

## Private Non-Profit – Supplemental Schedule (Borrower Defense) – Domestic & Foreign Institutions

### Primary Reserve

<b>Primary Reserve Ratio:</b>
<b>Expendable Net Assets:</b>
Net assets without donor restrictions
Net Assets with donor restrictions
Annuities with donor restrictions
Term endowments with donor restrictions
Life income funds with donor restrictions
Net assets with donor restrictions: restricted in perpetuity
Net assets with donor restrictions: Other for purpose or time
Secured and Unsecured related party receivable
Unsecured related party receivable
Unsecured other related party assets
Property, plant and equipment, net (includes Construction in progress and Capital leases)
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
Construction in Process
Lease right-of-use asset, net
Lease right-of-use asset pre-implementation
Lease right-of-use asset post-implementation
Intangible assets
Post-employment and pension liabilities
Long-term debt - for long term purposes
Long-term debt - for long term purposes pre-implementation
Long-term debt - for long term purposes post-implementation
Line of Credit for Construction in Process
Lease right-of-use asset liability
Pre-implementation right-of-use leases liabilities
Post-implementation right-of-use leases liabilities
<b>Total Expenses and Losses:</b>
Total expenses without donor restrictions –taken directly from Statement of Activities
Non-Operating and Net Investment (loss)
Other components of net periodic pension costs
Change in value of split-interest agreements
Other losses
Net investment losses
Pension -related changes other than net periodic costs

**Equity Ratio**

<b><u>Equity Ratio:</u></b>
<b><u>Modified Net Assets:</u></b>
Net assets without donor restrictions
Net assets with donor restrictions
Lease right-of-use asset pre-implementation
Pre-implementation right-of-use leases liabilities
Intangible assets
Unsecured related party receivables
Unsecured related party other assets
<b><u>Modified Assets:</u></b>
Total assets
Lease right-of-use asset pre-implementation
Intangible assets
Unsecured related party receivables
Unsecured related party other assets

**Net Income Ratio**

<b><u>Net Income Ratio:</u></b>
<b><u>Change in Net Assets Without Donor Restrictions</u></b>
Change in Net Assets Without Donor Restrictions
<b><u>Total Revenues and Gains</u></b>
Total Operating Revenue and Other Additions (Gains)
Investment return appropriated for spending
Non-Operating Revenue and Other Gains