

2019 NAIC QUARTERLY STATEMENT INSTRUCTIONS – PROPERTY

NOV 2019 REVISIONS

PAGE 111 – 113:

INVESTMENT SCHEDULES GENERAL INSTRUCTIONS

Revision: Remove structured securities flow chart

Reason: Changes made to SSAP 43R by SAPWG and changes by VOSTF to their Purposes and Procedures Manual

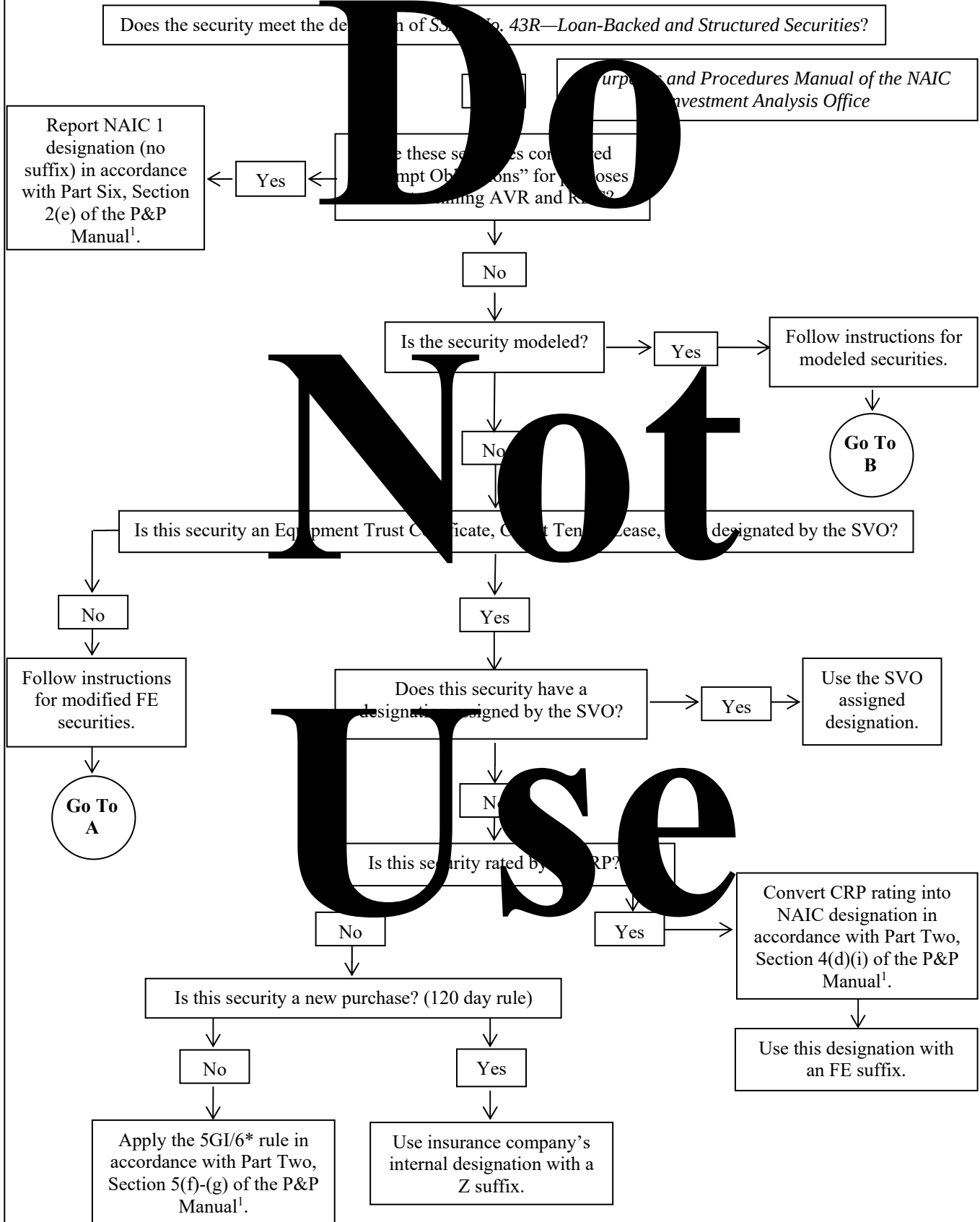
EDITOR’S NOTE:

The above changes are highlighted within the attached instructions that follow this page.

