§ 210.6A–05 What schedules are to be filed.

(a) Schedule I, specified below, shall be filed as of the most recent audited statement of financial condition and any subsequent unaudited statement of financial condition being filed. Schedule II shall be filed as of the date of each statement of financial condition being filed. Schedule III shall be filed for each period for which a statement of income and changes in plan equity is filed. All schedules shall be audited if the related statements are audited.

Schedule I—Investments. A schedule substantially in form prescribed by §210.12–12 shall be filed in support of captions 1, 2 and 3 of each statement of financial condition unless substantially all of the information is given in the statement of financial condition by footnote or otherwise.

Schedule II—Allocation of plan assets and liabilities to investment program. If the plan provides for separate investment programs with separate funds, and if the allocation of assets and liabilities to the several funds is not shown in the statement of financial condition in columnar form or by the submission of separate statements for each fund, a schedule shall be submitted showing the allocation of each caption of each statement of financial condition filed to the applicable fund.

Schedule III—Allocation of plan income and changes in plan equity to investment programs. If the plan provides for separate investment programs with separate funds, and if the allocation of income and changes in plan equity to the several funds is not shown in the statement of financial condition in columnar form or by the submission of separate statements for each fund, a schedule shall be submitted showing the allocation of each caption of each statement of income and changes in plan equity filed to the applicable fund.

(b) [Reserved]

§ 210.7–01 Application of §§ 210.7–01 to 210.7–05.

This article shall be applicable to financial statements filed for insurance companies.

§ 210.7–02 General requirement.

(a) The requirements of the general rules in §§ 210.1–01 to 210.4–10 (Articles 1, 2, 3, 3A and 4) shall be applicable except where they differ from requirements of §§210.7–01 to 210.7–05.

(b) Financial statements filed for mutual life insurance companies and wholly owned stock insurance company subsidiaries of mutual life insurance companies may be prepared in accordance with statutory accounting requirements. Financial statements prepared in accordance with statutory accounting requirements may be condensed as appropriate, but the amounts to be reported for net gain from operations (or net income or loss) and total capital and surplus (or surplus as regards policyholders) shall be the same as those reported on the corresponding Annual Statement.

§ 210.7–03 Balance sheets.

(a) The purpose of this rule is to indicate the various items which, if applicable, and except as otherwise permitted by the Commission, should appear on the face of the balance sheets and in the notes thereto filed for persons to whom this article pertains. (See §210.4–01(a).)

INSURANCE COMPANIES

1. Investments—other than investments in related parties.
   (a) Fixed maturities.
   (b) Equity securities.
   (c) Mortgage loans on real estate.
   (d) Investment real estate.
   (e) Policy loans.
   (f) Other long-term investments.
   (g) Short-term investments.
   (h) Total investments.

Notes: (1) State parenthetically or otherwise in the balance sheet (a) the basis of determining the amounts shown in the balance sheet and (b) as to fixed maturities and equity securities either aggregate cost or aggregate value at the balance sheet date, whichever is the alternate amount of the carrying value in the balance sheet. Consideration shall be given to the discussion of “Valuation of Securities” in §469.03 of the Codification of Financial Reporting Policies.