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# QUARTERLY STATEMENT

AS OF MARCH 31, 2023

OF THE CONDITION AND AFFAIRS OF THE

# OHIO FARM BUREAU HEALTH BENEFITS PLAN

| | | | | | |
|---|---|---|---|---|---|
| NAIC Group Code | 0000 | 0000 | NAIC Company Code | 00123 | Employer's ID Number 81-1268907 |
| | *(Current)* | *(Prior)* | | | |

| | | | |
|---|---|---|---|
| Organized under the Laws of | OH | State of Domicile or Port of Entry | OH |
| Country of Domicile | US | | |
| Licensed as business type: | Life, Accident & Health - MEWA | Is HMO Federally Qualified? | N/A |
| Incorporated/Organized | 08/22/2016 | Commenced Business | 01/01/2017 |
| Statutory Home Office | 280 North High Street Floor 6 | Columbus, OH, US 43215 | |
| Main Administrative Office | 280 North High Street Floor 6 | | |
| | Columbus, OH, US 43215 | | |
| | | *(Telephone Number)* | |
| Mail Address | 280 North High Street Floor 6 | Columbus, OH, US 43215 | |
| Primary Location of Books and Records | 280 North High Street Floor 6 | | |
| | Columbus, OH, US 43215 | 614-249-2400 | |
| | | *(Telephone Number)* | |
| Internet Website Address | https://ofbf.org | | |
| Statutory Statement Contact | Anthony James Wisniewski | 440-227-3302 | |
| | | *(Telephone Number)* | |
| | anthony.wisniewski@consoliplex.com | 216-202-3499 | |
| | *(E-Mail Address)* | *(Fax Number)* | |

OFFICERS

| | |
|---|---|
| Michael Bailey, Chairperson | Chris Weaver, Secretary |
| Bill Patterson, Treasurer | Dan Rapp, Plan Administrator |

DIRECTORS OR TRUSTEES

| | |
|---|---|
| Michael Bailey | Bill Patterson |
| Mike Boyert | Bill Grulich |
| Greg Franklin Dietsch | Chris Weaver |

State of .....

County of ..... SS

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.

DocuSigned by:

X _____

Mike Bailey

Chairperson

DocuSigned by:

X _____

B8252BB9E0A44A6...

Bill Patterson

Treasurer

X _____

Subscribed and sworn to before me this 5/8/2023 day of _____

DocuSigned by:

X _____

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a. Is this an original filing? Yes

b. If no:

1. State the amendment number: _____
2. Date filed: _____
3. Number of pages attached: _____

# ASSETS

| | | Current Statement Date | | | 4 |
|---|---|---|---|---|---|
| | | 1 | 2 | 3 | |
| | | Assets | Nonadmitted Assets | Net Admitted Assets (Cols. 1 - 2) | December 31 Prior Year Net Admitted Assets |
| 1. | Bonds | | | | |
| 2. | Stocks: | | | | |
| | 2.1 Preferred stocks | | | | |
| | 2.2 Common stocks | | | | |
| 3. | Mortgage loans on real estate: | | | | |
| | 3.1 First liens | | | | |
| | 3.2 Other than first liens | | | | |
| 4. | Real estate: | | | | |
| | 4.1 Properties occupied by the company (less $ encumbrances) | | | | |
| | 4.2 Properties held for the production of income (less $ encumbrances) | | | | |
| | 4.3 Properties held for sale (less $ encumbrances) | | | | |
| 5. | Cash ($ 1,997,543), cash equivalents ($ 1,018,356) and short-term investments ($ 0) | 3,015,899 | | 3,015,899 | 2,059,439 |
| 6. | Contract loans (including $ premium notes) | | | | |
| 7. | Derivatives | | | | |
| 8. | Other invested assets | | | | |
| 9. | Receivables for securities | | | | |
| 10. | Securities lending reinvested collateral assets | | | | |
| 11. | Aggregate write-ins for invested assets | | | | |
| 12. | Subtotals, cash and invested assets (Lines 1 to 11) | 3,015,899 | | 3,015,899 | 2,059,439 |
| 13. | Title plants less $ charged off (for Title insurers only) | | | | |
| 14. | Investment income due and accrued | 3,908 | | 3,908 | 3,365 |
| 15. | Premiums and considerations: | | | | |
| | 15.1 Uncollected premiums and agents' balances in the course of collection | | | | |
| | 15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including $ earned but unbilled premiums) | | | | |
| | 15.3 Accrued retrospective premiums ($ ) and contracts subject to redetermination ($ ) | | | | |
| 16. | Reinsurance: | | | | |
| | 16.1 Amounts recoverable from reinsurers | 1,017,524 | | 1,017,524 | 1,761,118 |
| | 16.2 Funds held by or deposited with reinsured companies | | | | |
| | 16.3 Other amounts receivable under reinsurance contracts | 321,690 | | 321,690 | 314,765 |
| 17. | Amounts receivable relating to uninsured plans | | | | |
| 18.1 | Current federal and foreign income tax recoverable and interest thereon | | | | |
| 18.2 | Net deferred tax asset | | | | |
| 19. | Guaranty funds receivable or on deposit | | | | |
| 20. | Electronic data processing equipment and software | | | | |
| 21. | Furniture and equipment, including health care delivery assets ($ ) | | | | |
| 22. | Net adjustment in assets and liabilities due to foreign exchange rates | | | | |
| 23. | Receivables from parent, subsidiaries and affiliates | | | | |
| 24. | Health care ($ ) and other amounts receivable | | | | |
| 25. | Aggregate write-ins for other-than-invested assets | | | | |
| 26. | Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) | 4,359,021 | | 4,359,021 | 4,138,687 |
| 27. | From Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | | |
| 28. | Total (Lines 26 and 27) | 4,359,021 | | 4,359,021 | 4,138,687 |
| **Details of Write-Ins** | | | | | |
| 1101. | | | | | |
| 1102. | | | | | |
| 1103. | | | | | |
| 1198. | Summary of remaining write-ins for Line 11 from overflow page | | | | |
| 1199. | Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) | | | | |
| 2501. | Prepaid Assets | | | | |
| 2502. | Receivables from Others | | | | |
| 2503. | Administrative fee credit receivable | | | | |
| 2598. | Summary of remaining write-ins for Line 25 from overflow page | | | | |
| 2599. | Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | | | | |

