

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



## 5310 CORPORATE CREDIT UNION CALL REPORT FORM AND INSTRUCTIONS

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MUST BE RECEIVED BY \_\_\_\_\_ OF THE MONTH  
FOLLOWING THE CYCLE END DATE  
THIS FORM IS EFFECTIVE 10/31/2016 UNTIL SUPERSEDED BY ANOTHER FORM

### **To the Board of Directors and Chief Executive Officer of the Credit Union:**

This booklet contained the monthly 5310 Call Report effective \_\_\_\_\_. All corporate credit unions must complete all applicable pages of this form within NCUA's online data collection system. Once you complete the non-financial data, you only need to update it the next reporting cycle if there are additions, changes, or deletions.

If you have non-technical questions, contact your National Credit Union Administration examiner, supervisory examiner or Office of National Examinations and Supervision, as appropriate. For technical questions, contact NCUA Customer Technical Support at 800-827-3255 or [csdesk@NCUA.gov](mailto:csdesk@NCUA.gov)

**STATEMENT OF FINANCIAL CONDITION**

**Assets**

- 1. Cash, Cash Equivalents & Balances Due
  - a. Deposits in Banks (U.S. and Foreign)
  - b. Federal Reserve Banks (Master Account non-fed funds)
  - c. Fed Funds Sold (U.S. Banks and CUs)
  - d. Fed Funds Sold (Foreign Banks)
  - e. Deposits in credit unions (corporate and NPCU)
  - f. Certificates of Deposit (including SimpliCD)
  - g. Certificates of Deposit (Foreign Banks)
  - h. Compensating Balances (U.S. Banks and CUs)
  - i. Compensating Balances (Foreign Banks)
  - j. Uncollected Funds from Banks
  - k. Uncollected Funds from Federal Reserve Banks
  - l. Other Items Due
  - m. Other Cash Items
  - n. Other Cash (foreign)

Amount	Acct Code
	5378
	5370
	5371
	5424A
	5425A
	5441
	5424B
	5425B
	5424D
	5425D
	5374
	5375
	5376
	5424E
	5425E

- 2. Total Investments
  - a. Total Securities Held-to-Maturity
  - b. Total Securities Available for Sale
  - c. Total Securities in Trading Portfolio
  - d. Derivative Contracts (Fair Value of contracts with a gain)
  - e. Unconsolidated CUSO investments
  - f. Retirement Investment Accounts
  - g. Securities purchased under agreement to resell

	5439
	5450A
	5451
	5452
	5436
	5900
	5437
	5426

- 3. Loans - Net
  - a. Guaranteed Loans to Member Credit Unions
    - 1. CLF Lines of Credit (NCUSIF Guaranteed)
    - 2. Other

	5407
	5380
	5382

- b. Credit Union Loans
  - 1. Share Secured
  - 2. Loans Secured by Other Collateral
  - 3. Unsecured
  - 4. Loans Derived from Securities Purchased from Members with Agreement to resell
  - 5. Other

Member CU	Acct Code	Non-Member CU	Acct Code	Total	Acct Code
	5384		5390		6020
	5385		5391		6021
	5386		5392		6022
	5387				6023
	5388		5393		6024

**STATEMENT OF FINANCIAL CONDITION (CONTINUE)**

**Assets (Continue)**

3.

c. Loan Participations

- 1. Loan Participations Purchased
- 2. Loan Participations Sold  
(Enter as Negative Amount)

<u>Corp CU</u>	<u>Acct Code</u>	<u>NPCU</u>	<u>Acct Code</u>	<u>Other</u>	<u>Acct Code</u>	<u>Total</u>	<u>Acct Code</u>
	5395		6026		5396		6027
	5397		6028		6029		6030

d. All Other Loans

- 1. Loans to Corporate CUSOs
- 2. Share Secured
- 3. Loans Secured by Other Collateral
- 4. Unsecured
- 5. Other

<b>Amount</b>	<b>Acct Code</b>
	5398
	5399
	5400
	5401
	5403
	5406

e. Allowance for Loan and Lease Losses

4. Fixed Assets (net)

- a. Land and Building
- b. Data Processing Equipment
- c. Furniture and Equipment
- d. Leasehold Improvements
- e. Leased Assets
- f. Other Fixed Assets

	5472
	5472A
	5472B
	5472C
	5472D
	5472E
	5472F

5. Goodwill and Intangibles

- a. Goodwill
- b. Intangibles

	5901
	5474
	5475

6. Accrued Income and Other Assets

- a. Accrued Income on Loans
- b. Accrued Income on Investments
- c. Other Accrued Income
- d. Other Assets
- e. NCUSIF Capitalization Deposit

