

**CHANGES TO THE NCUA 5300 CALL REPORT**  
**EFFECTIVE JUNE 2012**

**Statement of Financial Condition – Page 1**

- Updated the instructions for reporting investments subject to Accounting Standards Codification (ASC) 320, Investments – Debt and Equity Securities, formerly Statement of Financial Accounting Standards (SFAS) 115.
- Clarified the instructions for proper reporting of Federal Reserve stock with All Other Investments Not Subject to ASC 320.

**Statement of Financial Condition – Page 2**

- Clarified the instructions for proper reporting of adjustments to maintain held for sale Foreclosed and Repossessed Assets at fair value and any gain or loss upon the disposition of fixed assets.

**Statement of Financial Condition – Page 4**

- Updated the instructions for Appropriation for Non-Conforming Investments (State Credit Unions only) to reference ASC 320.
- Updated the instructions for reporting Accumulated Unrealized Net Gains (Losses) on Cash Flow Hedges in accordance with ASC 815, Derivatives and Hedging, formerly SFAS 133.

**Income and Expense – Page 5**

- Clarified the instructions for proper reporting of adjustments to maintain held for sale Foreclosed and Repossessed Assets at fair value.

**Delinquent Loans – Pages 7 and 8**

- Changed the instructions for reporting delinquent Troubled Debt Restructured (TDR) loans.

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

- Changed the “Portion of Real Estate Loans included on page 13, line 10 which are also reported as business loans on lines 1f and 2f above” from a calculated field to an input field.