

Texas County & District Retirement System

Actuarial Valuation

(December 31, 2001)



Prepared by

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June 7, 2002

Board of Trustees
Texas County & District Retirement System
P.O. Box 2034
Austin, TX 78768-2034

Re: Actuarial Valuation as of December 31, 2001

Dear Board of Trustees:

As requested, we have performed an actuarial valuation of the Texas County & District Retirement System (TCDRS) as of December 31, 2001. The major findings of the valuation are contained in this report. This report reflects the benefit provisions and contribution rates in effect for each of the 517 separate employer plans participating in TCDRS as of December 31, 2001. In preparing this report, we relied, without audit, on information (some oral and some in writing) supplied by the TCDRS staff. This information includes, but is not limited to, statutory provisions, employee data and financial information. In our examination of these data, we have found them to be reasonably consistent and comparable with data used for other purposes.

This report is a summary of the valuation results. More comprehensive data is provided in the TCDRS comprehensive annual financial report (CAFR). On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report along with the CAFR information is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the principles prescribed by the Actuarial Standards Board (ASB) and the Code of Professional Conduct and Qualification Standards for Public Statements of Actuarial Opinion of the American Academy of Actuaries.

We further certify that all costs, liabilities, rates of interest, and other factors for TCDRS have been determined on the basis of actuarial assumptions and methods which are reasonable (taking into account the experience of TCDRS and reasonable expectations). These assumptions are based on our 2001 Investigation of Experience report. We believe they offer our best estimate of anticipated experience affecting TCDRS. Nevertheless, the emerging costs will vary from those presented in this report to the extent that actual experience differs from that projected by the actuarial assumptions.

Texas County and District Retirement System
June 7, 2002
Page Two

Actuarial computations presented in this report are for purposes of determining the recommended funding amounts for TCDRS. Actuarial computations under GASB Statements No. 25 and No. 27 are for purposes of fulfilling financial accounting requirements and are provided in a separate document. The computations prepared for accounting purposes may differ from those disclosed in this report. The calculations in the enclosed report have been made on a basis consistent with our understanding of the TCDRS's funding requirements and goals. Determinations for purposes other than meeting these requirements may be significantly different from the results contained in this report. Accordingly, additional determinations may be needed for other purposes.

We would like to express our appreciation to Mr. Ray Henry, Director of TCDRS, and to members of his staff, who gave substantial assistance in supplying the data on which this report is based.

I, Karen I. Steffen, am a member of the American Academy of Actuaries and a Fellow of the Society of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

I, Nick J. Collier, am a member of the American Academy of Actuaries and an Associate of the Society of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

We respectfully submit the following report, and we look forward to discussing it with you.

Sincerely,

Karen I. Steffen, F.S.A., M.A.A.A.
Consulting Actuary

KIS/NJC/cdc

Nick J. Collier, A.S.A., M.A.A.A.
Associate Actuary

**Texas County and District Retirement System
Actuarial Valuation**

December 31, 2001

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Texas County & District Retirement System Actuarial Valuation

December 31, 2001

Section 1 - Executive Summary



We are pleased to present the 2001 valuation summary report to you. The actuarial valuation of the TCDRS requires a separate valuation and determination of contribution rates for each of the 517 individual employer plans. There were 509 plans valued in the 2000 valuation.

This document summarizes the results of the valuation for all plans and highlights key observations made regarding specific individual plans, as well as describing groups of plans that were reviewed.

We recommend that the Board adopt the following motions:

- (1) All orders or resolutions adopting a variable-rate plan that satisfy the requirements of the TCDRS Act (Title 8, Subtitle F, Government Code, Chapter 844, Subchapter H) and that are passed by the governing body during 2002 be and are hereby approved to take effect January 1, 2003; and**
- (2) that rates for plan year 2003 determined by the actuary for those plans described in clause (1) of this motion, and for the variable-rate plans already in effect on January 1, 2002 and not changed during 2002, and for the variable-rate plans in effect on the date a employer began participation during 2002, be and are hereby approved by the Board of Trustees; and**
- (3) reductions in supplemental benefits as determined by the actuary are hereby approved to take effect January 1, 2003.**
- (4) the Supplemental Death Benefits Fund Contribution rates as shown in Appendix H be used for 2003.**

Overview

Overall, the valuation results are fairly comparable to the 2000 valuation. Several key points are summarized as follows:

- **New Assumptions:** The 2001 valuation reflects the new assumptions that were adopted by the Board in 2001 based on our 1997-2000 Investigation of Experience. Additionally, the Board adopted the entry age cost method for all employers.
- **Funding:** The funding ratio of all employers in aggregate decreased from 87.4% to 86.1%. This was due to the new assumptions, new cost method and various plan changes that increased benefits. Without these three changes, there would have been an increase in the overall funding ratio.
- **Contribution Rates:** On average, the employer contribution rate for variable-rate plans decreased by 0.32%. Part of this decrease (0.06%) was due to the new assumptions; the rest resulted from the usual year-to-year fluctuations. This is discussed in more detail in the Experience Analysis section of Section 2. Note that these amounts exclude changes due to revised plan provisions.
- **Investment Returns:** Due to investment returns that were less than the actuarial assumption, only 5% was credited to the Subdivision Accumulation Fund. The result was an increase in contribution rates; however, since investment gains and losses are smoothed, only 10% of the loss was reflected this year. The result is that the median increase due to the investment loss was only 0.03%.
- **Inadequate Financing:** There are eight plans that have an inadequate financing arrangement. In all eight cases, the most significant factor that caused this situation was the change to the entry age cost method. These employers will need to take corrective action, or there will be a mandatory reduction of future benefits.
- **Benefit Reductions:** There is one inactive plan that is required to reduce its supplemental benefits.
- **Legislation:** There were several changes in the TCDRS Act based on the 2001 legislative session. The two changes that had a material impact on the valuation were the change in the retiree supplemental death benefit amount (increase from \$2,500 to \$5,000) and a new retirement eligibility provision (any age with 20 years of service).

**Plan Funding
(continued)**

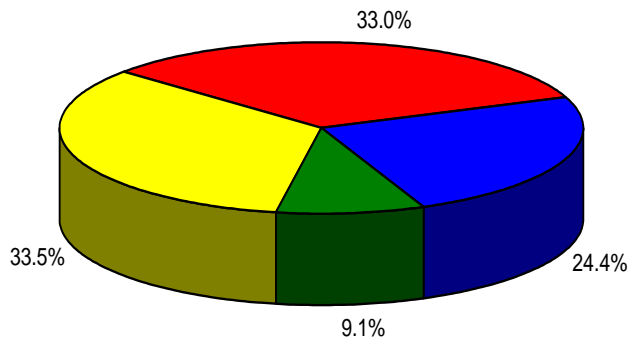
The purpose of the valuation is to measure the funding status of each employer plan and to determine the current contribution rates based on the assumptions, benefits and membership of each plan. Funding status is measured by the funding ratio for each plan, contribution rates are based on the funding method used.

Employer contribution rates effective for 2003 as determined by this 2001 valuation, either decreased or had no change for 66.5% of the Variable-Rate (VR) plans. This compares to 74.8% of the variable-rate plans in the 2000 valuation which determined the current 2002 employer contribution rates.

Of the variable-rate plans, 8.9% had an increase in the employer contribution rate of more than 0.35% compared to 4.1% of the variable-rate plans in 2000. Therefore, for all plans in total, the increases in employer contribution rates were somewhat larger than in 2000. This increase was partially due to the impact of the 2001 Investigation of Experience.

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

**Change in Total Employer Contribution Rates
Variable-Rate Plans (2002 to 2003)**

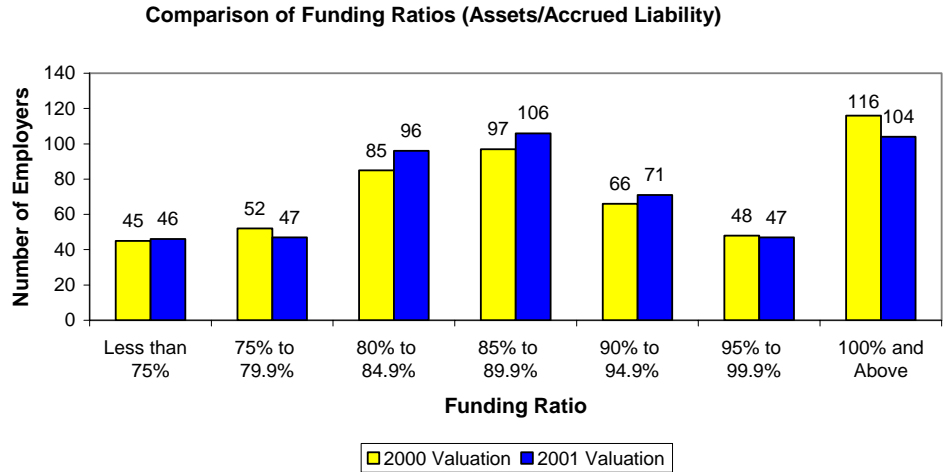


| | |
|-------------------------------|--|
| ■ decrease of more than 0.35% | ■ decrease of 0.35% or less (or no change) |
| ■ increase of 0.35% or less | ■ increase greater than 0.35% |

Looking at all plans in total, both variable-rate (VR) and fixed-rate (FR) plans, the Funding Ratio of Actuarial Assets to Actuarial Accrued Liabilities has decreased slightly since the 2001 valuation. As shown in the following graph, there were 182 plans with a funding ratio less than 85% in 2000, compared to 189 plans in 2001.

