



# QUARTERLY STATEMENT

AS OF MARCH 31, 2024  
OF THE CONDITION AND AFFAIRS OF THE

## Delta Dental of Iowa

NAIC Group Code 4690 (Current Period) , 4690 (Prior Period) NAIC Company Code 55786 Employer's ID Number 42-0959302

Organized under the Laws of Iowa , State of Domicile or Port of Entry Iowa

Country of Domicile United States

Licensed as business type: Life, Accident & Health [ ] Property/Casualty [ ] Hospital, Medical & Dental Service or Indemnity [ ]  
 Dental Service Corporation [ X ] Vision Service Corporation [ ] Health Maintenance Organization [ ]  
 Other [ ] Is HMO Federally Qualified? Yes [ ] No [ ]

Incorporated/Organized 10/28/1970 Commenced Business 10/28/1970

Statutory Home Office 9000 Northpark Drive , Johnston, IA, US 50131  
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 9000 Northpark Drive Johnston, IA, US 50131 515-261-5500  
(Street and Number) (City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 9000 Northpark Drive , Johnston, IA, US 50131  
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 9000 Northpark Drive Johnston, IA, US 50131 515-261-5500  
(Street and Number) (City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Web Site Address www.deltadentalia.com

Statutory Statement Contact Sherry Marie Perkins 515-261-5554  
(Name) (Area Code) (Telephone Number) (Extension)

sperkins@deltadentalia.com 888-558-9217  
(E-Mail Address) (FAX Number)

### OFFICERS

Name	Title	Name	Title
<u>April Elaine Schmaltz</u>	<u>President &amp; CEO</u>	<u>Todd Daniel Herren</u>	<u>Chief Operating Officer</u>
<u>Sherry Marie Perkins</u>	<u>Secretary/Treasurer</u>		

### OTHER OFFICERS

<u>Michael Lee Elam</u>	<u>Vice President</u>	<u>Suzanne Bower Heckenlaible</u>	<u>Vice President</u>
<u>Jeffrey Gee Chaffin DDS</u>	<u>Chief Dental Officer</u>	<u>Gretchen Noelle Hageman</u>	<u>Vice President</u>

### DIRECTORS OR TRUSTEES

<u>Jeffray Jolly Chungath</u>	<u>Thomas Joseph Mahoney Jr</u>	<u>Elizabeth Swanson Jacobs</u>	<u>Rowena Gladys Crosbie</u>
<u>Maria del Rosario Fuller DDS</u>	<u>Donna Grant Paulsen DDS</u>	<u>Gregory Francis Dunn</u>	<u>Nathan John Hehr DDS</u>
<u>April Elaine Schmaltz</u>			

State of Iowa

ss

County of Polk

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.

April Elaine Schmaltz  
President & CEO

Sherry Marie Perkins  
Secretary/Treasurer

Subscribed and sworn to before me this  
10 day of May, 2024

a. Is this an original filing? Yes [ X ] No [ ]

b. If no:

1. State the amendment number \_\_\_\_\_
2. Date filed \_\_\_\_\_
3. Number of pages attached \_\_\_\_\_

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

**ASSETS**

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds .....	64,656,038		64,656,038	56,067,788
2. Stocks:				
2.1 Preferred stocks .....			0	0
2.2 Common stocks .....	34,853,170	6,809,431	28,043,740	25,899,883
3. Mortgage loans on real estate:				
3.1 First liens .....			0	0
3.2 Other than first liens .....			0	0
4. Real estate:				
4.1 Properties occupied by the company (less \$ ..... encumbrances) .....	11,415,428		11,415,428	11,518,248
4.2 Properties held for the production of income (less \$ ..... encumbrances) .....			0	0
4.3 Properties held for sale (less \$ ..... encumbrances) .....			0	0
5. Cash (\$ .....39,922,476 ), cash equivalents (\$ .....3,908,387 ) and short-term investments (\$ .....7,061,296 ) .....	50,892,159		50,892,159	67,258,906
6. Contract loans (including \$ ..... premium notes) .....			0	0
7. Derivatives .....	0		0	0
8. Other invested assets .....	5,147,477		5,147,477	5,034,804
9. Receivables for securities .....	34,147		34,147	13,987
10. Securities lending reinvested collateral assets .....			0	0
11. Aggregate write-ins for invested assets .....	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	166,998,420	6,809,431	160,188,989	165,793,616
13. Title plants less \$ ..... charged off (for Title insurers only) .....			0	0
14. Investment income due and accrued .....	438,110		438,110	357,587
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	5,260,804	47,846	5,212,959	5,977,966
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ ..... earned but unbilled premiums) .....			0	0
15.3 Accrued retrospective premiums (\$ ..... ) and contracts subject to redetermination (\$ ..... ) .....			0	0
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....			0	0
16.2 Funds held by or deposited with reinsured companies .....			0	0
16.3 Other amounts receivable under reinsurance contracts .....			0	0
17. Amounts receivable relating to uninsured plans .....	3,004,917		3,004,917	3,627,991
18.1 Current federal and foreign income tax recoverable and interest thereon .....			0	0
18.2 Net deferred tax asset .....			0	0
19. Guaranty funds receivable or on deposit .....			0	0
20. Electronic data processing equipment and software .....	1,349,250		1,349,250	1,400,567
21. Furniture and equipment, including health care delivery assets (\$ ..... ) .....	372,728	372,728	0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates .....			0	0
23. Receivables from parent, subsidiaries and affiliates .....	265,984		265,984	126,871
24. Health care (\$ .....64,233 ) and other amounts receivable .....	470,114		470,114	1,145,150
25. Aggregate write-ins for other-than-invested assets .....	2,733,951	2,733,951	0	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	180,894,278	9,963,955	170,930,322	178,429,747
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....			0	0
28. Total (Lines 26 and 27) .....	180,894,278	9,963,955	170,930,322	178,429,747
<b>DETAILS OF WRITE-INS</b>				
1101. ....			0	0
1102. ....			0	0
1103. ....			0	0
1198. Summary of remaining write-ins for Line 11 from overflow page .....	0	0	0	0
1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) .....	0	0	0	0
2501. Prepaid Expenses and Deposits .....	2,534,004	2,534,004	0	0
2502. Inventory .....	199,947	199,947	0	0
2503. ....			0	0
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0	0	0
2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) .....	2,733,951	2,733,951	0	0

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

LIABILITIES, CAPITAL AND SURPLUS

	Current Period			Prior Year
	1 Covered	2 Uncovered	3 Total	4 Total
1. Claims unpaid (less \$ ..... reinsurance ceded).....	9,831,039		9,831,039	7,961,953
2. Accrued medical incentive pool and bonus amounts .....			0	0
3. Unpaid claims adjustment expenses .....	657,660		657,660	500,071
4. Aggregate health policy reserves including the liability of \$ ..... for medical loss ratio rebate per the Public Health Service Act.....	9,598,844		9,598,844	26,874,713
5. Aggregate life policy reserves .....			0	0
6. Property/casualty unearned premium reserve .....			0	0
7. Aggregate health claim reserves .....			0	0
8. Premiums received in advance .....	2,555,304		2,555,304	2,484,879
9. General expenses due or accrued .....	14,653,628		14,653,628	14,131,586
10.1 Current federal and foreign income tax payable and interest thereon (including \$ ..... on realized gains (losses)) .....			0	0
10.2 Net deferred tax liability.....			0	0
11. Ceded reinsurance premiums payable .....			0	0
12. Amounts withheld or retained for the account of others .....	969,160		969,160	742,035
13. Remittances and items not allocated .....			0	0
14. Borrowed money (including \$ ..... current) and interest thereon \$ ..... (including \$ ..... current) .....			0	0
15. Amounts due to parent, subsidiaries and affiliates .....	670,269		670,269	646,868
16. Derivatives.....			0	0
17. Payable for securities .....	1,736,484		1,736,484	0
18. Payable for securities lending .....			0	0
19. Funds held under reinsurance treaties (with \$ ..... authorized reinsurers, \$ ..... unauthorized reinsurers and \$ ..... certified reinsurers) .....			0	0
20. Reinsurance in unauthorized and certified (\$ ..... ) companies .....			0	0
21. Net adjustments in assets and liabilities due to foreign exchange rates .....			0	0
22. Liability for amounts held under uninsured plans .....	167,200		167,200	167,200
23. Aggregate write-ins for other liabilities (including \$ ..... current) .....	7,112,371	0	7,112,371	5,992,593
24. Total liabilities (Lines 1 to 23).....	47,951,959	0	47,951,959	59,501,898
25. Aggregate write-ins for special surplus funds .....	XXX	XXX	0	0
26. Common capital stock .....	XXX	XXX	0	0
27. Preferred capital stock .....	XXX	XXX	0	0
28. Gross paid in and contributed surplus .....	XXX	XXX	0	0
29. Surplus notes .....	XXX	XXX	0	0
30. Aggregate write-ins for other-than-special surplus funds .....	XXX	XXX	0	0
31. Unassigned funds (surplus) .....	XXX	XXX	122,978,363	118,927,848
32. Less treasury stock, at cost:				
32.1 ..... shares common (value included in Line 26 \$ ..... ) .....	XXX	XXX		0
32.2 ..... shares preferred (value included in Line 27 \$ ..... ) .....	XXX	XXX		0
33. Total capital and surplus (Lines 25 to 31 minus Line 32) .....	XXX	XXX	122,978,363	118,927,848
34. Total liabilities, capital and surplus (Lines 24 and 33) .....	XXX	XXX	170,930,322	178,429,747
<b>DETAILS OF WRITE-INS</b>				
2301. Other Liabilities.....	88,244		88,244	92,593
2302. Community Impact Fund.....	7,024,127		7,024,127	5,900,000
2303. ....			0	0
2398. Summary of remaining write-ins for Line 23 from overflow page .....	0	0	0	0
2399. Totals (Lines 2301 through 2303 plus 2398) (Line 23 above) .....	7,112,371	0	7,112,371	5,992,593
2501. ....	XXX	XXX		0
2502. ....	XXX	XXX		0
2503. ....	XXX	XXX		0
2598. Summary of remaining write-ins for Line 25 from overflow page .....	XXX	XXX	0	0
2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) .....	XXX	XXX	0	0
3001. ....	XXX	XXX		0
3002. ....	XXX	XXX		0
3003. ....	XXX	XXX		0
3098. Summary of remaining write-ins for Line 30 from overflow page .....	XXX	XXX	0	0
3099. Totals (Lines 3001 through 3003 plus 3098) (Line 30 above) .....	XXX	XXX	0	0

**STATEMENT OF REVENUE AND EXPENSES**

	Current Year To Date		Prior Year To Date	Prior Year Ended December 31
	1 Uncovered	2 Total	3 Total	4 Total
1. Member Months.....	XXX	2,279,836	2,509,127	9,652,349
2. Net premium income (including \$ ..... non-health premium income).....	XXX	57,684,897	54,146,232	223,399,574
3. Change in unearned premium reserves and reserve for rate credits .....	XXX		0	0
4. Fee-for-service (net of \$ ..... medical expenses).....	XXX		0	0
5. Risk revenue .....	XXX		0	0
6. Aggregate write-ins for other health care related revenues .....	XXX	0	0	0
7. Aggregate write-ins for other non-health revenues .....	XXX	0	0	0
8. Total revenues (Lines 2 to 7) .....	XXX	57,684,897	54,146,232	223,399,574
<b>Hospital and Medical:</b>				
9. Hospital/medical benefits .....		44,522,487	41,627,314	165,613,629
10. Other professional services .....			0	0
11. Outside referrals .....			0	0
12. Emergency room and out-of-area .....			0	0
13. Prescription drugs .....			0	0
14. Aggregate write-ins for other hospital and medical.....	0	0	0	0
15. Incentive pool, withhold adjustments and bonus amounts.....		2,000	0	2,400
16. Subtotal (Lines 9 to 15).....	0	44,524,487	41,627,314	165,616,029
<b>Less:</b>				
17. Net reinsurance recoveries .....		(3,671,975)	(3,357,836)	(14,516,695)
18. Total hospital and medical (Lines 16 minus 17) .....	0	48,196,462	44,985,150	180,132,724
19. Non-health claims (net).....			0	0
20. Claims adjustment expenses, including \$ ..... 136,151 cost containment expenses.....		1,370,586	1,294,402	5,543,896
21. General administrative expenses.....		7,080,493	6,835,451	29,866,667
22. Increase in reserves for life and accident and health contracts (including \$ ..... increase in reserves for life only).....		(2,307)	(314)	72,261
23. Total underwriting deductions (Lines 18 through 22) .....	0	56,645,235	53,114,689	215,615,548
24. Net underwriting gain or (loss) (Lines 8 minus 23) .....	XXX	1,039,662	1,031,542	7,784,026
25. Net investment income earned .....		927,759	615,126	2,608,250
26. Net realized capital gains (losses) less capital gains tax of \$.....		(33,776)	(8,317)	527,531
27. Net investment gains (losses) (Lines 25 plus 26) .....	0	893,983	606,809	3,135,781
28. Net gain or (loss) from agents' or premium balances charged off [(amount recovered \$ ..... ) (amount charged off \$ ..... )] .....			0	0
29. Aggregate write-ins for other income or expenses .....	0	34,151	42,216	197,042
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	1,967,796	1,680,568	11,116,849
31. Federal and foreign income taxes incurred .....	XXX		0	0
32. Net income (loss) (Lines 30 minus 31) .....	XXX	1,967,796	1,680,568	11,116,849
<b>DETAILS OF WRITE-INS</b>				
0601. ....	XXX		0	0
0602. ....	XXX		0	0
0603. ....	XXX		0	0
0698. Summary of remaining write-ins for Line 6 from overflow page .....	XXX	0	0	0
0699. Totals (Lines 0601 through 0603 plus 0698) (Line 6 above) .....	XXX	0	0	0
0701. ....	XXX		0	0
0702. ....	XXX		0	0
0703. ....	XXX		0	0
0798. Summary of remaining write-ins for Line 7 from overflow page .....	XXX	0	0	0
0799. Totals (Lines 0701 through 0703 plus 0798) (Line 7 above) .....	XXX	0	0	0
1401. ....			0	0
1402. ....			0	0
1403. ....			0	0
1498. Summary of remaining write-ins for Line 14 from overflow page .....	0	0	0	0
1499. Totals (Lines 1401 through 1403 plus 1498) (Line 14 above) .....	0	0	0	0
2901. DeltaUSA Income (Expense).....		(22,666)	(18,595)	(85,135)
2902. Other Income (Expense).....		56,817	60,811	282,177
2903. ....			0	0
2998. Summary of remaining write-ins for Line 29 from overflow page .....	0	0	0	0
2999. Totals (Lines 2901 through 2903 plus 2998) (Line 29 above) .....	0	34,151	42,216	197,042

