OMB Number: 0915-0314; Expiration Date: XX/XX/20XX

**NFLP Annual Performance Report (APR) Financial Data Form**

**I**nstitution Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

NFLP-APR Report Period: \_\_\_\_\_\_\_ NFLP-APR Number: \_\_\_\_\_\_\_ Grant Number: \_\_\_\_\_\_\_

**NFLP-1 PROGRAM ACCOUNTS SECTION**

|  |  |  |
| --- | --- | --- |
| **PROGRAM ACCOUNTS** | **Cumulative** | **Current Year** |
| **A.** | **FEDERAL FUNDS AWARDED** |  |  |
| **B.** | **CASH BALANCE - START OF REPORT PERIOD** |  |  |
| **C.** | **CASH RECEIPTS** |
|  | 1. | Federal Funds Received (Funds Drawn Down from PMS) |  |  |
|  | 2. | Institutional Capital Contribution Deposited |  |  |
|  | 3. | Loan Principal Collected |  |  |
|  | 4. | Interest Income Collected on Loans |  |  |
|  | 5. | Penalty Charges Collected on Loans |  |  |
|  | 6. | Investment Income |  |  |
|  | 7. | Institutional Repayments of Bad Debts, Principal |  |  |
|  | 8. | Institutional Repayments of Bad Debts, Interest |  |  |
|  | 9. | Institutional Repayments of Bad Debts, Penalty Charges |  |  |
|  | 10. | **CASH RECIEPTS TOTAL (Add C.1 - C.9)** |  |  |
| **D.** | **CASH DISBURSEMENTS** |
|  | 1. | NFLP Loans to Students |  |  |
|  | 2. | Repayments to Federal Government, Principal |  |  |
|  | 3. | Repayments to Federal Government, Interest |  |  |
|  | 4. | Repayments to Federal Government, Other Income |  |  |
|  | 5. | Repayments to Institution, Principal |  |  |
|  | 6. | Repayments to Institution, Interest |  |  |
|  | 7. | Repayments to Institution, Other Income |  |  |
|  | 8. | Collection Agent Costs, Principal |  |  |
|  | 9. | Collection Agent Costs, Interest |  |  |
|  | 10. | Litigation Costs, Principal |  |  |
|  | 11. | Litigation Costs, Interest |  |  |
|  | 12. | Credit Bureau Fees |  |  |
|  | 13. | Other Costs |  |  |
|  | 14. | **CASH DISBURSEMENTS TOTAL (Add D.1 - D.13)** |  |  |
| **E.** | **CASH BALANCE – END OF REPORT PERIOD**  |  |  |

GRANT NUMBER: \_\_\_\_\_\_\_\_\_ NFLP-APR NUMBER: \_\_\_\_\_\_\_\_\_\_ INSTITUTION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**NFLP –2 PROGRAM ACCOUNTS SECTION**

|  |  |  |
| --- | --- | --- |
| **PROGRAM ACCOUNTS (Continued)** | **Cumulative** | **Current Year** |
|  | Number of Borrowers | Principal | Interest | Number of Borrowers | Principal | Interest |
| **F.** | **LOAN CANCELLATIONS TO BORROWERS** |  |
|  | **1.** | **Nursing Employment** |
|  |  | a. | Nursing Employment –Yr. 1 (20%) |  |  |  |  |  |  |
|  |  | b. | Nursing Employment –Yr. 2 (20%) |  |  |  |  |  |  |
|  |  | c. | Nursing Employment –Yr. 3 (20%) |  |  |  |  |  |  |
|  |  | d. | Nursing Employment –Yr. 4 (25%) |  |  |  |  |  |  |
|  | **2.** | **Death of Borrower** |
|  |  | On NFLP Loans made onor after 7/22/2003 |  |  |  |  |  |  |
|  | **3.** | **Permanent & Total Disability Approved by HHS** |
|  |  | On NFLP Loans made onor after 7/22/2003 |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **G.** | **BAD DEBTS APPROVED FOR WRITE-OFF BY HHS** | Number ofBorrowers | Principal | Interest | PenaltyCharge | Number ofBorrowers | Principal | Interest | PenaltyCharge |
|  | Total Approved |  |  |  |  |  |  |  |  |