**Plan Funding
(continued)**

This decrease was due to new assumptions, a change to the entry age cost method and various plan changes that increased benefits. Without those three changes, there would have been a small increase in the overall funding ratio.



The Endowment Fund, available to cover future adverse experience for TCDRS was \$212.2 million as of December 31, 2001. This is equal to 2.6% of the actuarial assets currently available for funding the TCDRS benefit obligations, down from 5.2% last year.

Plan Experience

Fourteen plans are no longer contributing, up one from last year. The 2001 valuation indicated that all but eight of the 503 active plans have an adequate financing arrangement based on current contribution rates. In each case, the most significant factor that caused the inadequate funding arrangement was the new cost method. Changes due to the new assumptions were also significant in most cases. The eight employers are listed below:

- 156 Dallas County
- 164 Donley County
- 404 Jefferson County Drainage District #3
- 474 Fort Bend Central Appraisal District
- 516 Hidalgo County Appraisal District
- 529 Hemphill County Hospital District
- 580 Ector County Hospital District
- 597 Bacliff Municipal Utility District

**Plan Experience
(continued)**

During 2001, 146 plans changed their benefit provisions by adopting a total of 223 changes. The most common benefit change was the adoption of a new employer match rate. Three plans decreased either the employer match rate, the employee contribution rate, or both. All other plan changes were to increase or improve benefit provisions.

Experience Analysis

A detailed analysis of the sources of the rate change was performed for each plan that was in the December 31, 2000 valuation. There are many factors that are measured when comparing one year's expected valuation results to the actual results a year later. The sources of the changes are discussed further in Section 2. The three primary sources for significant changes in the employer contribution rates were changes due to the new assumptions, variations in the employer's payroll and terminations of employment of the active members significantly different than anticipated by the assumptions.

**Non-Contributing
Members**

As of December 31, 2001, there were 27,819 non-contributing members. This is a sizeable number of members who could have rights to future benefits. However, a number of the non-contributing members do not have enough credited service to retire and receive a benefit at a later date.

Comment: Based on our recent Investigation of Experience, we revised our procedures to better reflect the benefits payable to this group.

**Temporary Reduction
in Employee Deposit
Rate**

Under certain funding conditions, an employer may be required to temporarily reduce its employee deposit rate. Each year, the actuary reviews the funding situation at these affected employers to determine whether any plan may increase its deposit rate back to the prior rate.

There is only one plan with a reduced rate, Bell County WC & ID #1. Based on the 2001 valuation, this employer is not eligible to increase its employee deposit rate.

CSARF & SDBF

Both the Current Service Annuity Reserve Fund (CSARF) and the Supplemental Death Benefits Fund (SDBF) continue to maintain a level of assets in each fund to sufficiently support their expected benefit payments. The CSARF had a small decrease in its surplus, since the new mortality assumptions increased the CSARF liability. The surplus for the SDBF increased over last year.

2001 Legislation

Out of the 2001 legislative session, there came two changes to the TCDRS provisions that have passed and will have a material impact on the benefits and funding of benefits for the employer plans.

These changes are as follows:

- a) To increase the amount of the lump sum supplemental death benefit payable to retirees from \$2,500 to \$5,000. This results in an increase in the employer contribution rates for retirees. The rates reported in the 2001 valuation, as shown in Appendix H, are based on the \$5,000 amount.
- b) At the employer's option, a plan may elect to permit members to retire, regardless of age, if they have 20 or more years of credited service. The cost of this optional benefit feature was reported to each plan in 2002 via the Exhibit A. Twenty-seven plans have adopted this provision as of December 31, 2001, and this is reflected in the 2001 valuation.

Inactive Plans

We reviewed the 14 inactive plans and the four plans that have discontinued enrolling new employees as contributing members in TCDRS. According to Sections 842.008 and 842.010 of the TCDRS Act, adjustments in benefits may be needed based on the current and expected funding status of these plans. One plan needs to have adjustments made to benefits, effective for benefits payable on or after January 1, 2003.

**Inactive Plans
(continued)**

There were two significant factors that contributed to this situation.

- The new assumptions that were adopted in 2001 resulted in increased liabilities for this employer.
- The investment loss in 2001 resulted in lower assets than expected in the SAF.

The results for all inactive and non-enrolling employers is summarized in the following table:

| Employer Number | Employer Name | Supp. Benefit Reduction or Increase Ratio | | Count as of December 31, 2001 | |
|-----------------|--|---|------------|-------------------------------|----------|
| | | Current | New | Annuitants | Members |
| 411 | Bandera County Water Control and Improvement District #1 | 80% | No change | 2 | 0 |
| 415 | North Plains Hospital District | 115% | No change | 17 | 28 |
| 431 | Livingston Hospital District | 125% | No change | 16 | 8 |
| 436 | Llano Memorial Hospital** | 100% | No change | 32 | 89 |
| 448 | Edwards Aquifer Authority - Bexar County* | 100% | No change | 2 | 68 |
| 452 | Mc Camey County Hospital District - Upton County* | 200% | No change | 7 | 8 |
| 456 | El Paso Water Control and Improvement District Westway | 100% | No change | 1 | 0 |
| 465 | Cisco Hospital District | 70% | No change | 7 | 4 |
| 478 | Culberson County Hospital** | 100% | No change | 4 | 4 |
| 480 | Roberts County Appraisal District | 59% | 45% | 0 | 2 |
| 489 | Potter County Appraisal District | 100% | No change | 13 | 24 |
| 510 | Newton County Memorial Hospital | 55% | No change | 5 | 2 |
| 523 | Shelby County General Hospital | 53% | No change | 9 | 2 |
| 538 | Nueces River Authority - Uvalde County* | 100% | No change | 1 | 5 |
| 549 | Travis County Water Control and Improvement District #18 | 100% | No change | 0 | 4 |
| 557 | El Paso County Water Authority | 80% | No change | 3 | 1 |
| 599 | Medical Arts Hospital - Dawson County* | 100% | No change | 14 | 163 |
| 654 | Llano County Hospital Authority*** | 100% | No change | 17 | 135 |

* Non-enrolling

** Funding of obligations assumed by another employer

*** Changed to inactive status in 2001

Comment: The actuary has determined that one inactive plan, #480 Roberts County Appraisal District, should have its supplemental benefits reduced as shown in the table. This adjustment is applicable to active, inactive and retired members.

Decreasing Membership

A decrease in the number of contributing members in a plan can lead to adverse experience and actuarial losses. This is because benefits are financed as a percentage of payroll, so a decrease in the expected total future payroll for a plan with an Unfunded Actuarial Accrued Liability (UAAL), will result in larger required contribution rates for variable-rate plans and longer amortization periods for FR plans.

Continued decreases in contributing members could lead to an inadequate financing arrangement. There are 19 plans that had a significant decrease in the number of contributing members between the 2000 and 2001 valuations, or a decrease in total contributing members for three or more consecutive years. These plans are listed in Appendix G.

Plan Data

The makeup of the valuation group changed from 1998 to 2001 as shown by the next three tables:

| | Active VR Plans | Active FR Plans | Inactive Plans | Total |
|------|------------------------|------------------------|-----------------------|--------------|
| 1998 | 407 | 81 | 14 | 502 |
| 1999 | 424 | 68 | 14 | 506 |
| 2000 | 440 | 56 | 13 | 509 |
| 2001 | 451 | 52 | 14 | 517 |

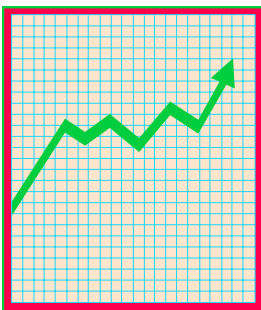
| | Active Contributing Members | Non-Contributing Members | Annuitants | Total |
|------|------------------------------------|---------------------------------|-------------------|--------------|
| 1998 | 93,120 | 19,977 | 19,503 | 132,600 |
| 1999 | 95,630 | 22,116 | 20,655 | 138,401 |
| 2000 | 96,739 | 24,677 | 21,897 | 143,313 |
| 2001 | 98,753 | 27,819 | 23,132 | 149,704 |

| | Aggregate Payroll (in millions) | Contributing Members | Average Annual Pay | Percentage Increase |
|------|--|-----------------------------|---------------------------|----------------------------|
| 1998 | \$ 2,546.8 | 93,120 | \$ 27,350 | |
| 1999 | 2,708.6 | 95,630 | 28,324 | 3.6% |
| 2000 | 2,852.8 | 96,739 | 29,490 | 4.1% |
| 2001 | 3,050.2 | 98,753 | 30,887 | 4.7% |

Texas County & District Retirement System Actuarial Valuation

December 31, 2001

Section 2 - December 31, 2001 Valuation Results



We performed an actuarial valuation for each of the 517 employers participating in TCDRS as of December 31, 2001. Appendices I and J, at the end of this report, illustrate the key valuation measurements for each employer and compares the 2001 results with the 2000 valuation results. In addition, the rest of this section discusses the summary results for all or a specific group of plans as well as the basis for the valuation.

The purpose of the valuation is to measure the funding status and to determine the employer contribution rate based on the assumptions, benefits and membership of each separate employer plan. Funding status is measured by the funding ratio for each plan, contribution rates are based on the funding method used.