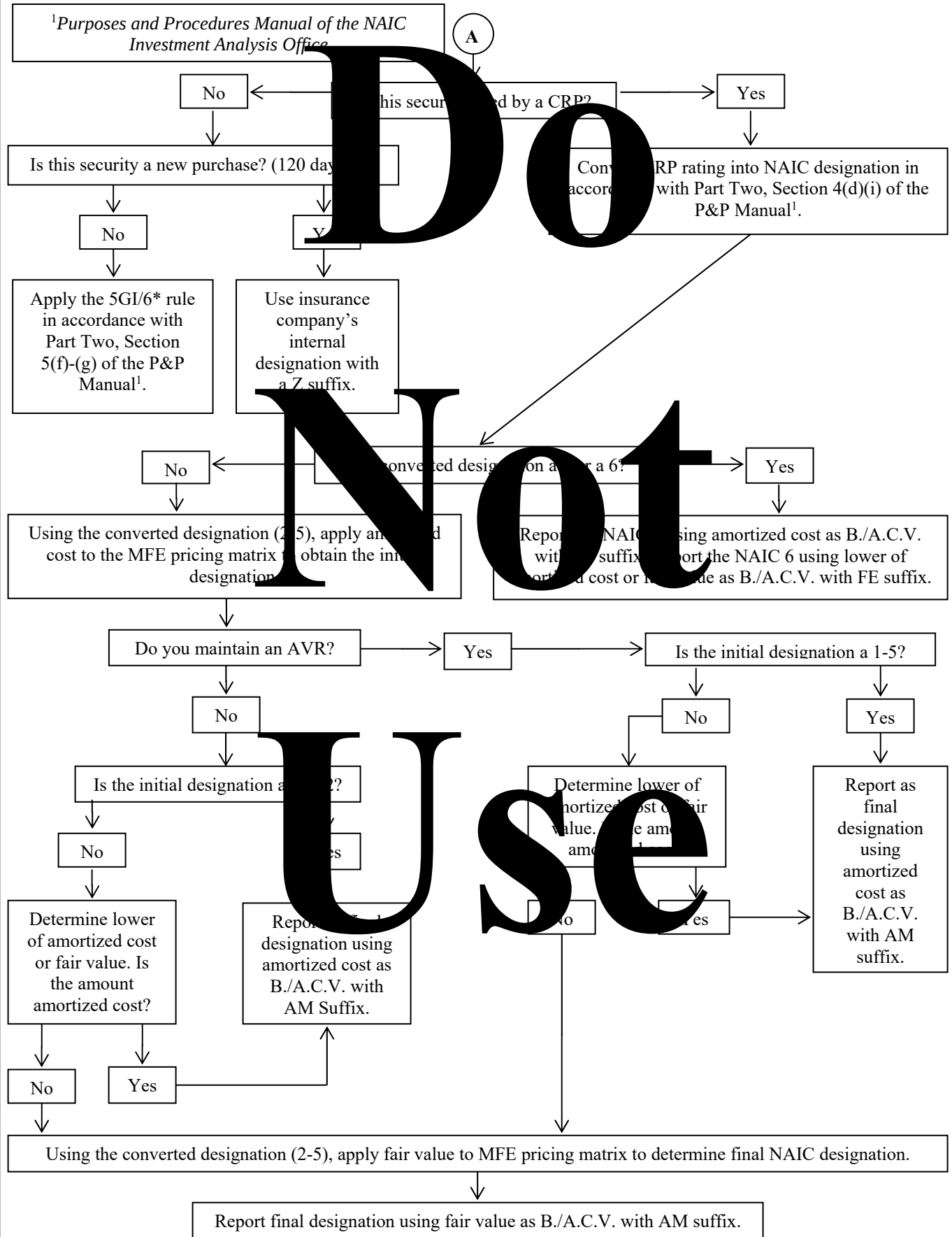
Recent Blanks (E) Working Group Agenda Items (Exposure Drafts) may be viewed in detail at the following web site:
www.naic.org/cmte_e_app_blanks.htm.