## LIABILITIES, CAPITAL AND SURPLUS

| | | Current Period | | | Prior Year |
|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 |
| | | Covered | Uncovered | Total | Total |
| 1. | Claims unpaid (less $1,684,105 reinsurance ceded) | 187,123 | | 187,123 | 201,111 |
| 2. | Accrued medical incentive pool and bonus amounts | | | | |
| 3. | Unpaid claims adjustment expenses | 6,000 | | 6,000 | 7,000 |
| 4. | Aggregate health policy reserves, including the liability of $ for medical loss ratio rebate per the Public Health Service Act | | | | |
| 5. | Aggregate life policy reserves | | | | |
| 6. | Property/casualty unearned premium reserve | | | | |
| 7. | Aggregate health claim reserves | | | | |
| 8. | Premiums received in advance | | | | |
| 9. | General expenses due or accrued | 22,449 | | 22,449 | 17,959 |
| 10.1 | Current federal and foreign income tax payable and interest thereon (including $ on realized gains (losses)) | 4,242 | | 4,242 | 423 |
| 10.2 | Net deferred tax liability | | | | |
| 11. | Ceded reinsurance premiums payable | 3,447,098 | | 3,447,098 | 3,284,082 |
| 12. | Amounts withheld or retained for the account of others | | | | |
| 13. | Remittances and items not allocated | | | | |
| 14. | Borrowed money (including $ current ) and interest thereon $ (including $ current) | | | | |
| 15. | Amounts due to parent, subsidiaries and affiliates | | | | |
| 16. | Derivatives | | | | |
| 17. | Payable for securities | | | | |
| 18. | Payable for securities lending | | | | |
| 19. | Funds held under reinsurance treaties (with $ authorized reinsurers, $ unauthorized reinsurers and $ certified reinsurers) | | | | |
| 20. | Reinsurance in unauthorized and certified ($ ) companies | | | | |
| 21. | Net adjustments in assets and liabilities due to foreign exchange rates | | | | |
| 22. | Liability for amounts held under uninsured plans | | | | |
| 23. | Aggregate write-ins for other liabilities (including $ current) | | | | |
| 24. | Total liabilities (Lines 1 to 23) | 3,666,912 | | 3,666,912 | 3,510,575 |
| 25. | Aggregate write-ins for special surplus funds | XXX | XXX | | |
| 26. | Common capital stock | XXX | XXX | | |
| 27. | Preferred capital stock | XXX | XXX | | |
| 28. | Gross paid in and contributed surplus | XXX | XXX | 600,000 | 600,000 |
| 29. | Surplus notes | XXX | XXX | | |
| 30. | Aggregate write-ins for other-than-special surplus funds | XXX | XXX | | |
| 31. | Unassigned funds (surplus) | XXX | XXX | 92,109 | 28,112 |
| 32. | Less treasury stock, at cost: | | | | |
| | 32.1 shares common (value included in Line 26 $ ) | XXX | XXX | | |
| | 32.2 shares preferred (value included in Line 27 $ ) | XXX | XXX | | |
| 33. | Total capital and surplus (Lines 25 to 31 minus Line 32) | XXX | XXX | 692,109 | 628,112 |
| 34. | Total liabilities, capital and surplus (Lines 24 and 33) | XXX | XXX | 4,359,021 | 4,138,687 |
| **Details of Write-Ins** | | | | | |
| 2301. | | | | | |
| 2302. | | | | | |
| 2303. | | | | | |
| 2398. | Summary of remaining write-ins for Line 23 from overflow page | | | | |
| 2399. | Totals (Lines 2301 through 2303 plus 2398) (Line 23 above) | | | | |
| 2501. | | XXX | XXX | | |
| 2502. | | XXX | XXX | | |
| 2503. | | XXX | XXX | | |
| 2598. | Summary of remaining write-ins for Line 25 from overflow page | XXX | XXX | | |
| 2599. | Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | XXX | XXX | | |
| 3001. | | XXX | XXX | | |
| 3002. | | XXX | XXX | | |
| 3003. | | XXX | XXX | | |
| 3098. | Summary of remaining write-ins for Line 30 from overflow page | XXX | XXX | | |
| 3099. | Totals (Lines 3001 through 3003 plus 3098) (Line 30 above) | XXX | XXX | | |

# STATEMENT OF REVENUE AND EXPENSES

| | | Current Year to Date | | Prior Year To Date | Prior Year Ended December 31 |
|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 |
| | | Uncovered | Total | Total | Total |
| 1. | Member Months | XXX | 8,932 | 7,869 | 33,769 |
| 2. | Net premium income (including $ non-health premium income) | XXX | 383,011 | 336,793 | 1,402,412 |
| 3. | Change in unearned premium reserves and reserve for rate credits | XXX | | | |
| 4. | Fee-for-service (net of $ medical expenses) | XXX | | | |
| 5. | Risk revenue | XXX | | | |
| 6. | Aggregate write-ins for other health care related revenues | XXX | | | |
| 7. | Aggregate write-ins for other non-health revenues | XXX | | | |
| 8. | Total revenues (Lines 2 to 7) | XXX | 383,011 | 336,793 | 1,402,412 |
| **Hospital and Medical:** | | | | | |
| 9. | Hospital/medical benefits | | 2,411,145 | 1,371,763 | 11,035,388 |
| 10. | Other professional services | | 331,034 | 87,455 | 1,463,686 |
| 11. | Outside referrals | | | | |
| 12. | Emergency room and out-of-area | | 276,767 | 170,307 | 983,003 |
| 13. | Prescription drugs | | 544,285 | 611,219 | 2,269,608 |
| 14. | Aggregate write-ins for other hospital and medical | | | | |
| 15. | Incentive pool, withhold adjustments and bonus amounts | | | | |
| 16. | Subtotal (Lines 9 to 15) | | 3,563,231 | 2,240,744 | 15,751,685 |
| **Less:** | | | | | |
| 17. | Net reinsurance recoveries | | 3,261,683 | 2,022,532 | 14,399,067 |
| 18. | Total hospital and medical (Lines 16 minus 17) | | 301,548 | 218,212 | 1,352,618 |
| 19. | Non-health claims (net) | | | | |
| 20. | Claims adjustment expenses, including $4,276 cost containment expenses | | 7,501 | 7,928 | 33,411 |
| 21. | General administrative expenses | | 22,011 | 23,033 | 107,191 |
| 22. | Increase in reserves for life and accident and health contracts (including $ increase in reserves for life only) | | | | |
| 23. | Total underwriting deductions (Lines 18 through 22) | | 331,060 | 249,173 | 1,493,220 |
| 24. | Net underwriting gain or (loss) (Lines 8 minus 23) | XXX | 51,951 | 87,620 | (90,808) |
| 25. | Net investment income earned | | 15,869 | 111 | 13,413 |
| 26. | Net realized capital gains (losses) less capital gains tax of $ | | | | |
| 27. | Net investment gains (losses) (Lines 25 plus 26) | | 15,869 | 111 | 13,413 |
| 28. | Net gain or (loss) from agents' or premium balances charged off [(amount recovered $ ) (amount charged off $ )] | | | | |
| 29. | Aggregate write-ins for other income or expenses | | | | |
| 30. | Net income or (loss) after capital gains tax and before all other federal income taxes (Lines 24 plus 27 plus 28 plus 29) | XXX | 67,820 | 87,731 | (77,395) |
| 31. | Federal and foreign income taxes incurred | XXX | 3,819 | | 2,923 |
| 32. | Net income (loss) (Lines 30 minus 31) | XXX | 64,001 | 87,731 | (80,318) |
| **Details of Write-Ins** | | | | | |
| 0601. | | XXX | | | |
| 0602. | | XXX | | | |
| 0603. | | XXX | | | |
| 0698. | Summary of remaining write-ins for Line 6 from overflow page | XXX | | | |
| 0699. | Totals (Lines 0601 through 0603 plus 0698) (Line 6 above) | XXX | | | |
| 0701. | | XXX | | | |
| 0702. | | XXX | | | |
| 0703. | | XXX | | | |
| 0798. | Summary of remaining write-ins for Line 7 from overflow page | XXX | | | |
| 0799. | Totals (Lines 0701 through 0703 plus 0798) (Line 7 above) | XXX | | | |
| 1401. | | | | | |
| 1402. | | | | | |
| 1403. | | | | | |
| 1498. | Summary of remaining write-ins for Line 14 from overflow page | | | | |
| 1499. | Totals (Lines 1401 through 1403 plus 1498) (Line 14 above) | | | | |
| 2901. | | | | | |
| 2902. | | | | | |
| 2903. | | | | | |
| 2998. | Summary of remaining write-ins for Line 29 from overflow page | | | | |
| 2999. | Totals (Lines 2901 through 2903 plus 2998) (Line 29 above) | | | | |

