

SECTION 2: Financial Responsibility Supplemental Requirement and Example

A Supplemental Schedule must be submitted as part of the required audited financial statements submission. The Supplemental Schedule contains all of the financial elements required to compute the composite score. Each item in the Supplemental Schedule must have a reference to the Balance Sheet, Statement of (Loss) Income, or Notes to the Financial Statements. The amount entered in the Supplemental Schedules should tie directly to a line item, be part of a line item (if part of a line item it must also include a note disclosure of the actual amount), or a note in the financial statements

"Financial Responsibility Supplemental Schedule"

Example location of number in the financial statements and/or notes - the number reference to sample numbers; however, could be more lines based on financial statements and/or notes

Lines		<u>Primary Reserve Ratio:</u>		
		<u>Expendable Net Assets:</u>		
24	Statement of Financial Position - Net assets without donor restrictions	Net assets without donor restrictions		15,190,000
30	Statement of Financial Position – Net assets with donor restrictions	Net Assets with donor restrictions		11,800,000
4	Statement of Financial Position - Related party receivable and Related party note disclosure*	Secured and Unsecured related party receivable	100,000	
4	Statement of Financial Position - Related party receivable and Related party note disclosure*	Unsecured related party receivable		100,000
8	Statement of Financial Position - Property, plant and equipment, net	Property, plant and equipment, net (includes Construction in progress)	40,000,000	
FS Note line 8A	Note of the Financial Statements - Statement of Financial Position - Property, Plant and Equipment - pre-implementation*	Property, plant and equipment – pre-implementation		38,800,000
FS Note line 8B	Note of the Financial Statements - Statement of Financial Position - Property, Plant and Equipment - post-implementation with outstanding debt for original purchase*	Property, plant and equipment- post-implementation with outstanding debt for original purchase		750,000
FS Note line 8D	Note of the Financial Statements - Statement of Financial Position - Property, Plant and Equipment - post-implementation without outstanding debt for original purchase*	Property, plant and equipment -post implementation without outstanding debt for original purchase		250,000
FS Note line 8C	Not of the Financial Statements- Statement of Financial Position – Construction in process	Construction in process		200,000
9	Statement of Financial Position - Lease right-of-use assets, net**	Lease right-of-use asset, net	10,000,000	