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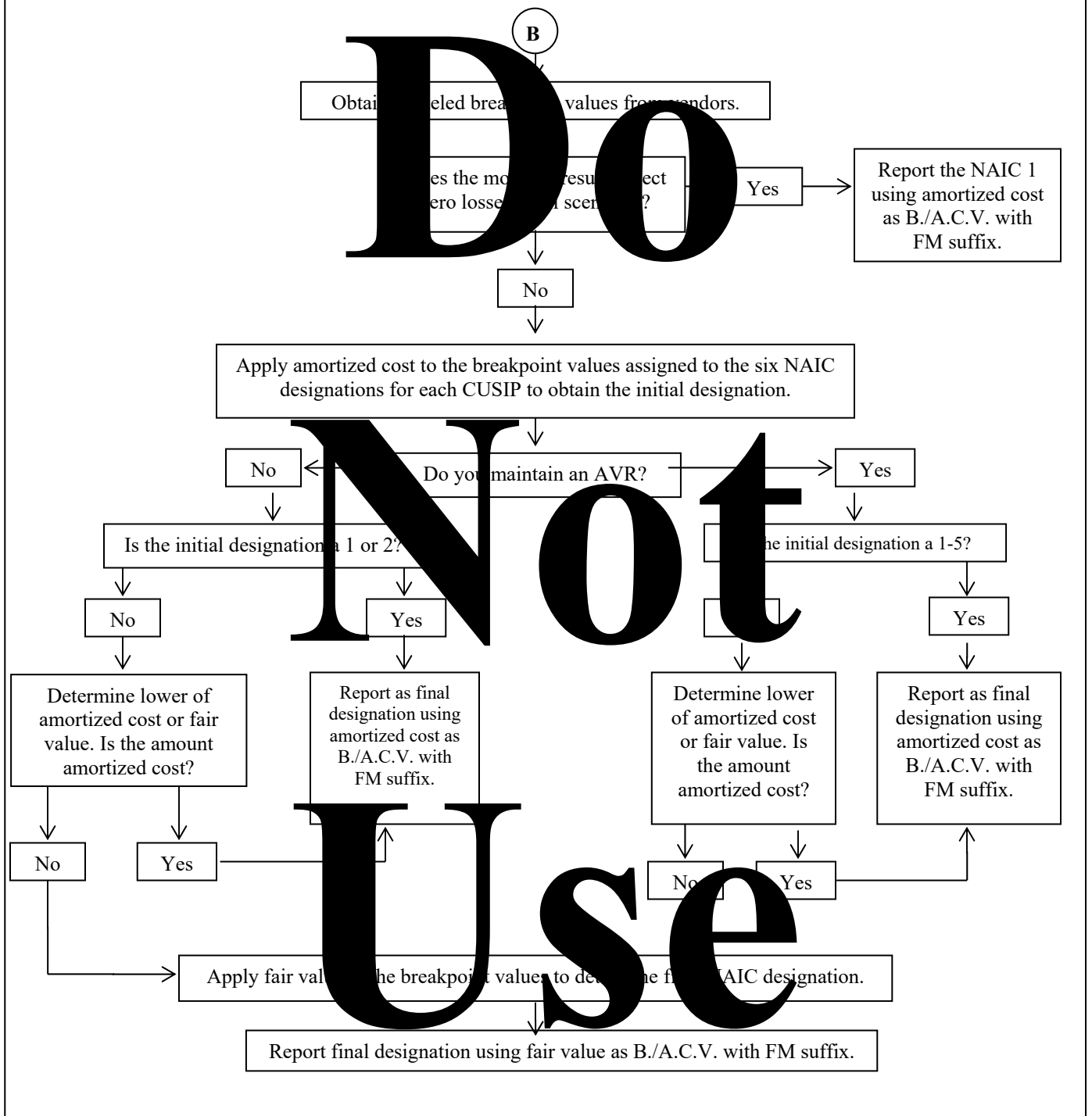
STRUCTURED SECURITIES (SSAP No. 43R—LOAN-BACKED AND STRUCTURED SECURITIES) FLOW CHART



SECURITIES SUBJECT TO MODIFIED FILING EXEMPT PROCESS



SECURITIES SUBJECT TO MODELING



SCHEDULE A – VERIFICATION

REAL ESTATE

Column 1	–	Year to Date
		Include all transactions from beginning of current year to end of current quarter.
Column 2	–	Prior Year-Ended December 31
		Include all transactions from beginning of prior year to end of prior year.
Line 1	–	Book/Adjusted Carrying Value, December 31 of Prior Year
		Report the book/adjusted carrying value excluding accrued interest of real estate owned as of December 31 of the prior year's annual statement.
Line 2.1	–	Actual Cost at Time of Acquisitions
		Report the actual cost at the time the asset was originally acquired. Do not include additional expenditures after the time of initial acquisition. These amounts are reported on Line 2.2. Amount should agree with the amount reported in Schedule A, Part 2, Column 6 for the year-to-date.
Line 2.2	–	Additional Investment Made After Acquisition
		On a year-to-date basis, report additions and improvements that increased the investment subsequent to the time the asset was originally acquired. Amount should agree with the amount reported in Schedule A, Part 2, Column 9 for the year-to-date.
Line 3	–	Current Year Change in Encumbrances
		Report as a positive number any year-to-date decreases in encumbrances reported on real estate. Report as a negative number any year-to-date increases in encumbrances, including the amount on properties still owned and the amount on properties disposed and reported on Schedule A, Part 3, Column 11.
Line 4	–	Total Gain (Loss) on Disposals
		Report the total gain (loss) on disposal of real estate for the year-to-date including the total gain (loss) of real estate in the current quarter as reported on Schedule A, Part 3, Column 18.
Line 5	–	Deduct Amounts Received on Disposals
		Report the total amounts received as consideration on disposal of real estate for the year-to-date including the total in the current quarter as reported on Schedule A, Part 3, Column 15.
Line 6	–	Total Foreign Exchange Change in Book/Adjusted Carrying Value
		Report the unrealized foreign exchange gain or loss on a year-to-date basis including the amount on properties still owned and the amount on properties disposed and reported on Schedule A, Part 3, Column 16.