

OMB No. 3133-0067

DRAFT

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



5310 CORPORATE CREDIT UNION CALL REPORT FORM AND INSTRUCTIONS

MUST BE RECEIVED BY 27th OF THE MONTH
FOLLOWING THE CYCLE END DATE
THIS FORM IS EFFECTIVE 1/1/2017 UNTIL SUPERSEDED BY ANOTHER FORM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 January, 2021.

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 servicedesk@NCUA.gov.

DRAFT

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. Compensating Balances (U.S. Banks and CUs)
 - g. Compensating Balances (Foreign Banks)
 - h. Uncollected Funds from Banks
 - i. Uncollected Funds from Federal Reserve Banks
 - j. Other Items Due
 - k. Other Cash Items
 - l. Other Cash (foreign)

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

- 2 Total Investments
 - a. Total **Debt** Securities Held-to-Maturity
 - a.1. If ASC 326 (CECL) was early adopted -please enter the amount of the Allowance for Credit Losses on HTM included in Account 5450A (above).
 - b. Total **Debt** Securities Available for Sale
 - c. Total **Debt** 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
 - h. Certificates of Deposit (including SimpliCD)
 - i. Certificates of Deposit (Foreign Banks)
 - j. Other Investments

	5439
	5450A
	5450A1
	5451
	5452
	5436
	5900
	5437
	5426
	5424B
	5425B
	6694

- 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

Member CU	Acct Code	Non-Member CU	Acct Code	Total	Acct Code
	5384		5390		6020
	5385		5391		6021
	5386		5392		6022

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- 4. Loans Derived from Securities Purchased from Members with Agreement to resell
- 5. Other

	5387				6023
	5388		5393		6024

STATEMENT OF FINANCIAL CONDITION (CONTINUED)

ASSETS (CONTINUED)

3

c. Loan Participations

1. Loan Participations Purchased

2. Loan Participations Sold
(Negative Amount)

(Enter as

Corp CU	Acct Code	NPCU	Acct Code	Other	Acct Code	Total
	5395		6026		5396	
	5397		6028		6029	

d. All Other Loans

1. Loans to Corporate CUSOs

2. Share Secured

3. Loans Secured by Other Collateral

4. Unsecured

5. Other

Amount	Acct Code
	5398
	5399
	5400
	5401
	5403
	5406
	5406A

e. Allowance for Loan and Lease Losses (leave blank if ASC 326
(CECL) was early adopted)

x

e.1 Allowance for Credit Losses on Loans and Leases if ASC 326
(CECL) was early adopted

x

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

Charter Number - Credit Union Name: _____

Effective Date: _____

TOTAL ASSETS

	5600
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Charter Number - Credit Union Name: _____

Effective Date: _____

Acct Code
6027
6030

STATEMENT OF FINANCIAL CONDITION (CONTINUED)

LIABILITIES

	Amount	Acct Code
7 Borrowings		5479
a. Borrowings from Other Corporates or Credit Unions		5479B
b. Commercial Paper		5479D
c. Pass-Through Borrowings as CLF Agent		5479F
d. Corporate Securities Sold Under Agreement to Repurchase from Others for Arbitrage		5479I
e. Members Securities Sold Under Agreement to Repurchase from Others for Arbitrage		5479J
f. Corporate Securities Sold Under Agreement to Repurchase from Others for Liquidity		5479M
g. Member Securities Sold Under Agreement to Repurchase from Others for Liquidity		5479N
h. Fed Funds Purchased from Other Corporates		5479P
i. Other Borrowings		5479C
8 Accounts Payable		5480
9 Uncollected Deposits		5481
10 Dividends Payable on Shares and Certificates		5482
11 Interest Payable on Borrowings		5483
12 Derivative Contracts (Fair Value of contracts with a loss)		5484
13 Other Liabilities		5485
TOTAL LIABILITIES		5610

