

Call Report Preparation



- Line-item detail review of the Call Report
- Review of the new form FFIEC 051 and related instructions
- Review of Schedule RC-R, Regulatory Capital, and the capital conservation buffer
- Recent revisions of the Call Report and the implications
- Review of call report general instructions, line item instructions, and other resources
- Accounting pronouncements and their effect on the Call Report
- Discussions regarding an efficient preparation of the Call Report
- Discussion of common errors and resolution
- Sufficient time for Q & A



May 16~17, 2017
Shazam Education Center
Springfield

Course Introduction

With ever-changing regulatory and accounting environment, it is important that call report preparers and reviewers remain up to date. In 2017, many community banks face the implementation of the new call report form FFIEC 051 and the elimination or modification of certain data items. This session includes detailed discussions of each call report schedule as well as the real-life challenges of completing an accurate Call Report. The session includes detailed examples as well as sufficient time for questions and answers.

Highlights:

- Line-item detail review of the Call Report with an emphasis on those areas most pertinent to community banks
- Review of the new form FFIEC 051 and related instructions
- Review of Schedule RC-R, Regulatory Capital, and the capital conservation buffer
- Recent revisions of the Call Report and the implications
- Review of call report general instructions, line item instructions, and other resources
- Accounting pronouncements and their effect on the Call Report
- Discussions regarding an efficient preparation of the Call Report
- Discussion of common errors and their resolution
- Sufficient time for questions and answers

Who Should Attend?

The course is intended for all levels of preparers, experienced and new. The course will validate questions that experienced preparers may have and begin a base of knowledge for the new preparers of the report.

Annual training is highly recommended by bank regulators.

Participants receive a detailed, 200+ page manual that is valuable for future reference. It includes a summary of general instructions and procedures for less-experienced preparers. This seminar covers new accounting updates that will affect banks' Call Report. Understanding of and compliance with accounting changes is often more difficult than revisions to Call Report schedules. ***The agenda items for each day are subject to be moved either earlier or later during the two-day program based on timing of the day and other relevant topics/questions that may arise.***

About the Presenters

Amanda C. Garnett, CPA, is a principal in the Financial Institution Group of CliftonLarsonAllen LLP in the Peoria, Illinois office. Garnett is currently responsible for the overall coordination and delivery of tax services for community banks served out of CLA's downstate Illinois, Indiana, and Missouri offices. In addition to tax services, Garnett performs consulting services and training for financial institutions across the country on call report preparation, regulatory capital, and related topics.

David Heneke, CPA, CISA, is a principal in the Financial Institution Group of CliftonLarsonAllen LLP from St. Cloud, Minnesota. Heneke performs certified audit, directors' examinations, internal audits, and general control reviews. He has over twelve years of experience working with community banks.

Key Topics

DAY 1

Getting Started with the Call Report

- What is the Call Report?
- How to File
- General Instructions
- Amending the Call Report
- Maintaining Documentation

Recent Revisions and Account Pronouncements

- Accounting Pronouncements
- Call Report Changes for 2017

Revision to Regulatory Capital under Basel III

- Overview of Regulatory Capital
- Schedule RC-R: Regulatory Capital
- Risk Weighting Assets
- Required Capital Ratios and the Capital Conservation Buffer

Balance Sheet Related Schedules

- Schedule RC: Report of Condition
- Schedule RC-A: Cash and Due from Banks
- Schedule RC-B: Securities
- Schedule RC-E: Deposits
- Schedule RC-F: Other Assets
- Schedule RC-G: Other Liabilities
- Schedule RC-K: Average Balances
- Schedule RC-M: Memoranda
- Schedule RI-A: Changes in Regulatory Capital

DAY 2

Balance Sheet Related Schedules- Continued
Income Statement Schedules

- Schedule RI: Report of Income
- Schedule RI-E: Explanations

Lending Related Schedules

- Overview of Call Report Loan Coding
- Schedule RC-C Part I: Loan and Lease Reporting
- Schedule RC-C Part II: Loans to Small Businesses and Small Farms
- Schedule RC-N: Past Due and Nonaccrual Loans
- Schedule RI-B: Charge-offs and Recoveries
- Schedule RI-C: ALLL Disaggregation
- Schedule RC-P: Mortgage Banking
- Schedule RC-S: Servicing Securitization and Sales

Other Schedules

- Schedule RC-O: Insurance Assessments

Detailed examples, recommendations, questions and answers

Registration Fees

CBAI MEMBER each \$435

****PROSPECTIVE MEMBER each** \$835

**Only financial institutions/firms eligible for CBAI membership.

Late registrants cannot be guaranteed admission if seminars reach capacity. Fees include hand-out materials, refreshment breaks, and lunch for both days. An income-tax deduction may be allowed for educational expenses undertaken to maintain or improve professional skills.

Cancellation Policy

Registrants cancelling two days prior to each seminar receive 100% refund; one day prior, 50%; the day of the seminar, no refund. **All cancellations must be made in writing prior to the seminar day. Invoices and training materials will be sent to all "no shows."**

Registration Form

CALL-REPORT PREPARATION

May 16-17, 2017 -- Shazam Education Center
CBAI Headquarters, Springfield

Name of Bank _____

Address _____

City, State, Zip _____

Tel. No. _____

Name/Title _____

E-Mail _____

(E-Mail address required for registration).

Name/Title _____

E-Mail _____

(E-Mail address required for registration).

____ I have special needs, please contact me before the seminar.

Please select your payment method.

____ Check Enclosed ____ Check in Mail

____ Pay at Door ____ Credit Card*

**If you are paying by credit card, please fill out the following information.
(Visa, MasterCard & Discover accepted).*

Name as It Reads on Card _____

Company Name on Card _____

Billing Address of Card _____

Card Number _____ Exp. Date _____

Three Digit Security Code _____



Mail it in:
CBAI Education Department
901 Community Drive
Springfield, IL 62703-5184



Fax it in:
(217) 585-8738



Call it in:
(800) 736-2224 (Illinois only)
(217) 529-2265



Click it in:
www.cbai.com

Date and Location

May 16-17, 2016
Shazam Education Center
CBAI Headquarters
901 Community Drive
Springfield, IL, 62703

A block of rooms has been reserved at the Baymont Inn, 5871 South 6th St., Springfield, IL 62703 (217) 529-6655. Please identify yourself as a Community Bankers Association registrant to receive a special rate of \$70 plus tax for single or double occupancy.

Agenda

Registration begins at 8:30 a.m. The seminar runs from 9 a.m. to approximately 4 p.m. both days. A Continental breakfast and lunch are provided.

Continuing Education

CBAI is a registered Public Accounting Continuing Professional Education (CPE) provider by the Illinois Dept. of Financial and Professional Regulation.

For More Information

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