

paragraphs (d)(1) and (d)(2) of this section. Provide any additional information needed to enable the reader to assess material changes in financial condition and results of operations between the periods specified in paragraphs (d)(1) and (d)(2) of this section.

(1) *Material changes in financial condition.* Discuss any material changes in financial condition from the end of the preceding fiscal year to the date of the most recent interim balance sheet provided.

(2) *Material changes in results of operations.* Discuss any material changes in the combined results of operations of the System with respect to the most recent fiscal year-to-date period for which an income statement is provided and the corresponding year-to-date period of the preceding fiscal year. Such discussion shall also cover material changes with respect to the most recent fiscal quarter and the corresponding fiscal quarter in the preceding fiscal year.

(d) *Financial statements.* Interim combined financial statements must be provided in the quarterly report to investors as set forth in paragraphs (d)(1) through (4). Indicate that the financial statements were prepared under the oversight of the System Audit Committee.

(1) An interim balance sheet as of the end of the most recent fiscal quarter and a balance sheet as of the end of the preceding fiscal year.

(2) Interim statements of income for the most recent fiscal quarter, for the period between the end of the preceding fiscal year and the end of the most recent fiscal quarter, and for the comparable periods for the previous fiscal year.

(3) Interim statements of changes in capital stock and surplus (or, if appli-

cable, interim statements of changes in protected borrower capital and capital stock and surplus) for the period between the end of the preceding fiscal year and the end of the most recent fiscal quarter, and for the comparable period for the preceding fiscal year.

(4) Interim statements of cash flows for the period between the end of the preceding fiscal year and the end of the most recent fiscal quarter, and for the comparable period for the preceding fiscal year.

(e) *Supplemental information.* The interim report shall present supplemental information in accordance with the requirements of § 630.20 (m)(2), (m)(3), and (m)(4), as well as other requirements and instructions of the FCA, and shall include, at a minimum, the following:

(1) Supplemental balance sheet information as of the end of the most recent quarter; and

(2) Supplemental income statement information for the period between the end of the preceding fiscal year and the end of the most recent fiscal quarter.

(f) *Review by independent public accountant.* Unless otherwise ordered by the FCA as a result of a supervisory action, the interim financial statements and supplemental information need not be audited or reviewed by an independent public accountant prior to filing. If, however, a review of the report is made in accordance with the established professional standards and procedures for such a review, a statement that the independent accountant has performed such a review may be included. If such a statement is made, 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 <sup>1</sup>	Associations <sup>2</sup>	Financial assistance corporation	Eliminations	Combined without insurance fund <sup>3</sup>	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 <sup>4</sup>							
Restricted capital							
Capital stock and surplus							
Total liabilities, protected borrower capital, and capital stock and surplus							

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

TABLE B—SUPPLEMENTAL INCOME STATEMENT INFORMATION

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

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