

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
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IDAHO PUBLIC
UTILITIES COMMISSION



November 29, 2005

State of Idaho
Idaho Public Utilities Commission
472 W. Washington Street
Boise, ID 83702

AVU - E - 05 - 09

AVU - G - 05 - 03

Attention: Ms. Jean Jewell, Secretary

Re: Application for Accounting Order Regarding Treatment of Certain Asset Retirement Obligations (SFAS 143)

Enclosed please find an original and seven copies of Avista Corporation's Application for an accounting order related to SFAS 143, *Accounting for Asset Retirement Obligations*. Also enclosed are an original and seven copies of work papers showing proposed accounting entries together with the calculations of the estimated values supporting the entries.

Questions regarding this Application should be directed to Theresa Melvin at (509) 495-8165.

Sincerely,

A handwritten signature in black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

Kelly Norwood
Vice President, State & Federal Regulation
Avista Corporation

Enclosures

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Kelly O. Norwood
Vice President State and Federal Regulation
1411 E. Mission Avenue
P. O. Box 3727
Spokane, Washington 99220
Phone: (509) 495-4267, Fax: (509) 495-8058

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)
AVISTA CORPORATION FOR AN ACCOUNTING) CASE NO. AVU-E-05-09
ORDER REGARDING TREATMENT OF CERTAIN)
ASSET REQUIREMENT OBLIGATIONS) CASE NO. AVU-G-05-03
RESULTING FROM IMPLEMENTATION OF)
SFAS 143)

I. INTRODUCTION

Avista Corporation doing business as Avista Utilities (hereinafter Avista or Company), at 1411 East Mission Avenue, Spokane, Washington, and in accordance with the provisions of Idaho Code § 61-524, and RP 052, respectfully applies for an accounting order authorizing the Company to (1) record, as a regulatory asset or a regulatory liability, the cumulative financial statement impact resulting from the Company's implementation of Statement of Financial Accounting Standards (SFAS) 143; and (2) record on an ongoing basis, as a regulatory asset or a regulatory liability, an amount equal to the difference between the annual SFAS 143 accretion and depreciation expense and the annual depreciation expense based on Commission-approved depreciation rates. The Commission granted similar accounting treatment to Idaho Power Company in Case No. IPC-E-03-11, Order No. 29414, issued January 8, 2004.

1 In support of this Application, Avista states that, the Company is a natural gas and electrical
2 company and is subject to the jurisdiction of the Idaho Commission with regard to its rates, service
3 and accounting practices. This Application is filed pursuant to Idaho Code § 61-524, which
4 authorizes the Commission to prescribe the accounting to be used by public utilities subject to its
5 jurisdiction.

6 Communications in reference to this Application should be addressed to:

7 Kelly O. Norwood
8 Vice President State and Federal Regulation
9 Avista Corporation
10 1411 E. Mission Avenue
11 Spokane, Washington 99220
12 Phone: (509) 495-4267
13 Fax: (509) 495-8058
14

15 II. BACKGROUND

16 Under the accounting method currently used by the Company for both financial reporting and
17 ratemaking purposes, the cost of removing a tangible long-lived asset at retirement is included in the
18 calculation of depreciation rates as negative salvage and is recovered over the useful life of the asset.
19 Under this method, the accrued removal cost is included in Account 108, Accumulated Depreciation.

20 In June 2001, the Financial Accounting Standards Board (FASB) issued SFAS 143,
21 *Accounting for Asset Retirement Obligations*, effective for fiscal years after June 15, 2002. Under
22 SFAS 143, entities are required to recognize and account for certain asset retirement obligations in a
23 manner different from the way that Avista and other public utilities have previously recognized and
24 accounted for such costs. Specifically, if a legally enforceable asset retirement obligation (ARO), as
25 defined by SFAS 143, is deemed to exist, an entity must measure and record the liability for the
26 ARO on its books. The liability must be recorded at fair market value in the period during which the

1 liability is incurred. SFAS 143 defines “fair market value” as the amount that the entity would be
2 required to pay in an active market to settle the ARO. SFAS 143 also provides that, if market prices
3 are not available, estimates of fair value can be calculated by discounting the estimated cash flows
4 associated with the ARO to their present value at the date the liability is to be recorded.

5 Under SFAS 143, at the time the liability is recorded, a corresponding ARO asset is also
6 recorded on the entity’s books as part of the cost of the associated tangible asset. The ARO asset is
7 then depreciated over the life of the associated tangible asset. In addition, accretion is added to the
8 ARO liability annually to account for the time value of money, so that at the time of retirement, the
9 recorded ARO liability will be sufficient to meet the legal obligation. Entities are also required to
10 recognize the cumulative effect of the implementation of SFAS 143 on their financial statements.

11 SFAS 143 recognizes that differences may exist between its requirements and the treatment
12 of ARO costs for regulatory purposes and provides that a regulated entity subject to SFAS 71,
13 *Accounting for the Effects of Certain Types of Regulation*, can recognize any differences between the
14 two approaches as a regulatory asset or a regulatory liability, subject to the requirements of SFAS 71.

15 Avista is required to implement SFAS 143 in order to comply with Generally Accepted
16 Accounting Principles. Due to the lack of an active market for determining AROs, the Company will
17 use the expected present value method to account for its ARO liabilities and offsetting assets.

18 After a thorough review, Avista has determined that it will be required to record AROs under
19 SFAS 143 for certain assets. Under the proposed accounting treatment, the resulting transactions
20 will have no impact for ratemaking purposes.

21 In addition to the cumulative ARO entries that will be recorded December 31, 2005, SFAS
22 143 accounting will require three annual entries. One entry will be required to record the annual

1 increase in the ARO liability from the accretion of interest and another will be necessary to record
2 the annual depreciation of the associated ARO asset on a straight-line basis over its remaining life.
3 The third entry will adjust the accumulated removal costs included in accumulated depreciation to
4 the current amount. Since the Company will continue to use the Commission-approved depreciation
5 rates to determine annual asset retirement costs for ratemaking purposes, these new accounting
6 entries will not change the level of costs included in rates.

7 Nothing in this Application is intended to request any approval regarding future ratemaking
8 treatment. However, consistent with past rate proceedings, the Company will continue to seek
9 recovery of prudently incurred removal costs, not previously recovered through depreciation
10 expense, in future rate case proceedings.