## STATEMENT OF REVENUE AND EXPENSES (CONTINUED)

| | CAPITAL & SURPLUS ACCOUNT | 1<br>Current Year To Date | 2<br>Prior Year To Date | 3<br>Prior Year Ended December 31 |
|---|---|---|---|---|
| 33. | Capital and surplus prior reporting year | 628,108 | 708,426 | 708,426 |
| 34. | Net income or (loss) from Line 32 | 64,001 | 87,731 | (80,318) |
| 35. | Change in valuation basis of aggregate policy and claim reserves | | | |
| 36. | Change in net unrealized capital gains (losses) less capital gains tax of $ | | | |
| 37. | Change in net unrealized foreign exchange capital gain or (loss) | | | |
| 38. | Change in net deferred income tax | | | |
| 39. | Change in nonadmitted assets | | 3 | |
| 40. | Change in unauthorized and certified reinsurance | | | |
| 41. | Change in treasury stock | | | |
| 42. | Change in surplus notes | | | |
| 43. | Cumulative effect of changes in accounting principles | | | |
| 44. | Capital Changes: | | | |
| | 44.1 Paid in | | | |
| | 44.2 Transferred from surplus (Stock Dividend) | | | |
| | 44.3 Transferred to surplus | | | |
| 45. | Surplus adjustments: | | | |
| | 45.1 Paid in | – | – | – |
| | 45.2 Transferred to capital (Stock Dividend) | | | |
| | 45.3 Transferred from capital | | | |
| 46. | Dividends to stockholders | | | |
| 47. | Aggregate write-ins for gains or (losses) in surplus | | | |
| 48. | Net change in capital and surplus (Lines 34 to 47) | 64,001 | 87,734 | (80,318) |
| 49. | Capital and surplus end of reporting period (Line 33 plus 48) | 692,109 | 796,160 | 628,108 |
| **Details of Write-Ins** | | | | |
| 4701. | | | | |
| 4702. | | | | |
| 4703. | | | | |
| 4798. | Summary of remaining write-ins for Line 47 from overflow page | | | |
| 4799. | Totals (Lines 4701 through 4703 plus 4798) (Line 47 above) | | | |

# CASH FLOW

| | | 1<br>Current Year To Date | 2<br>Prior Year To Date | 3<br>Prior Year Ended December 31 |
|---|---|---|---|---|
| | **Cash from Operations** | | | |
| 1. | Premiums collected net of reinsurance | 546,029 | (3,199,709) | (752,584) |
| 2. | Net investment income | 15,326 | 112 | 10,049 |
| 3. | Miscellaneous income | (6,929) | 554,153 | 525,430 |
| 4. | Total (Lines 1 to 3) | 554,426 | (2,645,444) | (217,105) |
| 5. | Benefit and loss related payments | (428,057) | (2,572,093) | (691,548) |
| 6. | Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | |
| 7. | Commissions, expenses paid and aggregate write-ins for deductions | 26,022 | (74,183) | 142,505 |
| 8. | Dividends paid to policyholders | | | |
| 9. | Federal and foreign income taxes paid (recovered) net of $ tax on capital gains (losses) | – | | 2,500 |
| 10. | Total (Lines 5 through 9) | (402,035) | (2,646,276) | (546,543) |
| 11. | Net cash from operations (Line 4 minus Line 10) | 956,461 | 832 | 329,438 |
| | **Cash from Investments** | | | |
| 12. | Proceeds from investments sold, matured or repaid: | | | |
| | 12.1 Bonds | | | |
| | 12.2 Stocks | | | |
| | 12.3 Mortgage loans | | | |
| | 12.4 Real estate | | | |
| | 12.5 Other invested assets | | | |
| | 12.6 Net gains or (losses) on cash, cash equivalents and short-term investments | | | |
| | 12.7 Miscellaneous proceeds | – | – | – |
| | 12.8 Total investment proceeds (Lines 12.1 to 12.7) | – | – | – |
| 13. | Cost of investments acquired (long-term only): | | | |
| | 13.1 Bonds | | | |
| | 13.2 Stocks | | | |
| | 13.3 Mortgage loans | | | |
| | 13.4 Real estate | | | |
| | 13.5 Other invested assets | | | |
| | 13.6 Miscellaneous applications | – | – | – |
| | 13.7 Total investments acquired (Lines 13.1 to 13.6) | – | – | – |
| 14. | Net increase (or decrease) in contract loans and premium notes | | | |
| 15. | Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) | – | – | – |
| | **Cash from Financing and Miscellaneous Sources** | | | |
| 16. | Cash provided (applied): | | | |
| | 16.1 Surplus notes, capital notes | | | |
| | 16.2 Capital and paid in surplus, less treasury stock | – | – | – |
| | 16.3 Borrowed funds | | | |
| | 16.4 Net deposits on deposit-type contracts and other insurance liabilities | | | |
| | 16.5 Dividends to stockholders | | | |
| | 16.6 Other cash provided (applied) | | | |
| 17. | Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) | – | – | – |
| | **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) | 956,461 | 832 | 329,438 |
| 19. | Cash, cash equivalents and short-term investments: | | | |
| | 19.1 Beginning of year | 2,059,438 | 1,730,000 | 1,730,000 |
| | 19.2 End of period (Line 18 plus Line 19.1) | 3,015,899 | 1,730,832 | 2,059,438 |

