

NCUA LETTER TO CREDIT UNIONS

NATIONAL CREDIT UNION ADMINISTRATION 1775 Duke Street, Alexandria, VA

DATE: January 2002 **LETTER NO.:** 02-CU-03

TO: All Federally Insured Credit Unions

SUBJ: Changes to the 2002 Call Report, Form 5300

DEAR BOARD OF DIRECTORS:

This letter is to inform you of changes to the Call Report, Form 5300, which will be in effect for all reporting cycles in 2002.

The most significant Call Report modifications for 2002 are listed below:

- Added *Loans Held for Sale* (account 003) to the *Statement of Financial Condition* (page 1, line 13).
- Deleted the Interest Rate, Number of Loans, and Amount for *All Other Loans (Purchased or to non-members)* (accounts 596, 964, and 001) from the *Statement of Financial Condition* (page 1).
- Added the Number and Amount of *Indirect Loans Granted Year-to-Date* (accounts 617 and 618) to *Loan Information* (page 5, line 10).
- Added four additional choices for electronic service offerings to *Information Systems & Technology* (page 6, question 4):
 - *Account Aggregation* (account 887M)
 - *Internet Access Services* (account 887N)
 - *Electronic Signature Authentication/Certification* (account 887P)
 - *Other (please specify)* (account 887Z)
- Added an account for the primary vendor of a transactional website (account 892c) to *Information Systems & Technology* (page 6, question 9).
- Revised the audit type selection on the *Miscellaneous Information* page to correspond to §715 of the NCUA Rules and Regulations (page 7, line 1).

- Added 14 new accounts to collect new programs or service offerings (accounts 878A – 878N) on the *Miscellaneous Information* page (page 7, line 7).
- Added an account to identify potential Home Mortgage Disclosure Act reporters (account 711) to *Schedule A – Real Estate Loans/Lines of Credit* (page 8, line 12).
- Added two accounts relating to the §703 Investments to *Schedule C – Investments, Cash on Deposit and Cash Equivalents* (page 10). These accounts are:
 - *Non-Mortgage Related Securities with Embedded Options or Complex Coupon Formulas* (account 786A, line 15)
 - *Non-Mortgage Related Securities with Maturities Greater than Three Years that Do Not have Embedded Options or Complex Coupon Formulas* (account 786B, line 16)
- Added *Brokered Deposits* (account 459) to *Schedule F – Savings* (page 13, line 14).

As these changes affect several areas of the Call Report, please be sure to carefully read the instructions before completing the Form 5300. Thank you for your attention to these modifications.

Sincerely,

/s/
Dennis Dollar
Chairman