

## **CHANGES TO THE NCUA 5300 CALL REPORT EFFECTIVE MARCH 31, 2011**

*Added new terminology relating to capital accounts at Corporate Credit Unions:*

### **Statement of Financial Condition – Page 1**

- Changed the name of account 769A1 to Membership Capital at Corporate Credit Unions/Nonperpetual Capital Accounts maturing >1-3 Years
- Changed the name of account 769A to Total Amount of Membership Capital at Corporate Credit Unions/Nonperpetual Capital Accounts
- Changed the name of account 769B1 to Paid-in Capital at Corporate Credit Unions/Perpetual Contributed Capital maturing >1-3 Years
- Changed the name of account 769B to Total Amount of Paid-in Capital at Corporate Credit Unions/Perpetual Contributed Capital

*Added a new category for Non-Federally Guaranteed Student Loans:*

### **Statement of Financial Condition – Page 2**

- Added new account 595A – Interest Rate on Non-Federally Guaranteed Student Loans
- Added new account 963A – Number of Non-Federally Guaranteed Student Loans
- Added new account 698A – Amount of Non-Federally Guaranteed Student Loans

### **Delinquent Loans by Collateral Type – Page 7**

- Added new account 053A – Number of Non-Federally Guaranteed Student Loans 1 to <2 months delinquent
- Added new account 053B – Number of Non-Federally Guaranteed Student Loans 2 to <6 months delinquent
- Added new account 053C – Number of Non-Federally Guaranteed Student Loans 6 to <12 months delinquent
- Added new account 053D – Number of Non-Federally Guaranteed Student Loans delinquent 12 months and over
- Added new account 053E – Total Number of Reportable Delinquent Non-Federally Guaranteed Student Loans. This is a calculated field; no input is required for electronic filers.
- Added new account 020T – Amount of Non-Federally Guaranteed Student Loans 1 to <2 months delinquent

- Added new account 021T – Amount of Non-Federally Guaranteed Student Loans 2 to <6 months delinquent
- Added new account 022T – Amount of Non-Federally Guaranteed Student Loans 6 to <12 months delinquent
- Added new account 023T – Amount of Non-Federally Guaranteed Student Loans delinquent 12 months and over
- Added new account 041T – Total Amount of Reportable Delinquent Non-Federally Guaranteed Student Loans. This is a calculated field; no input is required for electronic filers.

**Loan Charge Offs and Recoveries – Page 9**

- Added new account 550T – Amount of Non-Federally Guaranteed Student Loans Charged Off Year-To-Date
- Added new account 551T – Amount of Non-Federally Guaranteed Student Loan Recoveries Year-To-Date

**Schedule A – Specialized Lending, Section 3 – Page 14**

- Added new account 691K7 – Number of Purchased Non-Federally Guaranteed Student Loan Participations Outstanding on Financial Statements
- Added new account 691L7 – Amount of Purchased Non-Federally Guaranteed Student Loan Participations Outstanding on Financial Statements
- Added new account 691M7 – Number of Sold Non-Federally Guaranteed Student Loan Participations Outstanding on Financial Statements
- Added new account 691N7 – Amount of Sold Non-Federally Guaranteed Student Loan Participations Outstanding on Financial Statements

*Removed NCUSIF Stabilization Income account – Board action requiring use of this account is not expected by March 31, 2011:*

**Statement of Income and Expense – Page 5**

- Removed account 440A – NCUSIF Stabilization Income

*Reestablished quarterly collection of credit unions’ facilities expansion plans:*

**Miscellaneous Information – Page 6**

- Added new account 566B – Answers the question, “Does the credit union plan to add any new branches or expand existing facilities in the next 12 months?”

