

1) Non-Profit TEST School

Screen Display for Submitter if user chooses "NO" (Prior BD Regulations) as an option for question #5

<ul style="list-style-type: none"><li>1 Financial Statements</li><li>2 Compliance Audit</li><li>3 Completeness Checklist</li><li>4 Upload Attachments</li><li>5 Submit</li></ul>	<p>FSA Annual Submission FINANCIAL STATEMENT INFORMATION</p> <p>&gt; <u>Non-Profit School TEST</u> • OPEID:44556600</p> <p>All fields are required.</p> <p><b>1. Indicate the Period Audited (mm/dd/yyyy):</b></p> <table border="1"><tr><td>Begin Date:</td><td>04/01/2018</td></tr><tr><td>End Date:</td><td>03/31/2019</td></tr><tr><td>Reason if Less than 1 Year:</td><td></td></tr></table> <p><b>2. Review Auditor Information:</b></p> <p>Records Indicate your Current Auditor Is: 1234 11111111</p> <p>YES NO Is this information correct?: <input type="radio"/> <input checked="" type="radio"/></p> <p>Enter Auditor's TIN: 567856767</p> <p><b>3. What type of auditor's report was issued on the financial statements?</b></p> <p>adverse</p> <p><b>4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?</b></p> <p>YES NO <input checked="" type="radio"/> <input type="radio"/></p> <p><b>5. Enter Financial Statement Data</b></p> <p>Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?</p> <p>YES NO <input type="radio"/> <input checked="" type="radio"/></p> <p><b>Statement of Financial Position</b></p> <p><b>Statement of Activities</b></p>	Begin Date:	04/01/2018	End Date:	03/31/2019	Reason if Less than 1 Year:	
	Begin Date:	04/01/2018					
	End Date:	03/31/2019					
	Reason if Less than 1 Year:						

a) Statement Financial Position Template after User Chooses "No" for question #5

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Statement of Financial Position Data

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All fields are required.

Accounts Receivable Employees - Unsecured:	\$	<input type="text"/>
Accounts Receivable - Related Parties - Unsecured:	\$	<input type="text"/>
Notes Receivable - Related Party - Unsecured:	\$	<input type="text"/>
Contributions / Pledges Receivable - Unsecured Related Party:	\$	<input type="text"/>
Total of All Related Party Assets (both secured and unsecured):	\$	<input type="text"/>
Property, Plant and Equipment, net (including capitalized lease assets and CIP):	\$	<input type="text"/>
Construction in Progress:	\$	<input type="text"/>
Pre-Implementation right-of-use-assets:	\$	<input type="text"/>
Post-Implementation right-of-use-assets:	\$	<input type="text"/>
Intangible Assets, net of amortization (excluding goodwill):	\$	<input type="text"/>
Goodwill, net:	\$	<input type="text"/>
Total Assets:	\$	<input type="text"/>
Long Term Line of Credit (including the short term portion):	\$	<input type="text"/>
Long-term Debt (including the short term portion):	\$	<input type="text"/>
Capital Lease Obligation (including the short term portion):	\$	<input type="text"/>
Pre-Implementation right-of-use- liabilities:	\$	<input type="text"/>
Post-Implementation right-of-use- liabilities:	\$	<input type="text"/>
Post-Employment Retirement Benefits:	\$	<input type="text"/>
Total Liabilities:	\$	<input type="text"/>
Net Assets with donor restrictions - Split Interest Agreements, Annuities and Term Endowments:	\$	<input type="text"/>
Total Net Assets with donor restrictions:	\$	<input type="text"/>
Net Assets with donor restrictions in perpetuity:	\$	<input type="text"/>
Total Net Assets without donor restrictions:	\$	<input type="text"/>

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b) Statement of Activities Template after User Chooses "No" for question #5

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[Financial Statements Info Page](#) > Statement of Activities Data

Statement of Activities Data

**Change In Unrestricted Net Assets**

All fields are required.

