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

- Flare repair and maintenance
- Stack emissions testing
- Routine testing and maintenance
- Environmental Monitoring
 - o Groundwater and leachate samples
 - Laboratory analysis
 - Sample collection
 - o Data analysis
 - Reporting
 - o Data Management
 - Electrical Utilities
- Permits
 - Operating Permit for Closed Landfill
 - Air Operating Permit
- Wastewater Utility Fees
- Project Management and Reporting
 - Sample collection
 - 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.

	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%.

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

		Based on 2012 estimated hours for PCM;
		updated wage and benefit rates; assumes
		BEW or alternative utilizing all LFG; flares
Landfill Gas		operating intermittently requiring source
System		testing every 5 yrs. This estimate includes a
Maintenance	\$300,000	10% contingency.
Environmental		2012 analytical lab, weather station
Monitoring	\$166,000	maintenance inflated
Electrical		Based on 2012 costs increased by 14% and
Utilities	\$328,000	inflated.
Permits	\$6,000	Based on 2012 permit costs inflated
Project		Includes project management, field staff for
Management		monitoring; database mgmt. contract
and Reporting ¹	\$754,000	mgmt.; field equipment
Project		Assumes contractor can complete labor at
management		same cost as KCSWD; KC assumes 9%
costs for third		cost to manage - contingency is inherent to
party contractor	\$238,000	labor tasks
		Assume reduced to average of 100 MG per
Wastewater		year over the 30 years and increased by
utility	\$328,000	14% from prior estimate
Base Estimate	¢2 450 000	
Dase Estimate	\$3,459,000	Contingency based on 25% of leachate &
		LFG system maintenance plus one \$5M
Contingency	\$308,000	project occurring between years 5 and 10
Contingency	φ306,000	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%)
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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%)
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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

Calculatio	n of Landfill Rese	rve Fund																			Calculation of La	ndfill Reserve	e Fund							
	RISM 2/23/2021								Closure - C91003					CH Post-Clo	sure Maintena	ance - C910	04				CH New Area Dev	velopment - C	91001			CH Facility Im	provement	s - C91002		
A forecast A							Annual	C91003					C91004							C91001					C91002					Total LRF
orecast D	December 2020 CH Disposal			CPI-U Nomin Intere	al 2021-22 st Budget	2022 Proposed	Escalation Target	Closure Account	Revenue	7 Interest	7 Expenditures	Year-end	Post-Closure Account	8 Revenue	8 E Interest	Estimated Annual	8 Expenditures	Year-end		NAD -	4 Revenue	4 4 Interest	Expenditures	Year-end	Fac. Improv. Account	6 Revenue	6 6 Interest I	Expenditures	Year-end	Year-end
Status	Projected Tonnage	EOY Capacity T	onnage	Rate		1 Topoodu	<1.05	Rate	/ Transfers	Earned	Experience	Balance	Rate	/ Transfers		Expense	Espondication	Balance	Year	Rate	/ Transfers	Earned	Experiancered	Balance	Rate		Earned	Experiatoree	Balance	Landfill Reserve Fund Balance