Note: Supplemental disclosures of cash flow information for non-cash transactions:

| | | | |
|---|---|---|---|
| 20.0001. | | | |

# EXHIBIT OF PREMIUMS, ENROLLMENT AND UTILIZATION

| | 1 | Comprehensive (Hospital & Medical) | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2 | 3 | | | | Federal Employees Health Benefits Plan | | | | | | | |
| | Total | Individual | Group | Medicare Supplement | Vision Only | Dental Only | | Title XVIII Medicare | Title XIX Medicaid | Credit A&H | Disability Income | Long-Term Care | Other Health | Other Non-Health |
| **Total Members at end of:** | | | | | | | | | | | | | | |
| 1. Prior Year | 3,012 | | 3,012 | | | | | | | | | | | |
| 2. First Quarter | 2,978 | | 2,978 | | | | | | | | | | | |
| 3. Second Quarter | | | | | | | | | | | | | | |
| 4. Third Quarter | | | | | | | | | | | | | | |
| 5. Current Year | | | | | | | | | | | | | | |
| 6. Current Year Member Months | 8,932 | | 8,932 | | | | | | | | | | | |
| **Total Member Ambulatory Encounters for Period:** | | | | | | | | | | | | | | |
| 7. Physician | | | | | | | | | | | | | | |
| 8. Non-Physician | | | | | | | | | | | | | | |
| 9. Total | | | | | | | | | | | | | | |
| 10. Hospital Patient Days Incurred | | | | | | | | | | | | | | |
| 11. Number of Inpatient Admissions | | | | | | | | | | | | | | |
| 12. Health Premiums Written (a) | 4,353,534 | | 4,353,534 | | | | | | | | | | | |
| 13. Life Premiums Direct | | | | | | | | | | | | | | |
| 14. Property/Casualty Premiums Written | | | | | | | | | | | | | | |
| 15. Health Premiums Earned | 4,353,534 | | 4,353,534 | | | | | | | | | | | |
| 16. Property/Casualty Premiums Earned | | | | | | | | | | | | | | |
| 17. Amount Paid for Provision of Health Care Services | 3,703,114 | | 3,703,114 | | | | | | | | | | | |
| 18. Amount Incurred for Provision of Health Care Services | 3,563,231 | | 3,563,231 | | | | | | | | | | | |

(a) For health premiums written: amount of Medicare Title XVIII exempt from state taxes or fees $

# CLAIMS UNPAID AND INCENTIVE POOL, WITHHOLD AND BONUS (REPORTED AND UNREPORTED)

Aging Analysis of Unpaid Claims

| 1<br>Account | 2<br>1 - 30 Days | 3<br>31 - 60 Days | 4<br>61 - 90 Days | 5<br>91 - 120 Days | 6<br>Over 120 Days | 7<br>Total |
|---|---|---|---|---|---|---|
| **Claims Unpaid (Reported)** | | | | | | |
| | 1,871,228 | | | | | 1,871,228 |
| 0199999 – Individually listed claims unpaid | 1,871,228 | | | | | 1,871,228 |
| 0499999 – Subtotals | 1,871,228 | | | | | 1,871,228 |
| 0799999 – Total claims unpaid | | | | | | 1,871,228 |
| 0899999 – Accrued medical incentive pool and bonus amounts | | | | | | |

# UNDERWRITING AND INVESTMENT EXHIBIT

ANALYSIS OF CLAIMS UNPAID-PRIOR YEAR-NET OF REINSURANCE

| | Claims Paid Year to Date | | Liability End of Current Quarter | | 5 | 6 |
|---|---|---|---|---|---|---|
| | 1<br>On Claims Incurred Prior to January 1 of Current Year | 2<br>On Claims Incurred During the Year | 3<br>On Claims Unpaid Dec. 31 of Prior Year | 4<br>On Claims Incurred During the Year | Claims Incurred in Prior Years (Columns 1 + 3) | Estimated Claim Reserve and Claim Liability Dec. 31 of Prior Year |
| 1. Comprehensive (hospital and medical) individual | | | | | | |
| 2. Comprehensive (hospital and medical) group | 130,896 | 184,640 | 45,084 | 142,039 | 175,980 | 201,111 |
| 3. Medicare Supplement | | | | | | |
| 4. Dental only | | | | | | |
| 5. Vision only | | | | | | |
| 6. Federal Employees Health Benefits Plan | | | | | | |
| 7. Title XVIII – Medicare | | | | | | |
| 8. Title XIX – Medicaid | | | | | | |
| 9. Credit A&H | | | | | | |
| 10. Disability income | | | | | | |
| 11. Long-term care | | | | | | |
| 12. Other health | | | | | | |
| 13. Health subtotal (Lines 1 to 12) | 130,896 | 184,640 | 45,084 | 142,039 | 175,980 | 201,111 |
| 14. Health care receivables (a) | | | | | | |
| 15. Other non-health | | | | | | |
| 16. Medical incentive pools and bonus amounts | | | | | | |
| 17. Totals (Lines 13-14+15+16) | 130,896 | 184,640 | 45,084 | 142,039 | 175,980 | 201,111 |

(a) Excludes $ loans or advances to providers not yet expensed.

