# Analysis of Past Due, Nonaccrual & Restructured--Page 8A

## 1 Financial Institution LNS-90+ Days P/D

### 1.1 UBPRFC07

**DESCRIPTION**
FINANCIAL INSTITUTION LOANS 90+ DAYS PD RATIO

**NARRATIVE**

**FORMULA**

```plaintext
IF(uc:UBPRD461[P0] <> 0,PCTOF(uc:UBPRFC04[P0] , uc:UBPRD461[P0]),null)
```

## 2 -Nonaccrual

### 2.1 UBPRFC08

**DESCRIPTION**
FINANCIAL INSTITUTION LOANS NONACCRUAL RATIO

**NARRATIVE**

**FORMULA**

```plaintext
IF(uc:UBPRD461[P0] <> 0,PCTOF(uc:UBPRFC05[P0] , uc:UBPRD461[P0]),null)
```

## 3 -Total

### 3.1 UBPRFC09

**DESCRIPTION**
FINANCIAL INSTITUTION LOANS TOTAL DLNQT RATIO

**NARRATIVE**

**FORMULA**

```plaintext
IF(uc:UBPRD461[P0] <> 0,PCTOF(uc:UBPRFC04[P0] + uc:UBPRFC05[P0] , uc:UBPRD461[P0]),null)
```

## 4 -30-89 DAYS P/D

### 4.1 UBPRFC10

**DESCRIPTION**
FINANCIAL INSTITUTION LOANS 30-89 DAYS PD RATIO

**NARRATIVE**

**FORMULA**

```plaintext
IF(uc:UBPRD461[P0] <> 0,PCTOF(uc:UBPRFC06[P0] , uc:UBPRD461[P0]),null)
```
5 Coml & Indust LNS-90+ Days P/D

5.1 UBPRE497

DESCRIPTION
Coml & Indust LNS-90+ Days P/D %

NARRATIVE
Commercial and industrial loans past due 90 days or more and still accruing interest divided by total commercial and industrial loans.

FORMULA
PCTOF(uc:UBPRD137[P0],uc:UBPRD125[P0])

6 -Nonaccrual

6.1 UBPRE498

DESCRIPTION
Coml & Indust LNS-Nonaccrual %

NARRATIVE
Commercial and industrial loans on nonaccrual status divided by total commercial and industrial loans.

FORMULA
PCTOF(uc:UBPRD132[P0],uc:UBPRD125[P0])

7 -Total

7.1 UBPRE499

DESCRIPTION
Coml & Indust LNS - Total %

NARRATIVE
The sum of commercial and industrial loans past due 90 days or more and still accruing interest and commercial and industrial loans on nonaccrual status divided by total commercial and industrial loans.

FORMULA
PCTOF(uc:UBPRD138[P0],uc:UBPRD125[P0])

8 -30-89 DAYS P/D

8.1 UBPRE500

DESCRIPTION
Coml & Indust LNS-30-89 DAYS P/D %

NARRATIVE
Commercial and industrial loans past due 30-89 days divided by total commercial and industrial loans.

FORMULA

\[
PCTOF(\text{uc:UBPRD136}[P0], \text{uc:UBPRD125}[P0])
\]

### 9 Agricultural LNS-90+ Days P/D

#### 9.1 UBPRE533

**DESCRIPTION**

Agricultural LNS-90+ Days P/D %

**NARRATIVE**

Loans to finance agricultural production that are 90 days or more past due and still accruing interest divided by total loans to finance agricultural production. Note that banks with less than $300,000,000 assets report this item subject to a reporting threshold and as a supplement.

FORMULA

\[
PCTOF(\text{uc:UBPRD122}[P0], \text{uc:UBPR1590}[P0])
\]

### 10 -Nonaccrual

#### 10.1 UBPRE534

**DESCRIPTION**

Agricultural LNS-Nonaccrual %

**NARRATIVE**

Loans to finance agricultural production that are on nonaccrual status divided by total loans to finance agricultural production. Note that banks with less than $300,000,000 assets report this item subject to a reporting threshold and as a supplement.

FORMULA

\[
PCTOF(\text{uc:UBPR1583}[P0], \text{uc:UBPR1590}[P0])
\]

### 11 -Total

#### 11.1 UBPRE535

**DESCRIPTION**

Agricultural LNS-Total %

**NARRATIVE**

The sum of loans to finance agricultural production that are 90 days or more past due and still accruing interest and loans to finance agricultural production that are on nonaccrual status divided by total loans to finance agricultural production. Note that banks with less than $300,000,000 assets report this item subject to a reporting threshold and as a supplement.

FORMULA

\[
PCTOF(\text{uc:UBPRD187}[P0], \text{uc:UBPR1590}[P0])
\]
12 -30-89 DAYS P/D

12.1 UBPRE536

DESCRIPTION
Agricultural LNS-30-89 DAYS P/D %

NARRATIVE
Loans to finance agricultural production that are 30-89 days past due divided by total loans to finance agricultural production. Note that banks with less than $300,000,000 assets report this item subject to a reporting threshold and as a supplement.

FORMULA
PCTOF(uc:UBPRD123[P0],uc:UBPR1590[P0])

13 Loans to Individuals-90+ Days P/D

13.1 UBPRE501

DESCRIPTION
Loans to Individuals 90 + Days P/D %

NARRATIVE
Loans to individuals 90 days or more past due and still accruing interest divided by total loans to individuals.

FORMULA
PCTOF(uc:UBPRD181[P0],uc:UBPRD175[P0])

14 -Nonaccrual

14.1 UBPRE502

DESCRIPTION
Loans to Individuals - Nonaccrual %

NARRATIVE
Loans to individuals on nonaccrual status divided by total loans to individuals.

FORMULA
PCTOF(uc:UBPRD180[P0],uc:UBPRD175[P0])

15 -Total

15.1 UBPRE503

DESCRIPTION
Loans to Individuals - Total %

NARRATIVE
The sum of loans to individuals 90 days or more past due and still accruing interest and loans to individuals on nonaccrual status divided by total loans to individuals.

FORMULA
\[ \text{PCTOF(uc:UBPRD183[P0],uc:UBPRD175[P0])} \]

16 -30-89 DAYS P/D

16.1 UBPRE504

DESCRIPTION
Loans to Individuals 30-89 DAYS P/D %

NARRATIVE
Loans to individuals 30-89 days past due divided by total loans to individuals.

FORMULA
\[ \text{PCTOF(uc:UBPRD182[P0],uc:UBPRD175[P0])} \]

17 Credit Card Plans-90+ Days P/D

17.1 UBPRE521

DESCRIPTION
Credit Card Plans-90+ Days P/D %

NARRATIVE
Credit card loans that are 90 days or more past due and still accruing interest divided by total credit card loans.

