

Deer Park - UAAL Amortization as of 12/31/2018 Using the Current Rate of 13.78%

	1	2	3	4	5	6	7		
	2013 Valuation			2015 Actuarial					
Description	(Fresh Start)	2014 Experience	2015 Experience	Changes	2016 Experience	2017 Experience	2018 Experience	2018 Total UAAL	
Years Left	22	22	27	27	23	22	22		
UAAL Balance	12,265,009	(1,476,927)	241,180	885,834	399,171	(597,360)	(904,004)	10,812,903	
Ad Hoc?	N	N	N	N	N	N	N		
<u>Payment</u>									
<u>Stream</u>								<u>Total Payment</u>	<u>UAAL Balance (BOY)</u>
1	817,154	(98,400)	14,134	51,913	25,836	(39,799)	(60,229)	710,609	10,812,903
2	841,669	(101,352)	14,558	53,470	26,611	(40,993)	(62,036)	731,927	10,808,443
3	866,919	(104,393)	14,995	55,075	27,409	(42,223)	(63,897)	753,885	10,781,652
4	892,926	(107,524)	15,445	56,727	28,232	(43,489)	(65,814)	776,502	10,730,362
5	919,714	(110,750)	15,908	58,429	29,079	(44,794)	(67,788)	799,797	10,652,238
6	947,305	(114,073)	16,385	60,181	29,951	(46,138)	(69,822)	823,791	10,544,768
7	975,725	(117,495)	16,877	61,987	30,850	(47,522)	(71,917)	848,504	10,405,249
8	1,004,996	(121,020)	17,383	63,846	31,775	(48,948)	(74,074)	873,959	10,230,774
9	1,035,146	(124,650)	17,905	65,762	32,728	(50,416)	(76,296)	900,178	10,018,216
10	1,066,201	(128,390)	18,442	67,735	33,710	(51,929)	(78,585)	927,184	9,764,217
11	1,098,187	(132,241)	18,995	69,767	34,721	(53,487)	(80,943)	954,999	9,465,167
12	1,131,132	(136,209)	19,565	71,860	35,763	(55,091)	(83,371)	983,649	9,117,186
13	1,165,066	(140,295)	20,152	74,016	36,836	(56,744)	(85,872)	1,013,159	8,716,110
14	1,200,018	(144,504)	20,756	76,236	37,941	(58,446)	(88,448)	1,043,553	8,257,467
15	1,236,019	(148,839)	21,379	78,523	39,079	(60,200)	(91,102)	1,074,860	7,736,457
16	1,273,099	(153,304)	22,020	80,879	40,252	(62,006)	(93,835)	1,107,106	7,147,926
17	1,311,292	(157,903)	22,681	83,305	41,459	(63,866)	(96,650)	1,140,319	6,486,347
18	1,350,631	(162,640)	23,361	85,804	42,703	(65,782)	(99,549)	1,174,528	5,745,790
19	1,391,150	(167,519)	24,062	88,378	43,984	(67,755)	(102,536)	1,209,764	4,919,894
20	1,432,884	(172,545)	24,784	91,030	45,304	(69,788)	(105,612)	1,246,057	4,001,837
21	1,475,871	(177,721)	25,528	93,761	46,663	(71,881)	(108,780)	1,283,439	2,984,307
22	1,520,147	(183,053)	26,293	96,573	48,063	(74,038)	(112,044)	1,321,942	1,859,465
23	-	-	27,082	99,471	49,504	-	-	176,057	618,907
24	-	-	27,895	102,455	-	-	-	130,349	478,748
25	-	-	28,732	105,528	-	-	-	134,260	376,363
26	-	-	29,593	108,694	-	-	-	138,288	263,025
27	-	-	30,481	111,955	-	-	-	142,436	137,875
28	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-
Total Payment	24,953,252	(3,004,819)	575,390	2,113,359	838,453	(1,215,333)	(1,839,200)	22,421,102	