	5902
	5473A
	5473B
	5473C
	5476
	5477

**TOTAL ASSETS**

	5600
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**STATEMENT OF FINANCIAL CONDITION (CONTINUE)**

**Liabilities**

- 7. Borrowings
  - a. Borrowings from Other Corporates or Credit Unions
  - b. Other Borrowings
  - c. Commercial Paper
  - d. Pass-Through Borrowings as CLF Agent
  - e. Corporate Securities Sold Under Agreement to Repurchase from others for Arbitrage
  - f. Members Securities Sold Under Agreement to Repurchase from others for Arbitrage
  - g. Corporate Securities Sold Under Agreement to Repurchase from others for Liquidity
  - h. Member Securities Sold Under Agreement to Repurchase from others for Liquidity
  - i. Fed Funds Purchased from Other Corporates
- 8. Accounts Payable
- 9. Uncollected Deposits
- 10. Dividends Payable on Shares and Certificates
- 11. Interest Payable on Borrowings
- 12. Derivative Contracts (Fair Value of contracts with a loss)
- 13. Other Liabilities
- TOTAL LIABILITIES**

Amount	Acct Code
	5479
	5479B
	5479C
	5479D
	5479F
	5479I
	5479J
	5479M
	5479N
	5479P
	5480
	5481
	5482
	5483
	5484
	5485
	5610

**Shares and Equity**

14. TOTAL SHARES

	5903
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Member

- a. Overnight
- b. Money Market
- c. Time Certificates
- d. Callable Certificates
- e. Other
- Subtotal

	5490A
	5904
	5490B
	5490H
	5490I
	5490

From Other Corporate Credit Unions

- f. Daily Shares
- g. Time Certificates
- h. Other
- Subtotal

	5491A
	5491B
	5905
	5491

Other

- i. Nonmember Credit Union Deposits
- j. Affiliate Deposits
- k. Non-affiliate Deposits
- l. Natural Person Deposits
- Subtotal

	5493A
	5493B
	5493C
	5493D
	5493

**STATEMENT OF FINANCIAL CONDITION (CONTINUE)**

**Shares and Equity (Continue)**

15. MEMBER CAPITAL

- a. Perpetual Contributed Capital (PCC)- Members
- b. PCC-Nonmembers

Amount	Acct Code
	5500J
	5500J1

c. NCA

Balance	Acct Code	Amortized	Acct Code	Net	Acct Code
	5906		5500L		5500K

- 16. Corporate Reserves
- 17. Undivided Earnings
- 18. Other Reserves
- 19. Equity Acquired in Merger
- 20. Miscellaneous Other Equity
- 21. Accumulated Unrealized G/L on AFS Securities
- 22. Accumulated FASB 133 Adjustments
- 23. Other Comprehensive Income Items
- 24. Accumulated Net Income/Loss

	5500B
	5500H
	5500C
	5500D
	6001H
	5500E
	5500F
	5500G
	5500I

**TOTAL LIABILITIES, SHARES, AND EQUITY**

	5630
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25. **Total Insured Shares (\$250,000 Insurable Limit)**

	5495
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**INCOME STATEMENT**

**Interest Income**

- 1. Investment Income
  - a. U.S. Government and Government Guaranteed Obligations
  - b. Obligations of U.S. Government Sponsored Enterprises
  - c. Federal Reserve Bank Interest Income (master account)
  - d. Natural Person and Corporate Credit Unions
  - e. U.S. and Foreign Banks
  - f. Securities Purchased under Agreement to Resell
  - g. Spread Trade (Income derived from reverse repo/repo transactions qualifying for netting).
  - h. Government and Agency Related Issues
  - i. Private Mortgage Related Issues
  - j. Asset Backed Securities
  - k. Mutual Funds
  - l. Corporate Debt
  - m. Municipal Securities
  - n. Corporate CUSOs (Do not include income that was eliminated due to consolidation)
  - o. Other Investments

Amount	Acct Code
	5300
	5301
	5302
	5930
	5306
	5307
	5309
	5310
	5311
	5312
	5313
	5314
	5315
	5316
	5317
	5318

- 2. Loan Interest Income

	5100
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**TOTAL INTEREST INCOME**

	5105
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**Cost of Funds**

- 3. Cost of Funds
  - a. Dividends on Shares and Certificates
  - b. Interest on Borrowings
  - c. Interest/Dividends Paid to Others on Repurchase Transactions