11 In order to comply with the requirements of SFAS 143 and maintain revenue neutrality with
12 respect to these costs as they relate to regulatory accounting, Avista seeks Commission approval to
13 record the effect of the annual SFAS 143 accretion and depreciation expense as an adjustment to the
14 regulatory asset and the net change in accumulated removal costs as an adjustment to the related
15 regulatory liability.

16 III. SUMMARY

17 WHEREFORE, Avista respectfully requests that the Commission consider this matter under
18 Modified Procedure pursuant to RP 201-204 and issue its Order as follows:

19 1. Authorizing Avista to record, as a regulatory asset or a regulatory liability, the cumulative
20 financial statement impact resulting from the Company's implementation of SFAS 143.

1 2. Authorizing Avista to record, on an ongoing basis, as a regulatory asset or regulatory
2 liability, an amount equal to the difference between the annual SFAS 143 accretion and depreciation
3 expense and the annual depreciation expense based on Commission-approved depreciation rates.

4 3. Confirming that asset removal costs, in the form of negative net salvage, are currently
5 accrued through annual depreciation expense, which is recoverable in rates; that these costs are based
6 on estimates of the final removal cost; and that such costs are trued-up for ratemaking purposes at the
7 time the related assets are retired and the actual removal costs are determined.

8 The accounting entries that result from the implementation of SFAS 143 will be recorded on
9 the Company's books as of December 31, 2005. Avista hereby requests that the Commission grant
10 the requested accounting treatment by January 15, 2006, in order to facilitate the closing of the
11 Company's 2005 financial statements in accordance with this request.

12 Dated at Spokane, Washington this 29th day of November 2005.

13
14 AVISTA CORPORATION

15 *Kelly Norwood*
16 BY _____
17 Kelly O. Norwood
18 Vice President, State and Federal Regulation
19
20
21

AVISTA CORPORATION
ASSET RETIREMENT OBLIGATIONS
WORK PAPERS
Summary of Assets and
Liabilities to be Recorded

Avista Corporation
 FAS 143 Implementation

	CS2	COLSTRIP	OFFICE BUILDING	TRANSFORMERS	TOTAL
Asset Retirement Cost	351,681	134,589	351,680	129,707	967,657
Cumulative Effect/Regulatory Asset	87,655	373,017	1,604,988	675,294	2,740,954
Asset Retirement Obligation	(420,401)	(442,357)	(1,651,731)	(728,235)	(3,242,724)
Accumulated Depreciation	(18,935)	(65,249)	(304,937)	(76,766)	(465,887)

Amounts shown are initial calculations and are subject to change prior to preparation of the 12/31/2005 FAS 143 journal entries.

Avista Corporation
FAS 143 Implementation

Transition entries to record as of 12/31/2005	FERC Account Description	FERC Account	Dr.	Cr.
To record the liabilities for asset retirement obligations with offsetting increase to carrying amount of related assets.	ARO Assets ARO Liabilities	101 230	967,657	967,657
To record the accretion of interest on asset retirement obligation liabilities through 12/31/05.	Cumulative Effect adjustment ARO Liabilities	Regulatory Asset 230	2,275,068	2,275,068
To record the depreciation on asset retirement obligation assets through 12/31/05.	Cumulative Effect adjustment Accum Deprec - ARO assets	Regulatory Asset 108	465,887	465,887
To record cumulative effect of implementation of FAS 143 as regulatory assets.	Regulatory Assets Cumulative Effect adjustment	182 Regulatory Asset	2,740,955	2,740,955
Net effect of above entries	ARO Assets Accum Deprec - ARO assets Regulatory Assets ARO Liabilities	101 108 182 230	967,657 2,740,955	465,887 3,242,725

Amounts shown are initial calculations and are subject to change prior to preparation of the 12/31/2005 FAS 143 journal entries.

Avista Corporation
 FAS 143 Implementation
 ACCRETION OF INTEREST

YEAR	CS2	COLSTRIP	OFFICE BUILDING	TRANSFORMERS	TOTAL
1977				7,951.06	
1978				8,438.46	
1979				8,955.74	
1980			21,557.95	9,504.73	
1981			22,879.46	10,087.37	
1982			24,281.97	10,705.72	
1983			25,770.45	11,361.98	
1984			27,350.18	12,058.47	
1985			29,026.75	12,797.66	
1986		8,250.33	30,806.09	13,582.15	
1987		8,756.08	32,694.50	14,414.74	
1988		9,292.83	34,698.67	15,298.36	
1989		9,862.48	36,825.70	16,236.15	
1990		10,467.05	39,083.12	17,231.43	
1991		11,108.68	41,478.91	18,287.71	
1992		11,789.64	44,021.57	19,408.75	
1993		12,512.34	46,720.09	20,598.51	
1994		13,279.35	49,584.03	21,861.19	
1995		14,093.37	52,623.53	23,201.29	
1996		14,957.30	55,849.36	24,623.52	
1997		15,874.18	59,272.92	26,132.95	
1998		16,847.27	62,906.35	27,734.90	
1999		17,880.00	66,762.51	29,435.05	
2000		18,976.05	70,855.05	31,239.41	
2001		20,139.28	75,198.47	33,154.39	
2002		21,373.82	79,808.14	35,186.75	
2003	21,558.08	22,684.03	84,700.37	37,343.70	
2004	22,879.59	24,074.56	89,892.51	39,632.87	
2005	24,282.11	25,550.33	95,402.92	42,062.37	
Cumulative Effect of Accretion					
	68,719.79	307,768.95	1,300,051.59	598,527.98	2,275,067.71

Avista Corporation
 FAS 143 Implementation

Year 2006 Accretion, Depreciation, and Settlement Entries	FERC Account Description	FERC Account	Dr.	Cr.
To record 2006 accretion on asset retirement obligations.	Regulatory Asset (Accretion expense) ARO Liabilities	182 230	198,778	198,778
To record 2006 depreciation on ARO assets.	Regulatory Asset (Depreciation expense) Accumulated Depreciation - ARO Assets	182 108	23,949	23,949
To record adjustments to the ARO Liability and Regulatory Asset for the cash settlement of the liability.	ARO Liabilities Regulatory Asset	230 182	91,716	91,716

Amounts shown are initial calculations and are subject to change prior to preparation of the 12/31/2005 FAS 143 journal entries.

AVISTA CORPORATION
ASSET RETIREMENT OBLIGATIONS

WORK PAPERS

CS2

CS2 ARO

Lease dated August 9, 1993
 Term of lease is for 50 years. (2043)
 Renewal options: 5 successive terms of 10 years each. (2093)
 PGE is estimating probable life on: 25% at 50 yrs
 75% at 100 yrs

Since PGE is operator, Avista will use same estimated life.

