

Lessor - payments as shown, 2.9%

Remeasure when lessee exercises option to extend, no change in discount rate

	Initial present value					\$18,310.22	recognize DI straight-line		recognize DI int. method	
	Cash	PV	Principal	Interest	Lease Rec. Bal.	Lease Revenue	DI Balance	Lease Revenue	DI Balance	
1/1/2022	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$17,310.22	\$1,017.23	\$17,292.99	\$1,000.00	\$17,310.22	
2/1/2022	\$1,000.00	\$997.59	\$958.17	\$41.83	\$16,352.05	\$1,017.23	\$16,275.75	\$958.17	\$16,352.05	
3/1/2022	\$1,000.00	\$995.18	\$960.48	\$39.52	\$15,391.57	\$1,017.23	\$15,258.52	\$960.48	\$15,391.57	
4/1/2022	\$1,000.00	\$992.78	\$962.80	\$37.20	\$14,428.77	\$1,017.23	\$14,241.28	\$962.80	\$14,428.77	
5/1/2022	\$1,000.00	\$990.39	\$965.13	\$34.87	\$13,463.64	\$1,017.23	\$13,224.05	\$965.13	\$13,463.64	
6/1/2022	\$1,000.00	\$988.00	\$967.46	\$32.54	\$12,496.17	\$1,017.23	\$12,206.81	\$967.47	\$12,496.17	
7/1/2022	\$600.00	\$591.37	\$569.80	\$30.20	\$11,926.37	\$1,017.23	\$11,189.58	\$569.80	\$11,926.37	
8/1/2022	\$1,100.00	\$1,081.57	\$1,071.18	\$28.82	\$10,855.19	\$1,017.23	\$10,172.34	\$1,071.18	\$10,855.19	
9/1/2022	\$1,100.00	\$1,078.96	\$1,073.77	\$26.23	\$9,781.43	\$1,017.23	\$9,155.11	\$1,073.77	\$9,781.42	
10/1/2022	\$1,100.00	\$1,076.36	\$1,076.36	\$23.64	\$8,705.07	\$1,017.23	\$8,137.88	\$1,076.36	\$8,705.06	
11/1/2022	\$1,100.00	\$1,073.77	\$1,078.96	\$21.04	\$7,626.10	\$1,017.23	\$7,120.64	\$1,078.96	\$7,626.10	
12/1/2022	\$1,100.00	\$1,071.18	\$1,081.57	\$18.43	\$6,544.53	\$1,017.23	\$6,103.41	\$1,081.57	\$6,544.53	
1/1/2023	\$1,100.00	\$1,068.60	\$1,084.18	\$15.82	\$5,460.35	\$1,017.23	\$5,086.17	\$1,084.18	\$5,460.35	
2/1/2023	\$1,100.00	\$1,066.02	\$1,086.80	\$13.20	\$4,373.54	\$1,017.23	\$4,068.94	\$1,086.81	\$4,373.54	
3/1/2023	\$1,100.00	\$1,063.45	\$1,089.43	\$10.57	\$3,284.11	\$1,017.23	\$3,051.70	\$1,089.43	\$3,284.11	
4/1/2023	\$1,100.00	\$1,060.89	\$1,092.06	\$7.94	\$2,192.05	\$1,017.23	\$2,034.47	\$1,092.06	\$2,192.05	
5/1/2023	\$1,100.00	\$1,058.33	\$1,094.70	\$5.30	\$1,097.35	\$1,017.23	\$1,017.23	\$1,094.70	\$1,097.35	
6/1/2023	\$1,100.00	\$1,055.78	\$1,097.35	\$2.65	\$0.00	\$1,017.23	\$0.00	\$1,097.35	(\$0.00)	
	<b>\$18,700.00</b>	<b>\$18,310.22</b>	<b>\$18,310.22</b>	<b>\$389.78</b>		<b>\$18,310.22</b>		<b>\$18,310.22</b>		
			<b>Remeasured as of 6/30/23</b>		<b>\$13,710.59</b>		<b>\$13,710.59</b>			
7/1/2023	\$700.00	\$700.00	\$700.00	\$0.00	\$13,010.59	\$1,142.55	\$12,568.04			
8/1/2023	\$1,200.00	\$1,197.11	\$1,168.56	\$31.44	\$11,842.03	\$1,142.55	\$11,425.49			
9/1/2023	\$1,200.00	\$1,194.22	\$1,171.38	\$28.62	\$10,670.65	\$1,142.55	\$10,282.94			
10/1/2023	\$1,200.00	\$1,191.34	\$1,174.21	\$25.79	\$9,496.44	\$1,142.55	\$9,140.39			
11/1/2023	\$1,200.00	\$1,188.47	\$1,177.05	\$22.95	\$8,319.39	\$1,142.55	\$7,997.84			
12/1/2023	\$1,200.00	\$1,185.60	\$1,179.89	\$20.11	\$7,139.49	\$1,142.55	\$6,855.29			
1/1/2024	\$1,200.00	\$1,182.75	\$1,182.75	\$17.25	\$5,956.74	\$1,142.55	\$5,712.74			
2/1/2024	\$1,200.00	\$1,179.89	\$1,185.60	\$14.40	\$4,771.14	\$1,142.55	\$4,570.20			
3/1/2024	\$1,200.00	\$1,177.05	\$1,188.47	\$11.53	\$3,582.67	\$1,142.55	\$3,427.65			
4/1/2024	\$1,200.00	\$1,174.21	\$1,191.34	\$8.66	\$2,391.33	\$1,142.55	\$2,285.10			
5/1/2024	\$1,200.00	\$1,171.38	\$1,194.22	\$5.78	\$1,197.11	\$1,142.55	\$1,142.55			
6/1/2024	\$1,200.00	\$1,168.56	\$1,197.11	\$2.89	(\$0.00)	\$1,142.55	\$0.00			
	<b>\$13,900.00</b>	<b>\$13,710.59</b>	<b>\$13,710.59</b>	<b>\$189.41</b>		<b>\$13,710.59</b>				

