

ID	Weight	Bal	Type	NS	Label / Description	Reference
1			String	usfr-fst	Withdrawal and Usage Restrictions of Cash and Amounts Due from Depository Institutions (usfr-fst:WithdrawalUsageRestrictionsCashAmountsDueDepositoryInstitutions) Description of any withdrawal or usage restriction on cash and amounts due from depository institutions.	OTS 9.03 102 A; SX 1; BAS 563c 4 06 I
2		credit	Monetary	usfr-fst	Wholesale Deposits (usfr-fst:WholesaleDeposits) The total of all wholesale deposit accounts including Certificates of deposits.	
3				usfr-fst	<b>Well Capitalized Ratio Disclosures (abstract)</b> <b>(usfr-fst:WellCapitalizedRatioDisclosures)</b>	
4			String	usfr-fst	Weighted Average Yield for Each Range of Maturities (usfr-fst:WeightedAverageYieldEachRangeMaturities) The weighted-average yield for each range of maturities. If such yields are presented on a tax-equivalent basis, disclose the extent of recognition of exemption from taxation and the tax rate used. Also present that the average yields on investments held for sale are based on amortized cost	SEC Industry Guides 3 II B
5			Monetary	usfr-fst	Unamortized Loan Commitment and Origination Fees (usfr-fst:UnamortizedLoanCommitmentOriginationFees) The amount of unamortized loan commitment and loan origination fees.	OTS 563c 102 I; FAS 91 21
6			Monetary	usfr-fst	Unamortized Discounts on Purchased Loans (usfr-fst:UnamortizedDiscountsOnPurchasedLoans) The amount of unamortized discounts on purchased loans.	OTS 563c 102 I; FAS 91 21
7			String	usfr-fst	Trust Preferred Securities (usfr-fst:TrustPreferredSecuritiesNotesFinancialStatements) Description of corporations obligated mandatorily redeemable preferred securities of subsidiary trusts.	
8			Monetary	usfr-fst	Trading Securities - Unencumbered (usfr-fst:TradingSecuritiesUnencumbered) The trading security is free of any legal claims to it by parties other than the owners of the security.	
9			Monetary	usfr-fst	Trading Securities - Encumbered (usfr-fst:TradingSecuritiesEncumbered) The asset is pledged to another secured party s who has the right by to sell or repledge the collateral.	
10		credit	Monetary	usfr-fst	Trading Liabilities (usfr-fst:TradingLiabilities) Amount of liabilities from the reporting bank's trading activities. Include liabilities resulting from sales of assets that the reporting bank does not own and revaluation losses.	FFIEC Form 031/041 Schedule RC Line 15
11		debit	Monetary	usfr-fst	Total Nonperforming Loans (usfr-fst:TotalNonperformingLoans)	
12		debit	Monetary	usfr-fst	Total Nonperforming Assets (usfr-fst:TotalNonperformingAssets)	
13		credit	Monetary	usfr-fst	Gains (Losses) on Sale of Assets (usfr-fst:TotalNonInterestIncomeGainsLossesOnSaleAssets) Net gains and losses on the sale of assets and the extinguishment of debt	SFAS 140
14		credit	Monetary	usfr-fst	Fees and Commissions Income (usfr-fst:TotalNonInterestIncomeFeesCommissions) Total fees and commissions income.	
15		credit	Monetary	usfr-fst	Total Non Interest Income (usfr-fst:TotalNonInterestIncome) Total amount of noninterest income	
16		debit	Monetary	usfr-fst	Total Non Interest Expense (usfr-fst:TotalNonInterestExpense) Total amount of noninterest expense	
17		debit	Monetary	usfr-fst	Total Nonaccrual Loans (usfr-fst:TotalNonaccrualLoans)	

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18			Monetary	usfr-fst	Total Loans at Variable Rates of Interest (usfr-fst:TotalLoansVariableRatesInterest) The amount of total loans with variable rates of interest.	BAS 6 83
19			Monetary	usfr-fst	Total Loans at Fixed Rates of Interest (usfr-fst:TotalLoansFixedRatesInterest) The amount of total loans at fixed rates of interest.	BAS 6 83
20	credit		Monetary	usfr-fst	Total Interest Income (usfr-fst:TotalInterestIncome) Total interest income	
21	debit		Monetary	usfr-fst	Total Interest Expense (usfr-fst:TotalInterestExpense) Total interest expense.	
22	credit		Monetary	usfr-fst	Total Deposits by Interest Bearing / Non Interest Bearing (usfr-fst:TotalDepositsInterestBearingNonInterestBearing) The total of all deposits classified by interest bearing and non interest bearing.	
23	credit		Monetary	usfr-fst	Total Deposits By Foreign / Domestic (usfr-fst:TotalDepositsForeignDomestic) The total of all deposits classified by domestic and foreign.	
24			Monetary	usfr-fst	Total Capital - "Well Capitalized" Requirement (usfr-fst:TotalCapitalWellCapitalizedRequirement) Amount of total capital that would be required in order to be categorized as "Well Capitalized" by FDIC.	
25		Decimal		usfr-fst	Total Capital to Risk-Weighted Assets Ratio - "Well Capitalized" Requirement (usfr-fst:TotalCapitalRiskWeightedAssetsRatioWellCapitalizedRequirement) The ratio of actual total capital to risk-weighted assets that would be required in order to be categorized as "Well Capitalized" by FDIC.	
26		Decimal		usfr-fst	Total Capital to Risk-Weighted Assets Ratio - "Adequately Capitalized" Requirement (usfr-fst:TotalCapitalRiskWeightedAssetsRatioAdequatelyCapitalizedRequirement) The ratio of actual total capital to risk-weighted assets that would be required in order to be categorized as "Adequately Capitalized" by FDIC.	
27		Decimal		usfr-fst	Total Capital to Risk-Weighted Assets Ratio - Actual (usfr-fst:TotalCapitalRiskWeightedAssetsRatioActual) Actual total capital as a percentage of risk-weighted assets.	
28		Monetary		usfr-fst	Total Capital - "Adequately Capitalized" Requirement (usfr-fst:TotalCapitalAdequatelyCapitalizedRequirement) Amount of total capital that would be required in order to be categorized as "Adequately Capitalized" by FDIC.	
29		Monetary		usfr-fst	Total Capital - Actual (usfr-fst:TotalCapitalActual) Actual amount of total capital.	
30		Decimal		usfr-fst	Tier 1 Capital to Risk-Weighted Assets Ratio - "Well Capitalized" Requirement (usfr-fst:Tier1CapitalRiskWeightedAssetsRatioWellCapitalizedRequirement1) The ratio of actual Tier 1 capital to risk-weighted assets that would be required in order to be categorized as "Well Capitalized" by FDIC.	
31		Monetary		usfr-fst	Tier 1 Capital (for Risk-Weighted Assets Ratio) - "Well Capitalized" Requirement (usfr-fst:Tier1CapitalRiskWeightedAssetsRatioWellCapitalizedRequirement) Amount of Tier 1 capital that would be required in order for the Risk-Weighted Tier 1 Capital Ratio to be categorized as "Well Capitalized" by FDIC.	

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32			Decimal	usfr-fst	Tier 1 Capital to Risk-Weighted Assets Ratio - "Adequately Capitalized" Requirement (usfr-fst:Tier1CapitalRiskWeightedAssetsRatioAdequatelyCapitalizedRequirement1)  The ratio of actual Tier 1 capital to risk-weighted assets that would be required in order to be categorized as "Adequately Capitalized" by FDIC.	
33			Monetary	usfr-fst	Tier 1 Capital (for Risk-Weighted Assets Ratio) - "Adequately Capitalized" Requirement (usfr-fst:Tier1CapitalRiskWeightedAssetsRatioAdequatelyCapitalizedRequirement)  Amount of Tier 1 capital that would be required in order for the Risk-Weighted Tier 1 Capital Ratio to be categorized as "Adequately Capitalized" by FDIC.	
34			Decimal	usfr-fst	Tier 1 Capital to Risk-Weighted Assets Ratio - Actual (usfr-fst:Tier1CapitalRiskWeightedAssetsRatioActual1)  Actual Tier 1 capital as a percentage of risk-weighted assets.	
35			Monetary	usfr-fst	Tier 1 Capital (for Risk-Weighted Assets Ratio) - Actual (usfr-fst:Tier1CapitalRiskWeightedAssetsRatioActual)  Actual amount of Tier 1 capital used for the Risk-Weighted Ratio.	
36			Decimal	usfr-fst	Tier 1 Capital to Average Assets Ratio - "Well Capitalized" Requirement (usfr-fst:Tier1CapitalAverageAssetsRatioWellCapitalizedRequirement1)  The ratio of Tier 1 capital to average assets (also known as the Tier 1 leverage ratio) required in order to be categorized as "Well Capitalized" by FDIC.	
37			Monetary	usfr-fst	Tier 1 Capital (for Average Assets Ratio) - "Well Capitalized" Requirement (usfr-fst:Tier1CapitalAverageAssetsRatioWellCapitalizedRequirement)  Amount of Tier 1 capital that would be required in order for the Average Asset Tier 1 Capital Ratio to be categorized as "Well Capitalized" by FDIC.	
38			Decimal	usfr-fst	Tier 1 Capital to Average Assets Ratio - "Adequately Capitalized" Requirement (usfr-fst:Tier1CapitalAverageAssetsRatioAdequatelyCapitalizedRequirement1)  The ratio of Tier 1 capital to average assets (also known as the Tier 1 leverage ratio) required in order to be categorized as "Adequately Capitalized" by FDIC.	
39			Monetary	usfr-fst	Tier 1 Capital (for Average Assets Ratio) - "Adequately Capitalized" Requirement (usfr-fst:Tier1CapitalAverageAssetsRatioAdequatelyCapitalizedRequirement)  Amount of Tier 1 capital that would be required in order for the Average Asset Tier 1 Capital Ratio to be categorized as "Adequately Capitalized" by FDIC.	
40			Decimal	usfr-fst	Tier 1 Capital to Average Assets Ratio - Actual (usfr-fst:Tier1CapitalAverageAssetsRatioActual1)  Actual Tier 1 capital as a percentage of average assets. Also known as the Tier 1 leverage ratio.	
41			Monetary	usfr-fst	Tier 1 Capital (for Average Assets Ratio) - Actual (usfr-fst:Tier1CapitalAverageAssetsRatioActual)  Actual amount of Tier 1 capital used for the Average Assets Ratio.	
42			String	usfr-fst	Systematic Analysis and Procedural Discipline (usfr-fst:SystematicAnalysisProceduralDiscipline)  Description of the company's systematic analysis and procedural discipline required for determining the amount of the allowance for loan losses. This includes the following: (a) how the company determines each element of the allowance, (b) which loans are evaluated individually and which loans are evaluated as a group, (c) how the company determines both the allocated and unallocated portions of the allowance, (d) how the company determines the loss factors applied to graded loans in order to develop a general allowance, and (e) what self-correcting mechanism the company uses to reduce differences between estimated and actual observed losses.	

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43			String	usfr-fst	Recoveries of Loans (usfr-fst:SummaryLoanLossExperienceRecoveries)  For each of the last five fiscal years presented, include an analysis of the allowance for loan losses including the following for domestic recoveries: (a) commercial, financial, and agricultural, (b) real estate-construction, (c) real estate-mortgage, (d) installment loans to individuals, (e) lease financing, (f) foreign, (g) total recoveries, (h) net charge-offs, (i) provision for loan losses, (j) balance at end of period, and (k) ratio of net charge-offs during the year to average loans outstanding during the year.	SEC Industry Guides 3 IV A
44			String	usfr-fst	Factors Influencing Management's Judgement on Loan Loss Provision (usfr-fst:SummaryLoanLossExperienceFactorsInfluencingManagementSJudgementOnLoanLossProvision)  For each of the last five fiscal years, include the factors that influenced management's judgment in determining the amount of the provision for loan losses.	SEC Industry Guides 3 IV A 2
45			String	usfr-fst	Charge Offs of Loans (usfr-fst:SummaryLoanLossExperienceChargeOffs)  For each of the last five fiscal years presented, include an analysis of the allowance for loan losses including the following information for domestic charge-offs: (a) commercial, financial, and agricultural, (b) real estate-construction, (c) real estate-mortgage, (d) installment loans to individuals, (e) lease financing, (f) foreign, and (g) total charge-offs.	SEC Industry Guides 3 IV A
46			String	usfr-fst	Changes to Loan Allowance Related to Foreign Activities (usfr-fst:SummaryLoanLossExperienceChangesLoanAllowanceRelatedForeignActivities)  For foreign disclosures for each of the last five fiscal years presented, include changes in the allowance for loan losses applicable to loans related to foreign activities, including: (a) balance at beginning of period, (b) charge-offs, (c) recoveries, (d) provision for loan losses, and (e) balance at end of period.	SEC Industry Guides 3 IV A 4
47			String	usfr-fst	Allowance Allocated (usfr-fst:SummaryLoanLossExperienceAllowanceAllocated)  As of the end of each of the last five fiscal years reported include: (a) a breakdown of the allowance for loan losses showing the amount of the allowance allocated to each loan category (commercial, financial and agriculture; real-estate-construction, real-estate-mortgage, installment loans to individuals, lease financing), foreign loans, and the amount unallocated, and (b) the percent of loans in each category to total loans.	SEC Industry Guides 3 IV B
48			String	usfr-fst	Summary of Loan Loss Experience (usfr-fst:SummaryLoanLossExperience)  A summary of the loan loss experiences, including the movement of the allowance for loan losses, domestic and foreign activities.	SEC Industry Guides 3 IV A
49			Monetary	usfr-fst	Student (usfr-fst:Student)	
50			Decimal	usfr-fst	Weighted Average Interest Rate at Year End (usfr-fst:ShortTermBorrowingsWeightedAverageInterestRateYearEnd)  For each of the last three fiscal years, the weighted-average interest rate at the end of the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC Industry Guides 3 VII
51			Decimal	usfr-fst	Weighted Average Interest Rate for Year (usfr-fst:ShortTermBorrowingsWeightedAverageInterestRateYear)  For each of the last three fiscal years, the approximate weighted-average interest rate for the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC Industry Guides 3 VII
52			String	usfr-fst	Outstanding at Year End (usfr-fst:ShortTermBorrowingsOutstandingYearEnd)  For each of the last three fiscal years, the amounts outstanding at the end of the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC Industry Guides 3 VII
53			String	usfr-fst	Maximum Amount Outstanding (usfr-fst:ShortTermBorrowingsMaximumAmountOutstanding)  For each of the last three fiscal years, the maximum amount outstanding at any month-end during the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC Industry Guides 3 VII

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54			String	usfr-fst	General Terms (usfr-fst:ShortTermBorrowingsGeneralTerms) For each of the last three fiscal years, the general terms for each category of short-term borrowings for which the average balance outstanding during the year.	SEC Industry Guides 3 VII
55			String	usfr-fst	Average Amounts Outstanding During Year (usfr-fst:ShortTermBorrowingsAverageAmountsOutstandingDuringYear) For each of the last three fiscal years, the approximate average amounts outstanding during the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC Industry Guides 3 VII
56	credit		Monetary	usfr-fst	Short Term Borrowings (usfr-fst:ShortTermBorrowings) Include Treasury Tax and Loan notes, commercial paper outstanding, short term bank borrowings including overdrafts in "due from" accounts, Federal Reserve Discount Window advances and all other short term borrowings, due in less than one year.	Article 9 210 9 3 13(2) & 13(3)
57			Monetary	usfr-fst	Securities and Investments Held for Trading (usfr-fst:SecuritiesInvestmentsHeldTrading) Amounts of securities or other investments held for trading purposes (at market).	
58			Monetary	usfr-fst	US Treasury and Other US Government Corporations and Agencies (usfr-fst:SecuritiesAvailableSaleUSTreasuryOtherUSGovernmentCorporationsAgencies) Fair value of US Treasury and other U.S. government corporations and agencies available for sale	AG-CU 4 28; FR 563C 102 I; ART 9 03 6; AAG 5 103
59			Monetary	usfr-fst	Unencumbered (usfr-fst:SecuritiesAvailableSaleUnencumbered) The asset is not pledged in any way or the secured party does not have the right to sell or repledge the collateral.	
60			Monetary	usfr-fst	States Within US and Political Subdivisions of States (usfr-fst:SecuritiesAvailableSaleStatesWithinUSPoliticalSubdivisionsStates) Fair value of investments in bonds of States within the US and political subdivisions of the states available for sale	ART 9 03 6; AAG 5 103; FR 563C 102 I; AG-CU 4 28
61			Monetary	usfr-fst	Federal Home Loan Bank Stock (usfr-fst:SecuritiesAvailableSalesFederalHomeLoanBankStockParValue) Amount of Federal Home Loan Bank Stock required to be held by law that is available for sale at par value.	
62			Monetary	usfr-fst	Other Debt Securities (usfr-fst:SecuritiesAvailableSaleOtherDebtSecurities) Fair value of Other debt Securities available for sale	ART 9 03 6; FR 563C 102 I; AG-CU 4 28; AAG 5 103
63			Monetary	usfr-fst	Mortgage Backed Securities (usfr-fst:SecuritiesAvailableSaleMortgageBackedSecurities) The fair value of all mortgage-backed securities, including mortgage pass-through securities, collateralized mortgage obligations (CMO), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities. Exclude the following: (1) securities backed by loans extended under home equity lines, (2) bonds issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC) that are collateralized by mortgages and mortgage-backed bonds issued by non-US Government issuers, (3) participation certificates issued by the Export-Import Bank and the Geral Services Administration, and (4) participation certificates issued by a Federal Intermediate Credit Bank.	ART 9 03 6; AG-CU 4 28; AAG 5 103; FR 563C 102 I
64			Monetary	usfr-fst	Equity Securities (usfr-fst:SecuritiesAvailableSaleEquitySecurities) Fair value of Equity Securities available for sale	AAG 5 103; FR 563C 102 I; ART 9 03 6; AG-CU 4 28
65			Monetary	usfr-fst	Encumbered (usfr-fst:SecuritiesAvailableSaleEncumbered) The asset is pledged to another secured party s who has the right by to sell or repledge the collateral.	