CPI	3.74%	3.74%
Credit adjusted risk free rate	6.13%	6.13%
Cost	2,000,000.00	2,000,000.00
2006	2,074,800.00	2,074,800.00
2007	2,152,397.52	2,152,397.52
2008	2,232,897.19	2,232,897.19
2009	2,316,407.54	2,316,407.54
2010	2,403,041.18	2,403,041.18
2011	2,492,914.92	2,492,914.92
2012	2,586,149.94	2,586,149.94
2013	2,682,871.95	2,682,871.95
2014	2,783,211.36	2,783,211.36
2015	2,887,303.47	2,887,303.47
2016	2,995,288.62	2,995,288.62
2017	3,107,312.41	3,107,312.41
2018	3,223,525.89	3,223,525.89
2019	3,344,085.76	3,344,085.76
2020	3,469,154.57	3,469,154.57
2021	3,598,900.95	3,598,900.95
2022	3,733,499.85	3,733,499.85
2023	3,873,132.74	3,873,132.74
2024	4,017,987.91	4,017,987.91
2025	4,168,260.65	4,168,260.65
2026	4,324,153.60	4,324,153.60
2027	4,485,876.95	4,485,876.95
2028	4,653,648.74	4,653,648.74
2029	4,827,695.21	4,827,695.21
2030	5,008,251.01	5,008,251.01
2031	5,195,559.60	5,195,559.60
2032	5,389,873.52	5,389,873.52
2033	5,591,454.79	5,591,454.79
2034	5,800,575.20	5,800,575.20
2035	6,017,516.72	6,017,516.72
2036	6,242,571.84	6,242,571.84

2037	6,476,044.03	6,476,044.03
2038	6,718,248.07	6,718,248.07
2039	6,969,510.55	6,969,510.55
2040	7,230,170.25	7,230,170.25
2041	7,500,578.61	7,500,578.61
2042	7,781,100.26	7,781,100.26
2043	8,072,113.40	8,072,113.40
2044	8,374,010.45	8,374,010.45
2045	8,687,198.44	
2046	9,012,099.66	
2047	9,349,152.19	
2048	9,698,810.48	
2049	10,061,545.99	
2050	10,437,847.81	
2051	10,828,223.32	
2052	11,233,198.87	
2053	11,653,320.51	
2054	12,089,154.69	
2055	12,541,289.08	
2056	13,010,333.29	
2057	13,496,919.76	
2058	14,001,704.55	
2059	14,525,368.31	
2060	15,068,617.08	
2061	15,632,183.36	
2062	16,216,827.02	
2063	16,823,336.35	
2064	17,452,529.13	
2065	18,105,253.72	
2066	18,782,390.20	
2067	19,484,851.60	
2068	20,213,585.05	
2069	20,969,573.13	
2070	21,753,835.16	
2071	22,567,428.60	
2072	23,411,450.43	
2073	24,287,038.67	
2074	25,195,373.92	
2075	26,137,680.91	
2076	27,115,230.17	
2077	28,129,339.78	
2078	29,181,377.09	
2079	30,272,760.59	
2080	31,404,961.84	
2081	32,579,507.41	
2082	33,797,980.99	

2083 35,062,025.48
 2084 36,373,345.23
 2085 37,733,708.34
 2086 39,144,949.03
 2087 40,608,970.12
 2088 42,127,745.61
 2089 43,703,323.29
 2090 45,337,827.58
 2091 47,033,462.34
 2092 48,792,513.83
 2093 50,617,353.84

PV (2005) \$269,488.96 \$873,138.74
 PV (2003) \$225,437.67 \$730,413.46

	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2003	\$225,437.67		13,819.33	(\$2,477.34)	(\$2,477.34)	(\$2,477.34)	\$225,437.67	\$222,960.34
2004	\$239,257.00		14,666.45	(\$4,954.67)	(\$2,477.34)	(\$4,954.67)	\$225,437.67	\$220,483.00
2005	\$253,923.46		15,565.51	(\$7,432.01)	(\$2,477.34)	(\$9,909.35)	\$225,437.67	\$218,005.66
2006	\$269,488.96		16,519.67	(\$9,909.35)	(\$2,477.34)	(\$12,386.69)	\$225,437.67	\$213,050.99
2007	\$286,008.64		17,532.33	(\$12,386.69)	(\$2,477.34)	(\$14,864.02)	\$225,437.67	\$210,573.65
2008	\$303,540.97		18,607.06	(\$14,864.02)	(\$2,477.34)	(\$17,341.36)	\$225,437.67	\$208,096.31
2009	\$322,148.03		19,747.67	(\$17,341.36)	(\$2,477.34)	(\$19,818.70)	\$225,437.67	\$205,618.98
2010	\$341,895.70		20,958.21	(\$19,818.70)	(\$2,477.34)	(\$22,296.03)	\$225,437.67	\$203,141.64
2011	\$362,853.91		22,242.94	(\$22,296.03)	(\$2,477.34)	(\$24,773.37)	\$225,437.67	\$200,664.30
2012	\$385,096.85		23,606.44	(\$24,773.37)	(\$2,477.34)	(\$27,250.71)	\$225,437.67	\$198,186.97
2013	\$408,703.29		25,053.51	(\$27,250.71)	(\$2,477.34)	(\$29,728.04)	\$225,437.67	\$195,709.63
2014	\$433,756.80		26,589.29	(\$29,728.04)	(\$2,477.34)	(\$32,205.38)	\$225,437.67	\$193,232.29
2015	\$460,346.09		28,219.22	(\$32,205.38)	(\$2,477.34)	(\$34,682.72)	\$225,437.67	\$190,754.95
2016	\$488,565.31		29,949.05	(\$34,682.72)	(\$2,477.34)	(\$37,160.06)	\$225,437.67	\$188,277.62
2017	\$518,514.36		31,784.93	(\$37,160.06)	(\$2,477.34)	(\$39,637.39)	\$225,437.67	\$185,800.28
2018	\$550,299.29		33,733.35	(\$39,637.39)	(\$2,477.34)	(\$42,114.73)	\$225,437.67	\$183,322.94
2019	\$584,032.64		35,801.20	(\$42,114.73)	(\$2,477.34)	(\$44,592.07)	\$225,437.67	\$180,845.61
2020	\$619,833.84		37,995.81	(\$44,592.07)	(\$2,477.34)	(\$47,069.40)	\$225,437.67	\$178,368.27
2021	\$657,829.66		40,324.96	(\$47,069.40)	(\$2,477.34)	(\$49,546.74)	\$225,437.67	\$175,890.93
2022	\$698,154.61		42,796.88	(\$49,546.74)	(\$2,477.34)	(\$52,024.08)	\$225,437.67	\$173,413.59
2023	\$740,951.49		45,420.33	(\$52,024.08)	(\$2,477.34)	(\$54,501.42)	\$225,437.67	\$170,936.26
2024	\$786,371.82		48,204.59	(\$54,501.42)	(\$2,477.34)	(\$56,978.75)	\$225,437.67	\$168,458.92
2025	\$834,576.41		51,159.53	(\$56,978.75)	(\$2,477.34)	(\$59,456.09)	\$225,437.67	\$165,981.58
2026	\$885,735.95		54,295.61	(\$59,456.09)	(\$2,477.34)	(\$61,933.43)	\$225,437.67	\$163,504.25
2027	\$940,031.56		57,623.93	(\$61,933.43)	(\$2,477.34)	(\$64,410.76)	\$225,437.67	\$161,026.91
2028	\$997,655.49		61,156.28	(\$64,410.76)	(\$2,477.34)	(\$66,888.10)	\$225,437.67	\$158,549.57
2029	\$1,058,811.78		64,905.16	(\$66,888.10)	(\$2,477.34)	(\$69,365.44)	\$225,437.67	\$156,072.24
2030	\$1,123,716.94		68,883.85	(\$69,365.44)	(\$2,477.34)			

