

## Exhibit 3: Footnote Disclosure Report

### Footnote Disclosure: Voluntary & Involuntary Termination Benefits

For the year ended August 31, XXXX, with comparative totals for August 31, XXXX

Debit (Credit)

	<u>Current Year</u>	<u>Prior Year</u>
<b><u>VOLUNTARY &amp; INVOLUNTARY TERMINATION BENEFITS EXPENSE</u></b>		
<b>Voluntary Termination Benefits Expense</b>		
Salaries & Wages		
Payroll Related Costs		
Subtotal Voluntary Termination Benefits Expense	Sum	Sum
<b>Involuntary Termination Benefits Expense</b>		
Salaries & Wages		
Payroll Related Costs		
Subtotal Involuntary Termination Benefits Expense	Sum	Sum
Total Voluntary & Involuntary Termination Benefits Expense	Sum	Sum
<b><u>VOLUNTARY &amp; INVOLUNTARY TERMINATION BENEFITS LIABILITIES</u></b>		
<b>Current Liabilities</b>		
CL-Termination Benefits Liability-Salaries & Wages-Voluntary		
CL-Termination Benefits Liability-Salaries & Wages-Involuntary		
CL-Termination Benefits Liability-Payroll Related Costs-Voluntary		
CL-Termination Benefits Liability-Payroll Related Costs-Involuntary		
Subtotal Termination Benefit Liability - Current	Sum	Sum
<b>Noncurrent Liabilities</b>		
NL-Termination Benefits Liability-Salaries & Wages-Voluntary		
NL-Termination Benefits Liability-Salaries & Wages-Involuntary		
NL-Termination Benefits Liability-Payroll Related Costs-Voluntary		
NL-Termination Benefits Liability-Payroll Related Costs-Involuntary		
Subtotal Termination Benefit Liability - Noncurrent	Sum	Sum
Total Termination Benefit Liabilities	Sum	Sum