# Notes to the Financial Statements

**1. Summary of Significant Accounting Policies and Going Concern**

A. Accounting Practices

These financial statements of the Ohio Farm Bureau Health Benefit Plan ("OFB HBP" or the "Arrangement") have been prepared in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures Manual, as prescribed by the Ohio Department of Insurance.

| | SSAP # | F/S Page | F/S Line # | 03/31/2023 | 12/31/2022 |
|---|---|---|---|---|---|
| Net Income | | | | | |
| (1) State basis (Page 4, Line 32, Columns 2 & 4) | XXX | XXX | XXX | $ 64,001 | $ (80,318) |
| (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 | $ 64,001 | $ (80,318) |
| Surplus | | | | | |
| (5) State basis (Page 3, Line 33, Columns 3 & 4) | XXX | XXX | XXX | $ 692,109 | $ 628,112 |
| (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 | $ 692,109 | $ 628,112 |

C. Accounting Policy

(2) Basis for Bonds, Mandatory Convertible Securities, SVO-Identified Investments and Amortization Method

The Arrangement does not hold any such securities.

(6) Basis for Loan-Backed Securities and Adjustment Methodology

The Arrangement does not hold any loan-backed securities.

D. Going Concern

The Arrangement has neither the intention nor the need to liquidate or curtail materially the scale of its operations.

**2. Accounting Changes and Corrections of Errors** - None

**3. Business Combinations and Goodwill** - None

**4. Discontinued Operations** - None

**5. Investments** - None

**6. Joint Ventures, Partnerships and Limited Liability Companies** - None

**7. Investment Income**

A. Due and Accrued Income Excluded from Surplus

The basis, by category of investment income, for excluding (nonadmitting) any investment income due and accrued:

The Arrangement does not admit investment income due and accrued if the amounts are over 90 days past due.

B. Total Amount Excluded - None

**8. Derivative Instruments** - None

**9. Income Taxes**

As of March 31, 2023, the Arrangement has $4,242 of income tax liability for the 2023 calendar year.

**10. Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties** - None

**11. Debt** - None

**12. Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans** - None

**13. Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations** - None

**14. Liabilities, Contingencies and Assessments** - None

**15. Leases** - None

**16. Information About Financial Instruments With Off-Balance-Sheet Risk And Financial Instruments With Concentrations of Credit Risk** - None

**17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities** - None

**18. Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans** - None

**19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators** - None

# Notes to the Financial Statements

**20. Fair Value Measurements**

A. Fair Value Measurement

(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 | | | | | |
| Cash Equivalents | $ 1,018,356 | $ | $ | $ | $ 1,018,356 |
| Total assets at fair value/NAV | $ 1,018,356 | $ | $ | $ | $ 1,018,356 |
| b. Liabilities at fair value | | | | | |
| Total liabilities at fair value | $ | $ | $ | $ | $ |

(2) Fair value measurements in Level 3 of the fair value hierarchy - None

(3) Policy on transfers into and out of Level 3 - None

(4) Inputs and techniques used for Level 2 and Level 3 fair values - None

(5) Derivatives - None

B. Other Fair Value Disclosures - None

C. Fair Values for All Financial Instruments by Level 1, 2 and 3

| Type of Financial Instrument | Aggregate Fair Value | Admitted Assets | Level 1 | Level 2 | Level 3 | Net Asset Value (NAV) | Not Practicable (Carrying Value) |
|---|---|---|---|---|---|---|---|
| Cash Equivalents | $ 1,018,356 | $ 1,018,356 | $ 1,018,356 | $ | $ | $ | $ |

D. Not Practicable to Estimate Fair Value - None

E. Nature and Risk of Investments Reported at NAV - None

**21. Other Items** - None

**22. Events Subsequent**

Subsequent events have been considered through May 8, 2023 for these statutory financial statements which are to be issued by May 15, 2023.

**23. Reinsurance**

During 2023, the Plan was subject to a quota share reinsurance agreement with Community Insurance Company to cede 90% of the Plan's health business.

During 2023, the Plan was subject to a stop loss reinsurance agreement with Community Insurance Company for medical and prescription drug coverage. The specific stop loss threshold per covered person is from $250,000 for 2023. Under the aggregate stop loss contract, the reinsurer pays all claims in excess of a fixed per employee per month amount that is the equivalent of 125% of actuarially expected claim costs for the entire Arrangement (net of any specific stop loss reimbursements).

A. Ceded Reinsurance Report

Section 1 – General Interrogatories

(1) Are any of the reinsurers, listed in Schedule S as non-affiliated, owned in excess of 10% or controlled, either directly or indirectly, by the company or by any representative, officer, trustee, or director of the company?

Yes ( ) No (X)

(2) Have any policies issued by the company been reinsured with a company chartered in a country other than the United States (excluding U.S. Branches of such companies) that is owned in excess of 10% or controlled directly or indirectly by an insured, a beneficiary, a creditor or any other person not primarily engaged in the insurance business?

Yes ( ) No (X)

Section 2 – Ceded Reinsurance Report – Part A

(1) Does the company have any reinsurance agreements in effect under which the reinsurer may unilaterally cancel any reinsurance for reasons other than for nonpayment of premium or other similar credits?

Yes ( ) No (X)

(2) Does the reporting entity have any reinsurance agreements in effect such that the amount of losses paid or accrued through the statement date may result in a payment to the reinsurer of amounts that, in aggregate and allowing for offset of mutual credits from other reinsurance agreements with the same reinsurer, exceed the total direct premium collected under the reinsured policies?

Yes ( ) No (X)

# Notes to the Financial Statements

**23. Reinsurance (Continued)**

Section 3 – Ceded Reinsurance Report – Part B

(1) What is the estimated amount of the aggregate reduction in surplus, (for agreements other than those under which the reinsurer may unilaterally cancel for reasons other than for nonpayment of premium or other similar credits that are reflected in Section 2 above) of termination of ALL reinsurance agreements, by either party, as of the date of this statement? Where necessary, the company may consider the current or anticipated experience of the business reinsured in making this estimate. $

(2) Have any new agreements been executed or existing agreements amended, since January 1 of the year of this statement, to include policies or contracts that were in force or which had existing reserves established by the company as of the effective date of the agreement?

