

Spreadsheet File Transfer User Guide

Parent Company Only Financial Statements for Large Holding
Companies - FR Y-9LP

Overview

The Federal Reserve System's Reporting Central Application provides the ability to submit spreadsheet files (*e.g.*, Microsoft Excel) via the internet. As a result, reporting institutions that use a spreadsheet to prepare their data will not have to key their data into a web page form. While this feature was provided for reporting institutions using spreadsheets, the file can be created by any other backend system that a reporting institution uses to generate its data.

This document provides the required file format for submitting the data via Reporting Central and shows how a reporting institution can create the file from a spreadsheet for the **FR Y-9LP – Parent Company Only Financial Statements for Large Holding Companies**. Formulas were used to pull the data from the spreadsheet worksheets containing the data and format them for transmission to Reporting Central.

Microsoft Excel was used in this example but the same process can be applied to other spreadsheet software. The method used to create the file is at the discretion of the reporter. This guide assumes that the data already exist in spreadsheet form.

How to create a text file from a spreadsheet for the FR Y-9LP

The FR Y-9LP is comprised of multiple schedules and several financial and text fields. To minimize issues arising during the creation of the Reporting Central text file, it is strongly recommended reporting institutions follow the process described below.

NOTE Only one file upload can be submitted for each individual respondent and as of date. It is no longer possible to submit multiple branches or agencies in a single file.

Field Labels

The identifying label for both financial and text data is the eight-character MDRM descriptor listed in Appendix A. Reporting Central uses the MDRM to identify individual report items in the file upload.

Appendix A

FR Y- 9LP Report Detailed Field Specifications

Report Form Line Number	Item	8-character MDRM
Financial Data Items		
	Schedule PI - Parent Company Only Income Statement	
	1. Operating Income	
	a. Income from bank subsidiaries and associated banks, excluding equity in undistributed income:	
1.a.(1)	Dividends	BHCP0508
1.a.(2)	Interest	BHCP0512
1.a.(3)	Management and service fees	BHCP0515
1.a.(4)	Other	BHCP0518
1.a.(5)	Total (sum of items 1.a(1) through 1.a(4))	BHCP0520

Field Values

Financial data fields can have either positive, negative, zero, or null values.

Table 1. Format Differences for Financial Data Item Values

Financial Data Item Value	Format
Positive	[leave value as is]
Negative	Precede by minus (-) sign
Zero	0
Null (or blank)	[leave blank]

Step 1 – Create Data Listing

Since it is presumed that the reporter already has the report data in spreadsheet format, all subsequent steps in this guide are based on using this report data as the source. The first step recommended is to create a sequential listing of all the items containing the item number, the eight-character MDRM, item description, and item value.

It is easier if you list all of the financial data items first and then the text items after that.

Report Form Line Number	Item Description	RC Item Identifier	Dollar Amount in Thousands
2	FR Y-9LP – Parent Company Only Financial Statements for Large Holding Companies		
3			
4	FINANCIAL DATA ITEMS		
5			
6	1.a.(1) (1) Dividends	BHCP0508	1
7	1.a.(2) (2) Interest	BHCP0512	2
8	1.a.(3) (3) Management and service fees	BHCP0515	3
9	1.a.(4) (4) Other	BHCP0518	4
10	1.a.(5) (5) Total (sum of items 1.a(1) through 1.a(4))	BHCP0520	10
11	1.b.(1) (1) Dividends	BHCP1275	6
12	1.b.(2) (2) Interest	BHCP1276	7
13	1.b.(3) (3) Management and service fees	BHCP1277	8
14	1.b.(4) (4) Other	BHCP1278	9
15	1.b.(5) (5) Total (sum of items 1.b(1) through 1.b(4))	BHCP1279	30
16	1.c.(1) (1) Dividends	BHCP0206	11

Report Form Line Number	Item Description	RC Item Identifier	Dollar Amount in Thousands
169	TEXT ITEMS		
170	1. Description	TEXT5485	desc1
171	2. Description	TEXT5486	desc2
172	3. Description	TEXT5487	desc3
173	4. Description	TEXT5488	desc4
174	5. Description	TEXT5489	desc5
175	Cover Page Contact Name	BHPX8901	coverPage item 4
176	Cover Page Contact Phone	BHPX8902	9999999999
177	Cover Page Contact FAX	BHPX9116	1111111111
178	Cover Page Contact email	BHPX4086	coverPage item 7
179	Cover Page Legal Title of Holding Company	TEXT9010	coverPage item 1

NOTE Adding additional information to this spreadsheet (like item description and item number) can make items easier to identify and help troubleshoot potential problems. However, this information is completely optional.

