



RESCINDED

Office of Thrift Supervision
Department of the Treasury

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Any attachments to this document are rescinded only as they relate to national banks and federal savings associations.

February 15, 2011

MEMORANDUM FOR: CHIEF EXECUTIVE OFFICERS

FROM:

Thomas A. Barnes, Deputy Director
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SUBJECT:

Mapping Thrift Financial Report Line Items to the Call Report

Last week, the Office of Thrift Supervision (OTS), the Office of the Comptroller of the Currency (OCC), the Federal Reserve Board, and the Federal Deposit Insurance Corporation (FDIC) (collectively the agencies), announced proposed changes to reporting requirements for OTS-regulated savings associations and savings and loan holding companies. The proposals were published in the *Federal Register* on February 8, 2011, and may be accessed at [News and Filing Information \(under Proposed Changes in Reporting Requirements\)](#) from the OTS web site.

In the proposal to require savings associations to begin filing the Consolidated Reports of Condition and Income (Call Report) rather than the Thrift Financial Report (TFR) as of the March 31, 2012 report date, the agencies indicated a “mapping” of TFR line items to like Call Report line items would be published on the OTS and the Federal Financial Institutions Examination Council (FFIEC) web sites. The mapping is intended to help TFR preparers and users understand the relationship between existing TFR data items and like items on the Call Report, if any. The mapping may also help savings associations to modify internal management reports to ensure continuity of key financial monitoring information. A link to the TFR-to-Call Report mapping on the OTS web site is as follows: <http://www.ots.treas.gov/files/4830092.pdf>. This mapping will also be placed on the FFIEC web site under Call Report Forms at http://www.ffiec.gov/ffiec_report_forms.htm.

The mapping was prepared by OTS staff using the Research Information System (RIS) Data Warehouse Dictionary maintained by the FDIC and available at the following web site: <http://www2.fdic.gov/dict/rishome.asp>

The mapping presents all data items reported on the TFR matched with the comparable Call Report data items, if any. The mapping also indicates whether:

- There is a one-to-one match between the TFR data item and a Call Report data item. For example: TFR item SC-415 (Reposessed 1-4 Dwelling Units) directly maps to RCON-5510 (Other Real Estate Owned - 1-4 Family Residential Properties) on the Call Report.
- There is not a one-to-one match but the TFR data item is used in a formula calculated from Call Report data items. For example: TFR item SC-428 (Reposessed Assets-Land) does not map directly to a Call Report item but is used to create RCON-5508 (All Other Real Estate Owned - Construction and Land Development in Domestic Offices).
- There is a one-to-one match and the TFR data item is used in a formula calculated from Call Report data items. For example: TFR item SC-642 (Servicing Assets on Mortgage Loans) directly maps to RCON-3164 (Intangible Assets Other Than Goodwill – Mortgage Servicing Assets) on the Call Report and is also used to create RCON-0426 (Total Intangible Assets Other Than Goodwill).

Please note this mapping is presented as a “best-fit.” There are differences between the TFR and Call Report that must be taken into account when trying to match items between the two reports. An example of these differences is in the reported net income for each reporting period. Reported net income is mapped from the TFR (data item SO-91) to the Call Report (RIAD-4340). However, the amount of net income reported on the TFR is quarterly net income, while the net income reported in the Call Report reflects calendar year-to-date results. Another example of a difference appears when reporting of the assets used as the denominator in regulatory capital calculations. TFR data item CCR-25 (Adjusted Total Assets) reflects quarter-end assets, while Call Report data item RCON-A224 (Average Total Assets) reflects average assets. However, these two data items – CCR-25 and RCON-A224 – are mapped as best-fit equivalents by the RIS Data Warehouse Dictionary.

Also note that not all TFR data items have a Call Report equivalent. Likewise, there are many Call Report data items not collected on the TFR.

If you have any questions or comments about this mapping, please send them by e-mail to Jim Caton at james.caton@ots.treas.gov, or mail them to:

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