The following table summarizes the changes in the types of plans valued. Eight new plans joined this year. No plans terminated.

| | <u>Active Variable-Rate Plans</u> | <u>Active Fixed-Rate Plans</u> | <u>Inactive Plans</u> | <u>Total</u> |
|------|---|--|---------------------------|--------------|
| 1998 | 407 | 81 | 14 | 502 |
| 1999 | 424 | 68 | 14 | 506 |
| 2000 | 440 | 56 | 13 | 509 |
| 2001 | 451 | 52 | 14 | 517 |

Most active employers, 451 out of 503, use a variable-rate funding method. Under this method, the employer contribution rate is re-determined each year as a result of actual experience since the last valuation. The employer contribution rate reflects any experience gains or losses which occurred during the past year and will decrease or increase as a result of this experience.

Fifty-two (52) active plans have a Fixed-Rate funding method. Under this method, the employer's contribution rate is fixed and any experience gains or losses which occurred during the past year will cause a decrease or increase respectively in the expected period over which contributions will fund benefits, the amortization period.

Under this method and the Board's policy, if any fixed rate plan's amortization period is greater than 40 years, the contribution rate is determined to be inadequate and the employer must either lower future benefits or increase the fixed rate by adopting a supplemental contribution rate, as provided in Section 844.605 of the TCDRS law.

As of the December 31, 2001 valuation, 17 of the 52 active fixed-rate plans had adopted a supplemental contribution rate. These plans are discussed in further detail in Section 3 of this report regarding Funding Adequacy.

Two of the fixed-rate plans and two variable-rate plans are active, but no longer enrolling new employees as members in TCDRS.

- #448 Edwards Aquifer Authority
- #452 McConney County Hospital District
- #538 Nucces River Authority
- #599 Medical Arts Hospital

In addition to the 503 plans that are actively participating in TCDRS, (451 variable-rate plans and 52 FR plans), there are another 14 plans that are in inactive status. They no longer make contributions to their plan but have employees or former employees who are entitled to future benefits from the plan assets. These plans are also discussed in further detail in Section 3.

The tables on the next two pages present:

- (1) The summary of assets held by TCDRS Pension Trust Fund. Assets used to fund benefit obligations are the Employees Savings Fund (ESF), the Subdivision Accumulation Fund (SAF) and the Current Service Annuity Reserve Fund (CSARF). The Endowment Fund is used as a contingency fund. The Interest and Expense Funds are used for administrative purposes.
- (2) The summary valuation results for all 517 plans in total for both the 2000 and 2001 valuations.

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Changes in Plan Net Assets by Fund and Interfund Transfers

| | Pension Trust Funds | | | | | | December 31, 2001 |
|--|-----------------------------|-------------------------------------|---|-----------------------------|----------------------------|--------------------------|-----------------------------|
| | Employees Saving Fund | Subdivision Accumulation Fund | Current Services Annuity Reserve Fund | Endowment Fund | Interest Fund | Expense Fund | |
| Additions | | | | | | | |
| <u>Contributions</u> | | | | | | | |
| Employee and Employer Members | \$208,517,277 | \$270,644,950 | \$ - | \$ - | \$ - | \$ - | \$479,162,227 |
| Total Contributions | <u>208,517,277</u> | <u>270,644,950</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>479,162,227</u> |
| <u>Investment Income</u> | | | | | | | |
| Net Appreciation (Depreciation) in Fair Value of Investments | - | - | - | - | (209,795,564) | - | (209,795,564) |
| Interest and Dividends | - | - | - | - | 444,968,936 | - | 444,968,936 |
| Total Investment Activity Income (Loss) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>235,173,372</u> | <u>-</u> | <u>235,173,372</u> |
| Less Investment Activity Expenses | - | - | - | - | 5,233,776 | - | 5,233,776 |
| Net Income (Loss) from Investment Activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>229,939,596</u> | <u>-</u> | <u>229,939,596</u> |
| Net Income from Securities Lending Activities | - | - | - | - | 8,549,318 | - | 8,549,318 |
| Total Net Investment Income (Loss) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>238,488,914</u> | <u>-</u> | <u>238,488,914</u> |
| Building Operations Income | - | - | - | - | - | 1,734,266 | 1,734,266 |
| Miscellaneous Income | - | - | - | - | - | 27,422 | 27,422 |
| Total Additions | <u>208,517,277</u> | <u>270,644,950</u> | <u>-</u> | <u>-</u> | <u>238,488,914</u> | <u>1,761,688</u> | <u>719,412,829</u> |
| Deductions | | | | | | | |
| Benefit Allowances | - | 96,133,683 | 150,747,450 | - | - | - | 246,881,133 |
| Refunds to Terminated Members | 61,667,012 | - | - | 309,114 | - | - | 61,976,126 |
| Interest Allocation to Supplemental Death Benefits Fund | - | - | - | - | 243,342 | - | 243,342 |
| Administrative Operations Expenses | - | - | - | - | - | 7,114,488 | 7,114,488 |
| Building Operations Expenses | - | - | - | - | - | 1,021,059 | 1,021,059 |
| Total Deductions | <u>61,667,012</u> | <u>96,133,683</u> | <u>150,747,450</u> | <u>309,114</u> | <u>243,342</u> | <u>8,135,547</u> | <u>317,236,148</u> |
| Transfer of Funds | | | | | | | |
| Retirement Allowances | (102,510,389) | (102,968,614) | 205,479,003 | - | - | - | - |
| Investment Income and Other | 149,565,366 | 184,242,620 | 103,480,567 | (166,521,321) | (277,567,232) | 6,800,000 | - |
| Escheated Accounts | (837,342) | - | - | 837,342 | - | - | - |
| Net Transfers | <u>46,217,635</u> | <u>81,274,006</u> | <u>308,959,570</u> | <u>(165,683,979)</u> | <u>(277,567,232)</u> | <u>6,800,000</u> | <u>-</u> |
| Net Increase (Decrease) | <u>193,067,900</u> | <u>255,785,274</u> | <u>158,212,120</u> | <u>(165,993,093)</u> | <u>(39,321,661)</u> | <u>426,141</u> | <u>402,176,681</u> |
| Net Assets Held in Trust for Pension Benefits: | | | | | | | |
| Beginning of Period, Jan. 1 | <u>2,220,799,523</u> | <u>3,636,505,966</u> | <u>1,457,209,267</u> | <u>378,159,894</u> | <u>501,065,337</u> | <u>14,723,205</u> | <u>8,208,463,192</u> |
| End of Period, Dec. 31 | <u>2,413,867,423</u> | <u>3,892,291,240</u> | <u>1,615,421,387</u> | <u>212,166,801</u> | <u>461,743,676</u> | <u>15,149,346</u> | <u>8,610,639,873</u> |

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Summary Actuarial Valuation Results

| | December 31, 2001 | December 31, 2000 |
|---|--------------------------|--------------------------|
| Valuation Results for Employer Plans | | |
| 1 Actuarial present value of future benefits | | |
| Annuitants | \$ 846,549,734 | \$ 757,103,741 |
| Members | <u>8,119,061,551</u> | <u>7,360,041,421</u> |
| Total | \$ 8,965,611,285 | \$ 8,117,145,162 |
| 2 Actuarial present value of future normal cost contributions | <u>1,486,114,123</u> | <u>1,413,253,984</u> |
| 3 Actuarial accrued liability [1 - 2] | \$ 7,479,497,162 | \$ 6,703,891,178 |
| 4 Actuarial value of assets | | |
| Employees Saving Fund | \$ 2,413,867,423 | \$ 2,220,799,523 |
| Subdivision Accumulation Fund | <u>4,024,956,055</u> | <u>3,636,505,966</u> |
| | \$ 6,438,823,478 | \$ 5,857,305,489 |
| 5 Total unfunded actuarial accrued liability (UAAL) | \$ 1,059,331,883 | \$ 868,814,048 |
| 6 Total overfunded actuarial accrued liability (OAAL) | <u>(18,658,199)</u> | <u>(22,228,359)</u> |
| 7 Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4]. | \$ 1,040,673,684 | \$ 846,585,689 |
| | \$ 1,040,673,684 | \$ 846,585,689 |
| Valuation Results for Pooled Benefits | | |
| 8 Actuarial present value of future benefits from the Current Service Annuity Reserve Fund for annuities in effect | \$ 1,544,112,234 | \$ 1,385,475,656 |
| 9 Actuarial value of assets of the Current Service Annuity Reserve Fund | <u>1,615,421,387</u> | <u>1,457,209,267</u> |
| 10 Overfunded actuarial accrued liability (OAAL) [8 - 9] | <u>(71,309,153)</u> | <u>(71,733,611)</u> |
| 11 Systemwide UAAL net of OAAL [7 + 10] | \$ 969,364,531 | \$ 774,852,078 |

Actuarial Value of Assets

The actuarial value of assets for the Subdivision Accumulation Fund (SAF) is equal to the expected value of assets adjusted by 10% of the difference between the market-related value of the SAF and the expected value (the derivation is shown below). The actuarial value of the assets for the Employees Saving Fund (ESF) is equal to the account balances.

| | | |
|---------------|---|-------------------------|
| Actual SAF | | \$ 3,892,291,242 |
| Expected SAF | - | <u>4,039,696,591</u> |
| Gain / (Loss) | | \$ (147,405,349) |
| Expected SAF | | \$ 4,039,696,591 |
| Adjustment | + | <u>(14,740,535)</u> |
| Total AVA | | \$ 4,024,956,056 |

VALUATION BASIS

Each year's actuarial valuation is dependent on the key components that are used in the valuation process. These include the actuarial assumptions used to project the probability of paying out benefits in the future, the benefit provisions that indicate the amount of the expected benefit and the membership data that indicate to whom the benefits may be paid.