history	931,177		5	1.129	6							20,687,079					0	55,002,517	2017					(36,858,951)					(2,845,058)	35,985,587
history	888,513			1.73%					\$ 5,789,574	320,881	+-,	20,071,129		9,091,369	853,154		0	64,947,040			5,272,051			(52,181,238)		1,847,109		\$1,226,366	(2,268,445)	30,568,486
history			868,532	2.25%					\$ 5,412,375	517,710		25,113,442		905,787			0	67,528,056			6,011,861	(1,345,951)		(52,099,505)		4,109,844	(,)	\$1,239,182	543,706	41,085,700
history		,	836,461	1.45% 1.40%					\$ 5,358,414	382,989	872,615	29,982,231		975,978		4,703,927	0	69,456,258			\$ 6,474,299	(691,832)	1,108,385			\$ 5,921,497	10,523	5,505,672	970,054	52,983,121
forecast			860,226	2.29% 0.75%		\$14.07			\$ 4,400,225	172,757	.,,	16,259,176		4,984,287		4,811,657	0	74,980,158	2021	\$2.77	\$ 2,384,553	(355,854)		(47,824,722)	\$0.39	\$ 7,344,635	7,275	7,344,635	977,329	44,391,941
forecast			879,700	2.74% 0.55%		\$14.42		\$5.24	\$ 4,611,775	82,914	6,979,509	13,974,357		5,223,916	., .	4,943,302	0	80,630,831	2022	\$2.84	\$ 2,499,195	(256, 163)		(45,581,690)	\$0.40	\$ 1,914,063	5,375	1,914,063	982,704	50,006,202
forecast forecast		,	892,099 895.339	2.56% 0.55% 2.81% 0.58%		\$15.15 \$14.27	1.05 0.94		\$ 4,910,615 \$ 4,642.676	69,536 57,231	7,453,125 7.906,183	11,501,382		5,562,423 5,258,920		5,070,090 5.212.519	0	86,649,844 92,426,465	2023 2024	\$2.98 \$2.81	\$ 2,661,141 \$ 2,515,941	(242,227) (242,992)		(43,162,776)	\$0.42 \$0.40	\$ 377,363 \$ 356,773	5,858 7,177	202,409 208.481	1,163,517 1,318,985	56,151,967 61,150,729
forecast			898,579	2.81% 0.887		\$14.27 \$13.52	0.94		\$ 4,042,070 \$ 4,413,730	41,426	8.304.019	8,295,106 4,446,243	\$5.67	4,999,585		5,212,519	0	92,426,465 98,045,327		\$2.66	\$ 2,315,941 \$ 2.391.872	(242,992) (258,954)		(40,889,826) (38,756,909)	\$0.40	\$ 339,173 \$ 339,179	9.055	206,461	1,318,985	61,150,723
forecast			899,279	2.64% 0.74%		\$13.52	0.95	\$4.69	\$ 4,219,923	27 057	5 810 094	2,883,129		4,999,080		5 497 667	0	103,569,669		\$2.54	\$ 2,391,872	(238,934)		(36,748,804)	\$0.38	\$ 324,285	11,298	201,229	1,403,990	71.298.30
forecast			899.951	2.71% 0.869		\$12.42	0.96		\$ 4.062.644	41.591	119.941	6.867.422	\$5.11	4.601.897	907.059	5.646.924	0	109,078,625		\$2.45	\$ 2.201.612	(305.418)		(34,852,610)	\$0.35	\$ 312,199	14,353	150,199	1,770.660	82.864.096
forecast		, . ,	905.679	2.73% 1.00%		\$12.04	0.97	\$4.37	\$ 3,962,009	88.895	0	10,918,326		4,487,905		5.801.029	0	114,684,923		\$2.37	\$ 2,147,077	(339,359)	0		\$0.34	\$ 304,466	18,580	146,938	1,946,768	94.505.125
forecast	915,003		915,003	2.69% 1.17%	6 \$17.38	\$12.64	1.05	\$4.59	\$ 4,202,938	151,695	0	15,272,960		4,760,813		5,956,999	0	120,809,679		\$2.49	\$ 2,277,640	(371,742)	0	(31,138,994)	\$0.35	\$ 322,980	24,564	0	2,294,312	107,237,957
forecast	933,084		933,084	2.69% 3.69%		\$13.27	1.05	\$4.82	\$ 4,500,290	646,370	0	20,419,619	\$5.46	5,097,634	4,550,288	6,117,163	0	130,457,602	2030	\$2.61	\$ 2,438,780	(1,103,636)	0	(29,803,850)	\$0.37	\$ 345,831	91,008	0	2,731,151	123,804,522
