

Page	Section	Item	Account(s) (if any)	Previous Content	New Content	Justification /Reason	Change Date
1	Statement of Financial Condition	8	AS0067	Available-for-Sale Debt Securities	Available-for-Sale Debt Securities ¹ , at fair value	Clarify that this account is for the fair value of AFS Debt Securities	Sep-23
1	Statement of Financial Condition	9	AS0042	No previous content, new account	(Allowance for Credit Losses on Available-for-Sale Debt Securities)	GAAP requires the allowance for credit losses on AFS debt securities to be reported parenthetically.	Sep-23
1	Statement of Financial Condition	10	AS0073	Held-to-Maturity Debt Securities	Held-to-Maturity Debt Securities ²	Clarify that this account is for the amortized cost of HTM Debt Securities without including the change in allowance for credit losses on HTM Debt Securities.	Sep-23
1	Statement of Financial Condition	11	AS0041	Allowance for Credit Losses on Investment Securities	Allowance for Credit Losses on Held-to- Maturity Debt Securities	To clarify that this account is only for reporting the allowance for credit loss on HTM Debt Securities.	Sep-23
1	Statement of Financial Condition	Footnote 1		Also complete line 11 (Account AS0041) if you have adopted ASC Topic 326: Financial Instruments— Credit Losses (CECL).	Also complete line 9 if you have adopted ASC Topic 326: Financial Instruments - Credit Losses (CECL)	To explain that only credit unions that have adopted CECL need to report an amount in this account. Moved previous Footnote 1 to Footnote 2.	Sep-23
1	Statement of Financial Condition	Footnote 2			Also complete line 11 (Account AS0041) if you have adopted ASC Topic 326: Financial Instruments - Credit Losses (CECL).	Moved previous Footnote 1 to Footnote 2.	Sep-23