Total Revenues and Gains without donor restrictions: \$

Total Expenses and Losses without donor restrictions: \$

CANCEL

SAVE

SAVE AND PROCEED

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## 1) Non-Profit TEST School

### Screen Display for Submitter if user chooses "YES" (Post BD Regulations) as an option for question #5

- [Financial Statements](#)
- [Compliance Audit](#)
- [Completeness Checklist](#)
- [Upload Attachments](#)
- [Submit](#)

>> **Non-Profit School TEST**  
• OPEID:44556600

All fields are required.

#### 1. Indicate the Period Audited (mm/dd/yyyy):

Begin Date:	04/01/2018
End Date:	03/31/2019
Reason if Less than 1 Year:	

#### 2. Review Auditor Information:

Records Indicate your Current Auditor Is: 1234 111111111

	YES	NO
Is this information correct?:	<input type="radio"/>	<input checked="" type="radio"/>
Enter Auditor's TIN:	567856767	

#### 3. What type of auditor's report was issued on the financial statements?

adverse

#### 4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?

YES  NO

#### 5. Enter Financial Statement Data

Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?

YES  NO

**Primary Reserve Ratio**  
**Equity Ratio**  
**Net Income Ratio**

a) Primary Reserve Ratio Template after User Chooses "Yes" for question #5

All fields are required.

**Primary Reserve Ratio:**

**Expendable Net Assets**

Net assets without donor restrictions:	\$ <input type="text"/>
<b>Net Assets with donor restrictions:</b>	\$ <input type="text"/>
Annuities with donor restrictions:	\$ <input type="text"/>
Term endowments with donor restrictions:	\$ <input type="text"/>
Life income funds with donor restrictions:	\$ <input type="text"/>
Net assets with donor restrictions: restricted in perpetuity:	\$ <input type="text"/>
Net assets with donor restrictions: Other for purpose or time:	\$ <input type="text"/>
Secured and Unsecured related party receivables:	\$ <input type="text"/>
Unsecured related party receivables:	\$ <input type="text"/>
Unsecured other related party assets:	\$ <input type="text"/>
<b>Property, plant and equipment, net (includes Construction in progress and Capital leases):</b>	\$ <input type="text"/>
Property, plant and equipment - pre-implementation (includes Capital Leases):	\$ <input type="text"/>
Property, plant and equipment - post-implementation with outstanding debt for original purchase (includes Capital leases):	\$ <input type="text"/>
Property, plant and equipment- post-implementation without outstanding debt for original purchase:	\$ <input type="text"/>
Construction in Process:	\$ <input type="text"/>
<b>Lease right-of-use asset, net:</b>	\$ <input type="text"/>
Lease right-of-use asset pre-implementation:	\$ <input type="text"/>
Lease right-of-use asset post-implementation:	\$ <input type="text"/>
Intangible assets:	\$ <input type="text"/>
Post-employment and pension liabilities:	\$ <input type="text"/>

- 1. Net Assets with donor restrictions:** should be the amount reflected on Statement of Financial Position and should be the total of: Annuities with donor restrictions, Term endowments with donor restrictions, Life income funds with donor restrictions, Net assets with donor restrictions: restricted in perpetuity and Net Assets with donor restrictions: Other for purpose or time.
- 2. Secured and Unsecured related party receivables:** should be the total for all related party assets included in the Statement of Financial Position. However, only unsecured related party assets are removed from expendable net assets.
- 3. Property, plant and equipment, net (included Construction in process and Capital Leases):** should be the amount reflected on the Statement of Financial Position and should be the total of: Property, plant and equipment – pre-implementation (includes Capital Leases), Property, plant and equipment – post-implementation with outstanding debt for original purchase (includes Capital Leases), Property, plant and equipment – post-implementation without outstanding debt for original purchase (includes Capital Leases) and Construction in process.
- 4. Lease right-of-use asset, net:** should be the amount reflected on Statement of Financial Position and should be the total of: Lease right-of-use asset pre-implementation and Lease right of use asset post-implementation.

Continued...

