



Federal Housing Finance Board

Call Report Instructions

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General Instructions

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A. Organization of these Instructions

These instructions apply to the data elements contained in the monthly and quarterly CRS schedules.

B. Data and Frequency of Reporting

Each Federal Home Loan Bank (Bank) must file the Call Report as of the end of each month and each calendar quarter and any other date specified by the Finance Board (each such date being the Reporting Date). Reporting dates for the Finance Board Call Report System (CRS) schedules are as follows:

Monthly Call Reports

Schedules SC, SI, INV, ADM, LEV, NPA, DEM, CR

Monthly Call Report Schedules are due on the twelfth (12th) calendar day of the month; or on the next business day thereafter if the due date falls on a weekend or holiday; following the month-end for which the information is being reported. For example, a call report for March would be due on April 12th or the next business day if April 12th falls on a weekend or holiday.

Schedule CC

Per 12 CFR 932.7, the Capital Compliance report is due 15 business days following the month-end for which the information is being reported.

Quarterly Call Reports

Schedules ML, CF, CS, ES, DEQ, BS, CMA, COL, DIV, SCP

Quarterly Call Report Schedules are due on the fifteenth (15th) calendar day of the month; or on the next business day thereafter if the due date falls on a weekend or holiday; following the end of the quarter for which the information is being reported. For example, the Call Report schedules for the second quarter would be on July 15th or on the next business day if July 15th falls on a weekend or holiday.

Quarterly “Plus 25” Call Reports

Schedule DOE

The Quarterly “Plus 25” Call Report schedule is due on the twenty-fifth (25th) calendar day of the month; or on the next business day thereafter if the due date falls on a weekend or holiday;

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following the end of the quarter for which the information is being reported. For example, the second quarter Quarterly+25 Call Report schedule would be due on July 25th or on the next business day if July 25th falls on a weekend or holiday.

C. Preparation of Reports

Each Bank shall prepare the Call Report in accordance with these Instructions. Generally, numeric reporting should be reported to two decimal places. For example, 21,258,348.43 would be reported as either 21,258,348.43 or 21,258,000.00 if the Bank chooses to round to the nearest thousand. Percentage entries should also be made to two decimal places, e.g., 5.75. Line item SI6000, however, should be entered as a whole number. Other exceptions will be detailed in the instructions for the particular page.

Each Bank shall maintain its financial records in a manner and with sufficient scope to ensure that each Call Report is prepared and filed in accordance with these Instructions and accurately reflects the Bank's assets, liabilities, off-balance sheet items, and operations.

For answers to financial/accounting questions about line items within the Call Report, please send an email to Ed Avila at avilae@fhfb.gov. Also, within the Call Report System at the Finance Board's website is a Help button. For technical, i.e., non-accounting/financial, questions about the Call Report System for which you cannot find answers within Help, call or email the Finance Board Help Desk: (202) 408-2907 or helpdesk@fhfb.gov.

For the purpose of combining individual Bank requests for changes/additions/deletions to Call Report line items, such requests should be sent to the Chairman of the Bank Controllers' CRS Subcommittee. If that subcommittee deems the request appropriate and warranted, the Chairman of that subcommittee will forward the request to the Finance Board for consideration.

D. Declaration and Signatures

Each Call Report, including amended Call Reports, shall be submitted by a senior officer or by a Bank employee to whom authority has been delegated by a senior officer. The act of submitting a call report by such individuals is deemed by the Finance Board as an attestation that the Call Report is true and correct to the best of his or her knowledge and belief. The authority to submit Call Reports may only be granted by the Finance Board, the request for which must come from a Bank's Chief Executive Officer or other officer authorized specifically by the Bank's board of directors to make such an attestation.

E. Submission of the Reports

Submission

Each Bank shall submit its Call Report in its entirety and electronically; either by the Internet interface provided by the Finance Board or by a batch load using a file format provided in *Attachment W: CRS Batch Data Loading Format Specification*. Inaccurate, incomplete, or incorrectly formatted Call Reports will not be considered as timely or accurate and must be

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corrected and resubmitted. A report resubmitted after the submission date shall be considered to be a late submission.

Amended Report

In the event a Bank makes an adjustment to its financial statements for a month, quarter, or a date for which the information was requested that would cause an adjustment to data previously submitted in a Call Report, the Bank shall file an amended Call Report not later than three business days after the date of such adjustment unless otherwise agreed to by the Finance Board.

F. Applicability of Generally Accepted Accounting Principles

The Call Report shall be prepared in accordance with Generally Accepted Accounting Principles, except to the extent otherwise directed by the Finance Board either in these Instructions or in Finance Board regulations.

G. Capital

Each Bank should begin completing the monthly Capital Compliance page of the Call Report once it begins operating under its capital plan. With respect to Supplemental Capital Information, note that only two lines (SCP1000 and SCP2000) apply to Banks that are not yet operating under their capital plans.

H. Verification

Before submitted the Call Report to the Finance Board, each Bank shall ensure that it has prepared an appropriate record or records for each table relevant to a particular item as specified in these Instructions, that it has populated every field with Bank data, an allowed default value, or other permitted value as specified in these Instructions, and that data values fall within the allowable ranges specified in the data dictionaries included in the appendices to these Instructions.

I. Restatement and Correction

When restatement of previous Call Report schedules is required, for reasons including but not limited to errors, omissions, or changes in prevailing accounting treatments; each affected Bank shall restate all affected schedules for a period not less than the greater of two full calendar years or a period specified by the Bank's independent auditors. Any waivers to this requirement, including those requested due to reasons of immateriality, will require approval by the Finance Board.

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Statement of Condition	
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Assets	
SC1000 SC11000	Cash and due from banks – includes petty cash, cash on deposit in commercial and Federal Reserve Banks, including pass-through reserves, clearing balances, and checks in transit. Exclude cash balances held in other FHLBanks related to Mortgage Loan Programs (see line SC1150).
SC1100 SC11100	Interest bearing deposits in Banks, i.e., certificates of deposit (CDs)
SC1150 SC11150	Deposits for mortgage loan programs with other FHLBanks – cash on deposit with other FHLBanks for mortgage loan program funding.
SC1200 SC11200	Securities purchased under resale agreements – amounts invested in securities under resale agreements with bond dealers and others.
SC1300 SC11300	Held to maturity securities – investments in US Treasury and other FHLBank obligations, other federal agencies, state agencies, mortgage-backed securities, collateralized mortgage obligations, commercial paper, and bankers acceptances.
SC1400 SC11400	Available-for-sale securities – investments in US Treasury and other FHLBank obligations, other federal agencies, state agencies, mortgage-backed securities, collateralized mortgage obligations, and commercial paper, and bankers acceptances carried at market-value in accordance with FAS 115.
SC1500 SC11500	Securities held at fair value - investments in US Treasury and other FHLBank obligations, other federal agencies, state agencies, mortgage-backed securities, collateralized mortgage obligations, commercial paper, and bankers acceptances carried at market value in accordance with FAS 115.
SC1600 SC11600	Federal funds sold – book value of overnight and term fed funds.
SC1800 SC11800	Advances – unpaid principal balance of advances made to members and non-members, unamortized premiums and discounts on advances, and overdrawn demand deposit accounts. Market-value adjustments associated with FAS133 are also included.
SC1900 SC11900	Advances participated other FHLBanks – represents the principal amount of participation advances purchased from other FHLBanks.

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SC2100 SC12100	Mortgage loans – unpaid principal balance of loans secured by owner-occupied 1-4 family dwellings, multifamily (5 or more) dwellings, or nonresidential real property. Also include deferred agent fees, unamortized premiums and discounts, and nonperforming loans. Market-value adjustments associated with FAS133 are also included. Note that these two line items should reflect only the portion of mortgage loans owned by the FHLBank and not portions held by other FHLBanks and/or other entities.
SC2200 SC12200	Less: Allowance for credit losses on mortgage loans - Note that these two line items should reflect only the allowance for credit losses that the FHLBank itself has established and not allowances set up by other FHLBanks and/or other entities.
SC2400 SC12400	Loans to other FHLBanks – unpaid principal balance of advances made to other FHLBanks.
SC2500 SC12500	Accrued interest receivable – represents interest receivable on deposits, investments, advances, and mortgage loans recorded in lines SC1100 through SC2400. Exclude interest receivable associated with derivative assets and/or derivative liabilities recorded in lines SC2700 or SC5500.
SC2600 SC12600	Bank premises and equipment, net – cost of land, building, furniture, equipment, leasehold improvements, and construction in progress, net of related depreciation and amortization, if applicable.
SC2700 SC12700	Derivative assets – represents the net positive fair-value of interest-rate swaps, caps, collars, and floors in accordance with FAS133, including related accrued interest, netted by counterparty.
SC2900 SC12900	Other assets – Assets that do not fit into the above categories should be reported here, including <u>other real estate owned</u>).
	Liabilities
	Deposits
SC4000 SC14000	Demand and overnight – members’ demand and overnight deposit accounts.
SC4100 SC14100	Term – member deposit accounts that have a fixed term.
SC4150 SC14150	Deposits from other FHLBanks for mortgage loan programs – Other FHLBank deposits for mortgage loan program funding.

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SC4200 SC14200	Other – Other deposits should be reported here.
	Borrowings
SC4400 SC14400	Securities sold under repurchase agreements – investments sold under agreements to repurchase from bond dealers and others.
SC4500 SC14500	Other FHLBanks – amounts borrowed from the FHLBanks.
SC4600 SC14600	Other borrowings – Other borrowings, including mandatory redeemable stock reclassified as a liability under FAS150 should be reported here.
	Consolidated Obligations
SC4800 SC14800	Bonds – outstanding principal balance (book, not par) of debt issuances including unamortized premiums, discounts, concessions, and market-value adjustments associated with FAS133.
SC5000 SC15000	Discount notes – outstanding principal balance of discount notes issued including unamortized discounts on the sale of each issue and market-value adjustments associated with FAS133.
SC5200 SC15200	Accrued interest payable – represents interest payable on deposits, borrowings, consolidated obligations, and discount notes recorded in lines SC4100 through SC5000. Include cash and stock dividends payable on mandatorily redeemable stock liabilities classified as interest expense per SFAS 150. Exclude interest payable associated with derivative assets and/or derivative liabilities recorded in lines SC2700 or SC5500.
SC5300 SC15300	Affordable housing program – liability for AHP expense as required by statute.
SC5400 SC15400	Payable to REFCorp – amounts due to REFCorp for servicing of REFCorp debt.
SC5500 SC15500	Derivative liabilities – represents the net negative fair-value of interest-rate swaps, caps, collars, and floors in accordance with FAS133, including related accrued interest, netted by counterparty.
SC5700 SC15700	Other liabilities – Other liabilities that do not fit into the above categories should be reported here.