2031	\$1,192,600.79	73,106.43	\$1,265,707.21	(\$69,365.44)	(\$2,477.34)	(\$71,842.77)	\$225,437.67	\$153,594.90
2032	\$1,265,707.21	77,587.85	\$1,343,295.07	(\$71,842.77)	(\$2,477.34)	(\$74,320.11)	\$225,437.67	\$151,117.56
2033	\$1,343,295.07	82,343.99	\$1,425,639.05	(\$74,320.11)	(\$2,477.34)	(\$76,797.45)	\$225,437.67	\$148,640.22
2034	\$1,425,639.05	87,391.67	\$1,513,030.73	(\$76,797.45)	(\$2,477.34)	(\$79,274.79)	\$225,437.67	\$146,162.89
2035	\$1,513,030.73	92,748.78	\$1,605,779.51	(\$79,274.79)	(\$2,477.34)	(\$81,752.12)	\$225,437.67	\$143,685.55
2036	\$1,605,779.51	98,434.28	\$1,704,213.79	(\$81,752.12)	(\$2,477.34)	(\$84,229.46)	\$225,437.67	\$141,208.21
2037	\$1,704,213.79	104,468.31	\$1,808,682.10	(\$84,229.46)	(\$2,477.34)	(\$86,706.80)	\$225,437.67	\$138,730.88
2038	\$1,808,682.10	110,872.21	\$1,919,554.31	(\$86,706.80)	(\$2,477.34)	(\$89,184.13)	\$225,437.67	\$136,253.54
2039	\$1,919,554.31	117,668.68	\$2,037,222.99	(\$89,184.13)	(\$2,477.34)	(\$91,661.47)	\$225,437.67	\$133,776.20
2040	\$2,037,222.99	124,881.77	\$2,162,104.76	(\$91,661.47)	(\$2,477.34)	(\$94,138.81)	\$225,437.67	\$131,298.86
2041	\$2,162,104.76	132,537.02	\$2,294,641.78	(\$94,138.81)	(\$2,477.34)	(\$96,616.15)	\$225,437.67	\$128,821.53
2042	\$2,294,641.78	140,661.54	\$2,435,303.33	(\$96,616.15)	(\$2,477.34)	(\$99,093.48)	\$225,437.67	\$126,344.19
2043	\$2,435,303.33	149,284.09	\$2,584,587.42	(\$99,093.48)	(\$2,477.34)	(\$101,570.82)	\$225,437.67	\$123,866.85
2044	\$2,584,587.42	158,435.21	\$2,743,022.63	(\$101,570.82)	(\$2,477.34)	(\$104,048.16)	\$225,437.67	\$121,389.52
2045	\$2,743,022.63	168,147.29	\$2,911,169.92	(\$104,048.16)	(\$2,477.34)	(\$106,525.49)	\$225,437.67	\$118,912.18
2046	\$2,911,169.92	178,454.72	\$3,089,624.63	(\$106,525.49)	(\$2,477.34)	(\$109,002.83)	\$225,437.67	\$116,434.84
2047	\$3,089,624.63	189,393.99	\$3,279,018.62	(\$109,002.83)	(\$2,477.34)	(\$111,480.17)	\$225,437.67	\$113,957.50
2048	\$3,279,018.62	201,003.84	\$3,480,022.46	(\$111,480.17)	(\$2,477.34)	(\$113,957.50)	\$225,437.67	\$111,480.17
2049	\$3,480,022.46	213,325.38	\$3,693,347.84	(\$113,957.50)	(\$2,477.34)	(\$116,434.84)	\$225,437.67	\$109,002.83
2050	\$3,693,347.84	226,402.22	\$3,919,750.06	(\$116,434.84)	(\$2,477.34)	(\$118,912.18)	\$225,437.67	\$106,525.49
2051	\$3,919,750.06	240,280.68	\$4,160,030.74	(\$118,912.18)	(\$2,477.34)	(\$121,389.52)	\$225,437.67	\$104,048.16
2052	\$4,160,030.74	255,009.88	\$4,415,040.63	(\$121,389.52)	(\$2,477.34)	(\$123,866.85)	\$225,437.67	\$101,570.82
2053	\$4,415,040.63	270,641.99	\$4,685,682.62	(\$123,866.85)	(\$2,477.34)	(\$126,344.19)	\$225,437.67	\$99,093.48
2054	\$4,685,682.62	287,232.34	\$4,972,914.96	(\$126,344.19)	(\$2,477.34)	(\$128,821.53)	\$225,437.67	\$96,616.15
2055	\$4,972,914.96	304,839.69	\$5,277,754.65	(\$128,821.53)	(\$2,477.34)	(\$131,298.86)	\$225,437.67	\$94,138.81
2056	\$5,277,754.65	323,526.36	\$5,601,281.01	(\$131,298.86)	(\$2,477.34)	(\$133,776.20)	\$225,437.67	\$91,661.47
2057	\$5,601,281.01	343,358.53	\$5,944,639.53	(\$133,776.20)	(\$2,477.34)	(\$136,253.54)	\$225,437.67	\$89,184.13
2058	\$5,944,639.53	364,406.40	\$6,309,045.94	(\$136,253.54)	(\$2,477.34)	(\$138,730.88)	\$225,437.67	\$86,706.80
2059	\$6,309,045.94	386,744.52	\$6,695,790.45	(\$138,730.88)	(\$2,477.34)	(\$141,208.21)	\$225,437.67	\$84,229.46
2060	\$6,695,790.45	410,451.95	\$7,106,242.41	(\$141,208.21)	(\$2,477.34)	(\$143,685.55)	\$225,437.67	\$81,752.12
2061	\$7,106,242.41	435,612.66	\$7,541,855.07	(\$143,685.55)	(\$2,477.34)	(\$146,162.89)	\$225,437.67	\$79,274.79
2062	\$7,541,855.07	462,315.72	\$8,004,170.78	(\$146,162.89)	(\$2,477.34)	(\$148,640.22)	\$225,437.67	\$76,797.45
2063	\$8,004,170.78	490,655.67	\$8,494,826.45	(\$148,640.22)	(\$2,477.34)	(\$151,117.56)	\$225,437.67	\$74,320.11
2064	\$8,494,826.45	520,732.86	\$9,015,559.31	(\$151,117.56)	(\$2,477.34)	(\$153,594.90)	\$225,437.67	\$71,842.77
2065	\$9,015,559.31	552,653.79	\$9,568,213.10	(\$153,594.90)	(\$2,477.34)	(\$156,072.24)	\$225,437.67	\$69,365.44
2066	\$9,568,213.10	586,531.46	\$10,154,744.56	(\$156,072.24)	(\$2,477.34)	(\$158,549.57)	\$225,437.67	\$66,888.10
2067	\$10,154,744.56	622,485.84	\$10,777,230.40	(\$158,549.57)	(\$2,477.34)	(\$161,026.91)	\$225,437.67	\$64,410.76
2068	\$10,777,230.40	660,644.22	\$11,437,874.63	(\$161,026.91)	(\$2,477.34)	(\$163,504.25)	\$225,437.67	\$61,933.43
2069	\$11,437,874.63	701,141.71	\$12,139,016.34	(\$163,504.25)	(\$2,477.34)	(\$165,981.58)	\$225,437.67	\$59,456.09
2070	\$12,139,016.34	744,121.70	\$12,883,138.04	(\$165,981.58)	(\$2,477.34)	(\$168,458.92)	\$225,437.67	\$56,978.75
2071	\$12,883,138.04	789,736.36	\$13,672,874.40	(\$168,458.92)	(\$2,477.34)	(\$170,936.26)	\$225,437.67	\$54,501.42
2072	\$13,672,874.40	838,147.20	\$14,511,021.60	(\$170,936.26)	(\$2,477.34)	(\$173,413.59)	\$225,437.67	\$52,024.08
2073	\$14,511,021.60	889,525.62	\$15,400,547.23	(\$173,413.59)	(\$2,477.34)	(\$175,890.93)	\$225,437.67	\$49,546.74
2074	\$15,400,547.23	944,053.55	\$16,344,600.77	(\$175,890.93)	(\$2,477.34)	(\$178,368.27)	\$225,437.67	\$47,069.40
2075	\$16,344,600.77	1,001,924.03	\$17,346,524.80	(\$178,368.27)	(\$2,477.34)	(\$180,845.61)	\$225,437.67	\$44,592.07
2076	\$17,346,524.80	1,063,341.97	\$18,409,866.77	(\$180,845.61)	(\$2,477.34)	(\$183,322.94)	\$225,437.67	\$42,114.73