A. Assumptions

Each employer's valuation was based on actuarial assumptions adopted by the Board. The assumptions were studied during the 1997-2000 actuarial investigation of experience. A complete disclosure is contained in the 2001 Comprehensive Annual Financial Report.

The demographic assumptions include probabilities of terminating active contributing and non-contributing membership due to withdrawal, death, disability or retirement. Withdrawal assumptions vary by age and years of service and by plan. The specific plan withdrawal assumption was based on that employer's experience during the investigative study period compared to the entire TCDRS experience.

Individual member salary increases are assumed to vary by length of service and by entry age group. The salary increases are based on both a general wage inflation component of 4.00% and a merit, promotion, and longevity component. The total salary increase over a member's career is expected to be about 5.5% per year on average.

The economic assumptions are summarized on the next page. The underlying price inflation assumption used to establish the economic assumptions is 3.5%, however the price inflation assumption itself is not directly used in the valuation.

**A. Assumptions
(continued)**

| Economic Assumption | Annual Rate |
|--|--------------------|
| Investment Return | |
| Subdivision Accumulation Fund – SAF | 9.0% |
| Employees Saving Fund – ESF | 7.0% |
| Current Service Annuity Reserve Fund – CSARF | 7.0% |
| Aggregate Investment Return | 8.0% |
| General Wage Inflation | 4.0% |
| Payroll Increase * | 4.0% or less |
| Cost of Living Adjustments | 0% ** |

* The actual payroll increase assumption varies by plan based on experience from the last investigation of experience.

** The TCDRS does not permit automatic Cost of Living Adjustments (COLAs) for post-retirement benefits. However ad-hoc COLAs are permitted.

We believe the assumptions adopted by the Board are reasonable as long-term average expectations and collectively represent reasonable expectations of experience over the long term future. The next investigation of experience will be performed during 2005 covering the period 2001-2004.

The only change in assumptions or methods since the investigation of experience was that all fixed-rate plans are now valued under the entry age cost method.

B. Benefits

TCDRS is a nontraditional defined benefit plan. Plan provisions are adopted by each individual employer based on options available under the TCDRS Act.

Members can retire at age 60 with 8, 10, or 12 years of service, or at any age with 30 years of service. If the plan adopts the option, members can also retire when their age and service equals 75 or 80, or at any age with 20 years of service.

Each employer has the ability to change future benefit accruals, and specific plan provisions that apply to their employees; however, prior accrued benefits cannot be reduced. In addition to the basic credited service employer contribution rate, which matches the employee contribution rate, the employer may make additional matching contributions.

**B. Benefits
(continued)**

The member's contribution rate is an integer rate between 4% and 7%, unless prior funding conditions have required a temporary reduction below 4%. The member's retirement benefits are based on the sum of both employee and employer contributions made to the plan with interest. At retirement a member's total contribution credits are converted to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Based on the results of each year's valuation, information is provided to the individual employers on the cost to implement certain benefit increases, or decreases in the future employer matching contributions. This information is provided to the employer in a form referred to as "Exhibit A". A sample plan cost sheet (Exhibit A) is shown in Appendix A.

Following the valuation each year, an employer may elect to modify the plan provisions applicable to their employees for the subsequent plan year. During 2001, 146 plans made a total of 223 different benefit changes as summarized in the following chart. In addition to the benefit provision changes, four fixed-rate plans adopted the variable-rate funding method in 2001.

| Number of Plans | Type of Change |
|----------------------------|--|
| 43 | Increased the Employer Match Rate |
| 40 | Added a one-time CPI-related COLA increase for retired members |
| 36 | Added a one-time flat percentage increase to retired members' benefits |
| 27 | Added 20-Year Retirement Eligibility provision |
| 15 | Added a Rule of 75 or 80 retirement age provision |
| 15 | Added the ability to allow individual members to buy back prior forfeited service and benefits |
| 13 | Added a partial lump sum benefit feature |
| 11 | Lowered the years of service for full vesting |
| 10 | Increased Prior Service Credits |
| 10 | Increased the Employee Contribution Rate |
| 2 | Decreased the Employee Contribution Rate |
| 1 | Decreased the Employer Match Rate |

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C. Cost Method

The actuarial cost method refers to how benefits are assumed to be funded by contributions and investment income in an orderly manner, with the result that enough funds have been accumulated in a plan by the time benefit payments commence. The determination of the employer contribution rate is based on the entry age cost method.

The *entry age cost method* will compute an annual cost – the normal cost rate – that is expected to accumulate funds evenly over a member's working career. For TCDRS, the rate is expressed as a percentage of pay. The normal cost as a percentage of pay is not expected to vary over the period of time the member participates in the plan. For an individual employer's plan, the total normal cost rate will remain fairly stable if the average age at hire, or entry age, of all employees remains level. All current and future plans in TCDRS use the entry age cost method to complete annual costs.

Prior years expected accumulated normal cost contributions are measured using current assumptions, benefits and membership data and reported as the actuarial accrued liability. The difference between this expected accumulation of prior costs and the actual allocation of assets for actuarial funding purposes for each plan is referred to as the UAAL. If the actuarial value of assets exceeds the Actuarial Liability, then there is an Overfunded Actuarial Accrued Liability (OAAL).

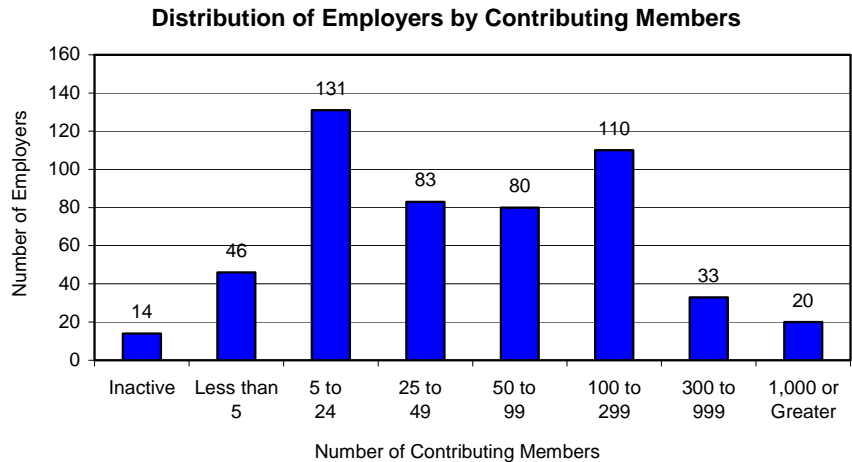
The UAAL or OAAL is assumed to be paid for over a period of time known as the amortization period. Under a variable-rate funding method, the amortization period is fixed and the resulting required contribution rate needed to fund the UAAL or OAAL over the fixed period is measured. Current Board policy amortizes a UAAL over 20 years and an OAAL over 30 years for variable-rate plans. Under the fixed-rate funding method, the amortization period is determined based on how much of the total fixed contribution rate is available for funding the UAAL or OAAL after the normal cost requirements for the year have been satisfied.

D. Data

The valuation is a snapshot measurement as of a single day, the valuation date, of the expected benefits to be paid by the employer to those members who have an interest in a future benefit payment. The valuation only considers members participating as of the valuation date and does not project or assume benefits for any employees not included in the membership on the valuation date. However, the active population of an individual employer is assumed to remain level for purposes of projecting payroll. Thus, the measurement of the adequacy of any single employer's plan is dependent not only on the assumptions used to project benefit payments, and the plan provisions which define the benefit amounts, but also by the members actually participating on each valuation date. The following table indicates the total membership of all 517 plans as of December 31, 2001.

| | Active Contributing Members | Non- Contributing Members | Annuitants | Total |
|------|--|--|-------------------|--------------|
| 1998 | 93,120 | 19,977 | 19,503 | 132,600 |
| 1999 | 95,630 | 22,116 | 20,655 | 138,401 |
| 2000 | 96,739 | 24,677 | 21,897 | 143,313 |
| 2001 | 98,753 | 27,819 | 23,132 | 149,704 |

The makeup of each individual employer plan within TCDRS varies quite a bit, not only by benefit provisions but also by membership size. The following graph indicates the number of plans by size as measured by the number of contributing members.



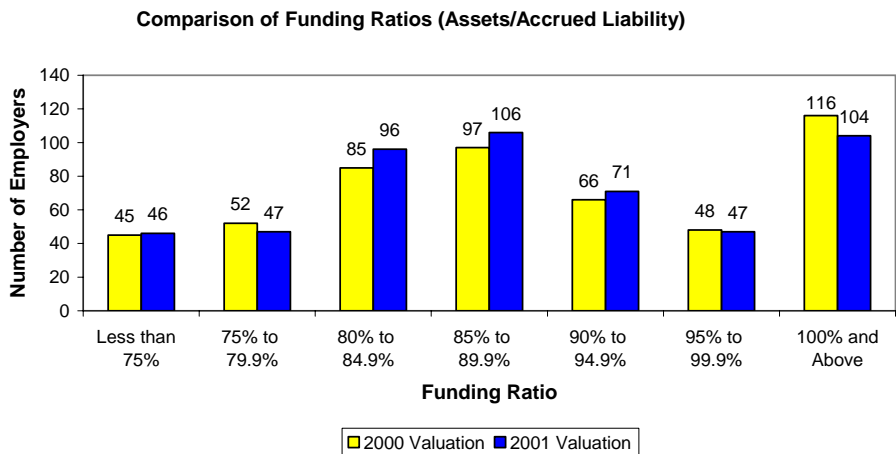
E. Funded Status

As mentioned earlier, one purpose of the valuation is to measure the funding status of each plan. The funding status can be determined several ways. One more recent measurement, now required by GASB – the Governmental Accounting Standards Board – is the Funding Ratio. The Funding Ratio is the value of the Actuarial Value of Assets over the Accrued Actuarial Liability, all measured as of a single date – the valuation date.

