

## Section 2: Non-profit Institutions

<b>Event</b>	Borrower-defense related lawsuits and other debts, §668.171(c)(1)(i)	Other Litigation, §668.171(c)(1)(ii)	Accrediting Agency Requires Teach-out Plan for Closed Location, §668.171(c)(1)(iii)	Gainful Employment Programs, Loss of Eligibility, §668.171(c)(1)(iv)				
<b>Amount of Loss</b>	Debt, relief claimed, or other amount as determined under §668.171(c)(2)(ii)	Relief claimed, or other amount as determined under §668.171(c)(2)(iii)	Title IV funds received by the closed institution or location during the most recently completed fiscal year, §668.171(c)(2)(iv)	Title IV funds received during the most recently completed fiscal year by GE programs in jeopardy of losing eligibility, §668.171(c)(2)(iv)				
<b>Allowance for Expenses</b>	Not applicable			Operating expenses (#32) / Tuition & Fees (#27) multiplied by Amount of Loss				
	<b>Entries for Losses</b> Line item from Section 2, Appendix B			<b>Entries for Loss and Expenses</b> Line item from Section 2, Appendix B				
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
<b>Adjusting Entries</b>	#38b, Total Expenses (Unrestricted)		#38b, Total Expenses (Unrestricted)		#31b, Total Revenue (Unrestricted)		#31b, Total Revenue (Unrestricted)	
		#12, Total Assets		#12, Total Assets		#12, Total Assets		#12, Total Assets
	NA		NA		#12, Total Assets (expense allowance)		#12, Total Assets (expense allowance)	
		NA		NA		#38b, Total Expenses (expense allowance)		#38b, Total Expenses (expense allowance)

Note that based on the changes to #31b Total Revenue (Unrestricted) and #38b Total Expenses (Unrestricted), the following items may be recalculated: #39b Change in (Unrestricted) Net Assets, #41b (Unrestricted) Net Assets at end of year (will be same as #20 Unrestricted Net Assets), #25 Total Net Assets, #26 Total Liabilities & Net Assets.