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SC8000 SC18000	Capital stock outstanding (\$100 par value)
SC8000a SC18000a	Capital stock pre-GLB – Banks not operating under their new capital plan will report capital stock here.
SC8000b SC18000b	Capital stock class A – Banks operating under their new capital plan will report here class A capital stock.
SC8000c SC18000c	Capital stock class B – Banks operating under their new capital plan will report here class B capital stock.
SC8100 SC18100	Retained earnings
	Accumulated Other Comprehensive Income
SC8200 SC18200	Unrealized net (losses) gains on available-for-sale securities, net of FAS 115 gains/losses on available-for-sale securities.
SC8250 SC18250	Other comprehensive income related to FAS 133 – net FAS 133 gains/losses on hedged AFS securities reclassified to earnings, and other miscellaneous OCI-related events.
SC8300 SC18300	Other – Other capital that does not fit into the above categories should be reported here.
	Memoranda Items
SC2500e SC12500e	Interbank bond accrued interest receivable – Interest receivable on consolidated obligations of other FHLBanks.
SC1300a	Collateral pledged for HTM securities – collateral pledged for HTM securities under FAS 140. Note that this line item is only required to be completed for the March, June, September, and December monthlies. Note also that SC11300a is being dropped in the next build and does not need to be completed.
SC1400a	Collateral pledged for AFS securities – collateral pledged for AFS securities under FAS 140. Note that this line item is only required to be completed for the March, June, September, and December monthlies. Note also that SC11400a is being dropped in the next build and does not need to be completed.
SC1500a	Collateral pledge for securities held at fair value – collateral pledged for securities held at fair-value under FAS 140. Note that this line item is only required to be completed for the March, June, September and December monthlies. Note also that SC11500a is being dropped in the next build and does not need to be completed.

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	Market Value Balance of Assets and Liabilities Related to FAS 133 Accounting - on these lines, report the total balance sheet market value gain (loss) for these respective assets or liabilities. Note that a loss for a liability will be reported with a minus sign and will increase the overall carrying amount of the liability.
SC1400m	Investments: AFS securities
SC1800m	Advances
SC2100m	Mortgage loans
SC4300m	Deposits
SC4700m	Borrowings
SC5100m	Consolidated obligations
SC9000m	Other assets and/or liabilities, net
SC8000ra	Mandatorily redeemable class A stock - Identify the mandatorily redeemable class A capital stock balance at period end. This amount should represent the net mandatorily redeemable stock and the net estimated dividend classified as liabilities per SFAS 150 and included in SC4600.
SC8000rb	Mandatorily redeemable class B and pre-GLB stock - Identify the mandatorily redeemable class B or pre-GLB capital stock balance at period end. This amount should represent the net mandatorily redeemable stock and the net estimated dividend classified as liabilities per SFAS 150 and included in SC4600.
SC5200r	Dividends payable on stock to be redeemed/reclassified to Accrued Interest Payable - Identify amount of cash and stock dividends payable classified as Interest expense in SC5200 per SFAS 150.

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Statement of Income	
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	Interest Income
SI1000	Advances – include interest income from advances; amortization of deferred AHP subsidies; net interest on derivatives hedging advances; and earned advance commitment fees. Also include prepayments from non-participated terminated advances formerly reported in SI3400.
SI1100	Advances participated other FHLBanks – include interest income from participation advances purchased from other FHLBanks. Also include prepayments from participated terminated advances formerly reported in SI3400.
SI1200	Interest bearing deposits in Banks – include interest income from short-term deposits (e.g., certificates of deposit, bank notes).
SI1250	Deposits for mortgage loan programs with other FHLBanks – include interest income from cash on deposit with other FHLBanks for mortgage loan program funding.
SI1300	Securities purchased under resale agreements – include interest income from securities purchased under agreements to resell.
SI1400	Federal funds sold – include interest income from overnight or term fed funds.
SI1500	Held-to-maturity securities – include interest income from securities classified as HTM (e.g., US Treasury obligations, commercial paper, bankers acceptances, MBS/CMOs, municipal bonds, FHLB agencies, other federal agencies, and state agencies). Also include non-advance related prepayment fees formerly reported in SI3400.
SI1600	Available-for-sale securities – include interest income from securities classified as AFS (e.g., US Treasury obligations, commercial paper, bankers acceptances, MBS/CMOs, municipal bonds, FHLB agencies, other federal agencies, state agencies) and net interest on derivatives hedging AFS securities. Also include non-advance related prepayment fees formerly reported in SI3400.
SI1700	Securities held at fair value – include interest income from securities classified as being held at FV (e.g., US Treasury obligations, commercial paper, bankers acceptances, MBS/CMOs, municipal bonds, FHLB agencies, other federal agencies, state agencies) and net interest on derivatives hedging securities held at fair value. Also include non-advance related prepayment fees formerly reported in SI3400.

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SI1900	Mortgage loans – include interest income from loans secured by owner-occupied 1-4 family dwellings, multifamily (5 or more) dwellings or non-residential real property; agent fee amortization; premium and discount amortization; credit enhancement fees; and net interest on derivatives hedging mortgage loans.
SI2000	Loans to other FHLBanks – include interest income from loans made to other FHLBanks.
SI2200	Other interest income – include interest income from other interest-earning assets not included above.
	Interest Expense
SI2400	Consolidated obligations – include interest expense on CO bonds and DNs; amortization of concession fees; amortization/accretion on premiums/discounts; and net interest on derivatives hedging CO bonds and DNs and swap fees.
SI2500	Deposits – include interest expense on stockholder and non-stockholder deposits, and net interest on derivatives hedging deposits.
SI2550	Deposits from other FHLBanks for mortgage loan programs – include interest expense on cash held on deposit for other FHLBanks for mortgage loan program funding.
SI2600	Securities sold under repurchase agreements – include interest expense on securities sold under agreements to repurchase.
SI2700	Borrowings from other FHLBanks – include interest expense on loans from other FHLBanks.
SI2900	Other borrowings – include interest expense on other interest-bearing liabilities not included above. Also include cash and stock dividends classified as interest expense per SFAS 150.
SI3200	Loan loss provision – include amounts recorded as allowance for credit losses on mortgage loans.
	Other Income
SI3400	Prepayment fees, net – Do not enter here, currently included in interest income.
SI3500	Service fees – include income received for ancillary services offered to stockholders and non-stockholders (e.g., wire transfer fees, item processing fees).

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SI3600	Realized net gain (losses) from sale of HTM securities – include gains/losses resulting from the sale of HTM securities.
SI3700	Realized net gain (losses) from sale of AFS securities – include gains/losses resulting from the sale of AFS securities.
SI3725	Realized net gain (losses) from sale of securities held at fair value – include gains/losses resulting from the sale of securities held at fair-value.
SI3750	Unrealized net gain (losses) on securities held at fair value – include gains/losses resulting from changes in the market-value of securities held at fair-value.
SI3800	Net gain (loss) on derivatives and hedging activities – include the gains/losses resulting from changes in the market-value of derivatives.
SI3900	Other, net – include any income not included above
	Other Expense
SI4100	Salaries and benefits – include salary and employee benefit expense, which includes employee training expense.
SI4200	Cost of quarters – e.g., rent, property taxes, and utilities.
SI4300	Other (operating expenses) – include operating expenses other than salaries, benefits, and cost of quarters.
SI4500	Finance Board and Office of Finance expenses
SI4700	Other – include REFCORP and Financing Corp administrative assessments; and any expense not included above.
SI5000	Affordable Housing Program – include any amounts appropriated for AHP in the current period.
SI5100	REFCorp assessment – include current period REFCORP interest assessments.
SI5300	Gain (loss) on early extinguishment of debt
SI5350	Cumulative effect of change in accounting principle
SI 6000	Number of full-time equivalents – in whole numbers.
	Memoranda Items

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SI1500e	Interbank HTM investment interest income – include interest income on any FHLBank securities held as HTM investments. <u>(Should not include related amortization of discounts or premiums.)</u>
SI1600e	Interbank AFS investment interest income – include interest income on any FHLBank securities held as AFS investments. <u>(Should not include related amortization of discounts or premiums.)</u>
SI1700e	Interbank securities held at fair value investment interest income – include interest income on any FHLBank securities held as trading investments.
SI2900r	Other borrowings: Dividends classified interest expense per SFAS150 – Identify amount of cash and stock dividends classified as interest expense per SFAS 150.
SI1000p	Prepayment fees for terminated Advances contained in SI1000 (SFAS 91) – Identify amount of prepayment fees included in SI1000 per SFAS 91.
SI1050p	Non-Advance related prepayment fees – Identify amount of prepayment fees for other than advances, including those for commercial mortgage backed securities recorded as interest income per SFAS 91.
SI1000p	Prepayment fees for terminated Advances contained in SI1100 (SFAS91) – Identify amount of prepayment fees included in SI1100 per SFAS 91.

