Attachment E Financial Assurance Documentation

Post Closure Maintenance Cost Estimate for Cedar Hills Regional Landfill

Background

WAC 173-351 requires owners and operators of Municipal Solid Waste Landfills (MSWLF) have a detailed written estimate, in current dollars, of the cost of hiring a third party to conduct post-closure care for the MSWLF unit or all MSWLF units in compliance with the post-closure plan developed under WAC 173-351-500(2). The post closure period is defined to last thirty years or as long as necessary for the landfill to become functionally stable. For this cost estimate, thirty years maintenance is assumed, per the WAC requirement for Post Closure Maintenance (PCM).

PCM estimates have been prepared for Cedar Hills Regional Landfill (CHRLF) previously. These estimates are prepared based on historical levels of effort required for tasks that will continue through the post closure period and levels of effort required for similar tasks conducted at closed landfills maintained by the King County Solid Waste Division (SWD). The last major revision was completed in 2012; annual reviews include reviewing the proposed activities and adjusting activities that have changed based on changes to operation and maintenance practices utilized by SWD.

Purpose

This document provides the basis for the PCM estimate. This includes the underlying assumptions and the documented changes from previous years. The estimate is to be reviewed annually and updated as necessary.

2014 Update

The cost items were reviewed for completeness for 2014. No additional items were identified. The cost estimates remained the same and the total annual PCM cost was inflated to 2014 dollars.

2015-2017 Updates

The cost items were reviewed for completeness annually by SWD Facility Engineering and Science Unit. No additional items were identified. The line-item detail cost estimates in Table 1 remained the same and the total annual PCM cost was inflated to current year dollars using the Seattle area CPI-U index computed by the King County Office of Economic Forecasting and Analysis (OEFA).

2018 Update.

The cost items were reviewed and adjusted to reflect the addition of Area 8. Area 8 increases the volume of the landfill by 12% and the footprint by 14%. The following PCM elements were increased by 14% to reflect the addition of Area 8: Cover maintenance, leachate system maintenance, stormwater system maintenance, landfill gas system maintenance, electrical utility charges, and wastewater utility charges.

2019-2021 Updates

The cost items were reviewed for completeness annually by SWD Facility Engineering and Science Section. No additional items were identified. The line-item detail cost estimates in Table 1 remained the same and the total annual PCM cost was inflated to current year dollars. No additional capacity is assumed beyond the currently permitted landfill capacity in this financial assurance analysis for PCM.

Major PCM Elements

The cost estimate includes maintenance costs for the environmental control systems at the site. The main systems are the landfill gas collection system, the leachate collection system, the North Flare Station, the leachate aeration lagoons, the cover system and the groundwater monitoring network. All tasks from previous PCM estimates were reviewed to determine that all tasks are still necessary and that all necessary tasks are included. The itemized tasks were reviewed with SWD operations leads and/or supervisors.

All tasks were reviewed to determine whether current estimates of levels of effort to complete the task are still current and to determine level of effort for any new tasks.

The estimate is based on tasks being performed by SWD staff or contractors in the same manner as currently performed. To compensate for the potential that all tasks may be performed by contractors, a project management cost was added to the overall estimate. The underlying assumption is that the cost of performing the work remains constant whether performed by SWD forces or contractors, but SWD would incur increased costs for managing contracts with the contractors.

The cost items in the PCM estimate include:

- Cover Maintenance & General Site Maintenance
 - Vegetation control
 - o Geomembrane repair
 - Road maintenance
 - o Fence Repair
 - Litter Control
 - Grading
 - Well Boot repair
- Leachate System Maintenance
 - Aerator repair and maintenance
 - Pump repair and maintenance
 - Leachate extraction well replacement
 - Periodic line cleaning
 - o Air compressor repair and maintenance
- Stormwater System Maintenance
 - o Stormwater conveyance system cleaning and maintenance
 - Catch basin cleaning and maintenance
 - Pond cleaning and maintenance
- Landfill Gas System Maintenance
 - o Blower repair and maintenance

- Flare repair and maintenance
- Stack emissions testing
- Routine testing and maintenance
- Environmental Monitoring
 - Groundwater and leachate samples
 - Laboratory analysis
 - Sample collection
 - o Data analysis
 - Reporting
 - Data Management
- Electrical Utilities
- Permits
 - Operating Permit for Closed Landfill
 - Air Operating Permit
- Wastewater Utility Fees
- Project Management and Reporting
 - Sample collection
 - o Data management
 - Reporting
 - Project Management
- Investigation and Remediation
- Project management costs for third party contractor
- Contingency

Key Assumptions for Cost Estimates

Several key assumptions were made regarding the cost estimates. These assumptions are outlined below.