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66			Monetary	usfr-fst	Debt Securities Issued by Foreign Governments (usfr-fst:SecuritiesAvailableSaleDebtSecuritiesIssuedByForeignGovernments)  Fair value of Debt Securities issued by Foreign Governments available for sale	AAG 5 103; ART 9 03 6; AG-CU 4 28; FR 563C 102 I
67			Monetary	usfr-fst	Corporate Debt Securities (usfr-fst:SecuritiesAvailableSaleCorporateDebtSecurities)  Fair value of Corporate debt Securities available for sale	ART 9 03 6; AAG 5 103; FR 563C 102 I; AG-CU 4 28
68			String	usfr-fst	Securities of Any Issuer Greater than 10% of Stockholder's Equity (usfr-fst:SecuritiesAnyIssuerGreaterThan10StockholderSEquity)  As of the end of the last fiscal year presented, if the aggregate book value of the securities of any issuer is greater than 10 percent of stockholders' equity, disclose: (a) name of the issuer, (b) aggregate book value, (c) aggregate market value.	SEC Industry Guides 3 II C
69			Monetary	usfr-fst	Unused Lines of Credit for Short Term Financing (usfr-fst:ScheduleShortTermBorrowingsUnusedLinesCreditShortTermFinancing)  The amount of any unused lines of credit for short-term financing.	SX 9.03 13 A
70			String	usfr-fst	Unused Lines of Credit (usfr-fst:ScheduleShortTermBorrowingsUnusedLinesCredit)  The amount and terms (including commitment fees and the conditions under which lines may be withdrawn) of unused lines of credit, if significant, with separate disclosure of the amount supporting commercial paper or other borrowing arrangements.	OTS 563c 102 I
71			String	usfr-fst	Policy for Requiring Collateral or Security (usfr-fst:ScheduleShortTermBorrowingsPolicyRequiringCollateralSecurities)  The policy for requiring collateral or other security for repurchase agreements or securities lending transactions.	FAS 140 17 A; BAS 12 32
72			Monetary	usfr-fst	Federal Funds Purchased and Securities Sold (usfr-fst:ScheduleShortTermBorrowingsFederalFundsPurchasedSecuritiesSold)  The amount due for federal funds purchased and securities sold under repurchase agreements (on a gross basis).	OTS 563c 102 I; SX 9.03 13
73			String	usfr-fst	Schedule of Short Term Borrowings (usfr-fst:ScheduleShortTermBorrowings)  Disclosure of information (e.g. terms, outstanding balance at year end, weighted average interest rates at the end of year and for entire year, maximum outstanding balance at any month end, weighted average outstanding balance for year) for each category of short-term borrowings for which the average balance outstanding during the year was 30% or more of stockholders' equity at the end of the year.	SEC Industry Guides 3 VII; OTS 563c 102 I; SX 9.03 13
74			Monetary	usfr-fst	Parent Company (usfr-fst:ScheduleLongTermBorrowingsParentCompany)  Amount of long-term borrowings of parent company only.	
75			Monetary	usfr-fst	Bank and Other Subsidiaries (usfr-fst:ScheduleLongTermBorrowingsBankOtherSubsidiaries)  Amount of long-term borrowings of bank and other subsidiaries excluding that of parent company.	
76			Monetary	usfr-fst	Taxable Interest Income (usfr-fst:ScheduleInvestmentSecuritiesTaxableInterestIncome)  The amount of taxable interest income for investment securities.	SX 9.04 2
77			Monetary	usfr-fst	Non Taxable Interest Income (usfr-fst:ScheduleInvestmentSecuritiesNontaxableInterestIncome)  The amount of nontaxable interest income for investment securities and	SX 9.04 2
78			Monetary	usfr-fst	Dividends (usfr-fst:ScheduleInvestmentSecuritiesDividends)  The amount of dividends for investments securities.	SX 9.04 2

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79			String	usfr-fst	Schedule of Investment Securities (usfr-fst:ScheduleInvestmentSecurities) Describe the amount of taxable and nontaxable interest income and dividends from investment securities.	SX 9.04 2
80			String	usfr-fst	Maturity Schedule of Wholesale Certificates of Deposits (usfr-fst:ScheduleDepositsWholesaleDepositAccountsMaturityScheduleWholesaleCertificatesDeposits) A summary of fair value of wholesale certificates of deposits by selected maturity categories.	
81			Monetary	usfr-fst	Interest Expense on Wholesale Deposit Accounts (usfr-fst:ScheduleDepositsWholesaleDepositAccountsInterestExpenseOnWholesaleDepositAccounts) Total amount of interest expense on wholesale deposit accounts.	
82			String	usfr-fst	Wholesale Deposit Accounts (usfr-fst:ScheduleDepositsWholesaleDepositAccounts) Description and summary of wholesale deposit accounts, including maturity schedules.	
83			Monetary	usfr-fst	Time Deposits (usfr-fst:ScheduleDepositsTimeDeposits) The amount of time deposits, including deposits with stated maturities or other withdrawal conditions.	OTS 563c 102 I
84			Monetary	usfr-fst	Savings Deposits (usfr-fst:ScheduleDepositsSavingsDeposits) The amount of savings deposits, including interest-bearing deposits without stated maturity or advance notification requirements prior to withdrawal.	OTS 563c 102 I
85			String	usfr-fst	Summary of Interest Expense on Retail Deposits Accounts (usfr-fst:ScheduleDepositsRetailDepositAccountsSummaryInterestExpenseOnRetailDeposits) Summary of interest expense on retail deposit accounts by type.	
86			String	usfr-fst	Maturity Schedule of Retail Certificates of Deposits (usfr-fst:ScheduleDepositsRetailDepositAccountsMaturityScheduleRetailCertificatesDeposits) A summary of fair value of retail certificates of deposits by selected maturity categories.	
87			Monetary	usfr-fst	Interest Expense on Retail Deposits Accounts (usfr-fst:ScheduleDepositsRetailDepositAccountsInterestExpenseOnRetailDeposits) Total amount of interest expense on retail deposit accounts.	
88			String	usfr-fst	Retail Deposit Accounts (usfr-fst:ScheduleDepositsRetailDepositAccounts) Description and summary of retail deposit accounts, including maturity schedules.	
89			Monetary	usfr-fst	Non Interest Bearing (usfr-fst:ScheduleDepositsNoninterestBearing) The amount of noninterest-bearing deposits.	SX 9.03 10 3
90			Monetary	usfr-fst	Negotiable Order of Withdrawal and Money Market (usfr-fst:ScheduleDepositsNegotiableOrderWithdrawalMoneyMarket) The amount of Negotiable Order of Withdrawal (NOW) and Money Market Deposits Accounts (MMDA).	OTS 563c 102 I
91			Monetary	usfr-fst	Interest Penalties for Early Withdrawals (usfr-fst:ScheduleDepositsInterestPenaltiesEarlyWithdrawals) The amount of interest penalties assessed for early withdrawal of deposits that should be reported as a reduction of interest expense.	OTS 563c 102 II
92			Monetary	usfr-fst	Interest Bearing (usfr-fst:ScheduleDepositsInterestBearing) The amount of interest-bearing deposits.	SX 9.03 10 3

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93			Monetary	usfr-fst	Foreign Time Certificates (usfr-fst:ScheduleDepositsForeignTimeCertificates) The amount outstanding of time certificates of deposits and other time deposits in amount of \$100,000 or more issued by foreign offices.	SEC Industry Guides 3 V E
94			Monetary	usfr-fst	Foreign Interest Bearing Interest (usfr-fst:ScheduleDepositsForeignInterestBearingInterest) The amount of interest on foreign interest-bearing deposit accounts.	OTS 563c 102 II
95			String	usfr-fst	Foreign Deposits in Domestic Offices (usfr-fst:ScheduleDepositsForeignDepositsDomesticOffices) The aggregate amount of deposits by foreign depositors in domestic offices for each of the last three fiscal years presented.	SEC Industry Guides 3 V C
96			String	usfr-fst	Average Foreign Bank Deposits (usfr-fst:ScheduleDepositsForeignBankDeposits) For each of the last three fiscal years presented, include the average amount of and average rate paid on each of the following deposit categories, if in excess of 10 percent of average total deposits: (a) banks located in foreign countries (including foreign branches of other U.S. banks), (b) foreign governments and official institutions, (c) other foreign demand deposits, (d) other foreign time and savings deposits.	SEC Industry Guides 3 V A
97			String	usfr-fst	Domestic Time Certificates (usfr-fst:ScheduleDepositsDomesticTimeCertificates) The amount outstanding of time certificates of deposit in amounts of \$100,000 or more and other time deposits of \$100,000 or more issued by domestic offices by time remaining until maturity: (a) three months or less, (b) over three through six months, (c) over six through 12 months, (d) over 12 months.	SEC Industry Guides 3 V D
98			String	usfr-fst	Average Domestic Bank Deposits (usfr-fst:ScheduleDepositsDomesticBankDeposits) For each of the last three fiscal years presented, include the average amount of and average rate paid on each of the following deposit categories, if in excess of 10 percent of average total deposits: (a) noninterest-bearing demand deposits, (b) interest-bearing demand deposits, (c) savings deposits, and (d) time deposits.	SEC Industry Guides 3 V A
99			Monetary	usfr-fst	Foreign Non Interest Bearing Deposits (usfr-fst:ScheduleDepositsAmountForeignNoninterestBearingDeposits) The amount of noninterest-bearing deposits in foreign banking offices.	SX 9.03 12 A
100			Monetary	usfr-fst	Foreign Interest Bearing Deposits (usfr-fst:ScheduleDepositsAmountForeignInterestBearingDeposits) The amount of interest-bearing deposits in foreign banking offices.	SX 9.03 12 A
101			String	usfr-fst	Schedule of Deposits (usfr-fst:ScheduleDeposits) Description and amounts of different types of deposits.	SX 9.03 10 3
102	debit		Monetary	usfr-fst	Sales of Federal Reserve Stock (usfr-fst:SalesFederalReserveStock) Sales of stock related to Federal Reserve Stock.	
103	debit		Monetary	usfr-fst	Sales of Federal Home Loan Bank Stock (usfr-fst:SalesFederalHomeLoanBankStock) Sales of stock related to Federal Home Loan Bank Stock.	
104			String	usfr-fst	Potential Problem Loans (usfr-fst:RiskElementsPotentialProblemLoans) As of the most recent fiscal year end describe the nature and extent of any loans that are not disclosed as nonaccrual, past due or restricted, but where known information about possible credit problems of borrowers (that are not related to transfer risk inherent in cross-border lending activities) causes management to have serious doubts as to the ability of such borrowers to comply with the present loan repayment terms.	SEC Industry Guides 3 III C 1
105			String	usfr-fst	Other Interest Bearing Assets (usfr-fst:RiskElementsOtherInterestBearingAssets) Description of the nature and amounts of any other interest-bearing assets.	SEC Industry Guides 3 III D

ID	Weight	Bal	Type	NS	Label / Description	Reference
106			String	usfr-fst	<p><b>Non Accrual, Past Due and Restricted Loans (usfr-fst:RiskElementsNonaccrualPastDueRestrictedLoans)</b></p> <p>As of the end of each of the last five fiscal years, include the aggregate amount of loans in each of the following categories: (a) loans accounted for on a nonaccrual basis, (b) accruing loans that are contractually past due 90 days or more as to interest or principal payments, and (c) loans not included in a or b that are defined as "troubled debt restructurings". As of the most recent fiscal year, present: (a) the gross income that would have been reported in the year for loans included above if the loans had been current in accordance with their original terms and had been outstanding throughout the year or since origination, if held for part of the year, and the amount of interest income on those loans that was included in net income. Also disclose the policy for placing loans on non-accrual status.</p>	SEC Industry Guides 3 III C 1
107			String	usfr-fst	<p><b>Loan Concentrations (usfr-fst:RiskElementsLoanConcentrations)</b></p> <p>Description of any concentration of loans (loans to a number of borrowers engaged in similar activities) exceeding 10 percent of total loans that is not otherwise disclosed as a category of loans. Also disclose if a significant amount of the loan concentrations are included in the amounts disclosed as nonaccrual, past due, and restructured loans or potential problem loans.</p>	SEC Industry Guides 3 III C 4
108			String	usfr-fst	<p><b>Foreign Outstandings (usfr-fst:RiskElementsForeignOutstandings)</b></p> <p>As of the end of each of the last three fiscal years, describe the name of the country and aggregate amount of cross-border outstandings to borrowers in each foreign country where such outstandings exceed one percent of total assets, by the following categories: (a) governments and official institutions, (b) banks and other financial institutions, (c) commercial and industrial, and (d) other loans. Where current conditions in a foreign country give rise to liquidity problems that are expected to have an impact on timely repayment of interest or principal, describe its nature and impact. For each country whose aggregate outstandings to all borrowers in that country are one percent or more of total assets, disclose the changes in aggregate outstandings in each country showing: (a) the aggregate outstandings at beginning of period, (b) net change in short-term outstandings, and changes in (c) additional outstandings, (d) interest income accrued, (e) collections of principal, (f) collections of accrued interest, (g) other changes, (h) aggregate outstanding at end of period, (i) changes in the amount of short-term outstandings that are included in the aggregate outstandings at the end of period, and (j) the total amounts recognized as interest income and total interest collected on all outstandings. If a material portion of the outstandings to any country is restructured, or if a material portion may be subject to restructuring pursuant to an agreement in principle or its equivalent, for each country disclose: (a) amount restructured (or subject to), (b) weighted-average year of maturity, including any grace periods, prior to the restructuring, (c) weighted-average year of maturity, including any grace periods, after the restructuring, (d) weighted-average interest rate prior to the restructuring, (e) weighted-average interest rate after the restructuring, (f) a description of any commitments arising or expected to arise with the restructuring, (g) the amount of outstandings that has been or is expected to be removed from nonaccrual status as a result of restructuring, and (h) an explanation that the information is subject to change for tentative agreements. For each of the last three fiscal years, for countries whose outstandings are between .75 percent and 1.0 percent of total assets, disclose the names of the countries and the respective aggregate amounts outstandings. If a significant amount of foreign outstandings is in the amounts disclosed in nonaccrual, past due, restricted or problem loans, disclose each country and related amounts.</p>	SEC Industry Guides 3 III C 3
109			String	usfr-fst	<p><b>Risk Elements (usfr-fst:RiskElements)</b></p> <p>Description and amounts of nonaccrual, past due and restricted loans, potential problem loans, foreign outstandings, loan concentrations, and other interest bearing assets that would be disclosed as loans.</p>	SEC Industry Guides 3 III C 1
110			Monetary	usfr-fst	<b>Revolving credit (usfr-fst:RevolvingCredit)</b>	
111			Decimal	usfr-fst	<p><b>Return on Equity (usfr-fst:ReturnOnEquityAssetsReturnOnEquity)</b></p> <p>Return on equity ratio (net income divided by average equity) for each of the last three fiscal years.</p>	SEC Industry Guides 3 VI
112			Decimal	usfr-fst	<p><b>Return on Assets (usfr-fst:ReturnOnEquityAssetsReturnOnAssets)</b></p> <p>Return on assets ratio (net income divided by average total assets) for each of the last three fiscal years.</p>	SEC Industry Guides 3 VI
113			Decimal	usfr-fst	<p><b>Other Operations Ratios (usfr-fst:ReturnOnEquityAssetsOtherOperationsRatios)</b></p> <p>For each of the last three fiscal years, disclose any other ratios necessary to explain the operations of the registrant.</p>	SEC Industry Guides 3 VI

ID	Weight	Bal	Type	NS	Label / Description	Reference
114			Decimal	usfr-fst	Equity to Assets Ratio (usfr-fst:ReturnOnEquityAssetsEquityAssetsRatio) The equity-to-assets ratio (average equity divided by average total assets) for each of the last three fiscal years.	SEC Industry Guides 3 VI
115			Decimal	usfr-fst	Dividend Payout Ratio (usfr-fst:ReturnOnEquityAssetsDividendPayoutRatio) The dividend payout ratio (dividends declared per share divided by net income per share) for each of the last three fiscal years.	SEC Industry Guides 3 VI
116			String	usfr-fst	Return on Equity and Assets (usfr-fst:ReturnOnEquityAssets) Disclosure of key ratios on assets and equity.	SEC Industry Guides 3 VI
117		credit	Monetary	usfr-fst	Retail Deposits (usfr-fst:RetailDeposits) The total of all retail deposit accounts including demand accounts, savings accounts, and certificates of deposit.	Guide 3 V D 2
118		debit	Monetary	usfr-fst	Restructured Loans (usfr-fst:RestructuredLoans)	
119			String	usfr-fst	Related Party Loans Balances (usfr-fst:RelatedPartyLoansBalances) Movement of related party loans from beginning to end of the year.	
120			String	usfr-fst	Related Party Loans (usfr-fst:RelatedPartyLoans) Description of related party loans, including: (1) the aggregate amount of related party loans if they exceed 5 percent of shareholders' equity, at the balance sheet date or at any time during the latest fiscal year, (2) an analysis of activity with respect to such loans for the latest fiscal year (i.e., beginning balance, new loans, repayments, other changes and ending balance), (3) the aggregate amount of any significant nonaccrual, past due (over 90 days), or restructured or potential problem related party loans (including additional information necessary to understand the impact on the financial statements), and (4) any related party loans not made in the ordinary course of business.	OTS 563c 102 I; OTS 563c 102 I; BAS 82; SX 9.03 7 E; OTS 563c 6 102 I; SX 9.03 7 E; OTS 563c 102 I; SX 9.03 7 E
121			String	usfr-fst	Analysis of Interest Income and Expense (usfr-fst:RelatedInterestIncome) For each of the last two fiscal years, for the major categories of assets and liabilities, present: (a) the dollar amount of the change in related interest income, segregated into amounts attributable to changes in volume, changes in rates and changes in rate/volume, (b) the dollar amount of the change in related interest expense, segregated into amounts attributable to changes in volume and that portion which is due to changes in rates and changes in rate/volume, (c) types and amounts of any out-of-period items and adjustments (which should be excluded from a and b above), (d) segregate amounts between domestic and foreign activities.	SEC Industry Guides 3 I C
122			String	usfr-fst	Regulatory Limitations Affecting Economic Resources (usfr-fst:RegulatoryLimitationsAffectingEconomicResources) Describe any other regulatory limitations which could materially affect the economic resources of the institution and claims to those resources.	BAS 2 53
123			String	usfr-fst	Regulatory Capital Requirements (usfr-fst:RegulatoryDisclosuresRegulatoryCapitalRequirements) Description of regulatory capital requirements for capital adequacy purposes and established by the prompt corrective action provisions of Section 38 of the FDI Act.	BAS 2 51
124			Tuple	usfr-fst	<b>Regulatory Capital Ratio Summary (usfr-fst:RegulatoryDisclosuresRegulatoryCapitalRatioSummary)</b> Summary of required regulatory capital ratios such as actual ratios and amounts of Tier I leverage, Tier I risk-based, and total risk-based capital and (for savings institutions) tangible capital.	
125			String	usfr-fst	Material Effects of Noncompliance (usfr-fst:RegulatoryDisclosuresMaterialEffectsNoncompliance) The actual or possible material effects of noncompliance with the regulatory capital requirements.	BAS 2 51

ID	Weight	Bal	Type	NS	Label / Description	Reference
126			String	usfr-fst	Compliance of Institution (usfr-fst:RegulatoryDisclosuresComplianceInstitution) Description related to whether the institution is in compliance with the regulatory capital requirements, including the following with respect to quantitative measures: (a) required and actual ratios and amounts of Tier I leverage, Tier I risk-based, and total risk-based capital and (for savings institutions) tangible capital, and (for certain banks and bank holding companies) Tier 3 capital for market risk, (b) factors that may significantly affect capital adequacy such as potentially volatile components of capital, qualitative factors, and regulatory mandates, and (c) the possible material effects of such conditions and events on amounts and disclosures in the financial statements.	BAS 2 51; BAS 2 52
127			String	usfr-fst	Regulatory Disclosures (usfr-fst:RegulatoryDisclosures) Description of regulatory capital requirements, the actual or possible material effects of noncompliance with such requirements, and whether the institution is in compliance with the regulatory capital requirements.	BAS 2 51
128	credit		Monetary	usfr-fst	Recoveries of Loans Previously Charged Off (usfr-fst:RecoveriesLoansPreviouslyChargedOff) Amount of loans reinstatement and recovered that were previously deemed uncollectible.	
129	credit		Monetary	usfr-fst	Recoveries (usfr-fst:RecoveriesCopy)	
130			String	usfr-fst	Reclassifications of Securities from Trading Category (usfr-fst:ReclassificationsSecuritiesTradingCategory) After securitization of a mortgage loan held for sale, describe any significant retained mortgage backed securities reclassifications from the trading category as non-cash transfers between operating and investing activities.	FAS 134 3
131			Monetary	usfr-fst	Valuation Allowances (usfr-fst:RealEstateOwnedValuationAllowances) Valuation allowances for real estate owned.	OTS 563c 102 I
132			Monetary	usfr-fst	In Judgement and Subject to Redemption (usfr-fst:RealEstateOwnedJudgementSubjectRedemption) The amount of real estate in judgement and subject to redemption.	OTS 563c 102 I
133			String	usfr-fst	Each Class of Real Estate (usfr-fst:RealEstateOwnedEachClassRealEstate) The amount of each class of real estate owned.	OTS 563c 102 I
134			String	usfr-fst	Capitalized Costs (usfr-fst:RealEstateOwnedCapitalizedCosts) The amounts of capitalized costs, including interest, and disclose the related policies for real estate owned.	OTS 563c 102 I
135			Monetary	usfr-fst	Acquired for Development or Resale (usfr-fst:RealEstateOwnedAcquiredDevelopmentResale) The amount of real estate acquired for development or resale.	OTS 563c 102 I
136			Monetary	usfr-fst	Acquired by Foreclosure or Deed (usfr-fst:RealEstateOwnedAcquiredByForeclosureDeed) The amount of real estate acquired by foreclosure or deed in lieu of foreclosure.	OTS 563c 102 I
137			Monetary	usfr-fst	Accumulated Depreciation (usfr-fst:RealEstateOwnedAccumulatedDepreciation) Accumulated depreciation for real estate owned.	OTS 563c 102 I
138			String	usfr-fst	Real Estate Owned (usfr-fst:RealEstateOwned) Amount of real estate owned by class and the basis of determining that amount.	OTS 563c 102 I
139			Monetary	usfr-fst	Real Estate (usfr-fst:RealEstateCopy9)	

