line 21, Col. 1 x 100.0) .....	(3.2)	(3.2)	(1.9)	(1.8)	0.3
<b>Two Year Loss Development (\$000 omitted)</b>					
76. Development in estimated losses and loss expenses incurred two years before the current year and prior year (Schedule P, Part 2 - Summary, Line 12, Col. 12) .....	(77,056)	(50,239)	(46,492)	(7,535)	(24,203)
77. Percent of development of losses and loss expenses incurred to reported policyholders' surplus of second prior year end (Line 76 above divided by Page 4, Line 21, Col. 2 x 100.0) .....	(6.0)	(4.3)	(3.6)	(0.6)	(2.2)

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 FOR THE YEAR 2021 OF THE Westfield Insurance Company

**SCHEDULE P - ANALYSIS OF LOSSES AND LOSS EXPENSES**

**SCHEDULE P - PART 1 - SUMMARY**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1  Direct and Assumed	2  Ceded	3  Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10	11	Number of Claims Reported Direct and Assumed
				4  Direct and Assumed	5  Ceded	6  Direct and Assumed	7  Ceded	8  Direct and Assumed	9  Ceded	Salvage and Subrogation Received	Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
1. Prior.....	XXX	XXX	XXX	8,358	1,395	1,737	362	1,158	0	224	9,496	XXX
2. 2012.....	902,372	47,372	855,000	494,025	28,023	33,457	1,601	57,262	23	19,297	555,096	XXX
3. 2013.....	934,380	50,003	884,377	467,552	25,426	35,398	3,109	60,080	29	19,166	534,466	XXX
4. 2014.....	966,961	52,746	914,216	523,572	27,361	36,887	1,665	68,065	21	22,407	599,477	XXX
5. 2015.....	997,284	54,010	943,274	496,533	25,503	34,577	2,499	76,471	57	19,485	579,522	XXX
6. 2016.....	1,018,936	54,144	964,793	505,231	25,733	33,198	3,370	73,843	21	20,935	583,148	XXX
7. 2017.....	1,046,939	56,030	990,909	542,731	10,725	29,850	570	85,141	4	23,192	646,422	XXX
8. 2018.....	1,050,996	57,830	993,166	532,636	14,149	25,697	470	78,440	3	28,110	622,150	XXX
9. 2019.....	1,041,289	56,346	984,942	485,435	10,166	16,573	627	72,969	9	26,939	564,175	XXX
10. 2020.....	1,020,556	55,765	964,791	428,371	16,338	6,732	325	62,642	19	20,475	481,063	XXX
11. 2021.....	1,058,918	61,880	997,038	282,153	8,432	2,312	132	49,685	6	17,077	325,580	XXX
12. Totals	XXX	XXX	XXX	4,766,594	193,251	256,418	14,729	685,755	191	217,306	5,500,596	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior.....	37,525	15,019	14,091	292	0	0	9,718	14	4,658	0	0	50,667	XXX
2. 2012.....	2,587	257	3,281	347	0	0	1,778	27	498	0	0	7,513	XXX
3. 2013.....	4,889	1,970	4,261	373	0	0	2,492	27	751	0	0	10,024	XXX
4. 2014.....	4,977	451	5,893	391	0	0	3,912	27	1,010	0	0	14,924	XXX
5. 2015.....	9,016	1,320	7,585	545	0	0	5,275	36	1,547	0	0	21,523	XXX
6. 2016.....	13,072	529	12,245	1,298	0	0	6,348	92	2,618	0	0	32,364	XXX
7. 2017.....	25,496	723	17,518	2,184	0	0	10,299	254	4,753	0	0	54,904	XXX
8. 2018.....	45,245	6,043	27,872	2,696	0	0	16,883	232	8,329	0	0	89,358	XXX
9. 2019.....	56,415	4,105	48,862	3,503	0	0	24,625	270	9,433	0	0	131,457	XXX
10. 2020.....	67,198	4,424	81,350	6,150	1	0	28,365	464	10,969	0	0	176,845	XXX
11. 2021.....	116,615	7,143	230,470	10,813	25	0	39,055	598	19,924	0	0	387,534	XXX
12. Totals	383,037	41,984	453,429	28,594	27	0	148,750	2,041	64,490	0	0	977,113	XXX

