

Below is a snapshot of a few months of the schedule, the actual excel document has place and instructions for the inputs that create this schedule and amortize the bond discount to \$0.

Date	Interest Payment 5% x Principal	Interest & Accretion Expense Mkt 5% x PV BV in G	Amortization of Bond Discount (C - B)	Debit Balance of Bond Discount	Credit Balance in Bond Payable Account	Book Value of the Bonds (F + E)
31-Jan-17				10,100,000	(1,000,000,000)	(989,900,000)
28-Feb-17	(3,835,616)	3,913,103	(77,486)	10,022,514	(1,000,000,000)	(989,977,486)
31-Mar-17	(4,246,575)	4,332,703	(86,127)	9,936,386	(1,000,000,000)	(990,063,614)
30-Apr-17	(4,109,589)	4,193,303	(83,714)	9,852,673	(1,000,000,000)	(990,147,327)
31-May-17	(4,246,575)	4,333,446	(86,671)	9,765,802	(1,000,000,000)	(990,234,198)
30-Jun-17	(4,109,589)	4,194,025	(84,436)	9,681,365	(1,000,000,000)	(990,318,635)
31-Jul-17	(4,246,575)	4,334,196	(87,620)	9,593,745	(1,000,000,000)	(990,406,255)
31-Aug-17	(4,246,575)	4,334,579	(88,004)	9,505,741	(1,000,000,000)	(990,494,259)
30-Sep-17	(4,109,589)	4,195,127	(85,538)	9,420,203	(1,000,000,000)	(990,579,797)
31-Oct-17	(4,246,575)	4,335,339	(88,763)	9,331,440	(1,000,000,000)	(990,668,560)
30-Nov-17	(4,109,589)	4,195,865	(86,276)	9,245,164	(1,000,000,000)	(990,754,836)
31-Dec-17	(4,246,575)	4,336,105	(89,530)	9,155,634	(1,000,000,000)	(990,844,366)
31-Jan-18	(4,246,575)	4,336,497	(89,921)	9,065,713	(1,000,000,000)	(990,934,287)
28-Feb-18	(3,835,616)	3,917,191	(81,575)	8,984,138	(1,000,000,000)	(991,015,862)
31-Mar-18	(4,246,575)	4,337,247	(90,672)	8,893,466	(1,000,000,000)	(991,106,534)
30-Apr-18	(4,109,589)	4,197,720	(88,131)	8,805,335	(1,000,000,000)	(991,194,665)
31-May-18	(4,246,575)	4,338,030	(91,454)	8,713,881	(1,000,000,000)	(991,286,119)
30-Jun-18	(4,109,589)	4,198,481	(88,892)	8,624,989	(1,000,000,000)	(991,375,011)
31-Jul-18	(4,246,575)	4,338,819	(92,244)	8,532,745	(1,000,000,000)	(991,467,255)
31-Aug-18	(4,246,575)	4,339,223	(92,647)	8,440,098	(1,000,000,000)	(991,559,902)
30-Sep-18	(4,109,589)	4,199,640	(90,051)	8,350,047	(1,000,000,000)	(991,649,953)
31-Oct-18	(4,246,575)	4,340,022	(93,447)	8,256,600	(1,000,000,000)	(991,743,400)
30-Nov-18	(4,109,589)	4,200,417	(90,828)	8,165,771	(1,000,000,000)	(991,834,229)
31-Dec-18	(4,246,575)	4,340,829	(94,254)	8,071,518	(1,000,000,000)	(991,928,482)
31-Jan-19	(4,246,575)	4,341,241	(94,666)	7,976,852	(1,000,000,000)	(992,023,148)
28-Feb-19	(3,835,616)	3,921,495	(85,679)	7,890,973	(1,000,000,000)	(992,109,027)
31-Mar-19	(4,246,575)	4,342,032	(95,456)	7,795,516	(1,000,000,000)	(992,204,484)
30-Apr-19	(4,109,589)	4,202,370	(92,781)	7,702,735	(1,000,000,000)	(992,297,265)
31-May-19	(4,246,575)	4,342,855	(96,280)	7,606,455	(1,000,000,000)	(992,393,545)