**STATEMENT OF REVENUE AND EXPENSES (Continued)**

	1	2	3
	Current Year To Date	Prior Year To Date	Prior Year Ended December 31
<b>CAPITAL &amp; SURPLUS ACCOUNT</b>			
33. Capital and surplus prior reporting year.....	118,927,848	103,849,700	103,849,700
34. Net income or (loss) from Line 32 .....	1,967,796	1,680,568	11,116,849
35. Change in valuation basis of aggregate policy and claim reserves .....		0	0
36. Change in net unrealized capital gains (losses) less capital gains tax of \$ .....	1,888,453	939,041	3,047,865
37. Change in net unrealized foreign exchange capital gain or (loss) .....		0	0
38. Change in net deferred income tax .....		0	0
39. Change in nonadmitted assets .....	194,266	411,034	913,435
40. Change in unauthorized and certified reinsurance .....	0	0	0
41. Change in treasury stock .....	0	0	0
42. Change in surplus notes .....	0	0	0
43. Cumulative effect of changes in accounting principles .....		0	0
44. Capital Changes:			
44.1 Paid in .....		0	0
44.2 Transferred from surplus (Stock Dividend) .....		0	0
44.3 Transferred to surplus .....		0	0
45. Surplus adjustments:			
45.1 Paid in .....		0	0
45.2 Transferred to capital (Stock Dividend) .....	0	0	0
45.3 Transferred from capital .....		0	0
46. Dividends to stockholders .....		0	0
47. Aggregate write-ins for gains or (losses) in surplus .....	0	0	0
48. Net change in capital and surplus (Lines 34 to 47) .....	4,050,515	3,030,642	15,078,149
49. Capital and surplus end of reporting period (Line 33 plus 48)	122,978,363	106,880,342	118,927,848
<b>DETAILS OF WRITE-INS</b>			
4701. ....		0	0
4702. ....		0	0
4703. ....		0	0
4798. Summary of remaining write-ins for Line 47 from overflow page .....	0	0	0
4799. Totals (Lines 4701 through 4703 plus 4798) (Line 47 above)	0	0	0

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

**CASH FLOW**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>Cash from Operations</b>			
1. Premiums collected net of reinsurance.....	41,246,767	46,410,456	213,591,058
2. Net investment income .....	945,098	710,077	3,163,005
3. Miscellaneous income .....	34,151	42,216	197,042
4. Total (Lines 1 to 3) .....	42,226,016	47,162,749	216,951,104
5. Benefit and loss related payments .....	47,540,373	44,368,049	184,258,765
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts.....		0	0
7. Commissions, expenses paid and aggregate write-ins for deductions .....	5,935,377	4,678,875	25,966,500
8. Dividends paid to policyholders .....		0	0
9. Federal and foreign income taxes paid (recovered) net of \$ ..... tax on capital gains (losses).....	0	0	0
10. Total (Lines 5 through 9) .....	53,475,750	49,046,924	210,225,265
11. Net cash from operations (Line 4 minus Line 10) .....	(11,249,734)	(1,884,175)	6,725,839
<b>Cash from Investments</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds .....	1,050,160	1,463,612	7,638,727
12.2 Stocks .....	286,302	185,557	4,353,575
12.3 Mortgage loans .....	0	0	0
12.4 Real estate .....	0	0	0
12.5 Other invested assets .....	12,527	397	397
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....	0	0	0
12.7 Miscellaneous proceeds .....	1,643,386	864,752	150,937
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	2,992,374	2,514,319	12,143,637
13. Cost of investments acquired (long-term only):			
13.1 Bonds .....	9,673,441	4,362,612	12,371,734
13.2 Stocks .....	359,531	92,395	4,962,938
13.3 Mortgage loans .....	0	0	0
13.4 Real estate .....	0	14,980	81,557
13.5 Other invested assets .....	228,225	58,717	1,177,508
13.6 Miscellaneous applications .....	0	0	0
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	10,261,197	4,528,704	18,593,737
14. Net increase/(decrease) in contract loans and premium notes .....	0	0	0
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) .....	(7,268,823)	(2,014,385)	(6,450,100)
<b>Cash from Financing and Miscellaneous Sources</b>			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes .....	0	0	0
16.2 Capital and paid in surplus, less treasury stock.....	0	0	0
16.3 Borrowed funds .....	0	0	0
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....	0	0	0
16.5 Dividends to stockholders .....	0	0	0
16.6 Other cash provided (applied).....	2,151,810	1,577,227	777,666
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6).....	2,151,810	1,577,227	777,666
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	(16,366,747)	(2,321,333)	1,053,405
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year.....	67,258,907	66,205,502	66,205,502
19.2 End of period (Line 18 plus Line 19.1) .....	50,892,159	63,884,169	67,258,907

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

EXHIBIT OF PREMIUMS, ENROLLMENT AND UTILIZATION

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health	14 Other Non- Health
		2 Individual	3 Group											
Total Members at end of:														
1. Prior Year .....	755,199	.0	.0	.0	.0	755,199	.0	.0	.0	.0	.0	.0	.0	.0
2. First Quarter .....	762,463	.0	.0	.0	.0	762,463	.0	.0	.0	.0	.0	.0	.0	.0
3. Second Quarter .....	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
4. Third Quarter .....	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
5. Current Year	0													
6. Current Year Member Months	2,279,836					2,279,836								
Total Member Ambulatory Encounters for Period:														
7. Physician .....	.0													
8. Non-Physician .....	0													
9. Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Hospital Patient Days Incurred	0													
11. Number of Inpatient Admissions	0													
12. Health Premiums Written (a).....	53,640,478					53,640,478								
13. Life Premiums Direct .....	.0													
14. Property/Casualty Premiums Written .....	.0													
15. Health Premiums Earned .....	53,640,478					53,640,478								
16. Property/Casualty Premiums Earned	0													
17. Amount Paid for Provision of Health Care Services .....	42,654,633					42,654,633								
18. Amount Incurred for Provision of Health Care Services	44,524,487					44,524,487								

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





STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

**UNDERWRITING AND INVESTMENT EXHIBIT**  
**ANALYSIS OF CLAIMS UNPAID-PRIOR YEAR-NET OF REINSURANCE**

Line of Business	Claims Paid Year to Date		Liability End of Current Quarter		5 Claims Incurred in Prior Years (Columns 1 + 3)	6 Estimated Claim Reserve and Claim Liability Dec. 31 of Prior Year
	1	2	3	4		
	On Claims Incurred Prior to January 1 of Current Year	On Claims Incurred During the Year	On Claims Unpaid Dec. 31 of Prior Year	On Claims Incurred During the Year		
1. Comprehensive (hospital and medical) individual .....					.0	.0
2. Comprehensive (hospital and medical) group .....					.0	.0
3. Medicare Supplement .....					.0	.0
4. Vision only .....					.0	.0
5. Dental only .....	6,044,569	40,282,040	602,917	9,228,122	6,647,486	7,961,953
6. Federal Employees Health Benefits Plan .....					.0	.0
7. Title XVIII - Medicare .....					.0	.0
8. Title XIX - Medicaid .....					.0	.0
9. Credit A&H .....					.0	.0
10. Disability income .....					.0	.0
11. Long-term care .....					.0	.0
12. Other health .....					.0	.0
13. Health subtotal (Lines 1 to 12).....	6,044,569	40,282,040	602,917	9,228,122	6,647,486	7,961,953
14. Health care receivables (a) .....		1,233			.0	.0
15. Other non-health .....					.0	.0
16. Medical incentive pools and bonus amounts .....		2,000			.0	.0
17. Totals (Lines 13-14+15+16)	6,044,569	40,282,807	602,917	9,228,122	6,647,486	7,961,953

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

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

## NOTES TO FINANCIAL STATEMENTS

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

**A. Accounting Practices**

	<u>SSAP #</u>	<u>F/S Page</u>	<u>F/S Line #</u>	<u>2024</u>	<u>2023</u>
<b>NET INCOME</b>					
(1) Company state basis (Page 4, Line 32, Columns 2 & 4)	XXX	XXX	XXX	\$ 1,967,796	\$ 11,116,849
(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	<u>\$ 1,967,796</u>	<u>\$ 11,116,849</u>
<b>SURPLUS</b>					
(5) Company state basis (Page 3, Line 33, Columns 3 & 4)	XXX	XXX	XXX	\$ 122,978,363	\$ 118,927,848
(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	<u>\$ 122,978,363</u>	<u>\$ 118,927,848</u>

**B. Use of Estimates in the Preparation of the Financial Statements**

No Change

**C. Accounting Policy**

No Change.

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (5) Not Applicable
- (6) Not Applicable
- (7) Not Applicable
- (8) Not Applicable
- (9) Not Applicable
- (10) Not Applicable
- (11) Not Applicable
- (12) Not Applicable
- (13) Not Applicable

**D. Going Concern**

Not Applicable

- (1) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable

**2. Accounting Changes and Corrections of Errors**

No Change.

**3. Business Combinations and Goodwill**

Not Applicable

**A. Statutory Purchase Method**

Not Applicable

**B. Statutory Merger**

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (5) Not Applicable

**C. Assumption Reinsurance**

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable

**D. Impairment Loss**

Not Applicable

- (1) Not Applicable
- (2) Not Applicable

**E. Subcomponents and Calculation of Adjusted Surplus and Total Admitted Goodwill**

Not Applicable

**4. Discontinued Operations**

Not Applicable

**A. Discontinued Operation Disposed of or Classified as Held for Sale**

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
  - a. Not Applicable
  - b. Not Applicable

**B. Change in Plan of Sale of Discontinued Operation**

Not Applicable

**C. Nature of Any Significant Continuing Involvement with Discontinued Operations After Disposal**

Not Applicable

**D. Equity Interest Retained in the Discontinued Operation After Disposal**

Not Applicable

**5. Investments**

Not Applicable

**A. Mortgage Loans, including Mezzanine Real Estate Loans**

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

- (5) Not Applicable
- (6) Not Applicable
- (7) Not Applicable
- (8) Not Applicable
- (9) Not Applicable
- B. Debt Restructuring
  - Not Applicable
  - (1)-(3) Not Applicable
  - (4) Not Applicable
- C. Reverse Mortgages
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3)-(4) Not Applicable
- D. Loan-Backed Securities

(1) For fixed-rate agency mortgage-backed securities, Clearwater Analytics calculates prepayment speeds utilizing Mortgage Industry Advisory Corporation (MIAC) Mortgage Industry Medians (MIMs). MIMs are derived from a semi-monthly dealer-consensus survey of long-term prepayment projections. For other mortgage-backed, loan-backed, and structured securities, Clearwater utilizes prepayment assumptions from Moody's Analytics. Moody's applies a flat economic credit model and utilizes a vector of multiple monthly speeds as opposed to a single speed for more robust projections. In instances where Moody's projections are not available, Clearwater uses data from Reuters, which utilizes the median prepayment speed from contributors' models.

(2)

	(1) Amortized Cost Basis Before Other-than- Temporary Impairment	(2) Other-than-Temporary Impairment Recognized in Loss	(3) Fair Value 1 - 2
OTTI recognized 1 <sup>st</sup> Quarter			
a. Intent to sell	\$	\$	\$ 0
b. Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis	\$	\$	\$ 0
c. Total 1 <sup>st</sup> Quarter (a+b)	\$	0 \$	0 \$
OTTI recognized 2 <sup>nd</sup> Quarter			
d. Intent to sell	\$	\$	\$ 0
e. Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis	\$	\$	\$ 0
f. Total 2 <sup>nd</sup> Quarter (d+e)	\$	0 \$	0 \$
OTTI recognized 3 <sup>rd</sup> Quarter			
g. Intent to sell	\$	\$	\$ 0
h. Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis	\$	\$	\$ 0
i. Total 3 <sup>rd</sup> Quarter (g+h)	\$	0 \$	0 \$
OTTI recognized 4 <sup>th</sup> Quarter			
j. Intent to sell	\$	\$	\$ 0
k. Inability or lack of intent to retain the investment in the security for a period of time sufficient to recover the amortized cost basis	\$	\$	\$ 0
l. Total 4 <sup>th</sup> Quarter (j+k)	\$	0 \$	0 \$
m. Annual Aggregate Total (c+f+i+l)		\$	0
(4) All impaired securities (fair value is less than cost or amortized cost) for which an other than temporary impairment has not been recognized in earnings as a realized loss (including securities with a recognized other-than-temporary impairment for non-interest related declines when a non-recognized interest related impairment remains):			
a. The aggregate amount of unrealized losses:			
		1. Less than 12 Months	\$ 49,506
		2. 12 Months or Longer	\$ 1,303,187
b. The aggregate related fair value of securities with unrealized losses:			
		1. Less than 12 Months	\$ 6,542,254
		2. 12 Months or Longer	\$ 11,084,273

(5) In determining whether a decline in value is other than temporary, the Company considers several factors including but not limited to the following: the extent and duration of the decline in value; the Company's inability or lack of intent to retain the investment for a period of time sufficient to recover the amortized cost basis; and the performance of the security's underlying collateral and projected future cash flows. In projecting future cash flows, the Company incorporates inputs from third-party sources and applies reasonable judgment in developing assumptions used to estimate the probability and timing of collecting all contractual cash flows.

- E. Dollar Repurchase Agreements and/or Securities Lending Transactions
  - Not Applicable
  - (1)-(2) Not Applicable
  - (3) Not Applicable
    - c. Not Applicable
  - (4) Not Applicable
  - (5) Not Applicable
    - b. Not Applicable
  - (6) Not Applicable
  - (7) Not Applicable
- F. Repurchase Agreements Transactions Accounted for as Secured Borrowing
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
  - (4) Not Applicable
  - (5) Not Applicable
  - (6) Not Applicable
  - (7) Not Applicable
  - (8) Not Applicable
  - (9) Not Applicable
  - (10) Not Applicable
  - (11) Not Applicable
- G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
  - (4) Not Applicable
  - (5) Not Applicable
  - (6) Not Applicable
  - (7) Not Applicable
  - (8) Not Applicable
  - (9) Not Applicable
  - (10) Not Applicable
- H. Repurchase Agreements Transactions Accounted for as a Sale
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

- (4) Not Applicable
- (5) Not Applicable
- (6) Not Applicable
- (7) Not Applicable
- (8) Not Applicable
- (9) Not Applicable

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (5) Not Applicable
- (6) Not Applicable
- (7) Not Applicable
- (8) Not Applicable

J. Real Estate

Not Applicable

- (1) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
- (2) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
- (3) Not Applicable
- (4) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
  - d. Not Applicable
  - e. Not Applicable
- (5) Not Applicable
  - a. Not Applicable
  - b. Not Applicable

K. Low-Income Housing Tax Credits (LIHTC)

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (5) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
- (6) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
- (7) Not Applicable

L. Restricted Assets

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (4)k. Not Applicable

M. Working Capital Finance Investments

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable

N. Offsetting and Netting of Assets and Liabilities

Not Applicable

- (1) Not Applicable
- (2) Not Applicable

O. 5GI Securities

Not Applicable

P. Short Sales

Not Applicable

- (1) Not Applicable
- (2) Not Applicable

Q. Prepayment Penalty and Acceleration Fees

- (1) Number of CUSIPs
- (2) Aggregate Amount of Investment Income

	General Account	0
		0

R. Reporting Entity's Share of Cash Pool by Asset type.

Not Applicable

6. **Joint Ventures, Partnerships and Limited Liability Companies**

Not Applicable

A. Investments in Joint Ventures, Partnerships and Limited Liability Companies that Exceed 10% of its Admitted Assets

Not Applicable

B. Investments in Impaired Joint Ventures, Partnerships and Limited Liability Companies in the year of the Impairment Write-Down

Not Applicable

7. **Investment Income**

No Change.