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior.....	XXX	XXX	XXX	XXX	XXX	XXX	0	0	XXX	36,305	14,362
2. 2012.....	592,888	30,279	562,609	65.7	63.9	65.8	0	0	54.0	5,264	2,249
3. 2013.....	575,423	30,933	544,490	61.6	61.9	61.6	0	0	54.0	6,807	3,216
4. 2014.....	644,317	29,916	614,401	66.6	56.7	67.2	0	0	54.0	10,029	4,895
5. 2015.....	631,004	29,959	601,045	63.3	55.5	63.7	0	0	54.0	14,737	6,787
6. 2016.....	646,555	31,043	615,513	63.5	57.3	63.8	0	0	54.0	23,489	8,875
7. 2017.....	715,787	14,461	701,327	68.4	25.8	70.8	0	0	54.0	40,106	14,798
8. 2018.....	735,101	23,593	711,508	69.9	40.8	71.6	0	0	54.0	64,379	24,979
9. 2019.....	714,312	18,680	695,632	68.6	33.2	70.6	0	0	54.0	97,669	33,788
10. 2020.....	685,629	27,721	657,908	67.2	49.7	68.2	0	0	54.0	137,973	38,871
11. 2021.....	740,238	27,124	713,114	69.9	43.8	71.5	0	0	54.0	329,129	58,405
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	0	0	XXX	765,887	211,226

Note: Parts 2 and 4 are gross of all discounting, including tabular discounting. Part 1 is gross of only nontabular discounting, which is reported in Columns 32 and 33 of Part 1. The tabular discount, if any, is reported in the Notes to Financial Statements which will reconcile Part 1 with Parts 2 and 4.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

SCHEDULE P - PART 2 - SUMMARY

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2012	2 2013	3 2014	4 2015	5 2016	6 2017	7 2018	8 2019	9 2020	10 2021	11 One Year	12 Two Year
1. Prior.....	460,912	431,034	416,797	404,527	398,001	399,270	394,516	393,534	391,687	390,548	(1,139)	(2,987)
2. 2012.....	549,423	527,017	519,402	513,846	510,235	510,148	508,463	506,493	505,810	504,873	(937)	(1,620)
3. 2013.....	XXX	520,474	495,479	495,445	491,229	492,293	488,340	486,068	485,096	483,687	(1,408)	(2,380)
4. 2014.....	XXX	XXX	560,542	548,014	545,596	550,683	548,174	545,971	546,583	545,346	(1,236)	(625)
5. 2015.....	XXX	XXX	XXX	539,810	523,428	525,045	527,816	526,495	522,878	523,085	207	(3,411)
6. 2016.....	XXX	XXX	XXX	XXX	563,331	557,437	556,977	550,731	544,020	539,072	(4,948)	(11,659)
7. 2017.....	XXX	XXX	XXX	XXX	XXX	646,200	633,347	625,291	615,430	611,437	(3,992)	(13,854)
8. 2018.....	XXX	XXX	XXX	XXX	XXX	XXX	640,300	641,056	636,191	624,742	(11,448)	(16,314)
9. 2019.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	637,446	624,438	613,239	(11,198)	(24,206)
10. 2020.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	591,273	584,315	(6,957)	XXX
11. 2021.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	643,511	XXX	XXX
12. Totals											(43,059)	(77,056)

SCHEDULE P - PART 3 - SUMMARY

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1 2012	2 2013	3 2014	4 2015	5 2016	6 2017	7 2018	8 2019	9 2020	10 2021		
1. Prior.....	.000	124,354	211,287	256,939	284,841	303,866	316,181	327,882	336,201	344,539	XXX	XXX
2. 2012.....	260,564	362,222	418,072	457,371	474,567	485,466	493,375	495,829	496,752	497,857	XXX	XXX
3. 2013.....	XXX	235,283	337,425	386,738	426,597	451,700	465,749	471,317	473,504	474,415	XXX	XXX
4. 2014.....	XXX	XXX	276,762	376,594	432,669	486,491	509,821	520,367	523,844	531,433	XXX	XXX
5. 2015.....	XXX	XXX	XXX	246,173	347,940	410,796	460,450	487,949	495,966	503,108	XXX	XXX
6. 2016.....	XXX	XXX	XXX	XXX	243,446	362,806	436,472	479,619	499,724	509,326	XXX	XXX
7. 2017.....	XXX	XXX	XXX	XXX	XXX	275,338	431,318	504,579	540,367	561,286	XXX	XXX
8. 2018.....	XXX	XXX	XXX	XXX	XXX	XXX	283,890	441,650	504,598	543,713	XXX	XXX
9. 2019.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	298,067	430,870	491,215	XXX	XXX
10. 2020.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	294,151	418,440	XXX	XXX
11. 2021.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	275,900	XXX	XXX

