

KDCU Changes to the 12/31/2017 Call Report * Frequently Asked Questions

Q: When is my call report due?

A: Please see the submission schedule below. This info can be found in the letter sent to you by email from KDCU on 12/18/2017.

Required Documents and Instructions:	Submit to:	Due Date:
1. Visit our website for additional information regarding both KDCU'S and NCUA's changes to the call report. (Call Report letters will be sent via email and postal mail.)	http://www.kdcu.ks.gov	12/18/2017
2. KDCU Examiners will send a secure email to credit unions for required submission of documents	Received <u>from</u> your Assigned Examiner	1/8/2018
3. Send Detailed Delinquency with Aging as of 12/31/2017	Secure Email to Assigned Examiner	1/22/2018
4. Send Schedule of Investments with Maturities for 12/31/2017	Secure Email to Assigned Examiner	1/22/2018
5. Send Complete General Ledger Trial Balance for 12/31/2017	Secure Email to Assigned Examiner	1/22/2018
6. Send After-Closing Balance Sheet and Income Statement for 12/31/2017	Secure Email to Assigned Examiner	1/22/2018
7. Review, update, and certify your credit union on-line profile prior to submitting the 12/31/17 call report.	CU Online	<u>Prior to</u> 1/28/2018
8. File your call report electronically by January 28, 2018 or you may be subject to civil money penalties.	CU Online	1/28/2018
9. Send Affidavit Regarding 12/31/2017 Call Report (Digital Form can be found at www.kdcu.ks.gov).	KDCU Email at kdcu.office@ks.gov	2/16/2018
10. Report of Loans as of 12/31/2017	KDCU Email at kdcu.office@ks.gov	2/16/2018
11. Roster of Credit Union Officials	KDCU Email at kdcu.office@ks.gov	After Annual Meeting
12. Oath of Directors and Committee Members	KDCU Email at kdcu.office@ks.gov	After Annual Meeting

Q: Who is my assigned examiner?

A: The call report letter sent to you via email states your assigned examiner's name and contact info. If you have any questions regarding your assignments, please contact Liz Evans at liz.evans@ks.gov or by phone at 785-296-3022.

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Q: What if I didn't get my letter?

A: Please contact Liz Evans at liz.evans@ks.gov or by phone at 785-296-3022 and another copy will be issued to you.

Q: What document formats will KDCU accept?

A: You must submit documents via secured email in electronic format including .doc, .pdf, and .xls. Paper documents will no longer be accepted.

Q: How do I submit documents through secured email?

A: Your assigned examiner will send a secured email to you on 1/8/2018. You will then be able to create a secure reply email, attach your required documents, and submit them by January 22, 2018. This is being done to keep credit union's information confidential.

Q. What if I already use other secure methods of transmitting confidential info?

If you already have alternate secure methods of sending confidential information to your assigned examiner, this is also acceptable. Please just notify your examiner by phone or email.

If you need additional help with this process, please contact your examiner by phone.

Q: Do I still need to turn in a Call Report Affidavit to KDCU?

A: Yes, the Call Report Affidavit is still required; however, you are no longer required to notarize it and it must be submitted in digital format to kdcu.office@ks.gov We will no longer accept paper copies of this document. Visit our website at www.kdcu.ks.gov to download a fillable pdf version of this document.

Q: Where can I find info regarding NCUA's changes to the Call Report?

A: Links to NCUA's Call Report Form 5300 Instructions, a blank copy of NCUA- Form 5300 with highlighted changes (Redline Version), and NCUA's Affected Accounts Mapping can be found on our website at www.kdcu.ks.gov or <https://www.ncua.gov/regulation-supervision/Pages/regulatory-reporting/cu-online.aspx>

Q. Are there penalties for late filers?

A: Yes, KDCU and NCUA can assign penalties for late filers.

KDCU's

As per K.S.A. 17-2206 (a), Any credit union which neglects to make the above reports shall forfeit to the treasurer of the state up to \$50 for each day of such neglect at the discretion of the administrator.

NCUA's

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NCUA began imposing civil money penalties (CMPs) on federally insured credit unions that miss the deadline for filing Call Report/Profile data in the March 2014 cycle. More information can be found on NCUA's website at <https://www.ncua.gov/About/Documents/Agenda%20Items/AG20170119Item2b.pdf>