

**ATTACHMENT 1**

**Schedule of Amortization Bases – Safety Plan**

Reason for Base	Date Established	Ramp Up/Down 2019-20	Amortization Period	Expected Balance 6/30/17	Expected Payment 2017-18	Expected Balance 6/30/18	Expected Payment 2018-19	Expected Balance 6/30/19	Scheduled Payment for 2019-20
BENEFIT CHANGE	06/30/03	No Ramp	5	\$8,822,668	\$1,482,111	\$7,927,414	\$1,517,247	\$6,930,867	\$1,557,536
ASSUMPTION CHANGE	06/30/03	No Ramp	6	\$(8,006,614)	\$(1,200,945)	\$(7,343,375)	\$(1,228,836)	\$(6,603,168)	\$(1,261,596)
ARNETT CASE	06/30/03	No Ramp	6	\$101,754	\$15,262	\$93,325	\$15,617	\$83,918	\$16,033
BENEFIT CHANGE	06/30/04	No Ramp	7	\$6,341,838	\$862,696	\$5,908,199	\$882,309	\$5,422,811	\$905,903
METHOD CHANGE	06/30/04	No Ramp	7	\$(2,078,591)	\$(282,756)	\$(1,936,463)	\$(289,184)	\$(1,777,373)	\$(296,918)
ASSUMPTION CHANGE	06/30/09	No Ramp	12	\$14,929,213	\$1,440,200	\$14,520,087	\$1,469,458	\$14,051,000	\$1,509,130
SPECIAL (GAIN)/LOSS	06/30/09	No Ramp	22	\$18,502,008	\$1,252,973	\$18,545,805	\$1,272,945	\$18,572,094	\$1,307,675
SPECIAL (GAIN)/LOSS	06/30/10	No Ramp	23	\$(6,476,129)	\$(428,551)	\$(6,501,834)	\$(435,211)	\$(6,522,505)	\$(447,095)
ASSUMPTION CHANGE	06/30/11	No Ramp	14	\$15,496,643	\$1,359,029	\$15,212,718	\$1,385,373	\$14,880,926	\$1,422,872
SPECIAL (GAIN)/LOSS	06/30/11	No Ramp	24	\$330,093	\$21,376	\$331,887	\$21,700	\$333,476	\$22,292
PAYMENT (GAIN)/LOSS	06/30/12	No Ramp	25	\$(24,181,202)	\$(1,534,403)	\$(24,345,287)	\$(1,557,063)	\$(24,497,802)	\$(1,599,645)
(GAIN)/LOSS	06/30/12	No Ramp	25	\$72,563,991	\$4,604,502	\$73,056,385	\$4,672,501	\$73,514,057	\$4,800,282
(GAIN)/LOSS	06/30/13	100% →	26	\$111,737,561	\$4,511,916	\$115,165,923	\$6,106,501	\$117,191,464	\$7,842,030
ASSUMPTION CHANGE	06/30/14	80% ↗	17	\$51,003,951	\$1,898,749	\$52,735,363	\$2,901,203	\$53,554,145	\$3,973,506
(GAIN)/LOSS	06/30/14	80% ↗	27	\$(80,453,585)	\$(2,200,825)	\$(84,007,261)	\$(3,348,824)	\$(86,629,693)	\$(4,587,555)
(GAIN)/LOSS	06/30/15	60% ↗	28	\$39,081,150	\$550,316	\$41,344,618	\$1,115,630	\$43,186,738	\$1,719,443
ASSUMPTION CHANGE	06/30/16	40% ↗	19	\$16,522,491	\$(600,766)	\$18,342,534	\$346,129	\$19,313,911	\$711,215
(GAIN)/LOSS	06/30/16	40% ↗	29	\$50,975,640	\$0	\$54,671,374	\$758,657	\$57,849,371	\$1,559,123
ASSUMPTION CHANGE	06/30/17	20% ↗	20	\$16,809,019	\$(782,024)	\$18,837,549	\$(804,507)	\$21,036,431	\$396,446
(GAIN)/LOSS	06/30/17	20% ↗	30	\$(26,105,471)	\$0	\$(27,998,118)	\$0	\$(30,027,982)	\$(416,211)
<b>TOTAL</b>				<b>\$275,916,428</b>	<b>\$10,968,860</b>	<b>\$284,560,844</b>	<b>\$14,801,645</b>	<b>\$289,862,686</b>	<b>\$19,134,466</b>

