

Debt Note C	Balance Sheet - Notes payable and Line of Credit for Construction in process*	Line of Credit for Construction in process		100,000
17, 25	Balance Sheet - Lease right-of-use assets liability (both current and long-term)*	Lease right-of-use asset liability	2,100,000	
Excluded 17,25 Leases	Balance Sheet - Lease right-of-use assets liability (both current and long-term)	Pre-Implementation right-of-use leases		1,100,000
M17, 25 FS Note	Balance Sheet - Lease right-of-use assets liability (both current and long-term)	Post-Implementation right-of-use leases		1,000,000
40, 42, 44, 45	Statement of (Loss) Income - Total Operating Expenses, Interest Expense, Loss on Impairment of Assets and Loss on Disposal of Assets*	Total Expenses and Losses:		5,900,000

Lines		Equity Ratio:		
		Modified Equity		
31	Balance Sheet - Total Equity	Total equity		3,035,000
Excluded 17, 25 Leases	Balance Sheet - Lease right-of-use assets liability (both current and long-term)	Pre-Implementation right-of-use leases		1,100,000
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
11	Balance Sheet - Goodwill*	Intangible assets		80,000
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
		Modified Assets:		
13	Balance Sheet - Total Assets	Total assets		14,210,000
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
11	Balance Sheet - Goodwill*	Intangible assets		80,000
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

Lines		Net Income Ratio:		
48	Statement of (Loss) Income - Net Income Before Income Taxes	Income Before Taxes		1,070,000
35, 43, 46	Statement of (Loss) Income - Total Revenue, Interest income and Other miscellaneous income*	Total Revenues and Gains		6,970,000

* In the example the number came from the actual financial statements; however, the number could come from the notes.