

Table 2

Multi-Year Replacements w/IDC

(FY 1988 – FY 1997)

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1988									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1989								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1988	11	S S Air Comp	268,046	257,324	8.500%	10,936	268,260		1989	1	Hvr-Mead Cslid	758,109	727,785	9.250%	33,660	761,445	
1989	11		61,570	59,107	8.500%	25,314	352,681		1990	1		3,433,253	3,295,923	9.250%	222,870	4,280,238	
1990	11		14,746	14,156	8.500%	30,580	397,417		1991	1		482,973	463,654	9.250%	417,366	5,161,258	
									1992	1		1,361,537	1,307,076	9.250%	537,869	7,006,203	
1991	11	Amort Start Yr	344,362	330,587		66,830	397,417	\$397,417	1993	1		2,018,337	1,937,604	9.250%	737,688	9,681,495	
									1994	1		2,952,402	2,834,306	9.250%	1,026,625	13,542,426	
1988	34	Stat Serv Equip	168,891	162,135	8.500%	6,891	169,026		1995	1		499,202	479,234	9.250%	1,274,839	15,296,499	
1989	34		38,062	36,540	8.500%	15,920	221,486		1996	1		57,274	54,983	9.250%	1,417,469	16,768,951	
												11,563,087	11,100,565		5,668,386	16,768,951	
1990	34	Amort Start Yr	206,953	198,675		22,811	221,486	\$221,486	1997	1	Amort Start Yr						\$16,768,951
1988	37	Ndle Valve Repl	31,789	30,517	8.500%	1,297	31,814		1989	5	Water Sys	35,770	34,339	9.250%	1,588	35,927	
1989	37		47,197	45,309	8.500%	4,630	81,753		1990	5		1,916	1,839	9.250%	3,408	41,174	
1990	37		379,212	364,044	8.500%	22,421	468,218		1991	5		113,998	109,438	9.250%	8,870	159,482	
1991	37		1,936,298	1,858,846	8.500%	118,799	2,445,863		1992	5		127,573	122,470	9.250%	20,416	302,368	
1992	37		454,350	436,176	8.500%	226,436	3,108,475		1993	5		1,034,419	993,042	9.250%	73,897	1,369,307	
1993	37		4,034	3,873	8.500%	264,385	3,376,733		1994	5		432,474	415,175	9.250%	145,863	1,930,345	
									1995	5		104,900	100,704	9.250%	183,214	2,214,263	
1994	37	Amort Start Yr	2,852,880	2,738,765		637,968	3,376,733	\$3,376,733	1996	5	Amort Start Yr	1,851,050	1,777,007		437,256	2,214,263	\$2,214,263

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1988									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1989								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1988	11	S S Air Comp	268,046	257,324	8.500%	10,936	268,260		1989	1	Hvr-Mead Cslid	758,109	727,785	9.250%	33,660	761,445	
1989	11		61,570	59,107	8.500%	25,314	352,681		1990	1		3,433,253	3,295,923	9.250%	222,870	4,280,238	
1990	11		14,746	14,156	8.500%	30,580	397,417		1991	1		482,973	463,654	9.250%	417,366	5,161,258	
									1992	1		1,361,537	1,307,076	9.250%	537,869	7,006,203	
									1993	1		2,018,337	1,937,604	9.250%	737,688	9,681,495	
1991	11	Amort Start Yr	344,362	330,587		66,830	397,417	\$397,417	1994	1		2,952,402	2,834,306	9.250%	1,026,625	13,542,426	
									1995	1		499,202	479,234	9.250%	1,274,839	15,296,499	
									1996	1		57,274	54,983	9.250%	1,417,469	16,768,951	
												11,563,087	11,100,565		5,668,386	16,768,951	\$16,768,951
1988	34	Stat Serv Equip	168,891	162,135	8.500%	6,891	169,026		1997	1	Amort Start Yr						
1989	34		38,062	36,540	8.500%	15,920	221,486										
			206,953	198,675		22,811	221,486	\$221,486									
1990	34	Amort Start Yr															
1988	37	Ndle Valve Repl	31,789	30,517	8.500%	1,297	31,814		1989	5	Water Sys	35,770	34,339	9.250%	1,588	35,927	
1989	37		47,197	45,309	8.500%	4,630	81,753		1990	5		1,916	1,839	9.250%	3,408	41,174	
1990	37		379,212	364,044	8.500%	22,421	468,218		1991	5		113,998	109,438	9.250%	8,870	159,482	
1991	37		1,936,298	1,858,846	8.500%	118,799	2,445,863		1992	5		127,573	122,470	9.250%	20,416	302,368	
1992	37		454,350	436,176	8.500%	226,436	3,108,475		1993	5		1,034,419	993,042	9.250%	73,897	1,369,307	
1993	37		4,034	3,873	8.500%	264,385	3,376,733		1994	5		432,474	415,175	9.250%	145,863	1,930,345	
			2,852,880	2,738,765		637,968	3,376,733	\$3,376,733	1995	5		104,900	100,704	9.250%	183,214	2,214,263	
1994	37	Amort Start Yr										1,851,050	1,777,007		437,256	2,214,263	\$2,214,263
1988	38	460V Mtr Cntl	190,250	182,640	8.500%	7,762	190,402										
1989	38		5,149	4,943	8.500%	16,394	211,739										
			195,399	187,583		24,156	211,739	\$211,739									
1990	38	Amort Start Yr															