A. Due and Accrued Income that was Excluded from Surplus on the following basis

Not Applicable

B. Total Amount Excluded

Not Applicable

C. Gross, nonadmitted and admitted amounts for interest income due and accrued.

Not Applicable

D. Aggregate deferred interest.

Not Applicable

E. Cumulative amounts of paid-in-kind (PIK) interest included in the current principal balance.

Not Applicable

8. **Derivative Instruments**

Not Applicable

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

A. Derivatives under SSAP No. 86 – Derivatives

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (5) Not Applicable
- (6) Not Applicable
- (7) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
- (8) a. Not Applicable
  - b. Not Applicable
- (9) Not Applicable

B. Derivatives under SSAP No. 108 – Derivatives Hedging Variable Annuity Guarantees

Not Applicable

- (1) Not Applicable
- (2) a. Not Applicable
  - b. Not Applicable
- (3) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
  - d. Not Applicable
- (4) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
  - d. Not Applicable

9. **Income Taxes**

No Change.

A. The components of the net deferred tax asset/(liability) at March 31 are as follows:

Not Applicable

- 1. Not Applicable
- 2. Not Applicable
- 3. Not Applicable
- 4. Not Applicable

(b) Not Applicable

B. Deferred Tax Liabilities Not Recognized

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable

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

Not Applicable

D. Among the more significant book to tax adjustments were the following:

Not Applicable

E. Operating Loss and Tax Credit Carryforwards

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable

F. Consolidated Federal Income Tax Return

Not Applicable

- (1) Not Applicable
- (2) Not Applicable

G. Federal or Foreign Income Tax Loss Contingencies

Not Applicable

H. Repatriation Transition Tax (RTT)

Not Applicable

I. Alternative Minimum Tax Credit

Not Applicable

10. **Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties**

No change.

A. Nature of the Relationship Involved

Not Applicable

B. Detail of Transactions

Not Applicable

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

Not Applicable

- (1) Not Applicable
- (2) Not Applicable
- (3) Not Applicable
  - a. Not Applicable
  - b. Not Applicable
  - c. Not Applicable
- (4) Not Applicable

D. Amounts Due From or To Related Parties

Not Applicable

E. Material Management or Service Contracts and Cost-Sharing Arrangements

Not Applicable

F. Guarantees or Undertakings

Not Applicable

G. Nature of the Control Relationship

Not Applicable

H. Amount Deducted for Investment in Upstream Intermediate Entity or Ultimate Parent Owned

Not Applicable

I. Investments in SCA that Exceed 10% of Admitted Assets

Not Applicable

J. Investments in Impaired SCAs

Not Applicable

K. Investment in Foreign Insurance Subsidiary

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

- Not Applicable
  - L. Investment in Downstream Noninsurance Holding Company
    - Not Applicable
  - M. All SCA Investments
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
  - N. Investment in Insurance SCAs
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
  - O. SCA or SSAP No. 48 Entity Loss Tracking
    - Not Applicable
- 11. **Debt**
  - A. All Other Debt
 

Under an unsecured line of credit agreement with a bank, the Company had available borrowings of approximately \$10,000,000 which expired on May 15, 2023. The Company obtained a new line of credit of \$10,000,000 which expires on May 15, 2025. Interest on outstanding balances is based on a variable rate as detailed in the agreement. There were no borrowings on this line of credit as of March 31, 2024.
  - B. FHLB (Federal Home Loan Bank) Agreements
    - Not Applicable
    - (1) Not Applicable
    - (2) FHLB Capital Stock
      - Not Applicable
      - a. Not Applicable
      - b. Not Applicable
    - (3) Collateral Pledged to FHLB
      - Not Applicable
      - a. Not Applicable
      - b. Not Applicable
    - (4) Borrowing from FHLB
      - Not Applicable
      - a. Not Applicable
      - b. Not Applicable
      - c. Not Applicable
- 12. **Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans**  
No change.
  - A. Defined Benefit Plan
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
    - (4) Not Applicable
    - (5) Not Applicable
    - (6) Not Applicable
    - (7) Not Applicable
    - (8) Not Applicable
    - (9) Not Applicable
    - (10) Not Applicable
    - (11) Not Applicable
    - (12) Not Applicable
    - (13) Not Applicable
    - (14) Not Applicable
    - (15) Not Applicable
    - (16) Not Applicable
    - (17) Not Applicable
    - (18) Not Applicable
  - B. Investment Policies and Strategies
    - Not Applicable
  - C. Fair Value of Plan Assets
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
  - D. Basis Used to Determine Expected Long-Term Rate-of-Return
    - Not Applicable
  - E. Defined Contribution Plans
    - Not Applicable
  - 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)
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
- 13. **Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations**  
Not Applicable
  - A. Number of Shares of Each Class of Capital Stock, Authorized, Issued and Outstanding and the Par or Stated Value of Each Class
    - Not Applicable
  - B. Dividend Rate, Liquidation Value and Redemption Schedule of Preferred Stock Issues
    - Not Applicable
  - C. Dividend Restrictions
    - Not Applicable
  - D. Dates and Amounts of Dividends Paid
    - Not Applicable
  - E. Profits that may be Paid as Ordinary Dividends to Stockholders
    - Not Applicable

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

- Not Applicable
  - F. Restrictions on Unassigned Funds (Surplus)
    - Not Applicable
  - G. Mutual Reciprocal Amounts of Advances to Surplus not Repaid
    - Not Applicable
  - H. Amount of Stock Held for Special Purposes
    - Not Applicable
  - I. Reasons for Changes in Balance of Special Surplus Funds from Prior Period
    - Not Applicable
  - J. Changes in Unassigned Funds
    - Not Applicable
  - K. Surplus Notes
    - Not Applicable
  - L. The Impact of any Restatement Due to Prior Quasi-Reorganizations
    - Not Applicable
  - M. Effective Date of Quasi-Reorganization for a Period of Ten Years Following Reorganization
    - Not Applicable
- 14. Liabilities, Contingencies and Assessments**  
No change.
- A. Contingent Commitments
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
  - B. Assessments
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
      - b. Not Applicable
      - c. Not Applicable
  - C. Gain Contingencies
    - Not Applicable
  - D. Claims Related Extra Contractual Obligation and Bad Faith Losses Stemming from Lawsuits
    - Not Applicable
  - E. Joint and Several Liabilities
    - Not Applicable
  - F. All Other Contingencies
    - Not Applicable
- 15. Leases**  
No change.
- A. Lessee Operating Lease
    - Not Applicable
    - (1) Not Applicable
      - a. Not Applicable
      - b. Not Applicable
      - c. Not Applicable
      - d. Not Applicable
      - e. Not Applicable
    - (2) a. Not Applicable
      - b. Not Applicable
    - (3) Not Applicable
      - a. Not Applicable
      - b. Not Applicable
  - B. Lessor Leases
    - Not Applicable
    - (1) Not Applicable
      - a. Not Applicable
      - b. Not Applicable
      - c. Not Applicable
      - d. Not Applicable
    - (2) Not Applicable
      - a. Not Applicable
      - b. Not Applicable
      - c. Not Applicable
- 16. Information About Financial Instruments With Off-Balance-Sheet Risk And Financial Instruments With Concentrations of Credit Risk**  
Not Applicable
- (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
  - (4) Not Applicable
- 17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities**
- A. Transfers of Receivables Reported as Sales
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
  - B. Transfer and Servicing of Financial Assets
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
      - a. Not Applicable
      - b. Not Applicable
      - c. Not Applicable
    - (3) Not Applicable
    - (4) Not Applicable
      - a. Not Applicable
        - 1. Not Applicable
          - (a) Not Applicable
          - (b) Not Applicable
        - 2. Not Applicable
      - b. Not Applicable
        - 1. Not Applicable
          - (a) Not Applicable
          - (b) Not Applicable

# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

- (c) Not Applicable
- (d) Not Applicable
- 2. Not Applicable
- 3. Not Applicable
- 4. Not Applicable
- 5. Not Applicable
- (5) Not Applicable
- (6) Not Applicable
- (7) Not Applicable
- C. Wash Sales

The Company did not have any wash sales for the quarter ended March 31, 2024.

- (1) Not Applicable
- (2) Not Applicable

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

A. ASO Plans

Not Applicable

B. ASC Plans

The gain from operations from Administrative Services Contract (ASC) uninsured plans and the uninsured portion of partially insured plans was as follows during 2024 :

	ASC Uninsured Plans	Uninsured Portion of Partially Insured Plans	Total ASC
a. Gross reimbursement for medical cost incurred	\$ 58,546,288	\$	\$ 58,546,288
b. Gross administrative fees accrued	\$ 4,983,978	\$	\$ 4,983,978
c. Other income or expenses (including interest paid to or received from plans)	\$	\$	\$ 0
d. Gross expenses incurred (claims and administrative) (a+b+c)	\$ 63,530,267	\$ 0	\$ 63,530,267
e. Total net gain or loss from operations	\$ 625,651	\$	\$ 625,651

C. Medicare or Other Similarly Structured Cost Based Reimbursement Contract:

Not Applicable

- (1)
- (2)
- (3)
- (4)

**19. Direct Premium Written/Produced by Managing General Agents/Third-Party Administrators**

Not Applicable

**20. Fair Value Measurements**

The fair value of the Company's financial assets and financial liabilities has been determined using available market information as of March 31, 2023. Although the Company is not aware of any factors that would significantly affect the fair value of the financial assets and financial liabilities, such amounts have not been comprehensively revalued since those dates. Therefore, estimates of fair value subsequent to the valuation dates may differ significantly from the amounts presented herein. Considerable judgment is required to interpret market data to develop the estimates of fair value. The use of different market assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (exit price) in an orderly transaction between market participants at the measurement date. In determining fair value, the Company primarily uses the market approach which utilizes process and other relevant information generated by market transactions involving identical or comparable assets or liabilities. To a lesser extent, the Company also uses the income approach which uses discounted cash flows to determine fair value. When applying either approach, the Company maximizes the use of observable inputs and minimizes the use of unobservable inputs. Observable inputs reflect the assumptions market participants would use in valuing a financial instrument based on market data obtained from sources independent of the Company. Unobservable inputs reflect the Company's estimates about the assumptions market participants would use in valuing financial assets and financial liabilities based on the best information available in the circumstances.

The Company is required to categorize its financial assets and financial liabilities carried at fair value on the statutory statements of admitted assets, liabilities and capital and surplus according to a three-level hierarchy. A level is assigned to each financial asset and financial liability based on the lowest level input that is significant to the fair value measurement in its entirety. The levels of fair value hierarchy are as follows:

Level 1-Fair value is based on unadjusted quoted prices for identical assets or liabilities in an active market.

Level 2-Fair value is based on significant inputs, other than quoted prices included in Level 1, that are observable in active markets for identical or similar assets and liabilities.

Level 3-Fair value is based on at least one or more significant unobservable inputs. These inputs reflect the Company's assumption about the inputs market participants would use in pricing the assets or liabilities.

The Company uses prices and inputs that are current as of the measurement date. In periods of market disruption, the ability to observe prices and inputs may be reduced, which could cause an asset or liability to be reclassified to a lower level.

Inputs used to measure fair value of an asset or liability may fall into different levels of the fair value hierarchy. In these situations, the Company will determine the level in which the fair value falls based upon the lowest level input that is significant to the determination of the fair value.

The following table summarizes by level of fair value hierarchy the financial assets and liabilities measured and reported by the Company at fair value as of year-end:

	Level 1	Level 2	Level 3	Total
<b>Short term Investments</b>				
Cash equivalents				
Money market Mutual Funds	\$2,089,766			\$2,089,766
Common Stock				
Industrial & Misc	\$25,899,883			\$25,899,883
<b>Total Financial Assets</b>	<b>\$27,989,649</b>			<b>\$27,989,649</b>
<b>Total Financial Liabilities</b>	<b>\$0</b>			<b>\$0</b>

A. Assets and Liabilities Measured at Fair Value

(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					
Other MM Mutual Fund	\$ 29,843,482	\$ 189,361	\$	\$	\$ 30,032,843
Total assets at fair value/NAV	\$ 29,843,482	\$ 189,361	\$ 0	\$ 0	\$ 30,032,843

- (2) Not Applicable
- (3) Not Applicable
- (4) Not Applicable
- (5) Not Applicable

B. Other Fair Value Disclosures

Not Applicable

C. Fair Value of Financial Instruments

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Bonds	\$ 61,006,581	\$ 64,656,038	\$ 602,875	\$ 60,403,706	\$	\$	\$
Common Stock	\$ 28,043,740	\$ 28,043,740	\$ 28,043,740	\$	\$	\$	\$
Short Term	\$ 7,058,392	\$ 7,061,296	\$ 3,688,265	\$ 3,370,127	\$	\$	\$

