

NATIONAL CREDIT  
UNION ADMINISTRATION  
ALEXANDRIA, VA 22314-3428  
OFFICIAL BUSINESS

# Call Report Form and Instructions

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TO THE BOARD OF DIRECTORS  
OF THE CREDIT UNION  
ADDRESSED:

This booklet contains the Call Report, Form 5300. This form is effective **September 30, 2016** until superseded. Please complete the Call Report using accounting and statistical information from your credit union's records as of reporting cycle date. Instructions for completing the form are available for separate download on the NCUA website, [www.ncua.gov](http://www.ncua.gov). The NCUA website provides the quarterly filing date. In addition, credit union contacts of record receive quarterly email notifications of the cycle highlights.

If you have any non-technical questions, please contact your National Credit Union Administration Regional Office or your state credit union supervisor, as appropriate. Please call NCUA Customer Service at 1-800-827-3255 with any technical questions.

NATIONAL  
CREDIT UNION  
ADMINISTRATION



**CALL REPORT  
Form 5300  
Effective  
**September 30, 2016**  
Until Superseded**

## INSTRUCTIONS FOR REPORTING REQUIREMENTS

The Call Report contains three sections: a core section (pages 1 -10), PCA Net Worth Calculation Worksheet (Page 11), and supplementary schedules.

All credit unions must complete the core section every reporting period. The PCA Net Worth Calculation Worksheet requires no input unless you completed a merger or acquisition that qualifies for Business Combination Accounting or intend to use an optional Total Assets Election and/or Alternative Risk Based Net Worth calculation to compute your net worth ratio. In this case, you must input your financial information into the system.

The supplementary schedules A - E, pages 13 - 25, requires your input only if applicable. The table below reflects the supplementary schedules and applicable reporting requirements for each schedule.

SCHEDULE	REPORTING REQUIREMENT
A - Specialized Lending	<p>Complete this schedule if your credit union:</p> <ul style="list-style-type: none"> <li>• has indirect loans outstanding,</li> <li>• has real estate loans outstanding or real estate lending activity year to date,</li> <li>• has purchased loans from, or sold loans to, other financial institutions year to date,</li> <li>• has participation loans outstanding or participation</li> <li>• has business loans outstanding or business lending</li> <li>• has any Troubled Debt Restructured (TDR) loans outstanding or has approved TDR loans year-to-date.</li> <li>• has purchased or obtained credit impaired loans in a merger.</li> </ul>
B - Investments, Supplemental Information	<p>Complete this schedule if your credit union:</p> <ul style="list-style-type: none"> <li>• has investments classified as Trading, Available for Sale, or Held to Maturity,</li> <li>• has non-security investments that meet the requirements of Section 703.10(a),</li> <li>• has investments purchased under an investment pilot</li> <li>• has investment repurchase agreements,</li> <li>• has investments not authorized by the FCU Act or</li> <li>• has investments in brokered certificates of deposit or brokered share certificates.</li> </ul>
C - Credit Union Service Organization (CUSO) Information	<p>Complete this schedule if your credit union has investments, loans, or an aggregate cash outlay in CUSOs.</p>
D - Derivative Transactions Report	<p>Complete this schedule if your credit union uses derivative contracts.</p>
E - Bank Secrecy Act/Anti-Money Laundering Information	<p>Complete this schedule if Money Services Businesses hold accounts at your credit union.</p>

## INSTRUCTIONS FOR CORRECTING A SUBMITTED CALL REPORT

If a previously submitted Call Report contains errors, inaccurate information, or omissions, you must correct and resubmit it.

Credit Union Name: \_\_\_\_\_ Federal Charter/Certificate Number: \_\_\_\_\_

**CERTIFICATION OF NCUA 5300 CALL REPORT AS OF: \_\_\_\_\_**

By signing below, I hereby certify the information being submitted is complete and accurate to the best of my knowledge and has been certified by the person below. If submitted information is not accurate, I understand I am required to submit a corrected Call Report upon notification or the discovery of a need for correction. I understand false entries and reports or statements, including material omissions, with intent to injure or defraud the credit union, the National Credit Union Administration, its examiners, or other individuals or companies is punishable under 18 U.S.C. 1006.

**Certifying Official:**

Last Name: \_\_\_\_\_  
Please Print

First Name: \_\_\_\_\_  
Please Print

Last Name: \_\_\_\_\_  
(Signature)

First Name: \_\_\_\_\_  
(Signature)

Date: \_\_\_\_\_

Validation Date: \_\_\_\_\_

The instructions to prepare this form meet the requirement to provide guidance to small credit unions under Section 212 of the Small Business Regulatory Enforcement Fairness Act of 1996.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

Public reporting burden of this collection of information is estimated to average 6 hours per response, including the time for reviewing instructions, searching existing data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspects of this collection of information, including suggestions for reducing this burden to:

National Credit Union Administration  
Office of the Chief Information Officer  
1775 Duke Street  
Alexandria, VA 22314-3428

Credit Union Name: \_\_\_\_\_

Federal Charter/Certificate Number: \_\_\_\_\_

**STATEMENT OF FINANCIAL CONDITION AS OF: \_\_\_\_\_**  
 (ROUND CENTS TO THE NEAREST WHOLE DOLLAR. DO NOT REPORT CENTS.)

*This page must be completed by all credit unions.*

**ASSETS**

**CASH:**

	Acct Code	Amount
1. Cash on Hand (Coin and Currency).....	730A	
2. Cash on Deposit (Amounts Deposited in Financial Institutions)		Amount
a. Cash on Deposit in Corporate Credit Unions.....	730B1	
b. Cash on Deposit in Other Financial Institutions.....	730B2	
c. Total Cash on Deposit (Amounts Deposited in Financial Institutions).....	730B	
3. Cash Equivalents (Investments with <u>Original</u> Maturities of Three Months or Less).....	730C	

**INVESTMENTS: If your credit union reports amounts for items 4, 5, or 6 below, complete Schedule B - Investments, Supplemental Information.**

	A		B		C1		C2		D		E	
	<= 1 Year	Acct Code	> 1-3 Years	Acct Code	> 3-5 Years	Acct Code	> 5-10 Years	Acct Code	> 10 Years	Acct Code	TOTAL AMOUNT	Acct Code
4. Trading Securities.....		965A		965B		965C1		965C2		965D		965
5. Available for Sale Securities...		797A		797B		797C1		797C2		797D		797E
6. Held-to-Maturity Securities.....		796A		796B		796C1		796C2		796D		796E
7. Deposits in commercial banks, S&Ls, savings banks.....		744A		744B		744C1		744C2		744D		744C
8. Loans to and investments in natural person credit unions .....		672A		672B		672C1		672C2		672D		672C
9. Membership capital at corp. CUs/Nonperpetual Capital Account				769A1								769A
10. Paid-in capital at corp. CUs/Perpetual Contributed Capital				769B1								769B
11. All other investments in corporate credit unions.....		652A		652B		652C1		652C2		652D		652C
12. All other investments.....		766A		766B		766C1		766C2		766D		766E
13. TOTAL INVESTMENTS (Sum of Items 4-12).....		799A1		799B		799C1		799C2		799D		799I

**LOANS Held for Sale:** See Instructions.

	Amount	Acct
14. Loans Held for Sale.....		003

**STATEMENT OF FINANCIAL CONDITION AS OF: \_\_\_\_\_**

*This page must be completed by all credit unions.*

**ASSETS – CONTINUED**

**LOANS & LEASES: LOANS & LEASES: Report participation loans (loans purchased by the credit union) in the appropriate category within this section. Also, please complete Schedule A - Specialized Lending, if your credit union has any real estate loans, member business loans outstanding, originated any real estate loans, or member business loans during the reporting period.**

	Interest Rate	Acct Code	Number of Loans	Acct Code	Amount	Acct Code
15. Unsecured Credit Card Loans.....		521		993		396
16. All Other Unsecured Loans/Lines of Credit.....		522		994		397
17. Payday Alternative Loans (PAL loans) (Federal CU Only)..		522A		994A		397A
18. Non-Federally Guaranteed Student Loans.....		595A		963A		698A
19. New Vehicle Loans.....		523		958		385
20. Used Vehicle Loans.....		524		968		370
21. Total 1st Mortgage Real Estate Loans/Lines of Credit		563		959		703
22. Total Other Real Estate Loans/Lines of Credit .....		562		960		386
23. Leases Receivable.....		565		954		002
24. Total All Other Loans/Lines of Credit.....		595		963		698
25. TOTAL LOANS & LEASES (Sum of items 15-24).....				025A		025B
26. Less: Allowance for Loan & Lease Losses.....						719