Step 2 – Link and Format Data Cells

In Sheet 2 of the workbook, all of the financial and text items will be linked to Sheet 1 and formatting characters inserted to aid in the creation of the final text file.

Data Format for Financial Data Items

- “L” is the separator between data items.
- Eight-character MDRM.
- “+” represents the maximum number of columns on the report form into which financial data can be entered. If a report section contains less number of columns than another section that has the maximum number, each item still must contain the maximum number of +’s.
- Financial data is entered after each “+”. For FR Y-9LP, the maximum number of columns is one. The formula for each financial item must contain only one “+”.

Financial Data Excel formula: ="L"&Sheet1!C6&"+"&Sheet1!D6

Translates to: LBHCP0508+1

Data Format for Text Items

- “L” is the separator between data items.
- Eight-character MDRM.
- Text data entry is preceded by two underscores and followed by two underscores.

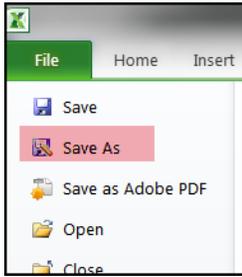
Text Data Excel formula: ="L"&Sheet1!C221&"__"&Sheet1!D221&"__"

Translates to: LBHPX8901__John Smith__

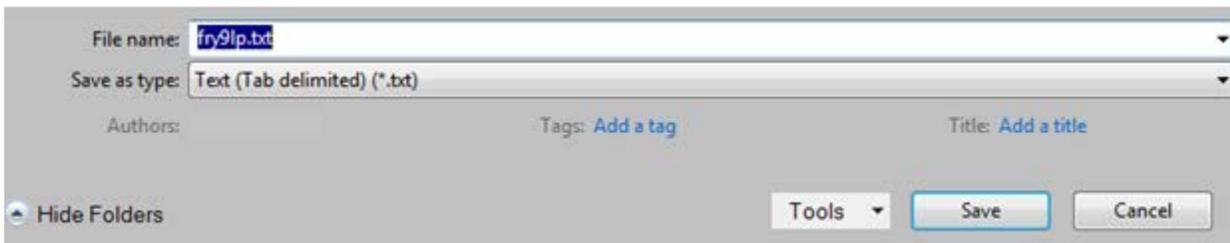
This is repeated for all fields. Once all fields have been linked, you can create the text file.

Step 3 – Create the Text File

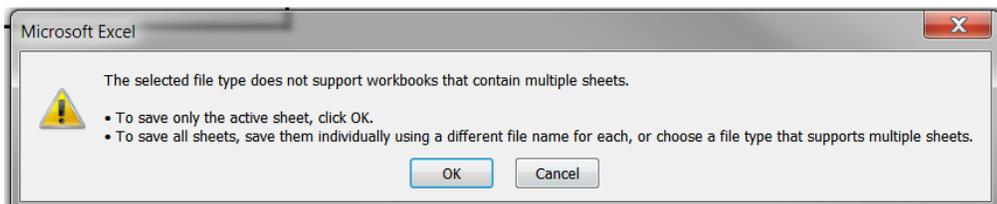
After saving the file in spreadsheet format the text file can be created by first navigating to the **File** tab.



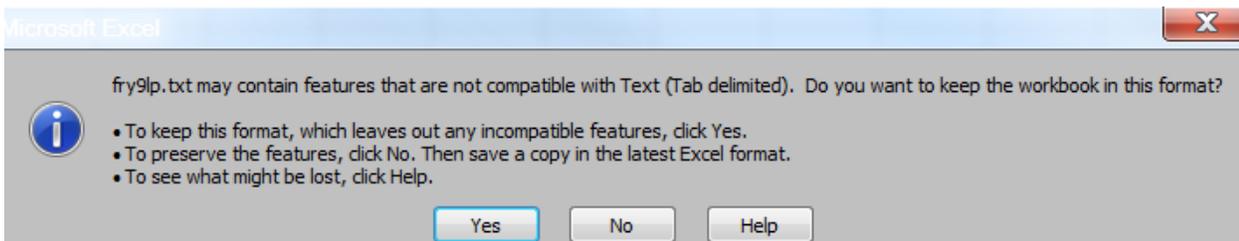
Then selecting the ‘**Save As**’ option and indicating the file type as ‘**Text (Tab delimited) (*.txt)**.’



