

SECTION 2: Financial Responsibility Supplemental Schedule 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		Primary Reserve Ratio:		
		Adjusted Equity		
31	Balance Sheet – Total Equity	Total equity		3,035,000
4,5,10	Balance Sheet - All Related party receivable, net and Receivable from affiliate, net and Related party note*	Secure and Unsecured related party receivables and/or other related party assets	1,330,000	
4, 10	Balance Sheet - Related party receivable, net and Receivable from affiliate, net and Related party note*	Unsecured related party receivables and/or other related party assets		1,130,000
8	Balance Sheet - Property, Plant and Equipment, net*	Property, plant and equipment, net - including construction in progress	7,000,000	
FS Note line 8A	Note of the Financial Statements - Balance Sheet - Property, Plant and Equipment, net - pre-implementation*	Property, plant and equipment, net - pre-implementation less any construction in progress		5,500,000
FS Note line 8B	Note of the Financial Statements Balance Sheet - Property, Plant and Equipment, net - post-implementation with outstanding debt for original purchase*	Property, plant and equipment, net - post-implementation less any construction in progress with outstanding debt for original purchase with debt*		1,000,000
FS Note line 8D	Note of the Financial Statements Balance Sheet - Property, Plant and Equipment, net - post-implementation without outstanding debt for original purchase*	Property, plant and equipment, net - post-implementation less any construction in progress with outstanding debt for original purchase without debt*		300,000
FS Note line 8C	Note of the Financial Statements Balance Sheet - Property, Plant and Equipment - Construction in process	Construction in progress (200,000
9	Balance Sheet - Lease right-of-use asset*	Lease right-of use asset	2,500,000	
Excluded 9 Note Leases	Note of Financial Statements - Balance Sheet - Lease right-of-use asset pre-implementation*	Lease right-of use asset - pre-implementation		1,500,000
M9 Note Leases	Note of Financial Statements - Balance Sheet - Lease right-of-use asset pre-implementation*	Lease right-of use asset - post-implementation		1,000,000
11	Balance Sheet - Goodwill*	Intangible assets		80,000
27	Balance Sheet - Post-employment and pension liability*	Post-employment and defined pension plan liabilities		300,000
15, 19, 20, 23 24	Balance Sheet - Notes payable and Line of Credit (both current and long-term) and Line of Credit for Construction in process*	Long-term debt - for long-term purposes and Construction in process debt	5,975,000	
M15, 19 20,23 24 Note Debt A.	Balance Sheet - Notes payable and Line of Credit (both current and long-term) and Line of Credit for Construction in process*	Long-term debt for long-term purposes pre-implementation		4,925,000
Debt Note B	Balance Sheet - Notes payable and Line of Credit (both current and long-term) for purchase of Property, Plant and Equipment	Qualified Long-term debt for long-term purposes post-implementation for purchase of Property, Plant and Equipment		900,000