

**NATIONAL CREDIT UNION ADMINISTRATION
NATIONAL CREDIT UNION SHARE INSURANCE FUND**

LETTER.NO. 183

DATE: November 1995

DEAR BOARD OF DIRECTORS:

This letter is to inform you of changes that we plan to make to the Call Report, Forms 5300 and 5300S, which will be in effect for all reporting cycles in 1996. No other significant changes are anticipated until 1997.

The most significant Call Report modifications for 1996 are listed below:

- The General Loan Schedule has been expanded to include the number and amount of loans purchased from other financial institutions.
- On the Investment Schedule, a new line has been added to the Classification of investments section for reporting non-SFAS 115 Investments.
- On the Investment Schedule, the line for reporting investments in federal funds has been eliminated,
- The section on off-balance sheet items on the Miscellaneous Information Schedule has been clarified to include both the amount transferred (year-to-date) and the outstanding principal balance of loans sold or swapped with recourse.
- On the Credit Union Service Organization (CUSO) Schedule, a line has been added for reporting the amount of net income or net loss that resulted from CUSO operations.
- On both the hard copy of the Call Report and the PC 5300 System version, a line has been added for the name of the preparer of the report.
- For state chartered credit unions only, the instructions pertaining to the Investment Valuation Reserve have been clarified. This special reserve is only required for securities that have not been adjusted for fair value under SFAS 115.

Thank you for your attention to these modifications.

For the National Credit Union Administration Board,

Karl T. Hoyle
Executive Director
FICU