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(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1988

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1988	39	Ctrl Sct Fireln	276,879	265,804	8.500%	11,297	277,101	
1989	39		45,965	44,126	8.500%	25,429	346,656	
			-----	-----		-----		
1990	39	Amort Start Yr	322,844	309,930		36,726	346,656	\$346,656
1988	40	Elev Control	613,879	589,324	8.500%	25,046	614,370	
1989	40		77,665	74,558	8.500%	55,390	744,318	
			-----	-----		-----		
1990	40	Amort Start Yr	691,544	663,882		80,436	744,318	\$744,318
1988	41	AZ/NV Elevatrs	247,645	237,739	8.500%	10,104	247,843	
1989	41		336,495	323,035	8.500%	34,796	605,674	
1990	41		96,290	92,438	8.500%	55,411	753,523	
			-----	-----		-----		
1991	41	Amort Start Yr	680,430	653,212		100,311	753,523	\$753,523
1988	42	Flowmeter Eq	145,763	139,932	8.500%	5,947	145,879	
1989	42		283	272	8.500%	12,411	158,562	
			-----	-----		-----		
1990	42	Amort Start Yr	146,046	140,204		18,358	158,562	\$158,562
1988	45	Temp Equip	353,769	339,618	8.500%	14,434	354,052	
1989	45		105,562	101,340	8.500%	34,401	489,793	
			-----	-----		-----		
1990	45	Amort Start Yr	459,331	440,958		48,835	489,793	\$489,793
1988	46	Auto Grs Sys	47,695	45,787	8.500%	1,946	47,733	
1989	46		11,665	11,198	8.500%	4,533	63,464	
			-----	-----		-----		
1990	46	Amort Start Yr	59,360	56,985		6,479	63,464	\$63,464

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Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1988

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1988	47	AZ Water Sply	212,470	203,971	8.500%	8,669	212,640	
1989	47		53,404	51,268	8.500%	20,253	284,161	
			-----	-----		-----		
1990	47	Amort Start Yr	265,874	255,239		28,922	284,161	\$284,161
1988	48	Sump Pumps	240,952	231,314	8.500%	9,831	241,145	
1989	48		28,479	27,340	8.500%	21,659	290,144	
			-----	-----		-----		
1990	48	Amort Start Yr	269,431	258,654		31,490	290,144	\$290,144
1988	50	Fiber Optics	98,136	94,211	8.500%	4,004	98,215	
1989	50		226,454	217,396	8.500%	17,588	333,199	
1990	50		89,557	85,975	8.500%	31,976	451,150	
			-----	-----		-----		
1991	50	Amort Start Yr	414,147	397,582		53,568	451,150	\$451,150
1988	53	CB/N1-7 A1-2	10,997	10,557	8.500%	449	11,006	
1989	53		50,761	48,731	8.500%	3,007	62,744	
			-----	-----		-----		
1990	53	Amort Start Yr	61,758	59,288		3,456	62,744	\$62,744
						117,436		