SHARES AND EQUITY

14 TOTAL SHARES		5903
Member		
a. Daily/Overnight Shares		5490A
b. Money Market		5904
c. Time Certificates		5490B
d. Callable Certificates		5490H
e. Other		5490I
Subtotal		5490
From Other Corporate Credit Unions		
f. Daily/Overnight Shares		5491A
g. Time Certificates		5491B
h. Other		5905
Subtotal		5491
Other		
i. Nonmember Credit Union Deposits		5493A
j. Affiliate Deposits		5493B
k. Non-Affiliate Deposits		5493C
l. Natural Person Deposits		5493D
Subtotal		5493

STATEMENT OF FINANCIAL CONDITION (CONTINUED)

SHARES AND EQUITY (CONTINUED)

15 MEMBER CAPITAL

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

Amount	Acct Code
	5500J
	5500J1

c. Non-Perpetual Capital Accounts (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 a Business Combination
- 20 Miscellaneous Other Equity
- 21 Accumulated Unrealized G/L on AFS **Debt** Securities
- 22 Accumulated **ASC 815** (~~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. Commercial Debt Obligations and Commercial Mortgage Backed Securities
 - 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 Investment 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)
 1. Total OTTI
 2. Less OTTI losses in Other Comprehensive Income (per GAAP)
- i. Non operating income/expense

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

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

6059
5200
5329
5329A
5329B
5329C
5329D
5329E

5205

5210
5220

5225

5230

5235

INVESTMENT DETAIL

GOVERNMENT AGENCY NON-MORTGAGE RELATED ISSUES

- 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
- SUBTOTAL**

	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
	6107		6107A		6107B		6107C		6107D

4. Small Business Administration (SBA) Securities

	6107E		6107F		6107G		6107H		6107I
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PRIVATELY ISSUED MORTGAGE RELATED ISSUES

- 5 a. CMOs/REMICs
- b. Mortgage Backed Pass Throughs
- c. Other
- SUBTOTAL**

	6108		6108A		6108B		6108C		6108D
	6109		6109A		6109B		6109C		6109D
	6110		6110A		6110B		6110C		6110D
	6111		6111A		6111B		6111C		6111D

ASSET BACKED SECURITIES

- 6 a. Credit Cards
- b. Autos
- c. Auto Dealer FloorPlan
- d. Equipment
- e. Home Equity
- f. Student Loans (FFELP guaranteed)
- g. Student Loans (non FFELP)
- h. Other
- SUBTOTAL**

	6112		6112A		6112B		6112C		6112D
	6113		6113A		6113B		6113C		6113D
	6113E		6113G		6113I		6113K		6113M
	6113F		6113H		6113J		6113L		6113N
	6114		6114A		6114B		6114C		6114D
	6115		6115A		6115B		6115C		6115D
	6116		6116A		6116B		6116C		6116D
	6117		6117A		6117B		6117C		6117D
	6118		6118A		6118B		6118C		6118D

7 Commercial Mortgage Backed Securities (CMBS)

- a **CMBS - GSE**
- b **CMBS - Private**

	6119		6119A		6119B		6119C		6119D
	6119E		6119G		6119I		6119K		6119M
	6119F		6119H		6119J		6119L		6119N

8 Mutual Funds

	6120		6120A		6120B		6120C		6120D
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COMMERCIAL DEBT OBLIGATIONS

Charter Number - Credit Union Name:

Effective Date:

9 a. Commercial Paper

b. Notes

c. Bonds

d. Other

SUBTOTAL

10 *Municipal Securities*

TOTAL

	6121		6121A		6121B		6121C		6121D
	6122		6122A		6122B		6122C		6122D
	6123		6123A		6123B		6123C		6123D
	6124		6124A		6124B		6124C		6124D
	6125		6125A		6125B		6125C		6125D
	6126		6126A		6126B		6126C		6126D
	6127		5450A		6127B		5451		5452

DERIVATIVES (CONTINUED)