*Added accounts to collect foreclosure information:*

**Loan Charge Offs and Recoveries – Page 9**

- Added new account 1005A – Number of Real Estate Loans Foreclosed Year-to-Date
- Added new account 1005 – Amount of Real Estate Loans Foreclosed Year-to-Date (Report Balance at time of Foreclosure)

*Separated unfunded commitments into two categories for each type – Amount committed directly by the credit union and amount committed through a third party / indirect:*

**Liquidity Commitments and Sources – Page 10**

- Added new account 814C – Amount of Unfunded Commitments for Commercial Real Estate Loans Committed Directly by Credit Union
- Added new account 814C1 – Amount of Unfunded Commitments for Commercial Real Estate Loans Committed through Third Party / Indirect
- Added new account 814A2 – Amount of Unfunded Commitments for Construction & Land Development Business Loans Committed Directly by Credit Union
- Added new account 814A3 – Amount of Unfunded Commitments for Construction & Land Development Business Loans Committed through Third Party / Indirect
- Added new account 813A – Amount of Unfunded Commitments for Outstanding Letters of Credit for Business Loans Committed Directly by Credit Union
- Added new account 813B – Amount of Unfunded Commitments for Outstanding Letters of Credit for Business Loans Committed through Third Party / Indirect
- Added new account 814A4 – Amount of Other Unfunded Business Loan Commitments Committed Directly by Credit Union
- Added new account 814A5 – Amount of Other Unfunded Business Loan Commitments Committed through Third Party / Indirect.
- Added new account 814E – Total Amount of Unfunded Commitments for Business Loans. This is a calculated field; no input is required for electronic filers.
- Added new account 811A3 – Amount of Unfunded Commitments for Revolving Open-End lines secured by 1-4 Family Residential Properties Committed Directly by Credit Union
- Added new account 811A4 – Amount of Unfunded Commitments for Revolving Open-End lines secured by 1-4 Family Residential Properties Committed through Third Party / Indirect

- Added new account 812A – Amount of Unfunded Commitments for Credit Card Lines Committed Directly by Credit Union
- Added new account 812B – Amount of Unfunded Commitments for Credit Card Lines Committed through Third Party / Indirect
- Added new account 815A – Amount of Unfunded Commitments for Unsecured Share Draft Lines of Credit Committed Directly by Credit Union
- Added new account 815B – Amount of Unfunded Commitments for Unsecured Share Draft Lines of Credit Committed through Third Party / Indirect
- Added new account 822A – Amount of Unfunded Overdraft Protection Program Commitments Committed Directly by Credit Union
- Added new account 822B – Amount of Unfunded Overdraft Protection Program Commitments Committed through Third Party / Indirect
- Added new account 811A1 – Amount of Unfunded Commitments for Residential Construction Loans-Excluding Business Purpose Committed Directly by Credit Union
- Added new account 811A2 – Amount of Unfunded Commitments for Residential Construction Loans-Excluding Business Purpose Committed through Third Party / Indirect
- Added new account 811B1 – Amount of Federally Insured Home Equity Conversion Mortgages (HECM)(Reverse Mortgages) Committed Directly by Credit Union
- Added new account 811B2 – Amount of Federally Insured Home Equity Conversion Mortgages (HECM)(Reverse Mortgages) Committed through Third Party / Indirect
- Added new account 811C1 – Amount of Unfunded Commitments for Proprietary Reverse Mortgage Products Committed Directly by Credit Union
- Added new account 811C2 – Amount of Unfunded Commitments for Proprietary Reverse Mortgage Products Committed through Third Party / Indirect
- Added new account 816B1 – Amount of Other Unfunded Commitments for Non-Business Loans Committed Directly by Credit Union
- Added new account 816B2 – Amount of Other Unfunded Commitments for Non-Business Loans Committed through Third Party / Indirect
- Added new account 816E – Total Amount of Unfunded Commitments for Non-Business Loans. This is a calculated field; no input is required for electronic filers.
- Added new account 816A1 – Total Amount of Unfunded Commitments for all loan types Committed Directly by Credit Union. This is a calculated field; no input is required for electronic filers.

- Added new account 816A2 – Total Amount of Unfunded Commitments for all loan types Committed through Third Party / Indirect. This is a calculated field; no input is required for electronic filers.

