

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">1 Financial Statements2 Compliance Audit3 Completeness Checklist4 Upload Attachments5 Submit | <p>FSA Annual Submission FINANCIAL STATEMENT INFORMATION</p> <p>> Non-Profit School TEST • OPEID:44556600</p> <p>All fields are required.</p> <p>1. Indicate the Period Audited (mm/dd/yyyy):</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>2. Review Auditor Information:</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>3. What type of auditor's report was issued on the financial statements?</p> <p>adverse</p> <p>4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?</p> <p>YES NO <input checked="" type="radio"/> <input type="radio"/></p> <p>5. Enter Financial Statement Data</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>Statement of Financial Position Statement of Activities</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

Statement of Financial Position Data

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"/> |

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

[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: \$

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: | <input type="text" value="04/01/2018"/> |
| End Date: | <input type="text" value="03/31/2019"/> |
| 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?: | <input type="radio"/> | <input checked="" type="radio"/> |
| Enter Auditor's TIN: | <input type="text" value="567856767"/> | |

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

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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

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"/> |
| Net Assets with donor restrictions: | \$ <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"/> |
| Property, plant and equipment, net (includes Construction in progress and Capital leases): | \$ <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"/> |
| Lease right-of-use asset, net: | \$ <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...

| | |
|---------------------------------------------------------------------------------------------|-------------------------|
| Long-term debt - for long term purposes: | \$ <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"/> |
| 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"/> |
| Total Expenses and Losses: | |
| 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.
-

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"/> |

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







[AUDIT HOME](#) [SEARCH](#) [institution home](#) [REPORTS](#) [LOGOUT](#)

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

Income Statement

All fields are required.

Total Revenues: \$

Total Expenses before Taxes: \$

U. S. Department of Education

4) Proprietary TEST School

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

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

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

2. Review Auditor Information:

Records Indicate your Current Auditor Is: 1234 111111111
Is this information correct?: YES NO

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

Primary Reserve Ratio
Equity Ratio
Net Income Ratio

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"/> |
| Property, plant and equipment, net - including construction in progress and capital leases: | \$ | <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"/> |
| Lease right-of use asset: | \$ | <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"/> |
| Long-term debt - for long-term purposes and Construction in Process debt: | \$ | <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"/> |
| - | | |
| Total Expenses and Losses: | | |
| 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 be 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

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: \$