**NFLP – 3 PROGRAM ACCOUNTS SECTION**

**H. DEFAULT RATE** (Not Applicable to NFLP)

**I. CHECK LIST/QUESTIONS**

 1. What is the total amount of interest that is past due? $\_\_\_\_\_\_\_\_\_\_\_\_

 **AUDITS**

2.Does your institution provide for a biennial audit of the loan funds by a qualified independent auditor?

 \_\_\_\_\_\_Yes \_\_\_\_\_\_No \_\_\_\_\_\_N/A

Period of Last Audit: From Date: \_\_\_\_\_\_\_\_\_\_\_ (Month/Year)

 To Date: \_\_\_\_\_\_\_\_\_\_\_ (Month/Year)

 Date audit submitted to Regional Audit Agency? \_\_\_\_\_\_\_\_ (Month/Year)

GRANT NUMBER: \_\_\_\_\_\_\_\_\_ NFLP-APR NUMBER: \_\_\_\_\_\_\_\_\_\_ INSTITUTION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**NFLP – 4 BORROWER ACCOUNTS WORKSHEET**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **PRINCIPAL CANCELLED** |  |  |  |  |
| BORROWER ACCOUNTS | Number of Borrowers | PrincipalLoaned | Principal Repaid | UponEmployment as Nurse Faculty | UponDeath/Disability | Principal Delinquent | Principal UncollectibleNot Past Due | Principal Outstandingbut Not Due | PrincipalWritten Off |
| **1.** | **FULLY RETIRED** |
|  | A. | Repayment/Cancellation |  |  |  |  |  |  |  |  |  |
|  | B. | Cancellation/Death |  |  |  |  |  |  |  |  |  |
|  | C. | Cancellation/Disability |  |  |  |  |  |  |  |  |  |
|  | D. | Discharged in Bankruptcy |  |  |  |  |  |  |  |  |  |
|  | E. | HHS Approved Write-off |  |  |  |  |  |  |  |  |  |
|  | F. | Uncollectible per P.L. 107-205 |  |  |  |  |  |  |  |  |  |
| **2.** | **CURRENT** |
|  | A. | Student Status |  |  |  |  |  |  |  |  |  |
|  | B. | Grace Period |  |  |  |  |  |  |  |  |  |
|  | C. | Deferment Status |  |  |  |  |  |  |  |  |  |
|  | D. | Postponement/Cancellation |  |  |  |  |  |  |  |  |  |
|  | E. | Repayment – Not Past Due |  |  |  |  |  |  |  |  |  |
|  | F. | Past Due 1-119 Days |  |  |  |  |  |  |  |  |  |
| **3.** | **IN BANKRUPTCY** |
|  | A. | Per Discharge/Wage Earners Agreement |  |  |  |  |  |  |  |  |  |
| **4.** | **IN DEFAULT** |
|  | A. | 120 Days and Over |  |  |  |  |  |  |  |  |  |
|  **5. FORBEARANCE** |
|  |  A. | Forbearance |  |  |  |  |  |  |  |  |  |
|  | **TOTAL:** |  |  |  |  |  |  |  |  |  |

Nurse Faculty Loan Program

ANNUAL PERFORMANCE REPORTFINANCIAL DATA FORM

INSTRUCTIONS

**NFLP –1 Program Accounts Section (Negative amounts should not be entered for this section.)**

**Item A: Federal Funds Awarded:** The amount should reflect the Federal Capital Contribution (FCC) amount shown on the fiscal year Notice of Award for the current year and the cumulative amount of awards made to your institution since beginning the NFLP. This data will be pre-populated (not editable).

