

than one year's interest due or owing; fifth, the amount of loans on which interest shall not have been paid within one year previous to such statement; sixth, the amount due the company, on which judgments have been obtained; seventh, the amount of stocks of this State, of the United States, of any incorporated city of this State, and of any other stocks owned by the company, specifying the amount, number of shares, and par and market value of each kind of stock; eighth, the amount of stocks held thereby as collateral security for loans, with the amount loaned on each kind of stock, its par value, and the market value; ninth, the amount of assessments on stock or premium notes, paid and unpaid; tenth, the amount of interest actually due and unpaid; eleventh, the amount of premium notes on hand on which policies are issued.

*Third*—The liabilities of such company, specifying, first, the amount of losses due and yet unpaid; second, the amount of claims for losses resisted by the company; third, the amount of losses incurred during the year, including those claimed and not yet due, and of those reported to the company upon which no action has been taken; fourth, the amount of dividends declared and due and remaining unpaid; fifth, the amount of dividends, either cash or scrip, declared, but not yet due; sixth, the amount of money borrowed and security for the payment thereof; seventh, the amount of policies outstanding; eighth, the amount of all other existing claims against the company or association.

What to report as liabilities.

*Fourth*—The income of the company or association during the preceding year, specifying, first, the amount of cash premiums received; second, the amount of notes received for premiums; third, the amount of interest money received; fourth, the amount of income received from other sources.

What to report as income

*Fifth*.—The expenditures during the preceding year, specifying—First, The amount of losses paid during the year, stating how much of the same accrued prior and how much subsequent to the date of the preceding statement, and the amount at which such losses were estimated in such preceding statement; Second, The amount of dividends paid

What to report as expenditures.