- The post closure period will be thirty years in length, beginning when the closure is approved by Public Health – Seattle and King County (PHSKC).
- ❖ At the time of closure, BEW or equivalent facility will be operating to utilize the landfill gas generated at the site. The facility will have scheduled downtime for maintenance, requiring use of the flares. The source testing requirement for this minimized use of the flares will be to test all flares once every five years.
- The closure project at the final closure will leave all systems in full working condition, with no anticipated major repairs.
- Support facilities and equipment currently located at CHRLF will either be relocated or will be supported through another funding source.
- ❖ Leachate recirculation within the landfill is not included in the estimate. It is expected that if leachate recirculation is implemented, this will represent a cost savings for PCM.
- Operating and maintenance costs are included in the hourly rates for equipment.
- Overhead costs for employees include all costs associated with providing resources for employees to perform their tasks, including supervision.
- Equipment required to perform tasks is included in task budgets, including pickups for supervisors and leads. Equipment costs are based on federal approved rates, as available and California State approved rates otherwise.

- ❖ As is true with SWD's existing closed landfills, the Industrial General Stormwater Permit (IGSWP) will no longer be in effect after closure; no surface/storm water sampling will be required.
- The estimate is based on tasks being performed by SWD staff or contractors in the same manner as currently performed. To compensate for the potential that all tasks may be performed by contractors, a project management cost was added to the overall estimate. The underlying assumption is that the cost of performing the work remains constant whether performed by SWD forces or contractors, but SWD would incur increased costs for managing contracts with the contractors.
- ❖ The contingency in this estimate includes known unknowns such as responses to changes in groundwater quality or need to address landfill gas in native soil. This contingency assumes there will be one major investigation and remediation project during the thirty-year closure period. This activity is projected from years 5 through 10. Additional contingency is included to address the management of the risk that the landfill gas and leachate systems may have a failure requiring extensive repair or replacement and is assumed at 25% of the maintenance cost of the leachate and landfill gas systems.
- ❖ Major cost items with more uncertainty include a 5-10% estimating contingency. These items are maintenance activities currently performed and therefore have reliable cost projections to perform the work, but the frequency required is less certain. Higher contingency is applied to systems that have had more variable maintenance costs.
- Unknown unknowns are not included in the contingency and are assumed to be covered by management reserves. Examples of potential unknown unknowns include remediation due to Queen City Farms, changes to regulations and natural disasters.

Assumptions specific to the tasks are included in the detail tables that provide the supporting documentation for the estimate.

Summary of Costs

The summary of costs is provided in the table below.

Table 1: Cedar Hills Regional Landfill Post Closure Maintenance Cost Estimate (Updated in 2018 based on Area 8)

	Annual									
Task Group	<u>Amount</u>	<u>Basis</u>								
		Based on 2012 estimated hours for PCM;								
		updated wage and benefit rates and								
Cover		includes a 5% contingency, and was								
Maintenance	\$605,000	increased by 14%								
		Based on 2012 estimated hours for PCM;								
		updated wage and benefit rates; reduced								
		aerator repair and replacement to reflect								
Leachate		historical; adjusted for reduced leachate								
System		production in PCM and includes 10%								
Maintenance	\$234,000	contingency and was increased by 14%.								
		Based on 2012 estimated hours for PCM;								
Stormwater		updated wage and benefit rates and								
System		includes a 5% contingency and was								
Maintenance	\$500,000	increased by 14%.								

