

**REVISIONS TO  
2026 NAIC QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL**

**JAN 2026**

**PAGE 42:**

**Cash Flow Page**

Revision:

Add a header back to cash flow page

Reason:

A header for “Schedule A – Verification Between Years” was inadvertently removed when formatting the Cash Flow Page for publication.

**EDITOR’S NOTE:**

The above changes are highlighted on the revised pages that follow.

Recent Blanks (E) Working Group agenda items (exposure drafts) may be viewed in detail on the BWG web page at <https://content.naic.org/committees/e/blanks-wg>.

**Real Estate**

R1 Change in net admitted asset value for Real Estate  
Page 2, Column 3, current statement date less previous year \_\_\_\_\_

R2 Change in assets nonadmitted for Real Estate  
Page 2, Column 2, current statement date less previous year \_\_\_\_\_

R3 Total of R1 + R2 \_\_\_\_\_

**Schedule A – Verification Between Years**

R4 Line 6 Total Foreign Exchange Change in Book/Adjusted Carrying Value  
Minus Line 7 Current Year's Other-Than-Temporary Impairment  
Minus Line 8 Current Year's Depreciation \_\_\_\_\_

R5 Line 2.1 Cost of Acquired, In part for cash acquisitions  
Plus Line 2.2 Cost of Additional Investments Made, In part for cash investments  
Plus Line 3 Current Year Change in Encumbrances, In part for cash changes \_\_\_\_\_

(Report the sum of Lines 2.1, 2.2 and 3 on Line 13.4 of the Cash Flow)

R6 Line 4 Total Gain (Loss) on Disposals \_\_\_\_\_

R7 Line 5 Amounts Received on Disposals, In part for cash disposals  
(Report on Line 12.4 of the Cash Flow) \_\_\_\_\_

R8 Other amounts increases (decreases)  
Include non-cash items not already included in R4 through R7 \_\_\_\_\_

R9 Total of R4 + R5 + R6 – R7 + R8 \_\_\_\_\_

R3 – R9 (If difference is not = 0, identify differences and add to amount(s) in the  
appropriate line(s) or in R8) \_\_\_\_\_ 0

**Other Invested Assets**

O1 Change in net admitted asset value for Other Invested Assets (Page 2)  
Column 3 current statement date less previous year \_\_\_\_\_

O2 Change in assets nonadmitted for Other Invested Assets (Page 2)  
Column 2 current statement date less previous year \_\_\_\_\_

O3 Total of O1 + O2 \_\_\_\_\_

**Schedule BA – Verification Between Years**

O4 Line 2 Cost of Acquisition, In part for cash acquisitions  
(Report on Line 13.5 of the Cash Flow) \_\_\_\_\_

O5 Line 4 Accrual of Discount \_\_\_\_\_

O6 Line 5 Unrealized Valuation Increase (Decrease)  
Plus Line 9 Total Foreign Exchange Change in Book/Adjusted Carrying Value  
Minus Line 10 Current Year's Other-Than-Temporary Impairment \_\_\_\_\_

O7 Line 6 Total Gain (Loss) on Disposals \_\_\_\_\_