Yes ( ) No (X)

B. Uncollectible Reinsurance - None

C. Commutation of Reinsurance Reflected in Income and Expenses - None

D. Certified Reinsurer Rating Downgraded or Status Subject to Revocation - None

E. Reinsurance Credit - None

**24. Retrospectively Rated Contracts & Contracts Subject to Redetermination**

A. Method Used to Estimate - None

B. Method Used to Record - None

C. Amount and Percent of Net Retrospective Premiums - None

D. Medical Loss Ratio Rebates Required Pursuant to the Public Health Service Act - None

E. Risk-Sharing Provisions of the Affordable Care Act (ACA)

(1) Accident and health insurance premium subject to the Affordable Care Act risk-sharing provisions

Did the reporting entity write accident and health insurance premium which is subject to the Affordable Care Act risk sharing provisions? NO

(2) Impact of Risk-Sharing Provisions of the Affordable Care Act on admitted assets, liabilities and revenue for the current year - None

(3) Roll-forward of prior year ACA risk-sharing provisions for the following asset (gross of any nonadmission) and liability balances, along with the reasons for adjustments to prior year balance - None

(4) Roll-forward of risk corridors asset and liability balances by program benefit year - None

(5) ACA risk corridors receivable as of reporting date - None

**25. Change in Incurred Claims and Claim Adjustment Expenses** - None

**26. Intercompany Pooling Arrangements** - None

**27. Structured Settlements** - None

**28. Health Care Receivables** - None

**29. Participating Policies** - None

**30. Premium Deficiency Reserves** - None

**31. Anticipated Salvage and Subrogation** - None

# GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

**GENERAL**

1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? NO

1.2 If yes, has the report been filed with the domiciliary state?

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? NO

2.2 If yes, date of change:

3.1 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? NO

If yes, complete Schedule Y, Parts 1 and 1A.

3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? NO

3.3 If the response to 3.2 is yes, provide a brief description of those changes.

3.4 Is the reporting entity publicly traded or a member of a publicly traded group? NO

3.5 If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.

4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? NO

4.2 If yes, provide the name of 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<br>Name of Entity | 2<br>NAIC Company Code | 3<br>State of Domicile |
|---|---|---|
| | | |

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? NO

If yes, attach an explanation.

6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2019

6.2 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. 12/31/2019

6.3 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). 07/02/2021

6.4 By what department or departments?

Ohio Department of Insurance

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

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

7.1 Has this 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? NO

7.2 If yes, give full information

8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? NO

8.2 If response to 8.1 is yes, please identify the name of the bank holding company.

8.3 Is the company affiliated with one or more banks, thrifts or securities firms? 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 affiliates primary federal regulator.

| 1<br>Affiliate Name | 2<br>Location (City, State) | 3<br>FRB | 4<br>OCC | 5<br>FDIC | 6<br>SEC |
|---|---|---|---|---|---|
| | | | | | |

9.1 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

(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.

9.11 If the response to 9.1 is No, please explain:

9.2 Has the code of ethics for senior managers been amended? NO

9.21 If the response to 9.2 is Yes, provide information related to amendment(s).

9.3 Have any provisions of the code of ethics been waived for any of the specified officers? NO

9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

**FINANCIAL**

10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? NO

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

# GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

**INVESTMENT**

11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) ..... NO

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

12. Amount of real estate and mortgages held in other invested assets in Schedule BA: ..... $

13. Amount of real estate and mortgages held in short-term investments: ..... $

14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? ..... NO

14.2 If yes, please complete the following:

| | 1<br>Prior Year-End Book / Adjusted Carrying Value | 2<br>Current Quarter Book / Adjusted Carrying Value |
|---|---|---|
| 14.21 Bonds | $ | $ |
| 14.22 Preferred Stock | | |
| 14.23 Common Stock | | |
| 14.24 Short-Term Investments | | |
| 14.25 Mortgage Loans on Real Estate | | |
| 14.26 All Other | | |
| 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) | | |
| 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above | | |

15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? ..... NO

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

16. For the reporting entity's security lending program, state the amount of the following as of the current statement date:

16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 ..... $

16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 ..... $

16.3 Total payable for securities lending reported on the liability page ..... $

17. 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

17.1 For all agreements that comply with the requirements of the *Financial Condition Examiners Handbook*, complete the following:

| 1<br>Name of Custodian(s) | 2<br>Custodian Address |
|---|---|
| PNC Bank, National Association | 249 Fifth Avenue, Pittsburgh, PA 15222 |

17.2 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<br>Name(s) | 2<br>Location(s) | 3<br>Complete Explanation(s) |
|---|---|---|
| | | |

17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? ..... NO

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

| 1<br>Old Custodian | 2<br>New Custodian | 3<br>Date of Change | 4<br>Reason |
|---|---|---|---|
| | | | |

17.5 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<br>Name of Firm or Individual | 2<br>Affiliation |
|---|---|
| PNC Bank, National Association | U |

17.5097 For those firms/individuals listed in the table for Question 17.5, 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

17.5098 For firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets? ..... YES

17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

| 1<br>Central Registration Depository Number | 2<br>Name of Firm or Individual | 3<br>Legal Entity Identifier (LEI) | 4<br>Registered With | 5<br>Investment Management Agreement (IMA) Filed |
|---|---|---|---|---|
| N/A | PNC Bank, National Association | | OCC | NO |

# GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

18.1 Have all the filing requirements of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* been followed? ..... YES .....

18.2 If no, list exceptions:

.....

19. By self-designating 5GI securities, the reporting entity is certifying the following elements for 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? ..... NO .....

20. 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? ..... NO .....

21. 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? ..... NO .....

# GENERAL INTERROGATORIES

**PART 2 – HEALTH**

| | | |
|---|---|---|
| 1. | Operating Percentages: | |
| | 1.1 A&H loss percent | 79.800 % |
| | 1.2 A&H cost containment percent | 1.100 % |
| | 1.3 A&H expense percent excluding cost containment expenses | 6.600 % |
| 2.1 | Do you act as a custodian for health savings accounts? | NO |
| 2.2 | If yes, please provide the amount of custodial funds held as of the reporting date. | $ |
| 2.3 | Do you act as an administrator for health savings accounts? | NO |
| 2.4 | If yes, please provide the balance of the funds administered as of the reporting date. | $ |
| 3. | Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? | NO |
| 3.1 | 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? | NO |

# SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

| 1<br>NAIC Company Code | 2<br>ID Number | 3<br>Effective Date | 4<br>Name of Reinsurer | 5<br>Domiciliary Jurisdiction | 6<br>Type of Reinsurance Ceded | 7<br>Type of Business Ceded | 8<br>Type of Reinsurer | 9<br>Certified Reinsurer Rating (1 through 6) | 10<br>Effective Date of Certified Reinsurer Rating |
|---|---|---|---|---|---|---|---|---|---|
| **Accident & Health - Non-Affiliates** | | | | | | | | | |
| 10345 | 31-1440175 | 01/01/2023 | Community Insurance Company DBA Anthem | OH | QA/G | CMM | Authorized | | |
| 10345 | 31-1440175 | 01/01/2023 | Community Insurance Company DBA Anthem | OH | SSL/G | CMM | Authorized | | |
| 10345 | 31-1440175 | 01/01/2023 | Community Insurance Company DBA Anthem | OH | ASL/G | CMM | Authorized | | |

