

DFPI 502 INSTRUCTIONS

DFPI-502 INSTRUCTIONS (Rev. 10-20)



**INSTRUCTIONS FOR PREPARATION OF TRUST COMPANY
CONSOLIDATED REPORT OF CONDITION**

IMPORTANT: ROUND FIGURES TO NEAREST THOUSAND DOLLARS

ASSETS

1. Cash and due from - Include cash on hand, demand and time balances of accounts at federally insured financial institutions and cash items in process of collection.
2. U.S. Treasury securities - Include all direct Federal government obligations.
3. Obligations of other U.S. government agencies and corporations - Include all obligations of Federal government agencies.
4. Obligations of States and political subdivisions - Include all obligations of States and local government agencies.
5. Other securities - Report all securities not included above.
6. (a) Loans - Report all loans regardless of purpose or collateral.
 - (b) Less: Reserve for possible loan losses - Report the amount of loan loss reserves.
 - (c) Loans (net) - Line 6 (a) minus line 6 (b).
7. (a) Trust company premises, furniture and fixtures and other assets representing trust company premises - Report the book value, less accumulated depreciation or amortization of all premises, equipment, furniture, and fixtures purchased directly or acquired by means of a capital lease. Include any real estate purchased and intended to be used for future expansion. Do not deduct mortgages or loans on any such property. These should be reported on line 13.
 - (b) Capital leases included in 7(a) above - Report capital leases included in 7(a).
8. Real Estate owned other than trust company premises - Report the book value less accumulated depreciation of all real estate other than trust company premises actually owned by the trust company. Do not deduct mortgages or loans on any such property. These should be reported on line 13.
9. Investments in subsidiaries not consolidated - Report the amount of the trust company's investment in the stock of all subsidiaries that have not been consolidated.
10. Other assets - Report all assets not included above. Also, report details in Memoranda – Schedule of Other Assets.
11. TOTAL ASSETS - Total lines 1 through 10.

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LIABILITIES

12. Liabilities for borrowed money - Report all loans which are not secured by real estate and which do not qualify as capital.
13. Mortgage indebtedness - Report all loans secured by real estate.
14. Other liabilities - Report all liabilities not included above. Also, report details in Memoranda – Schedule of Other Liabilities.
15. TOTAL LIABILITIES - Total lines 12 through 14.
16. Capital notes and debentures - Include notes and debentures issued by licensee which qualify as capital.

SHAREHOLDERS EQUITY

17. Preferred stock - Include the amount of preferred stock outstanding excluding any amounts received in excess of its par or stated value.
 17. a. Report number of shares outstanding.
18. Common stock - Report amount outstanding, number of shares authorized and number of shares outstanding on their respective lines.
 18. a. Report number of shares authorized.
 18. b. Report number of shares outstanding.
19. Surplus – Include amounts received in excess of par or stated value of preferred stock.
20. TOTAL CONTRIBUTED CAPITAL - Total lines 17 through 19. Refer to Financial Code Section 1560 for information regarding permitted investments.
21. Retained earnings and other capital reserves - Report the amount of retained earnings and capital set aside for unforeseen or indeterminate liabilities not otherwise reported and not covered by insurance.
22. TOTAL SHAREHOLDERS EQUITY - Total lines 20 and 21.
23. TOTAL LIABILITIES AND CAPITAL ACCOUNTS - Total lines 15, 16 and 22.

MEMORANDA

1. Assets deposited with State Treasurer to qualify for exercise of fiduciary powers (market value) - Report market value of securities pledged in compliance with Financial Code Sections 1540 and 1541.

SCHEDULE OF OTHER ASSETS - Detail items which comprise line 10.

SCHEDULE OF OTHER LIABILITIES - Detail items which comprise line 14.