



The Federal Reserve Bank of New York
Statistics Function

FR Y-11 Historic Reporting Changes

Reflects changes made since 2000

Date	Description
December 2002	<p data-bbox="569 787 724 820">FR Y-11</p> <p data-bbox="569 828 814 860">Schedule IS</p> <ul data-bbox="569 868 1890 1161" style="list-style-type: none"><li data-bbox="569 868 1890 933">➤ Re-titled the caption of "Provision for credit losses" (item 4) to "Provision for loan and lease losses."<li data-bbox="569 941 1890 1079">➤ Combined "Realized gains and losses on held-to-maturity-securities" (item 6.a) and "Realized gains and losses on available-for-sale securities" (item 6.b) into "Realized gains and losses on securities not held in trading accounts" (item 6).<li data-bbox="569 1088 1890 1161">➤ Eliminated the three-way breakout of "Non-interest expense: Pertaining to related organization" (item 7.b). <p data-bbox="569 1201 861 1234">Schedule IS-A</p> <ul data-bbox="569 1242 1890 1310" style="list-style-type: none"><li data-bbox="569 1242 1890 1310">➤ Eliminated the two-way breakout of "LESS: Cash dividends declared" (item 4).

Schedule IS-B

- Expanded the allowance for loan and lease loss items by: moving "Recoveries" and "LESS: Charge-offs" to this schedule, adding "Provisions for lease and loan losses" (item 4), "Balance at the end of the current period" (item 6), "Balance most previously reported for end of previous calendar year" (item 1), and "Adjustment" (item 5) to reconcile the allowance for loan and lease losses.

Schedule BS

- Eliminated "Federal funds sold and securities purchased under agreements to resell" (item 3).
- Eliminated the two-way breakout of "Other real estate owned" (item 7).
- Moved "Investments in other companies" (item 8), "Intangible assets" (item 9), "Goodwill" (item 9.a), "Mortgage servicing assets, (item 9.b), and "Other identifiable intangibles" (item 9.c) to a new Memoranda Schedule.
- Added "Claims on nonrelated organizations" (item 8).
- Moved the related breakout of "Balances with related institutions, gross" (item 11), "Balances due from bank holding company (parent companies only), gross" (item 11.a), "Balances due from subsidiary banks of bank holding company, gross" (item 11.b) and "Balances due from other nonbank subsidiaries of bank holding company, gross" (item 11.c) to a new Memoranda Schedule. The total of these items "Balances due from related institutions, gross" is now collected on the balance sheet.
- Eliminated "Deposits" (item 13).
- Combined the two-way breakout of "Borrowing with a remaining maturity of one year or less" (item 15).
- Moved the related breakout of "Balances due to related institutions, gross" (item 18), "Balances due to bank holding company (parent companies only), gross" (item 18.a), "Balances due

to subsidiary banks of bank holding company, gross" (item 18.b) and "Balances due to other nonbank subsidiaries of bank holding company, gross" (item 18.c) to a new Memoranda Schedule. The total of these items "Balances due to related institutions, gross" is now collected on the balance sheet.

- Combined the two-way breakout of preferred and common stock into "Stock" (item 18.a).

Off-balance sheet items

- Moved "Assets sold with recourse" (item 32) to the new Memoranda Schedule.

Schedule BS-A

- Combined "To U.S. addressees" (item 6.a) and "To non-U.S. addressees" (item 6.b) into "Total loans and lease financing receivables" (item 6).
- Re-titled "Loans and leases restructured and included in past due and nonaccrual loans" (item 7.d) as "Restructured loans and leases in items 7.a through 7.c above (and not reported in item six above)."
- Eliminated "Loans and leases restructured and in compliance with modified terms."
- Added Schedule BS-M Memoranda.

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-11--FR_Y-11S20021204_f.pdf