ID	Weight	Bal	Type	NS	Label / Description	Reference
140			Monetary	usfr-fst	Real Estate Acquired in Settlement of Loans (usfr-fst:RealEstateAcquiredSettlementLoans)  Also referred to as real estate acquired through foreclosure. At the time of foreclosure or physical possession, the asset should be reported at fair value if it will be held and used or at its fair value less cost to sell if it will be disposed of. Present separately on the balance sheet or in the notes.	ART 9 3 10; AG-CU 10 13; AG-CU 10 16; AAG 9 8; AAG 9 11
141			Decimal	usfr-fst	Ratio of Nonperforming Loans to Total Loans (usfr-fst:RatioNonperformingLoansTotalLoans)	
142			Decimal	usfr-fst	Ratio of Nonperforming Assets to Total Loans plus Other Real Estate Owned (OREO) (usfr-fst:RatioNonperformingAssetsTotalLoansPlusOtherRealEstateOwnedOREO)	
143	debit		Monetary	usfr-fst	Purchase of Securitizations of Credit Cards (usfr-fst:PurchaseSecuritizationsCreditCards)  Cash outflow from the purchase of the securitization of credit cards.	
144	credit		Monetary	usfr-fst	Purchase of Residential Mortgage Loans (usfr-fst:PurchaseResidentialMortgageLoans)  Net cash outflows related to the purchasing of Residential Mortgage Loans	
145			Monetary	usfr-fst	Purchase and Originations of Mortgage Banking Assets (usfr-fst:PurchaseOriginationsMortgageBankingAssets)  Purchase and Origination of Mortgage Banking Assets.	
146	debit		Monetary	usfr-fst	Purchase of Mortgage Backed Securities (usfr-fst:PurchaseMortgageBackedSecurities)  Cash outflow from the Purchase of Mortgage-Backed Securities	
147	debit		Monetary	usfr-fst	Purchase of Loans Receivable Held for Investment (usfr-fst:PurchaseLoansLeasesHeldInvestment)  Cash Outflow from the Purchase of Loans Receivable Held For Investment and Credit Card securitizations.	
148	credit		Monetary	usfr-fst	Purchase of Federal Reserve Stock (usfr-fst:PurchaseFederalReserveStock)  Purchases related to Federal Reserve Stock.	
149	credit		Monetary	usfr-fst	Purchase of Federal Home Loan Bank Stock (usfr-fst:PurchaseFederalHomeLoanBankStock)  Purchases related to Federal Home Loan Bank Stock.	
150	debit		Monetary	usfr-fst	Provision for Other Losses (usfr-fst:ProvisionOtherLosses)  Allowance expense for estimated losses in areas other than loan and lease losses.	
151	debit		Monetary	usfr-fst	Provision for Other credit losses (usfr-fst:ProvisionOtherCreditLosses)  Allowance expense for estimated credit losses in areas other than loan and lease losses.	
152	credit		Monetary	usfr-fst	Provision for Loan and Lease Losses (usfr-fst:ProvisionLoanLeaseLossesMovement)	
153	debit		Monetary	usfr-fst	Provision for Loan and Lease Losses (usfr-fst:ProvisionLoanLeaseLosses1)  Amount needed to make the allowance for loan and lease losses adequate to absorb estimated loan and lease losses, based upon management's evaluation of the bank's current loan and lease portfolio. Exclude provision for credit losses on off-balance sheet credit exposures and provision for allocated transfer risk.	SFAS 5
154	debit		Monetary	usfr-fst	Provision for Loan and Lease Losses (usfr-fst:ProvisionLoanLeaseLosses)  Allowance expense for estimated losses to be realized on loan and lease losses.	
155	debit		Monetary	usfr-fst	Provision for Foreclosed Asset Losses (usfr-fst:ProvisionForeclosedAssetLosses)  Allowance expense for estimated losses to be realized on foreclosed or reposessed assets.	
156	debit		Monetary	usfr-fst	Proceeds from Securitizations of Loans (usfr-fst:ProceedsSecuritizationsLoans)  Proceeds from the securitization of loans.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
157		debit	Monetary	usfr-fst	Proceeds from Securitizations of Credit Cards (usfr-fst:ProceedsSecuritizationsCreditCards)  Proceeds from the securitization of credit cards.	
158		debit	Monetary	usfr-fst	Proceeds from Securitizations of Consumer Loans (usfr-fst:ProceedsSecuritizationsConsumerLoans)  Proceeds from the securitization of credit cards	
159		debit	Monetary	usfr-fst	Proceeds from Sales of Wholly Owned Real Estate and Real Estate Acquired in Settlement of Loans (usfr-fst:ProceedsSalesWhollyOwnedRealEstateRealEstateAcquiredSettlementLoans)  Net proceed flow of Proceeds From Sales of Wholly Owned Real Estate and Real Estate Acquired in Settlement of Loans	
160		debit	Monetary	usfr-fst	Proceeds from Sales of Other Real Estate (usfr-fst:ProceedsSalesOtherRealEstate)  Net cash proceeds From Sales of Other Real Estate other than foreclosed assets	
161		debit	Monetary	usfr-fst	Proceeds from Sales of Mortgage Backed Securites (MBS) (usfr-fst:ProceedsSalesMortgageBackedSecuritesMBS)  Net proceed flow of Proceeds from Sales of Mortgage-Backed Securites ("MBS")	
162		debit	Monetary	usfr-fst	Proceeds from Sales of Loans Held for Investment (usfr-fst:ProceedsSalesLoansLeasesHeldInvestment)  Net cash proceeds From Sales of Loans Held For Investment and Credit Card securitizations.	
163		debit	Monetary	usfr-fst	Proceeds from Sales of Loans Held for Sale (usfr-fst:ProceedsSalesLoansHeldSale)  Net proceeds from Sales of Loans Held For Sale including those sold via mortgage-backed securites	
164		debit	Monetary	usfr-fst	Proceeds from Sales of Foreclosed Assets (usfr-fst:ProceedsSalesForeclosedAssets)  Net cash proceeds From Sales of Foreclosed Assets including foreclosed Real Estate	
165			Monetary	usfr-fst	Proceeds from Sales of Other Investments (usfr-fst:ProceedsSaleOtherInvestments)	
166			Monetary	usfr-fst	Proceeds from Sales of Held-to-Maturity Investments (usfr-fst:ProceedsSaleHeldMaturityInvestments)	
167			Monetary	usfr-fst	Proceeds from Sales of Available for Sale Investments (usfr-fst:ProceedsSaleAvailableSaleInvestments)	
168			Monetary	usfr-fst	Proceeds from Prepayments and Maturities of Other Investments (usfr-fst:ProceedsPrepaymentsMaturitiesOtherInvestments)	
169			Monetary	usfr-fst	Proceeds from Maturities, Prepayments and Calls of Held-to-Maturity Investments (usfr-fst:ProceedsMaturitiesPrepaymentsCallsHeldMaturityInvestments)	
170			Monetary	usfr-fst	Proceeds from Maturities, Prepayments and Calls of Available for Sale Investments (usfr-fst:ProceedsMaturitiesPrepaymentsCallsAvailableSaleInvestments)	
171		debit	Monetary	usfr-fst	Proceeds from Issuance of Medium Term Notes (usfr-fst:ProceedsIssuanceMediumTermNotes)  Net cash proceeds From Issuance of Medium-Term Notes	
172		debit	Monetary	usfr-fst	Proceeds from Federal Home Loan Bank Borrowings (usfr-fst:ProceedsFederalHomeLoanBankBorrowings)  Cash inflow from the proceeds on Federal Home Loan Bank borrowings	

## fst (Definition Report)

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ID	Weight	Bal	Type	NS	Label / Description	Reference
173			Monetary	usfr-fst	Principal Payments on Loans Receivable Held for Investment (usfr-fst:PrincipalPaymentsOnLoansReceivableHeldInvestment)  Net proceed flow of principal payments on loans receivable held for investment. Also includes principal payments on loans receivable held for investment and mortgage-baked securities available for sale	
174	credit		Monetary	usfr-fst	Payments of Medium Term Notes (usfr-fst:PaymentsMediumTermNotes)  Net cash outflow of Payments on Medium-Term Notes	
175			Monetary	usfr-fst	Payments of Federal Home Loan Bank Borrowings (usfr-fst:PaymentsFederalHomeLoanBankBorrowings)  Cash Outflow from the payments on Federal Home Loan Bank borrowings	
176			Monetary	usfr-fst	Other Short Term Investments (usfr-fst:OtherShortTermInvestments)  Amount of other short-term investments.	SX 9.03 5; OTS 563c 102 I
177	debit		Monetary	usfr-fst	Other Real Estate Owned (OREO) (usfr-fst:OtherRealEstateOwnedOREO)	
178	debit		Monetary	usfr-fst	Other Nonperforming Assets (usfr-fst:OtherNonperformingAssets)	
179			Monetary	usfr-fst	Other Loans (usfr-fst:OtherLoans)  Other loans not otherwise specified	
180			Monetary	usfr-fst	Other Interest Earning Assets (usfr-fst:OtherInterestEarningAssets)  Interest earning assets not included in any other category	
181			Monetary	usfr-fst	Other Installment Loans (usfr-fst:OtherInstallmentLoans)	
182			Monetary	usfr-fst	Trading Account Profit or Loss (usfr-fst:OtherIncomeTradingAccountProfitLoss)  Trading account profit or loss that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13
183			Monetary	usfr-fst	Profit/Loss from Real Estate Operations (usfr-fst:OtherIncomeProfitLossRealEstateOperations)  Profit or loss from real estate operations that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13
184			Monetary	usfr-fst	Other (usfr-fst:OtherIncomeOther)  Other income that exceeds 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13
185			Monetary	usfr-fst	Insurance Commissions, Fees and Premiums (usfr-fst:OtherIncomeInsuranceCommissionsFeesPremiums)  Insurance commissions, fees and premiums that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13
186			Monetary	usfr-fst	Gains (Losses) on Disposition of Equity Investees (usfr-fst:OtherIncomeGainsLossesOnDispositionEquityInvestees)  Gains or losses on the disposition of equity investees or 50 percent-or-less owned persons that exceed 1 percent of the aggregate of total interest income and other income.	SX 9.04 13; OTS 563c 2 II
187			Monetary	usfr-fst	Fees from Loan Originations, Commitments or Servicing (usfr-fst:OtherIncomeFeesLoanOriginationsCommitmentsServicing)  Other fees related to loan originations, commitments or servicing not included in interest income that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13
188			Monetary	usfr-fst	Fees for Customer Services (usfr-fst:OtherIncomeFeesCustomerServices)  Fees for customer services that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13

ID	Weight	Bal	Type	NS	Label / Description	Reference
189			Monetary	usfr-fst	Equity in Earnings of Unconsolidated Subsidiaries (usfr-fst:OtherIncomeEquityEarningsUnconsolidatedSubsidiaries)  Equity in earnings of unconsolidated subsidiaries and 50 percent-or-less owned persons that exceed 1 percent of the aggregate of total interest income and other income.	SX 9.04 13; OTS 563c 2 II
190			Monetary	usfr-fst	Commissions and Fees from Fiduciary Activities (usfr-fst:OtherIncomeCommissionsFeesFiduciaryActivities)  Commissions and fees from fiduciary activities (e.g., trust department income) that exceed 1 percent of the aggregate of total interest income and other income.	SX 9.04 13; OTS 563c 2 II
191			Monetary	usfr-fst	Commissions, Brokers' Fees and Markups on Securities Activities (usfr-fst:OtherIncomeCommissionsBrokersFeesMarkupsOnSecuritiesActivities)  Commissions, brokers' fees and markups on securities underwriting and other securities activities that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 2 II; SX 9.04 13
192			String	usfr-fst	Other Income (usfr-fst:OtherIncome)  Description and amount of any other income that exceed 1% of the total interest income and other income amounts	SX 9.04 13; OTS 563c 2 II
193			Monetary	usfr-fst	Other (usfr-fst:OtherExpensesOther)  Other expenses that exceed 1 percent of the aggregate of total interest income and other income.	OTS 563c 102 II; SX 9.03 14
194			Monetary	usfr-fst	Net Occupancy Expense of Premises (usfr-fst:OtherExpensesNetOccupancyExpensePremises)  Net occupancy expense of premises that exceed 1 percent of the aggregate of total interest income and other income.	SX 9.03 14; OTS 563c 102 II
195			Monetary	usfr-fst	Net Cost of Operation of Other Real Estate (usfr-fst:OtherExpensesNetCostOperationOtherRealEstate)  Net cost of operation of other real estate (including provisions for losses, rental income and gains and losses on sales) that exceed 1 percent of the aggregate of total interest income and other income.	SX 9.03 14; OTS 563c 102 II
196			Monetary	usfr-fst	Other consumer (usfr-fst:OtherConsumer)	
197			Monetary	usfr-fst	Other Changes in Loans and Leases, Net (usfr-fst:OtherChangesLoansLeasesNet)  Other changes, net, in the loan and lease balances not previously defined.	
198			String	usfr-fst	Other Real Estate (usfr-fst:OtherAssetsDisclosedOtherRealEstate)  Description of the basis at which other real estate is carried and the changes in the allowances for losses on other real estate, including balance at the beginning and end of the period, provision charged to income and losses charged to the allowance.	SX 9.03 10 3
199			Monetary	usfr-fst	Loans' Accrued Interest Receivable (usfr-fst:OtherAssetsDisclosedLoansAccruedInterestReceivable)  Loans' accrued interest receivable from loans.	OTS 563c 102 I
200			Monetary	usfr-fst	Investments in and Indebtedness of Affiliates (usfr-fst:OtherAssetsDisclosedInvestmentsIndebtednessAffiliates)  Amount of investments in and indebtedness of affiliates and other persons that exceeds 30 percent of shareholders' equity.	SX 9.03 10 3
201			Monetary	usfr-fst	Investments' Accrued Interest Receivable (usfr-fst:OtherAssetsDisclosedInvestmentsAccruedInterestReceivable)  Investments' accrued interest receivable from loans that exceeds 30 percent of shareholders' equity.	OTS 563c 103 I

ID	Weight	Bal	Type	NS	Label / Description	Reference
202			String	usfr-fst	Changes in Allowances for Losses on Other Real Estate (usfr-fst:OtherAssetsDisclosedChangesAllowancesLossesOnOtherRealEstate)  For other real estate, include the changes in the allowances for losses on other real estate, including balance at the beginning and end of the period, provision charged to income and losses charged to the allowance.	SX 9.03 10 3
203			String	usfr-fst	Basis Other Real Estate is Carried (usfr-fst:OtherAssetsDisclosedBasisOtherRealEstateCarried)  The basis at which other real estate is carried, for other real estate.	SX 9.03 10 3
204			String	usfr-fst	Other Assets Disclosed (usfr-fst:OtherAssetsDisclosed)  Summary of other assets.	
205			Monetary	usfr-fst	Other Adjustments (usfr-fst:OtherAdjustments)	
206			Monetary	usfr-fst	Originations and Purchases of Loans Available for Sale, net (usfr-fst:OriginationsPurchasesLoansAvailableSaleNet)  Originations and purchases of loans available for sale, net of principal repayments	
207			String	usfr-fst	Noninterest Income (usfr-fst:OperationsGeneralNoninterestIncome)	
208			String	usfr-fst	Noninterest Expense (usfr-fst:OperationsGeneralNoninterestExpense)	
209			String	usfr-fst	Net Interest Income (usfr-fst:OperationsGeneralNetInterestIncome)	
210			String	usfr-fst	Nonperforming Assets (usfr-fst:NonperformingAssets)	
211		credit	Monetary	usfr-fst	Foreign Exchange Trading Gains and Losses (usfr-fst:NonInterestIncomeTradingRevenuesForeignExchangeTradingGainsLosses)  Foreign Exchange Trading Gains and Losses	
212		credit	Monetary	usfr-fst	Trading Revenue (usfr-fst:NonInterestIncomeTradingRevenues)  Report the net gain or loss from trading cash instruments and derivative contracts (including commodity contracts) that has been recognized during the calendar year-to-date. Include as trading revenue: (1) Revaluation adjustments to the carrying value of cash instruments reported as "Trading assets," and "Trading liabilities," resulting from the periodic marking to market of such instruments. (2) Revaluation adjustments from the periodic marking to market of interest rate, foreign exchange, equity derivative, and commodity and other derivative contracts held for trading. (3) Incidental income and expense related to the purchase and sale of cash instruments reported as "Trading assets," and "Trading liabilities," and derivative contracts held for trading.	
213		credit	Monetary	usfr-fst	Equity in Earnings in Unconsolidated Subsidiaries (usfr-fst:NonInterestIncomeTotalOtherNonInterestIncomeOtherNonInterestIncomeEquityMe thodInvestments)  Non-Interest Income - Total Other Non-Interest Income - Other Non-Interest Income - Equity in Earnings in Unconsolidated Subsidiaries and 50% or less owned entities	
214		credit	Monetary	usfr-fst	Other Non Interest Income (usfr-fst:NonInterestIncomeTotalOtherNonInterestIncomeOtherNonInterestIncome)  Other non interest income.	
215		credit	Monetary	usfr-fst	Total Other Non Interest Income (usfr-fst:NonInterestIncomeTotalOtherNonInterestIncome)  All other operating income of the bank for the calendar year-to-date not previously defined..	