**Other Assets:**

27. Foreclosed and Repossessed Assets	Number of Loans	Acct Code	Amount	Acct Code	
a. Real Estate.....		798B1		798A1	
b. Automobiles.....		798B2		798A2	
c. Other.....		798B3		798A3	
d. Total Foreclosed and Repossessed Assets.....		798B		798A	Amount Acct Code
28. Land and Building.....					007
29. Other Fixed Assets.....					008
30. NCUA Share Insurance Capitalization Deposit.....					794
31. Intangible Assets			Amount	Acct Code	
a. Identifiable Intangible Assets.....				009D1	
b. Goodwill.....				009D2	
c. Total Intangible Assets.....				009D	
32. Other Assets			Amount	Acct Code	
a. Accrued Interest on Loans.....				009A	
b. Accrued Interest on Investments.....				009B	
c. All Other Assets.....				009C	
d. Non-Trading Derivative Assets, net.....				009E	
e. Total Other Assets.....				009	
33. TOTAL ASSETS (Sum of items 1, 2c, 3, 13, 14, 25 less 26, 27d, 28, 29, 30, 31c, and 32e).....					010
34. Loans Granted Year-to-Date.....	Number	Acct Code	Amount	Acct Code	
a. Payday Alternative Loans (PAL loans) Granted Year-to-Date (also include amount in Line 34) (Federal CU Only)		031A		031B	
		031C		031D	
35. Non-Federally Guaranteed Student Loans in Deferred Status.....		963B		698B	
36. Loans Outstanding to Credit Union Officials and Senior Executive Staff.....		995		956	

**STATEMENT OF FINANCIAL CONDITION AS OF: \_\_\_\_\_**

*This page must be completed by all credit unions.*

<b>LIABILITIES:</b>	A. < 1 Year	Acct Code	B1. 1 - 3 Years	Acct Code	B2. > 3 Years	Acct Code	C. Total Amount	Acct Code
1. Draws Against Lines of Credit .....		883A		883B1		883B2		883C
2. Other Notes, Promissory Notes and Interest Payable.....		011A		011B1		011B2		011C
3. Borrowing Repurchase Transactions.....		058A		058B1		058B2		058C
4. Subordinated Debt.....		867A		867B1		867B2		867C
5. Subordinated Debt included in Net Worth.....				925A1		925A2		925A
6. TOTALS (each column).....		860A		860B1		860B2		860C
7. Non-Trading Derivative Liabilities, net.....								825A
8. Accrued Dividends & Interest Payable on Shares & Deposits.....								820A
9. Accounts Payable and Other Liabilities.....								825

<b>SHARES/DEPOSITS:</b>	Dividend Rate	Acct Code	Number of Accounts	Acct Code	A. < 1 Year	Acct Code	B1. 1 - 3 Years	Acct Code	B2. > 3 Years	Acct Code	C. Total Amount	Acct Code
10. Share Drafts.....		553		452		902A						902
11. Regular Shares.....		552		454		657A						657
12. Money Market Shares...		532		458		911A						911
13. Share Certificates...		547		451		908A		908B1		908B2		908C
14. IRA/KEOGH Accounts...		554		453		906A		906B1		906B2		906C
15. All Other Shares...		585		455		630A		630B1		630B2		630
16. TOTAL SHARES...				966		013A		013B1		013B2		013
17. Nonmember Deposits...		599		457		880A		880B1		880B2		880
18. TOTAL SHARES and DEPOSITS.....				460		018A		018B1		018B2		018

**Additional Shares/ Deposits (Included in the Shares/Deposits Listed Above):**

	Amount	Acct
19. Accounts Held by Member Government Depositors.....		631
20. Accounts Held by Nonmember Government Depositors.....		632
21. Employee Benefit Member Shares.....		633
22. Employee Benefit Nonmember Shares.....		634
23. 529 Plan Member Deposits.....		635
24. Non-dollar denominated deposits.....		636
25. Health Savings Accounts.....		637
26. Dollar Amount of Share Certificates = or > \$100,000 (Excluding brokered share certificates participated out by the broker in shares of less than \$100,000).....		638
27. Dollar Amount of IRA/Keogh Accounts = or > \$100,000.....		639
28. Dollar Amount of Share Drafts Swept to Regular Shares or Money Market Accts as part of Sweep Program		641
29. Dollar Amount of Business Share Accounts.....		643
30. Negative Shares Included in All Other Unsecured Loans/Lines of Credit on Page 2.....		644

**STATEMENT OF FINANCIAL CONDITION AS OF: \_\_\_\_\_**

*This page must be completed by all credit unions.*

EQUITY:	Amount	Acct code
31. Undivided Earnings.....		940
32. Regular Reserves.....		931
33. Appropriation for Non-Conforming Investments (State Credit Unions ONLY).....		668
34. Other Reserves.(Appropriations of Undivided Earnings).....		658
35. Equity Acquired in Merger.....		658A
36. Miscellaneous Equity .....		996
37. Accumulated Unrealized Gains (Losses) on Available for Sale Securities.....		945
38. Accumulated Unrealized Losses for OTTI (Due to Other Factors) on HTM Debt Securities.....		945C
39. Accumulated Unrealized Net Gains (Losses) on Cash Flow Hedges.....		945A
40. Other Comprehensive Income (unless already included in item 36-38).....		945B
41. Net Income (unless this amount is already included in Undivided Earnings).....		602
<b>42. TOTAL LIABILITIES, SHARES, AND EQUITY</b> (Sum items 6-9, 18, and 31-41; must equal line 33, P.2.).....		<b>014</b>

*If the credit union has any unfunded commitments or loans sold or swapped with recourse, complete Pg 10 - Liquidity, Commitments and Sources.*

**NCUA INSURED SAVINGS COMPUTATION**

(ROUND CENTS TO THE NEAREST WHOLE DOLLAR. DO NOT REPORT CENTS.)

*This section must be completed by all credit unions.*

Insured shares and deposits, as described in Part 745 of the NCUA Rules and Regulations, are authorized by state law and issued to members (or nonmembers in the case of low-income designated credit unions), other credit unions, or government depositors. Report uninsured shares in this section. Do not include notes payable or other forms of borrowings. Eligible accounts are generally insured up to \$250,000 each. (See instructions for the following line items.)		
	Uninsured Amount	Acct Code
A. Uninsured IRA and KEOGH Member Shares and Deposits		065A1
A1. Uninsured KEOGH Member Shares and Deposits for Employee Benefit Plans		065A3
B. Uninsured Employee Benefit Member Shares and Deposits		065B1
C. Uninsured Member 529 Plan Deposits		065C1
D. Uninsured Member Accts Held by Government Depositors		065D1
E. Other Uninsured Member Shares and Deposits		065E1
<b>F. TOTAL UNINSURED MEMBER SHARES AND DEPOSITS (A+A1+B+C+D+E)</b>		<b>065A4</b>
G. Uninsured Nonmember Employee Benefit Shares and Deposits		067A1
H. Uninsured Nonmember Accts Held by Government Depositors		067B1
I. Other Uninsured Nonmember Shares and Deposits		067C1
<b>J. TOTAL UNINSURED NONMEMBER SHARES AND DEPOSITS (G+H+I)</b>		<b>067A2</b>
<b>K. TOTAL UNINSURED SHARES AND DEPOSITS (F+J)</b>		<b>068A</b>
<b>L. TOTAL INSURED SHARES AND DEPOSITS (item 18 from page 3 less item K)</b>		<b>069A</b>

**STATEMENT OF INCOME AND EXPENSE**

*This page must be completed by all credit unions.*

**REPORT YEAR-TO-DATE NUMBERS FOR THE CYCLE**

INTEREST INCOME YEAR-TO-DATE: JANUARY 1, _____ to _____		Amount	Acct Code
1.	Interest on Loans (Gross-before interest refunds).....		110
2.	(Less) Interest Refunded.....		119
3.	Income from Investments (Including Interest and Dividends).....		120
4.	Trading Profits and Losses (Realized and Unrealized Gains/Losses).....		124
5.	<b>TOTAL INTEREST INCOME (Sum of items 1-4).....</b>		<b>115</b>

INTEREST EXPENSE YEAR-TO-DATE: JANUARY 1, _____ to _____		Amount	Acct Code
6.	Dividends on Shares (Includes dividends earned during current period).....		380
7.	Interest on Deposits (Total interest expense for deposit accounts) <b>(State Credit Union ONLY)</b> ...		381
8.	Interest on Borrowed Money.....		340
9.	<b>TOTAL INTEREST EXPENSE (Sum of items 6-8).....</b>		<b>350</b>
10.	Provision for Loan & Lease Losses.....		300
11.	<b>NET INTEREST INCOME AFTER PROVISION FOR LOAN AND LEASE LOSSES</b> (Item 5 less item 9 less item 10).....		<b>116</b>

NON-INTEREST INCOME YEAR-TO-DATE: JANUARY 1, _____ to _____		Amount	Acct Code
12.	Fee Income.....		131
13.	Other Operating Income (Includes unconsolidated CUSO Income and Gain (Loss) associated with the Hedged Item (Non-Investment Assets) in a Non-Trading, Fair Value (FV) Derivatives Hedge).....		659
14.	Gain (Loss) on Investments (DO NOT include Gain or Loss on Trading Securities).....		420
	a. Total Other-Than-Temporary Impairment (OTTI) Losses...	420A	
	b. Less: Portion OTTI Losses in Other Comprehensive Income..	420B	
	c. OTTI Losses Recognized in Earnings (Include in Item 14)...	420C	
	d. Gain (Loss) associated with the Hedged Item (Investments) in a Non-Trading, FV Derivatives Hedge (Include in Item 14)	420D	
15.	Gain (Loss) on Non-Trading Derivatives.....		421
16.	Gain (Loss) on Disposition of Fixed Assets.....		430
17.	Gain from Bargain Purchase (Merger).....		431
18.	Other Non-operating Income (Expense).....		440
19.	<b>TOTAL NON-INTEREST INCOME (Sum of items 12-18).....</b>		<b>117</b>

