

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THIS FORM IS EFFECTIVE 1/1/2020 UNTIL SUPERSEDED BY ANOTHER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 2020. 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.

Paperwork Reduction Act Statement - The estimated average public reporting burden associated with this information collection is 4 hour per response. Comments concerning the accuracy of this burden estimate and or any other aspect of this information collection, including suggestions for reducing this burden should be address to the National Credit Union Administration, ATTN: Office of National Examinations and Supervision, 1775 Duke Street, Alexandria, Virginia 22314. An agency may not conduct or sponsor, and a person is not required to respond to, an information collection unless it displays a valid OMB control number.

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 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
 - h. Certificates of Deposit (including SimpliCD)
 - i. Certificates of Deposit (Foreign Banks)
 - j. Other Investments

| | |
|--|-------|
| | 5439 |
| | 5450A |
| | 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
 - 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 (CONTINUED)

ASSETS (CONTINUED)

3.

c. Loan Participations

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

| Corp CU | Acct Code | NPCU | Acct Code | Other | Acct Code | Total | Acct Code |
|---------|-----------|------|-----------|-------|-----------|-------|-----------|
| | 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

| Amount | Acct Code |
|--------|-----------|
| | 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 |
|--|------|

STATEMENT OF FINANCIAL CONDITION (CONTINUED)**LIABILITIES**

7. Borrowings
- a. Borrowings from Other Corporates or Credit Unions
 - b. Commercial Paper
 - c. Pass-Through Borrowings as CLF Agent
 - d. Corporate Securities Sold Under Agreement to Repurchase from Others for Arbitrage
 - e. Members Securities Sold Under Agreement to Repurchase from Others for Arbitrage
 - f. Corporate Securities Sold Under Agreement to Repurchase from Others for Liquidity
 - g. Member Securities Sold Under Agreement to Repurchase from Others for Liquidity
 - h. Fed Funds Purchased from Other Corporates
 - i. Other Borrowings
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 |
| | 5479D |
| | 5479F |
| | 5479I |
| | 5479J |
| | 5479M |
| | 5479N |
| | 5479P |
| | 5479C |
| | 5480 |
| | 5481 |
| | 5482 |
| | 5483 |
| | 5484 |
| | 5485 |
| | 5610 |

SHARES AND EQUITY

14. TOTAL SHARES

| | |
|--|------|
| | 5903 |
|--|------|

Member

- a. Daily/Overnight Shares
- 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/Overnight 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 (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 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 |
|--|------|

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

| | |
|--|------|
| | 5495 |
|--|------|

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 |
|--|------|

TOTAL INTEREST INCOME

| | |
|--|------|
| | 5105 |
|--|------|

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 |
|--|------|

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 |

INCOME STATEMENT (CONTINUED)**EXPENSES**

5. OPERATING EXPENSES

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

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

OTHER EXPENSE/INCOME ITEMS

- 6. Intangible/Goodwill Amortization
- 7. Minority Interest (CUSO)
- 8. Provision for Loan and Lease Loss

| | |
|--|------|
| | 6059 |
| | 5200 |
| | 5329 |

NET INCOME

- 9. Extraordinary Items
- 10. Cumulative Effect of Changes in Acctg. Principle
- 11. **NET INCOME AFTER EXTRAORDINARY ITEMS & OTHER ADJUSTMENTS**
- 12. Equity Transfer for PCC Dividends
- 13. **NET CONTRIBUTION TO EQUITY**

| | |
|--|------|
| | 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 |

PRIVATELY ISSUED MORTGAGE RELATED ISSUES

- 4. 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

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

SUBTOTAL

| | | | | | | | | | |
|--|------|--|-------|--|-------|--|-------|--|-------|
| | 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 |
| | 6118 | | 6118A | | 6118B | | 6118C | | 6118D |

6. *Commercial Mortgage Backed Securities (CMBS)*

| | | | | | | | | | |
|--|------|--|-------|--|-------|--|-------|--|-------|
| | 6119 | | 6119A | | 6119B | | 6119C | | 6119D |
|--|------|--|-------|--|-------|--|-------|--|-------|

7. *Mutual Funds*

| | | | | | | | | | |
|--|------|--|-------|--|-------|--|-------|--|-------|
| | 6120 | | 6120A | | 6120B | | 6120C | | 6120D |
|--|------|--|-------|--|-------|--|-------|--|-------|

COMMERCIAL DEBT OBLIGATIONS

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

SUBTOTAL

| | | | | | | | | | |
|--|------|--|-------|--|-------|--|-------|--|-------|
| | 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 |