A message will appear indicating that this file selection does not support workbooks with multiple worksheets, select ‘**OK**.’

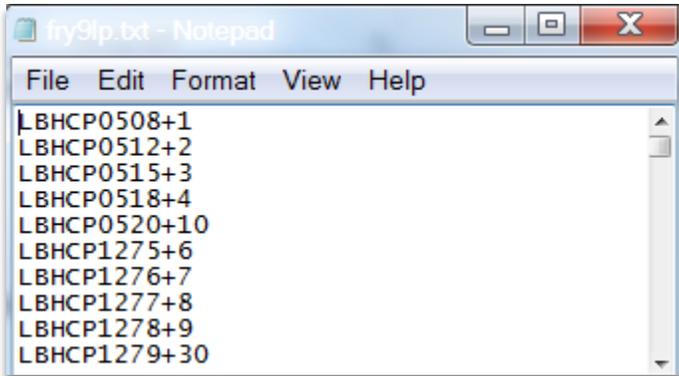


An additional message will be displayed concerning incompatibility features, select ‘**Yes**.’

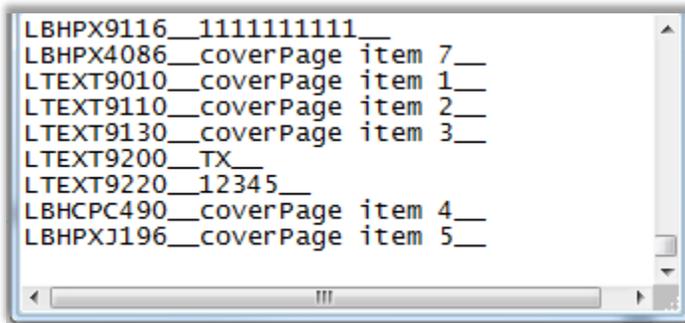


Step 4 – Format the Text File and Add Header Record

The text file will have been created and will look like this. If you see quotation marks at the beginning and the end of the file, then you will need to remove those before continuing.



```
fry9lp.txt - Notepad
File Edit Format View Help
LBHCP0508+1
LBHCP0512+2
LBHCP0515+3
LBHCP0518+4
LBHCP0520+10
LBHCP1275+6
LBHCP1276+7
LBHCP1277+8
LBHCP1278+9
LBHCP1279+30
```

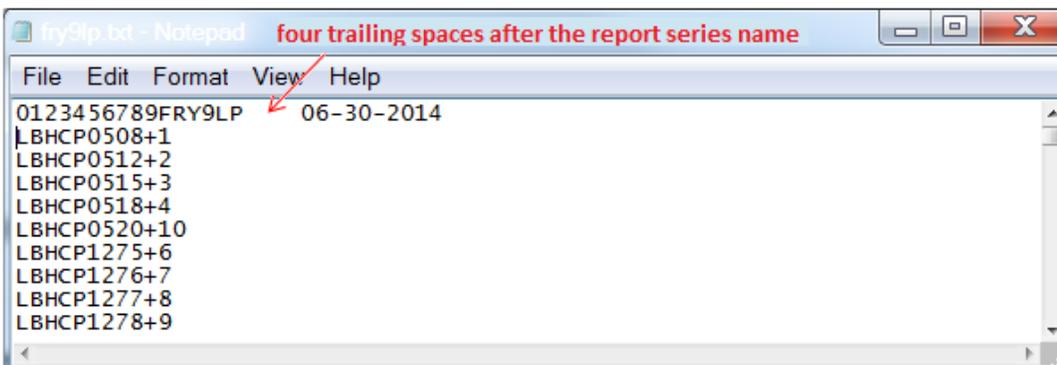


```
LBHPX9116__111111111__
LBHPX4086__coverPage item 7__
LTEXT9010__coverPage item 1__
LTEXT9110__coverPage item 2__
LTEXT9130__coverPage item 3__
LTEXT9200__TX__
LTEXT9220__12345__
LBHCP490__coverPage item 4__
LBHPXJ196__coverPage item 5__
```

The next step is to add the header record.