FORMULA
\[ \text{PCTOF(uc:UBPRB576[P0],uc:UBPRD146[P0])} \]

18 -Nonaccrual

18.1 UBPRE522

DESCRIPTION
Credit Card Plans-Nonaccrual %

NARRATIVE
Credit card loans that are on nonaccrual status divided by total credit card loans.

FORMULA
\[ \text{PCTOF(uc:UBPRB577[P0],uc:UBPRD146[P0])} \]

19 -Total

19.1 UBPRE523
DESCRIPTION
Credit Card Plans-Total %

NARRATIVE
The sum of credit card loans that are 90 days or more past due and still accruing interest and credit card loans that are on nonaccrual status divided by total credit card loans.

FORMULA
PCTOF(uc:UBPRD095[P0],uc:UBPRD146[P0])

20 -30-89 DAYS P/D

20.1 UBPRE524
DESCRIPTION
Credit Card Plans-30-89 DAYS P/D %

NARRATIVE
Credit card loans that are 30-89 days past due divided by total credit card loans.

FORMULA
PCTOF(uc:UBPRB575[P0],uc:UBPRD146[P0])

21 Auto Loans

21.1 UBPRFC11
DESCRIPTION
AUTO LOANS 90+ DAYS PD RATIO

NARRATIVE
FORMULA
IF(uc:UBPRk137[P0] <> 0,PCTOF(uc:UBPRK214[P0], uc:UBPRK137[P0]),null)

22 -Nonaccrual

22.1 UBPRFC12
DESCRIPTION
AUTO LOANS NONACCRLUAL RATIO

NARRATIVE
FORMULA
IF(uc:UBPRk137[P0] <> 0,PCTOF(uc:UBPRK215[P0], uc:UBPRK137[P0]),null)

23 -Total
23.1 UBPRFC13
DESCRIPTION
AUTO LOANS TOTAL DLNQT RATIO
NARRATIVE
FORMULA
IF(uc:UBPRk137[P0] <> 0, PCTOF(uc:UBPRK214[P0] + uc:UBPRK215[P0], uc:UBPRK137[P0]), null)

24 -30-89 DAYS P/D

24.1 UBPRFC14
DESCRIPTION
AUTO LOANS 30-89 DAYS PD RATIO
NARRATIVE
FORMULA
IF(uc:UBPRk137[P0] <> 0, PCTOF(uc:UBPRK213[P0], uc:UBPRK137[P0]), null)

25 Non-depository, Other and Muni-90+ Days P/D

25.1 UBPRE537
DESCRIPTION
Other LN&LS-90+ Days P/D %
NARRATIVE
Other loans and leases that are 90 days or more past due and still accruing interest divided by total other loans and leases. Includes non-depository, other and municipal loans.
FORMULA
PCTOF(uc:UBPRD258[P0], uc:UBPRD253[P0])

26 -Nonaccrual

26.1 UBPRE538
DESCRIPTION
Other LN&LS-Nonaccrual %
NARRATIVE
Other loans and leases that are on nonaccrual status divided by total other loans and leases. Includes non-depository, other and municipal loans.
FORMULA
PCTOF(uc:UBPRD256[P0], uc:UBPRD253[P0])
27 -Total

27.1 UBPRE539
DESCRIPTION
Other LN&LS-Total %

NARRATIVE
The sum of other loans and leases that are 90 days or more past due and still accruing interest and other loans and leases that are on nonaccrual status divided by total other loans and leases. Includes non-depository, other and municipal loans.

FORMULA
PCTOF(uc:UBPRD259[P0],uc:UBPRD253[P0])

28 -30-89 DAYS P/D

28.1 UBPRE540
DESCRIPTION
Other LN&LS-30-89 DAYS P/D %

NARRATIVE
Other loans and leases that are 30-89 days past due divided by total other loans and leases. Includes non-depository, other and municipal loans.

FORMULA
PCTOF(uc:UBPRD257[P0],uc:UBPRD253[P0])

29 Lease Financing-90+ Days P/D

29.1 UBPRE529
DESCRIPTION
Lease Financing-90+ Days P/D %

NARRATIVE
Lease financing receivables that are 90 days or more past due and still accruing interest divided by total lease financing receivables.

FORMULA
PCTOF(uc:UBPRD278[P0],uc:UBPRD274[P0])

30 -Nonaccrual

30.1 UBPRE530
DESCRIPTION
Lease Financing-Nonaccrual %
NARRATIVE
Lease financing receivables that are on nonaccrual status divided by total lease financing receivables.

FORMULA
\[
PCTOF(uc:UBPRD276[P0],uc:UBPRD274[P0])
\]

31 -Total

31.1 UBPRE531

DESCRIPTION
Lease Financing-Total %

NARRATIVE
The sum of lease financing receivables that are 90 days or more past due and still accruing interest and lease financing receivables that are on nonaccrual status divided by total lease financing receivables.

FORMULA
\[
PCTOF(uc:UBPRD277[P0],uc:UBPRD274[P0])
\]

32 -30-89 DAYS P/D

32.1 UBPRE532

DESCRIPTION
Lease Financing-30-89 DAYS P/D %

NARRATIVE
Lease financing receivables that are 30-89 days past due divided by total lease financing receivables.

FORMULA
\[
PCTOF(uc:UBPRD279[P0],uc:UBPRD274[P0])
\]

33 Leases to Individuals-90+ Days P/D

33.1 UBPRFC15

DESCRIPTION
LEASES TO INDIVIDUALS 90+ DAYS RATIO

NARRATIVE

FORMULA
\[
\text{IF}(uc:UBPRF162[P0] <> 0,\text{PCTOF}(uc:UBPRF167[P0], uc:UBPRF162[P0]),null)
\]

34 -Nonaccrual

34.1 UBPRFC16
DESCRIPTION
LEASES TO INDIVIDUALS NONACCRUAL RATIO

FORMULA
IF(uc:UBPRF162[P0] <> 0, PCTOF(uc:UBPRF168[P0] , uc:UBPRF162[P0]),null)

35 -Total

35.1 UBPRFC17

DESCRIPTION
LEASES TO INDIVIDUALS TOTAL DLNQT RATIO

FORMULA
IF(uc:UBPRF162[P0] <> 0, PCTOF(uc:UBPRF167[P0] + uc:UBPRF168[P0] , uc:UBPRF162[P0]),null)

36 -30-89 DAYS P/D

36.1 UBPRFC18

DESCRIPTION
LEASES TO INDIVIDUALS 30-89 DAYS RATIO

FORMULA
IF(uc:UBPRF162[P0] <> 0, PCTOF(uc:UBPRF166[P0] , uc:UBPRF162[P0]),null)