ID	Weight	Bal	Type	NS	Label / Description	Reference
216		credit	Monetary	usfr-fst	<b>Service Charges on Deposit Amounts</b> (usfr-fst:NonInterestIncomeServiceChargesOnDepositAmounts)  Include the amounts charged depositors (1) for the maintenance of their deposit accounts with the bank (maintenance charges), (2) for their failure to maintain specified minimum deposit balances, (3) based on the number of checks drawn on and deposits made in their deposit accounts, (4) for checks drawn on "no minimum balance" deposit accounts, (5) for withdrawals from nontransaction deposit accounts, (6) for the closing of savings accounts before a specified minimum period of time has elapsed, (7) for accounts which have remained inactive for extended periods of time or which have become dormant, (8) for deposits to or withdrawals from deposit accounts through the use of automated teller machines or remote service units, (9) for the processing of checks drawn against insufficient funds that the bank assesses regardless of whether it decides to pay, return or hold the check, (10) for issuing stop payment orders, (11) for certifying checks, and (12) for the accumulation or disbursement of funds deposited to IRAs or Keogh Plan accounts when not handled by the bank's trust department. Exclude penalties paid by depositors for the early withdrawal of time deposits.	
217		credit	Monetary	usfr-fst	<b>Non Interest Income - Profit/Loss from Real Estate Operations</b> (usfr-fst:NonInterestIncomeProfitLossRealEstateOperations)  Profit/Loss from Real Estate Operations - e.g. Real Estate Development	
218		credit	Monetary	usfr-fst	<b>Other Fees and Commissions (usfr-fst:NonInterestIncomeOtherFeesCommissions)</b>  The non-interest income for other fees and commissions	
219		credit	Monetary	usfr-fst	<b>Net Venture Capital (Losses) Gains</b> (usfr-fst:NonInterestIncomeNetVentureCapitalLossesGains)  Venture capital activities involve the providing of funds, whether in the form of loans or equity, and technical and management assistance, when needed and requested, to start-up or high-risk companies specializing in new technologies, ideas, products, or processes. The primary objective of these investments is capital growth. Include venture capital revenue market value adjustments, interest, dividends, gains, and losses on venture capital investments. Include any fee income from venture capital activities. Also include the bank's proportionate share of the income or loss before extraordinary items and other adjustments from its investments in the following that are principally engaged in venture capital activities: (a) unconsolidated subsidiaries, (b) associated companies, and (c) corporate joint ventures, unincorporated joint ventures, general partnerships, and limited partnerships over which the bank exercises significant influence.	
220		credit	Monetary	usfr-fst	<b>Net Servicing Fees (usfr-fst:NonInterestIncomeNetServicingFees)</b>  Income from servicing real estate mortgages, credit cards, and other financial assets held by others. Also include any premiums received in lieu of regular servicing fees on such loans only as earned over the life of the loans.	
221		credit	Monetary	usfr-fst	<b>Net Securitization Gains (Losses)</b> (usfr-fst:NonInterestIncomeNetSecuritizationGainsLosses)  Report net gains (losses) on assets sold in securitization transactions, i.e., net of transaction costs. Include fees (other than servicing fees) earned from the bank's securitization transactions and unrealized losses (and recoveries of unrealized losses) on loans and leases held for sale in securitization transactions. Exclude income from servicing securitized assets and income from seller's interests and residual interests retained by the bank.	SFAS 140
222		credit	Monetary	usfr-fst	<b>Net Gain (Losses) on Sales of Loans</b> (usfr-fst:NonInterestIncomeNetGainLossesOnSalesLoans)  The amount of aggregate net gains on sales of loans (including adjustments to record loans held for sale at the lower of cost or market value).	BAS 8 30
223		credit	Monetary	usfr-fst	<b>Net Gain (Losses) on Sale of Securities</b> (usfr-fst:NonInterestIncomeNetGainLossesOnSaleSecurities)  The net gain realized during the calendar year to date from the sale, exchange, redemption, or retirement of securities. Also include write-downs of the cost basis of individual available-for-sale securities for other than temporary impairments.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
224		credit	Monetary	usfr-fst	<b>Mortgage Banking Fees (usfr-fst:NonInterestIncomeMortgageBankingFees)</b> The non-interest income for mortgage banking fees, excluding fees earned from servicing third party assets. Includes the fees for origination, application, filing not deferred and capitalized. Net of the cost to file such documents.	
225		credit	Monetary	usfr-fst	<b>Investment banking, advisory, brokerage, and underwriting fees and commissions (usfr-fst:NonInterestIncomeInvestmentBankingAdvisoryBrokerageUnderwritingFeesCommissions)</b> Report fees and commissions from underwriting (or participating in the underwriting of) securities, private placements of securities, investment advisory and management services, merger and acquisition services, and other related consulting fees. Include fees and commissions from securities brokerage activities, from the sale and servicing of mutual funds, from the purchase and sale of securities and money market instruments where the bank is acting as agent for other banks or customers, and from the lending of securities owned by the bank or by bank customers (if these fees and commissions are not included in Schedule RI, item 5.a, "Income from fiduciary activities," or item 5.c, "Trading revenue"). Also include the bank's proportionate share of the income or loss before extraordinary items and other adjustments from its investments in: · unconsolidated subsidiaries, · associated companies, and · corporate joint ventures, unincorporated joint ventures, general partnerships, and limited partnerships over which the bank exercises significant influence that are principally engaged in investment banking, advisory, brokerage, or securities underwriting activities.	
226		credit	Monetary	usfr-fst	<b>Insurance Commissions and Fees (usfr-fst:NonInterestIncomeInsuranceCommissionsFees)</b> Report the amount of premiums earned by property-casualty insurers and the amount of premiums written by life and health insurers. Report income from agency and brokerage operations (includes sales of annuities and supplemental contracts); service charges, commissions, and fees from the sale of insurance and related services; and management fees from separate accounts, deferred annuities, and universal life products. Also include the bank's proportionate share of the income or loss before extraordinary items and other adjustments from its investments in: · unconsolidated subsidiaries, · associated companies, and · corporate joint ventures, unincorporated joint ventures, general partnerships, and limited partnerships over which the bank exercises significant influence that are principally engaged in insurance underwriting, reinsurance, or insurance sales activities.	
227		credit	Monetary	usfr-fst	<b>Gains (Losses) on Sale of Other Real Estate (usfr-fst:NonInterestIncomeGainsLossesOnSaleOtherRealEstate)</b> Report the amount of net gains (losses) on sales and other disposals of other real estate owned, increases and decreases in the valuation allowance for foreclosed real estate, and write-downs of other real estate owned subsequent to acquisition (or physical possession) charged to expense. Do not include as a loss on other real estate owned any amount charged to the allowance for loan and lease losses at the time of foreclosure (actual or physical possession) for the difference between the carrying value of a loan and the fair value less cost to sell of the foreclosed real estate.	
228		credit	Monetary	usfr-fst	<b>Gains (Losses) on Sale of Other Assets (usfr-fst:NonInterestIncomeGainsLossesOnSaleOtherAssets)</b> Report the amount of net gains (losses) on sales and other disposals of assets not required to be reported elsewhere in the income statement. Include net gains (losses) on sales and other disposals of premises and fixed assets; personal property acquired for debts previously contracted (such as automobiles, boats, equipment, and appliances); and coins, art, and other similar assets. Do not include net gains (losses) on sales and other disposals of loans and leases (either directly or through securitization), other real estate owned, securities, and trading assets.	
229		credit	Monetary	usfr-fst	<b>Gains (Losses) on Sale of Credit Card Portfolio (usfr-fst:NonInterestIncomeGainsLossesOnSaleCreditCardPortfolio)</b> The non-interest income for gains on sale of the credit card portfolio.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
230		credit	Monetary	usfr-fst	<b>Credit Card Fees (usfr-fst:NonInterestIncomeCreditCardFees)</b> The non-interest income for credit card fees (late fee, overlimit, annual fee from customers and interchange income from Visa / Mastercard network).	
231		credit	Monetary	usfr-fst	<b>Non Interest Income - Profit/Loss on Foreign Investment (usfr-fst:NonInterestIncomeConversionGainsLossesOnForeignInvestments)</b> Non-Interest Income - Transaction gains & losses resulting from the revaluation of transaction denominated in currencies other than the entities functional currencies.	SFAS 52
232		credit	Monetary	usfr-fst	<b>Fiduciary and Trust Fees (usfr-fst:NonInterestIncomeCommissionsFeesFiduciaryTrustActivities)</b> Report gross income from services rendered by the banks trust department or by any of its consolidated subsidiaries acting in any fiduciary capacity. Exclude commissions and fees received for the accumulation or disbursement of funds deposited to Individual Retirement Accounts (IRAs) or Keogh Plan accounts when they are not handled by the bank's trust department (report in "Service charges on deposit accounts (in domestic offices)"). Trust fees are asset-based and earned for acting in a fiduciary capacity as trustee or executor, and acting as register of securities. Include fees for acting as agent for fiduciary placement and loans. Include fees earned on custody or investment advisory services when such fees are not separately billed to the customer.	
233		credit	Monetary	usfr-fst	<b>Bank Owned Life Insurance Income (usfr-fst:NonInterestIncomeBankOwnedLifeInsuranceIncome)</b> Earnings on or other increases in the value of the cash surrender value of bank-owned life insurance policies.	
234		debit	Monetary	usfr-fst	<b>Restructuring Charges (usfr-fst:NonInterestExpenseRestructuringCharges)</b> EITF 92-3 and EITF 93-3.	EITF 93-3; EITF 92-3
235		debit	Monetary	usfr-fst	<b>Other Non Interest Expense (usfr-fst:NonInterestExpenseOtherNonInterestExpense)</b> Other non interest expenses.	
236		debit	Monetary	usfr-fst	<b>Net Occupancy (usfr-fst:NonInterestExpenseNetOccupancy)</b> Amount of net occupancy expense.	
237		debit	Monetary	usfr-fst	<b>Furniture and Equipment (usfr-fst:NonInterestExpenseFurnitureEquipment)</b> Amount of equipment expense included in non-interest expense. Include depreciation on furniture and equipment and rental expense.	
238		debit	Monetary	usfr-fst	<b>Compensation and Employee Benefits (usfr-fst:NonInterestExpenseCompensationEmployeeBenefits)</b> Amount of compensation and employee benefits expense included in non-interest expense. Include as salaries and employee benefits: (1) Gross salaries, wages, overtime, bonuses, incentive compensation, and extra compensation. (2) Social security taxes and state and federal unemployment taxes paid by the bank. (3) Contributions to the bank's retirement plan, pension fund, profit-sharing plan, employee stock ownership plan, employee stock purchase plan, and employee savings plan. (4) Premiums (net of dividends received) on health and accident, hospitalization, dental, disability, and life insurance policies for which the bank is not the beneficiary. (5) Cost of office temporaries whether hired directly by the bank or through an outside agency. (6) Workmen's compensation insurance premiums. (7) The net cost to the bank for employee dining rooms, restaurants, and cafeterias. (8) Accrued vacation pay earned by employees during the calendar year-to-date. (9) The cost of medical or health services, relocation programs and reimbursements of moving expenses, tuition reimbursement programs, and other so-called fringe benefits for officers and employees.	
239		debit	Monetary	usfr-fst	<b>Communications and Data Processing (usfr-fst:NonInterestExpenseCommunicationsDataProcessing)</b> Amount of data processing expense.	
240			String	usfr-fst	<b>Nonaccrual Loans - Foregone Interest (usfr-fst:NonaccrualLoansForegoneInterest)</b>	
241			Monetary	usfr-fst	<b>Required Net Worth Amount (usfr-fst:NetWorthRequiredNewWorthAmount)</b> The required amount of net worth	OTS 563c 102 I

ID	Weight	Bal	Type	NS	Label / Description	Reference
242			String	usfr-fst	Regulatory Net Worth Requirements (usfr-fst:NetWorthRegulatoryNetWorthRequirements) Describe the institution's regulatory net worth requirements.	OTS 563c 102 I
243			Monetary	usfr-fst	Excess or Deficiency Net Worth (usfr-fst:NetWorthExcessDeficiencyNetWorth) The amount of excess or deficiency of the net worth.	OTS 563c 102 I
244			String	usfr-fst	Compliance of Net Worth Requirements (usfr-fst:NetWorthComplianceNetWorthRequirements) Describe whether the company is in compliance with the regulatory net worth requirements.	OTS 563c 102 I
245			String	usfr-fst	Net Worth (usfr-fst:NetWorth) Describe the institution's regulatory net worth requirements, including amount and excess or deficiency, and whether the company is in compliance with the regulatory net worth requirements.	OTS 563c 102 I
246	debit		Monetary	usfr-fst	Decrease in Mortgage Servicing Rights (usfr-fst:NetProceedsSaleMortgageServicingRights) Proceeds from Sale of Mortgage Servicing Rights	
247			Monetary	usfr-fst	Net Loans Held in Portfolio (usfr-fst:NetLoansHeldPortfolio) Net of unearned income and allowance for loan and lease losses	AAG 6 75; ART 9 3 7; AG-CU 5 38; FR 563c 102 I
248	credit		Monetary	usfr-fst	Allowance for Loan Losses (usfr-fst:NetLoansAllowanceLoanLeaseLosses) The allowance for loan losses should be adequate to cover probable credit losses related to specifically identified loans as well as probable credit losses inherent in the remainder of the loan portfolio that have been incurred as of the balance-sheet date. Credit losses related to off-balance-sheet instruments should also be accrued and reported separately as liabilities if the conditions of FASB Statement No. 5 are met. Presented separately as a deduction from loans on the balance sheet or in the notes. Present an analysis of the changes in the allowance for loan losses in the notes for each period in which an income statement is presented. For banks, disclose currently required allocated transfer risk reserves. Include carryover of or adjustments to the allowance for loan losses in connection with business combinations determined to be appropriate.	SFAS 5; SAB 61; SFAS 14; SAB 102 I; FASB 14; AAG 6 48; FR 563C 102; EITF D 80; AG-CU 6 19; AAG 7 02
249			Monetary	usfr-fst	Net Loans (usfr-fst:NetLoans) Includes the following: (1) the amount of loans and leases held for sale at the lower of cost or fair value, (2) the amount of loans and leases that the reporting bank has the intent and ability to hold for the foreseeable future or until maturity or payoff, (3) the allowance for loan and lease losses, and (4) the net of unearned income and allowance for loans and leases.	
250			Monetary	usfr-fst	Net Loan Originations and Principal Collections (usfr-fst:NetLoanLeaseOriginationsPrincipalCollections) Net proceed flow of Net Loan Originations and Principal Collections	
251	credit		Monetary	usfr-fst	Net Interest Income After Provision for Loan and Lease Losses (usfr-fst:NetInterestIncomeAfterProvisionLoanLeaseLosses) Include the net interest income after provision for loan losses.	
252	credit		Monetary	usfr-fst	Net Interest Income (usfr-fst:NetInterestIncome) Net interest income.	
253			Monetary	usfr-fst	Net (Gains) Loss Realized on Sales of Loans (usfr-fst:NetGainsLossRealizedOnSalesLoans) The amount of net realized gain/loss on the sales of loans	

ID	Weight	Bal	Type	NS	Label / Description	Reference
254			Monetary	usfr-fst	Net Gain (Loss) Realized on Sales of Consumer Loans (usfr-fst:NetGainLossRealizedOnSalesConsumerLoans) The amount of net realized gain/loss on the sales of consumer loans	
255			Monetary	usfr-fst	Net Gain (Loss) on Sales of MSR (usfr-fst:NetGainLossOnSalesMSR) The amount of net gain/loss on sales of mortgage servicing rights.	
256			Monetary	usfr-fst	Net Gain (Loss) from Mortgage Loans (usfr-fst:NetGainLossMortgageLoans) The amount of net realized gain/loss on the sales of mortgage loans	
257			Monetary	usfr-fst	Net Foreclosed Assets (usfr-fst:NetForeclosedAssets)	
258			Monetary	usfr-fst	Net Change in Undisbursed Loan Funds (usfr-fst:NetChangeUndisbursedLoanFunds) Net proceed flow of Net Change in Undisbursed Loan Funds	
259			Monetary	usfr-fst	Net Change in Trading Account Securities (usfr-fst:NetChangeTradingAccountSecurities) The net change in the beginning and end of period Trading Account Securities balances.	
260			Monetary	usfr-fst	Net Change in Securities Sold Under Agreements to Repurchase (usfr-fst:NetChangeSecuritiesSoldUnderAgreementsRepurchase) Net change in beginning and ending balances of Securities Sold Under Agreements to Repurchase	
261			Monetary	usfr-fst	Net Change in Securities Purchased Under Agreements to Resell (usfr-fst:NetChangeSecuritiesPurchasedUnderAgreementsResell) Net change in beginning and ending balances of Securities Purchased Under Agreements to Resell	
262			Monetary	usfr-fst	Net Change in Other borrowings (usfr-fst:NetChangeOtherBorrowings) The net amount of cash flows from other borrowings not previously defined	
263			Monetary	usfr-fst	Net Change in Loans and Leases (usfr-fst:NetChangeLoansLeases) The net change in the beginning and end of period of loan and lease balances.	
264			Monetary	usfr-fst	Net Change in Loans Held for Sale (usfr-fst:NetChangeLoansHeldSale) The net change in the beginning and end of period of Loans Held for Sale balances.	
265			Monetary	usfr-fst	Net Change in Liability for Checks Issued (usfr-fst:NetChangeLiabilityChecksIssued) These amounts represent checks issued to acquire mortgage loans which have not cleared for payment. These balances fluctuate with the size of the mortgage pipeline, increasing in lower interest rate scenarios and seasonally while decreasing during a time when loan origination volume is down.	
266			Monetary	usfr-fst	Net Change in Interest and Dividends Receivable (usfr-fst:NetChangeInterestDividendsReceivable) Net change in beginning and ending balances of Interest and Dividends receivable.	
267			Monetary	usfr-fst	Net Change in Interest Bearing Deposits in Banks (usfr-fst:NetChangeInterestBearingDepositsBanks) The net change in the beginning and end of period of Interest Bearing Deposits in Bank balances.	
268			Monetary	usfr-fst	Net Change in Federal Funds Sold and Securities Purchased Under Agreements to Resell (usfr-fst:NetChangeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResell) Net change in beginning and ending balances of Federal Funds Sold and Securities Purchased Under Agreements to Resell	
269			Monetary	usfr-fst	Net Change in Federal Funds Sold (usfr-fst:NetChangeFederalFundsSold) Net change in beginning and ending balances of Federal Funds Sold	

ID	Weight	Bal	Type	NS	Label / Description	Reference
270			Monetary	usfr-fst	Net Change in Federal Funds Purchased and Securities Sold Under Agreements to Repurchase (usfr-fst:NetChangeFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchase)  Net change in beginning and ending balances of Federal Funds Purchased and Securities Sold Under Agreements to Repurchase	
271			Monetary	usfr-fst	Net Change in Federal Funds Purchased (usfr-fst:NetChangeFederalFundsPurchased)  Net change in beginning and ending balances of Federal Funds Purchased	
272			Monetary	usfr-fst	Net Change in Deposits (usfr-fst:NetChangeDeposits)  The net change in the beginning and end of period of Deposits balances.	
273			Monetary	usfr-fst	NCUSIF Deposit (usfr-fst:NCUSIFDeposit)  Present separately on the balance sheet or in the notes. Applies to Credit Unions only.	AG-CU 10 19 10.22
274			Monetary	usfr-fst	MSR (Impairment) Recovery (usfr-fst:MSRImpairmentRecovery)  The amount of impairment (recovery) on MSR	
275			Monetary	usfr-fst	Mortgages Held for Sale (usfr-fst:MortgagesHeldSale)  Include mortgage loans considered to be held for sale (lower of cost or market). The loan's "cost" basis used in lower-of-cost-or-market accounting shall reflect the effect of the adjustment of its carrying amount made pursuant to paragraph 22(b) of FAS 133.	FAS; OTS 563c 102 I
276			Monetary	usfr-fst	Mortgage Servicing Rights (usfr-fst:MortgageServicingRights)  Report the carrying value of mortgage servicing assets, i.e., the unamortized cost of acquiring contracts to service loans secured by real estate that have been securitized or are owned by another party, net of any related valuation allowances. Exclude servicing assets resulting from contracts to service financial assets other than loans secured by real estate. According to FASB Statement No. 140, the fair value of mortgage servicing assets is the amount at which the assets could be bought or sold in a current transaction between willing parties, that is, other than in a forced or liquidation sale. Each time an entity undertakes an obligation to service financial assets it shall recognize either a servicing asset or a servicing liability for that servicing contract, unless it securitizes the assets, retains all of the resulting securities, and classifies them as debt securities held-to-maturity in accordance with FASB Statement No. 115, Accounting for Certain Investments in Debt and Equity Securities. If the servicing asset or liability was purchased or assumed rather than undertaken in a sale or securitization of the financial assets being serviced, it shall be measured initially at its fair value, presumptively the price paid. A servicing asset or liability shall be amortized in proportion to and over the period of estimated net servicing income (if servicing revenues exceed servicing costs) or net servicing loss (if servicing costs exceed servicing revenues). A servicing asset or liability shall be assessed for impairment or increased obligation based on its fair value (paragraphs 35-38 [of the Statement provide additional guidance])	FAS 140
277			Monetary	usfr-fst	Mortgage (usfr-fst:MortgageCopy8)	
278			String	usfr-fst	Securitizations Key Assumptions and Sensitivity (usfr-fst:MortgageBankingActivitiesSecuritizationsKeyAssumptionsSensitivity)  Description of key economic assumption and the sensitivity of the current fair value of retained interest (excluding mortgage servicing rights).	
279			String	usfr-fst	Retained Interests by Credit Rating (usfr-fst:MortgageBankingActivitiesRetainedInterestsByCreditRating)  Description of amounts of retained interest excluding mortgage servicing rights categorized by credit rating.	
280			String	usfr-fst	Retained Interest Rates and Weights (usfr-fst:MortgageBankingActivitiesRetainedInterestRatesWeights)  Description of rates and weights used in measuring the value of retained interest (excluding mortgage servicing rights) resulting from securitizations completed during the year and accounted for as sales.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
281			Monetary	usfr-fst	Pretax Gains on Retained Interests (usfr-fst:MortgageBankingActivitiesPretaxGainsOnRetainedInterests)  Amount of pretax gains specialty home loans retained interest that are marked to market.	
282			String	usfr-fst	Cash Flows to Securitization Trusts (usfr-fst:MortgageBankingActivitiesCashFlowsSecuritizationTrusts)  Description of the amount of certain cash flows received from and paid to securitization trusts.	
283			Monetary	usfr-fst	Mortgage Banking Activities (usfr-fst:MortgageBankingActivities)  Description and summary of the amounts of mortgage loans sold in securitization transactions and retained interest, including key assumptions and interest rates in calculating fair value of retained interest.	
284			Monetary	usfr-fst	Mortgage (usfr-fst:Mortgage1)	
285			String	usfr-fst	Mergers and Acquisitions Accounted for as a Purchase (usfr-fst:MergersAcquisitionsAccountedAsPurchase)  Description of the following for a business combination accounted for as a purchase, in which the assets of the acquired institution(s) exceed 10 percent of assets of the consolidated institution at the end of the most recent reporting period: (a) amounts and descriptions of discounts and premiums related to recording interest-bearing assets and liabilities at their fair market values, including a description of the methods of amortization or accretion and the estimated remaining lives for these items, (b) if the total amounts of discounts, premiums, or intangible assets are greater than 30 percent of stockholders' equity, disclose: the net effect on net income before taxes of the amortization and accretion of discounts, premiums, and intangible assets related to purchase accounting transactions, and the total unamortized or unaccredited amounts of discounts, premiums, and intangible assets, and (c) the nature and amounts of any regulatory financial assistance granted to or recognized by an institution in connection with an acquisition.	OTS 563c 102 II; FAS 72 11
286	credit		Monetary	usfr-fst	Medium Term Notes (usfr-fst:MediumTermNotes)  A financial instrument used to receive debt funding on a regular basis with maturities ranging from 5-10 years.	
287			String	usfr-fst	Maturity Categories for Securities Held to Maturity (usfr-fst:MaturityInvestmentObligationCategoriesSecuritiesHeldMaturityMaturityTable)  A summary of amortized cost and market value of securities held to maturity by the following categories due within one year, one through five years, five through ten years, and due after ten years.	
288			String	usfr-fst	Maturity Categories for Securities Available for Sale (usfr-fst:MaturityInvestmentObligationCategoriesSecuritiesAvailableSalesMaturityTable)  A summary of amortized cost and market value of securities available for sale by the following categories due within one year, one through five years, five through ten years, and due after ten years.	
289			String	usfr-fst	Maturity of Investment in Obligation Categories (usfr-fst:MaturityInvestmentObligationCategories)  The amount of each investment category which is due as of the end of the last fiscal year presented: (a) in one year or less, (b) after one year through five years, (c) after five years through ten years, and (d) after ten years.	SEC Industry Guides 3 II B
290	credit		Monetary	usfr-fst	Maturities of Subordinated Debt (usfr-fst:MaturitiesSubordinatedDebt)  Maturities of debt where there is a pecking order determining the sequence in which a company will pay off its debt instruments, subordinate (or junior) issues will not be repaid until unsubordinated (or senior) debt has been repaid in full.	
291	credit		Monetary	usfr-fst	Maturities of Senior Notes (usfr-fst:MaturitiesSeniorDebt)  Maturities of loans or debt securities that have a claim prior to junior obligations and equity on a corporation's assets in the event of a liquidation.	
292			Monetary	usfr-fst	Marketing (usfr-fst:Marketing)	
293	debit		Monetary	usfr-fst	Other Investments (usfr-fst:MarketableSecuritiesOtherInvestmentsCurrentNoncurrent)	