If the funding ratio is less than 100%, the plan has a UAAL, or a measured shortfall from the expected accumulated prior years normal cost contributions. If the ratio is more than 100%, the plan has an OAAL, or a measured excess from the expected accumulated prior years normal cost contributions.

Differences between the actuarial accrued liability and the assets arise primarily due to experience different than the assumptions and benefit changes that are applied retroactively to accrued service credits.

The following graph illustrates a summary of the Funding Ratio measurement for all 517 plans as of December 31, 2001.

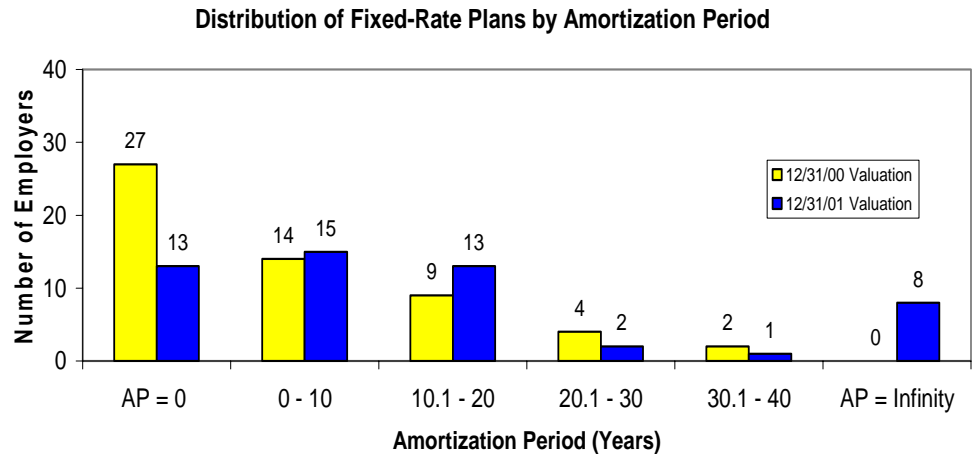


On a systemwide basis, the funding ratio decreased from 87.4% to 86.1%. This decrease was due to the new assumptions, a change to the entry age cost method and various plan changes that increased benefits. Without those three changes, there would have been an increase in the overall funding ratio.

F. Contribution Rates

Another measurement of the valuation results is to study how much the employer contribution rates have changed over the past year due to experience. Contribution rates can also change due to benefit plan provisions. However, the following discussions of changes in rates only reflect experience changes.

The fixed-rate plans do not have their total employer contribution rates change except due to an inadequate funding situation. Experience and benefit changes are measured by the changes in the amortization period used to fund the UAAL amounts, if any. For the fixed-rate plans, the following chart indicates the number of plans by the length of the amortization period for each of the past two valuations.

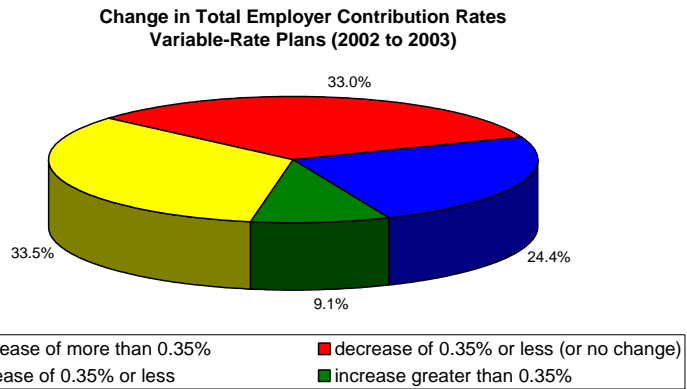


During 2001, four active fixed-rate plans adopted the variable-rate funding method. Thus, the total number of active fixed rate plans decreased from 56 in the 2000 valuation to 52 in the 2001 valuation.

**F. Contribution Rates
(continued)**

As shown below, 33.5% of the 451 active variable-rate plans had a contribution rate increase, and 9.1% (41 plans) had a contribution rate increase greater than 0.35% of pay. Some of this fluctuation is due to the new assumptions, but most of it is a result of the usual year-to-year experience. Changes in contribution rates are measured from the actual 2002 rate to the calculate rate for 2003. The actual 2002 rate is based on the 2000 valuation, but adjusted for any benefit changes adopted during 2001. The majority of the plans, 66.5%, had either a decrease or no change in the total employer contribution rate since the 2000 valuation.

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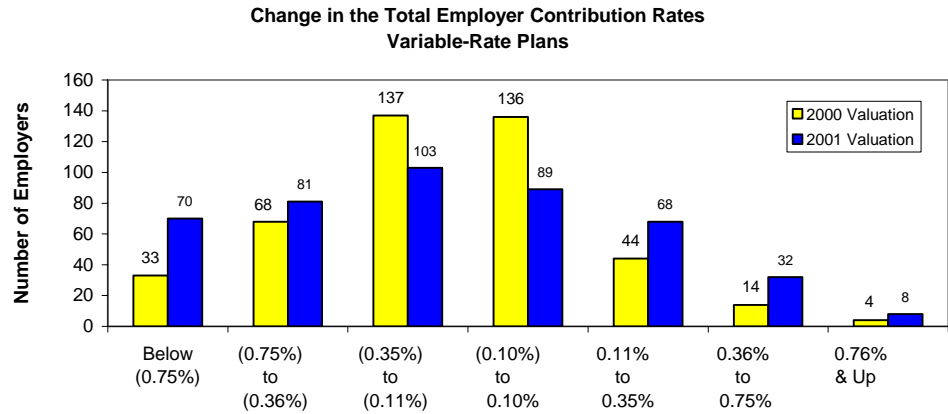
For comparison purposes, information regarding the percentage of plans with changes in variable-rate employer contribution rates from the past four valuations is reported below:

| | Decrease or No Change | Increase of 0.35% or Less | Increase Greater Than 0.35% |
|-------|----------------------------------|--------------------------------------|--|
| 1998 | 76.9% | 19.2% | 3.9% |
| 1999 | 84.7 | 13.2 | 2.1 |
| 2000 | 74.8 | 21.2 | 4.1 |
| 2001* | 66.5 | 24.4 | 9.1 |

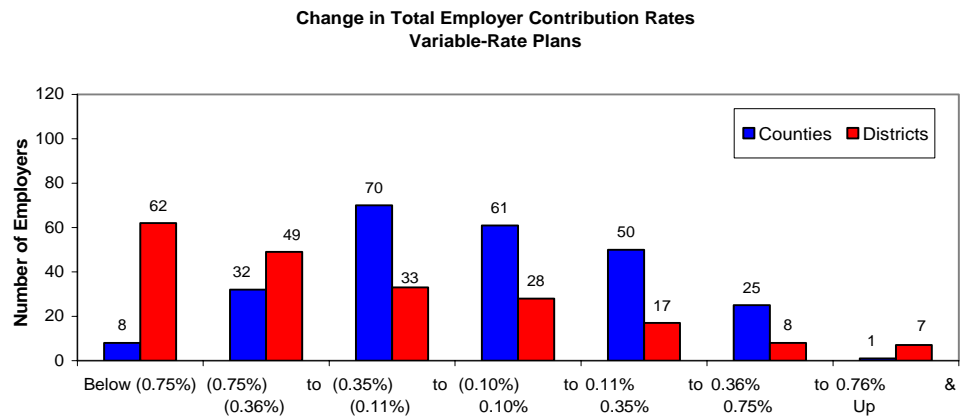
**Also reflects impact of new assumptions.*

**F. Contribution Rates
(continued)**

The graph below compares the number of plans in the 2000 valuation to the number in the 2001 valuation that had a change in the total employer contribution rate as measured by the size of the change. There was more deviation in 2001 compared to the 2000 rate changes. This was due to the impact of the new assumptions.



Rate changes would also be expected to be more volatile for plans with smaller memberships. The increase or decrease in a comparative few number of contributing members or deaths of retired members would have a greater impact on the smaller plans. This is shown in the next graph, where the amount of the change in the total employer contribution rate is analyzed between the county plans (generally larger in size) and the district plans (generally smaller in size).



G. Experience Analysis – Contribution Rates

A detailed analysis of the rate changes was performed as part of the 2001 valuation process for each variable-rate plan. There are many factors that are measured when comparing one year's expected valuation results to the actual results a year later. The following table lists the factors which had the most significant impact on contribution rates and in how many employers this impact was greater than 0.25%. Appendix B lists each variable-rate plan that had a significant rate change from 2000 to 2001, the amount of the rate change and the major reasons for the change.

Sources of Decreases in Contribution Rates (Greater than .25%)

| | |
|---------------------------------------|----|
| New Assumptions | 99 |
| Actual vs. Expected Termination | 98 |
| Payroll Variation | 48 |
| Elected Rate | 11 |
| Actual vs. Expected Retiree Mortality | 8 |
| Actual vs. Expected Retirement | 5 |
| Change in Average Entry Age | 4 |
| Employer Lump Sum Contribution | 4 |
| Actual vs. Expected Active Mortality | 3 |

Sources of Increases in Contribution Rates (Greater than .25%)

| | |
|---------------------------------------|----|
| New Assumptions | 68 |
| Payroll Variation | 35 |
| Actual vs. Expected Termination | 10 |
| Change in Average Entry Age | 7 |
| Actual vs. Expected Retiree Mortality | 1 |

New Assumptions refers to the impact of the assumptions and methods adopted based on our 1997-2000 Investigation of Experience.