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Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1990									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1991								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1990	10	Stat Serv Units	29,594	28,410	8.875%	1,261	29,671		1991	52	Stat Serv Govs	2,207	2,119	8.750%	93	2,212	
1991	10		5,491	5,271	8.875%	2,867	37,809		1992	52		407,788	391,476	8.750%	17,321	411,009	
1992	10		179	172	8.875%	3,363	41,344										
1993	10		71,389	68,533	8.875%	6,710	116,587		1993	52	Amort Start Yr	409,995	393,595		17,414	411,009	\$411,009
1994	10		851,321	817,268	8.875%	46,613	980,468										
1995	10		1,215,620	1,166,995	8.875%	138,802	2,286,265										
1996	10		360,235	345,826	8.875%	218,252	2,850,343										
			2,533,829	2,432,475		417,868	2,850,343										
1997	10	Amort Start Yr						\$2,850,343									
1990	54	M Dist Board	419	402	8.875%	18	420		1991	55	150T Cblwy Ctrl	69,041	66,279	8.750%	2,900	69,179	
1991	54		942,160	904,474	8.875%	40,173	945,067		1992	55		667,923	641,206	8.750%	34,106	744,491	
1992	54		687,861	660,347	8.875%	113,178	1,718,592		1993	55		110,590	106,166	8.750%	69,788	920,445	
									1994	55		305	293	8.750%	80,552	1,001,290	
			1,630,440	1,565,223		153,369	1,718,592										
1993	54	Amort Start Yr						\$1,718,592	1995	55	Amort Start Yr	847,859	813,944		187,346	1,001,290	\$1,001,290
1990	56	Penslk Lgt Sys	36	35	8.875%	2	37										
1991	56		63,096	60,572	8.875%	2,691	63,300										
1992	56		172,089	165,205	8.875%	12,949	241,454										
1993	56		17,086	16,403	8.875%	22,157	280,014										
1994	56		55	53	8.875%	24,854	304,921										
			252,362	242,268		62,653	304,921										
1995	56	Amort Start Yr						\$304,921									

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Calculation of Interest During Construction (IDC)
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Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1992								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1992	4	Jet Flow Gates	109,273	104,902	8.500%	4,458	109,360	
1993	4		71,399	68,543	8.500%	12,209	190,112	
1994	4		24,301	23,329	8.500%	17,151	230,592	
1995	4		934,294	896,922	8.500%	57,720	1,185,234	
1996	4		203,274	195,143	8.500%	109,038	1,489,415	
1997	4		681,007	653,767	8.500%	154,385	2,297,567	
1998	4		1,801,733	1,729,664	8.500%	268,804	4,296,035	
1999	4		23,946	22,988	8.500%	366,140	4,685,163	
			<u>3,849,227</u>	<u>3,695,258</u>		<u>989,905</u>	<u>4,685,163</u>	
2000	4	Amort Start Yr						\$4,685,163
1992	51	Cntl Ventilation	59,188	56,820	8.500%	2,415	59,235	
1993	51		1,285,442	1,234,024	8.500%	57,481	1,350,740	
1994	51		79,483	76,304	8.500%	118,056	1,545,100	
			<u>1,424,113</u>	<u>1,367,148</u>		<u>177,952</u>	<u>1,545,100</u>	
1995	51	Amort Start Yr						\$1,545,100
1992	57	Comm Upgrade	985,207	945,799	8.500%	40,196	985,995	
1993	57		85,088	81,684	8.500%	87,281	1,154,960	
			<u>1,070,295</u>	<u>1,027,483</u>		<u>127,477</u>	<u>1,154,960</u>	
1994	57	Amort Start Yr						\$1,154,960
1992	58	Vac Purif Units	2,147	2,061	8.500%	88	2,149	
1993	58		8,858	8,504	8.500%	544	11,197	
			<u>11,005</u>	<u>10,565</u>		<u>632</u>	<u>11,197</u>	
1994	58	Amort Start Yr						\$11,197

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1993								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1993	7	Crane Modmztn	92,519	88,818	7.875%	3,497	92,315	
1994	7		287,216	275,727	7.875%	18,127	386,169	
1995	7		157,774	151,463	7.875%	36,375	574,007	
1996	7		4,623	4,438	7.875%	45,378	623,823	
1997	7		23,629	22,684	7.875%	50,019	696,526	
1998	7		1,789	1,717	7.875%	54,919	753,162	
2000	7		1,005	965	7.875%	59,350	813,477	
			<u>568,555</u>	<u>545,812</u>		<u>267,665</u>	<u>813,477</u>	
2001	7	Amort Start Yr						\$813,477
1993	24	Stat Serv Ele	42,135	40,450	7.875%	1,593	42,043	
1994	24		249	239	7.875%	3,320	45,602	
1995	24		867	832	7.875%	3,624	50,058	
			<u>43,251</u>	<u>41,521</u>		<u>8,537</u>	<u>50,058</u>	
1996	24	Amort Start Yr						\$50,058
1993	62	Telephone Sw	317,984	305,265	7.875%	12,020	317,285	
1994	62		35,609	34,185	7.875%	26,332	377,802	
			<u>353,593</u>	<u>339,450</u>		<u>38,352</u>	<u>377,802</u>	
1995	62	Amort Start Yr						\$377,802
1993	63	Stat Serv Cont	223,442	214,504	7.875%	8,446	222,950	
1994	63		601	577	7.875%	17,580	241,107	
			<u>224,043</u>	<u>215,081</u>		<u>26,026</u>	<u>241,107</u>	
1995	63	Amort Start Yr						\$241,107