ID	Weight	Bal	Type	NS	Label / Description	Reference
294			Monetary	usfr-fst	Real Estate Mortgage (usfr-fst:MajorLoanCategoriesRealEstateMortgage) The amount of real estate mortgage loans, including loans payable in periodic installments and secured by developed income property and/or personal residences.	SX 9.03 7 A; OTS 563c 102 I; BAS 6 75
295			Monetary	usfr-fst	Real Estate Construction (usfr-fst:MajorLoanCategoriesRealEstateConstruction) The amount of real estate construction loans, including loans secured by real estate that are made for the purpose of financing real estate construction and land development.	OTS 563c 102 I; BAS 6 75; SX 9.03 7 A
296			Monetary	usfr-fst	Real Estate Commercial (usfr-fst:MajorLoanCategoriesRealEstateCommercial) The amount of real estate commercial loans, including loans payable in periodic installments and secured by developed income property and/or personal residences.	
297			Monetary	usfr-fst	Other Loans (usfr-fst:MajorLoanCategoriesOtherLoans) The amount of other loans not otherwise defined, regardless of size, if necessary to reflect any unusual risk concentration.	OTS 563c 102 I; SX 9.03 7 A; BAS 6 75
298			Monetary	usfr-fst	Mortgage Warehouse Lending (usfr-fst:MajorLoanCategoriesMortgageWarehouseLending) The among of credit collateralized by residential mortgage loans to top tier mortgage companies.	
299			Monetary	usfr-fst	Lease Financing (usfr-fst:MajorLoanCategoriesLeaseFinancing) The amount of lease financing loans.	OTS 563c 102 I; BAS 6 75; SX 9.03 7 A
300			Monetary	usfr-fst	Installment Loans (usfr-fst:MajorLoanCategoriesInstallmentLoans) The amount of installment loans to individuals, including credit card, automobile, mobile home, residential repair and modernization and similar types of loans.	SX 9.03 7 A; BAS 6 75; OTS 563c 102 I
301			Monetary	usfr-fst	Foreign Loans (usfr-fst:MajorLoanCategoriesForeignLoans) The amount of foreign loans.	OTS 563c 102 I; BAS 6 75; SX 9.03 7 C
302			Monetary	usfr-fst	Consumer Loans (usfr-fst:MajorLoanCategoriesConsumerLoans) The amount of consumer loans.	
303			Monetary	usfr-fst	Commercial, Financial and Agricultural (usfr-fst:MajorLoanCategoriesCommercialFinancialAgricultural) The amount of commercial, financial and agricultural loans, including loans to real estate investment trusts, mortgage companies, banks and other financial institutions, loans for carrying securities and for agricultural purposes. Do not include loans secured primarily by developed real estate.	SX 9.03 7 A; OTS 563c 102 I; BAS 6 75
304			String	usfr-fst	Major Loan Categories (usfr-fst:MajorLoanCategories) Description of the following types of loans: (a) real estate mortgage, (b) real estate construction, (c) installment loans to individuals, (d) commercial, financial and agricultural, (e) lease financing, (f) foreign loans, and (g) other loans, regardless of size, if necessary to reflect any unusual risk concentration.	OTS 563c 102 I; BAS 6 75; SX 9.03 7 A
305			Monetary	usfr-fst	Long-Term Debt and Capital Securities (usfr-fst:LongTermDebtCapitalSecurities)	
306			Monetary	usfr-fst	Long-Term Debt (usfr-fst:LongTermDebt)	
307			Monetary	usfr-fst	Unearned Income (usfr-fst:LoansRelatedAssetsUnearnedIncome) The amount of unearned income.	BAS 75; OTS 563c 6 102 I; SX 9.03 7
308			Monetary	usfr-fst	Undisbursed Portions of Loans Receivable (usfr-fst:LoansRelatedAssetsUndisbursedPortionsLoansReceivable) The amount of undisbursed portions of loans receivable (loans-in-process)	OTS 563c 6 102 I; BAS 75
309			Monetary	usfr-fst	Unamortized Premiums and Discounts (usfr-fst:LoansRelatedAssetsUnamortizedPremiumsDiscounts) The amount of unamortized premiums and discounts on loans.	SX 9.03 7; OTS 563c 6 102 I; BAS 75

ID	Weight	Bal	Type	NS	Label / Description	Reference
310			Monetary	usfr-fst	<p>Troubled Debt Restructured Loans (usfr-fst:LoansRelatedAssetsTroubledDebtRestructuredLoans)</p> <p>The amount of loans that have been restructured in a troubled debt restructuring.</p>	BAS 6 74
311			Monetary	usfr-fst	<p>Net Unamortized Deferred Fees and Costs (usfr-fst:LoansRelatedAssetsNetUnamortizedDeferredFeesCosts)</p> <p>The amount of net unamortized deferred fees and costs.</p>	BAS 6 75
312			String	usfr-fst	<p>Loans Held in Portfolio (usfr-fst:LoansRelatedAssetsLoansHeldPortfolio)</p> <p>Description of the amount of loans held in portfolio.</p>	
313			Monetary	usfr-fst	<p>Real Estate Mortgage Securitized Loans (usfr-fst:LoansRelatedAssetsLoansAssetsSecuritizationLoansRealEstateMortgageSecuritiz edLoans)</p> <p>Amount of transfers of real estate mortgage pools of loan receivables to one or more third parties.</p>	
314			Monetary	usfr-fst	<p>Securitization of Loans (usfr-fst:LoansRelatedAssetsLoansAssetsSecuritizationLoans)</p> <p>Amount of transfers of pools of loan receivables to one or more third parties.</p>	
315			Monetary	usfr-fst	<p>Loan Assets (usfr-fst:LoansRelatedAssetsLoansAssets)</p> <p>Total loans on the balance sheet.</p>	OTS 563c 6 102 I; SX 9.03 7; BAS 75
316			Monetary	usfr-fst	<p>Allowance for Loan Losses - Ending Balance (usfr-fst:LoansRelatedAssetsAllowanceLoanLossesEndingBalance)</p> <p>The amount of allowance for loan losses.</p>	SX 9.03 7; OTS 563c 6 102 I; BAS 75
317			String	usfr-fst	<p>Loans Related Assets (usfr-fst:LoansRelatedAssets)</p> <p>The total loans, allowance for loan losses, unearned income, unamortized premiums and discounts on loans, undisbursed portions of loans receivable, net unamortized deferred fees and costs, and loans that have been restructured in a troubled debt restructuring.</p>	OTS 563c 6 102 I; SX 9.03 7; BAS 75
318			Monetary	usfr-fst	<p>Loans Pledged as Collateral (usfr-fst:LoansPledgedAsCollateral)</p> <p>Total carrying value of loans pledged as collateral for borrowings.</p>	FAS 140 17 A
319	credit		Monetary	usfr-fst	<p>Unearned Income (usfr-fst:LoansLoansHeldPortfolioUnearnedIncome)</p> <p>Unearned income, net unamortized loan origination and other fees and costs, and purchased premiums/discounts;</p>	FR 563c 102 I; AAG 6 75; ART 9 3 7; AG-CU 5 38
320			Monetary	usfr-fst	<p>Trade Financing (usfr-fst:LoansLoansHeldPortfolioTradeFinancing)</p> <p>Trade financing is a specialized area of commercial lending frequently used by businesses that engage in international activities. Such financing includes open account financing, sales on consignment, documentary collections, advances against collections, letters of credit, bankers' acceptances, factoring, and forfeiting. Banks and savings institutions charge fees for such arrangements. The most commonly used of these arrangements is the letter of credit. The two primary types of letters of credit are the commercial letter of credit and the standby letter of credit. A commercial letter of credit represents a commitment by a bank or savings institution (the issuing institution) to make payment for a specified buyer (the importer) to a specified seller (the exporter) in accordance with terms stated in the letter of credit. Under a standby letter of credit, the issuing institution guarantees that the buyer will make payment. The issuing institution is not ordinarily expected to make payment; however, if it does make payment, the buyer is obligated under the agreement to repay the institution. Standby letters of credit are also used to guarantee the performance of U.S. companies under contracts with foreign corporations and foreign or domestic governments. Depending on the nature of the agreement, these transactions may involve a high degree of credit risk.</p>	

ID	Weight	Bal	Type	NS	Label / Description	Reference
321			Monetary	usfr-fst	Residential Real Estate Loans (usfr-fst:LoansLoansHeldPortfolioResidentialRealEstateLoans)  Loans secured by one- to four-family residential property of the borrower are generally referred to as residential mortgage loans. Repayment terms for residential mortgage loans may vary considerably. Such loans may be structured to provide for full amortization of principal, partial amortization with a balloon payment at a specified date, or negative amortization. Interest rates may be fixed or variable. Variable-rate loans generally are referred to as adjustable-rate mortgages (ARMs). In addition, institutions may require borrowers in certain circumstances to purchase private mortgage insurance to reduce the institution's credit risk.	
322			Monetary	usfr-fst	Lease Financing (usfr-fst:LoansLoansHeldPortfolioLeaseFinancing)  Institutions also may be involved in direct lease financing, in which an institution owns and leases personal property for the use of its customers at the customers' specific request. A typical lease agreement contains an option providing for the purchase of the leased property, at its fair value or at a specified price, by the lessee at the expiration of the lease. Such leases may be financing transactions	
323			String	usfr-fst	Deposits and Other Sources of Funds (usfr-fst:DepositsOtherSourcesFunds)	
324	credit		Monetary	usfr-fst	Foreign Non Interest Bearing Deposits (usfr-fst:DepositsNoninterestBearingForeignNoninterestBearing)  The total of all foreign noninterest-bearing deposits.	Article 9 210 9 3 12(a)
325	credit		Monetary	usfr-fst	Domestic Non Interest Bearing Deposits (usfr-fst:DepositsNoninterestBearingDomesticNoninterestBearing)  The total of all domestic noninterest-bearing deposits.	Guide 3 I A
326	credit		Monetary	usfr-fst	Non Interest Bearing Deposits (usfr-fst:DepositsNoninterestBearing)  The total of all noninterest-bearing deposits.	Article 9 210 0 3 1
327	credit		Monetary	usfr-fst	Money Market Deposits (usfr-fst:DepositsMoneyMarketDeposits)  The total of all money market deposits.	
328	credit		Monetary	usfr-fst	Foreign Interest Bearing Deposits (usfr-fst:DepositsInterestBearingForeignInterestBearing)  The total of all foreign interest-bearing deposits.	Article 9 210 9 3 12
329	credit		Monetary	usfr-fst	Domestic Interest Bearing Deposits (usfr-fst:DepositsInterestBearingDomesticInterestBearing)  The total of all domestic interest-bearing deposits.	Article 9 210 9 3 12
330	credit		Monetary	usfr-fst	Interest Bearing Deposits (usfr-fst:DepositsInterestBearing)  The total of all interest-bearing deposits - domestic and foreign.	Article 9 210 9 3 12
331	credit		Monetary	usfr-fst	Demand Deposit Accounts - Non Interest Bearing (usfr-fst:DepositsDemandDepositAccountsNoninterestBearing)  Include noninterest bearing accounts for official bank checks outstanding, escrow deposits and undisbursed payments on loans serviced for others.	Guide 3 V A 1
332	credit		Monetary	usfr-fst	Demand Deposit Accounts - Interest Bearing (usfr-fst:DepositsDemandDepositAccountsInterestBearing)  Include interest bearing accounts for escrow deposits and undisbursed payments on loans serviced for others.	Guide 3 V A 2
333	credit		Monetary	usfr-fst	Demand Deposit Accounts (usfr-fst:DepositsDemandDepositAccounts)  Demand deposit accounts that represent borrowings rather than outstanding drafts.	BAS 4.07
334	credit		Monetary	usfr-fst	Time Deposits Less than \$100,000 (usfr-fst:DepositsCertificatesDepositsLessThan100000)  Time deposit less than \$100,000 per account.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
335		credit	Monetary	usfr-fst	Time Deposits Over \$100,000 (usfr-fst:DepositsCertificatesDeposits100000More) Time deposit equal to or greater than \$100,000 per account.	Guide 3 V D 1
336		credit	Monetary	usfr-fst	Total Deposits (usfr-fst:Deposits) The total of all deposits in domestic and foreign offices of the reporting bank.	AAG-BNS 19 8
337			Monetary	usfr-fst	Time Deposit Accounts (usfr-fst:DepositDisclosureTimeDepositAccounts) The aggregate amount of time deposits accounts (including CD's) exceeding \$100,000	BAS 11 32
338			String	usfr-fst	Subsequent Five Years Maturities of Time Deposits (usfr-fst:DepositDisclosureSubsequentFiveYearsMaturitiesTimeDeposits) For time deposits having a remaining term of more than one year, include the aggregate amount of maturities for each of the five years following the date of the latest balance sheet presented.	BAS 11 32
339			Monetary	usfr-fst	Financial Instruments Pledged as Collateral (usfr-fst:DepositDisclosureFinancialInstrumentsPledgedAsCollateral) The amount of securities, mortgage loans or other financial instruments pledged as collateral for certain deposits.	BAS 11 32
340			String	usfr-fst	Commitments to Extend Credit (usfr-fst:CommitmentsContingenciesCommitmentsExtendCredit) Summary of an entity's commitments to extend credit by type.	
341			Monetary	usfr-fst	Commercial Loans (usfr-fst:CommercialLoans)	
342			Monetary	usfr-fst	Commercial and Industrial (usfr-fst:CommercialIndustrial)	
343			Monetary	usfr-fst	Commercial (usfr-fst:CommercialCopy2)	
344		debit	Monetary	usfr-fst	Commercial (usfr-fst:Commercial1)	
345			Monetary	usfr-fst	Charge-Offs, Net (usfr-fst:ChargeOffsNet)	
346			Monetary	usfr-fst	Charge-Offs, Gross (usfr-fst:ChargeOffsGross)	
347			String	usfr-fst	Tax Exempt Portfolio (usfr-fst:ChangesTaxExemptPortfolio) Description of any major changes in the tax-exempt portfolio.	SEC Industry Guides 3 II B
348			Monetary	usfr-fst	Change in Accrued Expenses (usfr-fst:ChangesAccruedExpenses) The net change in the beginning and end of period Accrued Expenses balances.	
349			Monetary	usfr-fst	Change in Mortgage Servicing Rights (usfr-fst:ChangeMortgageServicingRights) Change in Mortgage Servicing Rights	
350			Monetary	usfr-fst	Net Change in Accrued Interest Income Receivable (usfr-fst:ChangeInterestReceivable) The net change in the beginning and end of period of Accrued Interest Income balances.	
351		credit	Monetary	usfr-fst	Purchases related to acquisition (usfr-fst:CashUsedAcquisitions) Purchases related to acquisition	
352		debit	Monetary	usfr-fst	Cash Receipts from Sales of Securities (usfr-fst:CashReceiptsSalesSecurities) Cash receipts resulting from the sales of securities and other assets acquired specifically for resale.	
353		debit	Monetary	usfr-fst	Cash Receipts from Sale of Other Assets (usfr-fst:CashReceiptsSaleOtherAssets) Cash receipts from the sale of other assets.	
354			Monetary	usfr-fst	Withdrawals of Deposits (usfr-fst:CashReceiptsPaymentsWithdrawalsDeposits) Net cash receipts and cash payments for withdrawals of deposits.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
355			Monetary	usfr-fst	Time Deposits Accepted (usfr-fst:CashReceiptsPaymentsTimeDepositsAccepted) Net cash receipts and cash payments for time deposits accepted.	
356			Monetary	usfr-fst	Repayments of Deposits (usfr-fst:CashReceiptsPaymentsRepaymentsDeposits) Net cash receipts and cash payments for repayments of deposits	
357			Monetary	usfr-fst	Principal Collections of Loans (usfr-fst:CashReceiptsPaymentsPrincipalCollectionsLoans) Net cash receipts and cash payments for principal collections of loans.	
358			Monetary	usfr-fst	Loans Made to Customers (usfr-fst:CashReceiptsPaymentsLoansMadeCustomers) Net cash receipts and cash payments for loans made to customers.	
359			Monetary	usfr-fst	Deposits with Other Institutions (usfr-fst:CashReceiptsPaymentsDepositsWithOtherInstitutions) Net cash receipts and cash payments for deposits placed with other financial institutions.	
360	credit		Monetary	usfr-fst	Cash Payments from Purchases of Securities (usfr-fst:CashPaymentsPurchasesSecurities) Cash payments resulting from the purchases of securities and other assets acquired specifically for resale.	
361	credit		Monetary	usfr-fst	Cash Payments from Purchase of Other Assets (usfr-fst:CashPaymentsPurchaseOtherAssets) Cash payments from the purchase of other assets.	
362	credit		Monetary	usfr-fst	Cash Payments from Acquisitions and Sales of Loans (usfr-fst:CashPaymentsAcquisitionsSalesLoans) Cash payments resulting from originations or acquisitions and sales of loans if those loans are originated or acquired specifically for resale and are carried at market value or at the lower of cost or market value.	BAS 8 30
363	debit		Monetary	usfr-fst	Cash and Due from Banks (usfr-fst:CashCashEquivalentsCashDueBanks) This includes the total of all noninterest-bearing balances due from depository institutions, currency and coin, cash items in process of collection, and unposted debits. Cash items in process of collection includes checks or drafts in process of collection that are drawn on another depository institution and that are payable immediately, government checks, and other items in process of collection. It does not include cash items for which the reporting bank has already received credit, credit or debit card sales slips in process of collection, cash items not conforming with the definition, and commodity or bill-of-lading drafts not yet payable, whether or not deposit credit has been given. This label may also include unposted debits (cash items in the bank's possession), currency and coin, noninterest-bearing balances due from depository institutions, and interest-bearing balances.	AAG 4 1; AAG 4 7
364	debit		Monetary	usfr-fst	Cash and Cash Equivalents (usfr-fst:CashCashEquivalentsAssets) Cash and cash equivalents include cash on hand, cash items in the process of collection, non-interest-bearing deposits with other institutions and balances with Federal Reserve Banks or Federal Home Loan Banks. If reciprocal "due to/from" balances are subject to legal offset in process of collection or payment, such balances are offset for balance sheet presentation. Outstanding checks in excess of demand deposit account balances (overdrafts) excluded and shown as a liability. For credit unions, includes cash on deposit in other depository institutions (interest or noninterest-bearing), cash on hand, and cash equivalents. This is used as a total of other elements.	AG-CU 3 01; FR 563c 102 I
365			Monetary	usfr-fst	Capital Securities (usfr-fst:CapitalSecurities)	
366			String	usfr-fst	Valuation Allowance Movement (usfr-fst:CapitalizedMortgageServicingRightsValuationAllowanceMovement) Disclose the activity in the valuation allowance for capitalized mortgage servicing rights, including the aggregate balance of the allowances at the beginning and end of each period, aggregate additions charged and reductions credited to operations, and aggregate direct write-downs charged against the allowances.	FAS 140 8 17 E; BAS 33