*Added additional explanatory information at the top of Schedule A, Specialized Lending:*

**Schedule A – Specialized Lending – Page 13**

- Section 2: If your credit union has any real estate loans outstanding or has originated any real estate loans year-to-date, complete this section.
- Section 3: If your credit union has any participation loans outstanding or sold loans or participations year-to-date, complete this section.
- Section 4: If your credit union has any business loans outstanding or has originated/purchased any business loans year-to-date, complete this section. If these loans are secured by real estate, complete section 2 also.
- Section 5: If your credit union has any modified loans outstanding or has modified any loans year-to-date, complete this section.

*Reversed Sections 3 and 4 – Section 3 now addresses Loans Purchased and Sold in Full & Participation Loans Purchased and Sold, while Section 4 moved to Page 15 and covers Business Lending; also added fields to collect loans purchased in full from sources other than financial institutions:*

**Schedule A – Specialized Lending, Section 3 – Page 14**

- Removed account 143A – Number of Construction and Development Loans Outstanding
- Removed account 143B – Amount of Construction and Development Loans
- Removed account 143C – Number of Construction and Development Loans Granted or Purchased Year-to-Date
- Removed account 143D –Amount of Construction and Development Loans Granted or Purchased Year-to-Date
- Removed account 900C – Number of Unsecured business loans Outstanding
- Removed account 400C – Amount of Unsecured business loans
- Removed account 090C – Number of Unsecured business loans Granted or Purchased Year-to-Date
- Removed account 475C – Amount of Unsecured business loans Granted or Purchased Year-to-Date

- Removed account 090D – Number of Purchased business loans or participation interests to members Granted or Purchased Year-to-Date
- Removed account 475D – Amount of Purchased business loans or participation interests to members Granted or Purchased Year-to-Date
- Removed account 099A – Number of Agricultural Related Loans Granted or Purchased Year-to-Date
- Removed account 463A – Amount of Agricultural Related Loans Granted or Purchased Year-to-Date
- Added new account 612 – Number of Loans Purchased in Full from Other Sources Year-To-Date
- Added new account 613 – Amount of Loans Purchased in Full from Other Sources Year-To-Date

*Separated member and nonmember business loans into more specific categories:*

**Schedule A – Specialized Lending, Section 4 – Page 15**

- Added new account 143A1 – Number of Construction and Development Member Business Loans Outstanding
- Added new account 143B1 – Amount of Construction and Development Member Business Loans Outstanding
- Added new account 143C1 – Number of Construction and Development Member Business Loans Granted or Purchased Year-to-Date
- Added new account 143D1 – Amount of Construction and Development Member Business Loans Granted or Purchased Year-to-Date
- Added new account 961A1 – Number of Member Business Loans Secured by Farmland Outstanding
- Added new account 042A1 – Amount of Member Business Loans Secured by Farmland Outstanding
- Added new account 099A1 – Number of Member Business Loans Secured by Farmland Granted or Purchased Year-to-Date
- Added new account 463A1 – Amount of Member Business Loans Secured by Farmland Granted or Purchased Year-to-Date
- Added new account 900G – Number of Member Business Loans Secured by Non-Farm Residential Property Outstanding

- Added new account 400G – Amount of Member Business Loans Secured by Non-Farm Residential Property Outstanding
- Added new account 090G – Number of Member Business Loans Secured by Non-Farm Residential Property Granted or Purchased Year-to-Date
- Added new account 475G – Amount of Member Business Loans Secured by Non-Farm Residential Property Granted or Purchased Year-to-Date
- Added new account 900H – Number of Member Business Loans Secured by Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 400H – Amount of Member Business Loans Secured by Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 090H – Number of Member Business Loans Secured by Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 475H – Amount of Member Business Loans Secured by Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 900J – Number of Member Business Loans Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 400J – Amount of Member Business Loans Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 090J – Number of Member Business Loans Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 475J – Amount of Member Business Loans Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 900K – Total Number of Real Estate Secured Member Business Loans Outstanding. This is a calculated field; no input is required for electronic filers.
- Added new account 718A1 – Total Amount of Real Estate Secured Member Business Loans Outstanding. This is a calculated field; no input is required for electronic filers.
- Added new account 090K – Total Number of Real Estate Secured Member Business Loans Granted or Purchased Year-to-Date. This is a calculated field; no input is required for electronic filers.
- Added new account 475K – Total Amount of Real Estate Secured Member Business Loans Granted or Purchased Year-to-Date. This is a calculated field; no input is required for electronic filers.
- Added new account 961A2 – Number of Member Business Loans to finance agricultural production and other loans to farmers Outstanding