	5323
	5323A
	5323B
	5322D

**NET INTEREST INCOME**

	5111
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**Other Income**

- 4. a. Fee Income
- b. Miscellaneous Operating Income
- c. Trading Gains/Losses(Realized and Unrealized)
- d. Gain (Loss) on Investments sales
- e. Gain (Loss) on Disposition of Assets
- f. Gain (Loss) on Hedged Transactions
- g. Gain from Bargain Purchase (Merger)
- h. Loss on Investments - Other Than Temporary Impairment (OTTI)
- i. 1. Total OTTI
- 2. Less OTTI losses in Other Comprehensive Income (per GAAP)
- j. Non operating income/expense

	5110
	5120
	5319
	5320
	5130
	5140
	5160
	5321
	5321A
	5321B
	5150

**INCOME STATEMENT (CONTINUE)****Expenses**

- 5. a. Operating Expenses
- b. Employee Compensation and Benefits
- c. Travel and Conference Expense
- d. Office Occupancy Expense
- e. Office Operations Expense
- f. Educational and Promotional Expenses
- g. Loan Servicing Expense
- h. Professional and Outside Services
- i. NCUSIF Premium Expense
- j. Temporary Corporate CU Assessment
- k. Other Member Insurance
- l. Operating Fee (Exam and/or supervision fees)
- m. Miscellaneous Operating Expenses

Amount	Acct Code
	5331
	5324
	5325A
	6063
	6064
	5325B
	6065
	5326C
	5170
	5180
	5190
	5195
	5330

**Other Expense/Income Items**

- 6. a. Intangible/Goodwill Amortization
- b. Minority Interest (CUSO)
- c. Provision for Loan and Lease Loss

	6059
	5200
	5329

**NET INCOME**

	5205
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- 7. Extraordinary Items
- 8. Cumulative Effect of Changes in Acctg. Principle

	5210
	5220

9. **NET INCOME AFTER EXTRAORDINARY ITEMS & OTHER ADJUSTMENTS**

	5225
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- 10. Equity Transfer for PCC and PIC Dividends

	5230
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11. **NET CONTRIBUTION TO EQUITY**

	5235
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**INVESTMENT DETAIL**

- 1. **U.S. Government and Government Guaranteed Obligations**
- 2. **Obligations of U.S. Government Sponsored Enterprises**

HTM Fair Value	Acct Code	HTM Book Value	Acct Code	AFS Fair Value	Acct Code	AFS Book Value	Acct Code	Trading Fair Value	Acct Code
	6100		6100A		6100B		6100C		6100D
	6101		6101A		6101B		6101C		6101D

**Government and Agency Mortgage Related Issues**

- 3. a. CMOs/REMICs
- b. Mortgage Backed Pass Throughs
- c. Asset Backed Securities
- d. NCUA Guaranteed Notes (NGN Notes)
- e. Other

	6102		6102A		6102B		6102C		6102D
	6103		6103A		6103B		6103C		6103D
	6104		6104A		6104B		6104C		6104D
	6105		6105A		6105B		6105C		6105D
	6106		6106A		6106B		6106C		6106D
<b>SUBTOTAL</b>	6107		6107A		6107B		6107C		6107D

**Privately Issued Mortgage Related Issues**

- 4. a. CMOs/REMICs
- b. Mortgage Backed Pass Throughs
- c. Other

	6108		6108A		6108B		6108C		6108D
	6109		6109A		6109B		6109C		6109D
	6110		6110A		6110B		6110C		6110D
<b>SUBTOTAL</b>	6111		6111A		6111B		6111C		6111D

**Asset Backed Securities**

- 5. a. Credit Cards
- b. Autos
- c. Home Equity
- d. Student Loans (FFELP guaranteed)
- e. Student Loans (non FFELP)
- f. Other

	6112		6112A		6112B		6112C		6112D
	6113		6113A		6113B		6113C		6113D
	6114		6114A		6114B		6114C		6114D
	6115		6115A		6115B		6115C		6115D
	6116		6116A		6116B		6116C		6116D
	6117		6117A		6117B		6117C		6117D
<b>SUBTOTAL</b>	6118		6118A		6118B		6118C		6118D

6. **Commercial Mortgage Backed Securities (CMBS)**

7. **Mutual Funds**

	6119		6119A		6119B		6119C		6119D
	6120		6120A		6120B		6120C		6120D

**Commercial Debt Obligations**

- 8. a. Commercial Paper
- b. Notes
- c. Bonds
- d. Other

	6121		6121A		6121B		6121C		6121D
	6122		6122A		6122B		6122C		6122D
	6123		6123A		6123B		6123C		6123D
	6124		6124A		6124B		6124C		6124D
<b>SUBTOTAL</b>	6125		6125A		6125B		6125C		6125D