The file header record consists of the following items:

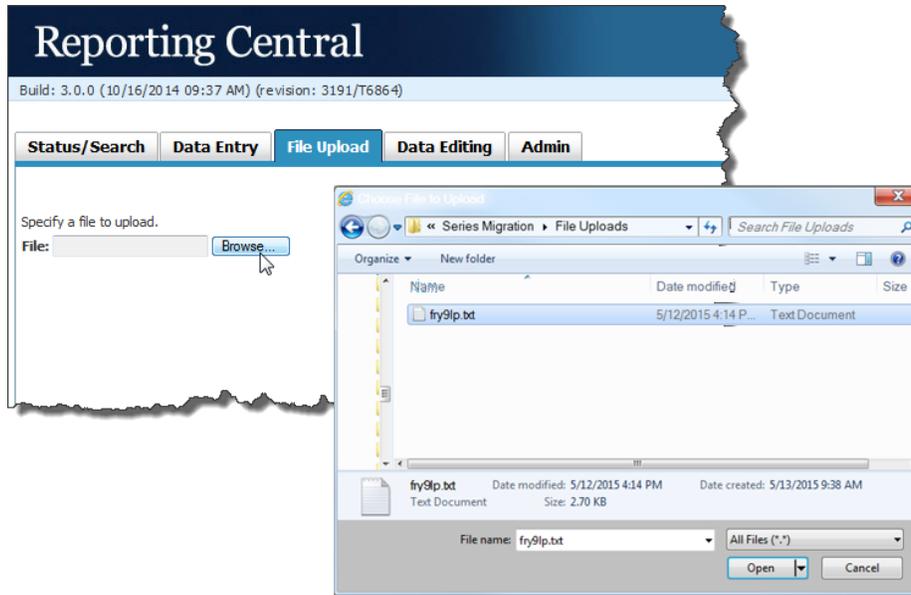
- the first 10 spaces are the RSSD ID with leading zeroes
- the next 10 spaces are the report series ID 'FRY9LP,' plus four trailing spaces
- the report as-of date, in MM-DD-YYYY.



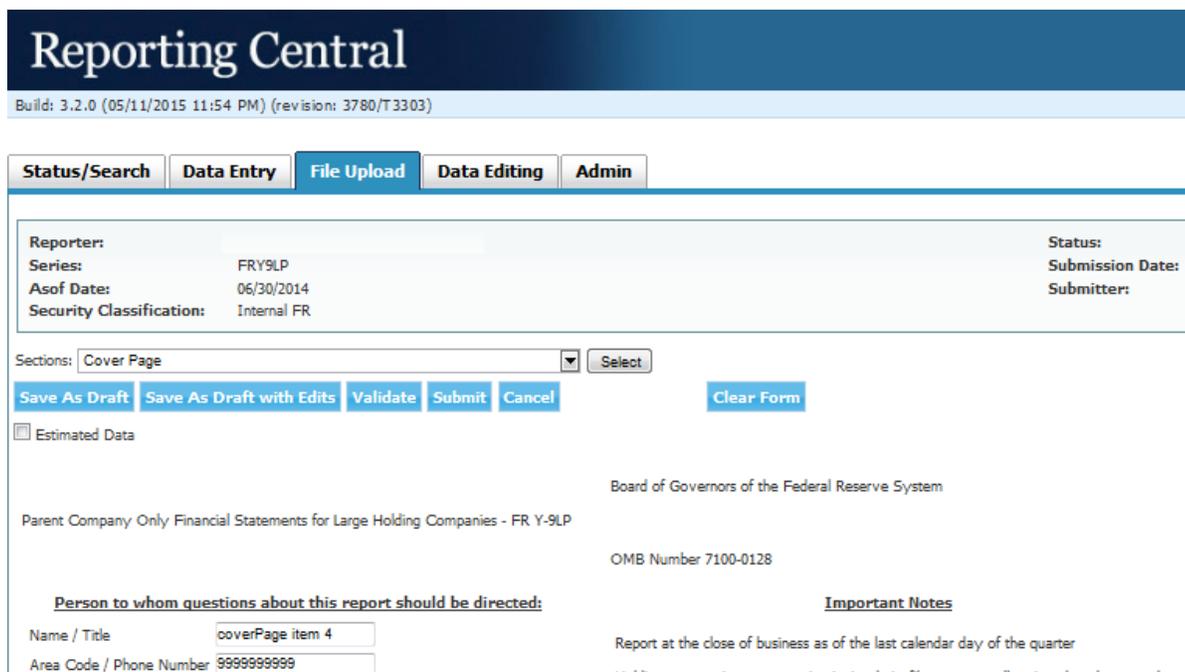
```
fry9lp.txt - Notepad four trailing spaces after the report series name
File Edit Format View Help
0123456789FRY9LP 06-30-2014
LBHCP0508+1
LBHCP0512+2
LBHCP0515+3
LBHCP0518+4
LBHCP0520+10
LBHCP1275+6
LBHCP1276+7
LBHCP1277+8
LBHCP1278+9
```