<b>Long-term debt - for long term purposes:</b>	\$	<input type="text"/>
Long-term debt - for long term purposes pre-implementation:	\$	<input type="text"/>
Long-term debt - for long term purposes post-implementation:	\$	<input type="text"/>
Line of Credit for Construction in Process:	\$	<input type="text"/>
<b>Lease right-of-use asset liability:</b>	\$	<input type="text"/>
Pre-implementation right-of-use leases liabilities:	\$	<input type="text"/>
Post-implementation right-of-use leases liabilities:	\$	<input type="text"/>
<b>Total Expenses and Losses:</b>		
Total expenses without donor restrictions - taken directly from Statement of Activities:	\$	<input type="text"/>
Non-Operating and Net Investment (loss):	\$	<input type="text"/>
Other components of net periodic pension costs:	\$	<input type="text"/>
Change in value of split-interest agreements:	\$	<input type="text"/>
Other losses:	\$	<input type="text"/>
Net investment losses:	\$	<input type="text"/>
Pension - related changes other than net periodic costs:	\$	<input type="text"/>

5. **Long-term debt – for long- term purposes:** This includes the current portion of the long-term debt. This amount should be the amount of on the Statement of Financial Position and include all long-term debt whether or not it is qualified long-term debt. The full amount this debt might not be included in the Long-term debt for the composite score.
  6. **Long-term debt - for long-term purposes - pre-implementation:** should be long-term debt that was previously reported on the prior financial statement submission for long-term for the composite score. This includes the current portion of the long-term debt.
  7. **Long-term debt – for long term purposes - post-implementation:** should be the qualified post-implementation long-term debt acquired for the purchase of property, plant and equipment. This includes the current portion of the qualified long-term debt.
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**b) Equity Ratio Template after User Chooses "Yes" for question #5**

**Equity Ratio Information**

All fields are required.

\* These fields are Pre-Populated from Primary Reserve Ratio Information screen and are Read-Only.

**Equity Ratio:**

**Modified Net Assets:**

*Net assets without donor restrictions:	\$	<input type="text"/>
*Net assets with donor restrictions:	\$	<input type="text"/>
*Lease right-of-use asset pre-implementation:	\$	<input type="text"/>
*Pre-implementation right-of-use leases liabilities:	\$	<input type="text"/>
*Intangible assets:	\$	<input type="text"/>
*Unsecured related party receivables:	\$	<input type="text"/>
*Unsecured related party other assets:	\$	<input type="text"/>

**Modified Assets:**

Total assets:	\$	<input type="text"/>
*Lease right-of-use asset pre-implementation:	\$	<input type="text"/>
*Intangible assets:	\$	<input type="text"/>
*Unsecured related party receivables:	\$	<input type="text"/>
*Unsecured related party other assets:	\$	<input type="text"/>

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c) Net Income Ratio Template after User Chooses "Yes" for question #5

**Net Income Ratio Information**

All fields are required.

**Net Income Ratio:**

**Change in Net Assets Without Donor Restrictions:**

Change in Net Assets Without Donor Restrictions: \$

**Total Revenues and Gains:**

Total Operating Revenue and Other Additions (Gains): \$

Investment return appropriated for spending: \$

Non-Operating Revenue and Other Gains: \$



### 3) Proprietary TEST School

#### Screen Display for Submitter if user chooses "NO" (Prior BD Regulations) as an option for question #5

- [Completeness Checklist](#)
- [Upload Attachments](#)
- [Submit](#)

All fields are required.

#### 1. Indicate the Period Audited (mm/dd/yyyy):

Begin Date:	<input type="text" value="11/01/2012"/>
End Date:	<input type="text" value="10/31/2013"/>
Reason if Less than 1 Year:	<input type="text"/>

#### 2. Review Auditor Information:

Records Indicate your Current Auditor Is: 1234 111111111

YES NO  
Is this information correct?:    
Enter Auditor's TIN:

#### 3. Opinion Type

▼

#### 4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?

YES NO

#### 5. Enter Financial Statement Data

Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?

YES NO

**Balance Sheet**

**Income Statement**

#### 6. 90/10 Revenue Calculation

OPEID: [77889900](#) 10.1 %

a) Balance Sheet Template after User Chooses "No" for question #5

Financial Statements Info Page > Balance Sheet

Balance Sheet Information


All fields are required.