- Added new account 042A2 – Amount of Member Business Loans to finance agricultural production and other loans to farmers Outstanding
- Added new account 099A2 – Number of Member Business Loans to finance agricultural production and other loans to farmers Granted or Purchased Year-to-Date
- Added new account 463A2 – Amount of Member Business Loans to finance agricultural production and other loans to farmers Granted or Purchased Year-to-Date
- Added new account 900L – Number of Commercial and Industrial Member Business Loans Outstanding
- Added new account 400L – Amount of Commercial and Industrial Member Business Loans Outstanding
- Added new account 090L – Number of Commercial and Industrial Member Business Loans Granted or Purchased Year-to-Date
- Added new account 475L – Amount of Commercial and Industrial Member Business Loans Granted or Purchased Year-to-Date
- Added new account 900C1 – Number of Unsecured Member Business Loans Outstanding
- Added new account 400C1 – Amount of Unsecured Member Business Loans Outstanding
- Added new account 090C1 – Number of Unsecured Member Business Loans Granted or Purchased Year-to-Date
- Added new account 475C1 – Amount of Unsecured Member Business Loans Granted or Purchased Year-to-Date
- Added new account 900C2 – Number of Unsecured Revolving Lines of Credit granted for Business Purposes Outstanding
- Added new account 400C2 – Amount of Unsecured Revolving Lines of Credit granted for Business Purposes Outstanding
- Added new account 090C2 – Number of Unsecured Revolving Lines of Credit granted for Business Purposes Granted or Purchased Year-to-Date
- Added new account 475C2 – Amount of Unsecured Revolving Lines of Credit granted for Business Purposes Granted or Purchased Year-to-Date
- Added new account 143A2 – Number of Purchased Construction and Development business loans or participation interests to nonmembers Outstanding
- Added new account 143B2 – Amount of Purchased Construction and Development business loans or participation interests to nonmembers Outstanding



- Added new account 143C2 – Number of Purchased Construction and Development business loans or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 143D2 – Amount of Purchased Construction and Development business loans or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 961A3 – Number of Purchased business loans or participation interests to nonmembers Secured by Farmland Outstanding
- Added new account 042A3 – Amount of Purchased business loans or participation interests to nonmembers Secured by Farmland Outstanding
- Added new account 099A3 – Number of Purchased business loans or participation interests to nonmembers Secured by Farmland Granted or Purchased Year-to-Date
- Added new account 463A3 – Amount of Purchased business loans or participation interests to nonmembers Secured by Farmland Granted or Purchased Year-to-Date
- Added new account 900G1 – Number of Purchased business loans or participation interests to nonmembers Secured by Non-Farm Residential Property Outstanding
- Added new account 400G1 – Amount of Purchased business loans or participation interests to nonmembers Secured by Non-Farm Residential Property Outstanding
- Added new account 090G1 – Number of Purchased business loans or participation interests to nonmembers Secured by Non-Farm Residential Property Granted or Purchased Year-to-Date
- Added new account 475G1 – Amount of Purchased business loans or participation interests to nonmembers Secured by Non-Farm Residential Property Granted or Purchased Year-to-Date
- Added new account 900H1 – Number of Purchased business loans or participation interests to nonmembers Secured by Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 400H1 – Amount of Purchased business loans or participation interests to nonmembers Secured by Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 090H1 – Number of Purchased business loans or participation interests to nonmembers Secured by Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 475H1 – Amount of Purchased business loans or participation interests to nonmembers Secured by Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date