CALL REPORT INSTRUCTIONS

Investments (As Defined on Stmt of Condition)	
(Book Value)	
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<p>Section II.B. of the Finance Board's Financial Management Policy (FMP) establishes investments that are permissible for FHLBanks.</p>	
	Non-MBS
	U.S. treasury obligations
INV1200 INV11200 INV21200 INV41200	<p>Held to Maturity: Month end. Available-for-sale: Month end. Sec. Held at Fair Value: Month end. Total Investments: Daily average balance for the month.</p> <p>Section II.B.6. of the FMP: Marketable obligations issued or guaranteed by the United States.</p>
	Bankers acceptances
INV1300 INV11300 INV21300 INV41300	<p>Held to Maturity: Month end. Available-for-sale: Month end. Sec. Held at Fair Value: Month end. Total Investments: Daily average balance for the month.</p> <p>Section II.B.5. of the FMP: Bankers' acceptances, drawn on and accepted by eligible financial institutions, that on the settlement date have a remaining term to maturity not exceeding 9 months.</p>
	Commercial paper
INV1400 INV11400 INV21400 INV41400	<p>Held to Maturity: Month end. Available-for-sale: Month end. Sec. Held at Fair Value: Month end. Total Investments: Daily average balance for the month.</p> <p>Section II.B.4. of the FMP: Commercial paper, and thrift notes traded in U.S. financial markets and rated both P-1 by Moody's and A-1 by Standard & Poor's, that on the settlement date have a remaining term to maturity not exceeding 9 months.</p>

CALL REPORT INSTRUCTIONS

INV1500 INV11500 INV21500 INV41500	<p>U.S. agency obligations</p> <p>Held to Maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Section II.B.7. of the FMP: Marketable direct obligations of U.S. Government Sponsored Agencies and Instrumentalities for which the credit of such institutions is pledged for repayment of both principal and interest.</p>
INV1600 INV11600 INV21600 INV41600	<p>Investment in consolidated obligations of other FHLBanks</p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Section II.B.7. of the FMP: Investment in CO debt of other FHLBanks.</p>
INV1700 INV11700 INV21700 INV41700	<p>State agencies</p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Section II.B.11. of the FMP: Marketable direct obligations of state or local government units or agencies, rated at least Aa by Moody's or AA by Standard & Poor's, where the purchase of such obligations by a FHLBank provides to the issuer the customized terms, necessary liquidity, or favorable pricing required to generate needed funding for housing or community development.</p>
INV1800 INV11800 INV21800 INV41800	<p>Other</p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>This is for investments that become permissible but that do not yet have a specific Investments line item. For example, the Finance Board could approve a new type of Investment that does not have a specific line item on the Investments' page and that would be included here until the Investments' page could be modified.</p>

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	Mortgage-Backed Securities
INV2000 INV12000 INV22000 INV42000	<p>Issued, guaranteed, or fully insured by GSE (FMP II.B.8.)</p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Section II.B.8. of the FMP: Securities representing an interest in pools of mortgages (MBS) issued, guaranteed or fully insured by the Government National Mortgage Association (GNMA), the Federal Home Loan Mortgage Corporation (FREDDIE MAC), or the Federal National Mortgage Association (FANNIE MAE), or Collateralized Mortgage Obligations (CMOs), including Real Estate Mortgage Investment Conduits (REMICs), backed by such securities.</p>
INV2100 INV12100 INV22100 INV42100	<p>Other MBS, CMOs, REMICs (FMP II.B.9)</p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Section II.B.9. of the FMP: Other MBS, CMOs, and REMICs rated Aaa by Moody's or AAA by Standard & Poor's.</p>
INV2200 INV12200 INV22200 INV42200	<p>Collateralized by manufactured housing loans/home equity loans (FMP II.B.10)</p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Section II.B.10. of the FMP: Asset-backed securities collateralized by manufactured housing loans or home equity loans and rated Aaa by Moody's or AAA by Standard & Poor's.</p>

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INV2400 INV12400 INV22400 INV42400	<p>Deferred losses (deferred gains) on terminated or redesignated interest-rate exchange agreements <u>(not applicable beginning 2001)</u></p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>Deferred losses (deferred gains) on terminated or redesignated interest rate exchange agreements pertaining to investments reported above.</p>
INV2500 INV12500 INV22500 INV42500	<p>Associated interest rate exchange agreements, Net <u>(not applicable beginning 2001)</u></p> <p>Held to maturity: Month end. Available-for-sale: Month end. Sec. held at fair value: Month end. Total investments: Daily average balance for the month.</p> <p>The net of interest rate exchange agreements associated with investments reflected on this page of the Call Report.</p>

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Advances	
Month End	
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12 CFR Sections 950, 951, and 952.	
	Time to Maturity
	Up to one month
ADM0500 ADM10500	Advances outstanding with remaining time to maturity of one month or less. Total advances made during the month that have maturities of one month or less.
	Over one month up to one year
ADM1000 ADM11000	Advances outstanding with remaining time to maturity over one month up to a year. Total advances made during the month that have maturities over one month up to a year.
	Over one year to three years
ADM1100 ADM11100	Advances outstanding with remaining time to maturity over one year to three years. Total advances made during the month that have maturities over one year to three years.
	Over three years to five years
ADM1200 ADM11200	Advances outstanding with remaining time to maturity over three years to five years. Total advances made during the month that have maturities over three years to five years.
	Over five years
ADM1300 ADM11300	Advances outstanding with remaining time to maturity greater than five years. Total advances made during the month with maturities greater than five years.

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	Specialized Advances
ADM2000 ADM12000	<p>Putable (convertible) advances</p> <p>Putable (convertible) advances outstanding. Putable (convertible) advances made during the month.</p> <p>Putable (convertible) advances are fixed-rate fundings in which the FHLBank effectively purchases a put option from the customer that allows the FHLBank to terminate (convert) the advance on specific dates throughout its term. A putable should be reported as a putable unless (1) it has been converted to floating rate or (2) all conversion dates have passed.</p>
ADM2100 ADM12100	<p>Callable advances</p> <p>Callable advances outstanding. Callable advances made during the month.</p> <p>Callable advances allow customers to prepay advances, in part or in full, on specific dates (Call Dates) without incurring prepayment or termination fees.</p>
ADM3000 ADM13000	<p>CIP housing</p> <p>Community investment program housing advances outstanding. Community Investment Program housing advances made during the month.</p> <p>12 CFR 952.5(a)(2): "Each Bank shall offer a CIP to provide financing for <i>housing</i> [italicized for emphasis] projects and for eligible community lending at the appropriate targeted income levels."</p>
ADM3100 ADM13100	<p>CIP non-housing</p> <p>Community investment program non-housing advances outstanding. Community investment program housing advances made during the month.</p> <p>12 CFR 952.5(a)(2): "Each Bank shall offer a CIP to provide financing for housing projects and for <i>eligible community lending</i> [italicized for emphasis] at the appropriate targeted income levels."</p>

CALL REPORT INSTRUCTIONS

	Non-CIP, non-housing
ADM3200	Non community investment program, non-housing advances outstanding.
ADM13200	Non community investment program, non-housing advances made during the month. 12CFR952.5(a)(3): "Each Bank may offer RDA programs or UDA programs, or both, for community lending using the targeted beneficiaries or targeted income levels specified in §952.3 of this part, without prior Finance Board approval." 12CFR952.5(a)(4): "Each Bank may offer CICA [Community Investment Cash Advance] programs for community lending using targeted beneficiaries and targeted income levels other than those specified in §952.3 of this part, established by the Bank with the prior approval of the Finance Board."

CALL REPORT INSTRUCTIONS

Leverage (966.3)	
Month End	
[Return to Table of Contents]	
LEV1100 LEV1100	Less core mission activity assets – include book value of assets described in 12CFR940.3. Note that the Core Mission Activities quarterly page of the Call Report details the assets that comprise this. A hard copy of that quarterly page could serve as a worksheet in determining the amount to enter for this line item.

CALL REPORT INSTRUCTIONS

Negative Pledged Assets	
Monthly	
[Return to Table of Contents]	
NPA2200	Less member pass through to Fed – include the amount of reserve deposits held at the Federal Reserve Banks on behalf of stockholders. <i>This is what you formerly reported as DBIMS 3460.</i>
NPA2600	Other loans – include loans from <u>other than</u> stockholders or other FHLBanks (e.g., “loans guaranteed by Agency for International Development”). <i>This is what you formerly reported as DBIMS 9030.</i>
NPA2800	Accrued interest receivable on advances and investments – include interest accrued on investments, advances, and mortgage loans.
NPA2900	Less pledged assets – any asset listed above that is not free of any lien or pledge is not eligible and should be reported here, unless such lien or pledge is for the benefit of the holder of any consolidated obligation. Do not report here any repo agreements sold as they should already be reported in NPA2700. See 12CFR966.2(c).

CALL REPORT INSTRUCTIONS

Derivatives

Monthly

Replaces Schedule B

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Changes in Fair Value for Hedging Relationships not Receiving Shortcut Classified as Fair Value Hedges

Changes in Fair Value Assets/Liabilities & Derivatives	
(Excluding Accrued Interest)	
DEM1000 DEM11000	Advances: Report here the monthly change in market/fair-value of advances and associated derivatives.
DEM1050 DEM11050	Mortgage loans: Report here the monthly change in market/fair-value of mortgage loans and associated derivatives.
DEM1100 DEM11100	Investments: Report here the monthly change in market/fair-value of investments and associated derivatives.
DEM1200 DEM11200	Consolidated obligations: Report here the monthly change in market/fair-value of consolidated obligations and associated derivatives.
DEM1300 DEM11300	Deposits: Report here the monthly change in market/fair-value of deposits and associated derivatives.
DEM1400 DEM11400	Other: Report here the monthly change in market/fair-value of all other assets or liabilities and associated derivatives not specifically identified above.
Changes in Fair Value (Economic Hedges)	
DEM11600	Derivatives related to securities held at fair value: Report here the monthly change in market/fair-value of derivatives related to securities held at fair-value.
Changes in Fair Value of "Stand Alone Derivatives" Related to Cash Items, Which Do Not Qualify for Hedge Accounting Under FAS 133	
DEM11700	Swaps: Report here the monthly change in market/fair-value of interest rate swaps that do not qualify for hedge accounting under FAS133.
DEM11800	Caps/floors/swaptions/futures/forwards: Report here the monthly change in market/fair-value of interest rate caps/floors/swaptions/futures/forwards that do

CALL REPORT INSTRUCTIONS

	not qualify for hedge accounting under FAS133.
DEM11900	Other: Report here the monthly change in all other derivatives not specifically identified elsewhere on DEM.
	Changes in Fair Value of Firm Commitments
DEM12000	Change in fair value of firm commitments: Report here the monthly change in market/fair-value of commitments classified as derivatives.
	Changes in Fair Value of Intermediary Derivatives, Net
DEM12100	Intermediary derivatives, net: Report here the monthly change in market/fair-value of derivatives where the Bank acts as an intermediary between members and third parties that are not qualified for FAS133 hedge accounting.
	Amount Recorded to Earnings Due to Cash Flow Hedge, and/or Amortization of OCI Amounts
DEM12200	Recorded in earnings due to cash flow hedge and/or amortization of OCI amounts: Report here the monthly ineffective portion of cash flow hedges recorded in earnings and the amortization of derivative fair-value out of OCI to earnings.
	Memorandum Items
DEM12200a	Amount recorded on line DEM12200 that is related to amortization of OCI amounts: Report here the amount of line DEM12200 that is due to amortization of OCI amounts.

