



The Federal Reserve Bank of New York
Statistics Function

FR 2886B Historic Reporting Changes

Reflects changes made since June 2001

Report Form and Instructions are available at:

http://www.federalreserve.gov/reportforms/reportdetail.cfm?WhichFormId=FR_2886b

Date

Description

September 2011

Report From

- The caption for Schedule RI, memoranda item 1, “Net change in fair values of financial instruments accounted for under a fair value option” was revised to include amounts reported in Schedule RI, items 5.a(4), 5.a(5), 5.a(6), and 5.b.
- A footnote was added to Schedule RC, item 12.a to indicate that the item includes non-interest bearing demand deposits. A footnote was added to Schedule RC, item 12.b to indicate that the item includes interest-bearing demand deposits.
- A footnote was added to Schedule RC-K, item 4 to indicate that the item includes interest-bearing demand deposits.

Instructions

Schedule RC, Balance Sheet

Schedule RC, (items 1.a and 1.b) were revised to clarify the reporting of non-interest and interest-bearing balances

Schedule RC-A, Cash and Balances Due From Depository Institutions

- Schedule RC-A, (items 1.a and 1.b) were revised to clarify the reporting of excess balance accounts and pass-through reserve balances.

Schedule RC-E, Deposits and Liabilities

- Schedule RC-E, “Individuals, partnerships, and corporations (including all certified and official checks): U.S. addressees” (item 1.a) was revised to clarify the reporting treatment of excess balance accounts and pass-through reserve balances. Additionally, instructions were revised to clarify the definition of demand deposits and to clarify the distinction between interest-bearing and noninterest-bearing deposits.

Schedule RC-M, Claims on and Liabilities to Related Organizations

- Schedule RC-M, instructions were revised to clarify the reporting treatment of excess balance accounts.

Definitions

- A new definition for “Excess Balance Account” was added.
- A cross-reference to “Excess Balance Account” was added to the glossary entry for “Pass-through Reserve Balances.”

Other

- Instructions were updated to incorporate references to the FASB Accounting Standards Codifications (ASC).

March 2011

- The cover page was reformatted by adding additional contact information to be consistent with other Federal Reserve report forms.
- The caption for Schedule RI, memoranda item 1, “Net change in fair values of financial instruments accounted for under a fair value option”, was revised to include amounts reported in Schedule RI, items 5.a.(6), “Other noninterest income” and item 5.b. “Noninterest income from related organizations”.
- The caption for Schedule RC-N, Memorandum item 1, “Restructured loans and leases” was revised to “Loans restructured in troubled debt restructurings”.

Instructions

Schedule RC-N, Past Due and Nonaccrual loans, Leases, and Other Assets

- Schedule RC-N, Memorandum item 1, “Loans restructured in troubled debt restructurings”, was revised to include (previously excluded) loans to individuals for house hold, family, and other personal expenditures, and all loans secured by 1-4 family residential properties whose terms have been modified in troubled debt restructurings. In addition, the instructions were revised to clarify that this item should exclude leases.

March 2009

- Reporting frequency was reduced to annual for Edge and agreement corporations with total assets of \$50 million or less

Instructions

- Schedule RI, item 7.a(3) “Other noninterest expense” was revised to exclude the itemization of expenses that represent an amount greater than 25% of item 7.c. “Total noninterest expense”.
- Schedule RI-A, item 6 “Other adjustments” was revised to exclude the itemization of all other adjustments to equity capital.

Schedule RC-D Trading Assets and Liabilities

- New Schedule RC-D “Trading Assets and Liabilities” was added to the form and instructions to collect trading asset and liability data on items 1 through 16 from all Edge and agreement corporations that reported

trading assets of \$2 million or more in any of the four preceding quarters, and Memoranda items 1 through 6.b from Edge and agreement corporations that reported trading assets of \$1 billion or more.

Schedule RC-L Derivatives and Off-Balance Sheet Items

- The notional amount of written and purchased option contracts was separated into new items and renumbered on Schedule RC-L as “Interest rate contracts” (Item 10.a(1)), Foreign exchange contracts (Item 10.a(2)), “Equity derivative contracts” (Item 10.a(3)), “Commodity and other contracts” (Item 10.a(4)), “Interest rate contracts” (Item 10.b(1)), Foreign exchange contracts (Item 10.b(2)), “Equity derivative contracts” (Item 10.b(3)), “Commodity and other contracts” (Item 10.b(4)). In addition, the notional amount of swap contracts was separated into new items and renumbered as “Equity derivative contracts” (Item 11.c), “Commodity and other contracts” (Item 11.d).

March 2008

- Reissued FR 2886b instructions in their entirety with March 2008 date placed on the bottom of each page due to style and format changes.
- Updated instruction pages are listed on the Record of Changes pages and the revised text has vertical black lines in the margins to annotate revisions.

Schedule RI-Income Statement

- Memorandum item 1 was added to the form and instructions to collect certain data from all institutions that choose under generally accepted accounting principles, to apply a fair value option to one or more financial instruments and one or more classes of servicing assets and liabilities.

Schedule RC-Balance Sheet

- Memoranda items 2, 2.a and 2.b were added to the form and instructions to collect certain data from all institutions that choose under generally accepted accounting principles to apply a fair value option to one or more servicing assets and liabilities.

Schedule RC-N Past Due and Nonaccrual Loans, Leases and Other Assets

- Revised Instructions for information collected on restructured loans and leases removing “secured by 1 to 4 family residential properties and all restructured loans” in item 4.

