

DRAFT

FFIEC 031

Schedule RI-C – Disaggregated Data on the Allowance for Loan and Lease Losses

To Be Completed by
Institutions with \$1 Billion or
More in Total Assets

	(Column A) Recorded Investment: Individually Evaluated for Impairment (ASC 310-10-35)				(Column B) Allowance Balance: Individually Evaluated for Impairment (ASC 310-10-35)				(Column C) Recorded Investment: Collectively Evaluated for Impairment (ASC 450-20)				(Column D) Allowance Balance: Collectively Evaluated for Impairment (ASC 450-20)				(Column E) Recorded Investment: Purchased Credit- Impaired Loans (ASC 310-30)				(Column F) Allowance Balance: Purchased Credit- Impaired Loans (ASC 310-30)							
	Dollar Amount in Thousands																											
	RCFD	Bil	Mil	Thou	RCFD	Bil	Mil	Thou	RCFD	Bil	Mil	Thou	RCFD	Bil	Mil	Thou	RCFD	Bil	Mil	Thou	RCFD	Bil	Mil	Thou	RCFD	Bil	Mil	Thou
1. Real estate loans:																												
a. Construction loans																												
b. Commercial real estate loans																												
c. Residential real estate loans																												
2. Commercial loans ¹																												
3. Credit cards																												
4. Other consumer loans																												
5. Unallocated, if any																												
6. Total (for each column, sum of items 1.a through 5)																												

¹ Include all loans and leases not reported as real estate loans, credit cards, or other consumer loans.

DRAFT

FFIEC 041

Schedule RI-C – Disaggregated Data on the Allowance for Loan and Lease Losses

To Be Completed by
Institutions with \$1 Billion or
More in Total Assets

	(Column A) Recorded Investment: Individually Evaluated for Impairment (ASC 310-10-35)				(Column B) Allowance Balance: Individually Evaluated for Impairment (ASC 310-10-35)				(Column C) Recorded Investment: Collectively Evaluated for Impairment (ASC 450-20)				(Column D) Allowance Balance: Collectively Evaluated for Impairment (ASC 450-20)				(Column E) Recorded Investment: Purchased Credit- Impaired Loans (ASC 310-30)				(Column F) Allowance Balance: Purchased Credit- Impaired Loans (ASC 310-30)							
	RCON	Bil	Mil	Thou	RCON	Bil	Mil	Thou	RCON	Bil	Mil	Thou	RCON	Bil	Mil	Thou	RCON	Bil	Mil	Thou	RCON	Bil	Mil	Thou				
Dollar Amount in Thousands																												
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