37 All Other Leases-90+ Days P/D

37.1 UBPRFC19

DESCRIPTION
ALL OTHER LEASES 90+ DAYS RATIO

FORMULA
PCTOF(uc:UBPRF170[P0] , uc:UBPRF163[P0])

38 -Nonaccrual

38.1 UBPRFC20

DESCRIPTION
ALL OTHER LEASES NONACCRUAL RATIO

NARRATIVE

FORMULA
PCTOF(uc:UBPRF171[P0], uc:UBPRF163[P0])

39 -Total

39.1 UBPRFC21

DESCRIPTION
ALL OTHER LEASES TOTAL DLNQT RATIO

NARRATIVE

FORMULA
PCTOF(uc:UBPRF170[P0] + uc:UBPRF171[P0], uc:UBPRF163[P0])

40 -30-89 DAYS P/D

40.1 UBPRFC22

DESCRIPTION
ALL OTHER LEASES 30-89 DAYS RATIO

NARRATIVE

FORMULA
PCTOF(uc:UBPRF169[P0], uc:UBPRF163[P0])

41 Total LN&LS-90+ Days Past Due

41.1 UBPRE541

DESCRIPTION
Total Loans and Leases 90+ Days Past Due to Gross Loans and Leases

NARRATIVE
The sum of loans and lease financing receivables past due at least 90 days, and still in accrual status, divided by gross loans and lease-financing receivables outstanding.

FORMULA
PCTOF(uc:UBPRD667[P0], uc:UBPRE131[P0])

42 -Nonaccrual

42.1 UBPRE542
DESCRIPTION
Total LN&LS-Nonaccrual %

NARRATIVE
Total loans and leases on nonaccrual status divided by total loans and leases.

FORMULA
PCTOF(uc:UBPRD669[P0],uc:UBPRE131[P0])

43 -Total

43.1 UBPR7414
DESCRIPTION
Noncurrent Loans and Leases to Gross Loans and Leases

NARRATIVE
The sum of loans and lease financing receivables past due at least 90 days, plus those in nonaccrual status, divided by gross loans and lease-financing receivables outstanding.

FORMULA
PCTOF(uc:UBPR1400[P0],uc:UBPRE131[P0])

44 -30-89 DAYS P/D

44.1 UBPRE544
DESCRIPTION
Total LN&LS-30-89 DAYS Past Due %

NARRATIVE
Total loans and leases 30-89 days past due divided by total loans and leases.

FORMULA
PCTOF(uc:UBPRD668[P0],uc:UBPRE131[P0])

45 Non-Cur LN&LS to-LN&LS Allowance

45.1 UBPRE545
DESCRIPTION
Non-Cur LN&LS to-LN&LS Allowance

NARRATIVE
Total 90+ days past due and nonaccrual loans and leases divided by the allowance for loan and lease losses.

FORMULA
PCTOF(uc:UBPR1400[P0],uc:UBPR3123[P0])
46 -Equity Capital
46.1 UBPRE546
DESCRIPTION
Noncurr LN&LS to Equity Capital
NARRATIVE
Total 90+ days past due and nonaccrual loans and leases divided by total equity capital.
FORMULA
PCTOF(uc:UBPR1400[P0],uc:UBPRD660[P0])

47 % Total P/D LN&LS-Incl Nonaccrual
47.1 UBPRE547
DESCRIPTION
% Total P/D LN&LS-Incl Nonaccrual
NARRATIVE
Total 90+ days past due, nonaccrual and 30-89 days past due loans and leases divided by gross loans and leases.
FORMULA
PCTOF(uc:UBPRD260[P0],uc:UBPRE131[P0])

48 Non Curr LNS+OREO to LNS+OREO
48.1 UBPRE549
DESCRIPTION
Non-Curr LNS+OREO to LNS+OREO
NARRATIVE
The sum of: loans and leases 90 days and over past due and still accruing, loans and leases on nonaccrual, and all other real estate owned (non-investment) divided by the sum of total loans and leases and all other real estate owned (non-investment).
FORMULA
PCTOF(uc:UBPRD261[P0],uc:UBPRD270[P0])

49 Non-Curr Restruct Debt/Gr LN&LS
49.1 UBPRE550
DESCRIPTION
Non-Curr Restruct Debt/Gr LN&LS
NARRATIVE
Total restructured debt that is 90+ days past due or on nonaccrual by its revised terms divided by gross loans and leases.

FORMULA
PCTOF(ub:UBPRD262[P0],ub:UBPRE131[P0])

50 Curr+Non-Curr Restruct/GR LN&LS

50.1 UBPRE551

DESCRIPTION
Curr+Non-Curr Restruct/GR LN&LS

NARRATIVE
Total of restructured loans and leases that are current 90+ days past due, on nonaccrual divided by gross loans and leases.

FORMULA
PCTOF(ub:UBPRD263[P0],ub:UBPRE131[P0])

51 Current Restruct LN&LS

51.1 UBPRE552

DESCRIPTION
Current Restruct LN&LS %

NARRATIVE
Total loans and leases restructured and in compliance with modified terms as a percentage of total loans and leases.

FORMULA
PCTOF(ub:UBPRD673[P0],ub:UBPRD245[P0])

52 Loans Sec 1-4 Fam RE in Forclosure as % Total Loans Sec 1-4 Fam RE

52.1 UBPRF896

DESCRIPTION
Loans Sec 1-4 Fam RE in Forclosure as % Total Loans Sec 1-4 Fam RE

NARRATIVE
Loans secured by 1-4 family real estate in foreclosure divided by total loans secured by 1-4 family real estate.

FORMULA
IF (ub:UBPR9999[P0] > '2008-01-01',PCTOF(ub:UBPRD264[P0],ub:UBPRD214[P0]),NULL)

53 Gtyd LN&LS 90+ P/D / LN&LS 90+ P/D

53.1 UBPRK264
DESCRIPTION
Gtyd LN&LS 90+ P/D / LN&LS 90+ P/D

NARRATIVE
Loans and leases wholly or partially guaranteed by the U.S. Government (excluding loans and leases covered by loss-sharing agreements with the FDIC) that are 90 days or more past due and still accruing interest divided by total loans and leases that are 90 days or more past due and still accruing interest.

FORMULA
PCTOF(uc:UBPR5616[P0],uc:UBPRD667[P0])

54 Gtyd Nonaccrual LN&LS / Nonaccrual LN&LS

54.1 UBPRK265

DESCRIPTION
Gtyd Nonaccrual LN&LS / Nnonaccrual LN&LS

NARRATIVE
Loans and leases wholly or partially guaranteed by the U.S. Government (excluding loans and leases covered by loss-sharing agreements with the FDIC) that are on nonaccrual status divided by total loans and leases that are on nonaccrual status.