D. Not Practicable to Estimate Fair Value

Not Applicable

E. Investments Measured using the NAV as Practical Expedient

**21. Other Items**

Not Applicable

A. Unusual or Infrequent Items



# STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

- Not Applicable
- B. Troubled Debt Restructuring: Debtors
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
  - (4) Not Applicable
- C. Other Disclosures
  - Not Applicable
- D. Business Interruption Insurance Recoveries
  - Not Applicable
- E. State Transferable and Non-transferable Tax Credits
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
  - (4) Not Applicable
- F. Subprime-Mortgage-Related Risk Exposure
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
  - (4) Not Applicable
- G. Retained Assets
  - Not Applicable
  - (1) Not Applicable
  - (2) Not Applicable
  - (3) Not Applicable
- H. Insurance-Linked Securities (ILS) Contracts
  - Not Applicable
- I. 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
  - Not Applicable
- 22. Events Subsequent**
  - Not Applicable
- 23. Reinsurance**
  - Not Applicable
  - A. Ceded Reinsurance Report
    - Not Applicable
    - Section 1 - General Interrogatories
      - Not Applicable
      - (1) Not Applicable
      - (2) Not Applicable
    - Section 2 - Ceded Reinsurance Report - Part A
      - Not Applicable
      - (1) Not Applicable
        - a. Not Applicable
        - b. Not Applicable
      - (2) Not Applicable
    - Section 3 - Ceded Reinsurance Report - Part B
      - Not Applicable
      - (1) Not Applicable
      - (2) Not Applicable
  - B. Uncollectible Reinsurance
    - Not Applicable
  - C. Commutation of Reinsurance Reflected in Income and Expenses
    - Not Applicable
  - D. Certified Reinsurer Rating Downgraded or Status Subject to Revocation
    - Not Applicable
    - (1) Not Applicable
    - b. Not Applicable
    - (2) Not Applicable
    - b. Not Applicable
  - E. Reinsurance Credit
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
    - (4) Not Applicable
    - (5) Not Applicable
    - (6) Not Applicable
- 24. Retrospectively Rated Contracts & Contracts Subject to Redetermination**
  - Not Applicable
  - A. Method Used to Estimate Accrued Retrospective Premium Adjustments
    - Not Applicable
  - B. Accrued Retrospective Premiums Recorded Through Written Premium or as an Adjustment to Earned Premium
    - Not Applicable
  - C. Amount of Net Premiums Written Subject to Retrospective Rating Features
    - Not Applicable
  - D. Medical loss ratio rebates required pursuant to the Public Health Service Act
    - Not Applicable
  - E. Risk-Sharing Provisions of the Affordable Care Act (ACA)
    - Not Applicable
    - (1) Not Applicable
    - (2) Not Applicable
    - (3) Not Applicable
    - (4) Not Applicable
    - (5) Not Applicable
- 25. Changes in Incurred Claims and Claim Adjustment Expenses**
  - A. Reasons for changes in the Provision for Incurred Loss and Loss Adjustment Expenses
  - B. Information about Significant Changes in Methodologies and Assumptions

## STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

		<u>2024</u>		<u>2023</u>
Balance as of January ,	\$	8,462,024	\$	7,044,169
Add provision for claims occurring in:		50,721,926		139,226,717
Current year		(1,156,878)		(254,129)
Prior year		49,565,048		138,972,588
Total Incurred				
Deduct payments for claims occurring in:		41,321,823		129,379,519
Current year		6,216,550		6,358,520
Prior year		47,538,373		135,738,039
Total Paid				
Balance as of the end of the reporting period	\$	<u>10,488,699</u>	\$	<u>10,278,718</u>

The forgoing reconciliation reflects a decrease of reserves of \$1,156,878 as of March 31, 2024, and a decrease in reserves of \$254,129 as of December 31, 2023. The changes in those reserves were primarily the result of differences in actual and assumed utilization and cost of dental services.

**26. Intercompany Pooling Arrangements**

Not Applicable

A. Lead Entity and Affiliated Entities Participating in the Intercompany Pool

Not Applicable

B. Lines and Types of Business Subject to the Pooling Agreement

Not Applicable

C. Cessions to Non-Affiliated Reinsurance Business Subject to the Pooling Agreement

Not Applicable

D. Identification of all Pool Members that are Parties to the Reinsurance Agreements with Non-Affiliated Reinsurers

Not Applicable

E. Discrepancies Between Entries Regarding Pooled Business

Not Applicable

F. Intercompany Sharing of the Provision for Reinsurance

Not Applicable

G. Amounts due to/from the Lead Entity and Affiliated Entities Participating in the Intercompany Pool

Not Applicable

**27. Structured Settlements**

Health Entities should not complete this Note.

**28. Health Care Receivables**

Not Applicable

A. Pharmaceutical Rebate Receivables

Not Applicable

B. Risk Sharing Receivables

Not Applicable

**29. Participating Policies**

Not Applicable

**30. Premium Deficiency Reserves**

Not Applicable

**31. Anticipated Salvage and Subrogation**

Not Applicable

**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? ..... Yes  No
- 1.2 If yes, has the report been filed with the domiciliary state? ..... Yes  No
- 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
- 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? ..... Yes  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? ..... Yes  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? ..... Yes  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? ..... Yes  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	2	3
Name of Entity	NAIC Company Code	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? ..... Yes  No  NA   
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. ....12/31/2021
- 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. ....12/31/2021
- 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). ....10/26/2023
- 6.4 By what department or departments?  
Iowa's Insurance and Securities Regulator.....
- 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  No  NA
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? ..... Yes  No  NA
- 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? ..... Yes  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?..... Yes  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?..... Yes  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	2	3	4	5	6
Affiliate Name	Location (City, State)	FRB	OCC	FDIC	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  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.
- 9.11 If the response to 9.1 is No, please explain: .....
- 9.2 Has the code of ethics for senior managers been amended? ..... Yes  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? ..... Yes  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?..... Yes  No
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount:.....\$ .....0

GENERAL 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.) ..... Yes [ ] No [X]

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: .....\$ .....0

13. Amount of real estate and mortgages held in short-term investments: .....\$ .....0

14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? ..... Yes [X] No [ ]

14.2 If yes, please complete the following:

	1 Prior Year-End Book/Adjusted Carrying Value	2 Current Quarter Book/Adjusted Carrying Value
14.21 Bonds .....	\$ .....0	\$ .....0
14.22 Preferred Stock .....	\$ .....0	\$ .....0
14.23 Common Stock .....	\$ .....6,882,368	\$ .....6,809,431
14.24 Short-Term Investments .....	\$ .....0	\$ .....0
14.25 Mortgage Loans on Real Estate .....	\$ .....0	\$ .....0
14.26 All Other .....	\$ .....0	\$ .....0
14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) .....	\$ .....6,882,368	\$ .....6,809,431
14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above .....	\$ .....0	\$ .....0

15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? ..... Yes [ ] No [X]

15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes [ ] No [ ] NA [ ]  
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	\$ .....0
16.2 Total book/adjusted carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2	\$ .....0
16.3 Total payable for securities lending reported on the liability page	\$ .....0

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 [X] No [ ]

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

1 Name of Custodian(s)	2 Custodian Address
Bankers Trust.....	P.O.Box 897 Des Moines, IA 50304.....

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 Name(s)	2 Location(s)	3 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? ..... Yes [ ] No [X]

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

1 Old Custodian	2 New Custodian	3 Date of Change	4 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 Name of Firm or Individual	2 Affiliation
April Schmaltz-Investment Committee.....	I.....
Sherry Perkins-Investment Committee.....	I.....
Brian Thompson-Investment Committee.....	I.....
Donn Hutchins-Investment Committee.....	I.....
Adam Voigts-Investment Committee.....	I.....
Asset Allocation & Management Company, LLC.....	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 [X] No [ ]

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 [X] No [ ]

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 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
109875.....	Asset Allocation & Management Company, LLC.....	549300DSCHE1V5W3U963.....	SEC.....	NO.....

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

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:

- 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.
- Issuer or obligor is current on all contracted interest and principal payments.
- The insurer has an actual expectation of ultimate payment of all contracted interest and principal.

Has the reporting entity self-designated 5GI securities? ..... Yes [ ] No [X]

## GENERAL INTERROGATORIES

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?.....

Yes [ ] No [X]

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?.....

Yes [ ] No [X]

## GENERAL INTERROGATORIES

### PART 2 - HEALTH

1. Operating Percentages:
- |  |        |
|--|--------|
| 1.1 A&H loss percent.....  | 83.8 % |
| 1.2 A&H cost containment percent .....                           | 0.2 %  |
| 1.3 A&H expense percent excluding cost containment expenses..... | 14.4 % |
- 2.1 Do you act as a custodian for health savings accounts?..... Yes [ ] No [X]
- 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?..... Yes [ ] No [X]
- 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?..... Yes [ ] No [X]
- 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?..... Yes [X] No [ ]

**SCHEDULE S - CEDED REINSURANCE**

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Type of Reinsurer	9 Certified Reinsurer Rating (1 through 6)	10 Effective Date of Certified Reinsurer Rating
<b>NONE</b>									

**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								.0	
2. Alaska	AK	N								.0	
3. Arizona	AZ	N								.0	
4. Arkansas	AR	N								.0	
5. California	CA	N								.0	
6. Colorado	CO	N								.0	
7. Connecticut	CT	N								.0	
8. Delaware	DE	N								.0	
9. Dist. Columbia	DC	N								.0	
10. Florida	FL	N								.0	
11. Georgia	GA	N								.0	
12. Hawaii	HI	N								.0	
13. Idaho	ID	N								.0	
14. Illinois	IL	N								.0	
15. Indiana	IN	N								.0	
16. Iowa	IA	L	53,640,478							53,640,478	
17. Kansas	KS	N								.0	
18. Kentucky	KY	N								.0	
19. Louisiana	LA	N								.0	
20. Maine	ME	N								.0	
21. Maryland	MD	N								.0	
22. Massachusetts	MA	N								.0	
23. Michigan	MI	N								.0	
24. Minnesota	MN	N								.0	
25. Mississippi	MS	N								.0	
26. Missouri	MO	N								.0	
27. Montana	MT	N								.0	
28. Nebraska	NE	N								.0	
29. Nevada	NV	N								.0	
30. New Hampshire	NH	N								.0	
31. New Jersey	NJ	N								.0	
32. New Mexico	NM	N								.0	
33. New York	NY	N								.0	
34. North Carolina	NC	N								.0	
35. North Dakota	ND	N								.0	
36. Ohio	OH	N								.0	
37. Oklahoma	OK	N								.0	
38. Oregon	OR	N								.0	
39. Pennsylvania	PA	N								.0	
40. Rhode Island	RI	N								.0	
41. South Carolina	SC	N								.0	
42. South Dakota	SD	N								.0	
43. Tennessee	TN	N								.0	
44. Texas	TX	N								.0	
45. Utah	UT	N								.0	
46. Vermont	VT	N								.0	
47. Virginia	VA	N								.0	
48. Washington	WA	N								.0	
49. West Virginia	WV	N								.0	
50. Wisconsin	WI	N								.0	
51. Wyoming	WY	N								.0	
52. American Samoa	AS	N								.0	
53. Guam	GU	N								.0	
54. Puerto Rico	PR	N								.0	
55. U.S. Virgin Islands	VI	N								.0	
56. Northern Mariana Islands	MP	N								.0	
57. Canada	CAN	N								.0	
58. Aggregate other alien	OT	XXX	.0	.0	.0	.0	.0	.0	.0	.0	.0
59. Subtotal	XXX		53,640,478	.0	.0	.0	.0	.0	.0	53,640,478	.0
60. Reporting entity contributions for Employee Benefit Plans	XXX									.0	
61. Total (Direct Business)	XXX		53,640,478	0	0	0	0	0	0	53,640,478	0
<b>DETAILS OF WRITE-INS</b>											
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	.0	.0
58999. Totals (Lines 58001 through 58003 plus 58998) (Line 58 above)	XXX	0	0	0	0	0	0	0	0	0	0

(a) Active Status Counts

- 1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG .....1
- 2. R – Registered – Non-domiciled RRGs .....0
- 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state .....0
- 4. Q – Qualified – Qualified or accredited reinsurer .....0
- 5. N – None of the above – Not allowed to write business in the state .....56

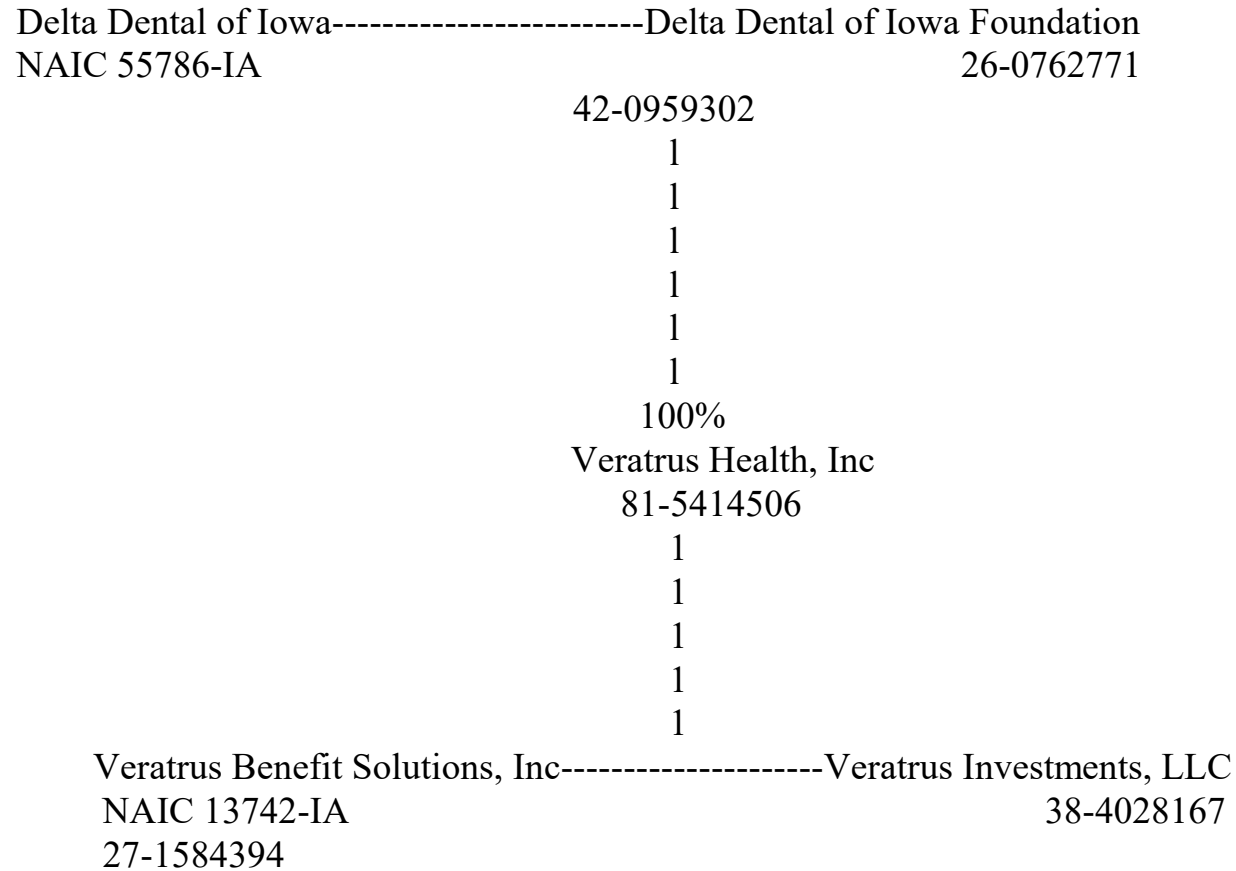


**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**

**PART 1 - ORGANIZATIONAL CHART**

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

**PART 1 - ORGANIZATIONAL CHART**





# 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:**

**Bar Code:**

1.   
5 5 7 8 6 2 0 2 4 3 6 5 0 0 0 0 1

**OVERFLOW PAGE FOR WRITE-INS**

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## SCHEDULE A – VERIFICATION