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1992	60	NV 4th Flr Cont	71,592	68,728	8.500%	2,921	71,649	
1993	60		115,321	110,708	8.500%	10,795	193,152	
			-----	-----		-----		
1994	60	Amort Start Yr	186,913	179,436		13,716	193,152	\$193,152
1992	61	AZ 4th Flr Cont	130,920	125,683	8.500%	5,342	131,025	
1993	61		105,203	100,995	8.500%	15,429	247,449	
			-----	-----		-----		
1994	61	Amort Start Yr	236,123	226,678		20,771	247,449	\$247,449
1992	74	Mach Shop Mill	43,676	41,929	8.500%	1,782	43,711	
1993	74		722	693	8.500%	3,745	48,149	
			-----	-----		-----		
1994	74	Amort Start Yr	44,398	42,622		5,527	48,149	\$48,149

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MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1994								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1994	13	Fire Alarm Sys	26,495	25,435	7.125%	906	26,341	
1995	13		15,756	15,126	7.125%	2,416	43,883	
1996	13		75,280	72,269	7.125%	5,701	121,853	
1997	13		484,118	464,753	7.125%	25,239	611,845	
1998	13		16,401	15,745	7.125%	44,155	671,745	
			<u>618,050</u>	<u>593,328</u>		<u>78,417</u>	<u>671,745</u>	
1999	13	Amort Start Yr						\$671,745
1994	29	Lighting Panels	2,221	2,132	7.125%	76	2,208	
1995	29		5,404	5,188	7.125%	342	7,738	
			<u>7,625</u>	<u>7,320</u>		<u>418</u>	<u>7,738</u>	
1996	29	Amort Start Yr						\$7,738
1994	32	Pardx Gate Cnt	4,987	4,788	7.125%	171	4,959	
1995	32		48,619	46,674	7.125%	2,016	53,649	
			<u>53,606</u>	<u>51,462</u>		<u>2,187</u>	<u>53,649</u>	
1996	32	Amort Start Yr						\$53,649
1994	64	Stat Serv Comp	30,664	29,437	7.125%	1,049	30,486	
1995	64		775,767	744,736	7.125%	28,703	803,925	
			<u>806,431</u>	<u>774,173</u>		<u>29,752</u>	<u>803,925</u>	
1996	64	Amort Start Yr						\$803,925

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1995								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1995	12	Jus Sys Upgrd	173,817	166,864	7.250%	6,049	172,913	
1996	12		550,971	528,932	7.250%	31,710	733,555	
1997	12		469,855	451,061	7.250%	69,534	1,254,150	
			<u>1,194,643</u>	<u>1,146,857</u>		<u>107,293</u>	<u>1,254,150</u>	
1998	12	Amort Start Yr						\$1,254,150
1995	14	Intake Emg Gen	329,182	316,015	7.250%	11,456	327,471	
1996	14		58,354	56,020	7.250%	25,772	409,263	
1997	14		345,696	331,868	7.250%	41,702	782,833	
1998	14		84,047	80,685	7.250%	59,680	923,198	
1999	14		13,293	12,761	7.250%	67,394	1,003,353	
			<u>830,572</u>	<u>797,349</u>		<u>206,004</u>	<u>1,003,353</u>	
2000	14	Amort Start Yr						\$1,003,353
1995	20	Mach Shop Eq	571	548	7.250%	20	568	
1996	20		412,312	395,820	7.250%	14,390	410,778	
1997	20		389,403	373,827	7.250%	43,333	827,938	
			<u>802,286</u>	<u>770,195</u>		<u>57,743</u>	<u>827,938</u>	
1998	20	Amort Start Yr						\$827,938