## ATTACHMENT 2

### Schedule of Amortization Bases – Miscellaneous Plan

Reason for Base	Date Established	Ramp Up/Down 2019-20	Amortization Period	Balance 6/30/17	Expected Payment 2017-18	Balance 6/30/18	Expected Payment 2018-19	Balance 6/30/19	Scheduled Payment for 2019-20
FS 30-YEAR AMORTIZATION	06/30/08	No Ramp	21	\$(3,201,918)	\$(222,260)	\$(3,203,881)	\$(225,893)	\$(3,202,224)	\$(232,050)
ASSUMPTION CHANGE	06/30/09	No Ramp	12	\$43,280,736	\$4,175,232	\$42,094,654	\$4,260,053	\$40,734,738	\$4,375,062
SPECIAL (GAIN)/LOSS	06/30/09	No Ramp	22	\$24,889,735	\$1,685,556	\$24,948,652	\$1,712,423	\$24,984,017	\$1,759,143
SPECIAL (GAIN)/LOSS	06/30/10	No Ramp	23	\$(12,200,427)	\$(807,350)	\$(12,248,853)	\$(819,898)	\$(12,287,796)	\$(842,285)
ASSUMPTION CHANGE	06/30/11	No Ramp	14	\$1,673,421	\$146,756	\$1,642,762	\$149,601	\$1,606,933	\$153,650
SPECIAL (GAIN)/LOSS	06/30/11	No Ramp	24	\$(2,552,107)	\$(165,266)	\$(2,565,982)	\$(167,770)	\$(2,578,271)	\$(172,354)
PAYMENT (GAIN)/LOSS	06/30/12	No Ramp	25	\$436,387	\$27,691	\$439,347	\$28,100	\$442,099	\$28,868
(GAIN)/LOSS	06/30/12	No Ramp	25	\$77,765,180	\$4,934,540	\$78,292,868	\$5,007,414	\$78,783,344	\$5,144,354
(GAIN)/LOSS	06/30/13	100% →	26	\$144,128,885	\$5,819,865	\$148,551,085	\$7,876,699	\$151,163,805	\$10,115,337
ASSUMPTION CHANGE	06/30/14	80% ↗	17	\$75,106,587	\$2,796,030	\$77,656,202	\$4,272,208	\$78,861,911	\$5,851,243
(GAIN)/LOSS	06/30/14	80% ↗	27	\$(124,778,521)	\$(3,413,343)	\$(130,290,053)	\$(5,193,818)	\$(134,357,282)	\$(7,115,014)
(GAIN)/LOSS	06/30/15	60% ↗	28	\$50,108,131	\$705,592	\$53,010,248	\$1,430,412	\$55,372,134	\$2,204,594
ASSUMPTION CHANGE	06/30/16	40% ↗	19	\$21,738,087	\$(681,366)	\$24,019,732	\$453,261	\$25,291,758	\$931,343
(GAIN)/LOSS	06/30/16	40% ↗	29	\$42,973,209	\$0	\$46,088,767	\$639,559	\$48,767,865	\$1,314,363
ASSUMPTION CHANGE	06/30/17	20% ↗	20	\$1,980,227	\$(1,191,265)	\$3,357,486	\$(1,225,514)	\$4,870,065	\$91,780
(GAIN)/LOSS	06/30/17	20% ↗	30	\$(53,685,569)	\$0	\$(57,577,773)	\$0	\$(61,752,162)	\$(855,932)
<b>TOTAL</b>				<b>\$287,662,043</b>	<b>\$13,810,412</b>	<b>\$294,215,260</b>	<b>\$18,196,837</b>	<b>\$296,700,934</b>	<b>\$22,752,102</b>