Deer Park - UAAL Amortization as of 12/31/2018 Using an Optional Rate of 14.10%

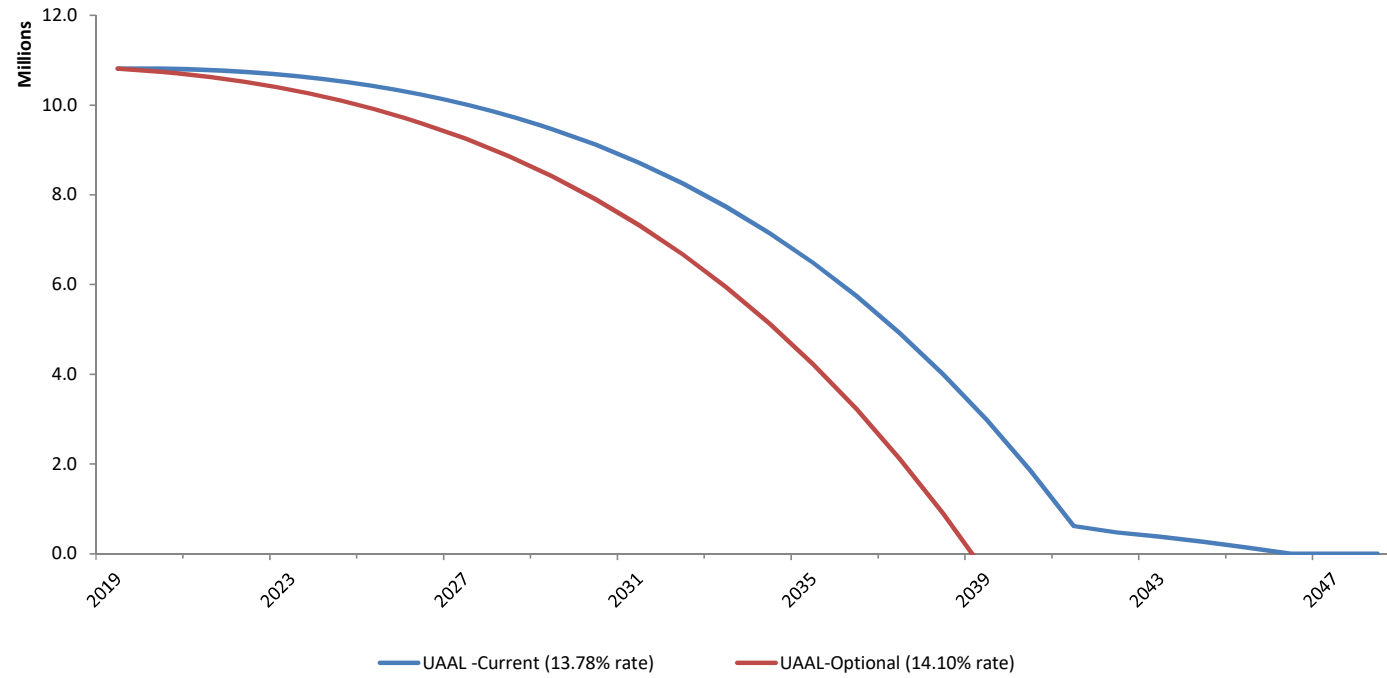
14.10% Optional Rate

10.30% NC

Description	2013 Valuation (Fresh Start)	2014 Experience	2015 Experience	2015 Actuarial Changes	2016 Experience	2017 Experience	2018 Experience	2018 Total UAAL
Years Left	22	22	27	27	23	22	22	
UAAL Balance	12,265,009	(1,476,927)	241,180	885,834	399,171	(597,360)	(904,004)	10,812,903
Ad Hoc?	N	N	N	N	N	N	N	

<u>Payment Stream</u>								<u>Additional Contributions</u>	<u>Total Payment</u>	<u>UAAL Balance (BOY)</u>
1	817,154	(98,400)	14,134	51,913	25,836	(39,799)	(60,229)	66,063	776,672	10,812,903
2	841,669	(101,352)	14,558	53,470	26,611	(40,993)	(62,036)	68,045	799,973	10,740,174
3	866,919	(104,393)	14,995	55,075	27,409	(42,223)	(63,897)	70,087	823,972	10,638,458
4	892,926	(107,524)	15,445	56,727	28,232	(43,489)	(65,814)	72,189	848,691	10,505,076
5	919,714	(110,750)	15,908	58,429	29,079	(44,794)	(67,788)	74,355	874,152	10,337,146
6	947,305	(114,073)	16,385	60,181	29,951	(46,138)	(69,822)	76,586	900,376	10,131,570
7	975,725	(117,495)	16,877	61,987	30,850	(47,522)	(71,917)	78,883	927,388	9,885,018
8	1,004,996	(121,020)	17,383	63,846	31,775	(48,948)	(74,074)	81,250	955,209	9,593,911
9	1,035,146	(124,650)	17,905	65,762	32,728	(50,416)	(76,296)	83,687	983,865	9,254,403
10	1,066,201	(128,390)	18,442	67,735	33,710	(51,929)	(78,585)	86,198	1,013,381	8,862,366
11	1,098,187	(132,241)	18,995	69,767	34,721	(53,487)	(80,943)	88,784	1,043,783	8,413,365
12	1,131,132	(136,209)	19,565	71,860	35,763	(55,091)	(83,371)	91,447	1,075,096	7,902,640
13	1,165,066	(140,295)	20,152	74,016	36,836	(56,744)	(85,872)	94,191	1,107,349	7,325,082
14	1,200,018	(144,504)	20,756	76,236	37,941	(58,446)	(88,448)	97,016	1,140,570	6,675,210
15	1,236,019	(148,839)	21,379	78,523	39,079	(60,200)	(91,102)	99,927	1,174,787	5,947,142
16	1,273,099	(153,304)	22,020	80,879	40,252	(62,006)	(93,835)	102,925	1,210,030	5,134,569
17	1,311,292	(157,903)	22,681	83,305	41,459	(63,866)	(96,650)	106,012	1,246,331	4,230,729
18	1,350,631	(162,640)	23,361	85,804	42,703	(65,782)	(99,549)	109,193	1,283,721	3,228,366
19	1,391,150	(167,519)	24,062	88,378	43,984	(67,755)	(102,536)	112,469	1,322,233	2,119,705
20	1,432,884	(172,545)	24,784	91,030	45,304	(69,788)	(105,612)	115,843	1,361,900	896,413
21	-	-	-	-	-	-	-	-	-	(450,443)
Total Payment	21,957,234	(2,644,045)	379,786	1,394,922	694,223	(1,069,414)	(1,618,376)	1,775,150	20,869,480	

UAAL Amortization for the City of Deer Park



Assumes all actuarial assumptions are exactly met each year

Total Amortization Payments		
Current Schedule	\$	22,421,102
Optional Schedule	\$	20,869,480
Difference	\$	1,551,622