SCHEDULE P - PART 4 - SUMMARY

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1 2012	2 2013	3 2014	4 2015	5 2016	6 2017	7 2018	8 2019	9 2020	10 2021
1. Prior.....	196,831	139,204	101,512	79,060	64,215	57,237	46,481	37,572	28,807	23,503
2. 2012.....	145,739	67,332	44,182	26,939	17,377	14,887	10,180	7,043	5,959	4,685
3. 2013.....	XXX	143,671	69,365	49,245	29,585	21,809	14,264	9,724	8,482	6,353
4. 2014.....	XXX	XXX	138,972	72,489	47,261	36,558	23,879	14,268	11,685	9,387
5. 2015.....	XXX	XXX	XXX	151,122	83,630	60,474	34,499	23,123	16,904	12,280
6. 2016.....	XXX	XXX	XXX	XXX	170,826	97,662	64,266	37,665	24,579	17,203
7. 2017.....	XXX	XXX	XXX	XXX	XXX	231,844	118,678	68,742	40,990	25,379
8. 2018.....	XXX	XXX	XXX	XXX	XXX	XXX	224,297	114,725	74,257	41,827
9. 2019.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	227,480	115,804	69,714
10. 2020.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	202,533	103,100
11. 2021.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	258,114

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN

Allocated by States and Territories										
States, Etc.		1  Active Status (a)	Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies Not Taken		4  Dividends Paid or Credited to Policyholders on Direct Business	5  Direct Losses Paid (Deducting Salvage)	6  Direct Losses Incurred	7  Direct Losses Unpaid	8  Finance and Service Charges Not Included in Premiums	9  Direct Premiums Written for Federal Purchasing Groups (Included in Column 2)
			2  Direct Premiums Written	3  Direct Premiums Earned						
1. Alabama	AL	L	1,574,775	1,735,133	0	425,899	921,185	1,786,078	(2)	0
2. Alaska	AK	L	5,538	5,544	0	0	298	1,114	0	0
3. Arizona	AZ	L	22,415,350	21,576,495	0	13,586,710	10,144,479	29,588,874	24,345	0
4. Arkansas	AR	L	1,317,169	1,302,002	0	13,166	15,500	273,229	0	0
5. California	CA	N	0	0	0	0	0	70,815	0	0
6. Colorado	CO	L	31,052,737	30,354,654	0	13,878,466	13,821,023	26,325,405	53,988	0
7. Connecticut	CT	L	912,909	919,048	0	214,966	209,915	58,499	0	0
8. Delaware	DE	L	6,515,991	6,509,140	0	2,517,908	2,482,581	7,108,389	18,382	0
9. District of Columbia	DC	L	447,680	441,861	0	785	(10,628)	164,066	0	0
10. Florida	FL	L	120,731,110	119,066,364	0	77,035,740	74,492,462	172,228,980	68,982	0
11. Georgia	GA	L	40,209,743	40,479,902	0	17,770,953	21,134,623	48,277,046	65,757	0
12. Hawaii	HI	L	4,300	4,194	0	0	270	1,016	0	0
13. Idaho	ID	L	313,212	343,197	0	23,281	15,652	117,962	0	0
14. Illinois	IL	L	47,627,480	48,971,744	0	28,791,748	23,770,177	78,285,099	83,023	0
15. Indiana	IN	L	38,391,561	39,234,480	0	16,985,446	17,599,273	30,262,563	102,219	0
16. Iowa	IA	L	21,399,372	21,337,201	171,880	10,390,830	10,474,494	15,172,232	36,750	0
17. Kansas	KS	L	718,240	639,947	0	102,513	87,546	751,721	0	0
18. Kentucky	KY	L	33,822,484	34,364,583	0	19,395,657	19,196,928	33,625,343	70,735	0
19. Louisiana	LA	L	364,520	406,240	0	156,477	144,472	43,395	0	0
20. Maine	ME	L	293,355	244,678	0	0	(1,317)	47,085	0	0
21. Maryland	MD	L	12,311,926	12,498,638	0	3,129,007	2,654,863	10,856,473	19,899	0
22. Massachusetts	MA	L	1,780,752	1,751,927	0	0	32,821	208,219	(30)	0
23. Michigan	MI	L	46,554,541	48,844,091	0	22,593,411	17,632,125	51,909,360	134,351	0
24. Minnesota	MN	L	31,896,710	31,527,565	113,650	16,255,983	16,977,477	27,460,641	38,814	0
