



The Call Report is constantly in a state of change. We worked through the extensive changes that took place over the course of the past few years.

As we approach the first reporting quarter for 2023, questions are raised over what will the reporting impact be from the FASB revisions to accounting and reporting of TDRs.

In addition, are you prepared for the reporting impact within your Call Report related to the adoption of CECL.

This 6-hour webinar will provide information on new, proposed, and revised changes to the Call Report with identification of specific Call Report line items impacting March 2023 and beyond. Accounting guidance and regulatory changes will be discussed and presented in order to update those with Call Report preparation and review responsibilities.

Participants will receive handout materials to include a PDF version of the presentation and additional documentation required to support the topics covered in the virtual seminar. The FFIEC 041 and 051 reports will be referenced in the presentation and materials, however, if you file the FFIEC 031 report, the information covered will also benefit your bank.

Pricing for OnDemand:

- ___ \$25 mil & under: \$400
- ___ \$26 mil to \$100 mil: \$500
- ___ \$101 mil to \$250 mil: \$600
- ___ \$251 mil to \$400 mil: \$800
- ___ \$401 mil to \$750 mil: \$1,000
- ___ \$751 mil to \$1 bil: \$1,300
- ___ Over \$1 billion: \$1,600
- ___ Associate Member: \$1,000
- ___ Non-Member: \$3,200

Please email completed form to Natalie Wareham at education@ksbankers.com or fax to 785-272-8392.

Name: _____

Bank: _____

Address: _____

State, Zip: _____

Email: _____

TOPICS THAT WILL BE COVERED:

- Schedule RI-A and RI-E adjustments to retained earnings and transactions with holding companies
- Schedule RI-B and the CECL reporting impact
- Schedule RI-C reporting your ALLL or ACL
- Reporting loan activities in Schedule RC-C, RC-M, RC-N and RC-L
- Risk weighting the loan portfolio and unfunded commitments in RC-R Part II
- Reporting deposits in Schedule RC-E, to include brokered, reciprocal and sweep arrangements
- Reporting average balances in RC-K and RC-O
- Lease Accounting under ASU 2016-02
- Credit Loss Accounting (CECL) under ASU 2016-13 to include regulatory reporting matters
- Troubled Debt Restructuring under ASU 2022-02
- Risk weighting loans with targeted look as those loans included in the Residential Mortgage Exposure group
- Loan coding coverage with a focus on areas that create questions
- Eligibility under the CBLR framework with reduced RC-R reporting
- Understanding the term “unconditionally cancelable” when it comes to reporting off-balance sheet commitments
- Classification of HELOCs and reporting changes to open-end and closed-end lines of credit secured by 1-4 family residential properties. With the first new reporting year behind us – are we properly reporting these revolving lines?



Program Presenter

CYNTHIA DOPJERA

CPA

Cynthia Dopjera, CPA, has 38 years of experience in accounting and regulatory reporting for financial institutions. During the first 18 years, Cynthia held positions with responsibility across all operational areas, including accounting, internal audit and Call Report, while working for small community banks, as well as large regional banks. In 2000, she joined Harper & Pearson Company, P.C., where she served as Practice Leader for the firm’s financial institutions practice. In 2018, Cynthia retired from Harper & Pearson Company. She is currently a consultant for Third Party Resources, Inc.