CALL REPORT INSTRUCTIONS

Credit Concentration Monthly Return to Table of Contents	
	Credit Extensions in Excess of 5% of FHLBank's Assets
CR1000	Name of Counterparty: Report the name of the counterparty.
CR10000	FHFB ID if a Member: Report the FHFB ID number if the counterparty is a member.
CR20000	Secured Extensions of Credit: Report the sum of the secured extensions of credit to the counterparty if they exceed 5% of the FHLBank's assets. Note that this does not include mortgage programs such as MPF, MPP, etc.
CR30000	Unsecured Extensions of Credit: Report the net of unsecured credit to the counterparty if it exceeds 5% of the FHLBank's assets. Note that this does not include mortgage programs such as MPF, MPP, etc.
	Face Amount of Letters of Credit or Other Legally Binding Commitments in Excess of 1 Percent of FHLBank's Assets
CR1000	Name of Counterparty: Report the name of the counterparty.
CR10000	FHFB ID if a Member: Report the FHFB ID number if the counterparty is a member.
CR20000	Letters of Credit: Report letters of credit which exceed 1% of the FHLBank's assets.
CR30000	Other Binding Commitments: Report other legally binding commitments which exceed 1% of the FHLBank's assets. Note that this does not include commitments for mortgage programs such as MPF, MPP, etc.

CALL REPORT INSTRUCTIONS

Capital Compliance Monthly (End of Month) Return to Table of Contents	
	<p>Credit Risk Charges</p> <p>The Finance Board regulations detail the credit risk capital requirement, paraphrasing:</p> <p>12 CFR 932.4(a): <i>General requirement.</i> Each Bank's credit risk capital requirement is equal to the sum of the Bank's credit risk capital charges for all assets, off-balance sheet items and derivative contracts.</p> <p>12 CFR 932.4(b): <i>Credit risk capital charge for assets.</i> Except as provided in paragraph (i) of this regulation, each Bank's credit risk capital charge for an asset is equal to the book value of the asset multiplied by the credit risk percentage requirement assigned to that asset pursuant to paragraph (e)(2) of this regulation.</p>
CC1000	Advances
CC1100	Mortgage-backed securities
CC1200	Other investments (including Fed. Funds, deposits, and repos)
CC1300	Mortgage loans
CC1400	<p>Derivatives</p> <p>12 CFR 932.4(d)(1): <i>Derivative contracts with non-member counterparties.</i> Except as provided in paragraph 932.4(j), each Bank's credit risk capital charge for a specific derivative contract entered into between a Bank and a non-member institution should equal the sum specified in 932.4(j)(i) and (ii).</p> <p>12 CFR 932.4(d)(2): <i>Derivative contracts with a member.</i> Except as provided in paragraph 932.4(j), the credit risk capital charge for any derivative contract entered into between a Bank and one of its member institutions should be calculated in accordance with paragraph 932.4(d)(1). However, the credit risk percentage requirements used in the calculations are shown in Table 1.1 of this regulation, which sets forth the credit risk percentage requirements for advances.</p>
CC1500	Other assets
CC1600	Off-balance-sheet items

CALL REPORT INSTRUCTIONS

	12 CFR 932.4(c): <i>Credit risk capital charge for off-balance sheet items.</i> Each Bank's credit risk capital charge for an off-balance sheet item should equal the credit equivalent amount of such item, as determined pursuant to paragraph 932.4(f) multiplied by the credit risk percentage requirement assigned to that item pursuant to paragraph 932.4(e)(2), except that the credit risk percentage requirement applied to the credit equivalent amount for a stand-by letter of credit should be that for an advance with the same remaining maturity as that stand-by letter of credit.
CC1700	Other
	Market Risk Charges
	This should be calculated in accordance with 12 CFR 932.5.
CC2000	Market risk charge
CC2100	Amount below 85 percent of book value
	Operations Risk Charges
	This should be calculated in accordance with 12 CFR 932.6
CC2400	Operations Risk
	Leverage Capital Requirement
CC3400	Other qualifying capital
	Report here the amount of any general allowance for losses, and the amount of other instruments identified in a Bank's capital plan that the Finance Board has determined to be available to absorb losses incurred by such Bank.

CALL REPORT INSTRUCTIONS

Mortgage Loans and Participations/ Real Estate Owned Quarterly [Return to Table of Contents]	
Mortgage Loans Outstanding (Quarter End)	
Mortgage Loans	Should be reported at par.
	Loans Secured By:
ML1000	1 - 4 family: Outstanding unpaid principal balance of loans secured by one-to four-family dwellings. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML1100	Multifamily (5 or more): Outstanding unpaid principal balance of loans secured by five or more family dwelling units. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML1200	Nonresidential: Outstanding unpaid principal balance of loans secured by non-residential real property. Include the outstanding unpaid principal balance of the FHLBank's share of participations in loan programs of other FHLBanks.
ML1300	Other: Outstanding unpaid principal balance of loans with security other than the above. Include the outstanding unpaid principal balance of the FHLBank's share of participations in loan programs of other FHLBanks.
Allowance for Credit Losses	
	Loans Secured By:
ML2000	1 - 4 family: Allowance for credit losses on loans secured by one-to four-family dwellings. Include the FHLBank's allowance for credit losses on the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML2100	Multifamily (5 or more): Allowance for credit losses on loans secured by five or more family dwelling units. Include the FHLBank's allowance for credit losses on the FHLBank's share of participations in mortgage loan programs of other FHLBanks.

CALL REPORT INSTRUCTIONS

ML2200	Nonresidential: Allowance for credit losses on loans secured by non-residential real property. Include the FHLBank's allowance for credit losses on the FHLBank's share of participations in loan programs of other FHLBanks.
ML2300	Other: Allowance for credit losses on loans with security other than the above. Include the FHLBank's allowance for credit losses on the FHLBank's share of participations in loan programs of other FHLBanks.
Charge-offs, Recoveries, Provision for Credit Losses, Adjustments During Quarter	
	Charge-offs on Loans Secured By:
ML11000	1 - 4 family: Charge-offs for loans/participations secured by one-to four-family dwellings. Include the FHLBank's charge-offs for its share of participations in mortgage loan programs of other FHLBanks.
ML11100	Multifamily (5 or more): Charge-offs for loans/participations secured by five or more family dwelling units. Include the FHLBank's charge-offs for its share of participations in mortgage loan programs of other FHLBanks.
ML11200	Nonresidential: Charge-offs for loans/participations secured by non-residential real property. Include the FHLBank's charge-offs for its share of participations in mortgage loan programs of other FHLBanks.
ML11300	Other: Charge-offs for loans/participations with security other than the above. Include the FHLBank's charge-offs for its share of participations in mortgage loan programs of other FHLBanks.
	Recoveries on Loans Secured By:
ML21000	1 - 4 family: Recoveries on loans/participations secured by one-to four-family dwellings. Include the FHLBank's recoveries for its share of participations in mortgage loan programs of other FHLBanks.
ML21100	Multifamily (5 or more): Recoveries on loans/participations secured by five or more family dwelling units. Include the FHLBank's recoveries for its share of participations in mortgage loan programs of other FHLBanks.
ML21200	Nonresidential: Recoveries on loans/participations secured by non-residential real property. Include the FHLBank's recoveries for its share of participations in mortgage loan programs of other FHLBanks.

CALL REPORT INSTRUCTIONS

ML21300	Other: Recoveries on loans/participations with security other than the above. Include the FHLBank's recoveries for its share of participations in mortgage loan programs of other FHLBanks.
	Provision for Credit Losses on Loans Secured By:
ML31000	1 - 4 family: Provision for credit losses on loans/participations secured by one-to four-family dwellings. Include the FHLBank's provision for credit losses for its share of participations in mortgage loan programs of other FHLBanks.
ML31100	Multifamily (5 or more): Provision for credit losses on loans/participations secured by five or more family dwelling units. Include the FHLBank's provision for credit losses for its share of participations in mortgage loan programs of other FHLBanks.
ML31200	Nonresidential: Provision for credit losses on loans/participations secured by non-residential real property. Include the FHLBank's provision for credit losses for its share of participations in mortgage loan programs of other FHLBanks.
ML31300	Other: Provision for credit losses on loans/participations with security other than the above. Include the FHLBank's provision for credit losses for its share of participations in mortgage loan programs of other FHLBanks.
	Adjustments on Loans Secured By:
ML41000	1 - 4 family: Provision for adjustments on loans/participations secured by one-to four-family dwellings. Include the FHLBank's adjustments for its share of participations in mortgage loan programs of other FHLBanks.
ML41100	Multifamily (5 or more): Provision for adjustments on loans/participations secured by five or more family dwelling units. Include the FHLBank's adjustments for its share of participations in mortgage loan programs of other FHLBanks.
ML41200	Nonresidential: Provision for adjustments on loans/participations secured by non-residential real property. Include the FHLBank's adjustments for its share of participations in mortgage loan programs of other FHLBanks.
ML41300	Other: Provision for adjustments on loans/participations with security other than the above. Include the FHLBank's adjustments for its share of participations in mortgage loan programs of other FHLBanks.