	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2077	\$18,409,866.77		1,128,524.83	\$19,538,391.61	(\$2,477.34)	(\$185,800.28)	\$225,437.67	\$39,637.39
2078	\$19,538,391.61		1,197,703.41	\$20,736,095.01	(\$2,477.34)	(\$188,277.62)	\$225,437.67	\$37,160.06
2079	\$20,736,095.01		1,271,122.62	\$22,007,217.63	(\$2,477.34)	(\$190,754.95)	\$225,437.67	\$34,682.72
2080	\$22,007,217.63		1,349,042.44	\$23,356,260.08	(\$2,477.34)	(\$193,232.29)	\$225,437.67	\$32,205.38
2081	\$23,356,260.08		1,431,738.74	\$24,787,998.82	(\$2,477.34)	(\$195,709.63)	\$225,437.67	\$29,728.04
2082	\$24,787,998.82		1,519,504.33	\$26,307,503.15	(\$2,477.34)	(\$198,186.97)	\$225,437.67	\$27,250.71
2083	\$26,307,503.15		1,612,649.94	\$27,920,153.09	(\$2,477.34)	(\$200,664.30)	\$225,437.67	\$24,773.37
2084	\$27,920,153.09		1,711,505.38	\$29,631,658.47	(\$2,477.34)	(\$203,141.64)	\$225,437.67	\$22,296.03
2085	\$29,631,658.47		1,816,420.66	\$31,448,079.14	(\$2,477.34)	(\$205,618.98)	\$225,437.67	\$19,818.70
2086	\$31,448,079.14		1,927,767.25	\$33,375,846.39	(\$2,477.34)	(\$208,096.31)	\$225,437.67	\$17,341.36
2087	\$33,375,846.39		2,045,939.38	\$35,421,785.77	(\$2,477.34)	(\$210,573.65)	\$225,437.67	\$14,864.02
2088	\$35,421,785.77		2,171,355.47	\$37,593,141.24	(\$2,477.34)	(\$213,050.99)	\$225,437.67	\$12,386.69
2089	\$37,593,141.24		2,304,459.56	\$39,897,600.80	(\$2,477.34)	(\$215,528.32)	\$225,437.67	\$9,909.35
2090	\$39,897,600.80		2,445,722.93	\$42,343,323.73	(\$2,477.34)	(\$218,005.66)	\$225,437.67	\$7,432.01
2091	\$42,343,323.73		2,595,645.74	\$44,938,969.47	(\$2,477.34)	(\$220,483.00)	\$225,437.67	\$4,954.67
2092	\$44,938,969.47		2,754,758.83	\$47,693,728.30	(\$2,477.34)	(\$222,960.34)	\$225,437.67	\$2,477.34
2093	\$47,693,728.30		2,923,625.54	\$50,617,353.84	(\$2,477.34)	(\$225,437.67)	\$225,437.67	\$0.00