### Real Estate

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	11,518,248	11,845,511
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		0
2.2 Additional investment made after acquisition .....		81,557
3. Current year change in encumbrances .....		0
4. Total gain (loss) on disposals .....		0
5. Deduct amounts received on disposals .....		0
6. Total foreign exchange change in book/adjusted carrying value .....		0
7. Deduct current year's other-than-temporary impairment recognized .....		0
8. Deduct current year's depreciation .....	102,820	408,819
9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8) .....	11,415,428	11,518,248
10. Deduct total nonadmitted amounts .....	0	0
11. Statement value at end of current period (Line 9 minus Line 10)	11,415,428	11,518,248

## SCHEDULE B – VERIFICATION

### Mortgage Loans

	1 Year To Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year .....	0	0
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		0
2.2 Additional investment made after acquisition .....		0
3. Capitalized deferred interest and other .....		0
4. Accrual of discount .....		0
5. Unrealized valuation increase/(decrease) .....		0
6. Total gain (loss) on disposals .....		0
7. Deduct amounts received on disposals .....		0
8. Deduct amortization of premium and mortgage interest points and commitment fees .....		0
9. Total foreign exchange change in book value/recorded investment excluding accrued interest .....		0
10. Deduct current year's other-than-temporary impairment recognized .....		0
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....	0	0
12. Total valuation allowance .....		0
13. Subtotal (Line 11 plus Line 12) .....	0	0
14. Deduct total nonadmitted amounts .....	0	0
15. Statement value at end of current period (Line 13 minus Line 14)	0	0

NONE

## SCHEDULE BA – VERIFICATION

### Other Long-Term Invested Assets

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	5,034,804	3,843,091
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		70,000
2.2 Additional investment made after acquisition .....	228,225	1,107,508
3. Capitalized deferred interest and other .....		0
4. Accrual of discount .....		0
5. Unrealized valuation increase/(decrease) .....	(103,025)	(128,427)
6. Total gain (loss) on disposals .....		143,029
7. Deduct amounts received on disposals .....	12,527	397
8. Deduct amortization of premium and depreciation .....		0
9. Total foreign exchange change in book/adjusted carrying value .....		0
10. Deduct current year's other-than-temporary impairment recognized .....		0
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....	5,147,477	5,034,804
12. Deduct total nonadmitted amounts .....	0	0
13. Statement value at end of current period (Line 11 minus Line 12)	5,147,477	5,034,804

## SCHEDULE D – VERIFICATION

### Bonds and Stocks

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year .....	88,850,039	80,142,014
2. Cost of bonds and stocks acquired .....	10,032,972	17,334,672
3. Accrual of discount .....	27,298	66,588
4. Unrealized valuation increase/(decrease) .....	1,991,478	2,998,862
5. Total gain (loss) on disposals .....	(33,776)	390,480
6. Deduct consideration for bonds and stocks disposed of .....	1,336,461	11,992,302
7. Deduct amortization of premium .....	22,341	92,015
8. Total foreign exchange change in book/adjusted carrying value .....		0
9. Deduct current year's other-than-temporary impairment recognized .....		0
10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees .....		1,741
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10) .....	99,509,208	88,850,039
12. Deduct total nonadmitted amounts .....	6,809,431	6,882,368
13. Statement value at end of current period (Line 11 minus Line 12)	92,699,778	81,967,671

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

**SCHEDULE D - PART 1B**

Showing the Acquisitions, Dispositions and Non-Trading Activity  
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
<b>BONDS</b>								
1. NAIC 1 (a).....	41,494,774	11,657,472	839,015	(359,189)	51,954,042	0	0	41,494,774
2. NAIC 2 (a).....	14,674,756	4,857,598	249,546	390,689	19,673,497	0	0	14,674,756
3. NAIC 3 (a).....	190,841	0	0	(1,480)	189,361	0	0	190,841
4. NAIC 4 (a).....	0	0	0	0	0	0	0	0
5. NAIC 5 (a).....	0	0	0	0	0	0	0	0
6. NAIC 6 (a).....	0	0	0	0	0	0	0	0
7. Total Bonds	56,360,371	16,515,070	1,088,561	30,020	71,816,899	0	0	56,360,371
<b>PREFERRED STOCK</b>								
8. NAIC 1.....	0	0	0	0	0	0	0	0
9. NAIC 2.....	0	0	0	0	0	0	0	0
10. NAIC 3.....	0	0	0	0	0	0	0	0
11. NAIC 4.....	0	0	0	0	0	0	0	0
12. NAIC 5.....	0	0	0	0	0	0	0	0
13. NAIC 6.....	0	0	0	0	0	0	0	0
14. Total Preferred Stock.....	0	0	0	0	0	0	0	0
15. Total Bonds & Preferred Stock	56,360,371	16,515,070	1,088,561	30,020	71,816,899	0	0	56,360,371

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of short-term and cash equivalent bonds by NAIC designation: NAIC 1 \$ .....5,432,681 ; NAIC 2 \$ .....1,728,180 ;  
NAIC 3 \$ ..... ; NAIC 4 \$ ..... ; NAIC 5 \$ ..... ; NAIC 6 \$ .....

S102

## SCHEDULE DA - PART 1

Short-Term Investments

	1	2	3	4	5
	Book/Adjusted Carrying Value	Par Value	Actual Cost	Interest Collected Year To Date	Paid for Accrued Interest Year To Date
7709999999 Totals	7,061,296	XXX	7,034,672	3,325	19,083

## SCHEDULE DA - VERIFICATION

Short-Term Investments

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year.....	292,583	0
2. Cost of short-term investments acquired .....	6,742,242	292,431
3. Accrual of discount .....	26,471	152
4. Unrealized valuation increase/(decrease).....		0
5. Total gain (loss) on disposals .....		0
6. Deduct consideration received on disposals .....		0
7. Deduct amortization of premium.....		0
8. Total foreign exchange change in book/adjusted carrying value.....		0
9. Deduct current year's other-than-temporary impairment recognized.....		0
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9).....	7,061,296	292,583
11. Deduct total nonadmitted amounts.....		0
12. Statement value at end of current period (Line 10 minus Line 11)	7,061,296	292,583

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

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Schedule DB - Part A - Verification

**NONE**

Schedule DB - Part B - Verification

**NONE**

Schedule DB - Part C - Section 1

**NONE**

Schedule DB - Part C - Section 2

**NONE**

Schedule DB - Verification

**NONE**



**SCHEDULE E – PART 2 – VERIFICATION**  
(Cash Equivalents)

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year.....	2,089,766	759,708
2. Cost of cash equivalents acquired .....	17,098,504	13,667,876
3. Accrual of discount .....	178	0
4. Unrealized valuation increase/(decrease) .....	0	0
5. Total gain (loss) on disposals.....	0	0
6. Deduct consideration received on disposals .....	15,280,061	12,337,817
7. Deduct amortization of premium .....	0	0
8. Total foreign exchange change in book/adjusted carrying value .....	0	0
9. Deduct current year's other-than-temporary impairment recognized .....	0	0
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	3,908,387	2,089,766
11. Deduct total nonadmitted amounts .....	0	0
12. Statement value at end of current period (Line 10 minus Line 11)	3,908,387	2,089,766

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

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Schedule A - Part 2

**NONE**

Schedule A - Part 3

**NONE**

Schedule B - Part 2

**NONE**

Schedule B - Part 3

**NONE**

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

**SCHEDULE BA - PART 2**

Showing Other Long-Term Invested Assets ACQUIRED AND ADDITIONS MADE During the Current Quarter

1 CUSIP Identification	2 Name or Description	Location		5 Name of Vendor or General Partner	6 NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	7 Date Originally Acquired	8 Type and Strategy	9 Actual Cost at Time of Acquisition	10 Additional Investment Made After Acquisition	11 Amount of Encumbrances	12 Commitment for Additional Investment	13 Percentage of Ownership
		3 City	4 State									
Any Other Class of Assets - Unaffiliated												
000000-00-0	SpringRock Ventures	Seattle	WA	Direct H.O.		09/30/2020	1	2,265,000	48,000		687,000	
000000-00-0	Manchester Story Discovery Fund II LP	West Des Moines	IA	Direct H.O.		06/07/2022	1	908,614	180,225		1,911,160	
5899999 - Any Other Class of Assets - Unaffiliated								3,173,614	228,225	0	2,598,160	XXX
6099999 - Subtotals - Unaffiliated								3,173,614	228,225	0	2,598,160	XXX
6199999 - Subtotals - Affiliated								0	0	0	0	XXX
6299999 Totals								3,173,614	228,225	0	2,598,160	XXX

**SCHEDULE BA - PART 3**

Showing Other Long-Term Invested Assets DISPOSED, Transferred or Repaid During the Current Quarter

1 CUSIP Identification	2 Name or Description	Location		5 Name of Purchaser or Nature of Disposal	6 Date Originally Acquired	7 Disposal Date	8 Book/ Adjusted Carrying Value Less Encumbrances Prior Year	Change in Book/Adjusted Carrying Value						15 Book/Adjusted Carrying Value Less Encumbrances on Disposal	16 Consideration	17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Investment Income
		3 City	4 State					9 Unrealized Valuation Increase/ (Decrease)	10 Current Year's (Depreciation) or (Amortization)/ Accretion	11 Current Year's Other-Than- Temporary Impairment Recognized	12 Capitalized Deferred Interest and Other	13 Total Change in B./A.C.V. (9+10-11+12)	14 Total Foreign Exchange Change in B./A.C.V.						
Any Other Class of Assets - Unaffiliated																			
000000-00-0	SpringRock Ventures	Seattle	WA	Direct H.O.	09/30/2020	03/18/2024	0	0	0	0	0	0	0	0	12,527	0	0	0	0
5899999 - Any Other Class of Assets - Unaffiliated								0	0	0	0	0	0	0	12,527	0	0	0	0
6099999 - Subtotals - Unaffiliated								0	0	0	0	0	0	0	12,527	0	0	0	0
6199999 - Subtotals - Affiliated								0	0	0	0	0	0	0	0	0	0	0	0
6299999 Totals								0	0	0	0	0	0	0	12,527	0	0	0	0