Lessee - payments as shown, 3.2%

Remeasure at financial reporting date of 6/30/23, new discount rate 2.8%

	Initial present value					\$23,941.21	\$24,141.21 includes \$200 to place into service	
	Cash	PV	Principal	Interest	Lease Liab. Bal.	Amortization	Lease Asset Balance	
7/1/2021	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$22,941.21	\$1,005.88	\$23,135.33	
8/1/2021	\$1,000.00	\$997.34	\$938.82	\$61.18	\$22,002.38	\$1,005.88	\$22,129.44	
9/1/2021	\$1,000.00	\$994.69	\$941.33	\$58.67	\$21,061.06	\$1,005.88	\$21,123.56	
10/1/2021	\$1,000.00	\$992.04	\$943.84	\$56.16	\$20,117.22	\$1,005.88	\$20,117.68	
11/1/2021	\$1,000.00	\$989.40	\$946.35	\$53.65	\$19,170.87	\$1,005.88	\$19,111.79	
12/1/2021	\$1,000.00	\$986.77	\$948.88	\$51.12	\$18,221.99	\$1,005.88	\$18,105.91	
1/1/2022	\$1,000.00	\$984.15	\$951.41	\$48.59	\$17,270.58	\$1,005.88	\$17,100.02	
2/1/2022	\$1,000.00	\$981.53	\$953.95	\$46.05	\$16,316.64	\$1,005.88	\$16,094.14	
3/1/2022	\$1,000.00	\$978.92	\$956.49	\$43.51	\$15,360.15	\$1,005.88	\$15,088.26	
4/1/2022	\$1,000.00	\$976.32	\$959.04	\$40.96	\$14,401.11	\$1,005.88	\$14,082.37	
5/1/2022	\$1,000.00	\$973.72	\$961.60	\$38.40	\$13,439.51	\$1,005.88	\$13,076.49	
6/1/2022	\$1,000.00	\$971.13	\$964.16	\$35.84	\$12,475.35	\$1,005.88	\$12,070.61	
7/1/2022	\$600.00	\$581.13	\$566.73	\$33.27	\$11,908.62	\$1,005.88	\$11,064.72	
8/1/2022	\$1,100.00	\$1,062.57	\$1,068.24	\$31.76	\$10,840.37	\$1,005.88	\$10,058.84	
9/1/2022	\$1,100.00	\$1,059.74	\$1,071.09	\$28.91	\$9,769.28	\$1,005.88	\$9,052.95	
10/1/2022	\$1,100.00	\$1,056.92	\$1,073.95	\$26.05	\$8,695.33	\$1,005.88	\$8,047.07	
11/1/2022	\$1,100.00	\$1,054.11	\$1,076.81	\$23.19	\$7,618.52	\$1,005.88	\$7,041.19	
12/1/2022	\$1,100.00	\$1,051.31	\$1,079.68	\$20.32	\$6,538.84	\$1,005.88	\$6,035.30	