	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2003	\$730,413.46		44,774.34	\$775,187.80	(\$17,814.96)	(\$17,814.96)	\$730,413.46	\$712,598.49
2004	\$775,187.80		47,519.01	\$822,706.81	(\$17,814.96)	(\$35,629.92)	\$730,413.46	\$694,783.53
2005	\$822,706.81		50,431.93	\$873,138.74	(\$17,814.96)	(\$53,444.89)	\$730,413.46	\$676,968.57
2006	\$873,138.74		53,523.40	\$926,662.14	(\$17,814.96)	(\$71,259.85)	\$730,413.46	\$659,153.61
2007	\$926,662.14		56,804.39	\$983,466.53	(\$17,814.96)	(\$89,074.81)	\$730,413.46	\$641,338.64
2008	\$983,466.53		60,286.50	\$1,043,753.03	(\$17,814.96)	(\$106,889.77)	\$730,413.46	\$623,523.68
2009	\$1,043,753.03		63,982.06	\$1,107,735.09	(\$17,814.96)	(\$124,704.74)	\$730,413.46	\$605,708.72
2010	\$1,107,735.09		67,904.16	\$1,175,639.25	(\$17,814.96)	(\$142,519.70)	\$730,413.46	\$587,893.76
2011	\$1,175,639.25		72,066.69	\$1,247,705.94	(\$17,814.96)	(\$160,334.66)	\$730,413.46	\$570,078.79
2012	\$1,247,705.94		76,484.37	\$1,324,190.32	(\$17,814.96)	(\$178,149.62)	\$730,413.46	\$552,263.83
2013	\$1,324,190.32		81,172.87	\$1,405,363.18	(\$17,814.96)	(\$195,964.59)	\$730,413.46	\$534,448.87
2014	\$1,405,363.18		86,148.76	\$1,491,511.94	(\$17,814.96)	(\$213,779.55)	\$730,413.46	\$516,633.91
2015	\$1,491,511.94		91,429.68	\$1,582,941.63	(\$17,814.96)	(\$231,594.51)	\$730,413.46	\$498,818.95
2016	\$1,582,941.63		97,034.32	\$1,679,975.95	(\$17,814.96)	(\$249,409.47)	\$730,413.46	\$481,003.98
2017	\$1,679,975.95		102,982.53	\$1,782,958.47	(\$17,814.96)	(\$267,224.43)	\$730,413.46	\$463,189.02
2018	\$1,782,958.47		109,295.35	\$1,892,253.83	(\$17,814.96)	(\$285,039.40)	\$730,413.46	\$445,374.06
2019	\$1,892,253.83		115,995.16	\$2,008,248.99	(\$17,814.96)	(\$302,854.36)	\$730,413.46	\$427,559.10
2020	\$2,008,248.99		123,105.66	\$2,131,354.65	(\$17,814.96)	(\$320,669.32)	\$730,413.46	\$409,744.13
2021	\$2,131,354.65		130,652.04	\$2,262,006.69	(\$17,814.96)	(\$338,484.28)	\$730,413.46	\$391,929.17
2022	\$2,262,006.69		138,661.01	\$2,400,667.70	(\$17,814.96)	(\$356,299.25)	\$730,413.46	\$374,114.21
2023	\$2,400,667.70		147,160.93	\$2,547,828.63	(\$17,814.96)	(\$374,114.21)	\$730,413.46	\$356,299.25
2024	\$2,547,828.63		156,181.90	\$2,704,010.53	(\$17,814.96)	(\$391,929.17)	\$730,413.46	\$338,484.28
2025	\$2,704,010.53		165,755.85	\$2,869,766.37	(\$17,814.96)	(\$409,744.13)	\$730,413.46	\$320,669.32
2026	\$2,869,766.37		175,916.68	\$3,045,683.05	(\$17,814.96)	(\$427,559.10)	\$730,413.46	\$302,854.36
2027	\$3,045,683.05		186,700.37	\$3,232,383.42	(\$17,814.96)	(\$445,374.06)	\$730,413.46	\$285,039.40

