The CFR-2A schedule is used to report data from your ***Interim*** Financial Statements and data from the underlying ***month***-end (May 31, 2020) adjusted accounting records that support these ***Interim*** Financial Statements. The purpose of the CFR-2A schedule is to collect data in a uniform manner in order to have it readily available for provider-specific fiscal analysis as well as industry-wide statistics.

> **Note:** In August 2016, the FASB released, Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (NFP) (Topic 958). A main provision of ASU No. 2016-14 is that a not-for-profit will now present, on the face of the statement of activities, amounts in each of two classes of net assets rather than that of the currently required three classes. That is, a NFP will report amounts for ***net assets with donor restrictions*** and ***net assets without donor restrictions***.

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Type of Ownership: Not-for-Profit or Proprietary

Section A - Reports

1. ***Month*** **End Date of Financial Statements:** **This date must be *May 31, 2020***

2. **Type of Financial Statements:** Use drop-down:

   Select the type of financial statement: Consolidated, Combined, Consolidated and Combined or Single Entity.

Section B - Statement of Financial Position/Balance Sheet

3. **Cash and Cash Equivalents:** Report the total of (1) the currency on hand, demand deposits with banks or other financial institutions, and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without notice or penalty and (2) the cash equivalents which are short-term (generally less than three months), highly liquid investments that have both of the following characteristics:
   a. readily convertible to known amounts of cash; and/or
   b. so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

4. **Combined Accounts Receivable, Net:** An account receivable is a legally enforceable claim for payment held by a business against its customer/clients for goods supplied and/or services rendered. Report the sum total of Accounts Receivable, Grants Receivable, Contracts Receivable, Patient Services Receivable, Pharmacy Receivable and any other Receivable, **including** related party receivables, that is in substance an accounts receivable, less the allowance for doubtful accounts. **Related party receivables are the total receivables in which the payor and payee are related parties as defined under U.S. GAAP**.

5. **Investments:** Report the total investments as defined under U.S. GAAP.

6. **Property & Equipment, Net:** Report the amount of long-lived physical assets, net of accumulated depreciation, depletion and amortization, used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, improvements, machinery, equipment, furniture and fixtures.

7. **Total Assets:** Report the total assets as reported on the statement of financial position.

8. **Accounts Payable and Accrued Liabilities:** Report the total amount owed to creditors for delivered goods or completed services plus accrued expenses such as salaries payable, accrued payroll taxes, and other accrued liabilities.

9. **Debt - Current Portion:** Report all debt obligations coming due within one year of the date of the statement of financial position, including the current portion of loan balance(s) on any line(s) of credit.

10. **Long-Term Debt, Net of Current Portion:** Report the debt with a maturity of more than one year of the date of the statement of financial position, including the non-current portion of loan balance(s) on any line(s) of credit.

11. **Total Liabilities:** Report the total debts and/or obligations (current and non-current) as stated on the statement of financial position.

12. **Total Current Assets:** Report the assets that can be converted to cash in one year.

13. **Total Current Liabilities:** Report the obligations whose liquidation is expected to require the use of existing resources classified as current assets, and due within one year, including the current portion of loan balance(s) on any line(s) of credit.

14. **Net Assets / Retained Earnings, Beginning of the Year:** ***Report the combined total of amounts reported of Net Assets and Retained Earnings at the Beginning of the year***. Net Assets is the amount as reported on the statement of activities/income statement as of the beginning of the year. Retained Earnings is accumulated undistributed earnings of a company retained at the start of the accounting period for future needs or for future distribution to its owners.

15. **Net Assets / Retained Earnings, End of the *Month*:** ***Report the combined total of amounts reported of Net Assets and Retained Earnings at the Beginning of the year***. Net Assets is the amount as reported on the statement of activities/income statement as of the end of the year. Retained Earnings is accumulated undistributed earnings of a company retained at the end of the accounting period for future needs or for future distribution to its owners.

Section C - Statement of Activities/Income Statement for reporting period specified (January to December Filers: January 1, 2020 to May 31, 2020) (July to June filers: July 1, 2019 to May 31, 2020)

16. **Total Revenue and Total Gains**: Report funding/revenue/gains from all sources including, but not limited to: Medicaid/Medicare, Medicaid Managed Care, third party, patient fees/private pay, grants, contributions, fund raising, gains on the disposition of property or equipment, investment gains, interest income, dividends, rents, and revenue related to COVID (forgiven PPP loans, tax credits, etc.)

17. **Management and General:** Report the costs associated with the activities that are not identifiable with a single program, or membership-development activity but that are indispensable to the conduct of those activities and to an entity's existence.

    Not-for-profits report the total management and general costs in the *Without Donor Restrictions* column.

18. Depreciation: *Report the total depreciation expense reported on the statement of activities/income statement.*

19. **Interest Expense:** Report the total interest expense reported on the statement of activities/income statement that is associated with the Provider Agency's total debt reported on its statement of financial position/balance sheet.

    Not-for-profits report total interest expense in the *Without Donor Restrictions* column.

20. **Income Tax Expense:** Report the total state, federal and local income tax expense reported on the Provider Agency's statement of activities/income statement.

    Not-for-profits report total income tax expense in the *Without Donor Restrictions* column.

21. **Total Expenses and Total Losses:** Report the total outflows of assets from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations; administration costs; fundraising costs; and total losses.

22. **Operating Transactions:**

    A. Operating Revenues and Operating Gains

    Report the revenues and gains from the entity's ongoing major or central operations. Operating revenues include but are not limited to: Medicaid/Medicare, Medicaid Managed Care, third party insurance, patient fees/private pay, operating grants, operating contributions, and fundraising. Operating gains result from a sale or exchange of an asset used in the entity's ongoing major or central operations.

    B. Operating Expenses and Operating Losses

    Report the expenses and losses from the entity's major or central operations including administration costs and fundraising costs. Operating losses result from a sale or exchange of an asset used in the entity's ongoing major or central operations.

Section D – Line of Credit & Debt

Report by column your agency's operating line of credit accounts. The line of credit (LOC) with the largest borrowing potential should be reported in the column labeled "Line of Credit 1", the second largest in "Line of Credit 2" and the sum of any remaining lines of credit in the "All Other LOCs" column. (Do not include line of credit accounts for Capital Acquisitions and Capital Projects)

Note: No entries are allowed on lines 29 or 30 of the "Total" column.

Operating Capital

23. Maximum Borrowing Potential: State line of credit maximum borrowing limit.

24. Loan Balance at *Month* End: Report balance owed on the line of credit at ***month***-end date.

25. Interest Rate at *Month* End: Report stated interest rate on the line of credit at ***month***-end date.

26. Indicate if, in the current reporting period, your agency:

A. Refinanced or restructured debt in order to extend the term of the repayment schedule?
B. Converted short-term debt into long-term debt?

27. Debt Management

A. Is the agency in compliance with all debt covenants with their lender(s) on their lines of credit/debt?
B. If 33A. is "No", did the agency get a waiver from the creditor?

28. Going Concern

Is there substantial doubt raised about your entity's ability to continue as a going concern? Select yes or no.