**Item B: Cash Balance-Start of Report Period:** The amount should reflect the ending “cash balance” from the institution’s prior Annual Performance Report (APR). This data will be pre-populated (not editable).

**Item C: Cash Receipts *(Funds Deposited)***

**Item C.1: Federal Capital Contribution (FCC) Drawn from PMS and Deposited:** The amount should reflect the total FCC actually drawn down from the Payment Management System and deposited into the NFLP fund. Report the amount of the FCC drawn-down by the institution for the current year.

**Item C.2: Institutional Capital Contributions (ICC) Deposited**: The amount must equal at least one-ninth of the Federal Capital Contribution funds drawn down. Report the amount of the ICC (1/9 of the total FCC) deposited into the NFLP fund for the current year.

**Item C.3: Loan Principal Collected:** Report the amount of loan principal collected from borrowers for the current year.

**Item C.4: Interest Income Collected on Loans:** Report the amount of interest on loan principal collected from borrowers for the current year.

**Item C.5: Penalty Charges Collected on Loans:**  Report the amount of penalty charges collected from borrowers for the current year.

**Item C.5-6: Investment Income:** Report the amount of earnings on NFLP funds deposited in any type of interest-bearing account for the current year. ***NOTE:*** *Any fund established by a school with Federal Capital Contributions must be accounted for separately from other funds, providing a clear audit trail for all transactions. The school must at all times maintain all monies relating to the fund in one or more interest-bearing accounts or investment instruments which meet OMB requirements established for Federal monies held by third parties. The school must place all earnings into the fund but may first deduct from total earnings any reasonable and customary charges incurred through the use of an interest-bearing account.*

**Items C.7-9: Institutional Repayments of Bad Debts, Principal, Interest and Penalty Charges:** Report the amount of any repayments of bad debt (principal, interest and penalty charges) collected for the current year. ***NOTE:*** *Institutions have the ultimate responsibility for bad debts losses not approved for write-off by the Department of Health and Human Services (DHHS). There is nothing to prevent an institution from further pursuing the collection of a bad debt after it has been disapproved for write-off by DHHS; any amounts recovered would lessen the institution’s liability.*

**Item C.10: Cash Receipts Total:** Report the total amount of items C.1 through C.9 for the current year.

**Item D.1: Loaned to Students:** Report the total amount of NFLP funds loaned to students for the current year.

**Item D.2-4: Repayments to Federal Government - Principal, Interest and Other Income:** Report the total amounts repaid to Federal Government for the current year. ***NOTE:*** *Repayments to Federal Government is excess cash returned to the Division of Payment Management. DO NOT include amounts returned to PMS because those amounts should be adjusted against Federal Funds Received within the appropriate award period.*

**Item D.5: Repayments to Institution, Principal:** Report the total amount of loan principal repaid to the institution for the current year and cumulative period. *Example: The institution’s proportionate share of excess cash in the NFLP fund that has been repaid to the institution. DO NOT show withdrawal of funds as a result of excess institutional contributions in this item.*

**Item D.6: Repayments to Institution, Interest:** Report the total amount of interest on student loans repaid to the institution for the current year and cumulative period.

**Item D.7: Repayments to Institution, Other Income:** Report the total amount of other income repaid to the institution for the current year and cumulative period.  *NOTE: This item would include any amounts in items C.6, C.7 and C.8 that were repaid to the institution in conjunction with a repayment to the Federal government.*

**Item D.8-9: Collection Agent Costs-Principal & Interest:** The full amount of principal and interest collected must be reported in items C.4, C.5 and C.6. The associated collection costs must be prorated. See example below.

**Item D.10-11: Litigation Costs-Principal & Interest:** Litigation costs associated with the collection of a loan

 and interest must be prorated in the same manner as collection costs. See example below.