Landfill Gas System Maintenance Environmental Monitoring Electrical	\$300,000 \$166,000	Based on 2012 estimated hours for PCM; updated wage and benefit rates; assumes BEW or alternative utilizing all LFG; flares operating intermittently requiring source testing every 5 yrs. This estimate includes a 10% contingency. 2012 analytical lab, weather station maintenance inflated Based on 2012 costs increased by 14% and
Utilities	\$328,000	inflated.
Permits	\$6,000	Based on 2012 permit costs inflated
Project Management and Reporting ¹ Project	\$754,000	Includes project management, field staff for monitoring; database mgmt. contract mgmt.; field equipment Assumes contractor can complete labor at
management costs for third party contractor	\$238,000	same cost as KCSWD; KC assumes 9% cost to manage - contingency is inherent to labor tasks
Wastewater utility	\$328,000	Assume reduced to average of 100 MG per year over the 30 years and increased by 14% from prior estimate
Base Estimate	\$3,459,000	
Contingency	\$308,000	Contingency based on 25% of leachate & LFG system maintenance plus one \$5M project occurring between years 5 and 10
2018 Total	\$3,767,000	2018 dollars
2019 Total	\$3,984,000	2019 dollars (CPI-U assumed at 5.76%)
2020 Total	\$4,042,000	2020 dollars (CPI-U assumed at 1.45%)
2021 Total	\$4,134,562	2021 dollars (CPI-U assumed at 2.29%)

Exclusions

This estimate does not include costs of unknown risks. The risks addressed are identifiable and have some probability of occurring based on experiences at other closed sites. The estimate does not address the potential for the PCM period to extend beyond the minimum thirty years prescribed in the WAC 173-351.