DERIVATIVES

Effective/ Purchase Date	Type of Derivative Contract	Notional Value A6682AE	Fair Value Gain/Loss A6683AE	Maturity	Amortizing	Qualifies for Hedge Accounting	Purchase Premium (for cap/floor) A6687AE	Remaining Unamortized Premium A6688AE	Interest Rate Swap - Pay	Interest Rate Swap - Receive	Counterparty or Clearing House	Fair Value of Collateral A6692AE
TOTAL												

ADDITIONAL INVESTMENT INFORMATION

ADDITIONAL INVESTMENT INFORMATION

	Amount	Acct Code
1 Reverse Repo/Repo Transactions Qualifying for Netting		5365
2 Total Limited Liquidity Securities		5366
3 Total Secured Borrowings		5367
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)		5440
5 Book Value of the Aggregate of Investments with Unmatched Embedded Options		5459
5 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		6002A
b. Other Investments		6001P
c. Other Assets		6002C
1. Split Dollar Collateral Assignment Arrangements		6002D
2. Endorsement Split Dollar Arrangements		6002E
3. Other Insurance		6002F
4. Other Non-insurance		6002G
TOTAL		6002

ADDITIONAL LOAN 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 Watchlist 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		5415C		5416C
	5414D		5415D		5416D
	5414		5415		5416

LOAN CHARGE OFFS AND RECOVERIES (THIS MONTH)

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

TOTAL LOANS CHARGED OFF & RECOVERED

Charge Offs	Acct Code	Recoveries	Acct Code	Net Charge Offs	Acct Code
	5417A		5418A		5419A
	5417B		5418B		5419B
	5417C		5418C		5419C
	5417		5418		5419

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- day		5343H		5343A		5342A		5341A		5340A
2-30 days		5343I		5343B		5342B		5341B		5340B
31-90 days		5343J		5343C		5342C		5341C		5340C
91-180 days				5343D		5342D		5341D		5340D
181 days < 1 yr.				5343E		5342E		5341E		5340E
1-3 years				5343F		5342F		5341F		5340F
> 3 years				5343G		5342G		5341G		5340G
TOTALS		5343K		5343		5342		5341		5340

2. LIQUIDITY COMMITMENTS

INFLOWS

Advised / Revocable LOC
 Committed / Irrevocable LOC
 Commercial Paper
 MTN Program
 Federal Reserve Discount Window
 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
	5347A1		5347B1		5347C1
	5348A		5348B		5348C
	5349A		5349B		5349C
	5350A		5350B		5350C
	5351A		5351B		5351C
	5352A		5352B		

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

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

TOTALS

	5359A		5359B
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INVESTMENT CONCENTRATION LIMITS

PART A

INVESTMENTS BY SECTORS

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

PART B

CALCULATIONS

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

INVESTMENT ISSUER CONCENTRATION LIMITS

<i>Obligors 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

Charter Number - Credit Union Name: _____

Effective Date: _____

TOTALS			5802		5803		5804		5805		5807		5809		5811
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NEV AND CAPITAL MEASURES

NEV AND WAL

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

Amount	Acct Code
	5507
	5508
	5509
	5510
	5511

2 WAL

- 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 not closed to Undivided Earnings
- e. Equity Acquired in a Business Combination

	Acct Code
	6693
	5500B
	5500H
	5500C
	5500I
	5500D

4 Tier 1 Capital

- a. Retained Earnings
- b. Allowable Perpetual Contributed Capital (PCC)
- c. The corporate's intangible assets that exceed one half percent of its moving daily average net assets
- d. The corporate's investments, both equity and debt, in unconsolidated CUSOs
- e. PCC contributed to another corporate credit union and NCA maintained at another credit union
- f. Other (refer to the 5310 instructions)

	Acct Code
	5506A
	6693
	6062
	5562
	5563
	5564
	5564A

NEV AND CAPITAL MEASURES (CONTINUED)

5 Tier 2 Capital

- a. NCA
- 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

Amount	Acct Code
	6060
	5500K
	6403
	6404
	6001E

6 Total Capital

- a. Tier 1 Capital
- b. Tier 2 Capital
- c. Equity Investments not deducted when Calculating Tier1 Capital