NON-INTEREST EXPENSE YEAR-TO-DATE: JANUARY 1, _____ to _____		Amount	Acct Code
20.	Total Employee Compensation and Benefits.....		210
21.	Travel and Conference Expense.....		230
22.	Office Occupancy Expense.....		250
23.	Office Operations Expense.....		260
24.	Educational and Promotional Expenses.....		270
25.	Loan Servicing Expense.....		280
26.	Professional and Outside Services.....		290
27.	Member Insurance		
	a. NCUSIF Premium Expense.....	311A	
	b. Temporary Corporate CU Stabilization Fund Assessment...	311	
	c. Other Member Insurance Expense.....	310A	
	d. Total Member Insurance.....		310
28.	Operating Fees (Examination and/or supervision fees).....		320
29.	Miscellaneous Operating Expenses.....		360
30.	<b>TOTAL NON-INTEREST EXPENSE (Sum of items 20-29).....</b>		<b>671</b>
31.	<b>NET INCOME (LOSS) (line 11 plus line 19 less line 30).....</b>		<b>661A</b>

RESERVE TRANSFERS YEAR-TO-DATE: JANUARY 1, _____ to _____		Amount	Acct Code
32.	Transfer to Regular Reserves.....		393

OTHER CALCULATIONS		Amount	Acct Code
33.	<b>NET INCOME (LOSS) EXCLUDING NCUSIF PREMIUMS AND TEMPORARY CORPORATE CU STABILIZATION FUND ASSESSMENT REPORTED ON LINES 27a &amp; 27b (Item 31 + Item 27a+ Item 27b).....</b>		<b>660A</b>



Credit Union Name: \_\_\_\_\_

Federal Charter/Certificate Number: \_\_\_\_\_

**MISCELLANEOUS INFORMATION AS OF: \_\_\_\_\_**

*This page must be completed by all credit unions.*

		Acct Code
1. Does your credit union maintain share/deposit insurance coverage in addition to the NCUSIF? (Do not include Life Savings and Borrowers' Protection Insurance or Surety Bond Coverage.)	Yes/No	875
a. If so, indicate the name of the insurance company.....		876
b. Dollar amount of shares and/or deposits insured by the company named above.....		877
2. Number of current members (not number of accounts).....		083
3. Number of potential members.....		084
4. Number of credit union employees who are:		
a. Full-Time (26 hours or more per week).....		564A
b. Part-Time (25 hours or less per week).....		564B
5. Provide the aggregate of all capital and operating lease payments on fixed assets, without discounting commitments for future payments to present value.....		980
6. Has the credit union completed a merger or acquisition that qualifies for Business Combination Accounting on or after January 1, 2009? <b>If this answer is "Yes" please complete line 7 on Page 11.</b>	Yes/No	1003
7. If you have a transactional world wide website, how many members use it.....		892B
8. Does the credit union plan to add any new branches or expand existing facilities in the next 12 months?.....	Yes/No	566B
9. Uninsured Secondary Capital (Low-Income Designated CUs Only).....		
	1 - 3 Years	Acct Code
	> 3 Years	Acct Code
	Total Amount	Acct Code
	925B1	925
	925B2	925
10. Amount of Grants Awarded to Your Credit Union Year-to-Date.....		926
11. Amount of Grants Received by Your Credit Union Year-to-Date.....		927
12. Number of International Remittances Originated Year-to-Date.....		928

**DELINQUENT LOANS BY COLLATERAL TYPE AS OF: \_\_\_\_\_**

*This page must be completed by all credit unions.*

**Report Number Only**

**TOTAL NUMBER OF DELINQUENT LOANS BY COLLATERAL TYPE**

	30- 59 days	Reportable Delinquency				Total Number of Reportable Delinquent Loans
		60-179 days	180-359 days	>=360 days		
1a. Unsecured Credit Card Loans.....	024A	026A	027A	028A	045A	
2a. Payday Alternative Loans (PAL loans) (Federal CU Only).....	089A	127A	128A	129A	130A	
3a. Non-Federally Guaranteed Student Loans.....	053A	053B	053C	053D	053E	
4a. New Vehicle Loans.....	035A1	035B1	035C1	035D1	035E1	
5a. Used Vehicle Loans.....	035A2	035B2	035C2	035D2	035E2	
6a. 1st Mortgage Real Estate Loans/Lines of Credit						
1. Fixed Rate (incl. Hybrid/Balloon > 5 yrs).....	029A	029B	029C	029D	029E	
2. Adjustable Rate (incl. Hybrid/Balloon 5 yrs or less)	030A	030B	030C	030D	030E	
7a. Other Real Estate Loans/Lines of Credit						
1. Fixed Rate/Hybrid/Balloon.....	032A	032B	032C	032D	032E	
2. Adjustable Rate.....	033A	033B	033C	033D	033E	
8a. Leases Receivable.....	034A	034B	034C	034D	034E	
9a. All Other Loans (See Instructions).....	035A	035B	035C	035D	035E	
10a. <b>TOTAL NUMBER OF DELINQUENT LOANS</b>	<b>020A</b>	<b>021A</b>	<b>022A</b>	<b>023A</b>	<b>041A</b>	

**Report Amount Only**

**TOTAL AMOUNT OF DELINQUENT LOANS BY COLLATERAL TYPE**

	30- 59 days	Reportable Delinquency				Total Amount of Reportable Delinquent Loans
		60-179 days	180-359 days	>=360 days		
1b. Unsecured Credit Card Loans.....	024B	026B	027B	028B	045B	
2b. Payday Alternative Loans (PAL loans) (Federal CU Only).....	089B	127B	128B	129B	130B	
3b. Non-Federally Guaranteed Student Loans.....	020T	021T	022T	023T	041T	
4b. New Vehicle Loans.....	020C1	021C1	022C1	023C1	041C1	
5b. Used Vehicle Loans.....	020C2	021C2	022C2	023C2	041C2	
6b. 1st Mortgage Real Estate Loans/Lines of Credit						
1. Fixed Rate (incl. Hybrid/Balloon > 5 yrs).....	751	752	753	754	713A	
2. Adjustable Rate (incl. Hybrid/Balloon 5 yrs or less)	771	772	773	774	714A	
7b. Other Real Estate Loans/Lines of Credit						
1. Fixed Rate/Hybrid/Balloon.....	755	756	757	758	715A	
2. Adjustable Rate.....	775	776	777	778	716A	
8b. Leases Receivable.....	020D	021D	022D	023D	041D	
9b. All Other Loans (See Instructions).....	020C	021C	022C	023C	041C	
10b. <b>TOTAL AMOUNT OF DELINQUENT LOANS</b>	<b>020B</b>	<b>021B</b>	<b>022B</b>	<b>023B</b>	<b>041B</b>	

**ADDITIONAL DELINQUENCY INFORMATION AS OF: \_\_\_\_\_**  
 (Included in the delinquent loan information reported on Page 7)

*This page must be completed by all credit unions.*

**Report Number Only**

		Reportable Delinquency				Total Number of Reportable Delinquent Loans
		30-59 days	60-179 days	180-359 days	>=360 days	
11a. Indirect Loans.....	036A	036B	036C	036D	036E	
12a. Participation Loans.....	037A	037B	037C	037D	037E	
13a. Interest Only & Payment Option 1st Mortgage Loans	038A	038B	038C	038D	038E	
14a. Interest Only & Payment Option Other RE/LOC Loans	039A	039B	039C	039D	039E	
15a. Residential Construction excluding Business Purpose	040A	040B	040C	040D	040E	
16a. Member Business Loans Secured by Real Estate	043A1	043B1	043C1	043D1	043E1	
17a. Member Business Loans <b>NOT</b> Secured by Real Estate	043A2	043B2	043C2	043D2	043E2	
18a. Nonmember Business Secured by Real Estate	046A1	046B1	046C1	046D1	046E1	
19a. Nonmember Business Loans <b>NOT</b> Secured By Real Estate	046A2	046B2	046C2	046D2	046E2	
20a. Agricultural Loans.....	044A	044B	044C	044D	044E	
21a. Business Construction & Development Loans.....	047A	047B	047C	047D	047E	
22a. TDR Loans Secured by First Mortgages	054A	054B	054C	054D	054E	
23a. TDR Loans Secured by Other RE/LOCs	055A	055B	055C	055D	055E	
24a. TDR RE Loans Also Reported as Business Loans	056A	056B	056C	056D	056E	
25a. TDR Consumer Loans <b>NOT</b> Secured by Real Estate	057A	057B	057C	057D	057E	
26a. TDR Business Loans <b>NOT</b> Secured by Real Estate	059A	059B	059C	059D	059E	
27a. Loans Held for Sale.....	060A	060B	060C	060D	060E	