2028	\$3,232,383.42	198,145.10	\$3,430,528.53	(\$445,374.06)	(\$17,814.96)	(\$463,189.02)	\$730,413.46	\$267,224.43
2029	\$3,430,528.53	210,291.40	\$3,640,819.92	(\$463,189.02)	(\$17,814.96)	(\$481,003.98)	\$730,413.46	\$249,409.47
2030	\$3,640,819.92	223,182.26	\$3,864,002.18	(\$481,003.98)	(\$17,814.96)	(\$498,818.95)	\$730,413.46	\$231,594.51
2031	\$3,864,002.18	236,863.33	\$4,100,865.52	(\$498,818.95)	(\$17,814.96)	(\$516,633.91)	\$730,413.46	\$213,779.55
2032	\$4,100,865.52	251,383.06	\$4,352,248.58	(\$516,633.91)	(\$17,814.96)	(\$534,448.87)	\$730,413.46	\$195,964.59
2033	\$4,352,248.58	266,792.84	\$4,619,041.41	(\$534,448.87)	(\$17,814.96)	(\$552,263.83)	\$730,413.46	\$178,149.62
2034	\$4,619,041.41	283,147.24	\$4,902,188.65	(\$552,263.83)	(\$17,814.96)	(\$570,078.79)	\$730,413.46	\$160,334.66
2035	\$4,902,188.65	300,504.16	\$5,202,692.82	(\$570,078.79)	(\$17,814.96)	(\$587,893.76)	\$730,413.46	\$142,519.70
2036	\$5,202,692.82	318,925.07	\$5,521,617.89	(\$587,893.76)	(\$17,814.96)	(\$605,708.72)	\$730,413.46	\$124,704.74
2037	\$5,521,617.89	338,475.18	\$5,860,093.06	(\$605,708.72)	(\$17,814.96)	(\$623,523.68)	\$730,413.46	\$106,889.77
2038	\$5,860,093.06	359,223.70	\$6,219,316.77	(\$623,523.68)	(\$17,814.96)	(\$641,338.64)	\$730,413.46	\$89,074.81
2039	\$6,219,316.77	381,244.12	\$6,600,560.88	(\$641,338.64)	(\$17,814.96)	(\$659,153.61)	\$730,413.46	\$71,259.85
2040	\$6,600,560.88	404,614.38	\$7,005,175.27	(\$659,153.61)	(\$17,814.96)	(\$676,968.57)	\$730,413.46	\$53,444.89
2041	\$7,005,175.27	429,417.24	\$7,434,592.51	(\$676,968.57)	(\$17,814.96)	(\$694,783.53)	\$730,413.46	\$35,629.92
2042	\$7,434,592.51	455,740.52	\$7,890,333.03	(\$694,783.53)	(\$17,814.96)	(\$712,598.49)	\$730,413.46	\$17,814.96
2043	\$7,890,333.03	483,677.41	\$8,374,010.45	(\$712,598.49)	(\$17,814.96)	(\$730,413.46)	\$730,413.46	\$0.00
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	PV	Accretion	balance	Beginning AD	CY Dep Expense	Ending AD	Asset	NBV
2003	\$351,681.62		\$21,558.08		(\$6,311.74)	(\$6,311.74)	\$351,681.62	\$345,369.88
2004	\$373,239.70		\$22,879.59	(\$6,311.74)	(\$6,311.74)	(\$12,623.49)	\$351,681.62	\$339,058.13
2005	\$396,119.30		\$24,282.11	(\$12,623.49)	(\$6,311.74)	(\$18,935.23)	\$351,681.62	\$332,746.39
2006	\$420,401.41		\$25,770.61	(\$18,935.23)	(\$6,311.74)	(\$25,246.97)	\$351,681.62	\$326,434.64
2007	\$446,172.01		\$27,350.34	(\$25,246.97)	(\$6,311.74)	(\$31,558.72)	\$351,681.62	\$320,122.90
2008	\$473,522.36		\$29,026.92	(\$31,558.72)	(\$6,311.74)	(\$37,870.46)	\$351,681.62	\$313,811.16
2009	\$502,549.28		\$30,806.27	(\$37,870.46)	(\$6,311.74)	(\$44,182.20)	\$351,681.62	\$307,499.41
2010	\$533,355.55		\$32,694.70	(\$44,182.20)	(\$6,311.74)	(\$50,493.95)	\$351,681.62	\$301,187.67
2011	\$566,050.25		\$34,698.88	(\$50,493.95)	(\$6,311.74)	(\$56,805.69)	\$351,681.62	\$294,875.93
2012	\$600,749.13		\$36,825.92	(\$56,805.69)	(\$6,311.74)	(\$63,117.43)	\$351,681.62	\$288,564.18
2013	\$637,575.05		\$39,083.35	(\$63,117.43)	(\$6,311.74)	(\$69,429.18)	\$351,681.62	\$282,252.44
2014	\$676,658.40		\$41,479.16	(\$69,429.18)	(\$6,311.74)	(\$75,740.92)	\$351,681.62	\$275,940.70
2015	\$718,137.56		\$44,021.83	(\$75,740.92)	(\$6,311.74)	(\$82,052.66)	\$351,681.62	\$269,628.95
2016	\$762,159.39		\$46,720.37	(\$82,052.66)	(\$6,311.74)	(\$88,364.41)	\$351,681.62	\$263,317.21
2017	\$808,879.76		\$49,584.33	(\$88,364.41)	(\$6,311.74)	(\$94,676.15)	\$351,681.62	\$257,005.47
2018	\$858,464.09		\$52,623.85	(\$94,676.15)	(\$6,311.74)	(\$100,987.89)	\$351,681.62	\$250,693.72
2019	\$911,087.94		\$55,849.69	(\$100,987.89)	(\$6,311.74)	(\$107,299.64)	\$351,681.62	\$244,381.98
2020	\$966,937.63		\$59,273.28	(\$107,299.64)	(\$6,311.74)	(\$113,611.38)	\$351,681.62	\$238,070.24
2021	\$1,026,210.91		\$62,906.73	(\$113,611.38)	(\$6,311.74)	(\$119,923.12)	\$351,681.62	\$231,758.49
2022	\$1,089,117.63		\$66,762.91	(\$119,923.12)	(\$6,311.74)	(\$126,234.87)	\$351,681.62	\$225,446.75
2023	\$1,155,880.54		\$70,855.48	(\$126,234.87)	(\$6,311.74)	(\$132,546.61)	\$351,681.62	\$219,135.01
2024	\$1,226,736.02		\$75,198.92	(\$132,546.61)	(\$6,311.74)	(\$138,858.35)	\$351,681.62	\$212,823.26