- Added new account 900J1 – Number of Purchased business loans or participation interests to nonmembers Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 400J1 – Amount of Purchased business loans or participation interests to nonmembers Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Outstanding
- Added new account 090J1 – Number of Purchased business loans or participation interests to nonmembers Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 475J1 – Amount of Purchased business loans or participation interests to nonmembers Secured by Non-Owner Occupied, Non-Farm, Non-Residential Property Granted or Purchased Year-to-Date
- Added new account 900K1 – Total Number of Real Estate Secured Purchased business loans or participation interests to nonmembers Outstanding. This is a calculated field; no input is required for electronic filers.
- Added new account 718A2 – Total Amount of Real Estate Secured Purchased business loans or participation interests to nonmembers Outstanding. This is a calculated field; no input is required for electronic filers.
- Added new account 090K1 – Total Number of Real Estate Secured Purchased business loans or participation interests to nonmembers Granted or Purchased Year-to-Date. This is a calculated field; no input is required for electronic filers.
- Added new account 475K1 – Total Amount of Real Estate Secured Purchased business loans or participation interests to nonmembers Granted or Purchased Year-to-Date. This is a calculated field; no input is required for electronic filers.
- Added new account 961A4 – Number of Purchased business loans or participation interests to nonmembers to finance agricultural production and other loans to farmers Outstanding
- Added new account 042A4 – Amount of Purchased business loans or participation interests to nonmembers to finance agricultural production and other loans to farmers Outstanding
- Added new account 099A4 – Number of Purchased business loans or participation interests to nonmembers to finance agricultural production and other loans to farmers Granted or Purchased Year-to-Date
- Added new account 463A4 – Amount of Purchased business loans or participation interests to nonmembers to finance agricultural production and other loans to farmers Granted or Purchased Year-to-Date
- Added new account 900L1 – Number of Purchased Commercial and Industrial business loans or participation interests to nonmembers Outstanding

- Added new account 400L1 – Amount of Purchased Commercial and Industrial business loans or participation interests to nonmembers Outstanding
- Added new account 090L1 – Number of Purchased Commercial and Industrial business loans or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 475L1 – Amount of Purchased Commercial and Industrial business loans or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 900C3 – Number of Purchased Unsecured Business Loans or participation interests to nonmembers Outstanding
- Added new account 400C3 – Amount of Purchased Unsecured Business Loans or participation interests to nonmembers Outstanding
- Added new account 090C3 – Number of Purchased Unsecured Business Loans or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 475C3 – Amount of Purchased Unsecured Business Loans or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 900C4 – Number of Purchased Unsecured Revolving Lines of Credit granted for Business Purposes or participation interests to nonmembers Outstanding
- Added new account 400C4 – Amount of Purchased Unsecured Revolving Lines of Credit granted for Business Purposes or participation interests to nonmembers Outstanding
- Added new account 090C4 – Number of Purchased Unsecured Revolving Lines of Credit granted for Business Purposes or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 475C4 – Amount of Purchased Unsecured Revolving Lines of Credit granted for Business Purposes or participation interests to nonmembers Granted or Purchased Year-to-Date
- Added new account 900T – Total Number of Business Loans Outstanding. This is a calculated field; no input is required for electronic filers.
- Added new account 400T – Total Amount of Business Loans Outstanding. This is a calculated field; no input is required for electronic filers.

*Established new Section 5, Modified Loans, to group together different types of modified loans in one location; added fields to collect Troubled Debt Restructured Loans that are also reported as modified loans:*

**Schedule A – Specialized Lending, Section 5 – Page 15**

- Added new account 1000F – Number of Troubled Debt Restructured Loans (TDRs) Outstanding
- Added new account 1001F – Amount of Troubled Debt Restructured Loans (TDRs) Outstanding
- Added new account 1002F – Amount of Troubled Debt Restructured Loans (TDRs) Modified Year-to-Date

*Added additional investment accounts:*

**Schedule B – Investments, Supplemental Information – Page 16**

- Added new account 740A – Total FDIC-Issued Guaranteed Notes
- Added new account 741C3 – All Other U.S. Government Obligations
- Added new account 745 – Securities Issued by States and Political Subdivisions in the U.S.
- Added new account 746 – Bank Issued FDIC-Guaranteed Bonds

*Added new data collection for CUSOs:*

**Schedule C – Credit Union Service Organization (CUSO) Information – Page 17**

- Added new accounts 854A - T – Total Loans of CUSO
- Added new accounts 855A - T – Answers the question, “Does this CUSO have any subsidiary CUSOs?”