9. *Municipal Securities*

| | | | | | | | | | |
|--|------|--|-------|--|-------|--|-------|--|-------|
| | 6126 | | 6126A | | 6126B | | 6126C | | 6126D |
|--|------|--|-------|--|-------|--|-------|--|-------|

TOTAL

| | | | | | | | | | |
|--|------|--|-------|--|-------|--|------|--|------|
| | 6127 | | 5450A | | 6127B | | 5451 | | 5452 |
|--|------|--|-------|--|-------|--|------|--|------|

DERIVATIVES

DERIVATIVES

| Effective/ Purchase Date (A6680 - A6680D) | Type of Derivative Contract (A6681 - A6681D) | Notional Value (A6682 - A6682D) | Fair Value Gain/Loss (A6683 - A6683D) | Maturity (A6684 - A6684D) | Amortizing (A6685 - A6685D) | Qualifies for Hedge Accounting (A6686 - A6686D) | Purchase Premium (for cap/floor) (A6687 - A6687D) | Remaining Unamortized Premium (A6688 - A6688D) | Interest Rate Swap - Pay (A6689 - A6689D) | Interest Rate Swap - Receive (A6690 - A6690D) | Counterparty or Clearing House (A6691 - A6691D) | Fair Value of Collateral (A6692 - A6692D) |
|---|---|------------------------------------|---|---------------------------------|-----------------------------------|---|--|---|--|---|---|---|
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DERIVATIVES (CONTINUED)

DERIVATIVES

| Effective/ Purchase Date (A6680E - A6680I) | Type of Derivative Contract (A6681E - A6681I) | Notional Value (A6682E - A6682I) | Fair Value Gain/Loss (A6683E - A6683I) | Maturity (A6684E - A6684I) | Amortizing (A6685E - A6685I) | Qualifies for Hedge Accounting (A6686E - A6686I) | Purchase Premium (for cap/floor) (A6687E - A6687I) | Remaining Unamortized Premium (A6688E - A6688I) | Interest Rate Swap - Pay (A6689E - A6689I) | Interest Rate Swap - Receive (A6690E - A6690I) | Counterparty or Clearing House (A6691E - A6691I) | Fair Value of Collateral (A6692E - A6692I) |
|--|--|---|--|--------------------------------------|--|--|---|--|---|--|--|--|
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DERIVATIVES (CONTINUED)

DERIVATIVES

| Effective/ Purchase Date (A6680J - A6680N) | Type of Derivative Contract (A6681J - A6681N) | Notional Value (A6682J - A6682N) | Fair Value Gain/Loss (A6683J - A6683N) | Maturity (A6684J - A6684N) | Amortizing (A6685J - A6685N) | Qualifies for Hedge Accounting (A6686J - A6686N) | Purchase Premium (for cap/floor) (A6687J - A6687N) | Remaining Unamortized Premium (A6688J - A6688N) | Interest Rate Swap - Pay (A6689J - A6689N) | Interest Rate Swap - Receive (A6690J - A6690N) | Counterparty or Clearing House (A6691J - A6691N) | Fair Value of Collateral (A6692J - A6692N) |
|--|--|--|---|--------------------------------------|--|--|--|---|---|---|---|---|
| | | | | | | | | | | | | |
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DERIVATIVES (CONTINUED)

DERIVATIVES

| Effective/ Purchase Date (A6680P - A6680T) | Type of Derivative Contract (A6681P - A6681T) | Notional Value (A6682P - A6682T) | Fair Value Gain/Loss (A6683P - A6683T) | Maturity (A6684P - A6684T) | Amortizing (A6685P - A6685T) | Qualifies for Hedge Accounting (A6686P - A6686T) | Purchase Premium (for cap/floor) (A6687P - A6687T) | Remaining Unamortized Premium (A6688P - A6688T) | Interest Rate Swap - Pay (A6689P - A6689T) | Interest Rate Swap - Receive (A6690P - A6690T) | Counterparty or Clearing House (A6691P - A6691T) | Fair Value of Collateral (A6692P - A6692T) |
|--|--|--|---|--------------------------------------|--|--|--|---|---|---|---|---|
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DERIVATIVES (CONTINUED)