ID	Weight	Bal	Type	NS	Label / Description	Reference
367			Monetary	usfr-fst	Sales of Mortgage Servicing Rights (usfr-fst:CapitalizedMortgageServicingRightsSalesMortgageServicingRights)  Amount sold during the period in connection with the sale of mortgage servicing loans.	
368			String	usfr-fst	Risk Characteristics of Stratifying Loans (usfr-fst:CapitalizedMortgageServicingRightsRiskCharacteristicsStratifyingLoans)  Describe the risk characteristics of the underlying loans used to stratify capitalized mortgage servicing rights for purposes of measuring impairment.	FAS 140 8 17 E; BAS; FAS 140 63
369			String	usfr-fst	Reasons Why Impracticable to Estimate Fair Values (usfr-fst:CapitalizedMortgageServicingRightsReasonsWhyImpracticableEstimateFairValues)  Describe the reasons why it is not practicable to estimate the fair values of the mortgage servicing rights and the mortgage loans (without the mortgage servicing rights), if no cost is allocated to certain mortgage servicing rights.	FAS 140 8 17 E; BAS 33
370			String	usfr-fst	Methods and Assumptions Used to Estimate Fair Value (usfr-fst:CapitalizedMortgageServicingRightsMethodsAssumptionsUsedEstimateFairValue)  The methods and assumptions used to estimate the fair value of capitalized mortgage servicing rights.	BAS 33; FAS 140 8 17 E
371			Monetary	usfr-fst	Fair Value of Mortgage Servicing Rights (usfr-fst:CapitalizedMortgageServicingRightsFairValueMortgageServicingRights)  The fair value of capitalized mortgage servicing rights.	FAS 140 8 17 E; BAS 33
372			Monetary	usfr-fst	Capitalized Right to Mortgage Servicing Rights (usfr-fst:CapitalizedMortgageServicingRightsCapitalizedRightServiceMortgageLoans)  Amount capitalized during the period in connection with purchasing or originating the right to service mortgage loans for each reporting period.	FAS 140 8 17 E; BAS 33
373			Monetary	usfr-fst	Amortization of Right to Mortgage Servicing Rights (usfr-fst:CapitalizedMortgageServicingRightsAmortizationRightServiceMortgageLoans)  Amount of amortization of the capitalized amount from the purchasing or originating the right to service mortgage loans for each reporting period.	FAS 140 8 17 E; BAS 33
374			String	usfr-fst	Capitalized Mortgage Servicing Rights (usfr-fst:CapitalizedMortgageServicingRights)  Includes the fair value of capitalized mortgage servicing rights and the methods and significant assumptions used to estimate that fair value. If no cost is allocated to certain mortgage servicing rights, include description of those mortgage servicing rights and the reasons why it is not practicable to estimate the fair values of the mortgage servicing rights and the mortgage loans (without the mortgage servicing rights).	BAS 33; FAS 140 8 17 E
375			Monetary	usfr-fst	Foreign (usfr-fst:LoansLoansHeldPortfolioForeignLoans)  Foreign (or cross-border) loans are made primarily by larger institutions and consist of loans to foreign governments, loans to foreign banks and other financial institutions, and commercial and industrial loans. Foreign loans also include consumer and commercial lending, including real estate loans, made by foreign branches. Such loans may contain certain risks, not associated with domestic lending, such as foreign exchange and country or transfer risks. This type of lending exposes the institution to cross-border risk, which is the possibility that the borrowing country's exchange reserves are insufficient to support its repayment obligations.	
376			Monetary	usfr-fst	Consumer Loans (usfr-fst:LoansLoansHeldPortfolioConsumerLoans)  Consumer loans are loans to individuals for household, family, and other personal expenditures. Commonly, such loans are made to finance purchases of consumer goods, such as automobiles, boats, household goods, vacations, and education. Interest rates and terms vary considerably depending on many factors, including whether the loan is secured or unsecured. The two most significant kinds of consumer lending are installment loans and revolving credit arrangements (credit-card lending). These loans are also referred to as installment loans to individuals.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
377			Monetary	usfr-fst	<b>Construction Loans (usfr-fst:LoansLoansHeldPortfolioConstructionLoans)</b> Construction lending involves advances of money from a bank or savings institution to finance the construction of buildings or the development of raw land. The institution generally agrees to a specified loan amount, part of which will be disbursed to the borrower at the inception of the project and part of which will be disbursed as construction progresses, based on specified milestones that were agreed to by the institution and the borrower. Construction loans are generally made for the construction period only, which generally runs from one to seven years. Often, both interest and principal are payable at maturity. After construction is completed, the borrower usually obtains long-term mortgage financing from another financial institution. Large commercial real estate and construction loans may involve more than one lender	
378			Monetary	usfr-fst	<b>Commercial Real Estate (usfr-fst:LoansLoansHeldPortfolioCommercialRealEstate)</b> Loans made on real property such as office buildings, apartment buildings, shopping centers, industrial property, and hotels are generally referred to as commercial real estate loans. Such loans are usually secured by mortgages or other liens on the related real property. Repayment terms on commercial real estate loans vary considerably. Interest rates may be fixed or variable, and the loans may be structured for full, partial, or no amortization of principal (that is, periodic interest payments are required and the principal is to be paid in full at the loan maturity date). Some give the institution recourse to third parties, who guarantee repayment of all or a portion of the loans. Others are nonrecourse, that is, if the borrower cannot repay the loan, the lender has only the collateral as a source of repayment—the lender does not have recourse to any other source of repayment.	
379			Monetary	usfr-fst	<b>Commercial, Industrial and Agricultural Loans (usfr-fst:LoansLoansHeldPortfolioCommercialIndustrialAgriculturalLoans)</b> There are a wide variety of commercial, industrial, and agricultural loans. They include— Short-term working capital loans, which are generally used by manufacturing companies to finance the purchase of raw materials and other production needs until the finished goods are sold. <ul style="list-style-type: none"> <li>• Asset-based financing, usually secured by current assets such as accounts receivable or inventories.</li> <li>• Seasonal loans, which are used to provide cash to businesses (such as farms and retailers) during low-revenue periods of the year.</li> <li>• Floor-plan financing, which is used by automobile and durable goods dealers to finance inventories.</li> <li>• Long-term working capital loans.</li> <li>• Loans and leases to finance the purchase of equipment.</li> <li>• Loans to finance major projects, such as the construction of refineries, pipelines, and mining facilities.</li> </ul>	
380			Monetary	usfr-fst	<b>Loans Held in Portfolio (usfr-fst:LoansLoansHeldPortfolio)</b> Net of unearned income	ART 9 3 7; FR 563c 102 I; AAG 6 75; AG-CU 5 38
381	credit		Monetary	usfr-fst	<b>Loans and Leases (usfr-fst:LoansLeases)</b>	
382	debit		Monetary	usfr-fst	<b>Loans Held for Sale (usfr-fst:LoansHeldSale)</b> Include loans considered to be held for sale (lower of cost or market). The loan's "cost" basis used in lower-of-cost-or-market accounting shall reflect the effect of the adjustment of its carrying amount made pursuant to paragraph 22(b) of FAS 133.	FAS 133 22b
383			Monetary	usfr-fst	<b>Loans Being Serviced for Benefit of Others (usfr-fst:LoansBeingServicedBenefitOthers)</b> Total amount of loans being serviced for the benefit of others	OTS 563c 102 I
384	debit		Monetary	usfr-fst	<b>Loans 90 Days Past Due Accruing Interest (usfr-fst:Loans90DaysPastDueAccruingInterest)</b>	
385			Monetary	usfr-fst	<b>Letters of Credit (usfr-fst:LoanRelatedAssetsLettersCredit)</b> Amount of letter of credit, a legal document issued by a buyer's bank that upon presentation of required documents payment would be made.	
386			Monetary	usfr-fst	<b>Loan Portfolio Composition by Major Loan Category (usfr-fst:LoanPortfolioCompositionMajorLoanCategory)</b>	

ID	Weight	Bal	Type	NS	Label / Description	Reference
387			String	usfr-fst	Foreign (usfr-fst:LoanPortfolioAnalysisForeign) As of the end of each of the last five fiscal years, include the amount of loans in each of the following categories for foreign loans: (a) governments and official institutions, (b) banks and other financial institutions, (c) commercial and industrial, and (d) other loans. Include amounts that are due in one year or less, after one year through five years (present predetermined interest rates and floating or adjustable interest rates separately), and due after five years (present predetermined interest rates and floating or adjustable interest rates separately).	SEC Industry Guides 3 III A
388			String	usfr-fst	Domestic Loan Analysis (usfr-fst:LoanPortfolioAnalysisDomesticLoanAnalysis) As of the end of each of the last five fiscal years, include the amount of loans in each of the following categories for domestic loans: (a) commercial, financial, and agricultural, (b) real estate-construction, (c) real estate-mortgage, (d) installment loans to individuals, and (e) lease financing. For (a) and (b), include amounts that are due in one year or less, due after one year through five years (present predetermined interest rates and floating or adjustable interest rates separately), and due after five years (present predetermined interest rates and floating or adjustable interest rates separately).	SEC Industry Guides 3 III A
389			String	usfr-fst	Loan Portfolio Analysis (usfr-fst:LoanPortfolioAnalysis) Description and amounts of domestic and foreign loans.	SEC Industry Guides 3 III A
390			Monetary	usfr-fst	Impaired Loans (usfr-fst:LoanImpairmentImpairedLoans) The amount of loans which are impaired.	
391			Monetary	usfr-fst	Average Balance of Impaired Loans (usfr-fst:LoanImpairmentAverageBalanceImpairedLoans) The average recorded investment in the impaired loans during the period.	
392			Monetary	usfr-fst	Allowance for Impaired Loans (usfr-fst:LoanImpairmentAllowanceImpairedLoans) The amount of allowance for impaired loan losses.	
393			Monetary	usfr-fst	Lease Financing (usfr-fst:LeaseFinancing2)	
394			Monetary	usfr-fst	Lease Financing (usfr-fst:LeaseFinancing)	
395		debit	Monetary	usfr-fst	Issuances of Subordinated Debt (usfr-fst:IssuancesSubordinatedDebt) Issuances of debt where there is a pecking order determining the sequence in which a company will pay off its debt instruments, subordinate (or junior) issues will not be repaid until unsubordinated (or senior) debt has been repaid in full.	
396		debit	Monetary	usfr-fst	Issuances of Senior Notes (usfr-fst:IssuancesSeniorDebt) Issuances of loans or debt securities that have a claim prior to junior obligations and equity on a corporation's assets in the event of a liquidation.	
397			Monetary	usfr-fst	Investments in Real Estate and Joint Ventures (usfr-fst:InvestmentsRealEstateJointVentures) The book value of investments in real estate ventures. This includes direct and indirect investments in real estate ventures, any real estate acquired and held for development, resale, or other investment purposes. Include any other loans secured by real estate when the bank has virtually the same risks and potential rewards as an investor in the borrower's real estate venture. Exclude real estate acquired through foreclosure. Present separately on the balance sheet or in the notes.	AC 108 123; AG-CU 10 15; AAG 9 10; FR 563C 102 I
398		credit	Monetary	usfr-fst	Investments in Real Estate Held for Investment (usfr-fst:InvestmentsRealEstateHeldInvestment) Net proceed flow of Investments in Real Estate Held For Investment	

ID	Weight	Bal	Type	NS	Label / Description	Reference
399			String	usfr-fst	Investments in Obligations (usfr-fst:InvestmentsObligations)  Book value of investments in obligations of the following: (a) U.S. Treasury and other U.S. Government agencies and corporations, (b) states of the U.S. and political subdivisions, (c) other securities including bonds, notes, debentures, and stock of business corporations, foreign governments and political subdivisions, intergovernmental agencies, and the Federal Reserve Bank, (d) separate trading securities and available-for-sale securities (categorized by types of investments in a. through c. above) from the balance of the investment portfolio.	SEC Industry Guides 3 II A
400			Monetary	usfr-fst	Taxes Related to Investment Securities Gains/Losses (usfr-fst:InvestmentSecurityGainsLossesDisclosuresTaxesRelatedInvestmentSecuritiesGainsLosses)  Taxes related to investment securities gains or losses.	OTS 563c 2 II; SX 9.04 13 H
401			String	usfr-fst	Method of Determining Cost of Investments Sold (usfr-fst:InvestmentSecurityGainsLossesDisclosuresMethodDeterminingCostInvestmentsSold)  The method followed in determining the cost of investments sold (e.g., "average cost," "first-in, first-out" or "specific identification")	OTS 563c 2 II; SX 9.04 13 H
402			Monetary	usfr-fst	Investment Security Gains or Losses (usfr-fst:InvestmentSecurityGainsLossesDisclosuresInvestmentSecurityGainsLosses)  State the amount of investment security gains or losses as a separate component of other income.	OTS 563c 2 II; SX 9.04 13 H
403			String	usfr-fst	Investment Security Gains or Losses Disclosures (usfr-fst:InvestmentSecurityGainsLossesDisclosures)  Describe the method followed in determining the cost of investments sold (e.g., "average cost," "first-in, first-out" or "specific identification"), the amount of investment security gain or losses and the related taxes.	SX 9.04 13 H; OTS 563c 2 II
404	credit		Monetary	usfr-fst	Trading Assets (usfr-fst:InterestIncomeTradingAssets)  Interest income on trading assets includes (a) interest and dividends accrued on all securities, and (b) accretion of discounts and amortization of premiums.	SFAS 115; OTS 563c 102 II; SX 9.04 21
405			Monetary	usfr-fst	Interest Income from Securities Subject to Federal Income Tax (usfr-fst:InterestIncomeSecuritiesSubjectFederalIncomeTax)	
406			Monetary	usfr-fst	Interest Income from Securities Exempt from Federal Income Taxes (usfr-fst:InterestIncomeSecuritiesExemptFederalIncomeTax)	
407			Monetary	usfr-fst	Interest Income from Securities (usfr-fst:InterestIncomeSecurities)	
408	credit		Monetary	usfr-fst	Interest Income Recognized (usfr-fst:InterestIncomeRecognized)	
409	debit		Monetary	usfr-fst	Interest Income Receivable Under Original Terms (usfr-fst:InterestIncomeReceivableUnderOriginalTerms)	
410	credit		Monetary	usfr-fst	Other Interest Income (usfr-fst:InterestIncomeOtherInterestIncome)  Net of discount accretion and premium amortization of other interest income. Include dividend income on equity securities that do not have readily determinable fair values that are reportable in Other Assets. Also include interest income on interest-only strips receivable (not in the form of a security) that are reportable as Other Assets. However, exclude interest and dividends on venture capital investments (loans and securities).	SX 9.09 26; OTS 563c 102 II
411	credit		Monetary	usfr-fst	Interest on Loans Held for Sale (usfr-fst:InterestIncomeLoansHeldSale)  Interest and fee income for loans held for sale includes: (a) interest on all assets reportable as loans extended directly, purchased from others, sold under agreements to repurchase, or pledged as collateral for any purpose, (b) all yield-related fees on loans held in the bank's portfolio, (c) loan commitment fees recognized, (d) investigation and services charges, fees representing a reimbursement of loan processing costs, renewal and past-due charges, prepayment penalties, and fees charged for the execution of mortgages or agreements securing the bank's loans, (e) accretion of discount on acceptances, loans secured by real estate and other loans, and (f) charges levied against withdrawn accounts based on the length of time the account has been overdrawn, the magnitude of the overdrawn balance, or which are otherwise equivalent to interest.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
412		credit	Monetary	usfr-fst	Interest on Loans Held for Investment and Leases (usfr-fst:InterestIncomeLoansHeldInvestmentLeases)  Interest, fees and similar charges levied against or associated with all assets reportable as loans, including the following: (a) interest on all assets reportable as loans extended directly, purchased from others, sold under agreements to repurchase, or pledged as collateral for any purpose, (b) all yield-related fees on loans held in the bank's portfolio, (c) loan commitment fees recognized, (d) investigation and services charges, fees representing a reimbursement of loan processing costs, renewal and past-due charges, prepayment penalties, and fees charged for the execution of mortgages or agreements securing the bank's loans, (e) accretion of discount on acceptances, loans secured by real estate and other loans, (f) charges levied against withdrawn accounts based on the length of time the account has been overdrawn, the magnitude of the overdrawn balance, or which are otherwise equivalent to interest, and (g) lease financing receivables.	SFAS 91
413		credit	Monetary	usfr-fst	Interest on Loans Held for Investment (usfr-fst:InterestIncomeLoansHeldInvestment)  Interest, fees and similar charges levied against or associated with all assets reportable as loans, including the following: (a) interest on all assets reportable as loans extended directly, purchased from others, sold under agreements to repurchase, or pledged as collateral for any purpose, (b) all yield-related fees on loans held in the bank's portfolio, (c) loan commitment fees recognized, (d) investigation and services charges, fees representing a reimbursement of loan processing costs, renewal and past-due charges, prepayment penalties, and fees charged for the execution of mortgages or agreements securing the bank's loans, (e) accretion of discount on acceptances, loans secured by real estate and other loans, and (f) charges levied against withdrawn accounts based on the length of time the account has been overdrawn, the magnitude of the overdrawn balance, or which are otherwise equivalent to interest. Types of interest include interest received or accrued and discount income earned on (1) commercial and industrial loans (2) other loans.	SFAS 91
414		credit	Monetary	usfr-fst	Interest on Leases (usfr-fst:InterestIncomeLeases)  Interest, fees and similar charges levied against or associated with all assets reportable as lease financing receivables. Exclude from income from lease financing receivables: (1) Any investment tax credit associated with leased property (include in "Applicable income taxes"). (2) Provision for possible losses on leases (report in "Provision for loan and lease losses"). (3) Rental fees applicable to operating leases for furniture and equipment rented to others (report as "Other noninterest income").	
415		credit	Monetary	usfr-fst	Interest on Other Domestic Deposits (usfr-fst:InterestIncomeInterestOnOtherDomesticDeposits)  Amount of interest income on domestic deposits other than money market.	SX 9.07 24; OTS 563c 102 II
416		credit	Monetary	usfr-fst	Interest on Money Market Deposits (usfr-fst:InterestIncomeInterestOnMoneyMarketDeposits)  Amount of interest income on money market deposits.	OTS 563c 102 II; SX 9.06 23
417		credit	Monetary	usfr-fst	Interest on Deposits with Foreign Offices (usfr-fst:InterestIncomeInterestOnDepositsWithForeignOffices)  Amount of interest income on foreign deposits.	OTS 563c 102 II; SX 9.08 25
418		credit	Monetary	usfr-fst	Interest on Deposits with Financial Institutions (usfr-fst:InterestIncomeInterestOnDepositsWithFinancialInstitutions)  Report all income on interest-bearing balances due from depository institutions.	SX 9.04 21; OTS 563c 102 II
419		credit	Monetary	usfr-fst	Deposits with Domestic Offices (usfr-fst:InterestIncomeInterestOnDepositsWithDomesticOffices)  Amount of interest income on domestic interest-bearing balances due from depository institutions	OTS 563c 102 II; SX 9.05 22