Actual vs. Expected Termination refers to the probability of withdrawal and how many contributing members actually terminated their membership and withdrew their employee contributions with interest, thereby forfeiting their right to a benefit based on employer contributions.

Also included in this measurement is a typical gain from members who terminated their employment, thus ceasing to be a contributing member, and did not refund their employee contributions with interest but left them on deposit for a benefit to be paid later. These members are referred to as non-contributing members.

**G. Experience
Analysis –
Contribution Rates
(continued)**

Payroll Variation refers to how the total amount of the employer's payroll changed from the prior valuation different from what was expected, based on assumptions. Greater than expected increases in payroll generally mean a lower contribution rate is necessary to pay off the Unfunded Actuarial Accrued Liability.

An **Elected Rate** creates gains or decreases in contribution rates as the employer may be contributing more than the calculated rate. Appendix F lists those variable-rate plans that have an elected rate.

Retiree Mortality refers to how retired members are removed due to death, and impacts the employer rates only if a Supplemental annuity benefit is being paid.

Employer Lump Sum Contribution creates gains as more employer contributions than expected were received.

Change in Average Entry Age refers to a shift in the makeup of the employer's membership group due to employees who left and returned, and others newly hired. Since variable-rate plans use the entry age cost method, a change in the average entry age results in a change in the normal cost rate.

Active Mortality refers to the probability a non-retired member dies. More deaths than expected will generally result in a gain, creating a decrease in the employer contribution rate.

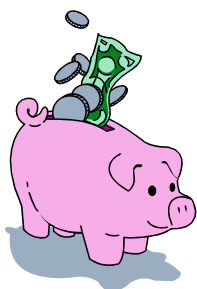
Retirement refers to the probability a non-retired member retires. More retirements than expected will generally result in a loss, creating an increase in the employer contribution rate.

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Section 3 - Funding Adequacy Based on 2001 Results

Variable-Rate Plans



For variable-rate plans, the actuarially determined rate is considered an adequate rate to fund benefits, based on the nature of the funding method.

However, TCDRS statutes do not allow employer contributions to exceed 11% of pay. 1999 legislative changes now permit an employer to waive the statutory maximum rate. Several plans have elected the waiver and now have a calculated total employer contribution rate in excess of 11%. Appendix C lists employers that have adopted the waiver and shows the 2001 calculated rate for 2003.

2001 Legislation would allow any variable-rate plan to elect a higher employer contribution rate even if the rate is a non-integer value.

Variable-rate plans with an OAAL have a Funding Excess. The Funding Excess is the amount by which the actuarial value of assets exceeds the actuarial liability. For GASB reporting purposes, the Funding Excess must be recognized and amortized over a period of time. The amortization payment of the Funding Excess is treated as an offset to any required employer contribution rate. Thus, the resulting calculated contribution rate is less than the normal cost contribution rate.

Under Board policy, any UAAL is amortized over 20 years for a variable-rate plan and any OAAL is amortized over 30 years.

By the very nature of these plans, it is unlikely they would face an inadequate financing agreement. However, their calculated contribution rate may exceed the maximum 11% contribution rate limit, and the plan would need to adopt a waiver provision or reduce benefits.

Fixed-Rate Plans

For fixed-rate plans, it is possible for the rate to be too low to support the benefit level currently adopted. The Board has adopted a policy in accordance with Section 844.605 of the TCDRS law that, if the amortization period of the UAAL exceeds 40 years, the fixed rate is determined to be inadequate.

An inadequate fixed rate plan has several options to convert their funding status and again have an adequate financing arrangement. The first table in Appendix D illustrates the actions taken during 2001 for the fixed-rate plans that were determined to have an inadequate financing arrangement based on the 2000 valuation. Note there were no inadequate plans in 2000.

As a result of the 2001 valuation, there are eight fixed-rate plans that have an inadequate financing arrangement. For these employers, there are a number of options available to change their funding status. If the employer takes no action during the year, the TCDRS Act requires a reduction in future benefit accruals. The options are illustrated in the second table of Appendix D.

All other variable-rate and fixed-rate active plans are in an adequate financing arrangement based on the results of the 2001 valuation.

Fixed-Rate Plans with SCR

Based on prior valuation results, 16 fixed rate plans have adopted a Supplemental Contribution Rate in order to maintain an adequate funding arrangement. These plans are listed in Appendix E.

Under Section 844.605(d) of the TCDRS Act, an employer may discontinue a Supplemental Contribution Rate (SCR) if the actuary determines it is no longer needed and the basic fixed rate provides an adequate financing arrangement. Based on the 2001 valuation, two fixed-rate plans may discontinue their SCR. They are:

- Hidalgo County District #6: This employer had significantly more refunds than expected in 2001, resulting in a lower Unfunded Actuarial Accrued Liability (UAAL).
- Gulf Coast Water Authority: This employer made a lump-sum contribution in 2001 resulting in a lower UAAL.

Inactive Plans

We reviewed the 14 inactive plans and the four plans that have discontinued enrolling new employees as contributing members in TCDRS. According to Sections 842.008 and 842.010 of the TCDRS Act, adjustments in benefits may be needed based on the current and expected funding status of these plans. One plan needs to have adjustments to benefits made during 2002, effective for benefits payable on or after January 1, 2003. There were two significant factors that contributed to this situation.

- The new assumptions that were adopted in 2001 resulted in increased liabilities for this employer.
- The investment loss in 2001 resulted in lower assets than expected in the SAF.

The results for all inactive and non-enrolling employers is summarized in the following table:

| Employer Number | Employer Name | Supp. Benefit Reduction or Increase Ratio | | Count as of December 31, 2001 | |
|-----------------|--|---|------------|-------------------------------|----------|
| | | Current | New | Annuitants | Members |
| 411 | Bandera County Water Control and Improvement District #1 | 80% | No change | 2 | 0 |
| 415 | North Plains Hospital District | 115% | No change | 17 | 28 |
| 431 | Livingston Hospital District | 125% | No change | 16 | 8 |
| 436 | Llano Memorial Hospital** | 100% | No change | 32 | 89 |
| 448 | Edwards Aquifer Authority - Bexar County* | 100% | No change | 2 | 68 |
| 452 | Mc Carney County Hospital District - Upton County* | 200% | No change | 7 | 8 |
| 456 | El Paso Water Control and Improvement District Westway | 100% | No change | 1 | 0 |
| 465 | Cisco Hospital District | 70% | No change | 7 | 4 |
| 478 | Culberson County Hospital** | 100% | No change | 4 | 4 |
| 480 | Roberts County Appraisal District | 59% | 45% | 0 | 2 |
| 489 | Potter County Appraisal District | 100% | No change | 13 | 24 |
| 510 | Newton County Memorial Hospital | 55% | No change | 5 | 2 |
| 523 | Shelby County General Hospital | 53% | No change | 9 | 2 |
| 538 | Nueces River Authority - Uvalde County* | 100% | No change | 1 | 5 |
| 549 | Travis County Water Control and Improvement District #18 | 100% | No change | 0 | 4 |
| 557 | El Paso County Water Authority | 80% | No change | 3 | 1 |
| 599 | Medical Arts Hospital - Dawson County* | 100% | No change | 14 | 163 |
| 654 | Llano County Hospital Authority*** | 100% | No change | 17 | 135 |

* Non-enrolling

** Funding of obligations assumed by another employer

*** Changed to inactive status in 2001

**Inactive Plans
(continued)**

Comment: The actuary has determined that one inactive plan, #480 Roberts County Appraisal District, should have its supplemental benefits reduced as shown in the table. This adjustment is applicable to active, inactive and retired members.

**Decreasing
Membership**

A decrease in the number of contributing members in a plan can lead to adverse experience and actuarial losses. This is because benefits are financed as a percentage of payroll, so a decrease in the expected total future payroll for an employer will result in larger required contribution rates for variable-rate plans and longer amortization periods for fixed-rate plans.

Continued decreases in contributing members could lead to an inadequate financing arrangement. There are 19 plans that had a significant decrease in the number of contributing members between the 2000 and 2001 valuations, or a decrease in total contributing members for three or more consecutive years. These plans are listed in Appendix G.

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Section 4 - Analysis of Retired Member Payments - CSARF



When a member retires, the accumulated contribution credits in all accounts in TCDRS are converted into a monthly benefit. The monthly benefit amount is determined to be paid as two types of annuities. The current service annuity is based on the account values due to the employee contributions and the 100% matching employer contributions (except for a few plans with special provisions). The supplemental benefit amount is based on account values due to employer matching contributions in excess of 100%, if any.

All supplemental benefit annuity payments are made from the Subdivision's Employer Accumulation Fund (SAF). However, at the time of retirement all funds used to determine the current service annuity are transferred from the applicable employer's SAF accounts and the member's Employee Savings Fund (ESF) account into the Current Service Annuity Reserve Fund (CSARF), which is a pooled fund. Thus, no actuarial gains or losses occurring for the current service annuity payments are reflected in an individual employer's valuation. Each year, the actuary reviews the funding status of the pooled CSARF to determine if the fund is adequate to pay all current service annuity payments.