9. **Municipal Securities**

	6126		6126A		6126B		6126C		6126D
<b>TOTAL</b>	6127		5450A		6127B		5451		5452



**DERIVATIVES**

**1. Derivatives**

Effective/ Purchase Date	Type of Derivative Contract	Notional Value	Fair Value Gain/Loss	Maturity	Amortizing	Qualifies for Hedge Accounting	Purchase Premium (for cap/floor)	Remaining Unamortized Premium	Interest Rate Swap - Pay	Interest Rate Swap - Receive	Counterparty or Clearing House	Fair Value of Collateral
(Acct 6680)	(Acct 6681)	(Acct 6682)	(Acct 6683)	(Acct 6684)	(Acct 6685)	(Acct 6686)	(Acct 6687)	(Acct 6688)	(Acct 6689)	(Acct 6690)	(Acct 6691)	(Acct 6692)

**ADDITIONAL INVESTMENT INFORMATION**

**Additional Investment Information**

- 1. Reverse Repo/Repo Transactions Qualifying for Netting
- 2. Total Limited Liquidity Securities
- 3. Total Secured Borrowing
- 4. Market Value of investments that fail to meet the requirements of Part 704 for your corporate's investment authority. (List both those included in investment action plans and those within the 30-day reporting period).
- 5. Book Value of the Aggregate of Investments with Unmatched Embedded Options
- 6. Enter amounts to fund employee benefit plans or deferred compensation plans under Section 701.19( c) of the NCUA Rules and Regulations or similar state provisions (if state chartered) that are not authorized by Part 704 of the NCUA Rules and Regulations:
  - a. Securities
  - b. Other Investments
  - c. Other Assets
    - 1a. Split Dollar Collateral Assignment Arrangements
    - 1b. Endorsement Split Dollar Arrangements
    - 2. Other Insurance
    - 3. Other Non-insurance

Amount	Acct Code
	5365
	5366
	5367
	5440
	5459
	6002A
	6002B
	6002C
	6002D
	6002E
	6002F
	6002G
<b>TOTAL</b>	6002

**LOANS - ADDITIONAL INFORMATION**

**LOAN BACKGROUND INFORMATION**

1. Outstanding Loans to Credit Unions of Corporate Officials
2. Approved Lines of Credit to Credit Unions of Corporate Officials
3. Outstanding Loans to Leagues and Affiliated Parties
4. Approved Lines of Credit to Leagues and Affiliated Parties
5. Total Lines to Watch list Institutions and Other Parties

Amount	Acct Code
	5408
	5409
	5411
	5412
	5413

**DELINQUENT LOANS**

6. Guaranteed Loans to Member Credit Unions
7. All Other Loans to Member Credit Unions
8. Loans to Credit Unions that are not Members
9. All Other Loans (including participation loans)

**TOTAL DELINQUENT LOANS**

30 to 60 Days	Acct Code	61 to 90 Days	Acct Code	91+ Days	Acct Code
	5414A		5415A		5416A
	5414B		5415B		5416B
	5414C		<u>5415C</u>		5416C
	5414D		5415D		5416D
	5414		5415		5416

**LOANS CHARGED OFF AND RECOVERIES**

10. Loans to Member Credit Unions
11. Loans to Credit Unions that are not Members
12. All Other Loans

**TOTAL LOANS CHARGED OFF & RECOVERIES**

Charge-Offs This Month (Negative)	Acct Code	Recoveries This Month	Acct Code	Net Charge-Offs	Acct Code
	5417A		5418A		5419A
	5417B		5418B		5419B
	5417C		<u>5418C</u>		5419C
	5417		5418		5419

**SCHEDULE LR : LIQUIDITY REPORT**

**1. REMAINING MATURITY SCHEDULE**

Maturity	Assets					Liabilities				
	Cash	Acct Code	Investments	Acct Code	Loans	Acct Code	Shares	Acct Code	Borrowings	Acct Code
1 1- day		5343H		5343A		5342A		5341A		5340A
2 2-30 days		5343I		5343B		5342B		5341B		5340B
3 31-90 days		5343J		5343C		5342C		5341C		5340C
4 91-180 days				5343D		5342D		5341D		5340D
5 181 days < 1 yr.				5343E		5342E		5341E		5340E
6 1-3 years				5343F		5342F		5341F		5340F
7 > 3 years				5343G		5342G		5341G		5340G
<b>TOTALS</b>		5343K		5343		5342		5341		5340

**2. LIQUIDITY COMMITMENTS**

**a. Inflows:**

Advised / Revocable LOC .....