E03

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

SCHEDULE D - PART 3

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

1	2	3	4	5	6	7	8	9	10
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends	NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol
<b>Bonds - U.S. Governments</b>									
38383L-WR-7	GNR 2022-212 HP - CMO/RMBS		03/26/2024	D.A. Davidson & Co.	XXX	344,332	346,880	1,301	1.A
<b>0109999999 - Bonds - U.S. Governments</b>						344,332	346,880	1,301	XXX
<b>Bonds - U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>									
3132DP-BM-9	FH SD1844 - RMBS		03/27/2024	ACADEMY SECURITIES, INC.	XXX	320,114	368,476	829	1.A
3137HB-P7-3	FHMS K-162 A2 - CMBS		03/26/2024	ACADEMY SECURITIES, INC.	XXX	413,438	400,000	1,545	1.A
3140QG-E6-0	FN CA8256 - RMBS		03/27/2024	STONEX FINANCIAL INC.	XXX	334,488	399,761	750	1.A
<b>0909999999 - Bonds - U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>						1,068,039	1,168,238	3,124	XXX
<b>Bonds - Industrial and Miscellaneous (Unaffiliated)</b>									
00287Y-CX-5	ABBVIE INC.		03/05/2024	MILLENNIUM ADVISORS, LLC	XXX	98,570	100,000	1,816	1.G FE
035240-AQ-3	ANHEUSER-BUSCH INBEV WORLDWIDE INC.		03/27/2024	HSBC	XXX	99,955	100,000	897	1.G FE
038336-AA-1	APTARGROUP INC.		03/27/2024	MARKETAXESS	XXX	171,924	195,000	312	2.C FE
05723K-AE-0	BAKER HUGHES HOLDINGS LLC.		03/27/2024	MILLENNIUM ADVISORS, LLC	XXX	94,712	100,000	983	1.G FE
06051G-JB-6	BANK OF AMERICA CORP.		02/23/2024	Marketaxess	XXX	278,671	325,000	2,761	1.E FE
06738E-CR-4	BARCLAYS PLC	C	03/05/2024	BARCLAYS CAPITAL	XXX	300,000	300,000	0	2.A FE
115637-AU-4	BROWN-FORMAN CORP.		03/27/2024	BNP SECURITIES	XXX	197,712	200,000	4,381	1.G FE
126117-AY-6	CNA FINANCIAL CORP.		02/06/2024	WELLS FARGO BROKERAGE	XXX	44,428	45,000	0	2.A FE
161571-HV-9	CHAIT 241 A - ABS		03/06/2024	MITSUBISHI UFJ SECURITIES	XXX	149,689	150,000	441	1.A FE
171239-AK-2	CHUBB INA HOLDINGS INC.		03/04/2024	Various	XXX	299,822	300,000	0	1.F FE
17275R-BP-6	CISCO SYSTEMS INC.		02/21/2024	BARCLAYS CAPITAL	XXX	219,916	220,000	0	1.E FE
172967-MS-7	CITIGROUP INC.		02/23/2024	RBC CAPITAL MARKETS	XXX	169,970	200,000	1,200	1.G FE
23338V-AU-0	DTE ELECTRIC CO.		02/23/2024	Various	XXX	299,846	300,000	0	1.E FE
277432-AY-6	EASTMAN CHEMICAL CO.		02/23/2024	Various	XXX	348,921	350,000	263	2.B FE
31428X-CD-6	FEDEX CORP.		03/27/2024	MARKETAXESS	XXX	101,707	120,000	1,088	2.B FE
341081-FZ-5	FLORIDA POWER & LIGHT CO.		03/05/2024	MILLENNIUM ADVISORS, LLC	XXX	97,575	100,000	1,235	1.D FE
38173M-AB-8	GOLUB CAPITAL BDC INC.		03/27/2024	GOLDMAN SACHS & CO. INC.	XXX	138,032	150,000	385	2.C FE
458140-BP-4	INTEL CORP.		03/05/2024	MARKETAXESS	XXX	294,177	300,000	4,590	1.G FE
460690-BT-6	INTERPUBLIC GROUP OF COMPANIES INC.		02/23/2024	Marketaxess	XXX	87,729	105,000	1,232	2.B FE
47800R-AE-3	JDOT 2024 A4 - ABS		03/11/2024	CITIBANK, N.A.	XXX	299,947	300,000	0	1.A FE
521865-BC-8	LEAR CORP.		03/27/2024	MARKETAXESS	XXX	114,810	140,000	768	2.B FE
548661-DY-0	LOWE'S COMPANIES INC.		02/23/2024	MERRILL LYNCH FIXED INCOME	XXX	81,214	100,000	623	2.A FE
59523U-AV-9	MID-AMERICA APARTMENTS LP.		02/23/2024	Various	XXX	296,344	300,000	392	1.G FE
636180-BR-1	NATIONAL FUEL GAS CO.		02/23/2024	Marketaxess	XXX	100,360	120,000	1,731	2.C FE
65473P-AN-5	NISOURCE INC.		03/27/2024	JP MORGAN SECURITIES INC.	XXX	191,518	190,000	4,932	2.B FE
670346-AY-1	NUCOR CORP.		03/27/2024	MARKETAXESS	XXX	191,346	195,000	2,981	1.G FE
680223-AM-6	OLD REPUBLIC INTERNATIONAL CORP.		03/27/2024	Various	XXX	300,563	300,000	0	2.B FE
716973-AE-2	PFIZER INVESTMENT ENTERPRISES PTE LTD.	C	03/27/2024	MARKETAXESS	XXX	112,782	115,000	2,003	1.F FE
84756N-AF-6	SPECTRA ENERGY PARTNERS LP.		03/05/2024	MILLENNIUM ADVISORS, LLC	XXX	73,526	75,000	1,254	2.B FE
87166P-AL-5	SYNIT 2023-2 A - ABS		03/06/2024	Various	XXX	507,711	500,000	1,331	1.A FE
87233Q-AB-4	TC PIPELINES LP.		03/05/2024	JP MORGAN SECURITIES INC.	XXX	296,238	300,000	6,344	2.B FE
87264A-BB-0	T-MOBILE USA INC.		03/05/2024	GOLDMAN SACHS & CO. INC.	XXX	244,875	250,000	3,451	2.B FE
87405A-AJ-8	TAKE-TWO INTERACTIVE SOFTWARE INC.		02/23/2024	Marketaxess	XXX	99,583	100,000	2,069	2.B FE
892356-AA-4	TRACTOR SUPPLY CO.		02/23/2024	CITIBANK, N.A.	XXX	80,559	100,000	564	2.B FE
92348K-BC-6	VZMT 2022-7 A1A - RMBS		03/06/2024	US BANK N.A.	XXX	443,168	444,000	1,161	1.A FE
92808V-AB-8	VIRPFS 2024 A2 - ABS		02/05/2024	Morgan Stanley	XXX	299,990	300,000	0	1.A FE
92940P-AE-4	WRKCO INC.		03/27/2024	MARKETAXESS	XXX	95,458	100,000	1,300	2.B FE
92970Q-AA-3	WFCIT 2024-1 A - ABS		02/21/2024	WELLS FARGO BROKERAGE	XXX	399,891	400,000	0	1.A FE
94106L-BS-7	WASTE MANAGEMENT INC.		03/27/2024	MARKETAXESS	XXX	143,000	150,000	2,870	1.G FE
983919-AK-7	XILINX INC.		03/27/2024	BNP SECURITIES	XXX	134,554	155,000	1,227	1.G FE
98419M-AJ-9	XYLEM INC.		03/27/2024	MORGAN STANLEY & CO LLC.	XXX	119,605	125,000	1,693	2.B FE
98978V-AL-7	ZOETIS INC.		03/27/2024	BARCLAYS CAPITAL	XXX	140,675	150,000	200	2.B FE
<b>1109999999 - Bonds - Industrial and Miscellaneous (Unaffiliated)</b>						8,261,070	8,569,000	58,479	XXX
<b>2509999997 - Bonds - Subtotals - Bonds - Part 3</b>						9,673,441	10,084,117	62,903	XXX
<b>2509999999 - Bonds - Subtotals - Bonds</b>						9,673,441	10,084,117	62,903	XXX
<b>Common Stocks - Mutual Funds - Designations Not Assigned by the SVO</b>									
256219-10-6	DODGE & COX STCK I		03/25/2024	DIVIDEND REINVESTMENT	249,590	63,433	XXX	0	
47803P-29-4	J HANCOCK DS VAL ITL I		01/31/2024	DIRECT	5,565,040	79,482	XXX	0	

E04

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

**SCHEDULE D - PART 3**

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

1	2	3	4	5	6	7	8	9	10
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends	NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol
4812C0-49-8	JPMORGAN EQUITY INC I		03/26/2024	DIVIDEND RE INVESTMENT	6,519.530	150,030	XXX	0	
921909-81-8	VANGUARD TOT I S ADM		03/15/2024	DIVIDEND RE INVESTMENT	292.660	9,356	XXX	0	
922908-66-0	VANGUARD GRO IDX ADM		03/21/2024	DIVIDEND RE INVESTMENT	15.340	2,732	XXX	0	
922908-67-8	VANGUARD VAL IDX ADM		03/21/2024	DIVIDEND RE INVESTMENT	332.830	20,932	XXX	0	
922908-71-0	VANGUARD 500 IDX ADM		03/22/2024	DIVIDEND RE INVESTMENT	17.960	8,672	XXX	0	
298706-84-7	American Funds EuroPacific Growth R4		03/31/2024	Principal Global Investors	9.670	516	XXX	0	
742553-38-1	Bond Market Index R5 Fund		03/31/2024	Principal Global Investors	116.570	965	XXX	0	
74253J-21-4	Global Investors Sm Cap S&P 600 Ind R5		03/31/2024	Principal Global Investors	46.440	1,241	XXX	0	
74251T-87-5	Global Investors Core Plus Bond R5 Fund		03/31/2024	Principal Global Investors	142.470	1,290	XXX	0	
742553-33-2	International Equity Index R5 fund		03/31/2024	Principal Global Investors	49.770	549	XXX	0	
74251T-33-9	LargeCap S&P 500 Index R5 Fund		03/31/2024	Principal Global Investors	213.400	5,155	XXX	0	
74251T-15-6	MidCap S&P 400 Index R5		03/31/2024	Principal Global Investors	87.560	2,020	XXX	0	
74256W-40-2	Principal LifeTime Hybrid 2030 R6 Fund		03/31/2024	Principal Global Investors	26.730	326	XXX	0	
74256W-80-8	Principal LifeTime Hybrid 2050 R6 Fund		03/31/2024	Principal Global Investors	21.750	306	XXX	0	
74256W-87-3	Principal LifeTime Hybrid 2060 R6 Fund		03/31/2024	Principal Global Investors	833.540	12,527	XXX	0	
5329999999 - Common Stocks - Mutual Funds - Designations Not Assigned by the SVO						359,531	XXX	0	XXX
5989999997 - Common Stocks - Subtotals - Common Stocks - Part 3						359,531	XXX	0	XXX
5989999999 - Common Stocks - Subtotals - Common Stocks						359,531	XXX	0	XXX
5999999999 - Common Stocks - Subtotals - Preferred and Common Stocks						359,531	XXX	0	XXX
6009999999 Totals						10,032,972	XXX	62,903	XXX

E04.1

STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

SCHEDULE D - PART 4

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1	2	3	4	5	6	7	8	9	10	Change in Book/Adjusted Carrying Value					16	17	18	19	20	21	22
										11	12	13	14	15							
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/Adjusted Carrying Value	Unrealized Valuation Increase/(Decrease)	Current Year's (Amortization)/Accretion	Current Year's Other Than Temporary Impairment Recognized	Total Change in B./A.C.V. (11+12-13)	Total Foreign Exchange Change in B./A.C.V.	Book/Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/Stock Dividends Received During Year	Stated Contractual Maturity Date	NAIC Designation, NAIC Desig. Modifier and SVO Administrative Symbol
<b>Bonds - U.S. Governments</b>																					
302155-AV-8	EXPORT-IMPORT BANK OF THE UNITED STATES		01/12/2024	Paydown	XXX	2,302	2,302	2,302	2,305	0	(3)	0	(3)	0	2,302	0	0	0	.11	07/12/2024	1 A
302155-AW-6	EXPORT-IMPORT BANK OF THE UNITED STATES		03/18/2024	Paydown	XXX	3,444	3,444	3,444	3,446	0	(3)	0	(3)	0	3,444	0	0	0	.15	09/18/2024	1 A
302155-AZ-9	EXPORT-IMPORT BANK OF THE UNITED STATES		02/20/2024	Paydown	XXX	4,547	4,547	4,547	4,547	0	0	0	0	0	4,547	0	0	0	.31	08/20/2026	1 A
302155-BB-1	EXPORT-IMPORT BANK OF THE UNITED STATES		03/10/2024	Paydown	XXX	1,571	1,571	1,571	1,573	0	(1)	0	(1)	0	1,571	0	0	0	.10	12/10/2025	1 A
302155-BF-2	EXPORT-IMPORT BANK OF THE UNITED STATES		03/19/2024	Paydown	XXX	4,186	4,186	4,186	4,186	0	0	0	0	0	4,186	0	0	0	.25	03/19/2027	1 A
302155-BH-8	EXPORT-IMPORT BANK OF THE UNITED STATES		01/14/2024	Paydown	XXX	2,583	2,583	2,583	2,583	0	0	0	0	0	2,583	0	0	0	.15	01/14/2027	1 A
36179M-SV-3	G2 MA0532 - RMBS		03/01/2024	Paydown	XXX	1,135	1,135	1,130	1,130	0	5	0	5	0	1,135	0	0	0	.06	11/20/2042	1 A
36179M-VQ-0	G2 MA0623 - RMBS		03/01/2024	Paydown	XXX	1,073	1,073	1,064	1,065	0	8	0	8	0	1,073	0	0	0	.05	12/20/2042	1 A
36179M-F8-6	G2 MA7391 - RMBS		03/01/2024	Paydown	XXX	5,930	5,930	6,124	6,086	0	(157)	0	(157)	0	5,930	0	0	0	.20	06/20/2036	1 A
36179M-IJ-4	G2 MA7561 - RMBS		03/01/2024	Paydown	XXX	6,960	6,960	7,210	7,156	0	(196)	0	(196)	0	6,960	0	0	0	.24	09/20/2036	1 A
36179X-LJ-3	G2 MA8429 - RMBS		03/01/2024	Paydown	XXX	6,284	6,284	6,357	6,351	0	(67)	0	(67)	0	6,284	0	0	0	.61	11/20/2052	1 A
36200N-C7-4	GN 604994 - RMBS		03/01/2024	Paydown	XXX	110	110	110	110	0	0	0	0	0	110	0	0	0	.1	02/15/2034	1 A
36202D-2V-2	G2 003488 - RMBS		03/01/2024	Paydown	XXX	121	121	121	121	0	0	0	0	0	121	0	0	0	.1	12/20/2033	1 A
36202D-7K-1	G2 003598 - RMBS		03/01/2024	Paydown	XXX	122	122	125	124	0	(2)	0	(2)	0	122	0	0	0	.1	08/20/2034	1 A
36202F-DA-1	G2 004597 - RMBS		03/01/2024	Paydown	XXX	256	256	261	261	0	(5)	0	(5)	0	256	0	0	0	.2	12/20/2039	1 A
36202F-EG-7	G2 004635 - RMBS		03/01/2024	Paydown	XXX	175	175	175	175	0	0	0	0	0	175	0	0	0	.1	02/20/2040	1 A
36202F-M7-8	G2 004882 - RMBS		03/01/2024	Paydown	XXX	412	412	411	411	0	1	0	1	0	412	0	0	0	.3	12/20/2040	1 A
36202X-WZ-6	GN 612764 - RMBS		03/01/2024	Paydown	XXX	76	76	77	77	0	(1)	0	(1)	0	76	0	0	0	.1	06/15/2033	1 A
3620AJ-DD-8	GN 731000 - RMBS		03/01/2024	Paydown	XXX	174	174	169	168	0	6	0	6	0	174	0	0	0	.1	02/15/2040	1 A
36291G-WF-9	GN 628046 - RMBS		03/01/2024	Paydown	XXX	586	586	603	598	0	(12)	0	(12)	0	586	0	0	0	.5	04/15/2034	1 A
38381D-BU-7	GNR 2021-183 AL - CMBS		03/01/2024	Paydown	XXX	1,403	1,403	1,404	1,404	0	(1)	0	(1)	0	1,403	0	0	0	.3	07/16/2056	1 A
<b>0109999999 - Bonds - U.S. Governments</b>						43,449	43,449	43,975	43,877	0	(428)	0	(428)	0	43,449	0	0	0	241	XXX	XXX
<b>Bonds - U.S. States, Territories and Possessions</b>																					
97705M-ZW-0	WISCONSIN ST		03/14/2024	TENDER	XXX	41,949	45,000	45,000	45,000	0	0	0	0	0	45,000	0	(3,051)	(3,051)	356	05/01/2027	1 B FE
<b>0509999999 - Bonds - U.S. States, Territories and Possessions</b>						41,949	45,000	45,000	45,000	0	0	0	0	0	45,000	0	(3,051)	(3,051)	356	XXX	XXX
<b>Bonds - U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions</b>																					
31283H-WY-7	FH G01563 - RMBS		03/01/2024	Paydown	XXX	103	103	106	105	0	(2)	0	(2)	0	103	0	0	0	.1	06/01/2033	1 A
3128M5-CU-2	FH G03383 - RMBS		03/01/2024	Paydown	XXX	179	179	178	178	0	1	0	1	0	179	0	0	0	.2	08/01/2037	1 A
3128M7-6A-9	FH G05965 - RMBS		03/01/2024	Paydown	XXX	293	293	299	299	0	(6)	0	(6)	0	293	0	0	0	.2	08/01/2040	1 A
3128M8-2R-4	FH G06784 - RMBS		03/01/2024	Paydown	XXX	474	474	478	480	0	(6)	0	(6)	0	474	0	0	0	.3	10/01/2041	1 A
3128MD-EE-9	FH G14433 - RMBS		03/01/2024	Paydown	XXX	1,114	1,114	1,142	1,123	0	(9)	0	(9)	0	1,114	0	0	0	.5	05/01/2027	1 A
3128MJ-S6-8	FH G08540 - RMBS		03/01/2024	Paydown	XXX	834	834	838	839	0	(4)	0	(4)	0	834	0	0	0	.4	08/01/2043	1 A
3128MJ-VZ-0	FH G08631 - RMBS		03/01/2024	Paydown	XXX	659	659	663	665	0	(7)	0	(7)	0	659	0	0	0	.3	03/01/2045	1 A
3128MJ-W4-8	FH G08666 - RMBS		03/01/2024	Paydown	XXX	858	858	860	862	0	(4)	0	(4)	0	858	0	0	0	.4	09/01/2045	1 A
3128MJ-W8-9	FH G08670 - RMBS		03/01/2024	Paydown	XXX	805	805	805	806	0	(1)	0	(1)	0	805	0	0	0	.4	10/01/2045	1 A
3128MJ-WA-4	FH G08640 - RMBS		03/01/2024	Paydown	XXX	831	831	829	829	0	2	0	2	0	831	0	0	0	.4	05/01/2045	1 A
3128MJ-WP-1	FH G08653 - RMBS		03/01/2024	Paydown	XXX	856	856	870	877	0	(21)	0	(21)	0	856	0	0	0	.4	07/01/2045	1 A
3128MJ-X3-9	FH G08697 - RMBS		03/01/2024	Paydown	XXX	954	954	973	983	0	(29)	0	(29)	0	954	0	0	0	.5	03/01/2046	1 A
3128MJ-X7-0	FH G08701 - RMBS		03/01/2024	Paydown	XXX	648	648	664	673	0	(25)	0	(25)	0	648	0	0	0	.3	04/01/2046	1 A
3128MJ-Y5-3	FH G08731 - RMBS		03/01/2024	Paydown	XXX	994	994	989	989	0	5	0	5	0	994	0	0	0	.4	11/01/2046	1 A
3128MJ-YR-5	FH G08719 - RMBS		03/01/2024	Paydown	XXX	1,612	1,612	1,632	1,641	0	(29)	0	(29)	0	1,612	0	0	0	.7	08/01/2046	1 A
3128MJ-ZW-5	FH G08747 - RMBS		03/01/2024	Paydown	XXX	1,186	1,186	1,196	1,198	0	(12)	0	(12)	0	1,186	0	0	0	.6	02/01/2047	1 A
3128S4-AV-9	FH 100020 - RMBS		03/01/2024	Paydown	XXX	2,160	2,160	2,135	2,306	0	(146)	0	(146)	0	2,160	0	0	0	.17	12/01/2035	1 A
312941-NJ-2	FH A93093 - RMBS		03/01/2024	Paydown	XXX	184	184	184	184	0	0	0	0	0	184	0	0	0	.1	07/01/2040	1 A
312943-OC-0	FH A94951 - RMBS		03/01/2024	Paydown	XXX	1,210	1,210	1,196	1,196	0	14	0	14	0	1,210	0	0	0	.8	11/01/2040	1 A
31297D-WJ-3	FH A26049 - RMBS		03/01/2024	Paydown	XXX	72	72	72	72	0	0	0	0	0	72	0	0	0	.1	09/01/2034	1 A
31297F-F9-9	FH A27392 - RMBS		02/15/2024	Paydown	XXX	3,621	3,621	3,687	3,674	0	(53)	0	(53)	0	3,621	0	0	0	.33	10/01/2034	1 A
31297H-CO-0	FH A29079 - RMBS		03/01/2024	Paydown	XXX	132	132	131	131	0	1	0	1	0	132	0	0	0	.1	12/01/2034	1 A
3132D5-SM-0	FH SB8052 - RMBS		03/01/2024	Paydown	XXX	4,106	4,106	4,240	4,247	0	(142)	0	(142)	0	4,106	0	0	0	.14	07/01/2035	1 A
3132D5-6C-1	FH SB8067 - RMBS		03/01/2024	Paydown	XXX	4,017	4,017	4,118	4,118	0	(101)	0	(101)	0	4,017	0	0	0	.10	09/01/2035	1 A
3132D6-EF-3	FH SB8234 - CMO/RMBS		03/01/2024	Paydown	XXX	11,160	11,160	11,195	11,197	0	(37)	0	(37)	0	11,160	0	0	0	.88	06/01/2038	1 A
3132D9-EF-7	FH SC0134 - RMBS		03/01/2024	Paydown	XXX	4,786	4,786	4,783	4,783	0	3	0	3	0	4,786	0	0	0	.12	03/01/2041	1 A
3132DP-X2-9	FH SD2497 - RMBS		03/01/2024	Paydown	XXX	3,767	3,767	3,826	3,824	0	(56)	0	(56)	0	3,767	0	0	0	.35	03/01/2053	1 A
3132D0-O3-3	FH SD3174 - RMBS		03/01/2024	Paydown	XXX	4,408	4,408	4,408	4,408	0	0	0	0	0	4,408	0	0	0	.26	06/01/2053	1 A
3132DV-7B-5	FH SD8090 - RMBS		03/01/2024	Paydown	XXX	2,162	2,162	2,239	2,244	0	(83)	0	(83)	0	2,162	0	0	0	.7	09/01/2050	1 A