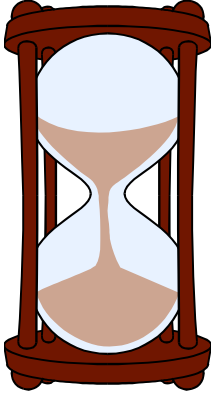
The following table summarizes the changes in the CSARF. Based on the value of the expected benefits as of December 31, 2001, there was a total actuarial gain during the year of \$5.0 million. This was offset by an increase in the CSARF liability of \$9.7 million due to the new mortality assumptions. These two factors, combined with interest on the surplus amount, resulted in a small decrease in the surplus.

| | 12/31/2001 Valuation | 12/31/2000 Valuation |
|---|-------------------------|-------------------------|
| Beginning Surplus | \$ 71.73 | \$ 62.65 |
| Interest | 4.34 | 4.34 |
| Experience Gain | 4.97 | 4.69 |
| Change in Assumptions | <u>(9.73)</u> | <u>0.00</u> |
| Ending Surplus | \$ 71.31 | \$ 71.73 |
| | | |
| Total CSARF Liability | \$1,544.11 | \$ 1,385.48 |
| Surplus as a Percentage of Total Liability | 4.6% | 5.1% |

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Section 5 - Supplemental Death Benefits Fund



The TCDRS Act provides an optional group term life insurance benefit. The benefit coverage can be adopted by the employer employers for either their current eligible active employees or for both their eligible active and retired employees.

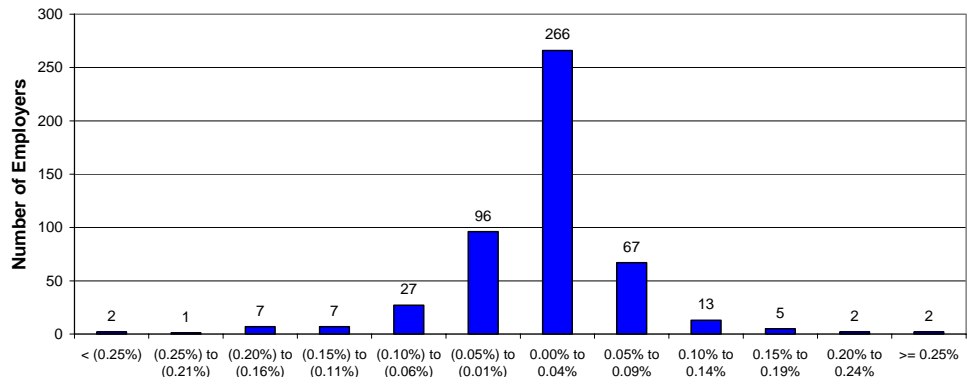
Active employees are insured for an amount equal to their total compensation from the past twelve months of employment. Retired employees are insured for a fixed amount of \$5,000. Life insurance benefits are paid as a lump sum payment.

An annual valuation is performed to determine the premium rates for active and retired employees based on age and gender. An individual employer's premium is then based on the demographic makeup of its covered employee group.

The Supplemental Death Benefit Fund (SDBF) is pooled with the TCDRS funds for investment purposes, but its benefit obligations are separate from the TCDRS obligations.

The following graph shows that there was comparatively little change in calculated employer premium rates based on the 2001 valuation results, which also includes the changes in actuarial assumptions.

**Difference in Supplemental Death Rates
2002 Rates vs. 2003 Rates**



The table below reports the financial condition of the SDBF as of December 31, 2000 and December 31, 2001. During 2001, the SDBF experience was positive, since contributions exceeded the benefit payments. The current surplus amount should be adequate to cover any adverse experience during 2002.

Supplemental Death Benefit Fund Experience

| | <u>2000</u> | <u>2001</u> |
|--|---------------------|---------------------|
| Surplus at the beginning of the year | \$ 3,019,237 | \$ 3,352,682 |
| Employer contributions | 2,742,734 | 3,020,877 |
| Income from regular interest | <u>214,085</u> | <u>214,085</u> |
| Total assets (A) | \$ 5,976,056 | \$ 6,587,644 |
| Supplemental death benefit payments made during the year | \$ 2,579,425 | \$ 3,018,957 |
| Less payments in the year for deaths occurring in the previous year | (423,271) | (467,220) |
| Plus payments in the following year for deaths occurring in the year | <u>467,220</u> | <u>360,215</u> |
| Total incurred death benefits (B) (actual benefits) | 2,623,374 | 2,911,952 |
| Surplus at the end of the year (A - B) | \$ 3,352,682 | \$ 3,675,692 |
| Ratio of actual benefits to employer contributions | 0.956 | 0.964 |
| Expected benefits | \$ 2,742,734 | \$ 3,020,877 |
| Ratio of actual benefits to expected benefits | 0.956 | 0.964 |
| Ratio of beginning surplus to expected benefits | 1.101 | 1.110 |
| Number of employees covered at the end of the year | 43,264 | 43,540 |
| Number of employers participating at the end of the year | 179 | 194 |

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Section 6 - Glossary

The following definitions include excerpts from a list adopted in 1994 by the major actuarial organizations in the United States. In some cases, the definitions have been modified for specific applicability to TCDRS and include terms used exclusively by TCDRS. Defined terms are capitalized throughout this Appendix.

| | |
|--|---|
| Accrued Benefit | The amount of an individual's benefit (whether or not vested) as of a specific date, determined in accordance with the terms of a pension plan and based on compensation and service to that date. |
| Actuarial Accrued Liability | That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of pension plan benefits and expenses which is not provided for by future Normal Costs. |
| Actuarial Assumptions | Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, termination, disablement, and retirement; changes in compensation; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; and other relevant items. |
| Actuarial Gain (Loss) | A measure of the difference between actual experience and that expected based on a set of Actuarial Assumptions during the period between two Actuarial Valuation dates, as determined in accordance with a particular Actuarial Cost Method. |
| Actuarial Present Value | The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. |
| Actuarial Valuation | The determination, as of a Valuation Date, of the Normal Cost, Actuarial Accrued Liability, Actuarial Value of Assets, and related Actuarial Present Values for a pension plan. |
| Actuarial Value of Assets | The value of cash, investments and other property belonging to a pension plan, as used by the actuary for the purpose of an Actuarial Valuation. |
| Actuarially Equivalent | Of equal Actuarial Present Value, determined as of a given date with each value based on the same set of Actuarial Assumptions. |
| Average Age of Contributing Members | The average attained age as of the Valuation Date, weighted by the average monthly deposit for the year preceding the Valuation Date. |
| Average Length of Service of Contributing Members | The average length of total credited service in TCDRS as of the Valuation Date, weighted by the average monthly deposit for the year preceding the Valuation Date. |
| Current Service Benefits | Benefits attributable to the member's accumulated deposits and a matching amount provided by the employer. |
| Employer Contribution Rate | The sum of the Normal Cost Contribution Rate and the Unfunded Actuarial Accrued Liability Contribution Rate. Both rates are expressed as a percent of compensation. The calculated Employer Contribution Rate will go into effect, one year after the Valuation Date. |
| Entry Age Actuarial Cost Method | A method under which the Actuarial Present Value of the Projected Benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit ages. The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost. The portion of this Actuarial Present Value not provided for at a Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability. |

| | |
|---|---|
| Fixed-Rate Plan | A plan of retirement, death, and disability benefits for which the employer adopts an employee contribution rate (4%, 5%, 6%, or 7%), which also becomes the Employer Contribution Rate. The actuary determines the plan of benefits that can be adequately financed by the commitment of the employer to contribute the same amount as the member employees. The plan of benefits, adopted at plan inception and when benefit increases are adopted, is limited by statute to benefits that allow the Unfunded Actuarial Accrued Liability to be amortized over a period of no more than 25 years. If a plan has had adverse experience (i.e., predominantly actuarial losses over time), the law has provisions which allow the employer to contribute at a rate above the employee contribution rate or to reduce benefits accruing in the future. |
| Multiple Matching Benefits | Benefits attributable to an amount provided by the employer as a percentage of the member's accumulated deposits in excess of the Current Service Benefit matching amount. |
| Normal Cost | That portion of the Actuarial Present Value of pension plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method. |
| Normal Cost Contribution Rate | A rate equal to the Actuarial Present Value at hire of Projected Benefits divided by the Actuarial Present Value at hire of anticipated future compensation. It is calculated for each contributing member, and the average is determined, weighted by compensation. |
| Plan Year | A twelve-month period beginning January 1 and ending December 31. |
| Prior Service Benefits | Benefits attributable to an amount provided by the employer for service rendered by an employee prior to the date of participation of the employer in the System. |
| Projected Benefits | Those pension plan benefit amounts which are expected to be paid at various future times under a particular set of Actuarial Assumptions, taking into account such items as the effect of advancement in age and past and anticipated future compensation and service credits. |
| Overfunded Actuarial Accrued Liability (OAAL) | The excess, if any, of the Actuarial Value of Assets over the Actuarial Accrued Liability. Standard actuarial terminology defines this as the "Funding Excess". TCDRS uses the term "Overfunded Actuarial Accrued Liability". |
| Unfunded Actuarial Accrued Liability (UAAL) | The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets. |
| Unfunded Actuarial Accrued Liability Contribution Rate | <u>Variable-Rate plans:</u> The level percent of covered payroll to amortize the Unfunded Actuarial Accrued Liability over an open period of 20 years. If the plan has an Overfunded Actuarial Accrued Liability, it is amortized over an open period of 30 years as a negative Unfunded Actuarial Accrued Liability, and the resulting negative Unfunded Actuarial Accrued Liability Contribution Rate is offset against the Normal Cost Contribution Rate. <u>Fixed-Rate plans:</u> The fixed Employer Contribution Rate minus the Normal Cost Contribution Rate. |
| Unit Credit Actuarial Cost Method | A method under which the benefits of each individual included in the Actuarial Valuation are allocated by a consistent formula to valuation years. The Actuarial Present Value of benefits allocated to a valuation year is called the Normal Cost. The Actuarial Present Value of benefits allocated to all periods prior to a valuation year is called the Actuarial Accrued Liability. |
| Valuation Date | The date upon which the Normal Cost, Actuarial Accrued Liability, and Actuarial Value of Assets are determined. Generally, the Valuation Date will coincide with the ending of a Plan Year. |
| Variable-Rate Plan (formerly ADCR plan) | A plan of retirement, death, and disability benefits adopted by the employer for which the actuary annually determines the Employer Contribution Rate so that the rate is expected to remain approximately level as a percent of the employer's covered payroll from year to year. If there are predominantly actuarial gains over time, the rate will decrease from year to year. Conversely, predominantly actuarial losses over time will cause the rate to increase from year to year. |

