CHANGES TO THE NCUA 5300 CALL REPORT
EFFECTIVE MARCH 31, 2019

5300 Call Report Form

In addition to the formatting changes,

Added:

STATEMENT OF FINANCIAL CONDITION

- Page 1, Added before item 1 – Check this box if you have early adopted ASC Topic 326: Financial Instruments – Credit Losses (CECL). Added one dropdown account, AS0010.
- Page 1 – 2b. Cash on Deposit in a Federal Reserve Bank – Added one fillable account, AS0003.
- Page 3 – 10. Allowance for Credit Losses on Off-Balance Sheet Credit Exposures. Added one fillable account, LI0003.

STATEMENT OF INCOME AND EXPENSE

- Page 5 – 4. Interest income on Securities held in a Trading account. Added one fillable account, IS0004.
- Page 5 – 11. Credit Loss Expense
  - a. Loans & Leases. Added one fillable account, IS0011.
  - d. Off-Balance Sheet Credit Exposures. Added one fillable account, IS0016.
  - e. Total Credit Loss Expense. Added one calculated account, IS0017.
- Page 5 – 15. Gain (Loss) on Equity Securities (DO NOT include Gain (Loss) on other securities). Added one fillable account, IS0021.
• Page 5 - 16. Gain (Loss) on Other Securities (DO NOT include Gain or Loss on Equity Securities). Added one fillable account, IS0022.

LOANS & LEASES
• Page 6 – Added section header above item 1, Non-Commercial Loans/Lines of Credit.
• Page 6 – Added section header above item 12, Commercial Loans/Lines of Credit.
• Page 6 – Added section header above item 15, YEAR-TO-DATE LOAN INFORMATION
• Page 6 – Added section header above item 16, MISCELLANEOUS LOAN INFORMATION
• Page 6 – Added section header above item 18, GOVERNMENT GUARANTEED LOANS
• Page 6 – 18. Non-Commercial Loans (contained in items 1 – 11 above)
  o a. Small Business Administration. Added three fillable accounts, LN0050, LN0051, and LN0052.
  o b. Other Government Guaranteed. Added three fillable accounts, LN0053, LN0054, and LN0055.

MISCELLANEOUS INFORMATION
• Page 7 – Added section header above item 1, Additional Share Insurance.
• Page 7 – Added section header above item 2, Miscellaneous Information.
• Page 7 – Added section header above item 9, Uninsured Secondary Capital.
• Page 7 – Added section header above item 10, Year-to-Date Grants.
• Page 7 – Added section header above item 12, International Remittances.

DELINQUENT LOANS BY COLLATERAL TYPE

LOAN CHARGE OFFS AND RECOVERIES
• Page 10 – Added section header above item 27, Bankruptcy Information.
• Page 10 – Added section header above item 30, Foreclosure Information.
• Page 10 – Added section header above item 31, Federal Credit Union Interest Rate Ceiling Report.

PCA NET WORTH CALCULATION WORKSHEET
• Page 12 – Added section header above item 13, Net Worth Calculation and Classification.
• Page 12 – Added section header above item 17, ASC Topic 326 – Undivided Earnings adjustment.
• Page 12 – 18. One-time Adjustment to Undivided Earnings for those credit unions that have adopted ASC Topic 326 – Financial Instruments – Credit Losses (CECL). Added one fillable account, NW0002.
SCHEDULE A – SPECIALIZED LENDING SECTION 2
- Page 15 – 17b. Allowance for Credit Losses on all Real Estate Loans. Added one fillable account, SL0003.

SCHEDULE A – SPECIALIZED LENDING SECTION 6
- Page 17 – 1. Total PCILs Outstanding. Added two fillable accounts, PC0001 and PC0002.

SCHEDULE A – SPECIALIZED LENDING SECTION 7
- Page 17 – 1. PCD Loans Outstanding. Added four fillable accounts, PC0003, PC0004, PC0005, and PC0006.
- Page 17 – 2. PCD Debt Securities. Added four fillable accounts, PC0007, PC0008, PC0009, and PC0010.

Retired:

STATEMENT OF FINANCIAL CONDITION

STATEMENT OF INCOME AND EXPENSE
- Page 5 - Gain (Loss) on Investments (DO NOT include Gain or Loss on Trading Securities). Retired one fillable account, 420.
- Page 5 – Net Income (Loss) Excluding NCUSIF Premiums and Temporary Corporate CU Stabilization Fund Assessment Reported on Lines 27a & 27b. Retired one calculated account, 660A.

LOANS & LEASES
- Page 6 – Government Guaranteed Non-Commercial Loans. Retired three fillable accounts, 1060, 1060A, and 1060B.

SCHEDULE A – SPECIALIZED LENDING SECTION 6

SCHEDULE D – DERIVATIVE TRANSACTIONS REPORT
- Page 21 – 1d. Other Derivatives List. Retired nine fillable accounts.
- Section 2 – Retired 90 fillable and nine calculated accounts.
• Section 3 – Retired 40 fillable and four calculated accounts.
• Section 4 – Retired 96 fillable and 32 calculated accounts.
• Section 5 – Retired 42 fillable and 18 calculated accounts.

Modified:
STATEMENT OF FINANCIAL CONDITION
• Page 1 – 13. Removed the phrase: “Membership capital at corp. CUs”
• Page 1 – 14. Removed the phrase: “Paid-in-capital at corp. CUs”
• Page 1 – 18. Moved Loans Held for Sale, account 003, to page 2.
• Page 2 – Added “AND LEASES” to section header
• Page 2 – 27d. Removed the word “net”
• Page 3 – 7. Removed the word “net”
• Page 3 – 28. Replaced “=” with “equal to” and “>” with “greater than”
• Page 3 – 29. Replaced “=” with “equal to” and “>” with “greater than”

STATEMENT OF INCOME AND EXPENSE
• Page 5 – 12. Added the phrase “or CREDIT LOSS EXPENSE”

LOANS & LEASES
• Page 6 – 9. Changed caption to “Loans/Lines of Credit Secured by a First Lien on a single 1- to 4-Family Residential Property”
• Page 6 – 10. Changed caption to “Loans/Lines of Credit Secured by a Junior Lien on a single 1- to 4-Family Residential Property”

LOAN CHARGE OFFS AND RECOVERIES
• Page 10 – 31. Changed caption to “Federal Credit Union Interest Rate Ceiling”

SCHEDULE A – SPECIALIZED LENDING
• Page 16 – 6. Changed caption to “Commercial Agricultural Loans”

5300 Call Report Instructions

Instructions were revised to accommodate the changes to the accounts noted above.