DERIVATIVES

| Effective/ Purchase Date (A6680U - A6680Y) | Type of Derivative Contract (A6681U - A6681Y) | Notional Value (A6682U - A6682Y) | Fair Value Gain/Loss (A6683U - A6683Y) | Maturity (A6684U - A6684Y) | Amortizing (A6685U - A6685Y) | Qualifies for Hedge Accounting (A6686U - A6686Y) | Purchase Premium (for cap/floor) (A6687U - A6687Y) | Remaining Unamortized Premium (A6688U - A6688Y) | Interest Rate Swap - Pay (A6689U - A6689Y) | Interest Rate Swap - Receive (A6690U - A6690Y) | Counterparty or Clearing House (A6691U - A6691Y) | Fair Value of Collateral (A6692U - A6692Y) |
|--|--|--|---|--------------------------------------|--|--|--|---|---|---|---|---|
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DERIVATIVES (CONTINUED)

DERIVATIVES

| Effective/ Purchase Date (A6680Z - A6680AD) | Type of Derivative Contract (A6681Z - A6681AD) | Notional Value (A6682Z - A6682AD) | Fair Value Gain/Loss (A6683Z - A6683AD) | Maturity (A6684Z - A6684AD) | Amortizing (A6685Z - A6685AD) | Qualifies for Hedge Accounting (A6686Z - A6686AD) | Purchase Premium (for cap/floor) (A6687Z - A6687AD) | Remaining Unamortized Premium (A6688Z - A6688AD) | Interest Rate Swap - Pay (A6689Z - A6689AD) | Interest Rate Swap - Receive (A6690Z - A6690AD) | Counterparty or Clearing House (A6691Z - A6691AD) | Fair Value of Collateral (A6692Z - A6692AD) |
|---|---|---|--|---------------------------------------|---|---|---|--|--|--|--|--|
| | | | | | | | | | | | | |
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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

1. Reverse Repo/Repo Transactions Qualifying for Netting

| Amount | Acct Code |
|--------|-----------|
| | 5365 |

2. Total Limited Liquidity Securities

| | |
|--|------|
| | 5366 |
|--|------|

3. Total Secured Borrowings

| | |
|--|------|
| | 5367 |
|--|------|

4. 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 | <u>Assets</u> | | | | | <u>Liabilities</u> | | | | |
|------------------|---------------|-----------|-------------|-----------|-------|--------------------|--------|-----------|------------|-----------|
| | 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
- 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 | | |

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

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

| | Capital | Acct Code | Corporate Concentration | | | | Regulatory Maximum | | | |
|--|---------|-----------|-------------------------|-----------|-------------|-----------|--------------------|-----------|----------|-----------|
| | | | 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 |
| TOTALS | | | 5802 | | 5803 | | 5804 | | 5805 | | 5807 | | 5809 | | 5811 |

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

| | |
|--|-------|
| | 5506A |
| | 6693 |
| | 6062 |
| | 5562 |
| | 5563 |
| | 5564 |

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
- c. 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. Corporate credit unions 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%?

| | |
|--|------|
| | 6696 |
|--|------|

Yes and all PCC is included in Tier 1 Capital and 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 |
|--|------|

RISK WEIGHTING

| BALANCE SHEET ASSET CATEGORIES | Totals from Schedule SFC | Acct Code | 0% | Acct Code | 20% | Acct Code | 50% | Acct Code | 100% | Acct Code | 200% | Acct Code |
|--|---------------------------------|------------------|-----------|------------------|------------|------------------|------------|------------------|-------------|------------------|-------------|------------------|
| 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. Other 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 | | 5902A | | 5814I | | 5815I | | 5816I | | 5817I | | 5818I |
| 10. Total Balance Sheet Items (1 - 9) | | 5813 | | 5814 | | 5815 | | 5816 | | 5817 | | 5818 |

Allocation of Risk Weight Categories

| OFF BALANCE SHEET CATEGORIES | Face Value or Notional Amt (A) | Acct Code | Credit Conversion Factor (B) | Acct Code | Credit Equivalent Amount (C) | Acct Code | 0% (D) | Acct Code | 20% (E) | Acct Code | 50% (F) | Acct Code | 100% (G) | Acct Code | 200% (H) | Acct Code |
|--|---------------------------------------|------------------|-------------------------------------|------------------|--------------------------------------|------------------|---------------|------------------|----------------|------------------|----------------|------------------|-----------------|------------------|-----------------|------------------|
| 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 |
| 19. Total Off-Balance Sheet items (11 - 18) | | 5819 | | | | 5821 | | 5822 | | 5823 | | 5824 | | 5825 | | 5826 |
| 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 (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 |
|--|------|

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 |
|--|-------|

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 |
|--|------|

6. Number of part-time employees

| | |
|--|------|
| | 564B |
|--|------|