



5310 Corporate Credit Union Call Report Form (Call Report) Changes for 2021

We made several changes to the Call Report financial statements and accompanying schedules as follows:

1. Updating the Balance Sheet and Income Statement to allow for the early adoption of ASC 326 Current Expected Credit Losses (CECL). This will only apply to corporate credit unions who voluntarily elect to early adopt CECL before 2023.
2. Adding the Federal Reserve Discount Window as a liquidity source on the Liquidity Schedule.
3. Adding several new data fields to the Investment Detail Report, including:
 - a. Small Business Administration securities,
 - b. Auto dealer floor plans,
 - c. Equipment asset backed securities, and
 - d. Commercial mortgage backed securities will be broken out to private and GSE.
4. Removing a question from the Additional Investment Information page on unmatched embedded options.