

INVESTMENTS BY MATURITY

All NCUA reports require that credit union investments be broken out by remaining maturity 1 year or less and over 1 year. In order to be able to automatically provide those figures it is necessary to use specific GL Account numbers based upon type of investment and remaining maturity.

The following General Ledger account numbers are used in the formulas provided in the “ERS NCUA REPORT SPREADSHEETS”. NOTE: You can set up as many sub-account numbers as you choose in each category as long as the first 3 digits of the account number indicate the correct investment type.

74100	HELD TO MATURITY - 1 YR OR LESS	
74200	HELD TO MATURITY - OVER 1 YEAR	
74300	TRADING SECURITIES - OVER 1 YEAR	
74400	CORPORATE CENTRAL - 1 YR OR LESS	
74500	OTHER CORP CENTRAL - 1 YR OR LESS	
74600	CORPORATE CENTRAL - OVER 1 YEAR	
74700	OTHER DEP. & CERT - 1 YR OR LESS	
74800	OTHER DEP & CERT - OVER 1 YEAR	
74900	AVAILABLE FOR SALE OVER 1 YEAR	
75100	SHARES/NCUA CENTRAL LIQ FUND	Considered 1 year or less
75200	NCUA SHARE INSURANCE FUND	Considered 1 year or less
75300	INVEST IN BRANCH - 1 YR OR LESS	
75400	INVEST IN BRANCH - OVER 1 YEAR	
75500	PURCH ACC INT RECVBL - 1 YR LESS	Purchased Accrued Interest
75600	PURCH ACC INT RECVBL - OVER 1 YR	
75700	OTHER INVESTMENT - 1YR OR LESS	
75800	OTHER INVESTMENT - OVER 1 YEAR	
75900	OTHER INVESTMENT - OVER 1 YEAR	