FORMULA
PCTOF(uc:UBPR5617[P0],uc:UBPRD669[P0])

55 Gtyd LN&LS 30-89 P/D / LN&LS 30-89 P/D

55.1 UBPRK266

DESCRIPTION
Gtyd LN&LS 30-89 P/D / LN&LS 30-89 P/D

NARRATIVE
Loans and leases wholly or partially guaranteed by the U.S. Government (excluding loans and leases covered by loss-sharing agreements with the FDIC) that are 30-89 days past due divided by total loans and leases that are 30-89 days past due.

FORMULA
PCTOF(uc:UBPR5615[P0],uc:UBPRD668[P0])
Referenced Concepts

UBPR1227
DESCRIPTION
Lease Financing Receivables - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1227[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1227[P0], NULL))

UBPR1228
DESCRIPTION
Lease Financing Receivables - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1228[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1228[P0], NULL))

UBPR1255
DESCRIPTION
Commercial and Industrial Loans to Non-U.S. Addressees (Domicile) - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1255[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1255[P0], NULL))

UBPR1256
DESCRIPTION
Commercial and Industrial Loans to Non-U.S. Addressees (Domicile) - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1256[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1256[P0], NULL))

UBPR1271
DESCRIPTION
Lease Financing Receivables of Non-U.S. Addressees (Domicile) - Past Due 30-89 Days and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1271[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1271[P0], NULL))

UBPR1272
DESCRIPTION
Lease Financing Receivables of Non-U.S. Addressees (Domicile) - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1272[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1272[P0], NULL))
UBPR1400
DESCRIPTION
Total Non-Current LN&LS
NARRATIVE
The sum of loans and leases past due over 90 days and still accruing interest and loans on nonaccrual.
FORMULA
uc:UBPRD667[P0] + uc:UBPRD669[P0]

UBPR1563
DESCRIPTION
Other Loans
FORMULA

UBPR1583
DESCRIPTION
Loans to Finance Agricultural Production and Other Loans to Farmers - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD1583[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON1583[P0], NULL))

UBPR1590
DESCRIPTION
Agricultural Loans
NARRATIVE
Total domestic-office loans to finance agricultural production and other loans to farmers.
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD1590[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON1590[P0], NULL))

UBPR1594
DESCRIPTION
Loans to Finance Agricultural Production and Other Loans to Farmers - Past Due 30-89 Days and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD1594[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON1594[P0], NULL))

UBPR1597
DESCRIPTION
Loans to Finance Agricultural Production and Other Loans to Farmers - Past Due 90 Days or More and Still Accruing

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1597[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1597[P0], NULL))

UBPR1607
DESCRIPTION
Commercial and Industrial Loans - Past Due 90 Days or More and Still Accruing

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1607[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1607[P0], NULL))

UBPR1608
DESCRIPTION
Commercial and Industrial Loans - Nonaccrual

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD1608[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON1608[P0], NULL))

UBPR1616
DESCRIPTION
Current Other Restructured LN&LS

NARRATIVE
Other restructured loan and leases still current by their restructured terms.

FORMULA

UBPR1659
DESCRIPTION
Restructured Loans and Leases, Other Loans and Leases - Past Due 90-Days or More and Still Accruing

FORMULA

Updated May 13 2020
**UBPR1661**

**DESCRIPTION**
Restructured LN&LS Nonaccrual

**NARRATIVE**
Restructured loans and leases on which interest is no longer being accrued.

**FORMULA**

\[
\]

**UBPR1763**

**DESCRIPTION**
Commercial and Industrial Loans to U.S. Addressees

**FORMULA**

\[
\text{IF}(\text{uc:UBPRC752}[P0] = 31, cc:RCFD1763[P0], \text{IF}(\text{uc:UBPRC752}[P0] = 41, cc:RCONF1763[P0], NULL))
\]

**UBPR1764**

**DESCRIPTION**
Commercial and Industrial Loans to Non-U.S. Addressees

**FORMULA**

\[
\text{IF}(\text{uc:UBPRC752}[P0] = 31, cc:RCFD1764[P0], \text{IF}(\text{uc:UBPRC752}[P0] = 41, cc:RCONF1764[P0], NULL))
\]

**UBPR1766**

**DESCRIPTION**
Commercial and Industrial Loans

**FORMULA**

\[
\text{IF}(\text{uc:UBPRC752}[P0] = 31, cc:RCFD1766[P0], \text{IF}(\text{uc:UBPRC752}[P0] = 41, cc:RCONF1766[P0], NULL))
\]

**UBPR1791**

**DESCRIPTION**
Leasing Financing Receivables of Non-U.S. Addressees (Domicile) - Nonaccrual

**FORMULA**

\[
\text{IF}(\text{uc:UBPRC752}[P0] = 31, cc:RCFD1791[P0], \text{IF}(\text{uc:UBPRC752}[P0] = 41, cc:RCONF1791[P0], NULL))
\]
UBPR2011
DESCRIPTION
Other Loans
FORMULA
IF(uc:UBPR9999[P0] > '2011-01-01' AND uc:UBPRC752[P0] = 31, cc:RCFDK137[P0] + cc:RCFDK207[P0],
IF(uc:UBPR9999[P0] > '2011-01-01' and uc:UBPRC752[P0] = 41, cc:RCONK137[P0] + cc:RCONK207[P0],
and uc:UBPRC752[P0] = 41, cc:RCON2011[P0], NULL))))

UBPR2107
DESCRIPTION
Obligations (Other Than Securities and Leases) of States and Political Subdivisions in the U.S.
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD2107[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON2107[P0], NULL))

UBPR2122
DESCRIPTION
Total Loans and Leases, Net of Unearned Income
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD2122[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON2122[P0], NULL))

UBPR2123
DESCRIPTION
Unearned Income on Loans
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD2123[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON2123[P0], NULL))

UBPR2165
DESCRIPTION
Lease Financing Receivables (Net of Unearned Income)
FORMULA
IF(uc:UBPRC752[P0] = 41, cc:RCON2165[P0], IF(uc:UBPRC752[P0] = 31 AND uc:UBPR9999[P0] >
cc:RCFD2182[P0] + cc:RCFD2183[P0], NULL))

UBPR2182
DESCRIPTION
Lease Financing Receivables (Net of Unearned Income) of U.S. Addressees (Domicile)
FORMULA
IF(uc:UBPRC752\[P0\] = 31,cc:RCFD2182\[P0\],IF(uc:UBPRC752\[P0\] = 41,cc:RCON2182\[P0\], NULL))