Accounts Receivable due from Management Employees - Unsecured:	\$	<input type="text"/>
Accounts Receivable - Related Parties - Unsecured:	\$	<input type="text"/>
Note(s) Receivable - Related Party - Unsecured:	\$	<input type="text"/>
Other Receivables and Other Assets - Unsecured Related Party:	\$	<input type="text"/>
Total of All Related Party Assets (both secured and unsecured):	\$	<input type="text"/>
Property, Plant, and Equipment, net (including capitalized lease assets and CIP):	\$	<input type="text"/>
Construction in Progress (CIP) :	\$	<input type="text"/>
Pre-Implementation right-of-use-assets :	\$	<input type="text"/>
Post-Implementation right-of-use-assets :	\$	<input type="text"/>
Intangible Assets, net of amortization (excluding goodwill):	\$	<input type="text"/>
Goodwill, net:	\$	<input type="text"/>
Total Assets:	\$	<input type="text"/>
Long Term Line of Credit (including the short term portion):	\$	<input type="text"/>
Long-term Debt (including the short term portion):	\$	<input type="text"/>
Capital Lease Obligation (including the short term portion):	\$	<input type="text"/>
Pre-Implementation right-of-use-liabilities :	\$	<input type="text"/>
Post-Implementation right-of-use-liabilities :	\$	<input type="text"/>
Post Employment Retirement Benefits:	\$	<input type="text"/>
Total Liabilities:	\$	<input type="text"/>


CANCEL    SAVE    SAVE AND PROCEED

b) Income Statement Template after User Chooses "No" for question #5

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[Financial Statements Info Page](#) > [Income Statement](#)

### Income Statement

All fields are required.

Total Revenues: \$

Total Expenses before Taxes: \$

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U. S. Department of Education

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4) Proprietary TEST School

Screen Display for Submitter if user chooses "YES" (Post BD Regulations) as an option for question #5

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**1. Indicate the Period Audited (mm/dd/yyyy):**

Begin Date:   
End Date:   
Reason if Less than 1 Year:

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**2. Review Auditor Information:**

Records Indicate your Current Auditor Is: 1234 111111111  
YES NO  
Is this information correct?:    
Enter Auditor's TIN:

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**3. Opinion Type**

▼

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**4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?**

YES NO

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**5. Enter Financial Statement Data**

Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?

YES NO

**Primary Reserve Ratio**  
**Equity Ratio**  
**Net Income Ratio**

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**6. 90/10 Revenue Calculation**

OPEID: [77889900](#) 10.1 %

a) Primary Reserve Ratio Template after User Chooses "Yes" for question #5

**Primary Reserve Ratio Information**

› [Financial Statements Info Page](#) › [Primary Reserve Ratio](#)

All fields are required.

**Adjusted Equity:**

Total equity:	\$	<input type="text"/>
Secure and Unsecured related party receivables and/or other related party assets:	\$	<input type="text"/>
Unsecured related party receivables:	\$	<input type="text"/>
Other Unsecured related party assets:	\$	<input type="text"/>
<b>Property, plant and equipment, net - including construction in progress and capital leases:</b>	\$	<input type="text"/>
Property, plant and equipment, net - pre-implementation less any construction in progress:	\$	<input type="text"/>
Property, plant and equipment, net - post-implementation less any construction in progress with outstanding debt for original purchase with debt:	\$	<input type="text"/>
Property, plant and equipment, net - post-implementation less any construction in progress with outstanding debt for original purchase without debt:	\$	<input type="text"/>
Construction in progress:	\$	<input type="text"/>
<b>Lease right-of use asset:</b>	\$	<input type="text"/>
Lease right-of use asset - pre-implementation:	\$	<input type="text"/>
Lease right-of use asset - post-implementation:	\$	<input type="text"/>
Intangible assets:	\$	<input type="text"/>
Post-employment and defined pension plan liabilities:	\$	<input type="text"/>
<b>Long-term debt - for long-term purposes and Construction in Process debt:</b>	\$	<input type="text"/>
Long-term debt for long-term purposes pre-implementation:	\$	<input type="text"/>
Qualified long-term debt for long-term purposes post-implementation for purchase of Property, Plant and Equipment:	\$	<input type="text"/>
Line of Credit for Construction in progress:	\$	<input type="text"/>

Continued...

