

**New  
December  
Dates  
Added**

**FMS** | Financial  
Managers  
Society

December 8-9, 2014

# Basel III Implications for Call Report Schedule RC-R

*Orlando, Florida | Loews Royal Pacific Resort at Universal Orlando®*



# Basel III Implications for Call Report Schedule RC-R

The implementation of the new Basel III capital rules is one of the most complex regulatory challenges that financial institutions are facing today, even in an already complex regulatory environment. Knowing exactly how to approach not only your capital planning process, but your reporting process too, will be key to withstanding the impending regulatory scrutiny.

Beginning with the first quarter call report filing in 2015, all community banks will be responsible for filing the new Schedule RC-R – Regulatory Capital.

Now with a second date added by popular demand, you can learn how your institution may be impacted and what regulators will be looking for during **Basel III Implications for Call Report Schedule RC-R**. FMS Top-Rated speaker, **Paul J. Sanchez, CPA, CBA, CFSA** will provide you with a step-by-step review of the “new” Call Report Schedule RC-R, hone in on the Basel III changes, and explain, in detail, the lines on the new Regulatory Capital Schedule of the Call Report.

This hands-on program will ensure that you have a comprehensive understanding of the changes and help give you a head start on what will be required as a result of Basel III.

## You Will Learn:

- How to accurately prepare the new Schedule RC-R
- The decision process involved for the “opt-out” election
- How to troubleshoot transition issues
- How to compute the new capital ratios required on the Call Report

## About FMS



For over 65 years, the Financial Managers Society's network of members has provided technical education to financial professionals from community financial institutions through conferences, seminars, webinars and publications.

For details on FMS membership benefits or how to become a member, please visit [www.fmsinc.org/JOIN](http://www.fmsinc.org/JOIN) or call 800-ASK-4FMS (800-275-4367).

Connect with us:



# Agenda .....

## Monday, December 8, 2014

8:00 am

Registration and Continental Breakfast

8:30 am to 4:30 pm

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### **General Information about Basel I, II and III**

#### **What We Learned After the Recent Financial Collapse**

##### **Basel Implications**

- Significant changes to capital
- Risk-weighted assets – numerator
- Risk-weighted assets – denominator
- Off-balance sheets items
- Derivatives
- Guarantees
- MSAs, DTAs
- Other highlights
- Capital conservation buffer
- Timeline and transition

##### **Schedule RC-R Mechanics**

##### **RC-R Walkthrough**

## Tuesday, December 9, 2014

8:00 am

Continental Breakfast

8:30 am to 12:00 pm

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### **RC-R Walkthrough (continued)**

- Opt out election
- CET1 calculations
- Tier 1 capital
- Tier 2 capital
- Total capital
- Total assets for the leverage ratio
- Risk-weighted assets

### **Capital Ratios**

- CET1
- Tier 1
- Tier 2
- Total

### **Capital Buffer**

### **Eligible Retained Earnings**

### **Distributions and Discretionary Bonus Payments During the Quarter**

### **Summary and Final Q&A**



# Faculty .....

## **Paul J. Sanchez, CPA, CBA, CFSA, President, Professional Service Associates**

Paul J. Sanchez, CPA, CBA, CFSA conducts a small CPA practice and owns and operates Professional Service Associates, a consulting and professional training and development business that services corporate clients (auditors, controllers, etc.), CPA firms, professional associations and others. Prior to starting his consulting business, Paul was the Vice President for the Audit Division of a regional bank and of a money-center bank. There he directed the professional practice development and training for internal auditors. Paul was also a technical staff member of the Auditing Standards and Examinations Divisions of the AICPA, and was an assistant professor at Long Island University — C.W. Post Campus, and an adjunct lecturer at City University of New York. He is the author of the publication *Accounting Basics for Community Financial Institutions* (Financial Managers Society, 2004 and 2009 editions) and the monthly publication *The Ideas and Analysis Letter: The Sanchez "Take."*

# Details .....

## **Location and Accommodations**

### **Loews Royal Pacific Resort at Universal Orlando®**

6300 Hollywood Way  
Orlando, FL 32819

**Special FMS Room Rate:** \$149 Single/Double  
**For Reservations Call:** 1-866-360-7395

**Deadline for Rate:** November 17, 2014

**Identify yourself as an attendee of the Financial Managers Society program to receive the preferred rate.** If you are making reservations through a travel agent, be sure to request that your reservation be placed in the FMS room block to guarantee the best rate.

## **Tax-Deductible Programs**

An income-tax deduction may be allowed for educational expenses (including registration, travel, meals and lodging) undertaken to maintain or improve professional skills. (Treas. Reg. Sec. 1.162-5)

## **Attire**

Business-casual attire is appropriate. Since hotel rooms are often cool, please bring a jacket or sweater.

# CPE .....

## **Earn up to 12 hours of CPE credit**

**Level:** Intermediate

**Prerequisites:** None

**Advance preparation:** None

**Field of Study:** Accounting

**Instructional Method:** Live-Group



FMS is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to: The National Registry of CPE Sponsors, 150 Fourth Avenue, North, Suite 700, Nashville, TN 37219-2417 Web: [www.nasba.org](http://www.nasba.org).

For more information regarding administrative policies such as complaints or refunds, call 800-ASK-4FMS (800-275-4367).

# Registration

## 3 WAYS TO REGISTER

**QUESTIONS?** Call 800-ASK-4FMS (800-275-4367)

**Mail:** Financial Managers Society  
1 North LaSalle Street, Suite 3100  
Chicago, IL 60602-4003

**Fax:** 312-578-1308  
**Internet:** [www.fmsinc.org/CALENDAR](http://www.fmsinc.org/CALENDAR)

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**REGISTER** Please select from one of the following options. *Call for details about team discounts.*

### Save \$100 with a Members-only Team Discount!

FMS members and their co-workers save \$100 each when two or more employees register for this seminar. Simply complete one form per person and deduct \$100 from each registration fee.

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- FMS Member: \$1,050 \$ \_\_\_\_\_
- Coworker of Member: \$1,150 \$ \_\_\_\_\_
- Nonmember: \$1,350 \$ \_\_\_\_\_

Please list any special accommodations (including dietary restrictions) you require.

### Not an FMS member? Join now and save on registration!

- FMS Regular Membership: \$450 \$ \_\_\_\_\_
- FMS Affiliate Membership: \$495 \$ \_\_\_\_\_

Join FMS today at [www.fmsinc.org/JOIN](http://www.fmsinc.org/JOIN) and not only will you save \$300 on the registration fees but you can also take advantage of the year-round FMS member benefits.

**TOTAL \$** \_\_\_\_\_

**METHOD OF PAYMENT** Payment must accompany registration.

- Check enclosed payable to Financial Managers Society
- Charge my MasterCard, Visa or American Express

Card # \_\_\_\_\_

Exp. Date \_\_\_\_\_ Signature \_\_\_\_\_

### Refunds and Cancellations

A refund minus a \$150 processing fee will be provided for cancellations received by FMS in writing by November 17, 2014. No refunds will be given for cancellations received after that date. A substitution from your institution is welcome at any time.

FMS reserves the right to change instructors or reschedule/cancel sessions when necessary. FMS is not responsible for airfare penalties incurred due to the cancellation of the program.



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Chicago, IL 60602-4003

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