



# Second Quarter Call Report: Current Matters Impacting The Report (Webinar)

July 17, 2020 ☐ 10:00am - 11:30am

The June 30, 2020 Call Report is impacted by new reporting requirements related to regulatory capital, the CARES Act, and the regulatory agencies' Interim Final Rules resulting from COVID-19. This 90 minute Call Report Update webinar will include coverage of new reporting requirements effective for June 30, 2020, changes resulting from applicable sections of the CARES Act, and the regulatory agencies' rulings that result from the current COVID-19 crisis.

Participants will receive a copy of the presentation and a supplemental handout that describes the areas impacted by the CARES Act and the regulatory Interim Final Rules, and the Call Report Schedules impacted by these changes on Form 041 with Form 051 reductions in reporting indicated, as applicable.

Topics include:

- The impact of the CARES Act:
  - ◊ Section 2302 on modifications for net operating losses
  - ◊ Section 4013 on temporary relief from reporting TDRs (to include regulatory guidance on reporting past due status)
  - ◊ Section 4014 on the optional temporary relief from CECL adoption (with interim final rule impact on reporting in Schedule RC-R)
  - ◊ Section 4012 on the Community Bank Leverage Ratio (to include general discussion on CBLR eligibility and reporting unfunded commitments)
- Regulatory Interim Final Rules:
  - ◊ Calculation for reportable Eligible retained earnings (for capital conservation buffer) - Schedule RC-R impact
  - ◊ Money Market Mutual Fund Lending Facility - Schedules RC-B, RC-M and RC-R impact
  - ◊ Payroll Protection Program Loans – Schedules RC-C, RC-M and RC-R impact
  - ◊ Regulation D Reserve Requirements: Schedule RC-E impact
- Regulatory Reporting Revisions impacting the June 30, 2020 Call Report
  - ◊ Simplifications to the Capital Rule impacting Schedule RC-R
  - ◊ Reporting HVCRE ADC loans in the June 30, 2020 Call Report
  - ◊ Reporting HELOCs as closed-end commencing March 31, 2021 with early adoption available

### Who Should Attend:

Anyone responsible for preparing, auditing, or signing the Call Report will find the program valuable. The seminar is designed for more experienced preparers and reviewers interested in new reporting requirements and up-to-date rulings impacting the June 30, 2020 Call Report.

### Webinar Speaker:

**Cynthia Dopjera**, a Certified Public Accountant, has 38 years of experience focused on accounting and regulatory reporting for financial institutions. During the first 18 years of her career, Ms. Dopjera held various positions with responsibility across all operational areas, to include accounting, internal audit, Call Report preparation and review while working for community as well as regional banks. In 2000, Ms. Dopjera joined the public accounting firm of Harper & Pearson Company, P.C., where she served as

Practice Leader for the Firm's financial institutions practice covering community and regional institutions. The Firm's services included financial statement audit, accounting, tax preparation and filing, internal control audit, Call Report audit, loan and asset quality review, and design and implementation of internal controls over financial reporting frameworks for institutions regulated under FDICIA and Sarbanes-Oxley. In 2018, Ms. Dopjera retired from Harper & Pearson Company, and currently provides accounting, consulting, and training services to financial institutions.

### Webinar Registration:

Mr./Mrs./Ms. \_\_\_\_\_  
 Bank \_\_\_\_\_  
 Email Address \_\_\_\_\_  
 Branch Street Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
 Office Phone \_\_\_\_\_  
 Cell \_\_\_\_\_

### **Payment Options:**

Check ( Made payable to Louisiana Bankers Association)  
 Visa    MasterCard    American Express

Card Number \_\_\_\_\_  
 Expiration Date \_\_\_\_\_ Amount to be charged: \_\_\_\_\_  
 Name on Card (please print) \_\_\_\_\_  
 Signature \_\_\_\_\_  
 Billing Address: \_\_\_\_\_

### **Please check:**

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#### **Registration Fees for Non-Members**

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This training will be covered under SBET (Small Business Employee Training Program). Please provide an email address on the line below to receive the necessary documentation for reimbursement:

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**\*Please Note: Recordings are not eligible for SBET funding**

**Webinar access codes will be sent to registrants with confirmation emails one week prior to session.**