

Note for Line 8 – Lease right-of-use assets

A.	Lease right-of-use assets - pre-implementation	2,000,000	Removed from Assets
B.	Lease right-of-use assets- post implementation	8,000,000	
	Total	10,000,000	

Note for Line 21 - Lease right-of-use asset liability

A.	Lease right-of-use assets liability- pre-implementation	2,000,000	Remove from Liabilities
B.	Lease right-of-use assets liability - post-implementation	8,000,000	
	Total	10,000,000	

Note for Line 8 - Net Property, Plant and Equipment

A.	Pre-Implementation Property, Plant and Equipment	38,800,000
B.	Post-Implementation Property, Plant and Equipment	750,000
	Vehicles	50,000
	Furniture	300,000
	Computers	400,000
C.	Construction in progress	200,000
D.	Post-Implementation Property, Plant and Equipment	250,000
	Total	40,000,000

- This is the ending balance on the last financial statement submission prior to the implementation of the regulations -- Less any depreciation or disposals
- This is the balance of assets purchased after the implementation of the regulations that was purchased by obtaining debt
- Asset value of the Construction in progress.
- Post-Implementation Property, Plant and Equipment with no outstanding debt.

Notes for Line 14,20 and 24- Long-term debt for long term purposes

A.	Pre-Implementation Long-term Debt	25,000,000
B.	Allowable Post -Implementation Long-term Debt	650,000
	Vehicles	50,000
	Furniture	200,000
	Computers	400,000
C.	Construction in progress --debt	100,000
D.	Long-term debt not for the purchase of Property, Plant and Equipment or liability greater than assets value	250,000
	Total	

- This is the ending balance of the last financial statement submission prior to the implementation of the regulations --Less in repayments
- This is the lessor of actual outstanding debt of each asset or the value of the asset.
- All debt associated with Construction in progress up to the asset value for construction in process is included.
- Long-term debt not for the purchase of Property, Plant and Equipment.