**Report Amount Only**

		Reportable Delinquency				Total Amount of Reportable Delinquent Loans
		30-59 days	60-179 days	180-359 days	>=360 days	
11b. Indirect Loans.....	020E	021E	022E	023E	041E	
12b. Participation Loans.....	020F	021F	022F	023F	041F	
13b. Interest Only & Payment Option 1st Mortgage Loans	020I	021I	022I	023I	041I	
14b. Interest Only & Payment Option Other RE/LOC Loans	020M	021M	022M	023M	041M	
15b. Residential Construction excluding Business Purpose	020N	021N	022N	023N	041N	
16b. Member Business Loans Secured by Real Estate	020G1	021G1	022G1	023G1	041G1	
17b. Member Business Loans <b>NOT</b> Secured by Real Estate	020G2	021G2	022G2	023G2	041G2	
18b. Nonmember Business Secured by Real Estate	020P1	021P1	022P1	023P1	041P1	
19b. Nonmember Business Loans <b>NOT</b> Secured By Real Estate	020P2	021P2	022P2	023P2	041P2	
20b. Agricultural Loans.....	020H	021H	022H	023H	041H	
21b. Business Construction & Development Loans.....	020Q	021Q	022Q	023Q	041Q	
22b. TDR Loans Secured by First Mortgages	020U	021U	022U	023U	041U	
23b. TDR Loans Secured by Other RE/LOCs	020V	021V	022V	023V	041V	
24b. TDR RE Loans Also Reported as Business Loans	020W	021W	022W	023W	041W	
25b. TDR Consumer Loans <b>NOT</b> Secured by Real Estate	020X	021X	022X	023X	041X	
26b. TDR Business Loans <b>NOT</b> Secured by Real Estate	020Y	021Y	022Y	023Y	041Y	
27b. Loans Held for Sale.....	071F	071G	071H	071I	071J	

**LOAN CHARGE OFFS AND RECOVERIES AS OF: \_\_\_\_\_**  
*This page must be completed by all credit unions.*

**LOAN LOSS INFORMATION**

- 1. Unsecured Credit Card Loans.....
- 2. Payday Alternative Loans (PAL loans) (Federal CU Only)...
- 3. Non-Federally Guaranteed Student Loans.....
- 4. New Vehicle Loans.....
- 5. Used Vehicle Loans.....
- 6. Total 1st Mortgage Real Estate Loans/Lines of Credit
- 7. Total Other Real Estate Loans/Lines of Credit.....
- 8. Leases Receivable.....
- 9. All Other Loans (See Instructions).....
- 10. **Total Charge Offs and Recoveries**.....

YTD Charge Offs	Acct Code	YTD Recoveries	Acct Code
	680		681
	136		137
	550T		551T
	550C1		551C1
	550C2		551C2
	548		607
	549		608
	550D		551D
	550C		551C
	550		551

**ADDITIONAL LOAN LOSS INFORMATION**  
*(Included in the loan losses reported above.)*

- 11. Indirect Loans.....
- 12. Participation Loans.....
- 13. Interest Only & Payment Option 1st Mortgage Loans
- 14. Interest Only & Payment Option Other RE/LOC Loans
- 15. Residential Construction excluding Business Purpose
- 16. Member Business Loans Secured by Real Estate
- 17. Member Business Loans **NOT** Secured by Real Estate
- 18. Nonmember Business Secured By Real Estate
- 19. Nonmember Business Loans NOT Secured By Real Estate
- 20. Agricultural Loans.....
- 21. Business Construction & Development Loans
- 22. TDR Loans Secured by First Mortgages
- 23. TDR Loans Secured by Other RE/LOCs
- 24. TDR RE Loans Also Reported as Business Loans
- 25. TDR Consumer Loans **NOT** Secured by Real Estate
- 26. TDR Business Loans **NOT** Secured by Real Estate
- 27. All loans charged off due to Bankruptcy YTD.....

YTD Charge Offs	Acct Code	YTD Recoveries	Acct Code
	550E		551E
	550F		551F
	550I		551I
	550M		551M
	550N		551N
	550G1		551G1
	550G2		551G2
	550P1		551P1
	550P2		551P2
	550H		551H
	550Q		551Q
	550U		551U
	550V		551V
	550W		551W
	550X		551X
	550Y		551Y

	682
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- 28. Number of members with loans (outstanding) who have filed for:
  - a. Chapter 7 Bankruptcy YTD.....
  - b. Chapter 13 Bankruptcy YTD.....
  - c. Chapter 11 or 12 Bankruptcy YTD.....

No. of Members	Acct Code
	081
	082
	088

- 29. Total outstanding loan balances subject to bankruptcies identified in items 28a - 28c.

Amount	Acct Code
	971

- 30. Real Estate Loans Foreclosed Year-to-Date (Report Balance at time of Foreclosure)

No. of Loans	Acct Code	Amount	Acct Code
	1005A		1005

- 31. Congressional Reporting Requirement

- a. Dollar amount of loans with interest rates that exceed 15% (**Federal Credit Unions Only**).....
- b. Aggregate weighted average interest rate for the loans with interest rates that exceed 15% (**Federal Credit Unions Only**).....

	567
	568

**NCUA 5300**

**Effective September 30, 2016  
 Previous Editions Are Obsolete**

**LIQUIDITY, COMMITMENTS AND SOURCES AS OF: \_\_\_\_\_**  
 All credit unions must complete lines 1 through 10, if applicable.

**OFF-BALANCE SHEET COMMITMENTS AND OTHER ITEMS**

	Amount Committed Directly by Credit Union	Acct Code	Amount Committed through Third Party / Indirect	Acct Code	Total Amount	Acct Code
1. Unfunded Commitments for Business Loans						
A. Member Business Loans Secured by Real Estate		814D1		814D2		814D
B. Member Business Loans NOT Secured by Real Estate		814F1		814F2		814F
C. Nonmember Business Loans Secured By Real Estate		814G1		814G2		814G
D. Nonmember Business Loans NOT Secured By Real Estate		814H1		814H2		814H
E. <b>Total Unfunded Commitments for Business Loans</b>		814E1		814E2		814E

2. <b>Miscellaneous Business Loan Unfunded Commitments (Include in the appropriate security category of item 1 above.)</b>						
A. Agricultural Related Business Loans.....		814J1		814J2		814J
B. Construction & Land Development.....		814A2		814A3		814A1
C. Outstanding Letters of Credit.....		813A		813B		813

3. Unfunded Commitments for All Remaining Loans (Non-Business Loans)						
A. Revolving Open-End lines secured by 1-4 Family Residential Properties.....		811A3		811A4		811
B. Credit Card Lines.....		812A		812B		812
C. Unsecured Share Draft Lines of Credit.....		815A		815B		815
D. Overdraft Protection Program Commitments.....		822A		822B		822
E. Residential Construction Loans excluding Business Purpose.....		811A1		811A2		811A
F. Federally Insured Home Equity Conversion Mortgages (HECM)(Reverse Mortgages)		811B1		811B2		811B
G. Proprietary Reverse Mortgage Products.....		811C1		811C2		811C
H. Other Unfunded Commitments.....		816B1		816B2		816
I. <b>Total Unfunded Commitments for Non-Business Loans</b>		816E1		816E2		816E

<b>Total Unfunded Commitments for all loan types (Sum items 1E and 3I).....</b>		816A1		816A2		816A
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4. Dollar Amount of Pending Bond Claims.....						818
--	--	--	--	--	--	-----

**CONTINGENT LIABILITIES**

5. Loans Transferred with Limited Recourse Qualifying for Sales Accounting.....						819
6. Other Contingent Liabilities.....						818A

**CREDIT AND BORROWING ARRANGEMENTS**

7. Amount of Borrowings Subject to Early Repayment at Lender's Option.....						865A
8. Assets Pledged to Secure Borrowings.....						878

	Uncommitted LOC	Acct Code	Committed LOC	Acct Code	Total Amount	Acct Code
9. <b>Lines of Credit</b>						
A. Corporate Credit Unions		884A1		884A2		884
B. Natural Person Credit Unions		884C1		884C2		884C
C. Other Credit Lines		884D1		884D2		884D
D. <b>TOTAL</b>		884E		882		881

	Draws Against LOC	Acct Code	Term Borrowings	Acct Code	Other Borrowings	Acct Code	Total Borrowings	Acct Code
10. <b>Borrowings</b>								
A. Corporate Credit Unions		885A		885B		885C		885D
B. Natural Person Credit Unions		885A1		885B1		885C1		885D1
C. Other Sources		885A2		885B2		885C2		885D2
D. FHLB		885A3		885B3		885C3		885D3
E. CLF				885B4		885C4		885D4
F. FRB						885C5		885D5
G. <b>TOTAL</b>		885A4		885B5		885C6		885D6

**PCA NET WORTH CALCULATION WORKSHEET AS OF: \_\_\_\_\_**

A credit union is not required to provide input on this page unless it has chosen an alternative total assets option offered on lines 10 through 12 to calculate Net Worth, elected to calculate an alternative Risk Based Net Worth ratio, or completed a merger/ acquisition after 12/31/2008.

o Online Filers : Information entered on preceding schedules will populate line items below in the online 5300 System, excluding items 7a - 7d and optional items 10, 11 and 12.

**NET WORTH TO TOTAL ASSETS RATIO**

**NUMERATOR: NET WORTH**

- 1. Undivided Earnings.....
- 2. Regular Reserves.....
- 3. Appropriation for Non-Conforming Investments (State Credit Union ONLY).....
- 4. Other Reserves (Appropriations of Undivided Earnings).....
- 5. Subordinated Debt included in Net Worth.....
- 6. Net Income (unless this amount is already included in Undivided Earnings).....
- 7. Adjusted Retained Earnings acquired through Business Combinations
  - a. Prior Quarter-End Adjusted Retained Earnings acquired through Business Combinations.....
  - b. Adjustments made to Retained Earnings acquired through Business Combinations during current quarter (See Instructions).....
  - c. Adjusted Gain from Bargain Purchase due to Business Combinations completed during current quarter (See Instructions).....
  - d. Current Quarter's Total Adjusted Retained Earnings acquired through Business Combinations (7a + 7b - 7c).....
- 8. TOTAL NET WORTH (Sum of items 1-6 and 7d).....