Lease right-of-use asset liability:	\$	<input type="text"/>
Pre-Implementation right-of-use leases liabilities:	\$	<input type="text"/>
Post-Implementation right-of-use leases liabilities:	\$	<input type="text"/>
-		
<b>Total Expenses and Losses:</b>		
Total Operating Expenses and Losses:	\$	<input type="text"/>
Total Non Operating Expenses and Losses:	\$	<input type="text"/>
Comprehensive Losses:	\$	<input type="text"/>
Discontinued Operations not classified as an operating expense:	\$	<input type="text"/>
Change in accounting principle:	\$	<input type="text"/>
Investment losses:	\$	<input type="text"/>
Post-employment and defined pension plans losses less nonservice component of net periodic pension and other post-employment plan expenses:	\$	<input type="text"/>
<input type="button" value="CANCEL"/> <input type="button" value="SAVE"/> <input type="button" value="SAVE AND PROCEED"/>		

- 1. Secured and Unsecured related party receivables:** should the total for all related party assets included in the Balance Sheet. However, only unsecured related party assets are removed from expendable net assets.
- 2. Property, plant and equipment, net (included Construction in process and Capital Leases):** should be the amount reflected on the Balance Sheet and should be the total of: Property, plant and equipment – pre-implementation (includes Capital Leases), Property, plant and equipment – post-implementation with outstanding debt for original purchase (includes Capital Leases), Property, plant and equipment – post-implementation without outstanding debt for original purchase (includes Capital Leases) and Construction in process.
- 3. Lease right-of-use asset, net:** should be the amount reflected on Balance Sheet and should be the total of: Lease right-of-use asset pre-implementation and Lease right of use asset post-implementation.
- 4. Long-term debt – for long- term purposes:** This includes the current portion of the long-term debt. This amount should be the amount of on the Balance Sheet and include all long-term debt whether or not it is qualified long-term debt. The full amount this debt might not be included in the Long-term debt for the composite score.
- 5. Long-term debt - for long-term purposes - pre-implementation:** should be long-term debt that was previously reported on the prior financial statement submission for long-term for the composite score. This includes the current portion of the long-term debt.
- 6. Long-term debt – for long term purposes - post-implementation:** should be the qualified post-implementation long-term debt acquired for the purchase of property, plant and equipment. This includes the current portion of the qualified long-term debt.

## b) Equity Ratio Template after User Chooses "Yes" for question #5

[Financial Statements Info Page](#) » Equity Ratio

### Equity Ratio Information

All fields are required

\* These fields are Pre-Populated from Primary Reserve Ratio Information screen and are Read-Only.

#### Modified Equity:

*Total equity:	\$	<input type="text"/>
*Lease right-of use asset - pre-implementation:	\$	<input type="text"/>
*Pre-Implementation right-of-use leases liabilities:	\$	<input type="text"/>
*Intangible assets:	\$	<input type="text"/>
*Unsecured related party receivables and/or other related party assets:	\$	<input type="text"/>
*Unsecured other related party assets:	\$	<input type="text"/>

#### Modified Assets:

Total Assets:	\$	<input type="text"/>
*Lease right-of use asset - pre-implementation:	\$	<input type="text"/>
*Intangible assets:	\$	<input type="text"/>
*Unsecured related party receivables:	\$	<input type="text"/>
*Unsecured other related party assets:	\$	<input type="text"/>

c) Net Income Ratio Template after User Chooses "Yes" for question #5

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**Net Income Ratio Information**

All fields are required.

**Income Before Taxes:**

Net Income before income taxes (loss): \$

Net Comprehensive income (loss): \$

**Total Revenue and Gains:**

Total Operating Revenues and Gains: \$

Total Other Revenue and Gains: \$

Comprehensive Income and Gains: \$

Discontinued Operations not classified as an operating Gain: \$

Change in Accounting Principle Gains: \$