# SCHEDULE T – PREMIUMS AND OTHER CONSIDERATIONS

Current Year to Date - Allocated by States and Territories

| States, Etc. | 1 Active Status (a) | Direct Business Only 2 Accident & Health Premiums | 3 Medicare Title XVIII | 4 Medicaid Title XIX | 5 CHIP Title XXI | 6 Federal Employees Health Benefits Program Premiums | 7 Life & Annuity Premiums & Other Considerations | 8 Property/ Casualty Premiums | 9 Total Columns 2 Through 8 | 10 Deposit–Type Contracts |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Alabama AL | N | | | | | | | | | |
| 2. Alaska AK | N | | | | | | | | | |
| 3. Arizona AZ | N | | | | | | | | | |
| 4. Arkansas AR | N | | | | | | | | | |
| 5. California CA | N | | | | | | | | | |
| 6. Colorado CO | N | | | | | | | | | |
| 7. Connecticut CT | N | | | | | | | | | |
| 8. Delaware DE | N | | | | | | | | | |
| 9. District of Columbia DC | N | | | | | | | | | |
| 10. Florida FL | N | | | | | | | | | |
| 11. Georgia GA | N | | | | | | | | | |
| 12. Hawaii HI | N | | | | | | | | | |
| 13. Idaho ID | N | | | | | | | | | |
| 14. Illinois IL | N | | | | | | | | | |
| 15. Indiana IN | N | | | | | | | | | |
| 16. Iowa IA | N | | | | | | | | | |
| 17. Kansas KS | N | | | | | | | | | |
| 18. Kentucky KY | N | | | | | | | | | |
| 19. Louisiana LA | N | | | | | | | | | |
| 20. Maine ME | N | | | | | | | | | |
| 21. Maryland MD | N | | | | | | | | | |
| 22. Massachusetts MA | N | | | | | | | | | |
| 23. Michigan MI | N | | | | | | | | | |
| 24. Minnesota MN | N | | | | | | | | | |
| 25. Mississippi MS | N | | | | | | | | | |
| 26. Missouri MO | N | | | | | | | | | |
| 27. Montana MT | N | | | | | | | | | |
| 28. Nebraska NE | N | | | | | | | | | |
| 29. Nevada NV | N | | | | | | | | | |
| 30. New Hampshire NH | N | | | | | | | | | |
| 31. New Jersey NJ | N | | | | | | | | | |
| 32. New Mexico NM | N | | | | | | | | | |
| 33. New York NY | N | | | | | | | | | |
| 34. North Carolina NC | N | | | | | | | | | |
| 35. North Dakota ND | N | | | | | | | | | |
| 36. Ohio OH | L | 4,353,534 | | | | | | | 4,353,534 | |
| 37. Oklahoma OK | N | | | | | | | | | |
| 38. Oregon OR | N | | | | | | | | | |
| 39. Pennsylvania PA | N | | | | | | | | | |
| 40. Rhode Island RI | N | | | | | | | | | |
| 41. South Carolina SC | N | | | | | | | | | |
| 42. South Dakota SD | N | | | | | | | | | |
| 43. Tennessee TN | N | | | | | | | | | |
| 44. Texas TX | N | | | | | | | | | |
| 45. Utah UT | N | | | | | | | | | |
| 46. Vermont VT | N | | | | | | | | | |
| 47. Virginia VA | N | | | | | | | | | |
| 48. Washington WA | N | | | | | | | | | |
| 49. West Virginia WV | N | | | | | | | | | |
| 50. Wisconsin WI | N | | | | | | | | | |
| 51. Wyoming WY | N | | | | | | | | | |
| 52. American Samoa AS | N | | | | | | | | | |
| 53. Guam GU | N | | | | | | | | | |
| 54. Puerto Rico PR | N | | | | | | | | | |
| 55. US Virgin Islands VI | N | | | | | | | | | |
| 56. Northern Mariana Islands MP | N | | | | | | | | | |
| 57. Canada CAN | N | | | | | | | | | |
| 58. Aggregate Other Alien OT | XXX | | | | | | | | | |
| 59. Subtotal | XXX | 4,353,534 | | | | | | | 4,353,534 | |
| 60. Reporting entity contributions for employee benefits plans | XXX | | | | | | | | | |
| 61. Total (Direct Business) | XXX | 4,353,534 | | | | | | | 4,353,534 | |
| **Details of Write-Ins** | | | | | | | | | | |
| 58001. | XXX | | | | | | | | | |
| 58002. | XXX | | | | | | | | | |
| 58003. | XXX | | | | | | | | | |
| 58998. Summary of remaining write-ins for Line 58 from overflow page | XXX | | | | | | | | | |
| 58999. Totals (Lines 58001 through 58003 plus 58998) (Line 58 above) | XXX | | | | | | | | | |

(a) Active Status Counts

1. L – Licensed or Chartered - Licensed insurance carrier or domiciled RRG 1
2. R – Registered – Non-domiciled RRGs –
3. E – Eligible - Reporting entities eligible or approved to write surplus lines in the state –
4. Q – Qualified - Qualified or accredited reinsurer –
5. N – None of the above - Not allowed to write business in the state 56

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

PART 1 - ORGANIZATIONAL CHART

**Ohio Farm Bureau Health Benefit Plan**
Employer's ID Number: 81-1268907
NAIC Company Code: 127
State of Domicile: OH

# SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

| 1<br>Group Code | 2<br>Group Name | 3<br>NAIC Company Code | 4<br>ID Number | 5<br>Federal RSSD | 6<br>CIK | 7<br>Name of Securities Exchange if Publicly Traded (U.S. or International) | 8<br>Names of Parent, Subsidiaries Or Affiliates | 9<br>Domiciliary Location | 10<br>Relationship to Reporting Entity | 11<br>Directly Controlled by (Name of Entity/Person) | 12<br>Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other) | 13<br>If Control is Ownership Provide Percentage | 14<br>Ultimate Controlling Entity(ies) / Person(s) | 15<br>Is an SCA Filing Required? (Yes/No) | 16<br>* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | |

# NONE

| Asterisk | Explanation |
|---|---|
| | |

# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of **NO** to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter **SEE EXPLANATION** and provide an explanation following the interrogatory questions.

| | | Response |
|---|---|---|
| 1. | Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? | NO |

**August Filing**

| | | |
|---|---|---|
| 2. | Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. | N/A |

**EXPLANATION:**

1. .....
2. .....