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Past Due and Nonaccrual	
	Past Due 30 Through 89 Days and Still Accruing:
ML61000	1 - 4 family: Outstanding unpaid principal balance on loans/participations secured by one-to four-family dwellings that are over 30 days through 89 days past due and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML61100	Multifamily (5 or more): Outstanding unpaid principal balance on loans/participations secured by five or more family dwelling units that are over 30 days through 89 days past due and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML61200	Nonresidential: Outstanding unpaid principal balance on loans/participations secured by non-residential real property that are over 30 days through 89 days past due and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML61300	Other: Outstanding unpaid principal balance on loans/participations with security other than the above that are over 30 days through 89 days past due and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
	Past Due 90 Days or More and Still Accruing:
ML71000	1 - 4 family: Outstanding unpaid principal balance on loans/participations secured by one-to four-family dwellings that are past due 90 days or more and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML71100	Multifamily (5 or more): Outstanding unpaid principal balance on loans/participations secured by five or more family dwelling units that are past due 90 days or more and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML71200	Nonresidential: Outstanding unpaid principal balance on loans/participations secured by non-residential real property that are past due 90 days or more and still accruing interest. Include the outstanding unpaid principal balance of the

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	FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML71300	Other: Outstanding unpaid principal balance on loans/participations with security other than the above that are past due 90 days or more and still accruing interest. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
	Nonaccrual:
ML81000	1 - 4 family: Outstanding unpaid principal balance on loans/participations secured by one-to four-family dwellings that have been put on nonaccrual status. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML81100	Multifamily (5 or more): Outstanding unpaid principal balance on loans/participations secured by five or more family dwelling units that have been put on nonaccrual status. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML81200	Nonresidential: Outstanding unpaid principal balance on loans/participations secured by non-residential real property that have been put on nonaccrual status. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
ML81300	Other: Outstanding unpaid principal balance on loans/participations with security other than the above that have been put on nonaccrual status. Include the outstanding unpaid principal balance of the FHLBank's share of participations in mortgage loan programs of other FHLBanks.
Foreclosures During Quarter	
	Number:
ML91000	1 - 4 family: Report the number of loans secured by one-to four-family dwellings that were foreclosed during the quarter, including the FHLBank's share of participations in mortgage loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The number reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a loan, the number reported here for said loan would be 0.2.

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ML91100	Multifamily (5 or more): Report the number of loans secured by five or more family dwelling units that were foreclosed during the quarter, including the FHLBank's share of participations in mortgage loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The number reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a loan, the number reported here for said loan would be 0.2.
ML91200	Nonresidential: Report the number of loans secured by non-residential real property that were foreclosed during the quarter, including the FHLBank's share of participations in loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The number reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a loan, the number reported here for said loan would be 0.2.
ML91300	Other: Report the number of loans with security other than the above that were foreclosed during the quarter, including the FHLBank's share of participations in loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The number reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a loan, the number reported here for said loan would be 0.2.
	Amount:
ML101000	1 - 4 family: Report the unpaid principal amount of loans secured by one-to-four-family dwellings that were foreclosed during the quarter, including the FHLBank's share of participations in mortgage loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 loan, the amount reported here for said loan would be \$50,000.
ML101100	Multifamily (5 or more): Report the unpaid principal amount of loans secured by five or more family dwelling units that were foreclosed during the quarter, including the FHLBank's share of participations in mortgage loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 loan, the amount reported here for said loan would be \$50,000.
ML101200	Nonresidential: Report the unpaid principal amount of loans secured by non-

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	residential real property that were foreclosed during the quarter, including the FHLBank's share of participations in loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 loan, the amount reported here for said loan would be \$50,000.
ML101300	Other: Report the unpaid principal amount of loans with security other than the above that were foreclosed during the quarter, including the FHLBank's share of participations in loan programs of other FHLBanks. This means loans for which the properties securing them were either taken in as real estate owned or sold at foreclosure to a third party. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 loan, the amount reported here for said loan would be \$50,000.
Real Estate Owned	
Quarter end	
ML111000	1 - 4 family: Report the amount of real estate owned secured by one-to four-family dwellings at lower of cost or market. This means real estate that remained on the books as of quarter end. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 parcel of real estate, the amount reported here for said real estate would be \$50,000.
ML111100	Multifamily (5 or more): Report the amount of real estate owned secured by five or more family dwelling units at lower of cost or market. This means real estate that remained on the books as of quarter end. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 parcel of real estate, the amount reported here for said real estate would be \$50,000.
ML111200	Nonresidential: Report the amount of real estate owned secured by non-residential real property at lower of cost or market. This means real estate that remained on the books as of quarter end. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20 percent of a \$250,000 parcel of real estate, the amount reported here for said real estate would be \$50,000.
ML111300	Other: Report the amount of real estate owned with security other than the above at lower of cost or market. This means real estate that remained on the books as of quarter end. The amount reported should be based on the FHLBank's percentage share of the loan. For example, if an FHLBank owns 20

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	percent of a \$250,000 parcel of real estate, the amount reported here for said real estate would be \$50,000.
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Statement of Cash Flows Calendar Year-to-Date [Return to Table of Contents]	
	Operating Activities:
CF1100	
CF1150	Cumulative effect of change in accounting principle: Report YTD cumulative effect of change in accounting principle (e.g., FAS133 transition adjustment).
	<i>Adjustments to Reconcile Income Before Extraordinary Items and Cumulative Effect to Net Provided by Operating Activities:</i>
	<i>Depreciation and Amortization:</i>
CF1300	Net premiums and discounts on consolidated obligations, investments, interest rate exchange agreements: Report the YTD net amortization or accretion of premiums/discounts on consolidated obligations and investments.
CF1350	Net premiums and discounts on mortgage loans: Report the YTD net amortization/accretion of mortgage loan deferred agent fees.
CF1400	Concessions on consolidated obligations: Report the YTD net concession expense on consolidated obligation bonds and discount notes.
CF1500	Deferred (gain) loss on interest rate exchange agreements, net: Report the YTD net amortization/accretion of (pre-Fas133) gains/losses on interest rate exchange agreements.
CF1600	Bank premises and equipment: Report the YTD depreciation expense and amortization of leasehold improvements.
CF1700	Other
CF1800	Provision for credit losses on mortgage loans: Report the YTD provision for loan loss on mortgage loans.
CF2150	Net mark to fair-value adjustment on hedging activities: Report the YTD net change in fair-value adjustment to assets and liabilities associated with hedges.
CF2200	Loss (gain) disposal-bank premises and equipment: Report the net gain/loss from disposal of Bank premises and equipment.

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CF2250	Decrease (increase) in securities held at fair value: Report the YTD change in securities held at fair-value net of transfers and transition adjustments.
CF2300	Decrease (increase) in accrued interest receivable: Report the YTD net change in accrued interest receivable on all assets other than derivatives.
CF2400	Decrease (increase) in derivative assets/accrued interest: Report the YTD net change in derivative accrued interest <u>included with derivative assets.</u>
CF2500	<u>(Decrease)/increase in derivative liabilities/accrued interest:</u> Report the YTD net change in derivative accrued interest <u>included with derivative liabilities.</u>
CF2600	Decrease (increase) in other assets
CF2700	Increase (decrease) in AHP liability and discounts on AHP advances: Report the YTD net change in AHP liability and discount on AHP advances.
CF2800	Increase (decrease) in accrued interest payable: Report the YTD net change in accrued interest payable on all liabilities other than derivatives. Include interest expense (dividends) payable on mandatorily redeemable stock classified as liability per SFAS 150.
CF2900	Increase (decrease) in REFCorp liability
CF3200	Increase (decrease) in other liabilities – Include non-cash interest (i.e., interest expense related to stock dividend) on mandatorily redeemable capital stock.
	Investing Activities:
CF3500	Net (increase) decrease in interest bearing deposits in Banks: Report the YTD net change in interest-bearing deposits including certificates of deposit and derivative cash collateral.
CF3600	Net (increase) decrease in federal funds sold: Report the YTD net change in overnight and term Federal funds sold.
CF3700	Net (increase) decrease in securities purchased under resale agreements
CF3800	Net (increase) decrease in short term held-to-maturity securities: Report YTD net change in HTM securities with maturities of 12 months or less.

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CF4000	Proceeds from sale of long term held-to-maturity securities: Report YTD net proceeds from sale of HTM securities with maturities of greater than 12 months.
CF4100	Purchase of long term held-to-maturity securities: Report YTD purchases net of premiums/discounts of HTM securities with maturities of greater than 12 months.
CF4200	Proceeds from maturities of long term held-to-maturity securities: Report YTD net proceeds from maturities, paydowns, or calls of HTM securities with maturities of greater than 12 months.
CF4300	Proceeds from sale of available-for-sale securities: Report YTD net proceeds from sale of AFS securities.
CF4400	Purchase of available-for-sale securities: Report YTD purchases net of premiums/discounts of AFS securities.
CF4500	Proceeds from maturities of available-for-sale securities: Report YTD net proceeds from maturities, paydowns, or calls of AFS securities.
CF4600	Principal collected on advances: Report YTD net principal collected on maturities, calls, amortizations, prepayments, or terminations of advances.
CF4700	Principal collected on advances participated from other FHLBanks: Report YTD net principal collected on maturities, paydowns, calls, or terminations of advances participated from other FHLBanks.
CF4800	Advances made: Report YTD advances made net of premiums, discounts, or deferred fees.
CF4900	Advances participated other FHLBanks: Report YTD advances participated to other FHLBanks net of premiums, discounts or deferred fees.
CF5000	Principal collected on mortgage loans: Report YTD net principal collected on maturities, amortizations, prepayments, or terminations of mortgage loans.
CF5100	Mortgage loans made: Report YTD mortgage loans made net of premiums, discounts or deferred fees.
CF5200	Mortgage loan recoveries: Report YTD proceeds from recovery of mortgage loan amounts previously charged-off through the allowance for loan losses.
CF5300	Principal collected on other loans made: Report YTD net principal collected on maturities, calls, amortizations, prepayments, or terminations of other loans made.