**UBPR2183**

**DESCRIPTION**
Lease Financing Receivables (Net of Unearned Income) of Non-U.S. Addressees (Domicile)

**FORMULA**
IF(uc:UBPRC752\[P0\] = 31,cc:RCFD2183\[P0\],IF(uc:UBPRC752\[P0\] = 41,cc:RCON2183\[P0\], NULL))

**UBPR2769**

**DESCRIPTION**
Loans Secured by Real Estate (in Domestic Offices): Construction and Land Development, and Other Land Loans - Past Due 90 or More Days and Still Accruing

**FORMULA**
IF(uc:UBPRC752\[P0\] = 31,cc:RCON2769\[P0\],IF(uc:UBPRC752\[P0\] = 41,cc:RCON2769\[P0\], NULL))

**UBPR3123**

**DESCRIPTION**
Loan and Lease Allowance

**NARRATIVE**
The allowance for loan and lease losses.

**FORMULA**
IF(uc:UBPRC752\[P0\] = 31,cc:RCFD3123\[P0\],IF(uc:UBPRC752\[P0\] = 41,cc:RCON3123\[P0\], NULL))

**UBPR3210**

**DESCRIPTION**
Total Bank Equity Capital

**NARRATIVE**
Total bank equity capital from Call Report Schedule RC.

**FORMULA**
IF(uc:UBPRC752\[P0\] = 31,cc:RCFD3210\[P0\],IF(uc:UBPRC752\[P0\] = 41,cc:RCON3210\[P0\], NULL))

**UBPR3492**

**DESCRIPTION**
Loans Secured by Real Estate (In Domestic Offices): Construction and Land Development, and Other Land Loans - Nonaccrual

**FORMULA**
IF(uc:UBPRC752\[P0\] = 31,cc:RCON3492\[P0\],IF(uc:UBPRC752\[P0\] = 41,cc:RCON3492\[P0\], NULL))
UBPR3494
DESCRIPTION
Loans Secured by Real Estate (in Domestic Offices): Secured by Farmland - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCON3494[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON3494[P0], NULL))

UBPR3495
DESCRIPTION
Loans Secured by Real Estate (In Domestic Offices): Secured by Farmland - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCON3495[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON3495[P0], NULL))

UBPR3500
DESCRIPTION
Loans Secured by Real Estate (in Domestic Offices): Secured by Multifamily (5 or More) Residential Properties - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCON3500[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON3500[P0], NULL))

UBPR3501
DESCRIPTION
Loans Secured by Real Estate (In Domestic Offices): Secured by Multifamily (5 or More) Residential Properties - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCON3501[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON3501[P0], NULL))

UBPR3503
DESCRIPTION
Loans Secured by Real Estate (in Domestic Offices): Secured by Nonfarm Nonresidential Properties - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCON3503[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON3503[P0], NULL))

UBPR3504
DESCRIPTION
Loans Secured by Real Estate (In Domestic Offices): Secured by Nonfarm Nonresidential Properties - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCON3504[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON3504[P0], NULL))
UBPR4665
DESCRIPTION
Recoveries on Loans to Finance Agricultural Production and Other Loans to Farmers
FORMULA
cc:RIAD4665[P0]

UBPR5369
DESCRIPTION
Loans Held For Sale
NARRATIVE
Loans and leases held for sale from Call Report Schedule RC.
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD5369[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5369[P0], NULL))

UBPR5380
DESCRIPTION
Loans to Depository Institutions and Acceptances of Other Banks: to Foreign Banks - Past Due 30 through 89 Days and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD5380[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5380[P0], NULL))

UBPR5381
DESCRIPTION
Loans to Depository Institutions and Acceptances of Other Banks: to Foreign Banks - Past Due 90 Days and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD5381[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5381[P0], NULL))

UBPR5382
DESCRIPTION
Loans to Depository Institutions and Acceptances of Other Banks: To Foreign Banks - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD5382[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5382[P0], NULL))

UBPR5389
DESCRIPTION
Loans to Foreign Governments and Official Institutions - Past Due 30 through 89 Days and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31,cc:RCFD5390[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5390[P0], NULL))

**UBPR5390**

**DESCRIPTION**
Loans to Depository Institutions and Acceptances of Other Banks: to Foreign Banks - Past Due 90 or More Days and Still Accruing

**FORMULA**
IF(uc:UBPRC752[P0] = 31,cc:RCFD5390[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5390[P0], NULL))

**UBPR5391**

**DESCRIPTION**
Loans to Foreign Governments and Official Institutions - Nonaccrual

**FORMULA**
IF(uc:UBPRC752[P0] = 31,cc:RCFD5391[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5391[P0], NULL))

**UBPR5399**

**DESCRIPTION**
Loans Secured by 1-4 Family Residential Properties: Revolving, Open-End Loans Secured by 1-4 Family Residential Properties And Extended Under Lines of Credit - Past Due 90 Days or More and Still Accruing

**FORMULA**
IF(uc:UBPRC752[P0] = 31,cc:RCON5399[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5399[P0], NULL))

**UBPR5400**

**DESCRIPTION**
Loans Secured by 1-4 Family Residential Properties: Revolving, Open-End Loans Secured by 1-4 Family Residential Properties and Extended Under Lines of Credit - Nonaccrual

**FORMULA**
IF(uc:UBPRC752[P0] = 31,cc:RCON5400[P0],IF(uc:UBPRC752[P0] = 41,cc:RCON5400[P0], NULL))

**UBPR5401**

**DESCRIPTION**
Loans Secured by 1-4 Family Residential Properties: All Other - Past Due 30 through 89 Days and Still Accruing

**FORMULA**

**UBPR5403**

**DESCRIPTION**
Loans Secured by 1-4 Family Residential Properties: All Other - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCON5403[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON5403[P0], NULL))

UBPR5459
DESCRIPTION
All Other Loans - Past Due 30 through 89 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD5459[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON5459[P0], NULL))

UBPR5460
DESCRIPTION
All Other Loans - Past Due 90 Days or More and Still Accruing
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD5460[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON5460[P0], NULL))

UBPR5461
DESCRIPTION
All Other Loans - Nonaccrual
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD5461[P0], IF(uc:UBPRC752[P0] = 41, cc:RCON5461[P0], NULL))

UBPR5615
DESCRIPTION
Gtyd Portion of LN&LS 30-89 Days P/D
NARRATIVE
The portion of loans and leases past due 30-89 days that are wholly or partially guaranteed by the U.S. Government, excluding loans and leases covered by loss-sharing agreements with the FDIC.
FORMULA
IF(uc:UBPR9999[P0] > '2011-01-01' and uc:UBPRC752[P0] = 31, cc:RCFDK039[P0] + cc:RCFDK102[P0],
IF(uc:UBPR9999[P0] > '2011-01-01' and uc:UBPRC752[P0] = 41, cc:RCONK039[P0] + existingof(cc:RCONK102[P0], 0),

UBPR5616
DESCRIPTION
Gtyd Portion of LN&LS 90+ Days P/D
NARRATIVE
The portion of loans and leases past due over 90 days and still accruing interest that are wholly or partially guaranteed by the U.S. Government, excluding loans and leases covered by loss-sharing agreements with the FDIC.
**UBPR5617**

**DESCRIPTION**
Gtyd Portion of LN&LS on Nonaccrual

**NARRATIVE**
The portion of loans and leases on nonaccrual status that are wholly or partially guaranteed by the U.S. Government, excluding loans and leases covered by loss-sharing agreements with the FDIC.