	Acct Code
	5500Q
	5506A
	6060
	5565

7 Summary of Calculated Regulatory Ratios

- a. Tier 1 Capital or Leverage Ratio
- b. Tier 1 Risk Based Capital Ratio
- c. Total Risk Based Capital Ratio
- d. Retained Earnings Ratio

	Acct Code
	6000A
	5505
	5506
	6693A

DANA AND EBA INFORMATION

8 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

9 Average daily balance transfers to the FRB under the EBA program

	5841
--	------

10 PCC Owned by non-federally insured credit unions

	6695
--	------

PCC CALCULATION

A. **Is the Retained Earnings Ratio above 2.50%?**

Yes/No	6696
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Fixed Text below

Yes and all PCC is included in Tier 1 Capital the calculation below is not applicable

No, Refer to Section B below for PCC to be included in Tier 1 Capital

B. **PCC calculation if the Retained Earning Ratio is below 2.5%**

- 1. Retained Earnings
- 2. PCC owned by Federally Insured Credit Unions (FICU)
- 3. PCC Owned by FICUs minus Retained Earnings

Amount	Acct Code
	6693
	6697
	6001C

- 4. MDANA
- 5. 2% of MDANA

	5544B
	6002B

- 6. Amount of PCC Excluded from Tier 1 Capital
- 7. Amount of PCC Included in Tier 1 Capital

	6001E
	6062

- 8. MDANA Less Excluded PCC

	6003
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CUSO AND MISCELLANEOUS

CREDIT UNION SERVICE ORGANIZATIONS (CUSO)

1. List the net income attributed to consolidated CUSO activity

Amount	Acct Code
	6050

2. List the net assets attributed to consolidated CUSO activity

	6051
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3. Dollar amount of loans to corporate CUSOs

	5560
--	------

4. Investments in CUSOs - Minority Interest (Cost Method)

Fair Value	Acct Code
	6053

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

	6055
--	------

MISCELLANEOUS

1. Number of credit union members

Value	Acct Code
	5546

2. Number of non-credit union members

	6000J
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3. Number of all current members

	5545
--	------

4. Does the corporate share expenses with an affiliated group

	5549
--	------

5. Number of full-time employees or full-time equivalents

	564A
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6. 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 (CONTINUED)

ITEM PROCESSING (PAPER)

- 1 Inclearings
- 2 Return items - Inclearings
- 3 Deposit Services

<i>Number of Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Transactions</i>	<i>Acct Code</i>
	6638		6641
	6639		6642
	6640		6643

ITEM PROCESSING (IMAGE CAPTURE)

- 1 Inclearings
- 2 Return items - Inclearings
- 3 Deposit Services

<i>Number of Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Transactions</i>	<i>Acct Code</i>
	6644		6647
	6645		6648
	6646		6649

- 4 Settlement - Credit / Deposit
No. of credit unions subscribed
- 5 Settlement - Debit / Withdrawal
No. of credit unions subscribed

<i>Count</i>	<i>Acct Code</i>	<i>Total \$ Amount</i>	<i>Acct Code</i>
	6650		6651
	6652		
	6653		6654
	6655		

CARD PROGRAMS

- 1 ATM Card Program
- 2 Debit Card Program
- 3 Other Card Program
- 4 Driving ATM Terminals

<i>Number of Transactions</i>	<i>Acct Code</i>	<i>\$ Amount of Transactions</i>	<i>Acct Code</i>
	6656		6657
	6660		6661
	6664		6665
	6668		6669

SUSPICIOUS ACTIVITY REPORT (SAR) FILINGS

- 1 Structuring
- 2 Terrorist Financing
- 3 Fraud
- 4 Money Laundering
- 5 Other Suspicious Activity

<i>Current Month</i>	<i>Acct Code</i>	<i>Year to Date</i>	<i>Acct Code</i>
	6670		6671
	6672		6673
	6674		6675
	6676		6677
	6678		6679