Committed / Irrevocable LOC.....

Commercial Paper.....

MTN Program.....

Fed Funds Line.....

Repurchase Agreements Lines.....

Federal Home Loan Bank Lines .....

Other Inflows.....

**TOTALS**

Contractual Amount	Acct Code	Outstanding Amount	Acct Code	Last Test Date	Acct Code
	5344A		5344B		5344C
	5345A		5345B		5345C
	5346A		5346B		5346C
	5347A		5347B		5347C
	5348A		5348B		5348C
	5349A		5349B		5349C
	5350A		5350B		5350C
	5351A		5351B		5351C
	5352A		5352B		

**b. Outflows:**

Advised / Revocable LOC.....

Committed / Irrevocable LOC.....

Loan Participation Commitments.....

Irrevocable Stand-by Letters of Credit.....

Forward Commitment to Purchase an Asset or Perform under a Lease Package

Other outflows.....

**TOTALS**

	5353A		5353B		5353C
	5354A		5354B		5354C
	5355A		5355B		5355C
	5356A		5356B		5356C
	5357A		5357B		5357C
	5358A		5358B		5358C
	5359A		5359B		

**INVESTMENT CONCENTRATION LIMITS**

**INVESTMENTS BY SECTORS**

	Book Value (BV)	Acct Code	Fair Value (FV)	Acct Code	Diff BV to FV	Acct Code	WAL	Acct Code	AWAL	Acct Code	Duration	Acct Code
1a. Mortgage-Backed Securities (MBS) (not including Commercial MBS)		5460A		5461A		5462A		5463A		5831A		5464A
2a. Commercial MBS		5460B		5461B		5462B		5463B		5831B		5464B
3a. FFELP Student Loan Asset-Backed Securities (ABS)		5460C		5461C		5462C		5463C		5831C		5464C
4a. Private Student Loan ABS		5460D		5461D		5462D		5463D		5831D		5464D
5a. Auto Loan/Lease ABS		5460E		5461E		5462E		5463E		5831E		5464E
6a. Credit Card ABS		5460F		5461F		5462F		5463F		5831F		5464F
7a. Other ABS, Not Listed in Items 3a to 6a		5460G		5461G		5462G		5463G		5831G		5464G
8a. Corporate Debt Obligations		5460H		5461H		5462H		5463H		5831H		5464H
9a. Municipal Securities		5460I		5461I		5462I		5463I		5831I		5464I
10a. Registered Investment Companies		5460J		5461J		5462J		5463J		5831J		5464J
11a. All Other Investments Not Listed in Items 1a through 10a		5460K		5461K		5462K		5463K		5831K		5464K
<b>TOTAL</b>		5460		5461		5462		5463		5831		5464

**CALCULATIONS**

	Capital	Acct Code	Corporate Concentration				Regulatory Minimum			
			Capital Based	Acct Code	Asset Based	Acct Code	% Capital	Acct Code	% Assets	Acct Code
1b. Mortgage-Backed Securities (MBS) (not including Commercial MBS)		5500Q		5466A		5467A		5468A		5469A
2b. Commercial MBS		5500Q		5466B		5467B		5468B		5469B
3b. FFELP Student Loan Asset-Backed Securities (ABS)		5500Q		5466C		5467C		5468C		5469C
4b. Private Student Loan ABS		5500Q		5466D		5467D		5468D		5469D
5b. Auto Loan/Lease ABS		5500Q		5466E		5467E		5468E		5469E
6b. Credit Card ABS		5500Q		5466F		5467F		5468F		5469F
7b. Other ABS, Not Listed in Items 3b to 6b		5500Q		5466G		5467G		5468G		5469G
8b. Corporate Debt Obligations		5500Q		5466H		5467H		5468H		5469H
9b. Municipal Securities		5500Q		5466I		5467I		5468I		5469I
10b. Registered Investment Companies		5500Q		5466J		5467J		5468J		5469J
11b. All Other Investments Not Listed in Items 1b through 10b		5500Q		5466K		5467K		5468K		5469K