Step 5 – Reporting Central Submission

In Reporting Central, select the File Upload tab and then click the **‘Browse...’** button. Then, navigate to the stored text file and select the filename so it appears in the ‘File:’ box. Select “Continue” to upload.



If there are no formatting issues during the file upload the data will load directly into the report screen.



The report data can then be validated and saved. If errors exist in the text file, error messages will appear in the file upload window, which can be used to troubleshoot any formatting issues.

Appendix A
FR Y- 9LP Report Detailed Field Specifications

Report Form Line Number	Item	8-character MDRM
Financial Data Items		
	Schedule PI - Parent Company Only Income Statement	
1.a.(1)	Dividends	BHCP0508
1.a.(2)	Interest	BHCP0512
1.a.(3)	Management and service fees	BHCP0515
1.a.(4)	Other	BHCP0518
1.a.(5)	Total (sum of items 1.a(1) through 1.a(4))	BHCP0520
1.b.(1)	Dividends	BHCP1275
1.b.(2)	Interest	BHCP1276
1.b.(3)	Management and service fees	BHCP1277
1.b.(4)	Other	BHCP1278
1.b.(5)	Total (sum of items 1.b(1) through 1.b(4))	BHCP1279
1.c.(1)	Dividends	BHCP0206
1.c.(2)	Interest	BHCP0207
1.c.(3)	Management and service fees	BHCP0208
1.c.(4)	Other	BHCP0209
1.c.(5)	Total (sum of items 1.c(1) through 1.c(4))	BHCP0210
1.d.	Securities gains/(losses)	BHCP4091
1.e.	All other operating income	BHCP0447
1.f.	Total operating income (sum of items 1.a(5), 1.b(5), 1.c(5), 1.d, and 1.e)	BHCP4000
2.a.	Salaries and employee benefits	BHCP4135
2.b.	Interest expense	BHCP4073
2.d.	All other expenses	BHCP0522
2.c.	Provision for loan and lease losses	BHCP4230
2.e.	Total operating expense (sum of items 2.a through 2.d)	BHCP4130
3.	Income (loss) before taxes and undistributed income (item 1.f minus item 2.e)	BHCP4250
4.	Applicable income taxes	BHCP4302
5.	Extraordinary items, net of tax effect	BHCP4320
6.	Income (loss) before undistributed income of subsidiaries and associated companies (sum of items 3 and 5 minus item 4)	BHCP0496
7.a.	Bank	BHCP3156
7.b.	Nonbank	BHCP3147
7.c.	Subsidiary holding companies	BHCP3513
8.	Net Income (loss) (sum of items 6, 7.a, 7.b, and 7.c)	BHCP4340
Memoranda		
M.1.	Noncash items included in operating expense	BHCP4647
M.2.	Loan and lease financing receivables charged-off	BHCP4635
M.3.	Loan and lease financing receivables recoveries	BHCP4605
M.4.	Interest expense paid to special-purpose subsidiaries that issued trust preferred securities (included in item 2.d above)	BHCP254