1/1/2023	\$1,100.00	\$1,048.51	\$1,082.56	\$17.44	\$5,456.27	\$1,005.88	\$5,029.42	
2/1/2023	\$1,100.00	\$1,045.73	\$1,085.45	\$14.55	\$4,370.82	\$1,005.88	\$4,023.53	
3/1/2023	\$1,100.00	\$1,042.94	\$1,088.34	\$11.66	\$3,282.48	\$1,005.88	\$3,017.65	
4/1/2023	\$1,100.00	\$1,040.17	\$1,091.25	\$8.75	\$2,191.23	\$1,005.88	\$2,011.77	
5/1/2023	\$1,100.00	\$1,037.40	\$1,094.16	\$5.84	\$1,097.07	\$1,005.88	\$1,005.88	
6/1/2023	\$1,100.00	\$1,034.65	\$1,097.07	\$2.93	\$0.00	\$1,005.88	(\$0.00)	
	<b>\$24,700.00</b>	<b>\$23,941.21</b>	<b>\$23,941.21</b>	<b>\$758.79</b>		<b>\$24,141.21</b>		
			<b>Remeasured as of 6/30/23</b>		<b>\$13,717.05</b>		<b>\$13,717.05</b>	
7/1/2023	\$700.00	\$700.00	\$700.00	\$0.00	\$13,017.05	\$1,143.09	\$12,573.96	
8/1/2023	\$1,200.00	\$1,197.21	\$1,169.63	\$30.37	\$11,847.43	\$1,143.09	\$11,430.88	
9/1/2023	\$1,200.00	\$1,194.42	\$1,172.36	\$27.64	\$10,675.07	\$1,143.09	\$10,287.79	
10/1/2023	\$1,200.00	\$1,191.64	\$1,175.09	\$24.91	\$9,499.98	\$1,143.09	\$9,144.70	
11/1/2023	\$1,200.00	\$1,188.87	\$1,177.83	\$22.17	\$8,322.15	\$1,143.09	\$8,001.61	
12/1/2023	\$1,200.00	\$1,186.10	\$1,180.58	\$19.42	\$7,141.56	\$1,143.09	\$6,858.53	
1/1/2024	\$1,200.00	\$1,183.34	\$1,183.34	\$16.66	\$5,958.23	\$1,143.09	\$5,715.44	
2/1/2024	\$1,200.00	\$1,180.58	\$1,186.10	\$13.90	\$4,772.13	\$1,143.09	\$4,572.35	
3/1/2024	\$1,200.00	\$1,177.83	\$1,188.87	\$11.13	\$3,583.27	\$1,143.09	\$3,429.26	
4/1/2024	\$1,200.00	\$1,175.09	\$1,191.64	\$8.36	\$2,391.63	\$1,143.09	\$2,286.18	
5/1/2024	\$1,200.00	\$1,172.36	\$1,194.42	\$5.58	\$1,197.21	\$1,143.09	\$1,143.09	
6/1/2024	\$1,200.00	\$1,169.63	\$1,197.21	\$2.79	\$0.00	\$1,143.09	\$0.00	
	<b>\$13,900.00</b>	<b>\$13,717.05</b>	<b>\$13,717.05</b>	<b>\$182.95</b>		<b>\$13,717.05</b>		

Note - \$500 rent incentive to extend in July 2022 and 2023