2025	\$1,301,934.94	\$79,808.61	\$1,381,743.55	(\$138,858.35)	(\$6,311.74)	(\$145,170.10)	\$351,681.62	\$206,511.52
2026	\$1,381,743.55	\$84,700.88	\$1,466,444.43	(\$145,170.10)	(\$6,311.74)	(\$151,481.84)	\$351,681.62	\$200,199.78
2027	\$1,466,444.43	\$89,893.04	\$1,556,337.48	(\$151,481.84)	(\$6,311.74)	(\$157,793.58)	\$351,681.62	\$193,888.03
2028	\$1,556,337.48	\$95,403.49	\$1,651,740.98	(\$157,793.58)	(\$6,311.74)	(\$164,105.33)	\$351,681.62	\$187,576.29
2029	\$1,651,740.98	\$101,251.72	\$1,752,992.68	(\$164,105.33)	(\$6,311.74)	(\$170,417.07)	\$351,681.62	\$181,264.55
2030	\$1,752,992.68	\$107,458.45	\$1,860,451.14	(\$170,417.07)	(\$6,311.74)	(\$176,728.81)	\$351,681.62	\$174,952.80
2031	\$1,860,451.14	\$114,045.65	\$1,974,496.79	(\$176,728.81)	(\$6,311.74)	(\$183,040.56)	\$351,681.62	\$168,641.06
2032	\$1,974,496.79	\$121,036.65	\$2,095,533.44	(\$183,040.56)	(\$6,311.74)	(\$189,352.30)	\$351,681.62	\$162,329.32
2033	\$2,095,533.44	\$128,456.20	\$2,223,989.64	(\$189,352.30)	(\$6,311.74)	(\$195,664.04)	\$351,681.62	\$156,017.57
2034	\$2,223,989.64	\$136,330.57	\$2,360,320.21	(\$195,664.04)	(\$6,311.74)	(\$201,975.79)	\$351,681.62	\$149,705.83
2035	\$2,360,320.21	\$144,687.63	\$2,505,007.84	(\$201,975.79)	(\$6,311.74)	(\$208,287.53)	\$351,681.62	\$143,394.09
2036	\$2,505,007.84	\$153,556.98	\$2,658,564.82	(\$208,287.53)	(\$6,311.74)	(\$214,599.27)	\$351,681.62	\$137,082.34
2037	\$2,658,564.82	\$162,970.02	\$2,821,534.84	(\$214,599.27)	(\$6,311.74)	(\$220,911.02)	\$351,681.62	\$130,770.60
2038	\$2,821,534.84	\$172,960.09	\$2,994,494.93	(\$220,911.02)	(\$6,311.74)	(\$227,222.76)	\$351,681.62	\$124,458.86
2039	\$2,994,494.93	\$183,562.54	\$3,178,057.47	(\$227,222.76)	(\$6,311.74)	(\$233,534.51)	\$351,681.62	\$118,147.11
2040	\$3,178,057.47	\$194,814.92	\$3,372,872.39	(\$233,534.51)	(\$6,311.74)	(\$239,846.25)	\$351,681.62	\$111,835.37
2041	\$3,372,872.39	\$206,757.08	\$3,579,629.47	(\$239,846.25)	(\$6,311.74)	(\$246,157.99)	\$351,681.62	\$105,523.63
2042	\$3,579,629.47	\$219,431.29	\$3,799,060.75	(\$246,157.99)	(\$6,311.74)	(\$252,469.74)	\$351,681.62	\$99,211.88
2043	\$3,799,060.75	\$232,882.42	\$4,031,943.18	(\$252,469.74)	(\$6,311.74)	(\$258,781.48)	\$351,681.62	\$92,900.14
2044	\$4,031,943.18	\$118,826.41	\$4,150,769.58	(\$258,781.48)	(\$1,858.00)	(\$260,639.48)	\$351,681.62	\$91,042.14
2045	\$4,150,769.58	\$126,110.47	\$4,276,880.05	(\$260,639.48)	(\$1,858.00)	(\$262,497.48)	\$351,681.62	\$89,184.13
2046	\$4,276,880.05	\$133,841.04	\$4,410,721.08	(\$262,497.48)	(\$1,858.00)	(\$264,355.49)	\$351,681.62	\$87,326.13
2047	\$4,410,721.08	\$142,045.49	\$4,552,766.58	(\$264,355.49)	(\$1,858.00)	(\$266,213.49)	\$351,681.62	\$85,468.13
2048	\$4,552,766.58	\$150,752.88	\$4,703,519.46	(\$266,213.49)	(\$1,858.00)	(\$268,071.49)	\$351,681.62	\$83,610.13
2049	\$4,703,519.46	\$159,994.03	\$4,863,513.49	(\$268,071.49)	(\$1,858.00)	(\$269,929.50)	\$351,681.62	\$81,752.12
2050	\$4,863,513.49	\$169,801.67	\$5,033,315.16	(\$269,929.50)	(\$1,858.00)	(\$271,787.50)	\$351,681.62	\$79,894.12
2051	\$5,033,315.16	\$180,210.51	\$5,213,525.67	(\$271,787.50)	(\$1,858.00)	(\$273,645.50)	\$351,681.62	\$78,036.12
2052	\$5,213,525.67	\$191,257.41	\$5,404,783.08	(\$273,645.50)	(\$1,858.00)	(\$275,503.50)	\$351,681.62	\$76,178.11
2053	\$5,404,783.08	\$202,981.49	\$5,607,764.57	(\$275,503.50)	(\$1,858.00)	(\$277,361.51)	\$351,681.62	\$74,320.11
2054	\$5,607,764.57	\$215,424.26	\$5,823,188.83	(\$277,361.51)	(\$1,858.00)	(\$279,219.51)	\$351,681.62	\$72,462.11
2055	\$5,823,188.83	\$228,629.77	\$6,051,818.60	(\$279,219.51)	(\$1,858.00)	(\$281,077.51)	\$351,681.62	\$70,604.11
2056	\$6,051,818.60	\$242,644.77	\$6,294,463.37	(\$281,077.51)	(\$1,858.00)	(\$282,935.51)	\$351,681.62	\$68,746.10
2057	\$6,294,463.37	\$257,518.89	\$6,551,982.26	(\$282,935.51)	(\$1,858.00)	(\$284,793.52)	\$351,681.62	\$66,888.10
2058	\$6,551,982.26	\$273,304.80	\$6,825,287.06	(\$284,793.52)	(\$1,858.00)	(\$286,651.52)	\$351,681.62	\$65,030.10
2059	\$6,825,287.06	\$290,058.39	\$7,115,345.45	(\$286,651.52)	(\$1,858.00)	(\$288,509.52)	\$351,681.62	\$63,172.10
2060	\$7,115,345.45	\$307,838.97	\$7,423,184.42	(\$288,509.52)	(\$1,858.00)	(\$290,367.53)	\$351,681.62	\$61,314.09
2061	\$7,423,184.42	\$326,709.49	\$7,749,893.91	(\$290,367.53)	(\$1,858.00)	(\$292,225.53)	\$351,681.62	\$59,456.09
2062	\$7,749,893.91	\$346,736.79	\$8,096,630.70	(\$292,225.53)	(\$1,858.00)	(\$294,083.53)	\$351,681.62	\$57,598.09
2063	\$8,096,630.70	\$367,991.75	\$8,464,622.45	(\$294,083.53)	(\$1,858.00)	(\$295,941.53)	\$351,681.62	\$55,740.08
2064	\$8,464,622.45	\$390,549.65	\$8,855,172.10	(\$295,941.53)	(\$1,858.00)	(\$297,799.54)	\$351,681.62	\$53,882.08
2065	\$8,855,172.10	\$414,490.34	\$9,269,662.43	(\$297,799.54)	(\$1,858.00)	(\$299,657.54)	\$351,681.62	\$52,024.08
2066	\$9,269,662.43	\$439,898.60	\$9,709,561.03	(\$299,657.54)	(\$1,858.00)	(\$301,515.54)	\$351,681.62	\$50,166.08
2067	\$9,709,561.03	\$466,864.38	\$10,176,425.41	(\$301,515.54)	(\$1,858.00)	(\$303,373.55)	\$351,681.62	\$48,308.07
2068	\$10,176,425.41	\$495,483.17	\$10,671,908.58	(\$303,373.55)	(\$1,858.00)	(\$305,231.55)	\$351,681.62	\$46,450.07
2069	\$10,671,908.58	\$525,856.29	\$11,197,764.87	(\$305,231.55)	(\$1,858.00)	(\$307,089.55)	\$351,681.62	\$44,592.07
2070	\$11,197,764.87	\$558,091.28	\$11,755,856.14	(\$307,089.55)	(\$1,858.00)	(\$308,947.55)	\$351,681.62	\$42,734.06