forecast forecast	949,517 966,230		949,517 966,230	2.69% 3.69% 2.69% 3.69%		\$13.93 \$14.63	1.05	\$5.06 \$5.32	\$ 4,808,524 \$ 5,137,820	841,898 1,010,549	0 2,485,856	26,070,042 29,732,554	\$5.74 \$6.02	5,446,782 5,819,786	4,912,608 5.301.611	6,281,634 6,450,526	0	140,816,991 151,938,388	2031 2032	\$2.74 \$2.88	\$ 2,605,817 \$ 2,784,268	(1,051,306) (990,674)	0	(28,249,338) (26,455,744)	\$0.39 \$0.41	\$ 369,517 \$ 394.823	107,558 125.623	0	3,208,226 3,728,672	141,845,921 158,943,870
forecast	983,228		900,230	2.69% 3.69%		\$15.36	1.05		\$ 5,489,615	1,010,349		28,732,034	\$6.32	6 218 277	5 719 192	6 623 959	0	163 875 857	2032	\$3.03	\$ 2,764,208 \$ 2,974,911	(920,998)	0	(20,433,744)	\$0.41	\$ 421.857	145 319	0	4 295 847	172 594 91
forecast	1,000,514		000,514	2.69% 3.69%	6 \$19.86	\$16.13	1.05	\$5.86	\$ 5,865,434	1,079,744	4,971,713	30,798,506	\$6.64	6,643,980	6,167,377	6,802,056	0	176,687,214	2034	\$3.18	\$ 3,178,573	(841,480)	0	(22,064,737)	\$0.45	\$ 450,737	166,773	0	4,913,357	190,334,340
forecast	1,018,094	3,433,585 1,	018,094	2.69% 3.69%	\$20.39	\$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	2035	\$3.34	\$ 3,396,145	(751,259)	0	(19,419,851)	\$0.47	\$ 481,590	190,120	0	5,585,066	207,321,47
forecast	1,035,972	2,397,613 1,	035,972	2.69% 3.69%	\$20.94	\$17.78	1.05	\$6.46	\$ 6,695,817	1,165,030	4,971,713	33,611,088	\$7.32	7,584,583	7,164,379	7,172,743	0	205,183,266	2036	\$3.50	\$ 3,628,572	(649,411)	0	(16,440,690)	\$0.50	\$ 514,549	215,505	0	6,315,120	228,668,784
forecast	1,054,155		054,155	2.69% 3.69%		\$18.67	1.05		\$ 7,154,007	1,234,204		34,541,729		8,103,590		7,365,594	0	221,004,848		\$3.68	\$ 3,876,872	(534,940)		(13,098,759)	\$0.52	\$ 549,759	243,083	0	7,107,962	249,555,78
Closing	1,072,647		072,647	2.69% 3.69%		\$15.88	0.85	\$5.77	,,	1,296,577	4,971,713	37,055,337	\$6.54	7,010,204		7,563,631	0	236,296,484			\$ 3,353,780	(421,315)		(10,166,294)	\$0.44	\$ 475,582	270,961	0	7,854,505	271,040,03
Closed	1,091,453	-	270,811	2.69% 3.69%		\$0.00	0.00	\$0.00	\$ -	1,183,459		28,295,371	\$0.00	0	-, -,	7,766,992	0	245,012,682		\$0.00	\$ -	(375,001)	0	(\$0.00	\$ -	289,727	0	8,144,232	270,910,99
	1,110,579	-	-	2.69% 3.69%					s -	1,043,723		29,339,094		26,853,611		7,975,821 8,190,264	7,975,821 8.190.264	273,276,352			s -	(388,834)	0	(10,930,128)		ş -	300,414	0	8,444,645	300,129,96 275.015.29
			-	2.69% 3.69% 2.69% 3.69%					s -	1,082,222	0	0		0	.,,	8,190,204 8,410,473	8 410 473	275,015,296 276,594,113			s -	(403,176) 0	0	0		\$ -	311,495 0	0	0	275,015,29
				2.69% 3.69%					۰ د	0	0	0				8.636.603	8.636.603	278,000,866			۰ د	0	0	0		0	0	0	0	278.000.86
				2.69% 3.69%					s -	0	0	0				8.868.813	8 868 813	279,223,018			s -	0	0	0		0	0	0	0	279,223,010
				2.69% 3.69%					s -	0		0				9.107.266	9.107.266	280.247.400			s -	0		0		0	0		0	280.247.40
				2.69% 3.69%					s -	0		0		0	10,164,918	9,352,131	9,352,131	281,060,187	2046		s -	0		0		0	0		0	281,060,18
				2.69% 3.69%	6				s -	0		0		0	10,190,261	9,603,579	9,603,579	281,646,870	2047		s -	0		0		0	0		0	281,646,870
				2.69% 3.69%	6				s -	0		0		0	10,207,140	9,861,787	9,861,787	281,992,223	2048		s -	0		0		0	0		0	281,992,223
				2.69% 3.69%	6				s -	0		0		0	10,214,989	10,126,938	10,126,938	282,080,273			s -	0		0		0	0		0	282,080,273
				2.69% 3.69%					\$-	0		0			., ., .	10,399,218	10,399,218	281,894,270			s -	0		0		0	0		0	281,894,270