Attachments

Landfill Reserve Fund Model

Calculation	of Landfill Reserve Fund																		Ca	alculation of La	ndfill Reserve I	und								
IP Cash Flow PR	RISM 2/23/2021						c	losure - C91003					CH Post-Clos	ure Mainten	ance - C9100	4			CH	H New Area Dev	elopment - C9	1001			CH Facility In	nprovement	ts - C91002			
EFA forecast Au	gust 2020					Annual	C91003					C91004							91001					C91002	-				Total LRF	
on forecast De	ecember 2020 CH Disposal		CPI-U Nominal Interest		2022 Proposed	Escalation Target	Closure 7 Account	Revenue	7 Interest	7 Expenditures	Year-end	Post-Closure Account	Revenue		Estimated 8 Annual E	expenditures	Year-end		NAD 4 ccount	Revenue	4 4 Interest Ex	penditures	Year-end	Fac. Improv. Account		6 Interest	Evnendituree	Year-end	Year-end	
ear Status Pi	rojected Tonnage EOY Capacity	Tonnage	Rate	Rates	Поросса	<1.05	Rate	/ Transfers	Earned	2.portana oo	Balance	Rate	/ Transfers	Earned	Expense	- Aportantar do	Balance		Rate	/ Transfers	Earned	portationoo	Balance	Rate	/ Transfers	Earned	Exportation 60	Balance	Landfill Reserve Fund Bala	
017 history	931,177	_	1.12%								20,687,079					0		2017					(36,858,951)					(2,845,058)	35,985	35,587
018 history	888,513		1.73%					5,789,574	320,881	\$6,726,406	20,071,129		9,091,369	853,154		0	, ,	2018		5,272,051	(571,726) \$				1,847,109		+.,==-,	(2,268,445)		88,486
019 history	868,532 17,371,468	868,532	2.25%					5,412,375	517,710	\$887,772	25,113,442		905,787	1,675,230		0	67,528,056	2019		6,011,861	(-,,)	\$4,584,177	(52,099,505)		4,109,844	(58,512)	\$1,239,182	543,706	41,085	35,700
020 history	836,461 17,330,093	836,461	1.45% 1.40%				:	5,358,414	382,989	872,615	29,982,231		975,978	,	4,703,927	0	,,	2020	\$	6,474,299	()	1,108,385	(47,425,422)		\$ 5,921,497	10,523	5,505,672	970,054	52,983	,
021 forecast	860,226 16,469,867	860,226	2.29% 0.75%		\$14.07		\$5.12	4,400,225	172,757	18,296,037	16,259,176	\$5.79	4,984,287	,	4,811,657	0	,,		\$2.77 \$	2,384,553	(,)	2,428,000	(47,824,722)	\$0.39	\$ 7,344,635	7,275	7,344,635	977,329	44,39	,
022 forecast	879,700 15,590,167		2.74% 0.55%		\$14.42		\$5.24	4,611,775	82,914	-,,	13,974,357	\$5.94	5,223,916	,	4,943,302	0	,,		\$2.84 \$	2,499,195	(256, 163)	0	(45,581,690)	\$0.40	\$ 1,914,063	5,375	1,914,063	982,704	50,006	,
023 forecast	892,099 14,698,068	892,099	2.56% 0.55%		\$15.15	1.05	\$5.50	4,910,615	69,536	.,,	11,501,382	\$6.24	5,562,423	,	5,070,090	0	,,		\$2.98 \$	2,661,141	(242,227)	0	(43,162,776)	\$0.42	\$ 377,363	5,858	202,409	1,163,517	56,15	,
024 forecast	895,339 13,802,729	895,339	2.81% 0.58%		\$14.27	0.94	\$5.19	4,642,676	57,231	7,906,183	8,295,106	\$5.87	5,258,920	,	5,212,519	0	,,		\$2.81 \$	2,515,941	(242,992)	0	(40,889,826)	\$0.40	\$ 356,773	7,177	208,481	1,318,985	61,150	,
025 forecast	898,579 12,904,150		2.76% 0.65%		\$13.52	0.95	\$4.91	4,413,730	41,426		4,446,243	\$5.56	4,999,585		5,356,200	0			\$2.66 \$	2,391,872	(258,954)	0		\$0.38	\$ 339,179	9,055	201,229	1,465,990	65,200	
026 forecast	899,265 12,004,885	899,265	2.64% 0.74%		\$12.91	0.96	\$4.69	4,219,923	27,057		2,883,129	\$5.32	4,780,052	,	5,497,667	0			\$2.54 \$	2,286,844	(278,740)	0	(,,	\$0.36	\$ 324,285	11,298	207,266	1,594,307		98,300
027 forecast	899,951 11,104,934	899,951	2.71% 0.86%		\$12.42	0.96	\$4.51	4,062,644	41,591	119,941	6,867,422	\$5.11	4,601,897	,	5,646,924 5,801,029	0	,,		\$2.45 \$	2,201,612	(305,418)	0	(0.,00=,0.0)	\$0.35	\$ 312,199	14,353 18,580	150,199	1,770,660	,	64,096