25. Mississippi	MS	L	970,357	926,365	0	43,603	87,834	266,412	12	0
26. Missouri	MO	L	1,357,746	1,402,301	0	10,151,979	1,430,168	1,320,608	(30)	0
27. Montana	MT	L	149,539	145,448	0	151,672	134,983	110,263	0	0
28. Nebraska	NE	L	1,210,641	1,165,335	0	183,434	366,626	497,361	0	0
29. Nevada	NV	L	401,848	415,651	0	325,712	59,653	687,647	19	0
30. New Hampshire	NH	L	40,136	119,265	0	0	(7,361)	8,673	0	0
31. New Jersey	NJ	L	134,021	145,284	0	0	(2,739)	16,681	0	0
32. New Mexico	NM	L	10,555,325	9,896,252	0	2,467,593	2,831,750	7,403,241	14,969	0
33. New York	NY	L	422,043	361,086	0	10,410	9,845	62,329	(6)	0
34. North Carolina	NC	L	26,984,156	27,192,336	41,719	7,191,325	7,944,533	16,196,933	1,092	0
35. North Dakota	ND	L	378,133	581,342	0	7,423	(29,561)	320,284	8	0
36. Ohio	OH	L	192,488,692	199,395,412	0	71,645,373	58,264,430	145,725,184	620,553	0
37. Oklahoma	OK	L	456,000	482,781	0	38,648	30,312	448,853	0	0
38. Oregon	OR	L	336,935	269,548	0	123,657	114,138	240,481	0	0
39. Pennsylvania	PA	L	111,549,911	114,161,613	78,561	50,191,786	41,064,838	67,842,515	384,678	0
40. Rhode Island	RI	L	128,166	102,757	0	0	(12,181)	11,388	0	0
41. South Carolina	SC	L	18,183,724	16,674,488	2,383	8,009,250	13,765,802	29,748,825	24,719	0
42. South Dakota	SD	L	315,561	322,115	0	37,050	260,755	419,655	15	0
43. Tennessee	TN	L	47,023,443	47,188,740	0	18,036,882	21,840,648	36,639,885	105,901	0
44. Texas	TX	L	10,521,792	10,064,765	795,901	6,705,530	10,944,797	6,571,070	389	0
45. Utah	UT	L	943,011	856,778	0	35	39,087	249,768	82	0
46. Vermont	VT	L	29,741	23,058	0	0	1,741	2,954	0	0
47. Virginia	VA	L	13,337,532	13,120,920	0	7,008,457	4,910,050	10,232,136	20,395	0
48. Washington	WA	L	210,207	266,688	0	5,500	10,090	118,174	0	0
49. West Virginia	WV	L	59,234,480	60,824,218	0	33,457,112	31,619,580	39,808,151	143,007	0
50. Wisconsin	WI	L	8,258,258	7,621,597	179,874	2,864,807	2,685,607	5,036,541	7,702	0
51. Wyoming	WY	L	184,160	169,046	0	6,800	(11,668)	106,255	0	0
52. American Samoa	AS	N	0	0	0	0	0	0	0	0
53. Guam	GU	N	0	0	0	0	0	0	0	0
54. Puerto Rico	PR	N	0	0	0	0	0	0	0	0
55. U.S. Virgin Islands	VI	N	0	0	0	0	0	0	0	0
56. Northern Mariana Islands	MP	N	0	0	0	0	0	0	0	0
57. Canada	CAN	N	0	0	0	0	0	0	0	0
58. Aggregate other alien	OT	XXX	0	0	0	0	0	0	0	0
59. Totals	XXX		966,467,011	976,453,816	1,383,968	461,932,983	430,149,979	904,715,871	2,040,716	0
DETAILS OF WRITE-INS										
58001.		XXX								
58002.		XXX								
58003.		XXX								
58998. Summary of remaining write-ins for Line 58 from overflow page		XXX	0	0	0	0	0	0	0	0
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)		XXX	0	0	0	0	0	0	0	0

(a) Active Status Counts:

L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG.....	50	R - Registered - Non-domiciled RRGs.....	0
E - Eligible - Reporting entities eligible or approved to write surplus lines in the state (other than their state of domicile - see DSLI).....	0	Q - Qualified - Qualified or accredited reinsurer.....	0
D - Domestic Surplus Lines Insurer (DSLI) - Reporting entities authorized to write surplus lines in the state of domicile.....	0	N - None of the above - Not allowed to write business in the state.....	7

(b) Explanation of basis of allocation of premiums by states, etc.

