

Section 3: Supplemental Information

Exhibit H: Table of amortization bases (continued)

6/30/2019 - 61% High

6/30/2022 - 46% Low

Now 6/30/2023 - 49%

Future

Type	Date Established	Total Initial Amount (\$ in '000s)	Initial Period	Outstanding Balance (\$ in '000s)	Years Remaining	Annual Payment (\$ in '000s)
Restart Amortization ¹	June 30, 2003	N/A ²	30	\$217,949	10	\$26,667
Plan Provision Change	June 30, 2006	\$333	30	344	13	33
Actuarial Loss	June 30, 2008	79,071	15	0	0	0 ³
Actuarial Loss	June 30, 2009	158,438	15	21,768	1	22,522 -4%
Actuarial Loss	June 30, 2010	52,950	15	11,390	2	6,366 -8%
Assumption Change	June 30, 2010	269,946	15	70,021	2	36,829
Actuarial Loss	June 30, 2011	29,527	15	10,857	3	3,870 -0.7%
Actuarial Gain	June 30, 2012	(62,323)	15	(28,876)	4	(7,848) 1.5%
Actuarial Gain	June 30, 2013	(96,549)	15	(52,852)	5	(11,680) -3.5%
Assumption Change	June 30, 2013	252,161	15	138,037	5	30,504
Actuarial Gain	June 30, 2014	(65,995)	15	(41,117)	6	(7,696)
Actuarial Gain	June 30, 2015	(23,584)	15	(16,260)	7	(2,651)
Actuarial Loss	June 30, 2016	25,694	15	19,206	8	2,784
Assumption Change	June 30, 2016	233,706	15	174,688	8	25,321
Actuarial Gain	June 30, 2017	(9,579)	15	(7,660)	9	(1,003)
Actuarial Loss	June 30, 2018	56,739	15	47,946	10	5,739
Actuarial Loss	June 30, 2019	174,597	15	154,364	11	17,064
Assumption Change	June 30, 2019	(58,467)	15	(51,692)	11	(5,714)
Actuarial Loss	June 30, 2020	105,807	15	97,211	12	10,006
Actuarial Gain	June 30, 2021	(239,609)	15	(227,203)	13	(21,926)
Assumption Change	June 30, 2021	198,332	15	188,063	13	18,148
Actuarial Gain	June 30, 2022	(27,957)	15	(27,292)	14	(2,484)
Assumption Change ⁴	June 30, 2022	(13,285)	15	(12,969)	14	(1,180)
Actuarial Loss	June 30, 2023	301,108	15	301,108	15	25,972
Assumption Change	June 30, 2023	124,687 ⁵	15	124,687	15	10,755
Total				\$1,111,717		\$180,400

Note: Results may not add due to rounding.

¹ The outstanding balance includes the full Section 8 UAAL and Section 9 UAAL.

² The initial amounts are only available for periods based on prior audit and valuation results reviewed or prepared by Segal.

³ The final payment to fully amortize the layer established as of the June 30, 2008 valuation was \$11.4 million as shown in the June 30, 2022 valuation.

⁴ Includes a refinement to the application of the Entry Age Actuarial Cost Method.

⁵ These amounts together with the \$0.2 million loss as referenced in footnote 1 for the change in the Section 8 and 9 UAAL in the June 30, 2023 valuation equals to \$124.9 million loss, which is the total UAAL changes in as shown on page 30.

Section 3: Supplemental Information

Exhibit I: Projection of UAAL balances and payments (continued)

Annual Payments Required to Amortize \$1,112 Million in Net UAAL as of June 30, 2023

