

Micro Report Series Description

Series Mnemonic	BHAS
Series Name	Combined Financial Statements of Nonbank Subsidiaries of Bank Holding Companies, By Type of Nonbank Subsidiary; FR Y-11AS
Starting and Ending Date	December 31, 1986 December 31, 1994
Frequency	Annually, last calendar day of the year

Reporting Panel

BHAS

Consists of those bank holding companies that file an FR Y-11Q report for December. These bank holding companies fall into two categories. First, FR Y-11AS data are collected from bank holding companies with total consolidated assets of \$1 billion or more regardless of whether or not the bank holding companies own any nonbank subsidiaries. Second, the report is filed by bank holding companies with total consolidated assets of between \$150 million and \$1 billion that meet one or more of the following conditions: (a) the assets of the holding company's nonbank subsidiaries constitute 5 percent or more of the holding company's total consolidated assets; (b) the net income of the holding company's nonbank subsidiaries makes up 5 percent or more of the holding company's total consolidated net income; or (c) the holding company's investments in and/or loans and advances to nonbank subsidiaries exceed 5 percent of the holding company's total consolidated equity capital. Data on subsidiary bank holding companies and data on nonbank subsidiaries directly owned by a bank subsidiary are not included. However, data of nonbank subsidiaries that are subordinate to these lower-tier bank holding companies are included. For complete reporting specifications, see the FR Y-11AS instructions provided by staff in the Board's Division of Banking Supervision and Regulation.

Major Changes to Reporting Panel

None

Data Mode

Annual figures

Thousands of dollars

Data Availability

Forms are submitted to the Reserve Bank no later than 60 days following the report date. Data are available approximately on the 74th calendar day following the as-of date.

Major Series Changes

Beginning December 31, 1993, a new line item 4 was added to the FR Y-11AS income statement for "Provision for loan and lease losses" to be consistent with the FR Y-11Q. Former items 4 through 13.b on the income statement were renumbered to reflect this addition.

Beginning December 31, 1992, the FR Y-11AS form was revised to eliminate the C.I. indicator (confidentiality code) from each column of the report. The confidentiality codes by column were replaced with one overall confidentiality code for the entire report. This change was made to facilitate the reporting of structure information through the National Information Center.

Beginning December 31, 1991, several changes were made to the FR Y-11AS report form. Line items were added for mortgage servicing rights, other identifiable intangibles, and goodwill to parallel reported items on the consolidated financial statements of bank holding companies and on subsidiary banks' Reports of Condition. Also, the existing line item on "Borrowings with an original maturity of one year or less (including federal funds purchased)" was split into two items: "Commercial paper" and "Other borrowings with an original maturity of one year or less (including federal funds purchased)." The "Commercial paper" item was added to enable Board staff to determine whether bank holding companies are generating funds for the organization by issuing commercial paper through nonbank subsidiaries.

Beginning December 31, 1990, several changes were made to the FR Y-11AS report form. Item 2 was revised to include "Investment securities," with "Federal funds sold and securities purchased under agreements to resell" being separated out into a new item. Item 3, "Loans and lease financing receivables, net of unearned income and allowance for loan and lease losses," was restructured to include additional detail on loans. Other changes consisted of revising the format of the income statement to parallel the FR Y-9C. This reorganization required the

addition of new items to the income statement, the deletion of "Selected Income Items" 1 (operating income) and 2 (operating expense), and the relocation of several items on the report form.

Confidentiality

With some exceptions, individual respondent data are available to the public upon request unless the bank holding company submitting the data has either been granted confidential treatment or has requested confidential treatment and the confidentiality status is pending.