Inland Marine and Other Accident and Health - Residence of Insured

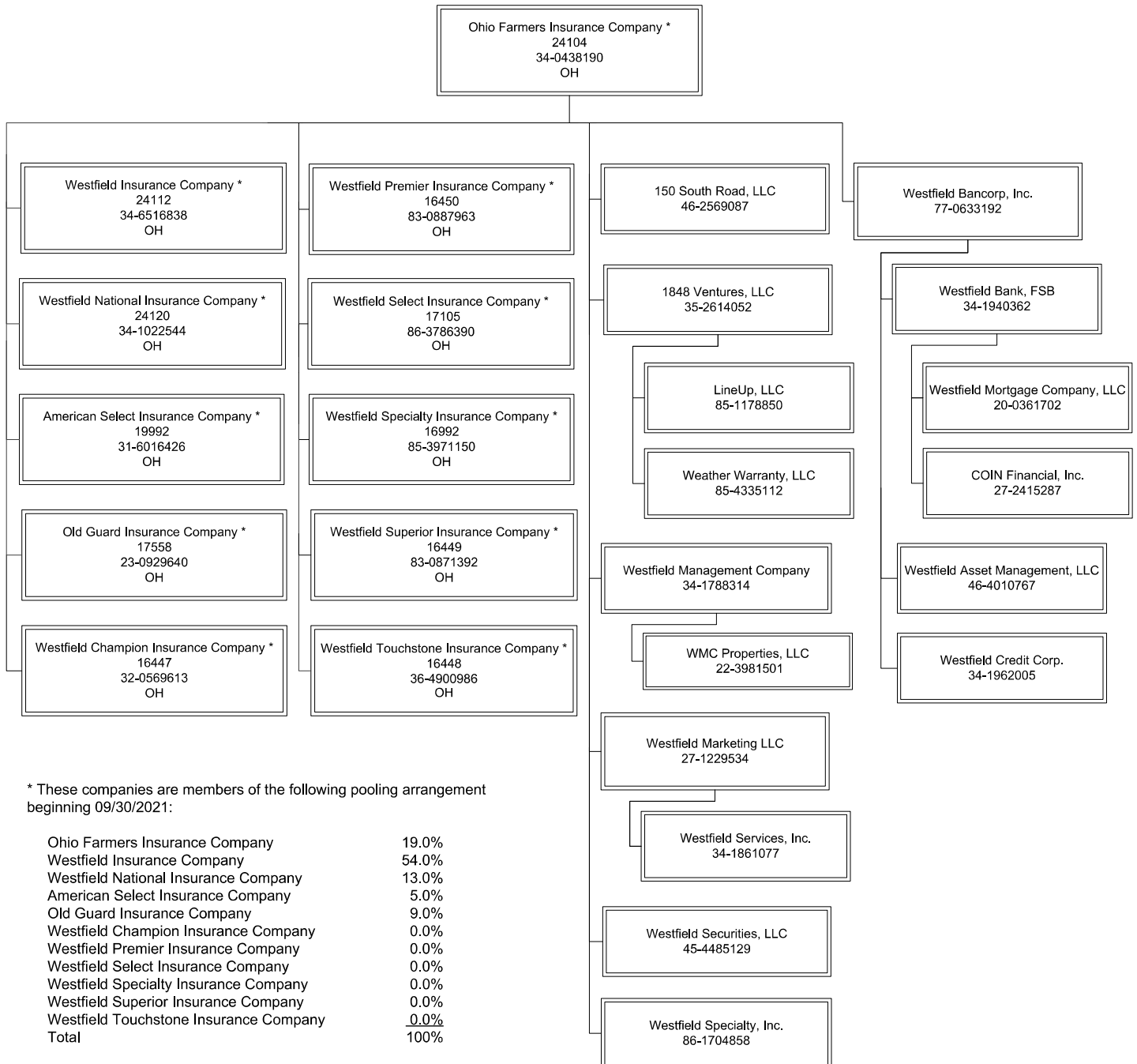
All Other Lines - Location of Risk



# ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Westfield Insurance Company

## SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

### PART 1 – ORGANIZATIONAL CHART



**NONE**