**FORMULA**

\[
\text{IF(uc:UBPR9999[P0] > '2011-01-01' and uc:UBPRC752[P0] = 31, cc:RCFDK040[P0] + cc:RCFDK103[P0],}
\]

\[
\text{IF(uc:UBPR9999[P0] > '2011-01-01' and uc:UBPRC752[P0] = 41, cc:RCONK040[P0] + Existingof(cc:RCONK103[P0], 0),}
\]

\[
and uc:UBPRC752[P0] = 41, cc:RCON5616[P0], NULL))))}
\]

**UBPR9999**

**DESCRIPTION**
Reporting Date (CC,YR,MO,DA)

**FORMULA**
Context.Period.EndDate

**UBPRB528**

**DESCRIPTION**
Loans Not Held For Sale

**NARRATIVE**
Loans and leases not held for sale as reported on Call Report Schedule RC is available from March 31, 2001 forward.

**FORMULA**
\[
\text{IF(uc:UBPRC752[P0] = 31, cc:RCFD528[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB528[P0], NULL))}
\]

**UBPRB532**

**DESCRIPTION**
Loans to U.S. Branches and Agencies of Foreign Banks

**FORMULA**
\[
\text{IF(uc:UBPRC752[P0] = 31, cc:RCFD532[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB532[P0], NULL))}
\]
Loans to Other Commercial Banks in the U.S.

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB533[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB533[P0], NULL))

**UBPRB534**

DESCRIPTION
Loans to Other Depository Institutions in the U.S.

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB534[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB534[P0], NULL))

**UBPRB536**

DESCRIPTION
Loans to Foreign Branches of Other U.S. Banks

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB536[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB536[P0], NULL))

**UBPRB537**

DESCRIPTION
Loans to Other Banks in Foreign Countries

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB537[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB537[P0], NULL))

**UBPRB538**

DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures (i.e., Consumer Loans)(Includes Purchased Paper): Credit Cards

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB538[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB538[P0], NULL))

**UBPRB539**

DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures (i.e., Consumer Loans)(Includes Purchased Paper): Other Revolving Credit Plans

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB539[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB539[P0], NULL))

**UBPRB575**

DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures: Credit Cards - Past Due 30 through 89 Days and Still Accruing

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB575[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB575[P0], NULL))

UBPRB576
DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures: Credit Cards - Past Due 90 Days or More and Still Accruing

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB576[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB576[P0], NULL))

UBPRB577
DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures: Credit Cards - Nonaccrual

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDB577[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB577[P0], NULL))

UBPRB578
DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures: Other - Past Due 30 through 89 Days and Still Accruing

FORMULA
ExistingOf(cc:RCFDB578[P0], cc:RCONB578[P0], cc:RCFDK213[P0], cc:RCONK213[P0], cc:RCFDK216[P0], cc:RCONK216[P0])

UBPRB579
DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures: Other - Past Due 90 Days or More and Still Accruing

FORMULA

UBPRB580
DESCRIPTION
Loans to Individuals for Household, Family, and Other Personal Expenditures: Other - Nonaccrual

FORMULA

**UBPRC229**

**DESCRIPTION**
Closed-End Loans Secured by 1-4 Family Residential Properties: Secured by First Liens-Nonaccrual

**FORMULA**

**UBPRC230**

**DESCRIPTION**
Closed-End Loans Secured by 1-4 Family Residential Properties: Secured by Junior Liens-Nonaccrual

**FORMULA**

**UBPRC236**

**DESCRIPTION**
Closed-End Loans Secured by 1-4 Family Residential Properties: Secured by First Liens - Past Due 30 through 89 Days and Still Accruing

**FORMULA**

**UBPRC237**

**DESCRIPTION**
Closed-End Loans Secured by 1-4 Family Residential Properties: Secured by First Liens - Past Due 90 Days or More and Still Accruing

**FORMULA**

**UBPRC238**

**DESCRIPTION**
Closed-End Loans Secured by 1-4 Family Residential Properties: Secured by Junior Liens - Past Due 30 through 89 Days and Still Accruing

**FORMULA**

**UBPRC239**

**DESCRIPTION**
Closed-End Loans Secured by 1-4 Family Residential Properties: Secured by Junior Liens - Past Due 90 Days or More and Still Accruing

**FORMULA**

**UBPRC752**

**DESCRIPTION**

**REPORTING FORM NUMBER**

**FORMULA**

**UBPRC979**

**DESCRIPTION**
Foreclosed Properties From "GNMA Loans"

**FORMULA**
cc:RCONC979[P0]

**UBPRD095**

**DESCRIPTION**
Past Due Credit Card Loans 90 Days and On Nonaccrual Basis

**FORMULA**
uc:UBPRB576[P0] + uc:UBPRB577[P0]

**UBPRD121**

**DESCRIPTION**
Institution Agriculture Loan Loss Amount

**FORMULA**
cc:RIAD4655[P0] - uc:UBPR4665[P0]

**UBPRD122**

**DESCRIPTION**
Past Due Agricultural Loans 90 Days or More Past Due.

**FORMULA**
uc:UBPR1597[P0]
UBPRD123
DESCRIPTION
PAST DUE AGRICULTURAL LOANS 30 TO 89 DAYS PAST DUE
FORMULA
uc:UBPR1594[P0]

UBPRD125
DESCRIPTION
Loans for Commercial and Industrial Purposes
FORMULA

UBPRD132
DESCRIPTION
COMMERCIAL AND INDUSTRIAL LOANS IN NONACCRUAL STATUS
FORMULA

UBPRD133
DESCRIPTION
COMMERCIAL AND INDUSTRIAL LOANS IN NONACCRUAL STATUS FROM SCHEDULE RC-N
FORMULA
uc:UBPRD132[P0]

