Effective Interest Rate Method Amortization Schedule

Interest Payment	A Interest Paid	B Interest Expense	C Amortization	D Unamortized	E Carrying Amount

A = Face Amt of Bonds * Contract Interest Rate
B = Carrying Amt of Bonds * Effective Interest Rate
C = Difference between A and B (positive value)
D = Previous Balance of Unamortized Amount less current Amortization Amount
E = Face Amt of Bonds less Unamortized Discount or plus Unamortized Premium