



The reference table below illustrates the relationships between line items on the FR 2644 and their corresponding lines on the FFIEC 041/051.

| FR 2644 | | Call Report | | | |
|-----------|--|-------------|---|----------|---|
| | | 041* | | 051 | |
| Line Item | Description | Schedule | Line Item | Schedule | Line Item |
| 1 | Cash & Bal Due From | RC-A | 5** | RC | 1A+1B |
| 2A1 | US Treas/Govt Agcy Sec- MBS | RC-B | 4A1+4A2+4B1+4C1a+4C2a (col. A and D) | RC-B | 4A1+4B1+4C1a+4C2a (col. A and D) |
| 2A2 | US Treas/Govt Agcy Sec- Other | RC-B | 1+2 (col. A and D) | RC-B | 1+2 (col. A and D) |
| 2B1 | Other Sec - MBS | RC-B | 4A3+ 4B2+4B3+4C1b+4C2b (col. A and D) | RC-B | 4A3+ 4B2+4B3+4C1b+4C2b (col. A and D) |
| 2B2 | Other Sec - All Other | RC-B | 3+5A+5B+6A+6B (col. A and D) + 7 (col. D)***** | RC-B | 3+5A+5B+6A+6B (col. A and D) + 7 (col. D)***** |
| 3 | FFS/Revs Repo | RC | 3A+3B | RC | 3A+3B |
| 4A1 | Sec by R/E - Construct, Land Dev, Other Land | RC-C | Part 1, 1A1+1A2 (col. B) | RC-C | Part 1, 1A1+1A2 |
| 4A2 | Sec by R/E - Farmland | RC-C | Part 1, 1B (col. B) | RC-C | Part 1, 1B |
| 4A3a | Sec by R/E - 1-4 Fam Res, Revolv, Open End, LOC | RC-C | Part 1, 1C1 (col. B) | RC-C | Part 1, 1C1 |
| 4A3b | Sec by R/E - 1-4 Fam Res, Closed End | RC-C | Part 1, 1C2a+1C2b (col. B) | RC-C | Part 1, 1C2a+ 1C2b |
| 4A4 | Sec by R/E - Multifamily Res | RC-C | Part 1, 1D (col. B) | RC-C | Part 1, 1D |
| 4A5 | Sec by R/E - Nonfarm nonres | RC-C | Part 1, 1E1+1E2 (col. B) | RC-C | Part 1, 1E1+1E2 |
| 4B | Loans to US Comm Bks | RC-C | Part 1, 2A (col. B)*** | RC-C | Part 1, Part of 2 with commercial banks in the U.S. |
| 4C | C & I Loans | RC-C | Part 1, 4 (col. B) | RC-C | Part 1, 4 |
| 4D1 | Personal Loans - Credit Cards | RC-C | Part 1, 6A+6B (col. B) | RC-C | Part 1, 6A+6B |
| 4D2 | Personal Loans - Auto Loans | RC-C | Part 1, 6C (col. B) | RC-C | Part 1, 6C |
| 4D3 | Personal Loans - All Other | RC-C | Part 1, 6D (col. B) | RC-C | Part 1, 6D |
| 4E | Loans to NonDIs | RC-C | Part 1, 9A (col. B) | RC-C | Part 1, 9A |
| 4F | All Other Loans & Leases | RC-C | Part 1, 2B+2C (col. A) + 3+8+9B+10 (col. B)**** | RC-C | Part 1, Part of 2 with others + (3+8+9B+10) |
| 4G | ALLL | RC | 4C | RC | 4C |
| 5a | Other Assets - Net due from foreign offices | N/A | N/A | N/A | N/A |
| 5b | Other Assets - All Other Assets | RC | 5+6+7+8+9+10+11 | RC | 5+6+7+8+9+10+11 |
| 6 | Total Assets | RC | 12 | RC | 12 |
| 7a | Time Dep > \$100k | RC-E | Memoranda, M2C+M2D | RC-E | Memoranda, M2C+M2D |
| 7b | All Other Deposits | RC-E | 7 (col. A and C) -Memoranda, M2C+M2D | RC-E | 7 (col. A and C) -Memoranda, M2C+M2D |
| 8 | Borrowings | RC | 14A+14B + | RC | 14A+14B + |
| | | RC-M | 5A1a+5A1b+5A1c+5A1d+5B1a+5B1b+5B1c+5B1d | RC-M | 5A1a+5A1b+5A1c+5A1d+5B1a+5B1b+5B1c+5B1d |
| 9a | Other - Due to Foreign Off | N/A | N/A | N/A | N/A |
| 9b | Other - All Other Liabilities | RC | 15+19+20 | RC | 15+19+20 |
| 10 | Total Liabilities | RC | 21 | RC | 21 |
| M1 | Net U/R G/L AFS Sec | RC-R | Part 1, 9A | RC-R | Part 1, 9A |
| M1A | Net U/R G/L AFS Sec - US Treas, Govt Agy Oblig, MBS (included in M1) | RC-R | Part 1, Part of 9A including net unrealized gains (losses) on available-for-sale securities, U.S. Treasury securities and U.S. Government agency obligations, mortgage-backed securities. | RC-R | Part 1, Part of 9A including net unrealized gains (losses) on available-for-sale securities, U.S. Treasury securities and U.S. Government agency obligations, mortgage-backed securities. |

*For institutions that file Schedule RC-D, refer to the report form instructions.

**Institutions with assets less than \$300 million should include Schedule RC, 1A+1B

***Institutions with assets less than \$300 million should include Schedule RC-C, Part 1, Column B, Part of Item 2 with commercial banks in the U.S.

****Institutions with assets less than \$300 million should include Schedule RC-C, Part 1, Column B, Part of Item 2 with others + Items 3+8+9B+10

*****Reporters that have adopted ASU 2016-01 should include Schedule RC, Item 2C, rather than Schedule RC-B, Column D, Item 7.

This document is a supplement to and not a replacement for the report form instructions.

For report instructions, please navigate to the FFIEC website at <https://www.federalreserve.gov/apps/reportforms/default.aspx>