

CHANGES TO THE NCUA 5300 CALL REPORT
EFFECTIVE MARCH 31, 2018

Form 5300

- No account changes made to the form for March 31, 2018. Updated formatting only.

Instructions

Revised instructions in the following areas to clarify derivative reporting:

- **STATEMENT OF FINANCIAL CONDITION**
 - Page 15 - 4. Trading Securities
 - Page 15 - 5. Available for Sale Securities
 - Page 19 - 22. Other Assets
 - Page 21 - 7. Non-Trading Derivatives Liabilities, net
 - Page 26 - 37. Accumulated Unrealized Gains (Losses) on Available for Sale Securities
- **STATEMENT OF INCOME AND EXPENSE**
 - Page 30 - 4. Trading Profits and Losses
- **SCHEDULE D – DERIVATIVE TRANSACTION REPORT - SECTION 5 – COUNTERPARTY EXPOSURE FOR DERIVATIVE TRANSACTIONS**
 - Page 107 - 2.a. Cash

Revised instructions in the following area to clarify the definition of secured by a 1-4 family residential property:

- **SCHEDULE A – SPECIALIZED LENDING - SECTION 4 – BUSINESS & COMMERCIAL LENDING.**
 - Page 71 – Commercial loan exclusions