ID	Weight	Bal	Type	NS	Label / Description	Reference
420		credit	Monetary	usfr-fst	Held to Maturity Securities (usfr-fst:InterestIncomeHeldMaturitySecurities) Interest income on securities held-to-maturity includes (a) interest income accrued on all securities, and (b) accretion of discounts and amortization of premiums. Include interest and dividends on securities even if such securities have been lent, sold under agreements to repurchase that are treated as borrowings, or pledged as collateral for any purpose. Include interest received at the sale of securities to the extent that such interest had not already been accrued on the bank's books. Do not deduct accrued interest included in the purchase price of securities from income on securities and do not charge to expense. Record such interest in a separate asset account to be offset upon collection of the next interest payment.	SFAS 115
421			Monetary	usfr-fst	Interest Income Foregone (usfr-fst:InterestIncomeForegone)	
422		credit	Monetary	usfr-fst	Securities Purchased Under Agreements to Resell (usfr-fst:InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResellSecuritiesPurchasedUnderAgreementsResell) Gross Revenue from Securities purchased under agreements to resell.	
423		credit	Monetary	usfr-fst	Federal Funds Sold (usfr-fst:InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResellFederalFundsSold) Gross revenue from Federal funds sold.	
424		credit	Monetary	usfr-fst	Federal Funds Sold and Securities Purchased Under Agreements to Resell (usfr-fst:InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResell) Gross revenue from Federal funds sold and securities purchased under agreements to resell. However, if amounts recognized as payables under repurchase agreements have been offset against amounts recognized as receivables under reverse repurchase agreements and reported as a net amount on the Balance Sheet, in accordance with FASB Interpretation No. 41, the income and expense from these agreements may be reported on a net basis.	
425		credit	Monetary	usfr-fst	Available for Sale Securities (usfr-fst:InterestIncomeAvailableSaleSecurities) Interest income on securities available for sale includes (a) interest and dividends accrued on all securities, and (b) accretion of discounts and amortization of premiums. Include interest and dividends on securities even if such securities have been lent, sold under agreements to repurchase that are treated as borrowings, or pledged as collateral for any purpose. Include interest received at the sale of securities to the extent that such interest had not already been accrued on the bank's books. Do not deduct accrued interest included in the purchase price of securities from income on securities and do not charge to expense. Record such interest in a separate asset account to be offset upon collection of the next interest payment.	SFAS 115
426			Monetary	usfr-fst	Time Deposits (usfr-fst:InterestExpenseTimeDeposits) Interest expense in time deposits less than \$100,000 in domestic offices.	
427		debit	Monetary	usfr-fst	Subordinated Notes and Debentures (usfr-fst:InterestExpenseSubordinatedNotesDebentures) Interest expense associated with subordinated notes and debentures. Include amortization of expenses incurred in the issuance of subordinated notes and debentures. Capitalize such expenses, if material, and amortize them over the life of the related notes and debentures. Exclude dividends declared or paid on limited-life preferred stock.	
428			Monetary	usfr-fst	Short Term Borrowings (usfr-fst:InterestExpenseShortTermBorrowings) Interest expense for short-term borrowings including commercial paper and Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	
429			Monetary	usfr-fst	Other Short Term Borrowings (usfr-fst:InterestExpenseOtherShortTermBorrowings) Interest expense on other short term borrowings including	
430			Monetary	usfr-fst	Other Long Term Debt (usfr-fst:InterestExpenseOtherLongTermDebt) Interest expense associated with all other long-term debt. Expenses include (1) Interest paid on long term notes, (2) Amortization of Issuance Cost.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
431			Monetary	usfr-fst	Other Long Term Borrowings (usfr-fst:InterestExpenseOtherLongTermBorrowings) Interest expense on other long-term borrowings.	
432	debit		Monetary	usfr-fst	Other Interest Expense (usfr-fst:InterestExpenseOtherInterestExpense) All other interest expense. Include interest accrued or paid on (1) Captial Lease Obligations, (2) other	
433			Monetary	usfr-fst	Other Domestic Deposits (usfr-fst:InterestExpenseOtherDomesticDeposits) Interest expense on other deposits in domestic offices.	
434			Monetary	usfr-fst	NOW, Money Market Accounts, and Savings Deposits (usfr-fst:InterestExpenseNOWMoneyMarketAccountsSavingsDeposits) Interest expense on the following for deposits in domestic offices: (1) transaction accounts (NOW, ATS accounts, and telephone and preauthorized transfer accounts), and (2) savings deposits.	
435			Monetary	usfr-fst	Medium Term Notes (usfr-fst:InterestExpenseMediumTermNotes) The interest expense for medium-term notes.	
436			Monetary	usfr-fst	Long Term Debt (usfr-fst:InterestExpenseLongTermDebt) The interest expense for long-term debt.	
437			Monetary	usfr-fst	Long Term Borrowings (usfr-fst:InterestExpenseLongTermBorrowings) Interest expense for long-term borrowings including commercial paper and Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	
438	debit		Monetary	usfr-fst	Foreign Deposits (usfr-fst:InterestExpenseForeignDeposits) Interest expense on deposits in foreign offices, including Edge and Agreement subsidiaries and IBFs.	
439			Monetary	usfr-fst	Federal Home Loan Bank and Federal Reserve Bank Advances (usfr-fst:InterestExpenseFederalHomeLoanBankFederalReserveBankAdvancesShortTermBorrowings) Interest expense for short-term borrowings associated with Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	
440			Monetary	usfr-fst	Federal Home Loan Bank and Federal Reserve Bank Advances (usfr-fst:InterestExpenseFederalHomeLoanBankFederalReserveBankAdvancesLongTermBorrowings) Interest expense for long-term borrowings associated with Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	
441			Monetary	usfr-fst	Securities Sold Under Agreements to Repurchased (usfr-fst:InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchased) Gross expense securities sold under agreements to repurchase.	
442			Monetary	usfr-fst	Federal Funds Purchased (usfr-fst:InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchased) Gross expense of federal funds purchased.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
443			Monetary	usfr-fst	Federal Funds Purchased and Securities Sold Under Agreements to Repurchased (usfr-fst:InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchased)  Gross expense of federal funds purchased and securities sold under agreements to repurchase. Do not deduct from the gross expense reported in this item. However, if amounts recognized as payables under repurchase agreements have been offset against amounts recognized as receivables under reverse repurchase agreements and reported as a net amount on the Balance Sheet, in accordance with FASB Interpretation No. 41, the income and expense from these agreements may be reported on a net basis.	
444	debit		Monetary	usfr-fst	Domestic Deposits (usfr-fst:InterestExpenseDomesticDeposits)  Interest expense on the following for deposits in domestic offices: (1) transaction accounts (NOW, ATS accounts, and telephone and preauthorized transfer accounts), (2) nontransaction accounts, (3) savings deposits, (4) money market accounts (5) time deposits of \$100,000 or more, and (6) time deposits of less than \$100,000.	
445			Monetary	usfr-fst	Deposits (usfr-fst:InterestExpenseDeposits)  Interest expense on the following for deposits in domestic offices: (1) transaction accounts (NOW, ATS accounts, and telephone and preauthorized transfer accounts), (2) nontransaction accounts, (3) savings deposits, (4) money market accounts, (5) time deposits of \$100,000 or more, and (6) time deposits of less than \$100,000. Also include the interest expense on all deposits in foreign offices.	
446			Monetary	usfr-fst	Commercial Paper (usfr-fst:InterestExpenseCommercialPaper)  Interest expense on commercial paper.	
447			Monetary	usfr-fst	Time Deposits of \$100,000 or more (usfr-fst:InterestExpenseCertificatesDeposit100000More)  Interest expense in time deposits of \$100,000 or more in domestic offices.	
448			Monetary	usfr-fst	Borrowings (usfr-fst:InterestExpenseBorrowings)  Total interest expense for borrowings.	
449	debit		Monetary	usfr-fst	Interest Bearing Deposits in Banks (usfr-fst:InterestBearingDepositsBanks)  Interest Bearing deposits are funds deposited with banks for relatively short periods of time (generally less than one year). These deposits are usually made when the maturity of deposit liabilities do not match liquidity requirements. The difference between a deposit and loan is that a deposit is available to everyone with quoted maturities and rates, the maturity is for less than a year, and there is no consideration of credit worthiness of the depository organization.	AAG 4 6; ART 9 3 2
450			Monetary	usfr-fst	Core Deposit Intangible (usfr-fst:IntangibleAssetsCoreDepositIntangibles)  In estimating the fair value of deposit liabilities, a financial entity shall not take into account the value of its long-term relationships with depositors, commonly known as core deposit intangibles, which are separate intangible assets, not financial instruments.	FAS 142
451	credit		Monetary	usfr-fst	Increase in Mortgage Servicing Rights (usfr-fst:IncreaseMortgageSvcgRights)  Increases in Mortgage Servicing Rights	
452			Monetary	usfr-fst	Increase/Decrease in deposit balances (usfr-fst:IncreaseDecreaseDeposits)  Increase/Decrease in deposit balances (excluding deposits purchased/sold)	
453			Monetary	usfr-fst	Increase (Decrease) in Accounts Receivable Securitization (usfr-fst:IncreaseDecreaseAccountsReceivableSecuritization)  The amount of change in accounts receivable securitization.	
454			Monetary	usfr-fst	Home Equity (usfr-fst:HomeEquity)	

ID	Weight	Bal	Type	NS	Label / Description	Reference
455			Monetary	usfr-fst	US Treasury and Other US Government Corporations and Agencies (usfr-fst:HeldMaturitySecuritiesUSTreasuryOtherUSGovernmentCorporationsAgencies)  Amortized cost of investments in US Treasury and other U.S. government corporations and agencies held to maturity.	ART 9 0.03 6; FR 563C 102 I
456			Monetary	usfr-fst	Unencumbered (usfr-fst:HeldMaturitySecuritiesUnencumbered)  The asset is not pledged in any way or the secured party does not have the right to sell or repledge the collateral.	
457			Monetary	usfr-fst	States Within US and Political Subdivisions of States (usfr-fst:HeldMaturitySecuritiesStatesWithinUSPoliticalSubdivisionsStates)  Amortized cost of investments in States within the US and political subdivisions of the states held to maturity.	ART 9 0.03 6; FR 563C 102 I
458			Monetary	usfr-fst	Other Debt Securities (usfr-fst:HeldMaturitySecuritiesOtherDebtSecurities)  Amortized cost of Other debt Securities held to maturity.	ART 9 0.03 6; FR 563C 102 I
459			Monetary	usfr-fst	Mortgage Backed Securities (usfr-fst:HeldMaturitySecuritiesMortgageBackedSecurities)  The amortized cost of all mortgage-backed securities, including mortgage pass-through securities, collateralized mortgage obligations (CMO), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities. Exclude the following: (1) securities backed by loans extended under home equity lines, (2) bonds issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC) that are collateralized by mortgages and mortgage-backed bonds issued by non-US Government issuers, (3) participation certificates issued by the Export-Import Bank and the Geral Services Administration, and (4) participation certificates issued by a Federal Intermediate Credit Bank.	ART 9 0.03 6; FR 563C 102 I
460			Monetary	usfr-fst	Encumbered (usfr-fst:HeldMaturitySecuritiesEncumbered)  The asset is pledged to another secured party s who has the right by to sell or repledge the collateral.	
461			Monetary	usfr-fst	Debt Securities Issued by Foreign Governments (usfr-fst:HeldMaturitySecuritiesDebtSecuritiesIssuedByForeignGovernments)  Amortized cost of Debt Securities issued by Foreign Governments held to maturity.	FR 563C 102 I; ART 9 0.03 6
462			Monetary	usfr-fst	Corporate Debt Securities (usfr-fst:HeldMaturitySecuritiesCorporateDebtSecurities)  Amortized cost of Corporate debt Securities held to maturity.	ART 9 0.03 6; FR 563C 102 I
463			Monetary	usfr-fst	Losses on Sales of Securities (usfr-fst:GrossLossesOnSalesSecurities)  The amount of losses on sales of securities, gross.	
464			Monetary	usfr-fst	Gain on Sales of Securities (usfr-fst:GrossGainOnSalesSecurities)  The amount of gain on sales of securities, gross.	
465			Monetary	usfr-fst	Governments (usfr-fst:Governments1)	
466			Monetary	usfr-fst	Governments (usfr-fst:Governments)	
467			Monetary	usfr-fst	Gain (Loss) on Sales of Loans (usfr-fst:GainLossOnSalesLoans)  The amount of aggregate gains or losses on sales of loans (including adjustments to record loans held for sale at the lower of cost or market value).	BAS 8 30
468	debit		Monetary	usfr-fst	Foreign Loans (usfr-fst:ForeignLoans)	
469	credit		Monetary	usfr-fst	Total Foreign Deposits (usfr-fst:ForeignDeposits)  The total of all foreign deposits of the reporting bank.	Guide 3 V A
470			Monetary	usfr-fst	Foreign Currency Translation (usfr-fst:ForeignCurrencyTranslation)	

ID	Weight	Bal	Type	NS	Label / Description	Reference
471			Monetary	usfr-fst	Total Income (usfr-fst:ForeignActivitiesTotalIncome) The amount of total income associated with foreign activities in the aggregate and for each significant geographical area	SX 9.05 B 2
472			Monetary	usfr-fst	Total Identifiable Assets (usfr-fst:ForeignActivitiesTotalIdentifiableAssets) The amount of total identifiable assets, net of valuation allowance, associated with foreign activities in the aggregate and for each significant geographical area.	SX 9.05 B 1
473			Monetary	usfr-fst	Net Income (Loss) (usfr-fst:ForeignActivitiesNetIncomeLoss) The amount of net income (loss) associated with foreign activities in the aggregate and for each significant geographical area	SX 9.05 B 2
474			String	usfr-fst	Mexican Debt Exchange Transactions (usfr-fst:ForeignActivitiesMexicanDebtExchangeTransactions) Descriptions of each of the following for Mexican debt exchange transactions: (a) carrying value and terms of obligations exchanged, (b) face value, carrying value, market value, and terms of bonds received in the tender exchange, (c) the effect of the transaction on the allowance for loan losses and the provision for losses in the current period, (d) annual interest income on obligations exchanged and on bonds received, (e) on an ongoing basis, the terms, carrying value, and market value of the bonds received.	SAB 75
475			Monetary	usfr-fst	Income (Loss) before Taxes (usfr-fst:ForeignActivitiesIncomeLossBeforeTaxes) The amount of income (loss) before taxes associated with foreign activities in the aggregate and for each significant geographical area	SX 9.05 B 2
476			String	usfr-fst	Estimates and Assumptions on Allocation to Foreign Activities (usfr-fst:ForeignActivitiesEstimatesAssumptionsOnAllocationForeignActivities) Describe significant estimates and assumptions, including those related to the cost of capital, used in allocating revenue and expenses to foreign activities. Also include the nature and effects of any changes in estimates and assumptions which have a significant impact on interperiod comparability.	SX 9.05 B 2
477			String	usfr-fst	Foreign Activities (usfr-fst:ForeignActivities) Description of loans and other revenue producing assets and transactions for which the debtor or customer, whether an affiliated or unaffiliated person, is domiciled outside of the United States.	
478			Monetary	usfr-fst	Foreclosed Assets (usfr-fst:ForeclosedAssets) Amount of assets acquired in foreclosure.	
479			String	usfr-fst	Unused Commitments (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskUnusedCommitments) Unused portions of commitments to make or purchase extensions of credit in the form of loans or participation in loans, lease financing, or similar transactions.	
480			String	usfr-fst	Securities Lent (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskSecuritiesLent) Amount of the book value of bank owned securities that have been lent.	
481			String	usfr-fst	Spot Foreign Exchange Contracts (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskLoanParticipationSpotForeignContracts) Gross amount (stated in US dollars) of all agreements for the immediate delivery of a foreign currency at the prevailing cash market rate committing the reporting bank to purchase foreign (non-US) currencies and US dollar exchanges that are outstanding.	
482			String	usfr-fst	Letters of Credit (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskLoanParticipationLettersCredit) Credit risk involved in issuing letters of credit on behalf of customers.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
483			String	usfr-fst	Participation and Acceptances Conveyed to Other by Reporting Bank (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskLoanParticipation)  Amount of all participation conveyed to others by the reporting (accepting) bank in its acceptances that are outstanding.	
484			String	usfr-fst	Loan Commitments (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskLoanCommitments)  Credit risk involved in funding loan commitments on behalf of customers.	
485			String	usfr-fst	Credit Derivatives (usfr-fst:FinancialInstrumentsWithOffBalanceSheetRiskCreditDerivatives)  Amount of nonational and fair value of all credit derivatives.	
486			Monetary	usfr-fst	Financial Institutions (usfr-fst:FinancialInstitutions1)	
487			Monetary	usfr-fst	Financial Institutions (usfr-fst:FinancialInstitutions)	
488			String	usfr-fst	Loans (usfr-fst:FinancialConditionLoans)	
489			Monetary	usfr-fst	Federal Home Loan Bank Stock at Cost (usfr-fst:FederalHomeLoanBankStockCost)  Although FHLB (or Federal Reserve Bank) stock is an equity interest in a FHLB (or Federal Reserve Bank), it does not have a readily determinable fair value for purposes of FASB Statement No. 115, because its ownership is restricted and it lacks a market. FHLB (or Federal Reserve Bank) stock can be sold back only at its par value of \$100 per share and only to the FHLBs (or Federal Reserve Banks) or to another member institution. Therefore, FHLB (or Federal Reserve Bank) stock is more properly classified as a restricted investment security, carried at cost, and evaluated for impairment. Present separately on the balance sheet or in the notes.	AAG 5 97
490			Monetary	usfr-fst	Maximum Outstanding of Federal Home Loan Bank at any Month End (usfr-fst:FederalHomeLoanBankAdvancesMaximumOutstandingFederalHomeLoanBankAnyMonthEnd)  Maximum outstanding of Federal Home Loan Bank Borrowings at any month end.	
491			String	usfr-fst	Maturities Summary (usfr-fst:FederalHomeLoanBankAdvancesMaturitiesSummary)  A schedule summary of securities of Federal Home Loan Bank borrowings.	
492			Decimal	usfr-fst	Average Interest Rate Year End (usfr-fst:FederalHomeLoanBankAdvancesAverageInterestRateYearEnd)  Weighted average interest rate during the course of the year.	
493			Decimal	usfr-fst	Average Interest During Year (usfr-fst:FederalHomeLoanBankAdvancesAverageInterestRate)  Weighted average interest rate at the end of the year.	
494			Monetary	usfr-fst	Average Balances of Federal Home Loan Bank Borrowings (usfr-fst:FederalHomeLoanBankAdvancesAverageBalancesFederalHomeLoanBankBorrowings)  Average Balances of Federal Home Loan Bank Borrowings	
495			String	usfr-fst	Federal Home Loan Bank Advances (usfr-fst:FederalHomeLoanBankAdvances)  Description of the general character of Federal Home Loan Bank Advances, including interest rate, maturity, priority, contingent payment provisions, and basis of convertibility.	OTS 563c 102 I