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STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

SCHEDULE D - PART 4

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1 CUSIP Identifi- cation	2 Description	3 F o r e i g n	4 Disposal Date	5 Name of Purchaser	6 Number of Shares of Stock	7 Consideration	8 Par Value	9 Actual Cost	10 Prior Year Book/Adjusted Carrying Value	Change in Book/Adjusted Carrying Value					16 Book/ Adjusted Carrying Value at Disposal Date	17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Bond Interest/Stock Dividends Received During Year	21 Stated Contractual Maturity Date	22 NAIC Designation, NAIC Desig. Modifier and SVO Administrative Symbol
										11 Unrealized Valuation Increase/ (Decrease)	12 Current Year's (Amortization)/ Accretion	13 Current Year's Other Than Temporary Impairment Recognized	14 Total Change in B./A.C.V. (11+12-13)	15 Total Foreign Exchange Change in B./A.C.V.							
3132DW-ER-0	FH SDR244 - RMBS		03/01/2024	Paydown	.XXX	2,657	2,657	2,640	2,640	.0	.17	.0	.17	.0	2,657	.0	.0	.0	.18	09/01/2052	.1 A
3132HQ-YS-5	FH Q14321 - RMBS		03/01/2024	Paydown	.XXX	1,296	1,296	1,308	1,311	.0	(15)	.0	(15)	.0	1,296	.0	.0	.0	.8	12/01/2042	.1 A
3132HR-EH-9	FH Q14636 - RMBS		03/01/2024	Paydown	.XXX	569	569	554	550	.0	19	.0	19	.0	569	.0	.0	.0	.3	01/01/2043	.1 A
3132HR-GD-6	FH Q14696 - RMBS		03/01/2024	Paydown	.XXX	1,919	1,919	1,976	1,973	.0	(54)	.0	(54)	.0	1,919	.0	.0	.0	.8	01/01/2043	.1 A
3133G9-C5-6	FH QN2792 - RMBS		03/01/2024	Paydown	.XXX	4,577	4,577	4,753	4,756	.0	(179)	.0	(179)	.0	4,577	.0	.0	.0	.17	07/01/2035	.1 A
31371L-KY-4	FN 255111 - RMBS		03/01/2024	Paydown	.XXX	141	141	139	140	.0	.1	.0	.1	.0	141	.0	.0	.0	.1	03/01/2034	.1 A
31371M-DF-1	FN 255802 - RMBS		03/01/2024	Paydown	.XXX	100	100	100	105	.0	(4)	.0	(4)	.0	100	.0	.0	.0	.1	06/01/2035	.1 A
3137BW-MZ-4	FHR 4666 JP - CMO/RMBS		03/01/2024	Paydown	.XXX	878	878	900	929	.0	(52)	.0	(52)	.0	878	.0	.0	.0	.5	03/15/2046	.1 A
3137FE-UA-6	FHMS K-730 A2 - CMBS		03/01/2024	Paydown	.XXX	875	875	858	864	.0	10	.0	10	.0	875	.0	.0	.0	.5	01/25/2025	.1 A
3137FV-6Q-0	FHR 4998 BC - CMO/RMBS		03/01/2024	Paydown	.XXX	3,670	3,670	3,773	3,777	.0	(107)	.0	(107)	.0	3,670	.0	.0	.0	.12	07/25/2044	.1 A
3138A1-VP-3	FN AH0621 - RMBS		03/01/2024	Paydown	.XXX	263	263	270	270	.0	(8)	.0	(8)	.0	263	.0	.0	.0	.2	01/01/2041	.1 A
3138A2-NM-7	FN AH1295 - RMBS		03/01/2024	Paydown	.XXX	1,007	1,007	1,011	1,006	.0	.1	.0	.1	.0	1,007	.0	.0	.0	.6	01/01/2026	.1 A
3138A8-JU-1	FN AH6574 - RMBS		03/01/2024	Paydown	.XXX	509	509	517	517	.0	(9)	.0	(9)	.0	509	.0	.0	.0	.3	03/01/2041	.1 A
3138EC-AA-1	FN AK7200 - RMBS		03/01/2024	Paydown	.XXX	1,376	1,376	1,409	1,386	.0	(10)	.0	(10)	.0	1,376	.0	.0	.0	.6	04/01/2027	.1 A
3138LQ-3C-6	FN A00794 - RMBS		03/01/2024	Paydown	.XXX	1,494	1,494	1,527	1,504	.0	(10)	.0	(10)	.0	1,494	.0	.0	.0	.7	04/01/2027	.1 A
3138M8-J6-1	FN AP4784 - RMBS		03/01/2024	Paydown	.XXX	1,013	1,013	981	976	.0	.37	.0	.37	.0	1,013	.0	.0	.0	.5	09/01/2042	.1 A
3138MR-KG-7	FN A09316 - RMBS		03/01/2024	Paydown	.XXX	1,453	1,453	1,473	1,474	.0	(22)	.0	(22)	.0	1,453	.0	.0	.0	.6	01/01/2043	.1 A
3138W7-GG-3	FN AR9198 - RMBS		03/01/2024	Paydown	.XXX	1,301	1,301	1,280	1,277	.0	.24	.0	.24	.0	1,301	.0	.0	.0	.7	03/01/2043	.1 A
3138WE-JU-4	FN AS4774 - RMBS		03/01/2024	Paydown	.XXX	626	626	626	627	.0	(1)	.0	(1)	.0	626	.0	.0	.0	.3	04/01/2045	.1 A
3138WF-GC-4	FN AS5594 - RMBS		03/01/2024	Paydown	.XXX	772	772	781	786	.0	(14)	.0	(14)	.0	772	.0	.0	.0	.4	08/01/2045	.1 A
3138WJ-GH-5	FN AS8299 - RMBS		03/01/2024	Paydown	.XXX	2,029	2,029	2,021	2,020	.0	.8	.0	.8	.0	2,029	.0	.0	.0	.10	11/01/2046	.1 A
3138WP-G2-4	FN AT2016 - RMBS		03/01/2024	Paydown	.XXX	892	892	897	899	.0	(7)	.0	(7)	.0	892	.0	.0	.0	.5	04/01/2043	.1 A
3138WP-GY-4	FN AT2014 - RMBS		03/01/2024	Paydown	.XXX	1,101	1,101	1,080	1,077	.0	.24	.0	.24	.0	1,101	.0	.0	.0	.5	04/01/2043	.1 A
3138WQ-AX-0	FN AT2721 - RMBS		03/01/2024	Paydown	.XXX	1,309	1,309	1,317	1,318	.0	(9)	.0	(9)	.0	1,309	.0	.0	.0	.7	05/01/2043	.1 A
31398V-FS-0	FHR 3640 AD - CMO/RMBS		03/01/2024	Paydown	.XXX	4,358	4,358	4,186	4,342	.0	16	.0	16	.0	4,358	.0	.0	.0	.29	03/15/2025	.1 A
31401F-YH-3	FN 707312 - RMBS		03/01/2024	Paydown	.XXX	186	186	182	184	.0	.3	.0	.3	.0	186	.0	.0	.0	.2	06/01/2033	.1 A
31402N-YA-0	FN 734305 - RMBS		03/01/2024	Paydown	.XXX	95	95	92	92	.0	.3	.0	.3	.0	95	.0	.0	.0	.1	09/01/2033	.1 A
31405H-S9-0	FN 789944 - RMBS		03/01/2024	Paydown	.XXX	205	205	207	206	.0	.0	.0	.0	.0	205	.0	.0	.0	.2	07/01/2034	.1 A
31406Q-6S-1	FN 817281 - RMBS		03/01/2024	Paydown	.XXX	142	142	143	143	.0	(1)	.0	(1)	.0	142	.0	.0	.0	.1	06/01/2035	.1 A
31407B-WY-1	FN 826063 - RMBS		03/01/2024	Paydown	.XXX	443	443	422	425	.0	18	.0	18	.0	443	.0	.0	.0	.4	07/01/2035	.1 A
31408J-CT-6	FN 852482 - RMBS		03/01/2024	Paydown	.XXX	71	71	67	68	.0	.3	.0	.3	.0	71	.0	.0	.0	.1	12/01/2035	.1 A
31409T-UJ-5	FN 878185 - RMBS		03/01/2024	Paydown	.XXX	113	113	111	112	.0	.1	.0	.1	.0	113	.0	.0	.0	.1	08/01/2036	.1 A
31409Y-DZ-7	FN 882220 - RMBS		03/01/2024	Paydown	.XXX	120	120	121	120	.0	(1)	.0	(1)	.0	120	.0	.0	.0	.1	09/01/2036	.1 A
3140QK-VB-1	FN CB0609 - RMBS		03/01/2024	Paydown	.XXX	3,634	3,634	3,367	3,374	.0	260	.0	260	.0	3,634	.0	.0	.0	.16	05/01/2051	.1 A
3140XH-J3-2	FN FS2081 - RMBS		03/01/2024	Paydown	.XXX	2,367	2,367	2,381	2,380	.0	(13)	.0	(13)	.0	2,367	.0	.0	.0	.20	06/01/2052	.1 A
3140XJ-BU-6	FN FS2750 - RMBS		03/01/2024	Paydown	.XXX	5,492	5,492	5,216	5,227	.0	265	.0	265	.0	5,492	.0	.0	.0	.35	04/01/2040	.1 A
31417A-RC-5	FN AB4082 - RMBS		03/01/2024	Paydown	.XXX	913	913	925	916	.0	(3)	.0	(3)	.0	913	.0	.0	.0	.4	12/01/2026	.1 A
31417D-ZZ-9	FN AB7059 - RMBS		03/01/2024	Paydown	.XXX	1,537	1,537	1,566	1,564	.0	(28)	.0	(28)	.0	1,537	.0	.0	.0	.6	11/01/2042	.1 A
31417F-YA-0	FN AB8804 - RMBS		03/01/2024	Paydown	.XXX	2,300	2,300	2,205	2,206	.0	94	.0	94	.0	2,300	.0	.0	.0	.12	03/01/2043	.1 A
31418A-U7-1	FN MA1505 - RMBS		03/01/2024	Paydown	.XXX	3,298	3,298	3,080	3,090	.0	208	.0	208	.0	3,298	.0	.0	.0	.14	07/01/2043	.1 A
31418C-DL-5	FN MA2806 - RMBS		03/01/2024	Paydown	.XXX	618	618	609	606	.0	12	.0	12	.0	618	.0	.0	.0	.3	11/01/2046	.1 A
31418C-EG-5	FN MA2834 - RMBS		03/01/2024	Paydown	.XXX	1,101	1,101	1,121	1,137	.0	(36)	.0	(36)	.0	1,101	.0	.0	.0	.7	12/01/2046	.1 A
31418C-HF-4	FN MA2929 - RMBS		03/01/2024	Paydown	.XXX	931	931	951	965	.0	(34)	.0	(34)	.0	931	.0	.0	.0	.6	03/01/2047	.1 A
31418D-FJ-6	FN MA3768 - RMBS		03/01/2024	Paydown	.XXX	1,521	1,521	1,562	1,592	.0	(71)	.0	(71)	.0	1,521	.0	.0	.0	.7	09/01/2034	.1 A
31418D-JJ-2	FN MA3864 - RMBS		03/01/2024	Paydown	.XXX	2,781	2,781	2,827	2,849	.0	(68)	.0	(68)	.0	2,781	.0	.0	.0	.12	12/01/2034	.1 A
31418D-RR-5	FN MA4095 - RMBS		03/01/2024	Paydown	.XXX	4,158	4,158	4,326	4,340	.0	(181)	.0	(181)	.0	4,158	.0	.0	.0	.14	08/01/2035	.1 A
31418D-SH-6	FN MA4119 - RMBS		03/01/2024	Paydown	.XXX	2,150	2,150	2,224	2,229	.0	(79)	.0	(79)	.0	2,150	.0	.0	.0	.7	09/01/2050	.1 A
31418D-SL-7	FN MA4122 - RMBS		03/01/2024	Paydown	.XXX	4,457	4,457	4,563	4,555	.0	(98)	.0	(98)	.0	4,457	.0	.0	.0	.11	09/01/2035	.1 A
31418D-U4-2	FN MA4202 - RMBS		03/01/2024	Paydown	.XXX	3,469	3,469	3,517	3,504	.0	(35)	.0	(35)	.0	3,469	.0	.0	.0	.8	12/01/2040	.1 A
31418D-U6-7	FN MA4204 - RMBS		03/01/2024	Paydown	.XXX	3,715	3,715	3,860	3,823	.0	(108)	.0	(108)	.0	3,715	.0	.0	.0	.12	12/01/2040	.1 A
31418D-V6-6	FN MA4236 - RMBS		03/01/2024	Paydown	.XXX	2,466	2,466	2,494	2,491	.0	(26)	.0	(26)	.0	2,466	.0	.0	.0	.6	01/01/2051	.1 A
31418D-VZ-2	FN MA4231 - RMBS		03/01/2024	Paydown	.XXX	4,115	4,115	4,192	4,171	.0	(56)	.0	(56)	.0	4,115	.0	.0	.0	.10	01/01/2041	.1 A
31418D-W4-0	FN MA4266 - RMBS		03/01/2024	Paydown	.XXX	3,860	3,860	3,936	3,926	.0	(66)	.0	(66)	.0	3,860	.0	.0	.0	.9	02/01/2041	.1 A
31418D-XG-2	FN MA4278 - RMBS		03/01/2024	Paydown	.XXX	5,187	5,187	5,327	5,306	.0	(120)	.0	(120)	.0	5,187	.0	.0	.0	.13	03/01/2036	.1 A
31418E-DQ-0	FN MA4610 - RMBS		03/01/2024	Paydown	.XXX	5,030	5,030	4,926	4,938	.0	92	.0	92	.0	5,030	.0	.0	.0	.28	05/01/2042	.1 A
31418E-M8-0	FN MA4882 - RMBS		03/01/2024	Paydown	.XXX	10,029	10,029	10,037	10,037	.0	(8)	.0	(8)	.0	10,029	.0	.0	.0	.86	12/01/2037	.1 A
31418E-N8-9	FN MA4914 - RMBS		03/01/2024	Paydown	.XXX	7,655	7,655	7,654	7,653	.0	2	.0	2	.0	7,655	.0	.0	.0	.58	02/01/2038	.1 A
31418E-SC-5	FN MA5014 - RMBS		03/01/2024	Paydown	.XXX	13,497	13,497	13,537	13,539	.0	(42)	.0	(42)	.0	13,497	.0	.0	.0	.128	05/01/2038	.1 A
31418E-ST-8	FN MA5029 - RMBS		03/01/2024	Paydown	.XXX	13,439	13,439	13,645	13,663	.0	(224)	.0	(224)	.0	13,439	.0	.0	.0	.125	05/01/2038	.1 A
31419B-CT-0	FN AE0981 - RMBS		03/01/2024	Paydown	.XXX	391	391	391	391	.0	.1	.0	.1	.0	391	.0	.0	.0	.2	03/01/2041	.1 A