028 forecast 029 forecast	905,679 10,199,255 915,003 9,284,252	905,679 915,003	2.73% 1.00% 2.69% 1.17%		\$12.04 \$12.64	0.97 1.05	\$4.37 \$ \$4.59	3,962,009 4.202,938	88,895 151 695	0	10,918,326 15,272,960	\$4.96 \$5.20	4,487,905 4,760,813	1,118,394 1,363,943	5,801,029 5,956,999	0			\$2.37 \$ \$2.49 \$	2,147,077	(339,359)	0	(33,044,893)	\$0.34 \$0.35	\$ 304,466 \$ 322,980	18,580 24,564	146,938	1,946,768 2,294,312	94,505	05,125 37,957
030 forecast	933.084 8.351.168	913,003	2.69% 3.69%	\$17.35	\$13.27	1.05	\$4.59	\$ 4,202,936 \$ 4,500,290	646 370	0	20 419 619	\$5.20 \$5.46	5 097 634	4 550 288	6 117 163	0	.,		52.49 \$ \$2.61 \$	2,277,040	(1.103.636)	0	(29 803 850)	\$0.33	\$ 345,831	91 008	0	2,294,312	123.804	
031 forecast	949,517 7,401,651	949,517	2.69% 3.69%		\$13.93	1.05	\$5.06	4.808.524	841.898	0	26,070,042	\$5.74	5,446,782	4.912.608	6.281.634	0	,		2.74 \$	2,605,817	(1.051.306)	0	(28,249,338)	\$0.39	\$ 369.517	107.558	0	3,208,226	141.845	
032 forecast	966,230 6,435,421	966,230	2.69% 3.69%		\$14.63	1.05	\$5.32	5,137,820	1,010,549	2,485,856	29,732,554	\$6.02	5,819,786	5,301,611	6,450,526	0	151,938,388		2.88 \$	2,784,268	(990,674)	0	(26,455,744)	\$0.41	\$ 394,823	125,623	0	3,728,672	158,943	
033 forecast	983,228 5,452,193	983,228	2.69% 3.69%		\$15.36	1.05	\$5.58	5,489,615	1,060,440		28,825,041	\$6.32	6,218,277	5,719,192	6,623,959	0			\$3.03 \$	2,974,911	(920,998)	0	(24,401,831)	\$0.43	\$ 421,857	145,319	0	4,295,847	172,594	
034 forecast	1,000,514 4,451,679	1,000,514	2.69% 3.69%		\$16.13	1.05	\$5.86	5,865,434	1,079,744		30,798,506	\$6.64	6,643,980	6,167,377	6,802,056	0	176,687,214		3.18 \$	3,178,573	(841,480)	0	(22,064,737)	\$0.45	\$ 450,737	166,773	0	4,913,357	190,334	
035 forecast	1,018,094 3,433,585	1,018,094	2.69% 3.69%		\$16.94	1.05	\$6.16	6,266,920	1,114,096	7,457,569	30,721,953	\$6.97	7,098,757	6,648,334	6,984,941	0	190,434,304		\$3.34 \$	3,396,145	(751,259)	0	(19,419,851)	\$0.47	\$ 481,590	190,120	0	5,585,066	207,32	, .
36 forecast			2.69% 3.69%		\$17.78	1.05	\$6.46	6,695,817	1,165,030	4,971,713	33,611,088	\$7.32	7,584,583	.,	7,172,743	0			\$3.50 \$	3,628,572	(649,411)	0	(16,440,690)	\$0.50	\$ 514,549	215,505	0	6,315,120	228,668	
037 forecast			2.69% 3.69%		\$18.67	1.05	\$6.79	7,154,007	1,234,204	7,457,569	34,541,729	\$7.69	8,103,590	7,717,992	7,365,594	0	221,004,848		3.68 \$	3,876,872	(534,940)	0	(, , ,	\$0.52	\$ 549,759	243,083	0	7,107,962	249,555	,
038 Closing		1,072,647	2.69% 3.69%		\$15.88	0.85	\$5.77	6,188,744	1,296,577	4,971,713	37,055,337	\$6.54	7,010,204	-, -, -	7,563,631	0	236,296,484		\$3.13 \$	3,353,780	(421,315)	0	(10,166,294)	\$0.44	\$ 475,582	270,961	0	7,854,505	271,040	-,
039 Closed	1,091,453 -	270,811	2.69% 3.69%	\$22.69	\$0.00	0.00	\$0.00	-	1,183,459	9,943,425	28,295,371	\$0.00	0	-,,	7,766,992	0			\$0.00	-	(375,001)	0	(10,541,295)	\$0.00	\$ -	289,727	0	8,144,232	270,910	
040	1,110,579 -	-	2.69% 3.69%					-	1,043,723	0	29,339,094		26,853,611	9,385,880	7,975,821	7,975,821	273,276,352	2040	\$	-	(388,834)	0	(10,930,128)		\$ -	300,414	0	8,444,645	300,129	
041		-	2.69% 3.69%					-	1,082,222	0	0		0	9,929,208	8,190,264	8,190,264	275,015,296	2041	\$	-	(403, 176)	0	0		\$ -	311,495	0	0	275,015	
042			2.69% 3.69%					-	0	0	0		0		8,410,473	8,410,473		2042	\$	-	0	0	0		0	0	0	0	276,594	
043			2.69% 3.69%					-	0	0	0			10,043,357	8,636,603	8,636,603		2043	\$	-	0	0	0		0	0	0	0	278,000	
044			2.69% 3.69%					-	0		0			10,090,965	8,868,813	8,868,813	,,	2044	\$	-	0		0		0	0		0	279,223	