UBPRD134
DESCRIPTION
Institution 30 to 89 Days Past Due Commercial and Industrial Loans Amount
FORMULA

UBPRD135
DESCRIPTION
Institution 90 Day or More Past Due Commercial and Industrial Loans Amount
FORMULA
**UBPRD136**

**DESCRIPTION**
TOTAL COMMERCIAL AND INDUSTRIAL LOANS PAST DUE 30 THROUGH 89 DAYS AND STILL ACCRUING INTEREST

**FORMULA**
uc:UBPRD134[P0]

**UBPRD137**

**DESCRIPTION**
TOTAL COMMERCIAL AND INDUSTRIAL LOANS PAST DUE 90 DAYS OR MORE AND STILL ACCRUING INTEREST

**FORMULA**
uc:UBPRD135[P0]

**UBPRD138**

**DESCRIPTION**
TOTAL COMMERCIAL AND INDUSTRIAL LOANS NONCURRENT

**FORMULA**
uc:UBPRD133[P0] + uc:UBPRD137[P0]

**UBPRD140**

**DESCRIPTION**
INSTITUTION CONSUMER LOANS AMOUNT

**FORMULA**
uc:UBPRB539[P0] + uc:UBPR2011[P0]

**UBPRD146**

**DESCRIPTION**
CONSUMER LOANS

**FORMULA**
uc:UBPRB538[P0]

**UBPRD175**

**DESCRIPTION**
LOANS TO INDIVIDUALS

**FORMULA**
uc:UBPRD140[P0] + uc:UBPRD146[P0]

**UBPRD180**
DESCRIPTION
NONACCRUAL OTHER LOANS TO INDIVIDUALS FOR HOUSEHOLD, FAMILY AND OTHER PERSONAL EXPENDITURES
FORMULA
uc:UBPRB580[P0] + uc:UBPRB577[P0]

UBPRD181
DESCRIPTION
OTHER LOANS TO INDIVIDUALS 90 DAYS OR MORE PAST DUE AND STILL ACCRUING INTEREST
FORMULA
uc:UBPRB579[P0] + uc:UBPRB576[P0]

UBPRD182
DESCRIPTION
OTHER LOANS TO INDIVIDUALS 30 TO 89 DAYS PAST DUE
FORMULA
uc:UBPRB578[P0] + uc:UBPRB575[P0]

UBPRD183
DESCRIPTION
PAST DUE LOANS TO INDIVIDUALS 90 DAYS AND ON NONACCRUAL BASIS
FORMULA
uc:UBPRB579[P0] + uc:UBPRB580[P0] + uc:UBPRD095[P0]

UBPRD187
DESCRIPTION
AGRICULTURAL LOANS PAST DUE 90 DAYS OR MORE AND NONACCRUAL
FORMULA
uc:UBPR1597[P0] + uc:UBPR1583[P0]

UBPRD203
DESCRIPTION
Institution Nonaccrual Real Estate Loans Amount
FORMULA

UBPRD214

DESCRIPTION
Real Estate Loans Secured by 1-4 Family Residential Properties

FORMULA
cc:RCON1797[P0] + cc:RCON5367[P0] + cc:RCON5368[P0]

UBPRD245

DESCRIPTION
Total Loans and Leases, Net of Unearned Income

FORMULA
uc:UBPRB528[P0] + uc:UBPR5369[P0]

UBPRD253

DESCRIPTION
Other Real Estate Owned Plus Non-Performing Loans Plus Restructured

FORMULA
uc:UBPR2107[P0] + uc:UBPR1563[P0] + if(existsnonnil(uc:UBPRD121[P0]),0,cc:RCON1590[P0])

UBPRD256

DESCRIPTION
All Other Loans and Lease Financing Receivables in Nonaccrual Status

FORMULA
IF(uc:UBPRC752[P0] = 31,uc:UBPR5461[P0],IF(uc:UBPRC752[P0] = 41,uc:UBPR5461[P0] - (IF(ExistsNonNil(cc:RCON1583[P0]),cc:RCON1583[P0],0)),NULL))

UBPRD257

DESCRIPTION
All Other Loans and Lease Financing Receivables Past Due 30-89 Days

FORMULA
IF(uc:UBPRC752[P0] = 31,uc:UBPR5459[P0],IF(uc:UBPRC752[P0] = 41,uc:UBPR5459[P0] - (IF(ExistsNonNil(cc:RCON1594[P0]),cc:RCON1594[P0],0)),NULL))
UBPRD258
DESCRIPTION
All Other Loans and Lease Financing Receivables Past Due 90 Days or More
FORMULA
IF(uc:UBPRC752[P0] = 31,uc:UBPR5460[P0],IF(uc:UBPRC752[P0] = 41,uc:UBPR5460[P0] - (IF(ExistsNonNil(cc:RCON1597[P0]),cc:RCON1597[P0],0)),NULL))

UBPRD259
DESCRIPTION
Institution Non-Current Loans and Lease Financing Receivables
FORMULA
uc:UBPRD258[P0] + uc:UBPRD256[P0]

UBPRD260
DESCRIPTION
Institution Total Past Due and Non-Accrual Loans and Lease Financing Receivables
FORMULA
uc:UBPRD668[P0] + uc:UBPRD667[P0] + uc:UBPRD669[P0]

UBPRD261
DESCRIPTION
Loans & Leases PD 90 Days and Over Plus Loans & Leases on Nonaccrual Plus Non-Investment ORE Owned
FORMULA
uc:UBPRD667[P0] + uc:UBPRD669[P0] + uc:UBPRD664[P0]

UBPRD262
DESCRIPTION
Institution Noncurrent Restructured Loans and Lease Financing Receivables
FORMULA
uc:UBPRJ239[P0] + uc:UBPR1661[P0]

UBPRD263
DESCRIPTION
Noncurrent Restructured Loans and Leases
FORMULA
UBPRD270
DESCRIPTION
Total Loans and Leases Plus Non-Investment Other Real Estate Owned
FORMULA
uc:UBPR2122[P0] + uc:UBPRD664[P0]

UBPRD274
DESCRIPTION
The Outstanding Book Value of Lease Financing Receivables
FORMULA

UBPRD276
DESCRIPTION
Outstanding Balance of Lease Financing Receivables Placed in a Nonaccrual Status
FORMULA

UBPRD277
DESCRIPTION
Institution Noncurrent Lease Financing Receivables
FORMULA
uc:UBPRD276[P0] + uc:UBPRD278[P0]

UBPRD278
DESCRIPTION
Lease Financing Receivables Past Due 90 Days or More
FORMULA