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CF5350	Net (increase) decrease in deposits to other FHLBanks for mortgage loan programs: Report the YTD net change in deposits to other FHLBanks for mortgage loan programs.
CF5400	Net (increase) decrease in loans to other FHLBanks: Report the YTD net change in loans to other FHLBanks.
CF5500	Decrease (increase) in Bank premises and equipment: Report the YTD net change in Bank premises and equipment due to acquisitions, retirements, or sales.
	Financing Activities:
CF5700	Net increase (decrease) in deposits: Report the YTD net change in overnight and term deposits, and derivative cash collateral deposits.
CF5800	Net increase (decrease)-securities sold under agreement to repurchase
CF5900	Net (decrease) increase in other borrowings: Report the YTD net change in other borrowings including Fed funds purchased from commercial banks.
CF5950	Net increase (decrease) in deposits from other FHLBanks for mortgage loan programs: Report the YTD net change in deposits from other FHLBanks for mortgage loan programs.
CF6000	Net increase (decrease)-loans from other FHLBanks: Report the YTD net change in loans from other FHLBanks including overnight and term Fed funds purchased from other FHLBanks.
CF6100	Net proceeds from sale of consolidated obligation bonds: Report YTD proceeds from sale of consolidated obligation bonds net of premiums, discounts, and concession fees.
CF6200	Net proceeds from sale of consolidated obligation discount notes: Report YTD proceeds from sale of consolidated obligation discount notes net of discounts and concession fees.
CF6300	Payments for maturing/retiring consolidated obligation bonds: Report YTD payments for maturities, amortizations, calls, or early extinguishment of consolidated obligation bonds.
CF6400	Payments for maturing/retiring consolidated obligation discount notes:

CALL REPORT INSTRUCTIONS

	Report YTD payments for maturities of consolidated obligation discount notes.
CF6500	Proceeds from sales of capital stock
CF6600	Redemption of capital stock - Include Capital Stock for which redemption is mandatory per SFAS 150.
CF6700	Cash dividends paid - exclude interest expense paid on mandatorily redeemable stock liability (SFAS 150).
	<i>Supplemental Disclosures:</i>
CF7300	Interest paid calendar year-to-date - Report YTD net interest paid on liabilities. Include interest expense paid on mandatorily redeemable stock, liability (SAS 150).
CF7400	Stock dividends issued calendar year-to-date – Exclude stock dividends on mandatorily redeemable stock liability (SFAS 150).
CF7500	
	Memorandum Items:
CF2250e	Interbank securities held at fair value, net of transfers and transition adjustments: Report the YTD change in <u>par value of</u> interbank securities held at fair-value net of transfers and transition adjustments.
CF2300e	Interbank accrued interest receivable: Report the YTD net change in interbank accrued interest receivable on all assets other than derivatives.
CF4100e	Interbank purchases of long-term held-to-maturity securities: Report YTD interbank purchases net of premiums/discounts of HTM securities with maturities of greater than 12 months.
CF4200e	Interbank proceeds from maturities of long-term held-to-maturity securities: Report YTD net interbank proceeds from maturities, paydowns, or calls of HTM securities with maturities of greater than 12 months.
CF4400e	Interbank purchases of available-for-sale securities: Report YTD interbank purchases net of premiums/discounts of AFS securities.
CF4500e	Interbank proceeds from maturities of available-for-sale securities: Report YTD net interbank proceeds from maturities, paydowns, or calls of AFS securities.

CALL REPORT INSTRUCTIONS

CF2250a	Proceeds from sales of securities held at fair value: Report the YTD net proceeds from sales of securities held at fair-value.
CF2250b	Purchases of securities held at fair value: Report YTD purchases net of premiums/discounts of securities held at fair-value.
CF2250c	Proceeds from maturities of securities held at fair value: Report YTD net proceeds from sale of securities held at fair-value.
CF3200r	Non-cash interest related to stock dividends on mandatorily redeemable capital stock (SFAS 150) - Include non-cash interest (i.e., interest expense related to stock dividend) on mandatorily redeemable capital stock. This memo line is used to identify the non-cash adjustment the Banks may need to make in the operating activities section.
CF6600r	Mandatorily redeemable capital stock (SFAS 150) - Identify redemption amount relating to mandatory redemption of capital stock (SFAS 150).

CALL REPORT INSTRUCTIONS

Statement of Changes in Capital Calendar Year-to-Date [Return to Table of Contents]	
Capital Stock	
	Shares
CS1100	Proceeds from sales of capital stock – Report the number of shares of capital stock sold calendar year-to-date.
CS1200	Repurchase and redemption of capital stock – Report the number of shares of capital stock repurchased and/or redeemed calendar year-to date.
CS1250	Transfers – Report the number of shares of capital stock transferred calendar year-to-date. Include transfers of mandatorily redeemable stock liability (SFAS 150).
CS2200	Dividends on capital stock: Stock – Report the number of shares of capital stock issued in the form of stock dividends calendar year-to date.
Pre-GLB Capital Stock - Par Value	
CS11100	Proceeds from sales of capital stock – Report the amount of capital stock sold calendar year-to-date. This line item should be completed by Banks not yet operating under their new capital plan.
CS11200	Redemption of capital stock – Report the amount of capital stock redeemed calendar year-to-date. This line item should be completed by Banks not yet operating under their new capital plan.
CS11250	Transfers – Report the amount of capital stock transferred calendar year-to-date. This line item should be completed by Banks not yet operating under their new capital plan. Include transfers of mandatorily redeemable stock liability (SFAS 150).
CS12200	Dividends on capital stock: Stock – Report the amount of stock issued in the form of stock dividends calendar year-to-date. This line item should be completed by Banks not yet operating under their new capital plan. Include stock dividend (which are not considered mandatorily redeemable) relating to active members that requested redemptions. Total of these lines may not offset against CS22200.
Class A Capital Stock – Par Value	

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CS13100	Proceeds from sales of capital stock – Report the amount of capital stock sold calendar year-to-date. This line item should be completed by Banks operating under their new capital plan.
CS13200	Redemption of capital stock – Report the amount of capital stock redeemed calendar year-to-date. This line item should be completed by Banks operating under their new capital plan.
CS13250	Transfers – Report the amount of capital stock transferred calendar year-to-date. This line item should be completed by Banks operating under their new capital plan. Include transfers of mandatorily redeemable stock liability (SFAS 150).
CS14200	Dividends on capital stock: Stock – Report the amount of stock issued in the form of stock dividends calendar year-to-date. This line item should be completed by Banks operating under their new capital plan. Include stock dividend (which are not considered mandatorily redeemable) relating to active members that requested redemptions. Total of these lines may not offset against CS22200.
	Class B Capital Stock – Par Value
CS15100	Proceeds from sales of capital stock – Report the amount of capital stock sold calendar year-to-date. This line item should be completed by Banks operating under their new capital plan.
CS15200	Redemption of capital stock – Report the amount of capital stock redeemed calendar year-to-date. This line item should be completed by Banks operating under their new capital plan.
CS15250	Transfers – Report the amount of capital stock transferred calendar year-to-date. This line item should be completed by Banks operating under their new capital plan. Include transfers of mandatorily redeemable stock liability (SFAS 150).
CS16200	Dividends on capital stock: Stock – Report the amount of stock issued in the form of stock dividends calendar year-to-date. This line item should be completed by Banks operating under their new capital plan. Include stock dividend (which are not considered mandatorily redeemable) relating to active members that requested redemptions. Total of these lines may not offset against CS22200.
	Retained Earnings
CS21400	Net income – Include net income calendar year-to-date.
CS21700	Other - Include other adjustments to retained earnings not reported elsewhere calendar year-to date.

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CS21800	Transfers to/from retained earnings - Include net transfers to or from retained earnings calendar year-to date.
CS22100	Dividends on capital stock: Cash – Include cash dividends on capital stock paid calendar year-to-date. Exclude cash dividends on mandatorily redeemable stock classified as a liability per SFAS 150. Include estimated dividend that becomes part of the MRS fair value when MRS are transferred.
CS22200	Dividends on capital stock: Stock – Include stock dividends on capital stock paid calendar year-to-date. Exclude cash dividends on mandatorily redeemable stock classified as a liability per SFAS 150. Include estimated dividend that becomes part of the MRS fair value when MRS are transferred.
Accumulated Other Comprehensive Income	
CS31600	Other comprehensive income: net unrealized gain (loss) on AFS securities - Include the net unrealized gains or losses on available-for-sale securities calendar year-to date.
CS31625	Other comprehensive income: Reclass adjusted (gains) losses included in net income – Include amounts related to AFS that were reclassified to earnings.
CS31650	Other comprehensive income: Net unrealized gain (loss) relating to hedge activities – Include net unrealized gains/losses on derivatives/hedges and current year reclassifications to earnings.
CS31675	Other comprehensive income: Cumulative effect of change in accounting principle – Initial amount recorded at transition.
Other	
CS41700	Other – Include any other capital activity calendar year-to date that is not included on the other lines.

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Excess FHLBank Stock Held by Members	
Quarter End	
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Top Five Excess Stockholders:	
ES10000 ES10100 ES10200 ES10300 ES10400	Docket number/other identifier: Enter on these lines <u>the FHFB identification number</u> assigned to each of the top five excess stockholders.
ES20000 ES20100 ES20200 ES20300 ES20400	Name: Enter on these lines the full name of each of the top five excess stockholders.
ES30000 ES30100 ES30200 ES30300 ES30400	Required stock: For each of the top five excess stockholders, enter the stock required in accordance with § 933.2(a) and § 935.15(a) of the Finance Board regulations.
ES40000 ES40100 ES40200 ES40300 ES40400	Actual stock: For each of the top five excess stockholders, report the amount of actual stock held. Include mandatorily redeemable stock classified as a liability per SFAS 150.
ES60000 ES60100 ES60200 ES60300 ES60400	Class A Excess Stock Outstanding Redemption Requests -
ES70000 ES70100 ES70200 ES70300 ES70400	Class B Excess Stock Outstanding Redemption Requests -
ES1100	Required capital stock - Include mandatorily redeemable stock classified as a liability per SFAS 150.