**INVESTMENT ISSUER CONCENTRATION LIMITS**

<i>Obligators and Counterparties:</i>	Acct Code	Investments Exempt Under 704.6(b)	Acct Code	Investments Subject to 704.6(c)	Acct Code	Total Investments Limited to \$5 Million	Acct Code	Total Investments Limited to 25% of Capital	Acct Code	Total Investments Limited to 50% of Capital	Acct Code	Total Investments Limited to 100% of Capital	Acct Code	Total Investments Limited to 200% of Capital	Acct Code
1)	5801A		5802A		5803A		5804A		5805A		5807A		5809A		5811A
2)	5801B		5802B		5803B		5804B		5805B		5807B		5809B		5811B
3)	5801C		5802C		5803C		5804C		5805C		5807C		5809C		5811C
4)	5801D		5802D		5803D		5804D		5805D		5807D		5809D		5811D
5)	5801E		5802E		5803E		5804E		5805E		5807E		5809E		5811E
6)	5801F		5802F		5803F		5804F		5805F		5807F		5809F		5811F
7)	5801G		5802G		5803G		5804G		5805G		5807G		5809G		5811G
8)	5801H		5802H		5803H		5804H		5805H		5807H		5809H		5811H
9)	5801I		5802I		5803I		5804I		5805I		5807I		5809I		5811I
10)	5801J		5802J		5803J		5804J		5805J		5807J		5809J		5811J
11)	5801K		5802K		5803K		5804K		5805K		5807K		5809K		5811K
12)	5801L		5802L		5803L		5804L		5805L		5807L		5809L		5811L
13)	5801M		5802M		5803M		5804M		5805M		5807M		5809M		5811M
14)	5801N		5802N		5803N		5804N		5805N		5807N		5809N		5811N
15)	5801P		5802P		5803P		5804P		5805P		5807P		5809P		5811P
<b>TOTALS</b>			5802		5803		5804		5805		5807		5809		5811

**CAPITAL AND NEV MEASURES**

1. **NEV**
  - a. Date of Most Recent NEV Simulation
  - b. Base Case NEV (\$)
  - c. NEV Ratio
  - d. Percentage NEV Change - Plus (+) 300bp
  - e. Percentage NEV Change - Minus (-) 300bp

	Acct Code
	5507
	5508
	5509
	5510
	5511

2. **WAL and other regulatory data**
  - a. Effective WAL of Assets
  - b. Effective WAL of Investments
  - c. Effective WAL of Liabilities
  - d. Effective WAL of Loans

	Acct Code
	5360
	5361
	5362
	5363

**Capital**

3. **Retained Earnings**
  - a. Corporate Reserves
  - b. Undivided Earnings
  - c. Other Reserves
  - d. Accumulated Net Income/Loss not closed to retained earnings

	Acct Code
	5500N
	5500B
	5500H
	5500C
	5500I

4. **Aquired Retained Earnings - Additional Merger Related Information**  
 Adjusted Retained Earnings acquired through Business Combinations
  - a. Prior Month-End Adjusted Retained Earnings acquired through Business Combinations
  - b. Adjustments made to Retained Earnings acquired through Business Combinations during current month
  - c. Current Month's Total Adjusted Retained Earnings acquired through Business Combinations

	Acct Code
	5520A
	5520B
	5520

5. **Tier 1 Capital**
  - a. Retained Earnings
  - b. Acquired Retained Earning from business combinations
  - c. Allowable Perpetual Contributed Capital (PCC) - from PCC Calculation page
  - d. Enter the dollar amount of minority interests in the equity accounts of CUSOs that are fully consolidated.
  - e. Enter the dollar amount of the corporate's intangible assets that exceed one half percent of its moving daily average net assets
  - f. Enter the dollar amount of the corporate's investments, both equity and debt, in unconsolidated CUSOs
  - g. Enter the dollar amount of all perpetual contributed capital contributed to another corporate credit union, and all nonperpetual capital accounts maintained at another corporate credit union.

	Acct Code
	5506A
	5500N
	5520
	6062
	5830
	5562
	5563
	5564

**CAPITAL AND NEV MEASURES (CONTINUE)**

**6. Tier 2 Capital**

- a. Nonperpetual Capital Accounts
- b. Allowance for loan and lease losses under GAAP to a maximum of 1.25% of risk weighted assets.
- b. 45% of unrealized gains on available for sale "equity securities" (as defined by Part 704.1) with readily determinable fair values.
- d. Any PCC deducted from Tier 1 capital

	Acct Code
	6060
	5500K
	6403
	6404
	6001E

**7. Total Capital**

- a. Tier 1 Capital
- b. Tier 2 Capital
- c. Corporate credit unions equity investments not otherwise deducted when calculating adjusted core capital.

