



Bank Reports

FIL-08-97  
February 7, 1997

TO: CHIEF EXECUTIVE OFFICER  
SUBJECT: *Call Report Preparation Guidelines on the Internet*

The FDIC's Division of Supervision has recently posted to the Internet additional guidance for preparers of Reports of Condition and Income (Call Reports). Checks & Balances, Guidelines for Preparing an Error Free Call Report will supplement the current instructions for the Preparation of Consolidated Reports of Condition and Income for small banks that file the FFIEC 034 version of the report forms.

Checks & Balances contains examples to assist preparers in completing the quarterly reports for banks with domestic offices only and total assets of less than \$100 million. The guide also has valuable tips for avoiding common errors and ensuring that complete and accurate information is reported in each data item on the report schedule. A data-item checklist and a cross-reference are included.

Checks & Balances incorporates most of the edit criteria the FDIC uses to validate a bank's actual report. Therefore, the guidance is recommended for use in conjunction with, but not as a substitute for, the regular instruction book.

To access Checks & Balances through the Internet use one of the following addresses:

- On the World Wide Web, [www.fdic.gov](http://www.fdic.gov)
- Through Gopher, [gopher.fdic.gov](http://gopher.fdic.gov)

To request a printed copy of the guide, contact the FDIC's Call Report Analysis Unit on 800-688-5107 (toll free) or 202-898-6607.

For more information, call Fred Orzechowski (202-898-6603) or Michael McPherson (202-898-6580), Financial Analysts in the FDIC's Division of Supervision.

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Director

Distribution: FDIC-Supervised Institutions (Commercial and Savings)

Note: Paper copies of FDIC financial institution letters may be obtained through the FDIC's Public Information Center, 801 17th St., NW, Room 100, Washington, D.C. 200434 ((703) 562-2200 or 800-276-6003).