March 2006

- Deleted three data items related to bankers acceptances consistent with proposed changes to the commercial bank Consolidated Reports of Condition and Income (FFIEC 031)

September 2004

- Schedule G “Income and Expenses” was moved to the first page and retitled “Schedule RI-Income Statement”.
- Schedule H “Changes in Capital and Reserve Accounts” was re-titled “Schedule RI-A - Changes in Equity Capital”.
- “Allowance for loan and lease losses” (item 2) from Schedule H was made Schedule RI-B — “Changes in Allowance for Loan and Lease Losses”.
- Schedule RC-D “Deposits” was reordered to RC-E and re-titled “Deposits Liabilities”.
- Schedule RC-E was reordered to RC-M -“Claims on and Liabilities to Related Organizations”.
- Schedule RC-F was reordered to RC-N “Past Due and Nonaccrual Loans, Leases, and Other Assets”.
- Schedule RC-I “Risk Based Capital” was reordered and re-titled to “Regulatory Capital”.
- Schedule RC-J was reordered and re-titled RC-K “Quarterly Averages”.
- Schedule RC-K “Off-Balance Sheet Items” was reordered and re-titled RC-L, “Derivatives and Off-Balance Sheet Items”.

- Schedule RC-L was changed to RC-V “Branch Schedule of Selected Items – Non-Consolidated”.
- The Balance Sheet was separated into three categories: Assets, Liabilities and Equity Capital
- Equity Capital was renumbered from 21 through 27, instead of “a through f”

June 2003

- Added “Patriot Contact Information.” This information is being requested to identify points-of-contact who are in charge of your depository institution’s Section 314(a) searches and who could be contacted by federal law enforcement officers for additional information related to anti-terrorist financing and anti-money laundering.

March 2003

- Added “Emergency Contact Information.” This information is being requested so the Agencies can distribute critical, time sensitive information to emergency contacts at U.S. branches or agencies.

June 2001

Schedule RC

- Re-titled “Securities (net of any valuation reserve)(from Schedule B)” (item 2) as “Securities (Schedule B, sum of item 4, columns A and D).”
- Eliminated “LESS: Allocated transfer risk reserve (from Schedule H)” (item 4.c).
- Changed reporting of loans and leases to be net of any applicable allocated transfer risk reserve.
- Re-titled “Loans and leases, net of unearned income, allowance, and reserve (item 4.a minus 4.b and 4.c)” (item 4.d) as “Loans and leases, net of unearned income and allowance (item 4.a minus 4.b).”
- Re-titled “Other borrowed money” (item 15) as “Other borrowed money (including mortgage indebtedness and obligations under capitalized leases.”

- Re-titled “Undivided profits and capital reserves” (item 21.c) as “Retained earnings.”
- Combined “Net unrealized holding gains (losses) on available-for-sale securities” (item 21.d) and “Cumulative foreign currency translation adjustments” (item 21.e) and re-titled as “Accumulated other comprehensive income” (item 21.d). Any minimum pension liability adjustment recognized in accordance with FASB Statement No. 87, *Employers’ Accounting for Pensions*, is included in this item.
- Added “Other equity capital components” (item 21.e) to the equity capital section of the balance sheet. This item covers treasury stock and unearned employee stock ownership plan shares that, under GAAP, are to be reported in a contra-equity account on the balance sheet. It also includes any other transactions required by GAAP to be recognized in non-income equity accounts (other than stock and surplus accounts).
- Re-titled “Mutual fund and annuity sales during the quarter (include proprietary, private label, and third party products)” (Memorandum Item 1) as “Assets under the reporting Edge and agreement corporation’s management in proprietary mutual funds and annuities.” In addition, Edge and agreement corporations without proprietary mutual funds and annuities no longer need to report any information on their involvement with these products.

Schedule C

- Changed the caption for Schedule C, “(Net of unearned income and before adjustment for allowances for loan and lease losses)” to “(Net of unearned income, allocated transfer risk reserve and before adjustment for allowances for loan and lease losses).”
- Re-titled “Loans to commercial banks in the U.S.” (item 1) as “Loans to and acceptances of commercial banks.”

Schedule D

- Combined “Individuals, partnerships, and corporations” (item 1) and “Certified and official checks” (item 5) and re-titled “Individuals, partnerships, and corporations (include all certified and official checks)” (item 1).
- Re-titled “Total deposits (sum of items 1.a through 6)” (item 7) as “Total deposits (sum of items 1.a through 6, columns A and B, must equal the sum of Schedule RC, items 12.a and 12.b minus 12)” (item 7.)

Schedule H

- Re-titled “Balance at end of previous calendar year” (item 1.a) as “Balance most recently reported for end of previous calendar year.”

- Combined “Foreign currency translation adjustments” (item 1.e) and “Change in net unrealized holding gains (losses) on available-for-sale securities” (item 1.f) and re-titled as “Other comprehensive income” (item 1.e). This item also includes any minimum pension liability adjustment recognized during the calendar year.
- Re-titled “Balance at end of period (equals liabilities, item 21.f page 2)” (item 1.h) as “Balance at end of period (equals total equity capital, item 21.f, page 2).”
- Re-titled “Balance at end of previous calendar year” (item 2.a) as “Balance most recently reported for end of previous calendar year.”

Schedule J

- Re-titled “Other borrowed money” (item 6) as “Other borrowed money (including mortgage indebtedness and obligations under capital leases).”

Schedule K

- Eliminated "Participation in acceptances (as described in the Instructions) acquired (including related organizations) by this office” (item 13).