*The following method of reporting is required even if the collection agency and/or attorney remit only the net amount (collections less collection of litigation costs) to the institution. If the institution is able to get the borrower to pay the collection costs or the litigation costs, the costs are not charged to the fund.*

*EXAMPLES OF PRORATING COLLECTION COSTS (Litigation Costs to Be Prorated in Same Manner):*

*An institution directs a collection agency to collect $1,000.00 principal and $200.00 interest for a total of $1,200.00 from a delinquent borrower. The collection agency collects all $1,200.00 but deducts $360.00, or 30% of the amount collected, before remitting the net amount of $840.00 to the institution. The institution reports as follows:*

* *Loan Principal Collected $1,000.00*
* *Interest Income Collected 200.00*
* *Collection Costs, Principal (30% x $1,000) 300.00*
* *Collection Costs, Interest (30% x $200) 60.00*

*An institution directs a collection agency to collect $1,500.00 principal and $500.00 interest for a total of $2,000.00 from a delinquent borrower. At the end of the report period, the collection agency has collected $1,600.00 (80% of $2,000.00), which it remits to the institution with a bill for $480.00 (30% of the $1,600.00 collected). The institution pays the collection agency $480.00 taken from the Fund and reports as follows:*

* *Loan Principal Collected (80% of the $1,500) $1,200.00*
* *Interest Income Collected (80% of $500) 400.00*
* *Collection Costs, Principal (30% of $1,200) 360.00*
* *Collection Costs, Interest (30% of $400) 120.00*

**Item D.12: Credit Bureau Costs:** Report the total amount of cost associated with charges from Credit Bureaus related to collection of loans for the current year.

**Item D.13: Other Costs:** Report the total amount of other costs charged to the fund (i.e., overpayments and underpayments of $10.00 or less) for the current year and cumulative period. ***Note:*** *DO NOT include administrative costs such as BILLING AGENCY COSTS, SALARIES, STAMPS, BANK CHARGES, and the like, incurred by the institution.*

**Item D.14: Cash Disbursements Total:** Report the total amount of items D.1 through D.14 for the current year.

**Item E. Cash Balance – End of Report Period:** This amount should equal the actual cash on hand and in the NFLP fund for the current year.

**NFLP – 2 Program Accounts Section**

**Item F: Loan Cancellations to Borrowers**

**Item F.1: Nursing Employment:** Under the appropriate column headings for years 1-4 Nursing Employment, report the current year number of borrowers and the amounts of principal and interest on NFLP loans.

**Item F.2: Death of Borrower:**  Report only the information for loans made on or after July 22, 2003. Under the appropriate column headings, report the current and cumulative number of borrowers and the amounts of principal and interest that were approved for cancellation by the institution due to death.

**Item F.3: Permanent and Total Disability Approved by HHS:** Report only the information for loans made on or after July 22, 2003. Under the appropriate column headings, report the current and cumulative number of borrowers and the amounts of principal and interest that has been approved for cancellation by DHHS due to permanent and total disability.

**Item G: Bad Debts Approved for Write-off by DHHS:** Report amounts for write-off and any subsequent collections that are received and have been approved for write-off by HHS.

**NFLP – 3 Program Accounts Section**

**Item H: Default Rate: Not Applicable to NFLP.**

**Item I: 1. Check List/Questions:**  Report the total amount of interest that is past due.

 **2. Audits:** Provide latest A-133 Audit information.

**NFLP – 4 Borrower Accounts Worksheet**

In completing this section, schools must report the status of all borrower accounts as of the end of this reporting period (June 30) — not just the accounts that changed status during this reporting period.