Report Form Line Number	Item	8-character MDRM
	Memorandum item 5 is to be completed by holding companies that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.	
M.5.	Net change in fair values of financial instruments accounted for under a fair value option	BHCPJ980
	Schedule PI-A - Cash Flow Statement	
	Part I. Cash Flows from Operating Activities:	
1.	Net income (loss) (must equal Schedule PI, item 8)	BHPA4340
	Adjustments to reconcile net income to net cash provided by operating activities:	
2.a.	Provision for deferred income taxes	BHCP3611
2.b.	(Gain) or loss on sales of assets	BHCP3612
2.c.	Equity in undistributed (earnings) losses of subsidiaries	BHCP3613
2.d.	Equity in extraordinary items of subsidiaries	BHCP3614
2.e.	Net change in other liabilities	BHCP3615
2.f.	Net change in other assets	BHCP3616
2.g.	Other, net	BHCP3617
2.h.	Total adjustments (sum of items 2.a through 2.g)	BHCP3618
3.	Net cash provided (used) by operating activities (sum of Part I, items 1 and 2.h)	BHCP3619
	Part II. Cash Flows from Investing Activities:	
1.	Purchases of held-to-maturity and available-for-sale securities	BHCP6552
2.	Sales and maturities of held-to-maturity and available-for-sale securities	BHCP6567
3.	Payments for investments in and advances to subsidiaries	BHCP6571
4.	Sale or repayment of investments in and advances to subsidiaries	BHCP6573
5.	Outlays for business acquisitions	BHCPF737
6.	Proceeds from business divestitures	BHCPF817
7.	Other, net	BHCP6588
8.	Net cash provided (used) by investing activities (sum of Part II, items 2, 4, 6, and 7 minus items 1, 3, and 5)	BHCP6589
	Part III. Cash Flows from Financing Activities:	
1.	Net change in purchased funds and other short-term borrowings	BHCPF818
	Not applicable	
3.	Proceeds from advances from subsidiaries	BHCP6592
4.	Repayment of advances from subsidiaries	BHCP6596
5.	Proceeds from issuance of long-term debt	BHCP6600
6.	Repayment of long-term debt	BHCP6604
7.	Proceeds from issuance of common stock	BHCP6607
8.	Payment to repurchase common stock	BHCP8518
9.	Proceeds from issuance of preferred stock	BHCP6619
10.	Payment to repurchase preferred stock	BHCP6741
11.	Dividends paid	BHCP6742
12.	Other, net	BHCP6743
13.	Net cash provided (used) by financing activities (sum of Part III, items 1, 3, 5, 7, 9, and 12 minus items 4, 6, 8, 10, and 11)	BHCP6744
	Part IV. Cash and Cash Equivalents:	
1.	Net (decrease) increase in cash and cash equivalents (sum of Part I, item 3, Part II, item 8, and Part III, item 13)	BHCP6758
2.	Cash and cash equivalents at beginning of year	BHCP6773
3.	Cash and cash equivalents, current year-to-date (sum of Part IV, items 1 and 2)	BHCP6775

Report Form Line Number	Item	8-character MDRM
	Schedule PC - Parent Company Only Balance Sheet	
	1. Cash and balances due from depository institutions:	
1.a.	Balances with subsidiary or affiliated depository institutions	BHCP5993
1.b.	Balances with unrelated depository institutions	BHCP0010
	2. Securities:	
2.a.	U.S. Treasury securities	BHCP0400
2.b.	Securities of U.S. Government agencies and corporations and securities issued by states and political subdivisions	BHCP6791
2.c.	Other debt and equity securities	BHCP1299
3.	Securities purchased under agreements to resell	BHCP0277
	4. Loans and lease financing receivables:	
	a. Loans:	
4.a.(1)	To U.S. addressees (domicile)	BHCP0362
4.a.(2)	To non-U.S. addressees (domicile)	BHCP0363
4.b.	LESS: Unearned income on loans	BHCP2123
4.c.	Loans, net of unearned income (sum of items 4.a(1) and 4.a(2) minus item 4.b)	BHCP0364
4.d.	Lease financing receivables, net of unearned income	BHCP2165
4.e.	LESS: Allowance for loan and lease losses	BHCP3123
4.f.	Loans and leases, net of unearned income and allowance for loan and lease losses (sum of items 4.c and 4.d minus item 4.e)	BHCP2125
5.	Investments in and receivables due from subsidiaries and associated companies (from Schedule PC-A, item 4)	BHCP0365
6.	Premises and fixed assets (including capitalized leases)	BHCP2145
	Intangible assets (other than reported in item 5 above):	
7.a.	Goodwill	BHCP3163
7.b.	Mortgage servicing assets	BHCP3164
7.c.	Other identifiable intangibles	BHCP3165
8.	Other assets	BHCP2160
	9. Balances due from related institutions, other than investments:	
9.a.	Related banks	BHCP3602
9.b.	Related nonbank companies	BHCP3603
9.c.	Related holding companies	BHCP3604
10.	TOTAL ASSETS (sum of items 1.a through 3, and 4.f through 9.c above)	BHCP2170
11.	Deposits	BHCP2200
12.	Securities sold under agreements to repurchase	BHCP0279
13.a.	Commercial paper	BHCP2309
13.b.	Other borrowings	BHCP2332
14.	Other borrowed money with a remaining maturity of more than one year	BHCP0368
	15. Not applicable	
16.	Subordinated notes and debentures *	BHCP4062
17.	Other liabilities	BHCP2930
18.a.	Subsidiary banks	BHCP3605
18.b.	Nonbank subsidiaries	BHCP3606
18.c.	Related holding companies	BHCP3607
	19. Not applicable	