CALL REPORT INSTRUCTIONS

Commitments and Derivatives	
Quarter Ended	
[Return to Table of Contents]	
Letters of Credit	
DEQ1000	Letters of credit (except CICA and CIP): Report balance of letters of credit at quarter end.
DEQ1100	CICA letters of credit: Report balance of CICA letters of credit at quarter end.
DEQ1200	CIP letters of credit: Report balance of CIP letters of credit at quarter end.
Commitments	
DEQ1300	Advances commitments: Report balance of legally binding advances commitments at quarter end.
DEQ1400	Other commitments excluding advances: Report balance of other legally binding commitments at quarter end.
Interest Rate Exchange Agreements	
	Notional amount: The face amount of securities covered by the swap or option. Market/fair value: Change in value from time of purchase or sale.
Interest Rate Swaps	
Non-Cancelable:	
DEQ1500 DEQ11500	FHLBank pays fixed, receives variable: On these two columns, report the quarter end Notional Amount and Market/Fair-value of interest rate swaps that are non-cancelable and on which the FHLBank pays fixed and receives variable payments.
DEQ1600 DEQ11600	FHLBank pays variable, receives fixed: On these two columns, report the quarter end Notional Amount and Market/Fair-value of interest rate swaps that are non-cancelable and on which the FHLBank pays variable and receives fixed payments.
DEQ1700 DEQ11700	FHLBank pays variable, receives variable: On these two columns, report the quarter end Notional Amount and Market/Fair-value of interest rate swaps that are

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	non-cancelable and on which the FHLBank pays variable and receives variable payments.
	Cancelable by Counterparty:
DEQ1800 DEQ11800	FHLBank pays fixed, receives variable: On these two columns, report the quarter end notional amount and market/fair-value of interest rate swaps that are cancelable by the counterparty and on which the FHLBank pays fixed and receives variable payments.
DEQ1900 DEQ11900	FHLBank pays variable, receives fixed: On these two columns, report the quarter end notional amount and market/fair-value of interest rate swaps that are cancelable by the counterparty and on which the FHLBank pays variable and receives fixed payments.
DEQ2000 DEQ12000	FHLBank pays variable, receives variable: On these two columns, report the quarter end notional amount and market/fair-value of interest rate swaps that are cancelable by the counterparty and on which the FHLBank pays variable and receives variable payments.
	Cancelable by FHLBank:
DEQ2100 DEQ12100	FHLBank pays fixed, receives variable: On these two columns, report the quarter end notional amount and market/fair-value of interest rate swaps that are cancelable by the FHLBank and on which the FHLBank pays fixed and receives variable payments.
DEQ2200 DEQ12200	FHLBank pays variable, receives fixed: On these two columns, report the quarter end notional amount and market/fair-value of interest rate swaps that are cancelable by the FHLBank and on which the FHLBank pays variable and receives fixed payments.
DEQ2300 DEQ12300	FHLBank pays variable, receives variable: On these two columns, report the quarter end notional amount and market/fair-value of interest rate swaps that are cancelable by the FHLBank and on which the FHLBank pays variable and receives variable payments.
DEQ2500 DEQ12500	Interest rate caps purchased: On these two columns, report the quarter end notional amount and market/fair-value of interest rate caps purchased, as of quarter end.
DEQ2600 DEQ12600	Interest rate floors purchased: On these two columns, report the quarter end notional amount and market/fair-value of interest rate floors purchased, as of quarter end.

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DEQ2700 DEQ12700	Interest rate caps sold: On these two columns, report the quarter end notional amount and market/fair-value of interest rate caps sold, as of quarter end.
DEQ2800 DEQ12800	Interest rate floors sold: On these two columns, report the quarter end notional amount and market/fair-value of interest rate floors sold, as of quarter end.
DEQ2900 DEQ12900	Forward and futures contracts purchased: On these two columns, report the quarter end notional amount and market/fair-value of forward and futures contracts purchased, as of quarter end.
DEQ3000 DEQ13000	Forward and futures contracts sold: On these two columns, report the quarter end notional amount and market/fair-value of forward and futures contracts sold, as of quarter end.
DEQ3100 DEQ13100	Swaptions purchased: On these two columns, report the quarter end notional amount and market/fair-value of swaptions purchased, as of quarter end.
DEQ3200 DEQ13200	Swaptions sold: On these two columns, report the quarter end notional amount and market/fair-value of swaptions sold, as of quarter end.
DEQ3300 DEQ13300	Other: On these two columns, report the quarter end notional amount and market/fair-value of any interest rate exchange agreements not reported above.
DEQ3500	Memo account: structured swaps issued contemporaneously with debt: Report here the amount of structured swaps issued contemporaneously with debt during the quarter.
DEQ3600	Traded/not settled off-balance sheet items: Report here the amount of <u>off</u> -balance sheet items that have traded but have not yet settled.
Hedges	
	Replaces Schedule C
	All Hedges Receiving Shortcut Treatment
DEQ5000 DEQ15000 DEQ25000	Advances: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all advance hedges receiving shortcut treatment under FAS133.
DEQ5050	Mortgage loans: Mortgages may not be applicable for shortcut treatment.

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DEQ15050 DEQ25050	
DEQ5100 DEQ15100 DEQ25100	Investments: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all investment hedges receiving shortcut treatment under FAS133 (<u>excluding FAS115 market-values</u>).
DEQ5200 DEQ15200 DEQ25200	Consolidated obligations: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all consolidated obligation hedges receiving shortcut treatment under FAS133.
DEQ5300 DEQ15300 DEQ25300	Deposits: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all deposit hedges receiving shortcut treatment under FAS133.
DEQ5400 DEQ15400 DEQ25400	Other: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all other asset or liability hedges receiving shortcut treatment under FAS133.
	All Hedges Not Receiving Shortcut Treatment
DEQ6000 DEQ16000 DEQ26000	Advances: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all advance hedges not receiving shortcut treatment under FAS133.
DEQ6050 DEQ16050 DEQ26050	Mortgage loans: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all mortgage loan hedges not receiving shortcut treatment under FAS133.
DEQ6100 DEQ16100 DEQ26100	Investments: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all investment hedges not receiving shortcut treatment under FAS133.
DEQ6200 DEQ16200 DEQ26200	Consolidated obligations: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all consolidated obligation hedges not receiving shortcut treatment under FAS133.
DEQ6300 DEQ16300 DEQ26300	Deposits: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all deposit hedges not receiving shortcut treatment under FAS133.
DEQ6400 DEQ16400 DEQ26400	Other: Report here the notional amount, derivative fair-value, <u>and hedged item</u> fair-value at quarter end for all other asset or liability hedges not receiving shortcut treatment under FAS133.

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	Economic Hedges
DEQ7000 DEQ17000	Economic hedge associated with securities held at fair value: Report here the notional amount and derivative fair-value for all economic hedges associated with securities held at fair-value.
	Stand Alone Hedges
DEQ8000 DEQ18000	Stand alone hedges associated with cash items carried at amortized cost: Report here the notional amount and derivative fair-value for all stand alone hedges (such as caps, collars, floors) associated with cash items carried at amortized cost. (<u>Should include intermediary</u>).
	Hedges Associated with Firm Commitments
DEQ9000 DEQ19000	Hedges associated with firm commitments: Report here the notional amount and derivative fair-value for all hedges associated with firm commitments.

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Balance Sheet Impact of FAS 133 Quarterly

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Other Comprehensive Income	
BS1000	Prior quarter end cumulative effect of accounting change on OCI at transition, less net change during the quarter related to hedging activities – include SFAS 133 OCI as of the end of the previous quarter.
BS1100	Net amounts reclassified as earnings for the quarter – include any SFAS 133 OCI amounts reclassified to earnings during the current quarter (ineffectiveness or reclasses under ¶31 of SFAS 133).
BS1200	Net change associated with hedging activities for the quarter – include the change in SFAS 133 OCI during the quarter attributable to market-value adjustments to cash flow derivatives, etc.
BS1300	Net change during quarter relating to hedging activities
BS1500	AFS investments non-FAS 133 amount – include principal amount of AFS investments (<u>FAS 115 adjustments</u>), net of premiums/discounts.
BS1600	AFS investments FAS 133 adjustment – include <u>AFS investments market value adjustments</u> associated with SFAS 133.
BS1800	Investments at fair value – include principal amount of securities held at fair-value.
BS1900	Not used.
BS2100	Advances (non-FAS 133 amount) – include principal amount of advances outstanding to stockholders and non-stockholders, net of unamortized AHP subsidies and unamortized commitment fees.
BS2200	Advances FAS 133 adjustment – include advances market value adjustments associated with SFAS 133.
BS2400	Mortgage loans (non-FAS 133 amount) – include principal amount of loans secured by 1-4 family dwellings, multifamily (5 or more) dwellings, or non-residential real property, net of deferred fees, premiums/discounts.
BS2500	Mortgage loans FAS 133 adjustment – include mortgage loan market value adjustments associated with SFAS 133.

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BS2700	Consolidated obligations (non-FAS 133 amount) – include principal amount of CO bonds and DNs, net of unamortized/unaccreted concession fees and premiums/discounts.
BS2800	Consolidated obligations FAS 133 adjustment – include CO market value adjustments associated with SFAS 133.
BS3000	Deposits (non-FAS 133 amount) – include stockholder and non-stockholder deposits, excluding any SFAS 133 market value adjustment.
BS3100	Deposits FAS 133 adjustment – include deposits market value adjustments associated with SFAS 133.
BS3300	Accrued interest receivable (on all assets) before reclassification to derivative assets – include interest receivable on investments, advances, mortgage loans, and derivatives (before the SFAS 133 reclass). <i>This should equal the sum of lines SC2500 and BS3400.</i>
BS3400	Reclassification to derivative assets - accrued interest – include interest receivable on derivatives (reclassified to derivative assets <u>or</u> liabilities under SFAS 133).
BS3600	Accrued interest payable (on all liabilities) before reclassification to derivative liabilities – include interest payable on deposits, CO bonds and DNs, other borrowings and derivatives (before the SFAS 133 reclass). <i>This should equal the sum of lines SC5200 and BS3700.</i>
BS3700	Reclassification to derivative liabilities – accrued interest – include interest payable on derivatives (reclassified to derivative assets <u>or</u> liabilities under SFAS 133).
BS3900	Fair value of derivative assets receiving hedge accounting – include the market value (clean price) of derivatives that both receive SFAS 133 hedge accounting and are recorded as derivative assets (after netting by counterparty).
BS4000	Fair value of derivative assets not receiving hedge accounting – include the market value (clean price) of derivatives that both do not qualify for hedge accounting under SFAS 133 and are recorded as derivative assets (after netting by counterparty).
BS4100	Accrued interest receivable – include the net accrued interest on derivatives recorded as derivative assets (this can be a net receivable <u>or</u> a net payable).
BS4300	Fair value of derivative liabilities receiving hedge accounting – include the market value (clean price) of derivatives that both receive SFAS 133 hedge accounting and are recorded as derivative liabilities (after netting by

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	counterparty).
BS4400	Fair value of derivative liabilities not receiving hedge accounting – include the market value (clean price) of derivatives that both do not qualify for hedge accounting under SFAS 133 and are recorded as derivative liabilities (after netting by counterparty).
BS4500	Accrued interest payable – include the net accrued interest on derivatives recorded as derivative liabilities (this can be a net receivable <u>or</u> a net payable).
BS5000	Fair value of derivatives on firm commitments – include the market value of derivatives on firm commitments.