ID	Weight	Bal	Type	NS	Label / Description	Reference
496			Monetary	usfr-fst	<p>Securities Purchased Under Agreements to Resell (usfr-fst:FederalFundsSoldSecuritiesPurchasedUnderAgreementsResellSecuritiesPurchase dUnderAgreementsResell)</p> <p>Include the dollar amount outstanding of funds lent in the form of security resale agreements regardless of maturity, if the agreement requires the bank to resell the identical security purchased or a security that meets the definition of substantially the same in the case of a dollar roll. Also include purchases of participations in pool of securities, regardless of maturity. If the aggregate value exceeds 10% of total assets it must be disclosed as a separate line item on the BS.</p>	ART 4 8 m
497			Monetary	usfr-fst	<p>Federal Funds Sold (usfr-fst:FederalFundsSoldSecuritiesPurchasedUnderAgreementsResellFederalFundsSold)</p> <p>US depository institutions are required to maintain Federal Funds with the district Reserve Bank. Excess reserve account balances can be sold. A bank can sell a percentage of its funds at interest to other depository institutions or securities brokers and dealers. Include the dollar amount outstanding of funds lent in the form of federal funds sold, i.e., immediately available funds lent under agreements or contracts that mature in one business day or roll over under a continuing contract, regardless of the nature of the transaction or the collateral involved, excluding overnight lending for commercial and industrial purposes. Also include federal funds sold under agreements to resell on a gross basis, excluding (1) sales of "term federal funds", (2) due bills representing purchases of securities or other assets by the reporting bank that have not yet been delivered and similar instruments, (3) resale agreements that mature in more than one business day involving assets other than securities, and (4) yield maintenance dollar repurchase agreements.</p>	OTS 563c 102 I
498	debit		Monetary	usfr-fst	<p>Federal Funds Sold and Securities Purchased Under Agreements to Resell (usfr-fst:FederalFundsSoldSecuritiesPurchasedUnderAgreementsResell)</p> <p>Includes both Federal Funds Sold and Securities Purchased Under Agreements to Resell.</p>	
499	credit		Monetary	usfr-fst	<p>Securities Sold Under Agreements to Repurchase (usfr-fst:FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchaseSecuritiesSold dUnderAgreementsRepurchase)</p> <p>Include the dollar amount outstanding of funds borrowed in the form of security repurchase agreements that mature in more than one business day, if the agreement requires the bank to repurchase the identical security sold or a security that meets the definition of substantially the same in the case of a dollar roll.</p>	Article 9 210 9 3 (13(1))
500	credit		Monetary	usfr-fst	<p>Federal Funds Purchased (usfr-fst:FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchaseFederalFunds Purchased)</p> <p>Include the dollar amount outstanding of funds borrowed in the form of federal funds purchased, i.e., immediately available funds borrowed under agreements or contracts that mature in one business day or roll over under a continuing contract, regardless of the nature of the transaction or the collateral involved (i.e. whether unsecured, secured, or involving a repurchase agreement in securities, loans, or any other instruments). This also includes securities sold under agreements to repurchase that involve the receipt of immediately available funds and mature in one business day or roll over under a continuing contract. Exclude the following: (1) purchases of "term federal funds", (2) due bills created representing the bank's receipt of payment and similar instruments, (3) borrowings from a Federal Reserve Bank other than in the form of a security repurchase agreement, (4) repurchase agreements that mature in more than one business day involving assets other than securities, and (5) yield maintenance dollar repurchase agreements.</p>	Article 9 210 9 3 (13(1))
501	credit		Monetary	usfr-fst	<p>Federal Funds Purchased and Securities Sold Under Agreements to Repurchase (usfr-fst:FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchase)</p> <p>Includes both Federal Funds Purchased and Securities Sold Under Agreements to Resell</p>	Article 9 210 9 3 (13(1))
502			String	usfr-fst	<p>Investment Activity for Year (usfr-fst:FairValueInvestmentsInvestmentActivityYear)</p> <p>Summary of activity in the fair value of financial instruments from year to year. Including cash and cash equivalents, mortgage loans, FHLB stock, retail deposits, wholesale deposits, FHLB advances, long term debt, forward delivery contracts, commitments to extend credit, and unrealized gains.</p>	

## fst (Definition Report)

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ID	Weight	Bal	Type	NS	Label / Description	Reference
503			String	usfr-fst	Forward Delivery Contracts (usfr-fst:FairValueInvestmentsForwardDeliveryContracts) Summary of contracts entered into to exchange mortgage loans for mortgage backed securities and to sell mortgage backed securities by mortgage loan type.	
504			String	usfr-fst	Entity (usfr-fst:Entity) Name of the Entity for which data is being presented.	
505			Monetary	usfr-fst	Due from Customers on Acceptances (usfr-fst:DueCustomersOnAcceptances) Amounts due from customers on acceptances.	BAS 10 22; SX 9.03 9
506	credit		Monetary	usfr-fst	Total Domestic Deposits (usfr-fst:DomesticDeposits) The total of all domestic deposits of the reporting bank.	Guide 3 I A
507	credit		Monetary	usfr-fst	Foreign Time Deposits (usfr-fst:DepositsTimeDepositsForeignTimeDeposits) The total of all foreign time deposits	Guide 3 & Article 9, 210.9-03, 12(a) V A 5
508	credit		Monetary	usfr-fst	Time Deposits (usfr-fst:DepositsTimeDeposits) The total of all time deposits	Guide 3 I A
509	credit		Monetary	usfr-fst	Savings Deposits (usfr-fst:DepositsSavingsDeposits) The total of all savings account deposits	Guide 3 I A
510			Monetary	usfr-fst	Deposits Purchased/Sold (usfr-fst:DepositsPurchasedSold) Net cash proceeds from purchase/sale of deposits	
511			Monetary	usfr-fst	Deposits from Related Parties (usfr-fst:DepositDisclosureDepositsRelatedParties) The amount of deposits received from related parties.	BAS 11 32
512			Monetary	usfr-fst	Deposits Received on Non Normal Terms (usfr-fst:DepositDisclosureDepositsReceivedOnNonNormalTerms) The amount of deposits that are received on terms other than those available in the normal course of business.	BAS 11 32
513			Monetary	usfr-fst	Demand Deposits Reclassified as Loans (usfr-fst:DepositDisclosureDemandDepositsReclassifiedAsLoans) The aggregate amount of demand deposits that have been re-classified as loan balances.	BAS 11 32
514			String	usfr-fst	Deposit Disclosure (usfr-fst:DepositDisclosure) Description and amounts of different categories of deposits.	BAS 11 32
515			Monetary	usfr-fst	Deferred Credits (usfr-fst:DeferredCredits) Deferred credits, not including unearned income on installment loans, unamortized discounts on purchased loans and other such items that should be deducted from total loans.	OTS 563c 102 I
516			Monetary	usfr-fst	Customers' Acceptance Liability (usfr-fst:CustomersAcceptanceLiability) Customer's liabilities on acceptances represent a customer's outstanding debt to the institution that resulted from a banker's acceptance transaction. A banker's acceptance is a short-term negotiable time draft drawn on and accepted by an institution.	
517			Monetary	usfr-fst	Credit Card (usfr-fst:CreditCard)	
518			String	usfr-fst	Conversion from a Mutual to Capital Stock Company (usfr-fst:ConversionMutualCapitalStockCompany) If the registrant is an applicant for conversion from a mutual to a capital stock company or has converted within the last three years, describe the terms of the conversion and any resulting restrictions on operations. Also, state the amount of net proceeds received from the conversion and costs associated with the conversion.	OTS 563c 102 II

ID	Weight	Bal	Type	NS	Label / Description	Reference
519			Monetary	usfr-fst	Consumer Real Estate (usfr-fst:ConsumerRealEstate)	
520			Monetary	usfr-fst	Consumer (usfr-fst:ConsumerCopy)	
521		debit	Monetary	usfr-fst	Consumer (usfr-fst:Consumer1)	
522			Monetary	usfr-fst	Construction (usfr-fst:Construction1)	
523			Monetary	usfr-fst	Construction (usfr-fst:Construction)	
524			String	usfr-fst	Parent Company's Investments and Dividends (usfr-fst:CondensedFinancialInformationRegistrantParentCompanySInvestmentsDividends)  Describe the parent company's: (a) investments in and indebtedness of and to association subsidiaries, (b) dividends paid to the registrant by consolidated institution subsidiaries and 50 percent or less owned persons accounted for by the equity method for each of the last three years, (c) dividends paid to the registrant by bank subsidiaries.	OTS 563c 102; SX 9.06; OTS 563c 4 IV
525			String	usfr-fst	Other Liabilities (usfr-fst:CondensedFinancialInformationRegistrantOtherLiabilities)  Disclose each of the following unless stated separately in the consolidated statements: (a) material contingencies, (b) significant provisions of long-term debt obligations, (c) a five-year schedule of debt maturities, (d) mandatory dividend or redemption requirements of redeemable stocks, and (e) guarantees.	OTS 563c 4 IV; SX 9.06; OTS 563c 102
526			String	usfr-fst	Condensed Financial Information of Registrant (usfr-fst:CondensedFinancialInformationRegistrant)  Description of the parent company's condensed financial information (balance sheet, income statement, cash flow, dividends, investments, contingencies and long term debt)	SX 9.06; OTS 563c 4 IV; OTS 563c 102
527			String	usfr-fst	Components of Nonperforming Assets (usfr-fst:ComponentsNonperformingAssets)	
528		credit	Monetary	usfr-fst	Company Obligated Manditorily Redeemable Preferred Capital Securities of Subsidiary Trusts (usfr-fst:CompanyObligatedManditorilyRedeemablePreferredCapitalSecuritiesSubsidiaryTrusts)  Company Obligated Manditorily Redeemable Preferred Capital Securities of Subsidiary Trusts holding solely the junior subordinated debentures of the parent company	Article 9 & S-X 5, 2.28 & ABSI 13.28 210 9 3 19
529			Monetary	usfr-fst	Bank Acceptances Outstanding (usfr-fst:BankAcceptancesOutstanding)  The amount of bank acceptances outstanding.	SX 9.03 14; BAS 13 10
530		credit	Monetary	usfr-fst	Bank Acceptances Executed and Outstanding (usfr-fst:BankAcceptancesExecutedOutstanding)  The full amount of the liability represented by drafts and bills of exchange that have been accepted by the reporting bank, or by others for its account, and that are outstanding.	Article 9 210 9 3 14
531			Monetary	usfr-fst	Average Reserve Required by Federal Reserve (usfr-fst:AverageReserveRequiredByFederalReserve)  Average balance to be maintained to satisfy Federal Reserve requirements	OTS 9.03 102 A; SX 1; BAS 563c 4 06 I
532			Monetary	usfr-fst	Average Reserve Required by Federal Home Loan Bank (usfr-fst:AverageReserveRequiredByFederalHomeLoanBank)  Average balance to be maintained to satisfy Federal Home Loan Bank requirements	OTS 9.03 102 A; SX 1; BAS 563c 4 06 I
533			String	usfr-fst	Average Balance Sheets (usfr-fst:AverageBalanceSheets)  The average balance sheets including the following significant categories of assets and liabilities (including all major categories of interest-earning assets and interest-bearing liabilities) for each of the last three fiscal years: (a) loans, (b) taxable investment securities, (c) non-taxable investment securities, (d) interest-bearing deposits in other banks, (e) federal funds sold and securities purchased with agreements to resell, (f) other short-term investments, (g) other categories of interest-bearing assets (specify if significant), (h) savings deposits, (i) other time deposits, (j) short-term debt, (k) long-term debt, (l) other categories of interest-bearing liabilities, and (m) segregated amounts (of average total assets and total liabilities) between domestic and foreign activities.	SEC Industry Guides 3 I A

ID	Weight	Bal	Type	NS	Label / Description	Reference
534			Monetary	usfr-fst	Automobiles, Marine and Other Vehicles (usfr-fst:AutomobilesMarineOtherVehicles)	
535			String	usfr-fst	Asset Quality (usfr-fst:AssetQuality)	
536			String	usfr-fst	Analysis of Net Interest Earnings (usfr-fst:AnalysisNetInterestEarnings)	SEC Industry Guides 3 I B
					For each of the last three fiscal years, include an analysis of net interest earnings. For each major category of interest-earning asset and interest-bearing liability disclose: (a) the average amount of the asset or liability outstanding during the year, (b) the interest earned or paid on each asset or liability category, (c) the method of treating non-accruing loans for purposes of this analysis, (d) the amount of loan fees included in interest income, (e) if tax-exempt income is calculated on a tax-equivalent basis, the extent of recognition of exemption from taxation and the tax rate used, (f) the average yield for each asset category, (g) the average rate paid for each liability category, (h) the average yield on all interest-earning assets, (i) the average effective rate paid on all interest-bearing liabilities, and (j) the net yield on interest-earning assets (net interest earnings divided by total interest-earning assets).	
537	credit		Monetary	usfr-fst	Amortization of Deferred Loan Fees (usfr-fst:AmortizationDeferredLoanFees)	
					Amortization expense from amortization of deferred loan fees	
538	credit		Monetary	usfr-fst	Allowance for Loans Sold or Securitized (usfr-fst:AllowanceLoansSoldSecuritized)	
539	credit		Monetary	usfr-fst	Allowance for Loans Acquired, Sold, Securitized or Transferred, Net (usfr-fst:AllowanceLoansAcquiredSoldSecuritizedTransferredNet)	
540	credit		Monetary	usfr-fst	Allowance for Loans Acquired (usfr-fst:AllowanceLoansAcquired)	
541			String	usfr-fst	Allowance for Loan Losses on Real Estate (usfr-fst:AllowanceLoanLossesOnRealEstate)	OTS 563c 102 I
					A summary of the allowance for losses on real estate and joint venture investments in real estate. The summary should include the balances at the beginning and end of the periods, and the periods' provision and charge-offs.	
542			String	usfr-fst	Allowance for Loan Losses Movement (usfr-fst:AllowanceLoanLossesMovement)	SX 9.03 7 A; OTS 563c 102 I
					Summary of activity in the allowance for loan losses, including allocated transfer risk reserves (if applicable). The summary should include the balance at the beginning and end of the period, provision charged to income, recoveries and charge-offs.	
543			Monetary	usfr-fst	Allowance for Loan Losses - Changes (usfr-fst:AllowanceLoanLossesChanges)	
					Changes in Allowance for Loan Losses	
544	credit		Monetary	usfr-fst	Allowance for Loan Losses - Beginning Balance (usfr-fst:AllowanceLoanLossesBeginningBalance)	
545			String	usfr-fst	Aggregate Financial Statements of Investment in Real Estate (usfr-fst:AggregateFinancialStatementsInvestmentRealEstate)	OTS 563c 102 I
					The summarized aggregate financial statements of investments for investments in real estate or other joint ventures which are 20 percent or more owned by the registrant or any of its subsidiaries or for which liabilities (including contingent liabilities) to the parent exceed 10 percent of the parent's regulatory capital.	
546	credit		Monetary	usfr-fst	Advances from Federal Home Loan Banks (usfr-fst:AdvancesFederalHomeLoanBanks)	
547			Monetary	usfr-fst	Advance Payments by Borrowers for Taxes and Insurance (usfr-fst:AdvancePaymentsByBorrowersTaxesInsurance)	OTS 563c 102 I
					Advance payments by borrowers for taxes and insurance under contracts or statutes (such as requirements for segregating the related cash or establishing trust funds).	
548				usfr-fst	<b>Adequately Capitalized Ratio Disclosures (abstract)</b> (usfr-fst:AdequatelyCapitalizedRatioDisclosures)	
549			Monetary	usfr-fst	ADC Arrangements Accounted for as Investments (usfr-fst:ADCArrangementsAccountedAsInvestments)	
					Disclose ADC arrangements accounted for as investments in real estate or joint ventures.	

ID	Weight	Bal	Type	NS	Label / Description	Reference
550				usfr-fst	<b>Actual Capital Ratio Disclosures (abstract) (usfr-fst:ActualCapitalRatioDisclosures)</b>	
551			Monetary	usfr-fst	Accounts Receivable from Securitizations (usfr-fst:AccountsReceivableSecuritizations) The receivable is the interest only strip portion, which is concurrently recorded at fair value in accounts receivable from securitizations on the balance sheet.	
552			String	usfr-fst	Stock Exchange Move (usfr-fst:AccountingPoliciesStockExchangeMove) Description of the entity's move to a different stock exchange.	
553			String	usfr-fst	Securities Policy (usfr-fst:AccountingPoliciesSecuritiesPolicy) The accounting policy for securities, including basis for classification.	BAS 6 74; BAS 5 102
554			String	usfr-fst	Securities Pledged as Collateral for Borrowed Securities (usfr-fst:AccountingPoliciesSecuritiesPledgedAsCollateralBorrowedSecurities) Describe securities pledged as collateral for borrowed securities.	FAS 140 15 A; BAS 5 108
555			String	usfr-fst	Premises and Equipment (usfr-fst:AccountingPoliciesPremisesEquipment) Description of accounting policies related to Premises and Equipment.	
556			String	usfr-fst	Mortgage Loan Valuation Basis (usfr-fst:AccountingPoliciesMortgageLoanValuationBasis) The method used in determining the lower of cost or market value of mortgage loans (that is, aggregate or individual).	FAS 65 29; BAS 8 31
557			String	usfr-fst	Mortgage Banking Activities (usfr-fst:AccountingPoliciesMortgageBankingActivities) Description of accounting policies related to mortgage banking activities.	
558			String	usfr-fst	Loans Commitments (usfr-fst:AccountingPoliciesLoansCommitments) Description of accounting policies related to loan commitments.	
559			String	usfr-fst	Interest Income on Loans (usfr-fst:AccountingPoliciesInterestIncomeOnLoans) The method of recognizing interest income on loans, including a statement about the policy for the treatment of loan fees and costs, including the method of amortizing net deferred fees or costs.	BAS 6 74
560			String	usfr-fst	Interest Income on Impaired Loans (usfr-fst:AccountingPoliciesInterestIncomeOnImpairedLoans) The policy for recognizing interest income on impaired loans, including how cash receipts are recognized.	FAS 114 20; BAS 6 74
561			String	usfr-fst	Income Recognition on Nonaccrual Loans (usfr-fst:AccountingPoliciesIncomeRecognitionOnNonaccrualLoans) The policy for recognizing interest income on Nonaccrual Loans, including how cash receipts are recognized.	
562			String	usfr-fst	Long Lived Assets (usfr-fst:AccountingPoliciesImpairmentLongLivedAssets) Description of accounting policies of the Impairment of Long Lived Assets.	
563			String	usfr-fst	Foreclosed Assets (usfr-fst:AccountingPoliciesForeclosedAssets) Description of accounting policies related to foreclosed assets.	
564			String	usfr-fst	Financial Instruments with Off Balance Sheet Risk (usfr-fst:AccountingPoliciesFinancialInstrumentsWithOffBalanceSheetRisk) Description of entities off- balance sheet risk activities related to financial instruments including loan commitments, unused commitments, loan participation, securities lent, credit derivatives, spot foreign exchange contracts, and letters of credit.	
565			String	usfr-fst	Estimate Fair Value of Loans (usfr-fst:AccountingPoliciesEstimateFairValueLoans) The methods and significant assumptions used to estimate the fair value of loans.	BAS 6 74; FAS 107 10

ID	Weight	Bal	Type	NS	Label / Description	Reference
566			String	usfr-fst	Carrying Amounts of Loans Held for Sale (usfr-fst:AccountingPoliciesCarryingAmountsLoansHeldSale)  The method of determining carrying amounts of loans held for sale.	BAS 6 74
567			String	usfr-fst	Basis of Accounting for Loans and Lease Financings (usfr-fst:AccountingPoliciesBasisAccountingLoansLeaseFinancings)  The basis of accounting for loans and lease financings, both held in a portfolio and held for sale.	BAS 6 74
568			String	usfr-fst	Allowance or Liability and Related Provisions for Credit Losses Policy (usfr-fst:AccountingPoliciesAllowanceLiabilityRelatedProvisionsCreditLossesPolicy)  The accounting policies and methodology used in estimating the allowance or liability and related provisions for loan or other credit losses, which should identify the factors that influenced management's judgment (e.g., historical losses and existing economic conditions) and may also include discussion of risk elements relevant to particular categories of financial instruments.	BAS 6 74; BAS 7 33
569			String	usfr-fst	Transfers and Servicing of Financial Assets (usfr-fst:AccountingPolicesTransfersServicingFinancialAssets)  The policy for transferring and servicing of financial assets including securitizations.	