Amount	Acct Code
	940
	931
	668
	658
	925A
	602

Amount	Acct Code
	1004A
	1004B
	1004C

	1004
	997

**DENOMINATOR: TOTAL ASSETS**

- 9. Total Assets (quarter-end).....

	010
--	-----

**Total Assets Elections (Optional)**

Retain line 9 quarter-end total assets above as net worth ratio denominator, or select one of the total assets computation options below by inputting the result in the appropriate line item. Line 13 below will compute your net worth ratio using line 9 quarter-end total assets as your denominator unless you enter an amount in line 10, 11 or 12.

- 10. Average of Daily Assets over the calendar quarter.....
- 11. Average of the three month-end balances over the calendar quarter.....
- 12. The average of the current and three preceding calendar quarter-end balances.....

	010A
	010B
	010C

- 13. Net Worth Ratio (Line 8 divided by line 9, 10, 11, or 12)
- 14a. Risk Based Net Worth (RBNW) Requirement (Standard Calculation).....
- b. Risk Based Net Worth (RBNW) Alternative Method under Section 702.107.....

	998
	999
	999A

- 15. Net Worth Classification if credit union is not new (Based upon Call Report data only--See instructions.).....

	700
	701

- 16. Net Worth Classification if credit union is new.....  
A "New" credit union has less than \$10 million in assets and was chartered in the last 10 years. (Based upon Call Report data only--See instructions.)

**STANDARD COMPONENTS OF  
RISK BASED NET WORTH REQUIREMENT (RBNW) AS OF: \_\_\_\_\_  
(AUTOMATED -- NO INPUT NECESSARY)**

*This information below is provided only for your information. No credit union is required to provide input on this page.  
Information entered on preceding schedules will populate the line items below in the online 5300 System.  
Manual Call Report filers will also leave these items blank.*

*A RBNW Requirement is only applicable for those credit unions with assets greater than \$50,000,000 and a RBNW requirement greater than six percent.*

A	B	C	D	E	F
Risk portfolio	Dollar balance	Amount as percent of quarter-end total assets	Risk weighting	Amount times risk weighting	Standard component
<u>Quarter-end total assets</u> Assets, line 33 (Acct 010)					
<u>(a) Long-term real estate loans</u> Sched A Sect 2 Line 10 (Acct. Code 710) less: Sched A Sect 4 Line 12 (Acct. Code 718) Sched A Sect 2 Line 17 (Acct. Code 712) Threshold amount: 0 to 25% Excess amount: over 25%					
<u>(b) MBLs outstanding</u> Sched A Sect 4 line 10 (Acct. Code 400) Threshold amount: 0 to 15% Threshold amount: >15 to 25% Excess amount: over 25%					
<u>(c) Investments</u> <i>Weighted-average life:</i> Page 1 Lines 2c, 3 and 13: 0 to 1 year (Acct. Code 799A1 + 730B + 730C-738A-739A) > 1 year to 3 years (Acct. Code 799B-738B-739B) > 3 years to 5 years (Acct. Code 799C1-738C-739C) > 5 years to 10 years (Acct. Code 799C2-738D-739D) > 10 years (Acct. Code 799D-738E-739E)					
<u>(d) Low-risk assets</u> Assets Line 1 (Acct. Code 730A) Assets Line 30 (Acct. Code 794) Schedule B Line 1b (Acct. Code 740)					
<b>Sum of risk portfolios (a) through (d) above</b>					
<u>(e) Average-risk assets</u> Assets, line 33 (Acct. Code 010) less: Risk portfolio items (a) through (d) above					
<u>(f) Loans sold with recourse</u> Page 10, line 5 (Acct. Code 819)					
<u>(g) Unused MBL commitments</u> Sched A Sect 4 line 11 (Acct. Code 814B)					
<u>(h) Allowance (Credit limited to 1.5% of loans)</u> Assets, line 26 (Acct. Code 719)					
Sum of standard components: <b>RBNW requirement (Acct. Code 999B)</b>					

**SCHEDULE A  
SPECIALIZED LENDING AS OF: \_\_\_\_\_**

*Section 1: If your credit union has indirect loans, complete this section.*

*Section 2: If your credit union has any real estate loans outstanding or has originated any real estate loans year-to-date, complete this section.*

*Section 3: If your credit union has any participation loans outstanding or purchased or sold loans or participations year-to-date, complete this section.*

*Section 4: If your credit union has any business loans outstanding or has originated/purchased any business loans year-to-date, complete this section. If these loans are secured by real estate, complete section 2 also.*

*Section 5: If your credit union has any Troubled Debt Restructured loans outstanding or has modified any loans year-to-date, complete this section.*

*Section 6: If your credit union has purchased or obtained credit impaired loans in a merger, complete this section.*

**SECTION 1 - INDIRECT LOANS**

1. INDIRECT LOANS

- a. Indirect Loans - Point of Sale Arrangement.....
- b. Indirect Loans - Outsourced Lending Relationship.....
- c. TOTAL OUTSTANDING INDIRECT LOANS.....

Number	Acct Code	Amount	Acct Code
	617B		618B
	617C		618C
	617A		618A

You may stop here if your credit union has no real estate loans or member business loans outstanding and has not originated any real estate loans or member business loans year-to-date or if your credit union has not purchased or sold any loans or does not have any participation loans outstanding.

**SECTION 2 - REAL ESTATE LOANS AND LINES OF CREDIT - INCLUDING BUS. LOANS SECURED BY REAL ESTATE**

**REAL ESTATE LOANS  
FIRST MORTGAGE**

- 1. Fixed Rate
  - a. > 15 Years.....
  - b. 15 Years or less.....
- 2. Balloon/Hybrid
  - a. > 5 Years.....
  - b. 5 Years or less.....
- 3. Other Fixed Rate.....
- 4. Adjustable Rate 1 yr or less
- 5. Adjustable Rate > 1 yr.....

No. of Loans Outstanding	Acct Code	Amt of Loans Outstanding	Acct Code	No. of Loans Granted Year-to-Date	Acct Code	Amount Granted Year-To-Date	Acct Code
	972A		704A		982A		720A
	972B		704B		982B		720B
	972C		704C		982C		720C
	972D		704D		982D		720D
	972E		704E		982E		720E
	973A		705A		983A		721A
	973B		705B		983B		721B

**OTHER REAL ESTATE**

- 6. Closed-End Fixed Rate.....
- 7. Closed-End Adjustable Rate
- 8. Open-End Adjustable Rate
- 9. Open-End Fixed Rate.....
- 10. TOTALS (each column)....

	974		706		984		722
	975		707		985		723
	976		708		986		724
	976B		708B		986B		724B
	978		710		988		726

**MISCELLANEOUS REAL ESTATE LOANS/  
LINES OF CREDIT INFORMATION**

- 11. Interest Only & Payment Option 1st Mortgage Loans
- 12. Interest Only & Payment Option Other RE/LOC Loans

No. of Loans Outstanding	Acct Code	Amount Outstanding	Acct Code	Amount Granted YTD	Acct Code
	704C2		704C1		704C3
	704D1		704D2		704D3

**13. REVERSE MORTGAGES**

- a. Federally Insured Home Equity Conversion Mortgage (HECM)
- b. Proprietary Reverse Mortgage Products

No. of Loans Outstanding	Acct Code	Amt of Loans Outstanding	Acct Code	No. of Loans Granted YTD	Acct Code	Amount Granted YTD	Acct Code
	704F1		704F2		704F3		704F4
	704G1		704G2		704G3		704G4

**NCUA 5300**

**Effective September 30, 2016  
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**SCHEDULE A  
SPECIALIZED LENDING (Continued) AS OF: \_\_\_\_\_**

**SECTION 2 CONTINUED - REAL ESTATE LOANS AND LINES OF CREDIT**

**MISCELLANEOUS REAL ESTATE LOANS/LINES OF CREDIT INFORMATION (continued)**

- 14. Balance Outstanding of 1st Mtg Residential Construction Loans - Excluding Business Purpose...
- 15. Allowance for Losses on all Real Estate Loans.....
- 16. Total Amount of All 1st Mortgage Loans which have been sold in the secondary market year-to-date
- 17. Amount of Real Estate Loans Outstanding that will contractually refinance, reprice or mature within the next 5 years and that are not reported in Sect 4, line 9.....
- 18. Amount of real estate loans sold but serviced by the credit union.....
- 19. Mortgaging Servicing Rights.....

Amount	Acct Code
	704A1
	731
	736
	712
	779A
	779

**SECTION 3 - LOANS PURCHASED AND SOLD IN FULL & PARTICIPATION LOANS PURCHASED AND SOLD**

**1. LOANS PURCHASED AND SOLD YEAR-TO-DATE**

Number	Acct Code	Amount	Acct Code
	614		615
	612		613
	616		616A

- a. Loans Purchased In Full from Other Financial Institutions.....
- b. Loans Purchased In Full from Other Sources.....
- c. Loans, Excluding Real Estate Loans, Sold in Full.....