	Acct Code
	5500Q
	5506A
	6060
	5565

**8. Summary of Calculated Regulatory Capital Ratios**

- a. Tier 1 Capital or Leverage Ratio
- b. Tier One Risk Based Capital Ratio
- c. Total Risk Based Capital Ratio

	Acct Code
	6000A
	5505
	5506

**DANA and EBA Information**

**9. Daily Average Net Assets (DANA)**

- a. Current reporting period DANA
- b. Twelve month moving DANA
- c. Twelve month moving DANA taking into account PCC Deduction
- d. Moving monthly average net risk-weighted assets (MMANRA)

	Acct Code
	5544A
	5544B
	6061
	5544C

**10. Average daily balance transfers to the FRB under the EBA program**

	5841
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**ALLOWABLE PCC CALCULATION**

	<b>Acct Code</b>
1. Tier 1 Capital Dollars	5506A
2. Retained Earnings	5500N
3. PCC	6001A
4. PCC Minus Retained Earnings	6001C
5. MDANA Dollars	5544B
6. 2% of MDANA	6002B
7. Amount of PCC Excluded from regulatory capital ratios after October 2016. This is the amount of PCC minus retained earnings exceeding 2 percent of MDANA.	6001E
8. Amount of PCC Included in regulatory capital	6062

**RISK WEIGHTING**

<b>Balance Sheet Asset Categories</b>	<b>Totals from Schedule SFC</b>	<b>Acct Code</b>	<b>0%</b>	<b>Acct Code</b>	<b>20%</b>	<b>Acct Code</b>	<b>50%</b>	<b>Acct Code</b>	<b>100%</b>	<b>Acct Code</b>	<b>200%</b>	<b>Acct Code</b>
1. Cash and Balances Due		5378		5814A		5815A		5816A		5817A		5818A
2. Loans - Net		5407		5814B		5815B		5816B		5817B		5818B
3. Total Securities Held to Maturity		5450A		5814C		5815C		5816C		5817C		5818C
4. Total Securities Available for Sale		5451		5814D		5815D		5816D		5817D		5818D
5. Total Securities in Trading Portfolio		5452		5814E		5815E		5816E		5817E		5818E
6. Total Non-FASB 115 Investments		5940		5814F		5815F		5816F		5817F		5818F
7. Derivative Contracts		5436		5814G		5815G		5816G		5817G		5818G
8. Fixed Assets - Net		5472		5814H		5815H		5816H		5817H		5818H
9. Accrued Income and Other Assets		5902		5814I		5815I		5816I		5817I		5818I
<b>10. Total Balance Sheet Items (1 - 9)</b>		<b>5813</b>		<b>5814</b>		<b>5815</b>		<b>5816</b>		<b>5817</b>		<b>5818</b>

Allocation of Risk Weight Categories

<b>Off Balance Sheet Categories</b>	<b>Face Value or Notional Amt (A)</b>	<b>Acct Code</b>	<b>Credit Conversion Factor (B)</b>	<b>Acct Code</b>	<b>Credit Equivalent Amount (C )</b>	<b>Acct Code</b>	<b>0% (D)</b>	<b>Acct Code</b>	<b>20% (E )</b>	<b>Acct Code</b>	<b>50% (F)</b>	<b>Acct Code</b>	<b>100% (G)</b>	<b>Acct Code</b>	<b>200% (H)</b>	<b>Acct Code</b>
11. Off-balance sheet derivative contracts		5819A		5820A		5821A		5822A		5823A		5824A		5825A		5826A
12. Advised/Revocable Lines of Credit (LOC)		5819B		5820B		5821B		5822B		5823B		5824B		5825B		5826B
13. Committed/Irrevocable LOC		5819C		5820C		5821C		5822C		5823C		5824C		5825C		5826C
14. Loan Participation Commitments		5819D		5820D		5821D		5822D		5823D		5824D		5825D		5826D
15. Forward Commitments		5819E		5820E		5821E		5822E		5823E		5824E		5825E		5826E
16. Irrevocable Standby Letters of Credit		5819F		5820F		5821F		5822F		5823F		5824F		5825F		5826F
17. Indemnification of Members/Securities Lent		5819G		5820G		5821G		5822G		5823G		5824G		5825G		5826G
18. Other Off-balance sheet items		5819H		5820H		5821H		5822H		5823H		5824H		5825H		5826H
<b>19. Total Off-balance sheet items (11 - 18)</b>		<b>5819</b>		<b>5820</b>		<b>5821</b>		<b>5822</b>		<b>5823</b>		<b>5824</b>		<b>5825</b>		<b>5826</b>
20. Total Balance Sheet and Off-Balance Sheet items by risk category (10 - 18)								5822J		5823J		5824J		5825J		5826J
21. Risk Weight factor								5822K		5823K		5824K		5825K		5826K
22. Risk-weight assets by risk-weight category (item 20*21)								5822L		5823L		5824L		5825L		5826L
23. Total risk-weights Assets (sum 21C, D, E, & F)																5829

**CUSO AND MISCELLANEOUS**

**Credit Union Service Organizations**

1. For Call Reports containing consolidated CUSO information, list the net income attributed to consolidated CUSO activity.