UBPRD279
DESCRIPTION
Institution 30 to 89 Days Past Due Leases Amount

FORMULA
IF(uc:UBPR9999[P0] > '2007-01-01' AND uc:UBPRC752[P0] = 31,uc:UBPRF166[P0] +
cc:RCFDF169[P0],IF(uc:UBPR9999[P0] > '2001-01-01' AND uc:UBPRC752[P0] =
41,cc:RCON1226[P0],IF(uc:UBPR9999[P0] > '2001-01-01' AND uc:UBPR9999[P0] < '2007-01-01' AND uc:UBPRC752[P0] =
31,cc:RCFD1257[P0] + uc:UBPR1271[P0],NULL)))

UBPRD461

DESCRIPTION
LOANS TO DEPOSITORY INSTITUTIONS

FORMULA
IF(uc:UBPR9999[P0] > '2001-01-01' AND uc:UBPRC752[P0] = 41,ExistingOf(cc:RCON1288[P0],0),IF(uc:UBPR9999[P0] >
uc:UBPRB536[P0] + uc:UBPRB537[P0],NULL))

UBPRD660

DESCRIPTION
Institution Equity Capital Consolidated Basis

FORMULA
IF(ExistsNonNil(uc:UBPR3210[P0]),uc:UBPR3210[P0], NULL)

UBPRD664

DESCRIPTION
Institution Calendar Year Avg of Loans

FORMULA
IF(uc:UBPR9999[P0] > '2001-01-01' AND uc:UBPRC752[P0] = 41,cc:RCON5508[P0] + cc:RCON5509[P0] +
cc:RCON5510[P0] + cc:RCON5511[P0] + cc:RCON5512[P0] + Existingof(uc:UBPRC979[P0],0),IF(uc:UBPR9999[P0] >
cc:RCON5511[P0] + cc:RCON5512[P0] + Existingof(cc:RCFN5513[P0],0) + Existingof(uc:UBPRC979[P0],0),NULL))

UBPRD667

DESCRIPTION
90 Days and Over Past Due

NARRATIVE
Loans and leases past due over 90 days and still accruing.

FORMULA
cc:RCONF181[P0] + Existingof(cc:RCFN573[P0],0) + uc:UBPR1597[P0] + uc:UBPRB576[P0] + uc:UBPRB579[P0] +
UBPR User's Guide Analysis of Past Due, Nonaccrual & Restructured--Page 8A


UBPRD668
DESCRIPTION
LN&LS 30-89 Days Past Due

NARRATIVE
Loans and leases past due 30 through 80 days and still accruing interest.

FORMULA

Updated May 13 2020 Page 38 of 43
UBPRD669
DESCRIPTION
Total Nonaccrual LN&LS

NARRATIVE
Loans and leases on which interest is no longer being accrued.

FORMULA

UBPRD673
DESCRIPTION
Total Loans and Leases Restructured

FORMULA

UBPRE131
DESCRIPTION
Gross Loans & Leases

FORMULA
uc:UBPRD245[P0] + uc:UBPR2123[P0]
UBPRF162

DESCRIPTION
Leases to Individuals for Household, Family, and Other Personal Expenditures (i.e. Consumer Leases)

FORMULA

UBPRF163

DESCRIPTION
All Other Lease Financing Receivables

FORMULA

UBPRF166

DESCRIPTION
Leases to Individuals for Household, Family, and Other Personal Expenditures, Past Due 30-89 Days

FORMULA

UBPRF167

DESCRIPTION
Leases to Individuals for Household, Family, and Other Personal Expenditures, Past Due 90 or More Days and Still Accruing

FORMULA

UBPRF168

DESCRIPTION
Leases to Individuals for Household, Family, and Other Personal Expenditures, Nonaccrual

FORMULA

UBPRF169

DESCRIPTION
ALL OTHER LEASES, PAST DUE 30-89 DAYS AND STILL ACCRUING
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDF169[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONF166[P0], NULL))

UBPRF170
DESCRIPTION
ALL OTHER LEASES, PAST DUE 90 OR MORE DAYS AND STILL ACCRUING
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDF170[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONF167[P0], NULL))

UBPRF171
DESCRIPTION
ALL OTHER LEASES, NONACCRUAL
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDF171[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONF168[P0], NULL))

UBPRF174
DESCRIPTION
1-4 Family Residential Construction Loans, Past Due 90 or More Days and Still Accruing
FORMULA

UBPRF177
DESCRIPTION
Other Construction Loans and All Land Development and Other Land Loans, Nonaccrual
FORMULA

UBPRF180
DESCRIPTION
Loans Secured by Owner-Occupied Nonfarm Nonresidential Properties; 90 or More Days Past Due and Still Accruing
FORMULA

UBPRF182
DESCRIPTION
Loans Secured by Owner-Occupied Nonfarm Nonresidential Properties; Nonaccrual
FORMULA

UBPRF183
DESCRIPTION
Loans Secured by Other Nonfarm Nonresidential Properties, Nonaccrual

FORMULA

UBPRF662
DESCRIPTION
Restructured Loans Secured by 1-4 Residential Properties (in Domestic Offices) - Past Due 90 Days or More and Still Accruing

FORMULA
IF(uc:UBPR9999[P0] > '2008-01-01', cc:RCONF662[P0], NULL)

UBPRFC04
DESCRIPTION
FINANCIAL INSTITUTION LOANS 90+ DAYS PD

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD5378[P0] + cc:RCFD5381[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB835[P0], NULL))

UBPRFC05
DESCRIPTION
FINANCIAL INSTITUTION LOANS NONACCRUAL

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD5379[P0] + cc:RCFD5382[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB836[P0], NULL))

UBPRFC06
DESCRIPTION
FINANCIAL INSTITUTION LOANS 30-89 DAYS PD

FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFD5377[P0] + cc:RCFD5380[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONB834[P0], NULL))

UBPRJ239
DESCRIPTION
Restructured LN&LS 90+ Days P/D
NARRATIVE
Restructured loans and leases past due 90 or more days and still accruing interest.

FORMULA
uc:UBPR1659[P0]

UBPRK137
DESCRIPTION
Auto Loans
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDK137[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONK137[P0], NULL))

UBPRK213
DESCRIPTION
AUTO LN TO IND HH FAM PD 30 - 89
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDK213[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONK213[P0], NULL))

UBPRK214
DESCRIPTION
AUTO LN TO IND HH FAM PD 90
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDK214[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONK214[P0], NULL))

UBPRK215
DESCRIPTION
AUTO LN TO IND HH FAM NONACCRUAL
FORMULA
IF(uc:UBPRC752[P0] = 31, cc:RCFDK215[P0], IF(uc:UBPRC752[P0] = 41, cc:RCONK215[P0], NULL))