				2.69% 3.69%					s -	0		0			10,201,197	.,	10,678,819	281,416,648 280 628 995			s -	0		0		0	0		0	281,416,648 280,628,995
				2.69% 3.69% 2.69% 3.69%					s -	0		U		-	10,178,284 10.143,792		10,965,937 11.260.775	280,628,995 279,512,012			s -	0		0		0	0		0	280,628,995 279,512,012
				2.69% 3.69%					s -	0		0		0	10,143,792		11,563,540	278.045.478			s -	0		0		0	0		0	279,512,012
				2.69% 3.69%	6				\$-	0		Ō		0		11,874,445	11,874,445	276,208,209			\$ -	Ō		0		Ō	0		Ō	276,208,209
				2.69% 3.69%					s -	0		0			9,963,517	, , .	12,193,710	273,978,017			\$ -	0		0		0	0		0	273,978,017
				2.69% 3.69% 2.69% 3.69%	-				s -	0		0		-	9,875,206 9,771,382	,	12,521,559 12,858,222	271,331,664 268,244,824			s -	0		0		0	0		0	271,331,664 268,244,824
				2.69% 3.69% 2.69% 3.69%					s -	0		0				12,858,222	12,858,222	268,244,824 264,692,029			s -	0		0		0	0		0	268,244,824 264,692,029
				2.69% 3.69%					s -	0		0				13,203,937	13,203,937	260,646,625			s .	0		0		0	0		0	260.646.62
				2.69% 3.69%					s -	0		0				13,923,503	13,923,503	256,080,720			s -	0		0		0	0		0	256,080,720
				2.69% 3.69%					s -	0		0				14,297,860	14,297,860	250,965,133			s -	0		0		0	0		0	250,965,133
				2.69% 3.69%	6				s -	0		0		0	8,986,486	14,682,282	14,682,282	245,269,337	2063		s -	0		0		0	0		0	245,269,33
				2.69% 3.69%	6				s -	0		0		0	8,769,106	15,077,041	15,077,041	238,961,402	2064		s -	0		0		0	0		0	238,961,402
				2.69% 3.69%					s -	0		0		-	-,	15,482,412	15,482,412	232,007,940			s -	0		0		0	0		0	232,007,940
				2.69% 3.69%					s -	0		0				15,898,684	15,898,684	224,374,040			\$ -	0		0		0	0		0	224,374,04
				2.69% 3.69%					s -	0		0				16,326,147	16,326,147	216,023,203			s -	0		0		0	0		0	216,023,203
				2.69% 3.69% 2.69% 3.69%					ə - e	0		0		0		16,765,103 17.215.861	16,765,103 17.215.861	206,917,279 197,016,395			ə -	0		0		0	0		0	206,917,27 197.016.39
				2.69% 3.69% 2.69% 3.69%		1			s -	0		0		0	1. 1	17,215,861	17,215,861	197,016,395			s -	0		0		0	0		0	197,016,39
				2.69% 3.69%					s -	0		0	1	0		18.154.062	18.154.062	174,661,216			 s -	n		0		0	0		0	174.661.21
				2.69% 3.69%		1			s -	0		0		0		18,642,165	18,642,165	162,117,904			s -	0		0		0	0		0	162,117,904
				2.69% 3.69%					s -	0		0	1	0		19,143,391	19,143,391	148,601,439			s -	0		0		ő	0		0	148,601,43
				2.69% 3.69%					s -	0		0	1	0		19,658,094	19,658,094	134,062,201			s -	0		0		0	0		0	134,062,201
				2.69% 3.69%		1			s -	0		0		0	4,572,803	20,186,635	20,186,635	118,448,370	2075		s -	0		0		0	0		0	118,448,370
				2.69% 3.69%					s -	0		0	1	0	3,986,850			101,705,833			s -	0		0		0	0		0	101,705,833
				2.69% 3.69%		1			s -	0		0		0	3,358,994			83,778,095			s -	0		0		0	0		0	83,778,095
				2.69% 3.69%					\$-	0		0	1	0	2,687,143	,,	21,859,062	64,606,176			s -	0		0		0	0		0	64,606,176
				2.69% 3.69%					s -	0		0	1	0	1,969,115			44,128,510			s -	0		0		0	0		0	44,128,510
				2.69% 3.69%					s -	0		0		0	1,202,630	- / /		22,280,841			s -	0		0		0	0		0	22,280,841
				2.69% 3.69%		1			s -	0		0		0		23,670,047	23,670,047	(1,003,894)			s -	0		0		0	0		0	(1,003,894
				2.69% 3.69%	0	1	l .	I	ə -	0		0	1	0	(37,030)	24,306,456	U	(1,040,925)	2082		s -	U		0		0	0		0	(1,040,925