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the report of the independent accountant on such review shall accompany the interim financial information.

[59 FR 46742, Sept. 12, 1994, as amended at 71 FR 5768, Feb. 2, 2006]

APPENDIX A TO PART 630—SUPPLEMENTAL INFORMATION DISCLOSURE GUIDELINES

Supplemental information required by §§630.20(m) and 630.40(e) shall contain, at a minimum, the current year financial data for the components listed in the following tables and be presented in the columnar format illustrated in the following tables:

TABLE A—SUPPLEMENTAL BALANCE SHEET INFORMATION

	Banks ¹	Associations ²	Financial assistance corporation	Eliminations	Combined without insurance fund ³	Insurance fund and related combination entities	Combined with insurance fund
Cash and investments							
Net loans							
Restricted assets							
Other Assets							
Total assets							
Total liabilities							
Protected borrower capital ⁴							
Restricted capital							
Capital stock and surplus							
Total liabilities, protected borrower capital, and capital stock and surplus							

¹ Provide combined financial data of all FCS banks, including any consolidated subsidiaries of the banks.² Provide association-only combined financial data of all FCS associations.³ Provide the combined financial data of all columns on the left.⁴ Any item that is no longer applicable, e.g., protected borrower stock, may be omitted.

TABLE B—SUPPLEMENTAL INCOME STATEMENT INFORMATION

	Banks ¹	Associations ²	Financial assistance corporation	Eliminations	Combined without insurance fund ³	Insurance fund and related combination entities	Combined with insurance fund
Net interest income							
Provision for loan losses							
Other income							
Other expenses							
Net income							

¹ Provide combined financial data of all FCS banks, including any consolidated subsidiaries of the banks.² Provide association-only combined financial data of all FCS associations.³ Provide the combined financial data of all columns on the left.