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Core Mission Activities (940.3 of the Finance Board Regulations) Quarter-End

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CMA1100	<p>Acquired member assets (940.3(b)): Acquired member assets (AMA), except that U.S. government-insured or guaranteed whole single-family residential mortgage loans acquired under a commitment entered into after April 12, 2000 shall qualify only in a cumulative dollar amount up to 33 percent of: The cumulative total dollar amount of AMA acquired by a Bank after April 12, 2000, less the cumulative dollar amount of U.S. government-insured or guaranteed whole single-family residential mortgage loans acquired after April 12, 2000 under commitments entered into on or before April 12, 2000 (which calculation, at the discretion of two or more Banks, may be made based on aggregate transactions among those Banks).</p> <p>Section 955.2 of the Finance Board regulations provides that each Bank may hold assets acquired from or through Bank System members or housing associates by means of either a purchase or a funding transaction (AMA), subject to each of the following requirements:</p> <p>(a) <i>Loan type requirement.</i> The assets are either:</p> <ol style="list-style-type: none">(1) Whole loans that are eligible to secure advances under §§ 950.7 (a)(1)(i), (a)(2)(ii), (a)(4), or (b)(1) of this chapter, excluding:<ol style="list-style-type: none">(i) Single-family mortgages where the loan amount exceeds the limits established pursuant to 12 U.S.C. 1717(b)(2); and(ii) Loans made to an entity, or secured by property, not located in a state;(2) Whole loans secured by manufactured housing, regardless of whether such housing qualifies as residential real property; or(3) State and local housing finance agency bonds; <p>(b) <i>Member or housing associate nexus requirement.</i> The assets are:</p> <ol style="list-style-type: none">(1) Either:<ol style="list-style-type: none">(i) Originated or issued by, through, or on behalf of a Bank System member or housing associate, or an affiliate thereof; or(ii) Held for a valid business purpose by a Bank System member or housing associate, or an affiliate thereof, prior to acquisition by a Bank; and(2) Acquired either:<ol style="list-style-type: none">(i) From a member or housing associate of the acquiring Bank;(ii) From a member or housing associate of another Bank, pursuant to an arrangement with that Bank, which, in the case of state and local finance agency bonds only, may be reached in accordance with the following process:<ol style="list-style-type: none">(A) The housing finance agency shall first offer the Bank in whose district the agency is located (local Bank) a right of first refusal to purchase, or negotiate the terms of, its proposed bond offering;(B) If the local Bank indicates, within a three day period, that it will negotiate in
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	<p>good faith to purchase the bonds, the agency may not offer to sell or negotiate the terms of a purchase with another Bank; and</p> <p>(C) If the local Bank declines the offer, or has failed to respond within the three day period, the acquiring Bank will be considered to have an arrangement with the local Bank for purposes of this section and may offer to buy or negotiate the terms of a bond sale with the agency;</p> <p>(iii) From another Bank; and</p> <p>(c) <i>Credit risk-sharing requirement.</i> The transactions through which the Bank acquires the assets either:</p> <p>(1) Meet the credit risk-sharing requirements of § 955.3 of this part; or</p> <p>(2) Were authorized by the Finance Board under section II.B.12 of the FMP and are within any total dollar cap established by the Finance Board at the time of such authorization.</p>
CMA1200	Standby letters of credit (940.3(c)): Report here the balance of standby letters of credit.
CMA1300	Intermediary derivative contracts (940.3(d)): Report here the balance of derivative contracts on which the Bank is serving as intermediary.
CMA1400	<p>Debt or equity investments (940.3(e)): Report here debt or equity investments:</p> <p>(1) That primarily benefit households having a targeted income level, a significant proportion of which must benefit households with incomes at or below 80 percent of area median income, or areas targeted for redevelopment by local, state, tribal or Federal government (including Federal Empowerment Zones and Enterprise and Champion Communities), by providing or supporting one or more of the following activities:</p> <p>(i) Housing;</p> <p>(ii) Economic development;</p> <p>(iii) Community services;</p> <p>(iv) Permanent jobs; or</p> <p>(v) Area revitalization or stabilization;</p> <p>(2) In the case of mortgage- or asset-backed securities, the acquisition of which would expand liquidity for loans that are not otherwise adequately provided by the private sector and do not have a readily available or well established secondary market; and</p> <p>(3) That involve one or more members or housing associates in a manner, financial or otherwise, and to a degree to be determined by the Bank.</p>
CMA1500	Investments in SBICs (940.3(f)): Investments in SBICs, small business investment conduits formed pursuant to 15 U.S.C. 681(d), where one or more members or housing associates of the Bank also make a material investment in the

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	same activity.
CMA1600	SBIC debentures or short-term tranche of SBIC securities, debentures guaranteed by SBA (940.3(g)): SBIC debentures, the short term tranche of SBIC securities, or other debentures that are guaranteed by the Small Business Administration under title III of the Small Business Investment Act of 1958, as amended (15 U.S.C. 681 <i>et seq.</i>)
CMA1700	Section 108 interim notes and participations (940.3(h)): Section 108 Interim Notes and Participation Certificates guaranteed by the Department of Housing and Urban Development under section 108 of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5308).
CMA1800	Investments and obligations issued or guaranteed under the Native American Housing and Self-Determination Act of 1996 (940.3(i)): Investments and obligations issued or guaranteed under the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4101 <i>et seq.</i>).

CALL REPORT INSTRUCTIONS

Advances, Credit and Collateral Report Quarter End

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Category 1: Report any borrower whose advances outstanding equal or exceed 25 percent of the FHLBank's capital at quarter end.

Category 2: Report any borrower whose outstanding credit exceeds 85 percent of its borrowing capacity/credit line at quarter end (COL1700). This page permits reporting as many borrowers as fall into this category.

Category 3: Report any borrower whose outstanding advances extended against: blanket lien securities (COL2800); or small business/agricultural loans (COL2400); or other real estate (COL2500), exceeds \$50 million at quarter end. Report here if total advances, letters of credit and swaps to a member exceeds the discounted lending value of the member's residential mortgages, delivered securities and deposits by \$50 million or more. Do not report if CFI or OREO exceed \$50 million unless that collateral is actually supporting advances (i.e., first apply residential mortgages, delivered securities and deposits against advances). This page permits reporting as many borrowers as fall into this category.

Category 4: Report any borrower whose outstanding advances equal or exceed 40 percent of their institution's total assets at quarter end. This page permits reporting as many borrowers as fall into this category.

COL1000	Member name: Give full name of borrowing entity.
COL1100	Member city: Borrowing entity's home office city.
COL1200	Member state: Borrowing entity's home office state.
COL1300	Docket/identification number: Report member's FHFB identification number, maximum 5 digits.
	Credit Outstanding:
COL1400	Advances: Balance of advances outstanding to borrowing entity.
COL1500	Letters of credit and swaps: Balance of letters of credit and swaps outstanding to borrowing entity.
COL1700	Maximum borrowing capacity or credit line: Maximum borrowing capacity or credit line.
COL1900	Primary collateral status*: Primary collateral status: Is most of the member's collateral in the form of blanket (B), listing (L) or delivery (D)?

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	Collateral (at Discounted Lending Value):
COL2000	Residential mortgages: Residential mortgages.
COL2100	Non-delivered securities, etc.: Non-delivered securities, etc.
COL2200	Delivered securities, etc.: Delivered securities.
COL2300	Deposits: Deposits.
COL2400	Small business and agricultural loans: Small business & agricultural loans (CFI).
COL2500	Other real estate: Other real estate.
COL2900	Other credit to member**: Other credit to member: Federal funds sold, commercial paper, CDs, bankers acceptances.

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Dividends	
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DIV1000	Stock dividend – Amount of dividends paid in stock. Exclude stock dividends classified as interest expense per SFAS 150 and estimated dividends that become part of the MRS fair value when MRS are transferred.
DIV2000	Cash dividend – Amount of dividends paid in cash. Exclude cash dividends classified as interest expense per SFAS 150 and estimated dividends that become part of the MRS fair value when MRS are transferred.
DIV4000	Annualized rate – Report here the dividend(s) declared for the quarter, annualized.
DIV5000	Month declared – Select month in which the dividend was declared.
DIV6000	Month paid – Select month in which the dividend was paid.
DIV1000r	Stock dividends reclassified to interest expense - Identify amount of stock dividends classified as SI2900 interest expense per SFAS 150 and estimated dividends that become part of the MRS fair value when MRS are transferred.
DIV2000r	Cash dividends reclassified to interest expense - Identify amount of cash dividends classified as SI2900 interest expense per SFAS 150 and estimated dividends that become part of the MRS fair value when MRS are transferred.

CALL REPORT INSTRUCTIONS

Supplemental Capital Information Quarterly Return to Table of Contents	
	Capital stock subject to outstanding redemption requests
SCP1000	Pre GLB stock outstanding redemption requests
SCP1100	Class A stock outstanding redemption requests – 0 to 3 months
SCP1200	Class A stock outstanding redemption requests – 3 to 6 months
SCP1400	Class B stock outstanding redemption requests – 0 to 1 year
SCP1500	Class B stock outstanding redemption requests – Over 1 to 2 years
SCP1600	Class B stock outstanding redemption requests – Over 2 to 3 years
SCP1700	Class B stock outstanding redemption requests – Over 3 to 4 years
SCP1800	Class B stock outstanding redemption requests – Over 4 to 5 years
	Required and Excess Stock
SCP2000	Required pre-GLB stock
SCP2100	Required class A stock
SCP2200	Required class B stock

CALL REPORT INSTRUCTIONS

Duration of Equity/Market Value of Equity	
Quarterly	
[Return to Table of Contents]	
DOE1100	Book value of equity from Bank's IRR model: Enter the book value of equity from the Bank's own interest rate risk model.
Market Value	
DOE 1200	Base case: Enter the market value in the base case.
DOE1400	Up 200: Enter the market value in the instantaneous up 200 interest rate risk shock scenario.
DOE1600	Down 200: Enter the market value in the instantaneous down 200 interest rate risk shock scenario.
Duration	
DOE2100	Base: Enter the duration of equity in the base case (in years, 2 decimal places).
DOE2200	Up 200: Enter the duration of equity in the instantaneous up 200 interest rate risk shock scenario (in years, 2 decimal places).
DOE2300	Down 200: Enter the duration of equity in the instantaneous down 200 interest rate risk shock scenario (in years, 2 decimal places).