**2. PARTICIPATION LOANS PURCHASED**

ALL OUTSTANDING				PURCHASED YTD			
Number	Acct Code	Amount Outstanding	Acct Code	Number	Acct Code	Amount Purchased YTD	Acct Code
a. Purchased With Recourse .....	619A1		619B1		690A1		690B1
b. Purchased Without Recourse .....	619A2		619B2		690A2		690B2
<b>TOTAL PURCHASED (each column).....</b>	<b>619A3</b>		<b>619B</b>		<b>690A</b>		<b>690</b>

**3. OUTSTANDING PARTICIPATION LOANS SOLD**

Participation Interest Retained				Participation Interest Sold AND/OR Serviced			
Number	Acct Code	Amount of Participation Interest Retained	Acct Code	Number	Acct Code	Amount of Participation Interest Sold AND/OR Serviced	Acct Code
a. Sold With Recourse .....	691D1		691E1		691F1		691G1
b. Sold Without Recourse .....	691D2		691E2		691F2		691G2
<b>TOTAL OUTSTANDING SOLD (each column)...</b>	<b>691D</b>		<b>691E</b>		<b>691F</b>		<b>691G</b>

**4. PARTICIPATION LOANS SOLD YEAR-TO-DATE**

Participation Interest Retained				Participation Interest Sold AND/OR Serviced			
Number	Acct Code	Amount of Participation Interest Retained	Acct Code	Number	Acct Code	Amount of Participation Interest Sold AND/OR Serviced	Acct Code
a. Sold With Recourse YTD.....	691H1		691I1		691A1		691J1
b. Sold Without Recourse YTD.....	691H2		691I2		691A2		691J2
<b>TOTAL SOLD YTD (each column).....</b>	<b>691H</b>		<b>691I</b>		<b>691A</b>		<b>691</b>

**5. PARTICIPATION LOANS OUTSTANDING BY TYPE**

Purchased Participations, Outstanding on Financial Statements				Portion of Participations Sold, Outstanding on Financial Statements			
Number	Acct Code	Amount	Acct Code	Number	Acct Code	Amount Sold Outstanding	Acct Code
a. Consumer.....	691K1		691L1		691M1		691N1
b. Non-Federally Guaranteed Student Loans.....	691K7		691L7		691M7		691N7
c. Real Estate.....	691K2		691L2		691M2		691N2
d. Member Business Loans excluding C&D.....	691K3		691L3		691M3		691N3
e. Non-Member Business Loans excluding C&D.....	691K4		691L4		691M4		691N4
f. Commercial Construction & Development.....	691K5		691L5		691M5		691N5
g. Loan Pools.....	691K6		691L6		691M6		691N6
<b>TOTAL OUTSTANDING (each column).....</b>	<b>691K</b>		<b>691L</b>		<b>691M</b>		<b>691N</b>

**SCHEDULE A**  
**REPORT YEAR-TO-DATE NUMBERS FOR THE PERIOD: JANUARY 1, \_\_\_\_\_ to \_\_\_\_\_**

**SECTION 4 - BUSINESS LENDING - Complete this section if the credit union has any business loans.**

	No. of Loans	Acct Code	Net Member Business Loan Balance (NMBLB)	Acct Code	No. of Loans Granted or Purchased Year-to-Date	Acct Code	NMBLB Granted or Purchased Year-to-Date	Acct Code
<b>1. Member Business Loans</b>								
a. Construction and Development Loans		143A1		143B1		143C1		143D1
b. Secured by Farmland		961A1		042A1		099A1		463A1
c. Secured by Non-Farm Residential Property		900G		400G		090G		475G
d. Secured by Owner Occupied, Non-Farm, Non-Residential Property		900H		400H		090H		475H
e. Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property		900J		400J		090J		475J
f. TOTAL REAL ESTATE SECURED		900K		718A1		090K		475K
g. Loans to finance agricultural production and other loans to farmers		961A2		042A2		099A2		463A2
h. Commercial and Industrial Loans		900L		400L		090L		475L
i. Unsecured Business Loans		900C1		400C1		090C1		475C1
j. Unsecured Revolving Lines of Credit for Business Purposes		900C2		400C2		090C2		475C2
k. TOTAL MEMBER BUSINESS LOANS		900A		400A		090A		475A
<b>2. Purchased business loans or participation interests to nonmembers</b>								
a. Construction and Development Loans		143A2		143B2		143C2		143D2
b. Secured by Farmland		961A3		042A3		099A3		463A3
c. Secured by Non-Farm Residential Property		900G1		400G1		090G1		475G1
d. Secured by Owner Occupied, Non-Farm, Non-Residential Property		900H1		400H1		090H1		475H1
e. Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property		900J1		400J1		090J1		475J1
f. TOTAL REAL ESTATE SECURED		900K1		718A2		090K1		475K1
g. Loans to finance agricultural production and other loans to farmers		961A4		042A4		099A4		463A4
h. Commercial and Industrial Loans		900L1		400L1		090L1		475L1
i. Unsecured Business Loans		900C3		400C3		090C3		475C3
j. Unsecured Revolving Lines of Credit for Business Purposes		900C4		400C4		090C4		475C4
k. TOTAL NONMEMBER BUSINESS LOANS		900B		400B		090B		475B
TOTAL BUSINESS LOANS (1k+2k)		900T		400T				

**MISCELLANEOUS BUSINESS LOAN INFORMATION**

3. Construction and Development Loans meeting the requirements of 723.3(a)
4. Unsecured Business Loans outstanding meeting the requirement of 723.7(c) - (d)
5. Purchased business loans or participation interests to members
6. Agricultural Related Loans (1b+1g+2b+2g)
7. Business Loans and Participations sold Year-to-Date
8. Small Business Administration Loans
9. Portion of Real Estate Loans included in line 10 of page 13 which are also reported as business loans on lines 1f and 2f above

Number	Acct Code	Amount	Acct Code
	143A		143B
	900C		400C
	900D		400D
	961A		042A
	691B		691C
	900F		400F
			718A

<b>RISK BASED NET WORTH (RBNW)</b> For credit unions with assets greater than \$50,000,000		
	Amount	Acct Code
10. Loans and participation interests qualifying for RBNW		400
11. Unfunded commitments for business loans and participation interests qualifying for RBNW		814B
12. Amount of Real Estate Loans included in line 10 of page 13 also reported as business loans and participation interests qualifying for RBNW on line 10 directly above		718

**SCHEDULE A  
SPECIALIZED LENDING (Continued) AS OF: \_\_\_\_\_**

*This page must be completed by all credit unions*

**SECTION 5 - TROUBLED DEBT RESTRUCTURED LOANS - Complete this section if the credit union has any TDR loans outstanding.**

Report loans that qualify under generally accepted accounting principles as troubled debt restructurings (TDRs). TDRs are loans for which the credit union, for economic or legal reasons related to a borrower's financial difficulties, grants a concession to the borrower that it would not otherwise consider. Refer to FASB Accounting Standards Codification 310-40. These loans should also be reported as part of the overall balances in the appropriate category on the Statement of Financial Condition (page 2); in Schedule A, Section 2 for real estate loans; in Schedule A, Section 4 for business loans; and on pages 7 and 8, if delinquent. See Delinquent Loan instructions for information regarding TDR delinquency reporting.

	TDR Loans in Accrual Status			TDR Loans in Nonaccrual Status				Total TDR Loans Outstanding by Category				
	No. of Loans Outstanding	Acct Code	Amount in Accrual Status	Acct Code	No. of Loans Outstanding	Acct Code	Amount in Nonaccrual Status	Acct Code	Total No. of Loans	Acct Code	Total Amount	Acct Code
1. a. TDR Loans Secured by First Mortgages		1006A		1007A		1008A		1009A		1010A		1011A
b. TDR Loans Secured by Other RE/LOCs		1006B		1007B		1008B		1009B		1010B		1011B
c. TDR RE Loans Also Reported as Business Loans		1006C		1007C		1008C		1009C		1010C		1011C
d. TDR Consumer Loans <b>NOT</b> Secured by Real Estate		1006D		1007D		1008D		1009D		1010D		1011D
e. TDR Business Loans <b>NOT</b> Secured by Real Estate		1006E		1007E		1008E		1009E		1010E		1011E
f. Total TDR Loans Outstanding (a+b+d+e)		1006		1007		1008		1009		1000F		1001F

REPORT YEAR-TO-DATE NUMBERS FOR THE PERIOD: JANUARY 1, \_\_\_\_\_ to \_\_\_\_\_

	Number of Loans	Acct Code	Amount YTD	Acct Code
2. TDR Loans Approved Year-to-Date		1012A		1002F
			Amount	Acct Code
3. TDR portion of Allowance for Loan and Lease Losses				1013

**Section 6- PURCHASED CREDIT IMPAIRED LOANS (PCILs) - Complete this section if the credit union has any PCILs.**

Report purchased impaired loans, whether obtained through merger or other purchase. The outstanding balances of these loans should also be reported on the correct lines of the Statement of Financial Condition (page 2); in Schedule A, Section 2 for real estate loans; in Schedule A, Section 4 for business loans; and on pages 7 and 8, if delinquent.