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS w/IDC; STARTING YEAR = 1996									MULTI-YEAR REPLACEMENTS w/IDC; STARTING YEAR = 1997								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1996	15	Sewage sludge pmp	80,300	77,088	7.625%	2,939	80,027		1997	77	Trans Warrnty Wk	331,953	318,675	6.875%	10,954	329,629	
1997	15		25,533	24,512	7.625%	7,037	111,576		1998	77		100,000	96,000	6.875%	25,962	451,591	
			<u>105,833</u>	<u>101,600</u>		<u>9,976</u>	<u>111,576</u>		1999	77	Amort Start Yr	<u>431,953</u>	<u>414,675</u>		<u>36,916</u>	<u>451,591</u>	<u>\$451,591</u>
1998	15	Amort Start Yr						\$111,576									

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

Notes:

Col. (1) This column provides the beginning and final year for each Multi-Year replacement activity. This column also identifies the year amortization of the replacement expense will begin, as set forth in Section 6.3 (b) of the Boulder Canyon Project Implementation Agreement.

Col. (2) Provides the Item Number from Table # 1 that corresponds to the specific replacement activity provided in the Budget & Historic Schedule.

Col. (3) Provides an abbreviated description of the replacement activity as shown in Table # 1.

Col. (4) Displays the yearly "Replacement Expenditure" amount provided by the Contractors during each multi-year replacement activity.

Col. (5) Displays 96% of the Replacement Expenditures as specified in Section 6.2.1, of the Boulder Canyon Project Implementation Agreement, "Replacement Capital Advance", which provides in part that ". . . Ninety-six percent (96%) of the sum of the amounts so expensed . . . for replacement items not placed in service in the year such expenditures are made . . ."

Col. (6) Displays the current interest rate for each Fiscal Year, as determined in accordance with DOE Order R.A. 6120.2.

Col. (7) Calculates the Interest During Construction (IDC). The calculation of IDC is based on the twelve month period beginning October 1, and ending September 30, of the following year. IDC is the product of column 5 and 6 multiplied by half an annual interest period plus the product of the previous years amount, if any, in column 8 and 6.

Example: $(257,324 * 8.5% * 0.5) = 10,936$

$(268,260 * 8.5%) + (59,107 * 8.5% * 0.5) = 25,314$

Col. (8) The "End of Period Expenditure" displayed in this column provides an accumulation of the sum of columns (5) and (7).

Col. (9) The "Multi-Year Total For Amortization" column provides for each replacement activity the total amount, inclusive of IDC, that is to be amortized. This amount along with the amortization starting year from column (1) are provided as input to Table # 4.

Table 2

Multi-Year Replacements w/IDC (FY 1998 - FY 2007)

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1998									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 1999								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
1998	21	Central Sec. Rep.	102,710	98,602	6.875%	3,389	101,991							0	6.000%	0	0
1999	21		922,843	885,929	6.875%	37,466	1,025,386							0	6.000%	0	0
2000	21		122,739	117,829	6.875%	74,546	1,217,761										
			-----	-----		-----											
			1,148,292	1,102,360		115,401	1,217,761										
2001	21	Amort Start Yr						\$1,217,761									
No Mutple year Projects are projected for this start year at this time																	
1998	25	Spare Unit Breakr	14,226	13,657	6.875%	469	14,126										
1999	25		14,725	14,136	6.875%	1,457	29,719										
2000	25		236,557	227,095	6.875%	9,850	266,664										
2001	25		12,744	12,234	6.875%	18,754	297,652										
2002	25		2,644	2,538	6.875%	20,551	320,741										
			-----	-----		-----											
			280,896	269,660		51,081	320,741										
2003	25	Amort Start Yr						\$320,741									

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2000									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2001								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
					0 5.750%	0	0							0 6.250%	0	0	
					0 5.750%	0	0							0 6.250%	0	0	
			-----	-----		-----	0					-----	-----		-----	0	
			0	0		0	0					0	0		0	0	
No Mutiple year Projects are projected for this start year at this time									\$0								
No Mutiple year Projects are projected for this start year at this time									\$0								

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2002									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2003								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
					0 5.625%	0	0							0 5.500%	0	0	
					0 5.625%	0	0							0 5.500%	0	0	
			----- 0	----- 0		----- 0	0					----- 0	----- 0		----- 0	0	
No Mutiple year Projects are projected for this start year at this time									\$0								
No Mutiple year Projects are projected for this start year at this time									\$0								