**COLUMNS - Description of Required Information:**

* **NUMBER OF BORROWERS** – The number of borrowers who received loans. The column total should coincide with the number reported on Page 1, #5 (Cumulative Number of NFLP Student Borrowers).
* **PRINCIPAL LOANED** – The dollar amount of loan principal disbursed. The column total should coincide with the amount reported on Page 1, #8 (Cumulative Amount of NFLP Loans Made).
* **PRINCIPAL REPAID** – The dollar amount of loan principal and interest repaid. The column total should coincide with the CUMULATIVE amounts reported on Page 2, Line 4 (Loan Principal Collected) plus Line 8 (Institutional Repayments of Bad Debt/Principal).
* **PRINCIPAL CANCELLED** – Upon Employment as Nurse Faculty – the dollar amount of loan principal cancelled for employment. The column total should coincide with the CUMULATIVE total of amounts reported on Page 3, Line F.2d, F.2.e, F.2.f, F.2.g (Principal).
* **PRINCIPAL CANCELLED** – Upon Death/Disability – The dollar amount of loan principal cancelled due to the death or permanent and total disability of the borrower.
* **PRINCIPAL DELINQUENT** – The dollar amount of loan principal that is delinquent. Include only the amount of those payments that are in deferment.
* **PRINCIPAL UNCOLLECTIBLE NOT PAST DUE** – The dollar amount of loan principal not past due which the school has determined to be uncollectible after exercising due diligence in the collection of loans. DO NOT duplicate any of these amounts in OUTSTANDING BUT NOT DUE column.
* **PRINCIPAL OUTSTANDING BUT NOT DUE** – The dollar amount of loan principal outstanding but not yet due according to the original or renegotiated repayment schedule. DO NOT duplicate any amounts in UNCOLLECTABLE NOT PAST DUE column.
* **PRINCIPAL WRITTEN OFF** – The dollar amount of loan principal which has been written off pursuant to receiving written authorization from the DHHS.
* **CAPITALIZED INTEREST**– No application to NFLP.

**ROWS - Description of Required Information:**

**1. FULLY RETIRED** (Borrowers accounts that are closed due to full repayment/cancellation/collection, death, disability, bankruptcy, write-off, uncollectible)

1. A: Report the information pertaining to borrowers who have fully retired their loans through cash repayments and/or through cancellation for eligible employment/professional practice.

1. B: Report the information pertaining to loans that have been fully retired due to death of the borrower.

1. C: Report the information pertaining to borrowers whose loans have been fully retired due to total disability.

1. D: Report the information pertaining to borrowers who have fully retired their loans through discharge in bankruptcy and have not received write-off approval.

1. E: Report the information pertaining to borrowers whose loans have been fully retired due to DHHS approved write-off.

1. F: Report the information pertaining to borrowers whose loans are uncollectible in accordance with the HRSA Student Financial Aid Guidelines-Fiscal Management: Collections.

**2. CURRENT** (Borrowers accounts that are active based on status as – NFLP student enrollment, grace period, deferment, cancellation, repayment, past due).

2. A: Report the information pertaining to borrowers who are currently in student status working toward the degree for which they obtained their loans.

2. B: Report the information pertaining to borrowers who are currently in the grace period due to termination or completion of the course of study for which they obtained their loans.

2. C: Report the information pertaining to borrowers who are currently in deferment as specified on the NFLP Promissory Notes.

2. D: Report the information pertaining to borrowers who are currently engaged in employment that qualifies them for cancellation, who have filed a Request for Postponement of Installment Payment, and who are not past due on any payment.

2. E: Report the information pertaining to borrowers who are making payments in accordance with their repayment schedules.

2. F: Report the information pertaining to borrowers who have installments past due according through deferment or in postponement for cancellation and who are also past due on any prior payments.

**3. IN BANKRUPTCY**

3. A: Report the information pertaining to borrowers who are currently making payments under a wage earner’s agreement (Chapter 13 proceedings).

**4. IN DEFAULT**

4. A: Report the information pertaining to borrowers who are in default in their repayments (120 days and over).

**5. FORBEARANCE**

5. A: Report the information pertaining to borrowers who are currently in forbearance.

**TOTAL:** Summarize and provide totals for the information on ALL ACCOUNTS of ALL BORROWERS who have ever received a loan through the NFLP program.