

CHANGES TO THE NCUA 5300 CALL REPORT
EFFECTIVE JUNE 30, 2019

5300 Call Report Instructions

The following technical corrections were made to the June 2019 Instructions:

- Clarified reporting of accumulated unrealized gains (losses) on available for sale debt securities on page 19
- Changed guidance for reporting interest income on loans held for sale on pages 22 and 24.
- Clarified reporting of change in fair value of equity securities on page 22.