Table # 2
 (Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2004									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2005								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
					0	4.875%	0	0						0	5.125%	0	0
					0	4.875%	0	0						0	5.125%	0	0
			-----	-----	-----	-----	-----	-----				-----	-----	-----	-----	-----	-----
			0		0		0	0				0		0		0	0
No Mutiple year Projects are projected for this start year at this time									\$0								
No Mutiple year Projects are projected for this start year at this time									\$0								

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2006									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2007								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
			0		4.625%	0	0							0	4.875%	0	0
					4.625%	0	0							0	4.875%	0	0
			----- 0		0	0	0					----- 0		0	0	0	
No Mutiple year Projects are projected for this start year at this time									\$0								
No Mutiple year Projects are projected for this start year at this time									\$0								

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

Notes:

Col. (1) This column provides the beginning and final year for each Multi-Year replacement activity. This column also identifies the year amortization of the replacement expense will begin, as set forth in Section 6.3 (b) of the Boulder Canyon Project Implementation Agreement.

Col. (2) Provides the Item Number from Table # 1 that corresponds to the specific replacement activity provided in the Budget & Historic Schedule.

Col. (3) Provides an abbreviated description of the replacement activity as shown in Table # 1.

Col. (4) Displays the yearly "Replacement Expenditure" amount provided by the Contractors during each multi-year replacement activity.

Col. (5) Displays 96% of Replacement Expenditures as specified in Section 6.2.1, of the Boulder Canyon Project Implementation Agreement, "Replacement Capital Advance", which provides in part that ". . . Ninety-six percent (96%) of the sum of the amounts so expensed . . ." for replacement items not placed in service in the year such expenditures are made . . ."

Col. (6) Displays the current interest rate for each Fiscal Year, as determined in accordance with DOE Order R.A. 6120.2.

Col. (7) Calculates the Interest During Construction (IDC). The calculation of IDC is based on the twelve month period beginning October 1, and ending September 30, of the following year. IDC is the product of column 5 and 6 multiplied by half an annual interest period plus the product of the previous years amount, if any, in column 8 and 6.

Example: $(257,324 * 8.5\% * 0.5) = 10,936$
 $(268,260 * 8.5\%) + (59,107 * 8.5\% * 0.5) = 25,314$

Col. (8) The "End of Period Expenditure" displayed in this column provides an accumulation of the sum of columns (5) and (7).

Col. (9) The "Multi-Year Total For Amortization" column provides for each replacement activity the total amount, inclusive of IDC, that is to be amortized. This amount along with the amortization starting year from column (1) are provided as input to Table # 4.

Table 2

Multi-Year Replacements w/IDC

(FY 2008 - FY 2017)

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2008									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2009								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
					4.875%	0	0							0	4.500%	0	0
			0	0		0	0	\$0				0	0		0	0	\$0
No Mutiple year Projects are projected for this start year at this time									No Mutiple year Projects are projected for this start year at this time								

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2010									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2011										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization		
				0	4.000%	0	0						0	4.125%	0	0			
			0	0		0	0					0	0		0	0			
No Mutiple year Projects are projected for this start year at this time									\$0	No Mutiple year Projects are projected for this start year at this time									\$0

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2012									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2013										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization		
				0	4.000%	0	0						0	3.000%	0	0			
No Mutiple year Projects are projected for this start year at this time									\$0	No Mutiple year Projects are projected for this start year at this time									\$0

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2014									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2015								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
2014	125	Replace 2300 Vol	200,000	192,000	3.000%	2,880	194,880						0	3.000%	0	0	
2015	125	Replace 2300 Vol	2,300,000	2,208,000	3.000%	38,966	2,441,846										
2016	125	Replace 2300 Vol	2,300,000	2,208,000	3.000%	106,375	4,756,221										
			4,800,000	4,608,000		148,221	4,756,221										
2017	125	Amort Start Yr						\$4,756,221					0		0		0
													0		0		\$0

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2016									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2017										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization		
				0	3.000%	0	0						0	3.000%	0	0			
			0	0		0	0					0	0		0	0			
No Mutiple year Projects are projected for this start year at this time									\$0	No Mutiple year Projects are projected for this start year at this time									\$0

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

Notes:

Col. (1) This column provides the beginning and final year for each Multi-Year replacement activity. This column also identifies the year amortization of the replacement expense will begin, as set forth in Section 6.3 (b) of the Boulder Canyon Project Implementation Agreement.