**Report all Balances as of Call Report Date**

	A		B		C		D		Calculated (E=B-C-D)		F	
	No. of Loans Outstanding	Acct Code	Contractually Required Payments Receivable of PCILs	Acct Code	Nonaccretable Balance Outstanding	Acct Code	Accretable Yield Outstanding	Acct Code	Recorded Investment in Loan Receivable (Amount included in Loans on Page 2)	Acct Code	Uncollectible amounts of PCILs charged off to the Allowance for Loan and Lease Losses Account, YTD	Acct Code
1. a. PCILs Secured by First Mortgages		1014		1014A		1014B		1014C		1014D		1014E
b. PCILs Secured by Other RE/LOCs		1015		1015A		1015B		1015C		1015D		1015E
c. PCILs (RE Loans) Also Reported as Business Loans		1016		1016A		1016B		1016C		1016D		1016E
d. PCILs (Consumer Loans) NOT Secured by Real Estate		1017		1017A		1017B		1017C		1017D		1017E
e. PCILs (Business Loans) NOT Secured by Real Estate		1018		1018A		1018B		1018C		1018D		1018E
f. Total PCILs Outstanding (a+b+d+e)		1019		1019A		1019B		1019C		1019D		1019E

**SCHEDULE B  
INVESTMENTS, SUPPLEMENTAL INFORMATION AS OF: \_\_\_\_\_**

*Complete this schedule if amounts are reported on page 1, lines 4, 5, or 6; or if items below are applicable.*

**TYPES OF INVESTMENTS**

- 1. U.S. Government Obligations
  - a. NCUA Guaranteed Notes

	<= 1 Year 738A	> 1- 3 Years 738B	> 3 - 5 Years 738C	> 5 - 10 Years 738D	> 10 Years 738E	Total Amount
Amt of Variable Rate						738
Amt of Fixed Rate						739

b. TOTAL NCUA GUARANTEED NOTES .....	740
c. Total FDIC-Issued Guaranteed Notes.....	740A
d. All Other U.S. Government Obligations.....	741C3
e. TOTAL U.S. GOVERNMENT OBLIGATIONS.....	741C
2. Federal Agency Securities	
a. Agency/GSE Debt Instruments (not backed by mortgages).....	742C1
b. Agency/GSE Mortgage-Backed Securities.....	742C2
c. TOTAL FEDERAL AGENCY SECURITIES.....	742C
3. Securities Issued by States and Political Subdivisions in the U.S. ....	745
4. Other Mortgage-Backed Securities	
a. Privately Issued Mortgage-Related Securities	
i. Privately Issued Mortgage-Related Securities .....	981A
ii. Privately Issued Securities (exclude from 4.a.i.) that fail to meet the definition of a mortgage-related security (i.e., downgraded below the two highest rating categories) after purchase (FCU Only) .....	981C
b. Privately Issued Mortgage-Backed Securities (SCU Only).....	981B
c. TOTAL OTHER MORTGAGE-BACKED SECURITIES.....	981
5. Mutual Funds .....	743D
6. Common Trusts.....	743E
7. Bank Issued FDIC-Guaranteed Bonds.....	746

**INVESTMENTS MEETING SPECIFIC CRITERIA OF PART 703 (FCU ONLY)**

8. Non-Mortgage Related Securities with Embedded Options or Complex Coupon Formulas.....	786A
9. Non-Mortgage Related Securities with Maturities Greater than Three Years that Do Not Have Embedded Options or Complex Coupon Formulas.....	786B
10. Total of Securities Meeting the Requirements of Section 703.12(b) (Sum of items 2b+4c+8+9) ....	786

**MORTGAGE-BACKED SECURITIES**

11. Collateralized Mortg. Obligations/Real Estate Mortgage Investment Conduits (CMOs/REMICs)....	733
12. Commercial Mortgage Backed Securities.....	733A

**SCHEDULE B  
INVESTMENTS, SUPPLEMENTAL INFORMATION AS OF: \_\_\_\_\_**

*Complete this schedule if amounts are reported on page 1, lines 4, 5, or 6; or if items below are applicable.*

**MISCELLANEOUS INVESTMENT INFORMATION**

- 13. Total of Deposits and Shares Meeting the Requirements of Section 703.10(a) (FCU Only).....
- 14. Market Value of Investments Purchased Under an Investment Pilot Program - 703.19 (FCU Only).....
- 15. Fair Value of Held to Maturity Investments (reported on line 6 of page 1).....
- 16. Investment Repurchase Agreements.....
- 17. Borrowing Repurchase Transactions Placed in Investments for Purposes of Positive Arbitrage.....
- 18. Investments Not Authorized by the FCU Act or NCUA Rules and Regulations (SCU ONLY). Exclude investments listed in Line 20 a. or b. (below).
- 19. Outstanding balance of brokered certificates of deposit and share certificates .....
  
- 20. Amounts reported in the Asset section of the Statement of Financial Condition to fund employee benefit plans or deferred compensation plans under Section 701.19(c) of NCUA Rules and Regulations (if FCU), or similar state provisions (if SCU), that are not authorized under Part 703 of NCUA Rules and Regulations.
  - a. Securities.....
  - b. Other Investments.....
  - c. Other Assets:.....
    - i. Split Dollar Life Insurance Arrangements
      - a) Collateral Assignment.....
      - b) Endorsement.....
    - ii. Other Insurance.....
    - iii. Other Non-insurance.....
  - d. Total (sum items a. - c.).....
  
- 21. Amounts reported in Asset section of the Statement of Financial Condition to fund Charitable Donation Accounts.....

	785
	785A
	801
	780
	781
	784A
	788

Recorded Value	Acct Code
	789C
	789D
	789E
	789E1
	789E2
	789F
	789G

Recorded Value	Acct Code
	789H

FCU= Federal Credit Union

SCU= State Credit Union

**SCHEDULE C**  
**CREDIT UNION SERVICE ORGANIZATION (CUSO) INFORMATION AS OF: \_\_\_\_\_**

Report the following aggregate totals the credit union has in all CUSOs, regardless of whether your credit union owns the CUSO, has a "controlling financial interest," has the "ability to exert significant influence" or owns only a smaller portion of the CUSO.

	Amount	ACCT CODE
Total Value of Investments in CUSOs		851
Total Amount loaned to CUSOs		852
Total Aggregate Cash Outlay in CUSOs		853

---

**SCHEDULE D  
DERIVATIVE TRANSACTIONS REPORT AS OF: \_\_\_\_\_**

**SECTION 1 - Outstanding**

**1. Total Derivative Transactions Outstanding:**

a. Interest Rate Swaps:

- i. Pay-fixed.....
- ii. Receive-fixed.....
- iii. Basis.....

b. Interest Rate Options:

- i. Caps Purchased.....
- ii. Floors Purchased.....

c. Treasury Futures:

- i. 2 & 3 Year Notes.....
- ii. 5 & 10 Year Notes.....

d. Other Derivatives (List):

- i. \_\_\_\_\_
- ii. \_\_\_\_\_
- iii. \_\_\_\_\_

**Total Derivatives.....**

Total Notional Amount	Acct Code	Fair Value of Derivatives in a Gain Position	Acct Code	Fair Value of Derivatives in a Loss Position	Acct Code	Net Fair Value Gain (Loss)	Acct Code
	1020		1020A		1020B		1020C
	1021		1021A		1021B		1021C
	1022		1022A		1022B		1022C
	1023		1023A		1023B		1023C
	1024		1024A		1024B		1024C
	1025		1025A		1025B		1025C
	1026		1026A		1026B		1026C
	Acct #						
	1027Z	1027	1027A		1027B		1027C
	1028Z	1028	1028A		1028B		1028C
	1029Z	1029	1029A		1029B		1029C
		<b>1030</b>	<b>1030A</b>		<b>1030B</b>		<b>1030C</b>

**SCHEDULE D  
DERIVATIVE TRANSACTIONS REPORT AS OF: \_\_\_\_\_**

**SECTION 2 - Outstanding with Accounting Designation**

**1. Derivative Transactions Outstanding with No Hedge Accounting Designation:**

No Hedge Accounting Designation					
Number of Trades	Acct Code	Notional Amount	Acct Code	Net Fair Value Gain (Loss)	Acct Code
<b>a. Interest Rate Swaps:</b>					
i. Pay-fixed.....	1020D		1020E		1020F
ii. Receive-fixed.....	1021D		1021E		1021F
iii. Basis.....	1022D		1022E		1022F
<b>b. Interest Rate Options:</b>					
i. Caps Purchased.....	1023D		1023E		1023F
ii. Floors Purchased.....	1024D		1024E		1024F
<b>c. Treasury Futures:</b>					
i. 2 & 3 Year Notes.....	1025D		1025E		1025F
ii. 5 & 10 Year Notes.....	1026D		1026E		1026F
<b>d. Other Derivatives (List):</b>					
	Acct Code				
i. _____	1027Z		1027E		1027F
ii. _____	1028Z		1028E		1028F
iii. _____	1029Z		1029E		1029F
<b>Total Derivatives.....</b>	<b>1030D</b>		<b>1030E</b>		<b>1030F</b>

**2. Derivative Transactions Outstanding with Fair Value Hedge Accounting Designation:**

Fair Value Hedge Designation					
# of Trades	Acct Code	Notional Amount	Acct Code	Net Fair Value Gain (Loss)	Acct Code
<b>a. Interest Rate Swaps:</b>					
i. Pay-fixed.....	1020G		1020H		1020J
ii. Receive-fixed.....	1021G		1021H		1021J
iii. Basis.....	1022G		1022H		1022J
<b>b. Interest Rate Options:</b>					
i. Caps Purchased.....	1023G		1023H		1023J
ii. Floors Purchased.....	1024G		1024H		1024J
<b>c. Treasury Futures:</b>					
i. 2 & 3 Year Notes.....	1025G		1025H		1025J
ii. 5 & 10 Year Notes.....	1026G		1026H		1026J
<b>d. Other Derivatives (List):</b>					
	Acct Code				
i. _____	1027Z		1027H		1027J
ii. _____	1028Z		1028H		1028J
iii. _____	1029Z		1029H		1029J
<b>Total Derivatives.....</b>	<b>1030G</b>		<b>1030H</b>		<b>1030J</b>