**BARCODES:**

1.

2.

## OVERFLOW PAGE FOR WRITE-INS

(SI-01) Schedule A - Verification - Real Estate

**NONE**

(SI-01) Schedule B - Verification - Mortgage Loans

**NONE**

(SI-01) Schedule BA - Verification - Other Long-Term Invested Assets

**NONE**

(SI-01) Schedule D - Verification - Bonds and Stocks

**NONE**

(SI-02) Schedule D - Part 1B

**NONE**

(SI-03) Schedule DA - Part 1

**NONE**

(SI-03) Schedule DA - Verification - Short-Term Investments

**NONE**

(SI-04) Schedule DB - Part A - Verification - Options, Caps, Floors, Collars, Swaps and Forwards

**NONE**

(SI-04) Schedule DB - Part B - Verification - Futures Contracts

**NONE**

(SI-05) Schedule DB - Part C - Section 1

**NONE**

(SI-06) Schedule DB - Part C - Section 2

**NONE**

(SI-07) Schedule DB - Verification

**NONE**

# SCHEDULE E – PART 2 – VERIFICATION

(Cash Equivalents)

| | | 1<br>Year to Date | 2<br>Prior Year Ended December 31 |
|---|---|---|---|
| 1. | Book/adjusted carrying value, December 31 of prior year | 1,007,974 | |
| 2. | Cost of cash equivalents acquired | 10,382 | 1,007,974 |
| 3. | Accrual of discount | | |
| 4. | Unrealized valuation increase (decrease) | | |
| 5. | Total gain (loss) on disposals | | |
| 6. | Deduct consideration received on disposals | | |
| 7. | Deduct amortization of premium | | |
| 8. | Total foreign exchange change in book / adjusted carrying value | | |
| 9. | Deduct current year's other-than-temporary impairment recognized | | |
| 10. | Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) | 1,018,356 | 1,007,974 |
| 11. | Deduct total nonadmitted amounts | | |
| 12. | Statement value at end of current period (Line 10 minus Line 11) | 1,018,356 | 1,007,974 |

(E-01) Schedule A - Part 2

**NONE**

(E-01) Schedule A - Part 3

**NONE**

(E-02) Schedule B - Part 2

**NONE**

(E-02) Schedule B - Part 3

**NONE**

(E-03) Schedule BA - Part 2

**NONE**

(E-03) Schedule BA - Part 3

**NONE**

(E-04) Schedule D - Part 3

**NONE**

(E-05) Schedule D - Part 4

**NONE**

(E-06) Schedule DB - Part A - Section 1

**NONE**

(E-06) Schedule DB - Part A - Section 1 - Description of Hedged Risk(s)

**NONE**

(E-06) Schedule DB - Part A - Section 1 - Financial or Economic Impact of The Hedge at the End of the Reporting Period

**NONE**

(E-07) Schedule DB - Part B - Section 1

**NONE**

(E-07) Schedule DB - Part B - Section 1 - Broker Name

**NONE**

(E-07) Schedule DB - Part B - Section 1 - Description of Hedged Risk(s)

**NONE**

(E-07) Schedule DB - Part B - Section 1 - Financial or Economic Impact of The Hedge at the End of the Reporting Period

**NONE**

(E-08) Schedule DB - Part D - Section 1

**NONE**

(E-09) Schedule DB - Part D - Section 2 - Collateral Pledged By Reporting Entity

**NONE**

(E-09) Schedule DB - Part D - Section 2 - Collateral Pledged To Reporting Entity

**NONE**

(E-10) Schedule DB - Part E

**NONE**

(E-11) Schedule DL - Part 1

**NONE**

(E-12) Schedule DL - Part 2

**NONE**

# SCHEDULE E - PART 1 - CASH

Month End Depository Balances

| 1 | 2 | 3 | 4 | 5 | Book Balance at End of Each Month During Current Quarter | | | 9 |
|---|---|---|---|---|---|---|---|---|
| | | | | | 6 | 7 | 8 | |
| Depository | Code | Rate of Interest | Amount of Interest Received During Current Quarter | Amount of Interest Accrued at Current Statement Date | First Month | Second Month | Third Month | * |
| PNC Bank – 249 Fifth Avenue, One PNC Plaza, Pittsburgh, PA 1 | | 0.030 | 4,944 | | 832,423 | 1,719,356 | 1,997,543 | XXX |
| 0199998 – Deposits in depositories that do not exceed the allowable limit in any one depository (see Instructions) - Open Depositories | | | | | | | | XXX |
| 0199999 – Total Open Depositories | | | 4,944 | | 832,423 | 1,719,356 | 1,997,543 | XXX |
| 0299998 – Deposits in depositories that do not exceed the allowable limit in any one depository (see Instructions) - Suspended Depositories | | | | | | | | XXX |
| 0299999 – Total Suspended Depositories | | | | | | | | XXX |
| 0399999 – Total Cash on Deposit | | | 4,944 | | 832,423 | 1,719,356 | 1,997,543 | XXX |
| 0499999 – Cash in Company's Office | | | XXX | XXX | | | | XXX |
| 0599999 – Total | | | 4,944 | | 832,423 | 1,719,356 | 1,997,543 | XXX |

# SCHEDULE E - PART 2 - CASH EQUIVALENTS

Show Investments Owned End of Current Quarter

| 1<br>CUSIP | 2<br>Description | 3<br>Code | 4<br>Date Acquired | 5<br>Rate of Interest | 6<br>Maturity Date | 7<br>Book / Adjusted Carrying Value | 8<br>Amount of Interest Due and Accrued | 9<br>Amount Received During Year |
|---|---|---|---|---|---|---|---|---|
| **Sweep Accounts** | | | | | | | | |
| XXX | Federated Hermes Govt Oblig Prem Shs # 117 | | 08/19/2022 | 0.047 | | 1,018,356 | 3,908 | 10,382 |
| 8109999999 – Sweep Accounts | | | | | | 1,018,356 | 3,908 | 10,382 |
| 8609999999 – Total Cash Equivalents | | | | | | 1,018,356 | 3,908 | 10,382 |