	<b>Acct Code</b>
	6050

2. For Call Reports containing consolidated CUSO information, list the net assets attributed to consolidated CUSO activity.

	6051
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3. Dollar amount of loans to corporate CUSOs (If the corporate prepares consolidated financial statement).

	5560
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4. Investments in CUSOs - Minority Interest (cost method)

<b>Fair Value</b>	<b>Acct Code</b>
	6053

5. Investments in CUSOs - Wholly Owned or Influential Interest (Equity Method)

	6055
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**MISCELLANEOUS**

1. What is the corporate's total number of credit union members?

	5546
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2. What is the corporate's total number of non-credit union members?

	6000J
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3. What is the total number of all current members?

	5545
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4. Does the corporate share expenses with an affiliated group?

	5549
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5. What is the number of full-time employees or full-time equivalent?

	564A
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6. What is the number of part-time employees?

	564B
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**PAYMENT SYSTEMS INFORMATION**

**ACH (Debit)**

- 1. Originations
- 2. Receipt
- 3. Returns

<i>Number of Debit Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Debit Transactions</i>	<i>Acct Code</i>
	6604		6601
	6605		6602
	6606		6603

**ACH (Credit)**

- 4. Originations
- 5. Receipt
- 6. Returns

<i>Number of Credit Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Credit Transactions</i>	<i>Acct Code</i>
	6610		6607
	6611		6608
	6612		6609

**ACH (Totals)**

- 7. Originations
- 8. Receipt
- 9. Returns
- 10. Settlement Only
- 11. No. of cus subscribed to Origination
- 12. No. of cus subscribed to Receipt
- 13. No. of cus subscribed to Settlement only

<i>Total Number of Transactions</i>	<i>Acct Code</i>	<i>Total \$ Amount of Transactions</i>	<i>Acct Code</i>
	6617		6613
	6618		6614
	6619		6615
	6620		6616
	6621		
	6622		
	6623		

**ACH - IAT**

- 14. Outgoing
- 15. Incoming

<i>Number of Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Transactions</i>	<i>Acct Code</i>
	6624		6626
	6625		6627

**Funds Transfer**

- 1. Incoming Wires - Domestic
- 2. Outgoing Wires - Domestic
- 3. Incoming Wires - International
- 4. Outgoing Wires - International
- 5. Settlement Only

<i>Number of Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Transactions</i>	<i>Acct Code</i>
	6628		6633
	6629		6634
	6630		6635
	6631		6636
	6632		6637

**PAYMENT SYSTEMS INFORMATION (CONTINUE)**

<b>Item Processing (Paper)</b>	<b>Number of Transactions</b>	<b>Acct Code</b>	<b>\$ Amount of Transactions</b>	<b>Acct Code</b>
1. Inclearings		6638		6641
2. Return items - Inclearings		6639		6642
3. Deposit Services		6640		6643

<b>Item Processing (Image Capture)</b>	<b>Number of Transactions</b>	<b>Acct Code</b>	<b>\$ Amount of Transactions</b>	<b>Acct Code</b>
1. Inclearings		6644		6647
2. Return items - Inclearings		6645		6648
3. Deposit Services		6646		6649

	<b>Count</b>	<b>Acct Code</b>	<b>Total \$ Amount</b>	<b>Acct Code</b>
4. Settlement - Credit / Deposit		6650		6651
No. of credit unions subscribed		6652		
5. Settlement - Debit / Withdrawal		6653		6654
No. of credit unions subscribed		6655		

<b>Card Programs</b>	<b>Number of Transactions</b>	<b>Acct Code</b>	<b>\$ Amount of Transactions</b>	<b>Acct Code</b>
1. ATM Card Program		6656		6657
Description / No. of Credit Unions		6658		6659
2. Debit Card Program		6660		6661
Description / No. of Credit Unions		6662		6663
3. Other Card Program		6664		6665
Description / No. of Credit Unions		6666		6667
4. Driving ATM Terminals		6668		6669

<b>Suspicious Activity Report (SAR) Filings</b>	<b>Current Month</b>	<b>Acct Code</b>	<b>Year to Date</b>	<b>Acct Code</b>
1. Structuring		6670		6671
2. Terrorist Financing		6672		6673
3. Fraud		6674		6675
4. Money Laundering		6676		6677
5. Other Suspicious Activity		6678		6679