**3. Derivative Transactions Outstanding with Cash Flow Hedge Accounting Designation:**

Cash Flow Hedge Designation					
# of Trades	Acct Code	Notional Amount	Acct Code	Net Fair Value Gain (Loss)	Acct Code
<b>a. Interest Rate Swaps:</b>					
i. Pay-fixed.....	1020K		1020L		1020M
ii. Receive-fixed.....	1021K		1021L		1021M
iii. Basis.....	1022K		1022L		1022M
<b>b. Interest Rate Options:</b>					
i. Caps Purchased.....	1023K		1023L		1023M
ii. Floors Purchased.....	1024K		1024L		1024M
<b>c. Treasury Futures:</b>					
i. 2 & 3 Year Notes.....	1025K		1025L		1025M
ii. 5 & 10 Year Notes.....	1026K		1026L		1026M
<b>d. Other Derivatives (List):</b>					
	Acct Code				
i. _____	1027Z		1027L		1027M
ii. _____	1028Z		1028L		1028M
iii. _____	1029Z		1029L		1029M
<b>Total Derivatives.....</b>	<b>1030K</b>		<b>1030L</b>		<b>1030M</b>

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**SCHEDULE D  
DERIVATIVE TRANSACTIONS REPORT AS OF: \_\_\_\_\_**

**SECTION 3 - Activity**

**1. Derivative Transactions activity:**

a. Interest Rate Swaps:

- i. Pay-fixed.....
- ii. Receive-fixed.....
- iii. Basis.....

b. Interest Rate Options:

- i. Caps Purchased....
- ii. Floors Purchased...

c. Treasury Futures:

- i. 2 & 3 Year Notes....
- ii. 5 & 10 Year Notes..

d. Other Derivatives (List):

- i. \_\_\_\_\_
- ii. \_\_\_\_\_
- iii. \_\_\_\_\_

**Total Derivatives.....**

	Total Notional Amount from Previous Quarter (A)	Acct Code	Notional Amount of Derivative Transactions Made in Current Quarter (B)	Acct Code	Notional Amount Amortized, Matured, or Terminated in Current Quarter (C)	Acct Code	Outstanding Total Notional Amounts (A) + (B) + (C)	Acct Code
		1020N		1020P		1020Q		1020R
		1021N		1021P		1021Q		1021R
		1022N		1022P		1022Q		1022R
		1023N		1023P		1023Q		1023R
		1024N		1024P		1024Q		1024R
		1025N		1025P		1025Q		1025R
		1026N		1026P		1026Q		1026R
Acct Code								
i. _____	1027Z	1027N		1027P		1027Q		1027R
ii. _____	1028Z	1028N		1028P		1028Q		1028R
iii. _____	1029Z	1029N		1029P		1029Q		1029R
<b>Total Derivatives.....</b>		<b>1030N</b>		<b>1030P</b>		<b>1030Q</b>		<b>1030R</b>

**SCHEDULE D  
DERIVATIVE TRANSACTIONS REPORT AS OF: \_\_\_\_\_**

**SECTION 4 - Maturity Horizon**

**1. Current Notional Amount of Derivatives based on Maturity (years remaining in contract):**

- a. Interest Rate Swaps:
    - i. Pay-fixed.....
    - ii. Receive-fixed.....
    - iii. Basis.....
  - b. Interest Rate Options:
    - i. Caps Purchased....
    - ii. Floors Purchased...
  - c. Treasury Futures:
    - i. 2 & 3 Year Notes....
    - ii. 5 & 10 Year Notes..
  - d. Other Derivatives (List):
    - i. \_\_\_\_\_
    - ii. \_\_\_\_\_
    - iii. \_\_\_\_\_
- Total Derivatives.....**

Notional Amount													
≤1 yr	Acct Code	>1 to ≤3 yrs	Acct Code	>3 to ≤5 yrs	Acct Code	>5 to ≤10 yrs	Acct Code	>10 yrs	Acct Code	Total	Acct Code	Weighted Average yrs to Maturity	Acct Code
	1020S		1020T		1020U		1020V		1020W		1020X		1020Y
	1021S		1021T		1021U		1021V		1021W		1021X		1021Y
	1022S		1022T		1022U		1022V		1022W		1022X		1022Y
	1023S		1023T		1023U		1023V		1023W		1023X		1023Y
	1024S		1024T		1024U		1024V		1024W		1024X		1024Y
	1025S		1025T								1025X		1025Y
	1026S		1026T		1026U		1026V		1026W		1026X		1026Y
	1027Z		1027T		1027U		1027V		1027W		1027X		1027Y
	1028Z		1028T		1028U		1028V		1028W		1028X		1028Y
	1029Z		1029T		1029U		1029V		1029W		1029X		1029Y
	<b>1030S</b>		<b>1030T</b>		<b>1030U</b>		<b>1030V</b>		<b>1030W</b>		<b>1030X</b>		<b>1030Y</b>

**2. Current Net Fair Value Gains (Losses) of Derivatives based on Maturity (years remaining in contract)**

- a. Interest Rate Swaps:
    - i. Pay-fixed.....
    - ii. Receive-fixed.....
    - iii. Basis.....
  - b. Interest Rate Options:
    - i. Caps Purchased....
    - ii. Floors Purchased...
  - c. Treasury Futures:
    - i. 2 & 3 Year Notes....
    - ii. 5 & 10 Year Notes..
  - d. Other Derivatives (List):
    - i. \_\_\_\_\_
    - ii. \_\_\_\_\_
    - iii. \_\_\_\_\_
- Total Derivatives.....**

Net Fair Value Gains (Losses)											
≤1 yr	Acct Code	>1 to ≤3 yrs	Acct Code	>3 to ≤5 yrs	Acct Code	>5 to ≤10 yrs	Acct Code	>10 yrs	Acct Code	Total	Acct Code
	1020S1		1020T1		1020U1		1020V1		1020W1		1020X1
	1021S1		1021T1		1021U1		1021V1		1021W1		1021X1
	1022S1		1022T1		1022U1		1022V1		1022W1		1022X1
	1023S1		1023T1		1023U1		1023V1		1023W1		1023X1
	1024S1		1024T1		1024U1		1024V1		1024W1		1024X1
	1025S1		1025T1								1025X1
	1026S1		1026T1		1026U1		1026V1		1026W1		1026X1
	1027Z		1027T1		1027U1		1027V1		1027W1		1027X1
	1028Z		1028T1		1028U1		1028V1		1028W1		1028X1
	1029Z		1029T1		1029U1		1029V1		1029W1		1029X1
	<b>1030S1</b>		<b>1030T1</b>		<b>1030U1</b>		<b>1030V1</b>		<b>1030W1</b>		<b>1030X1</b>

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**SCHEDULE D  
DERIVATIVE TRANSACTIONS REPORT AS OF: \_\_\_\_\_**

**SECTION 5 - Counterparty Exposure for Derivative Transactions**

Clearing or Bilateral Agreement :	1	Acct Code	2	Acct Code	3	Acct Code	4	Acct Code	Total	Acct Code
1. Derivative Net Fair Value Gain (Loss) as of the end of the current quarter:										
a. Interest Rate Swaps		1031A		1031B		1031C		1031D		1031
b. Interest Rate Options		1032A		1032B		1032C		1032D		1032
c. Treasury Futures		1033A		1033B		1033C		1033D		1033
d. Other		1034A		1034B		1034C		1034D		1034
e. Total Net Fair Value as of the end of the current quarter		1035A		1035B		1035C		1035D		1035
2. Fair Value of Collateral Pledged to (+) or Received from (-) Counterparty (Variation Margin only):										
a. Cash		1036A		1036B		1036C		1036D		1036
b. U.S. Treasury Securities		1037A		1037B		1037C		1037D		1037
c. U.S. Gov't Agency Debt		1038A		1038B		1038C		1038D		1038
d. U.S. Gov't Agency Securities (MBS)		1039A		1039B		1039C		1039D		1039
e. Total		1040A		1040B		1040C		1040D		1040
3. Net Credit Exposure from Derivatives		1041A		1041B		1041C		1041D		1041
4. Fair Value of Collateral posted as Initial Margin		1042A		1042B		1042C		1042D		1042

Credit Union Name: \_\_\_\_\_

Federal Charter/Certificate Number: \_\_\_\_\_

**SCHEDULE E**

**BANK SECRECY ACT/ANTI-MONEY LAUNDERING INFORMATION AS OF: \_\_\_\_\_**

*Complete this schedule if the items below are applicable. This information will not be released to the public.*

***MONEY SERVICES BUSINESSES***

- 1. Total Money Services Businesses.....
- 2. Dealers in Foreign Exchange.....
- 3. Check Cashers.....
- 4. Monetary Instruments.....
- 5. Money Transmitters.....
- 6. Provider of Prepaid Access.....
- 7. Seller of Prepaid Access.....

Number of Accounts	Acct Code	Amount	Acct Code
	1050		1050A
	1051		
	1052		
	1053		
	1054		
	1055		
	1056		