

**FOCUS Report Part II CSE**

Beginning with reports filed for the period ending January 2019 and after, the changes to the FOCUS Report Part II CSE are as follows:

**Under the Statement of Financial Condition:**

1. A new line is added to the Ownership Equity section that reads “E. Accumulated other comprehensive income.” (Box #1797)

The above change is illustrated in yellow highlight below:

<u>Ownership Equity</u>			
31. Sole proprietorship	.....	\$	<u>1770</u>
32. Partnership - limited partners	..... \$ <u>1020</u> .....		<u>1780</u>
33. Corporation:	.....		
A. Preferred stock	.....		<u>1791</u>
B. Common stock	.....		<u>1792</u>
C. Additional paid- in capital	.....		<u>1793</u>
D. Retained Earnings	.....		<u>1794</u>
E. Accumulated other comprehensive income	.....		<u>1797</u>
F. Total	.....		<u>1795</u>
G. Less capital stock in treasury	.....	(	<u>1796</u> )
34. TOTAL OWNERSHIP EQUITY	.....	\$	<u>1800</u>
35. TOTAL LIABILITIES AND OWNERSHIP EQUITY	.....	\$	<u>1810</u>

OMIT PENNIES

**Under the Statement of Income (Loss):**

1. The title “STATEMENT OF INCOME (LOSS)” changes to “STATEMENT OF INCOME (LOSS) or STATEMENT OF COMPREHENSIVE INCOME (as defined in §210.1-02 of Regulation S-X), as applicable”;
2. The title “NET INCOME” above the line for Box #4210 changes to “NET INCOME/COMPREHENSIVE INCOME”;
3. The line “Net income (loss) after Federal income taxes and extraordinary items” (Box #4230) changes to “Net income (loss) after Federal income taxes”;
4. The line “Income (current monthly only) before provision for Federal income taxes and extraordinary items” changes to “Income (current month only) before provision for Federal income taxes” (Box #4211);
5. A new line “Other comprehensive income (loss)” (Box #4226) and a related line “After Federal income taxes of” (Box #4227) are added;
6. A new line “Comprehensive income (loss)” (Box #4228) is added;
7. The following lines are changed to “[RESERVED]” on the Statement of Income:
  - “Extraordinary gains (losses)” (Box #4224) and the related line “After Federal income taxes of” (Box #4239);
  - “Cumulative effect of changes in accounting principles” (Box #4225).

The above changes are illustrated in yellow highlight below:

**STATEMENT OF INCOME (LOSS) or STATEMENT OF COMPREHENSIVE INCOME  
(as defined in §210.1-02 of Regulation S-X), as applicable**

**NET INCOME/COMPREHENSIVE INCOME**

28. Income (loss) before Federal income taxes and items below (Item 12 less Item 27) .....	\$ _____	4210
29. Provision for Federal income taxes(for parent only) .....	_____	4220
30. Equity in earnings (losses) of unconsolidated subsidiaries not included above .....	_____	4222
a. After Federal income taxes of .....	\$ _____	4238
<b>31. [RESERVED]</b>		
<b>a. [RESERVED]</b>		
<b>32. [RESERVED]</b>		
33. Net income (loss) after Federal income taxes .....	\$ _____	4230
34. Other comprehensive income (loss) .....	_____	4226
a. After Federal income taxes of .....	_____	4227
35. Comprehensive income (loss) .....	\$ _____	4228

**MONTHLY INCOME**

36. Income(current month only) before provision for Federal income taxes .....	\$ _____	4211
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