045			2.69% 3.69%					-	0		0			10,131,648	9,107,266	9,107,266	, ,	2045	\$	-	0		0		0	0		0	280,247	
046			2.69% 3.69%					-	0		0			10,164,918	9,352,131	9,352,131	201,000,101	2010	\$	-	0		0		0	0		0	281,060	,
047			2.69% 3.69%				3	-	0		0			10,190,261	9,603,579	9,603,579		2047	\$	-	0		0		0	0		0	281,646	
)48)49			2.69% 3.69%					-	0		0			., . , .	9,861,787	9,861,787	,	2048	\$	-	0		0		0	0		0	281,992	
			2.69% 3.69%					-	0		0			., ,	., .,	10,126,938 10,399,218	202,000,270	2049	\$	-	0		0		0	0		0	282,080	,
050 051			2.69% 3.69% 2.69% 3.69%					-	0		0			10,213,215 10,201,197	.,,	10,399,218	. , ,	2050	\$	-	0		0		0	0		0	281,894 281,416	
052									0		0			., . , .	-,	10,070,019	. , .,	2051	٠	-	0		0		0	0		0	280,628	.,
053			2.69% 3.69% 2.69% 3.69%						0		0			10,176,264	,,	11 260 775		2052	٠	-	0		0		0	0		0	279 512	,
054			2.69% 3.69%						0		0					11,563,540		2054	s	-	0		0		0	0		0	278.045	
055			2.69% 3.69%					-	0		0		0	10,037,176	11,874,445	11,874,445	276,208,209	2055	\$	-	0		0		0	0		0	276,208	8,209
056			2.69% 3.69%					-	0		0		-	-,,	,,	12,193,710	210,010,011	2056	\$	-	0		0		0	0		0	273,978	-,
057			2.69% 3.69%					-	0		0			9,875,206		12,521,559	,	2057	\$	-	0		0		0	0		0	271,33	,
058			2.69% 3.69%					-	0		0		-	9,771,382	,,	12,858,222	,	2058	\$	-	0		0		0	0		0	268,244	,
059			2.69% 3.69%	1 1				-	0		0			9,651,142		13,203,937		2059	\$	-	0		0		0	0		0	264,692	
060			2.69% 3.69%					-	0		0			9,513,544		13,558,948		2060	\$	-	0		0		0	0		0	260,646	
061			2.69% 3.69%					-	0		0		-	9,357,599	,,	13,923,503		2061	\$	-	0		0		0	0		0	256,080	
062			2.69% 3.69%	1 1				-	0		0			9,182,273		14,297,860		2062	\$	-	0		0		0	0		0	250,965	
063			2.69% 3.69%					-	0		0			8,986,486		14,682,282		2063	\$	-	0		0		0	0		0	245,269	
064			2.69% 3.69%	1 1				-	0		0			8,769,106		15,077,041		2064	\$	-	0		0		0	0		0	238,96	
065			2.69% 3.69%					-	0		0			8,528,951		15,482,412	,_,_,	2065	\$	-	0		0		0	0		0	232,007	
066			2.69% 3.69%	1 1				-	0		0			8,264,783		15,898,684	,,	2066	\$	-	0		0		0	0		0	224,374	
067			2.69% 3.69%					-	0		0			7,975,310		16,326,147	.,,	2067	\$	-	0		0		0	0		0	216,023	
068			2.69% 3.69%					-	0		0		-	7,659,179	,,	16,765,103		2068	\$	-	0		0		0	0		0	206,917	
069			2.69% 3.69%					-	0		0			7,314,978	, .,	17,215,861		2069	\$	-	0		0		0	0		0	197,016	
070			2.69% 3.69%					-	0		0			6,941,230	, ,	17,678,739	, .,	2070	\$	-	0		0		0	0		0	186,278	.,
071			2.69% 3.69%					5 -	0		0			6,536,392		18,154,062	,,	2071	\$	-	0		0		0	0		0	174,66	
072			2.69% 3.69%					-	0		0				18,642,165	18,642,165		2072	\$	-	0		0		0	0		0	162,117	
073			2.69% 3.69%					-	0		0			5,626,927		19,143,391	,	2073	\$	-	0		0		0	0		0	148,60	
074			2.69% 3.69%					-	0		0			5,118,856		19,658,094	101,002,201	2074	\$	-	0		0		0	0		0	134,062	
075			2.69% 3.69%					5 -	0		0			4,572,803	., ,	20,186,635	., ., .	2075	\$	-	0		0		0	0		0	118,448	
076			2.69% 3.69%					-	0		0				20,729,387		,,	2076	\$	-	0		0		0	0		0	101,705	
)77			2.69% 3.69%					-	0		0				21,286,732		,,	2077	\$	-	0		0		0	0		0	83,778	
078			2.69% 3.69%					-	0		0			2,687,143	, ,	21,859,062	- 1,000,110	2078	\$	-	0		0		0	0		0	64,606	,
079			2.69% 3.69%					5 -	0		0		0	1,969,115		22,446,780	, .,	2079	\$	-	0		0		0	0		0	44,128	
080			2.69% 3.69%					5 -	0		0			, . ,	23,050,300	.,,	, , .	2080	\$		0		0		0	0		0	22,280	, .
081			2.69% 3.69%					-	0		0		0		23,670,047		(.,,,	2081	\$		0		0		0	0		0	(1,003	, ,
082			2.69% 3.69%	1				5 -	0		0		0	(37.030)	24,306,456	0	(1,040,925)	2082	S	-	0		0		0	0		0	(1.04)	10,925)