Report Form Line Number	Item	8-character MDRM
20.a.	Perpetual preferred stock (including related surplus)	BHCP3283
20.b.	Common stock (par value)	BHCP3230
20.c.	Surplus (exclude all surplus related to preferred stock)	BHCP3240
20.d.	Retained earnings	BHCP3247
20.e.	Accumulated other comprehensive income **	BHCPB530
20.f.	Other equity capital components ***	BHCPA130
	g. Not applicable	
20.h.	TOTAL EQUITY CAPITAL (sum of items 20.a through 20.f)	BHCP3210
21.	TOTAL LIABILITIES AND EQUITY CAPITAL (sum of items 11 through 20.f)	BHCP3300
	Memoranda	
	Memoranda items 1.a and 1.b are to be completed by holding companies that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.	
M.1.a.	Total assets	BHCPF819
M.1.b.	Total liabilities	BHCPF820
	Schedule PC-A - Investments in Subsidiaries and Associated Companies	
1.a.(1)	Common and preferred stock (net of amount reported in item 1.a(2))	BHCP3239
1.a.(2)(a)	Goodwill	BHCP3238
1.a.(2)(b)	Other identifiable intangibles	BHCP4485
1.b.(1)	Loans, advances, notes, bonds, and debentures	BHCP0533
1.b.(2)	Other receivables	BHCP0534
2.a.(1)	Common and preferred stock (net of amount reported in items 2.a(2))	BHCP1273
2.a.(2)(a)	Goodwill	BHCP0087
2.a.(2)(b)	Other identifiable intangibles	BHCP0536
2.b.(1)	Loans, advances, notes, bonds, and debentures	BHCP0537
2.b.(2)	Other receivables	BHCP0538
3.a.(1)	Common and preferred stock (net of amount reported in Item 3.a(2))	BHCP0201
3.a.(2)(a)	Goodwill	BHCP0202
3.a.(2)(b)	Other identifiable intangibles	BHCP0203
3.b.(1)	Loans, advances, notes, bonds, and debentures	BHCP0204
3.b.(2)	Other receivables	BHCP0205
4.	TOTAL (sum of items 1 through 3) (must equal Schedule PC, item 5)	BHPA0365
	Schedule PC-B - Memoranda	
1.	Amount of assets scheduled to mature within one year (including contractual payments to be repaid within one year)	BHCP0543
2.	Amount of borrowings included in Schedule PC, items 16 and 18 that is scheduled to mature within one year (exclude short-term debt)	BHCP3409
3.	Amount of liabilities (other than borrowings) scheduled to mature within one year (including any contractual payments to be repaid within one year)	BHCP3609
4.a.	Bank	BHCP0540
4.b.	Nonbank	BHCP0541
4.c.	Related holding companies	BHCP0542
	5. Borrowing by the parent from subsidiaries and associated companies (included in Schedule PC, item 18):	
5.a.	Bank	BHCP0467
5.b.	Nonbank	BHCP1274
5.c.	Related holding companies	BHCP0539