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STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

SCHEDULE D - PART 4

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1	2	3	4	5	6	7	8	9	10	Change in Book/Adjusted Carrying Value					16	17	18	19	20	21	22
										11	12	13	14	15							
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/Adjusted Carrying Value	Unrealized Valuation Increase/(Decrease)	Current Year's (Amortization)/Accretion	Current Year's Other Than Temporary Impairment Recognized	Total Change in B./A.C.V. (11+12-13)	Total Foreign Exchange Change in B./A.C.V.	Book/Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/Stock Dividends Received During Year	Stated Contractual Maturity Date	NAIC Designation, NAIC Desig. Modifier and SVO Administrative Symbol
31419K-LG-8	FN AEB426 - RMBS		03/01/2024	Paydown	XXX	307	307	309	307	0	0	0	0	0	307	0	0	0	2	11/01/2025	1.A
54627R-AH-3	LA LOC GOVT ENVIRON FACS & CMNTY DEV		02/01/2024	Paydown	XXX	10,199	10,199	10,196	10,198	0	0	0	0	0	10,199	0	0	0	146	08/01/2028	1.A FE
54627R-AL-4	LASGOV 22A A1 - ABS		02/01/2024	Paydown	XXX	28,342	28,343	28,343	28,343	0	0	0	0	0	28,343	0	0	0	512	02/01/2029	1.A FE
60416Q-FW-9	MN ST HSG GIN AGY HOMEOWNERSHIP FIN RMBS		03/01/2024	Call @ 100.00	XXX	515	515	515	515	0	0	0	0	0	515	0	0	0	2	09/01/2041	1.A FE
0909999999 - Bonds - U.S. Special Revenue and Special Assessment and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and Their Political Subdivisions						241,217	241,217	242,261	242,641	0	(1,424)	0	(1,424)	0	241,217	0	0	0	1,830	XXX	XXX
Bonds - Industrial and Miscellaneous (Unaffiliated)																					
06540W-BA-0	BANK 2019-BNK19 A1 - CMBS		03/01/2024	Paydown	XXX	23,718	23,718	23,047	23,589	0	128	0	128	0	23,718	0	0	0	92	08/17/2061	1.A FE
06540X-BC-4	BANK 2019-BNK22 A1 - CMBS		03/01/2024	Paydown	XXX	14,311	14,311	14,311	14,301	0	10	0	10	0	14,311	0	0	0	50	11/17/2062	1.A FE
12660D-AC-1	CNH 2022-A A3 - ABS		03/15/2024	Paydown	XXX	16,614	16,614	16,613	16,614	0	0	0	0	0	16,614	0	0	0	109	07/15/2027	1.A FE
133131-AU-6	CAMDEN PROPERTY TRUST		01/15/2024	Maturity @ 100.00	XXX	150,000	150,000	149,721	149,999	0	1	0	1	0	150,000	0	0	0	3,188	01/15/2024	1.G FE
26444B-AA-2	DUK A A1 - ABS		01/01/2024	Paydown	XXX	19,353	19,353	19,353	19,353	0	0	0	0	0	19,353	0	0	0	125	07/01/2028	1.A FE
29277V-AA-4	ENOI 1 A - ABS		01/01/2024	Paydown	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	06/01/2027	1.B FE
31620M-BT-2	SERV INC		03/07/2024	TENDER	XXX	211,150	250,000	249,356	249,536	0	10	0	10	0	249,546	0	(38,396)	(38,396)	2,906	03/01/2031	2.B FE
484915-AA-1	OGS 22A A - ABS		02/01/2024	Paydown	XXX	10,253	10,253	10,251	10,253	0	0	0	0	0	10,253	0	0	0	281	08/01/2034	1.A FE
595620-AX-3	MIDAMERICAN ENERGY CO		01/24/2024	JEFFERIES & COMPANY INC	XXX	103,013	100,000	99,973	99,967	0	(1)	0	(1)	0	99,967	0	3,046	3,046	2,066	01/15/2034	1.F FE
61691J-AR-5	MSC 2017-H1 A2 - CMBS		01/18/2024	Paydown	XXX	56,587	56,587	58,285	56,887	0	(300)	0	(300)	0	56,587	0	0	0	146	06/17/2050	1.A FE
69363P-AB-6	PSNH 2018-1 A2 - ABS		02/01/2024	Paydown	XXX	16,080	16,080	16,079	16,080	0	0	0	0	0	16,080	0	0	0	282	08/01/2028	1.A FE
80287H-AC-2	SDART 2022-5 A3 - ABS		03/15/2024	Paydown	XXX	62,281	62,281	62,279	62,281	0	1	0	1	0	62,281	0	0	0	428	08/17/2026	1.A FE
98163N-AC-0	WOLS 2022-A A3 - ABS		03/15/2024	Paydown	XXX	40,185	40,185	40,179	40,184	0	1	0	1	0	40,185	0	0	0	221	02/18/2025	1.A FE
1109999999 - Bonds - Industrial and Miscellaneous (Unaffiliated)						723,545	759,382	759,446	759,044	0	(149)	0	(149)	0	758,895	0	(35,350)	(35,350)	9,894	XXX	XXX
2509999997 - Bonds - Subtotals - Bonds - Part 4						1,050,160	1,089,048	1,090,682	1,090,562	0	(2,001)	0	(2,001)	0	1,088,561	0	(38,402)	(38,402)	12,321	XXX	XXX
2509999999 - Bonds - Subtotals - Bonds						1,050,160	1,089,048	1,090,682	1,090,562	0	(2,001)	0	(2,001)	0	1,088,561	0	(38,402)	(38,402)	12,321	XXX	XXX
Common Stocks - Mutual Funds - Designations Not Assigned by the SVO																					
45775L-40-8	T ROWE PRICE LC GRO I American Funds EuroPac		02/12/2024	DIRECT	0.360	26	XXX	26	24	3	0	0	3	0	26	0	0	0	0	XXX	
298706-84-7	Growth R4 Fund		01/31/2024	Principal Global Investors	671.290	35,162	XXX	35,125	38,438	(3,313)	0	0	(3,313)	0	35,125	0	37	37	0	XXX	
742553-38-1	Bond Market Index R5 Fund		01/31/2024	Principal Global Investors	1,117.700	9,297	XXX	12,325	9,310	3,015	0	0	3,015	0	12,325	0	(3,028)	(3,028)	0	XXX	
74251T-87-5	Global Investors Core Plus Bond R5 Fund		01/31/2024	Principal Global Investors	3,175.030	28,915	XXX	31,072	28,639	2,433	0	0	2,433	0	31,072	0	(2,158)	(2,158)	0	XXX	
74253J-21-4	S&P 600 Index R5 International Equity Index		01/31/2024	Principal Global Investors	671.140	17,754	XXX	19,361	18,779	583	0	0	583	0	19,361	0	(1,608)	(1,608)	0	XXX	
742553-33-2	R5 fund		01/31/2024	Principal Global Investors	2,841.110	30,978	XXX	28,345	33,127	(4,782)	0	0	(4,782)	0	28,345	0	2,632	2,632	0	XXX	
74251T-15-6	MidCap S&P 400 Index R5		01/31/2024	Principal Global Investors	686.960	15,488	XXX	15,856	17,401	(1,545)	0	0	(1,545)	0	15,856	0	(368)	(368)	0	XXX	
74251T-33-9	Index R5 fund		01/31/2024	Principal Global Investors	5,518.550	130,154	XXX	119,857	144,917	(25,060)	0	0	(25,060)	0	119,857	0	10,297	10,297	0	XXX	
74256W-60-0	2040 R6 Fund		01/31/2024	Principal Global Investors	914.160	12,053	XXX	13,320	12,250	1,071	0	0	1,071	0	13,320	0	(1,267)	(1,267)	0	XXX	
74256W-80-8	2050 R6 Fund		03/31/2024	Principal Global Investors	68.750	960	XXX	925	960	(35)	0	0	(35)	0	925	0	35	35	0	XXX	
74256W-87-3	2060 R6 Fund		03/31/2024	Principal Global Investors	64.180	959	XXX	923	1,055	(132)	0	0	(132)	0	923	0	36	36	0	XXX	
74255L-50-6	Short Term Income R5 Fund		01/31/2024	Principal Global Investors	385.130	4,556	XXX	4,539	4,575	(36)	0	0	(36)	0	4,539	0	17	17	0	XXX	
5329999999 - Common Stocks - Mutual Funds - Designations Not Assigned by the SVO						286,302	XXX	281,676	309,474	(27,798)	0	0	(27,798)	0	281,676	0	4,625	4,625	0	XXX	XXX
5989999997 - Common Stocks - Subtotals - Common Stocks - Part 4						286,302	XXX	281,676	309,474	(27,798)	0	0	(27,798)	0	281,676	0	4,625	4,625	0	XXX	XXX
5989999999 - Common Stocks - Subtotals - Common Stocks						286,302	XXX	281,676	309,474	(27,798)	0	0	(27,798)	0	281,676	0	4,625	4,625	0	XXX	XXX
5999999999 - Common Stocks - Subtotals - Preferred and Common Stocks						286,302	XXX	281,676	309,474	(27,798)	0	0	(27,798)	0	281,676	0	4,625	4,625	0	XXX	XXX
6009999999 Totals						1,336,461	XXX	1,372,358	1,400,036	(27,798)	(2,001)	0	(29,799)	0	1,370,237	0	(33,776)	(33,776)	12,321	XXX	XXX

E05 2



STATEMENT AS OF MARCH 31, 2024 OF THE Delta Dental of Iowa

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Schedule DB - Part A - Section 1

**NONE**

Schedule DB - Part B - Section 1

**NONE**

Schedule DB - Part D - Section 1

**NONE**

Schedule DB - Part D - Section 2

**NONE**

Schedule DB - Part E

**NONE**

Schedule DL - Part 1

**NONE**

Schedule DL - Part 2

**NONE**