Col. (2) Provides the Item Number from Table # 1 that corresponds to the specific replacement activity provided in the Budget & Historic Schedule.

Col. (3) Provides an abbreviated description of the replacement activity as shown in Table # 1.

Col. (4) Displays the yearly "Replacement Expenditure" amount provided by the Contractors during each multi-year replacement activity.

"Replacement Capital Advance", which provides in part that ". . . Ninety-six percent (96%) of the sum of the amounts so expensed . . . for replacement items not placed in service in the year such expenditures are made . . ."

Col. (7) Calculates the Interest During Construction (IDC). The calculation of IDC is based on the twelve month period beginning October 1, and ending September 30, of the following year.

IDC is the product of column 5 and 6 multiplied by half an annual interest period plus the product of the previous years amount, if any, in column 8 and 6.

Example: $(257,324 * 8.5\% * 0.5) = 10,936$

$(268,260 * 8.5\%) + (59,107 * 8.5\% * 0.5) = 25,314$

Col. (8) The "End of Period Expenditure" displayed in this column provides an accumulation of the sum of columns (5) and (7).

Col. (9) The "Multi-Year Total For Amortization" column provides for each replacement activity the total amount, inclusive of IDC, that is to be amortized. This amount along with the amortization starting year from column (1) are provided as input to Table # 4.

Table 2

Multi-Year Replacements w/IDC

(FY 2018 - FY 2023)

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2018									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2019								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
				0	3.000%	0	0						0	3.000%	0	0	
			0	0		0	0					0	0		0	0	
No Mutiple year Projects are projected for this start year at this time									No Mutiple year Projects are projected for this start year at this time								
\$0									\$0								

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2020									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2021								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization
				0	3.000%	0	0						0	3.000%	0	0	
			0	0		0	0					0	0		0	0	
No Mutiple year Projects are projected for this start year at this time								\$0	No Mutiple year Projects are projected for this start year at this time								\$0

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2022									MULTI-YEAR REPLACEMENTS W/IDC; STARTING YEAR = 2023										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization	Fiscal Year	Item Num.	Replacement Description	Replacemnt Expenditure	96% of Replacemnt Expenditure	Current Interest Rate	See Note Col (7) Annual IDC	End of Period Expenditure	Multi-Year Total For Amortization		
				0	3.000%	0	0						0	3.000%	0	0			
			0	0		0	0					0	0		0	0			
No Mutiple year Projects are projected for this start year at this time									\$0	No Mutiple year Projects are projected for this start year at this time									\$0

Table # 2
(Replaces Table A.2.3 in Appendix A)
Calculation of Interest During Construction (IDC)
for Replacements not Placed in Service in the
Fiscal Year Expenditure is made

Notes:

Col. (1) This column provides the beginning and final year for each Multi-Year replacement activity. This column also identifies the year amortization of the replacement expense will begin, as set forth in Section 6.3 (b) of the Boulder Canyon Project Implementation Agreement.

Col. (2) Provides the Item Number from Table # 1 that corresponds to the specific replacement activity provided in the Budget & Historic Schedule.

Col. (3) Provides an abbreviated description of the replacement activity as shown in Table # 1.

Col. (4) Displays the yearly "Replacement Expenditure" amount provided by the Contractors during each multi-year replacement activity.

"Replacement Capital Advance", which provides in part that ". . . Ninety-six percent (96%) of the sum of the amounts so expended . . . for replacement items not placed in service in the year such expenditures are made . . ."

Col. (7) Calculates the Interest During Construction (IDC). The calculation of IDC is based on the twelve month period beginning October 1, and ending September 30, of the following year.

IDC is the product of column 5 and 6 multiplied by half an annual interest period plus the product of the previous years amount, if any, in column 8 and 6.

Example: $(257,324 * 8.5\% * 0.5) = 10,936$

$$(268,260 * 8.5\%) + (59,107 * 8.5\% * 0.5) = 25,314$$

Col. (8) The "End of Period Expenditure" displayed in this column provides an accumulation of the sum of columns (5) and (7).

Col. (9) The "Multi-Year Total For Amortization" column provides for each replacement activity the total amount, inclusive of IDC, that is to be amortized. This amount along with the amortization starting year from column (1) are provided as input to Table # 4.