Report Form Line Number	Item	8-character MDRM
6.	Long-term debt that reprices within one year	BHCP3298
	7. Loans and lease financing receivables of the parent:	
7.a.	Past due 90 days or more and still accruing	BHCP1407
7.b.	Nonaccrual status	BHCP1403
8.	Loans of the parent restructured in troubled debt restructurings that are in compliance with their modified terms	BHCPK297
	9. Not applicable	
10.	Pledged securities*	BHCP0416
11.a.	Fair value of securities classified as available-for-sale in Schedule PC, items 2.a through 2.c	BHCP8516
11.b.	Amortized cost of securities classified as held-to-maturity in Schedule PC, items 2.a through 2.c	BHCP8517
	12. Balances held by subsidiary banks of the holding company due from:	
12.a.	Other bank subsidiaries of the holding company	BHCP6792
12.b.	Nonbank subsidiaries of the holding company	BHCP6793
	13. Balances held by subsidiary banks of the holding company due to:	
13.a.	Other bank subsidiaries of the holding company	BHCP6794
13.b.	Nonbank subsidiaries of the holding company	BHCP6795
14.	14. Holding company (parent company only) borrowings not held by financial institutions or by insiders (including directors) and their interests	BHCP3152
	15. (To be completed only by the top-tier holding company for its consolidated nonbank and thrift subsidiaries.**)	
15.a.	Total combined nonbank assets of nonbank subsidiaries	BHCP4778
15.b.	Total combined loans and leases of nonbank subsidiaries	BHCP427
15.c.	Total aggregate operating revenue of nonbank subsidiaries	BHCP428
15.e.	Combined foreign nonbank subsidiary assets included in 15.a	BHCP2793
15.d.	Combined thrift assets included in 15.a (to be completed only by a bank holding company)	BHCP2792
15.f.	Number of nonbank subsidiaries included in 15.a	BHCP2794
15.g.	Number of thrift subsidiaries included in 15.d (to be completed only by a bank holding company)	BHCP2796
15.h.	Number of foreign nonbank subsidiaries included in 15.e	BHCP2831
16.	Notes payable to special-purpose subsidiaries that issued trust preferred securities (included in Schedule PC, item 18.b and item 5.b above)	BHCP255
	Notes to the Parent Company Only Financial Statements	
1.	Amount	BHCP5485
2.	Amount	BHCP5486
3.	Amount	BHCP5487
4.	Amount	BHCP5488
5.	Amount	BHCP5489
Text Items		
1.	Description	TEXT5485
2.	Description	TEXT5486
3.	Description	TEXT5487
4.	Description	TEXT5488
5.	Description	TEXT5489
Cover Page	Contact Name	BHPX8901
Cover Page	Contact Phone	BHPX8902
Cover Page	Contact FAX	BHPX9116

Report Form Line Number	Item	8-character MDRM
Cover Page	Contact email	BHPX4086
Cover Page	Legal Title of Holding Company	TEXT9010
Cover Page	Street Address of Holding Company	TEXT9110
Cover Page	City of Holding Company	TEXT9130
Cover Page	State of Holding Company	TEXT9200
Cover Page	Zip Code of Holding Company	TEXT9220
Cover Page	Name of Chief Financial Officer	BHCPC490
Cover Page	Signature Date	BHPXJ196

Appendix B

FR Y- 9LP Report Detailed Field Specifications

Nonstandard Financial Items Character Limits

Schedule	Item Number	MDRM	Item Description	Limit ¹	Format
PC-B	15.f	BHCP2794	Number of nonbank subsidiaries	11,0	Units
PC-B	15.g	BHCP2796	Number of thrift subsidiaries	11,0	Units
PC-B	15.h	BHCP2831	Number of foreign nonbank subsidiaries	11,0	Units
Cover Page	Cover Page	BHPXJ196	Date of signature	10,0	Date

¹ Item limits, where applicable, are provided in (x,y) format, where “x” is the maximum number of digits/characters allowed for the item, “y” is the maximum number of digits allowed after the decimal, and subtracting “y” from “x” is the maximum number of digits allowed before the decimal.

Text Item Character Limits

MDRM Number	Description	Length	Format
TEXT5485	First text of notes to items on parent company only financial statements	219	Text
TEXT5486	Second text of notes to items on parent company only financial statements	219	Text
TEXT5487	Third text of notes to items on parent company only financial statements	219	Text
TEXT5488	Fourth text of notes to items on parent company only financial statements	219	Text
TEXT5489	Fifth text of notes to items on parent company only financial statements	219	Text
BHCPC490	Name of Chief Financial Officer	72	Text
BHPX8901	Contact name / title	72	Text
BHPX8902	Contact area code / phone number	30	Text
BHPX9116	Contact fax number	30	Text
BHPX4086	Contact e-mail address	72	Text
TEXT9010	Legal Title of Holding Company	72	Text
TEXT9110	(Mailing Address of the Holding Company) Street / PO Box	72	Text
TEXT9130	City	30	Text
TEXT9200	State	2	Text
TEXT9220	Zip Code	30	Text