



NCUA 5300 CALL REPORT CHANGES - INVESTMENTS

Common Investment Metric Code Changes –

The investment sections underwent heavy restructuring for the Q1 2022 call report.

Some changes you may notice as you work with investment displays:

- New investment classifications (Equity, AFS, HTM, and Trading Debt) to align with GAAP
- Expanded valuations (Amortized Cost and Fair Value) for AFS and HTM investments
- Expanded details of borrowing arrangements
- Maturity composition by major investment category – mostly matches prior Call Reports but natural person/corporate/S&L investments combine

Metric Name	Old Code(s)	New Code(s)	New Formula Use this formula when updating your displays to trend before and after call report changes	Impact of Change – What does this mean for your analysis?
Deposits in Commercial banks, S&L, Savings Banks	a744c	aas0007	a744c+a672c+a652c+aas0007	Three old categories were combined into one new category. Use the new formula in your display, but this will combine new data and will not be consistent pre-Q1 changes.
Loans and Investments in Natural person credit unions	a672c	aas0007	a744c+a672c+a652c+aas0007	
Investments in Corporate Credit Unions	a652c	aas0007	a744c+a672c+a652c+aas0007	
Investment Maturities 1-3 Years	a799b	anv0154	a799b+anv0154	Using the new formula will help to update your display as closely as it was



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Investment Maturities 3-5 Years	a799c1	anv0155	a799c1+anv0155	before the changes, but please note that the initial codes include both term and non-term deposits, and the suggested codes no longer include non-term deposits.
Investment Maturities 5-10 Years	a799c2	anv0156	a799c2+anv0156	
Investment Maturities >10 Years	a799d	anv0157	a799d+anv0157	