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

APPENDICES

- Appendix A Sample Exhibit A Cost Sheet and Rate Change Analysis
- Appendix B Variable-Rate Plans With a Significant Rate Change
- Appendix C Variable-Rate Plans Who Have Elected a Waiver of the Statutory Maximum Contribution Rate
- Appendix D Fixed Rate Plans With Inadequate Financing
- Appendix E Fixed Rate Plans With a Supplemental Contribution Rate
- Appendix F Variable-Rate Plans With an Elective Contribution Rate
- Appendix G Employers With a Significant Decrease in Contributing Members
- Appendix H Supplemental Death Benefit Rates
- Appendix I Comparison of Valuation Results for Variable-Rate Plans
- Appendix J Comparison of Valuation Results for Fixed Rate Plans

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix A - Sample Exhibit A Cost Sheet and Rate Change Analysis

EXHIBIT A - Present Plan and Sample Plans for Year 2003
Sample County --- TCDRS Employer # 999

| | | Present Plan ⁽¹⁾ | Plan 1 | Plan 2 | Plan 3 | Plan 4 |
|---------------------------------|---|-----------------------------|-------------------|-------------------|--------|--------|
| BASIC PLAN | Plan Type | Variable Rate | Variable Rate | Variable Rate | | |
| | Employee Deposit Rate | 7% | 7% | 7% | | |
| | Matching Rate | 225% (\$2.25/\$1) | 250% (\$2.50/\$1) | 200% (\$2.00/\$1) | | |
| | Prior Service Credit | 120% | 120% | 120% | | |
| | Vesting Provision | 8 Yrs | 8 Yrs | 8 Yrs | | |
| | Rule of Provision | Rule of 75 | Rule of 75 | Rule of 75 | | |
| RATES | Normal Cost Rate | 6.97% | 7.69% | 6.25% | | |
| | UAAL Rate | 4.22% | 4.83% | 4.03% | | |
| | Total Rate⁽²⁾ | 11.19% | 12.52% | 10.28% | | |
| ASSETS & LIABILITIES | Actuarial Assets | \$ 40,804,100 | \$ 40,804,100 | \$ 40,804,100 | | |
| | Actuarial Liabilities | \$ 51,952,718 | \$ 53,310,775 | \$ 51,465,904 | | |
| | Funding Ratio | 79% | 77% | 79% | | |
| | UAAL (Unfunded Amount) | \$ 11,148,618 | \$ 12,506,675 | \$ 10,661,804 | | |
| | Years to Finance | 20.0 Years | 20.0 Years | 20.0 Years | | |
| OPTIONAL BENEFITS | 8-year Vesting⁽²⁾ | adopted | adopted | adopted | | |
| | Rule of 75⁽²⁾ | adopted | adopted | adopted | | |
| | 20-year Retirement⁽²⁾ | .24% | .25% | .24% | | |
| | Partial Lump-Sum⁽²⁾ | .26% | .28% | .23% | | |

Only one of the two types of Optional Benefit Increases may be elected in any given year. The increase will begin January 2003. Future increases must be adopted in future years.

| Optional Benefit Increases for Current Retirees and Beneficiaries | | | |
|--|------------------------|---|------------------------|
| CPI-Based Benefit Increase | | Flat-Rate Benefit Increase⁽³⁾ | |
| Increase Basis⁽⁴⁾ | Additional Rate | Increase Basis | Additional Rate |
| 30% of CPI | .08% | 1% | .04% |
| 40% of CPI | .14% | 2% | .09% |
| 50% of CPI | .19% | 3% | .13% |
| 60% of CPI | .25% | 4% | .17% |
| 70% of CPI | .31% | 5% | .22% |
| 80% of CPI | .37% | 6% | .26% |

Notes

- (1) For comparison, the calculated employer contribution rate for 2002 under the Present Plan is 10.60%.
- (2) Calculated employer contribution rates must be increased by the additional contribution rate applicable to any of the optional benefits (8-year vesting, rule of 75, 20-year retirement eligibility, partial lump-sum option, benefit increases for annuitants) being adopted for 2003. Benefits that produce total calculated employer contribution rate greater than 11% cannot be adopted unless you continue your waiver of the maximum contribution rate of 11%.
- (3) The Flat Rate Benefit Increase may be any whole number increase, including increases above the 6% shown on this Exhibit A. Contact TCDRS for additional rates.
- (4) The actual increase under the CPI-Based Benefit Increase may be less if previous increases have been awarded.
- (5) The most recent adoption of the Flat Rate Benefit Increase was 3% in 2000; the CPI-Based Benefit Increase has never been adopted.

Texas County & District Retirement System Employer Cost Analysis

Sample County #999

| | Plan Year | | Change | |
|-------------------------------------|----------------------|----------------------|-------------|-------------|
| | 2003 | 2002 | | |
| | (12/31/01 Valuation) | (12/31/00 Valuation) | (Absolute) | (Relative) |
| Employer Contribution Rate | | | | |
| Unfunded Actuarial Liability | 11,148,618 | 9,858,728 | 1,289,890 | 13.1% |
| Normal Cost | 6.97% | 6.63% | .34% | 5.1% |
| Unfunded Liability | 4.22% | 3.97% | .25% | 6.3% |
| Total Required Employer Rate | 11.19% | 10.60% | .59% | 5.6% |

Member Statistics

| | | | | |
|-----------------------------|-------------|-------------|-----------|-------|
| No. of Contributing Members | 672 | 647 | 25 | 3.9% |
| Average Years of Service | 7.6 | 7.6 | 0.0 | 0.0% |
| Average Age | 41.3 | 40.9 | 0.4 | 1.0% |
| Number of Annuitants | 82 | 73 | 9 | 12.3% |
| Total Members | 977 | 928 | 49 | 5.3% |
| Valuation Payroll (monthly) | \$1,663,710 | \$1,526,071 | \$137,639 | 9.0% |

| 2003 Cost Change Factors | Total ER Rate | UAAL | As a % of AAL |
|--------------------------------------|---------------|-------------------|---------------|
| December 31, 2000 Valuation | 10.60% | 9,858,728 | 18.98% |
| Experience Study | .65% | 730,857 | 1.41% |
| Plan Change | .00% | - | 0.00% |
| Average Entry Age Change | .05% | - | 0.00% |
| Amortization Period Renewal | -.08% | 229,964 | 0.44% |
| Payroll Variation | -.17% | 127,152 | 0.24% |
| Elected Rate > Required | .00% | - | 0.00% |
| Investment Return | .04% | 95,905 | 0.18% |
| Employer Lump Sum | .00% | - | 0.00% |
| Total Actuarial (Gain) or Loss from: | | | |
| Termination | .05% | (100,691) | -0.19% |
| Retirement (includes Disability) | .00% | (9,439) | -0.02% |
| Death from Active Status | .00% | - | 0.00% |
| Retiree Mortality (Supp. Annuity) | .00% | 7,035 | 0.01% |
| Other | .05% | 209,107 | 0.40% |
| Total Cost Change | .59% | 1,289,890 | 2.48% |
| December 31, 2001 Valuation | 11.19% | 11,148,618 | 21.46% |

**Texas County and District Retirement System
Employer Cost Analysis**

*Sample County #999
(Additional Information)*

| 2003 Cost Change Factors | Total ER Rate | UAAL | As a % of AAL |
|--------------------------|---------------|------|---------------|
|--------------------------|---------------|------|---------------|

Payroll Variation ⁽¹⁾

| | | | |
|----------------------------------|-------|---------|-------|
| Payroll Growth (to pay off UAAL) | -.22% | - | 0.00% |
| Individual Salary Changes | .03% | 82,070 | 0.16% |
| New Entrants | .02% | 45,082 | 0.09% |
| | -.17% | 127,152 | |

| | Actual | Expected |
|----------------------|--------|----------|
| (1) Payroll Increase | 9.0% | 4.0% |

Termination

| | | | |
|-------------------------------------|-------|-----------|--------|
| Termination - refund ⁽²⁾ | -.01% | (31,994) | -0.06% |
| Termination - no refund | .06% | (68,697) | -0.13% |
| | .05% | (100,691) | |

| | Actual | Expected |
|--------------------|------------|------------|
| (2) Refund Dollars | \$ 422,867 | \$ 435,775 |

Actuarial Accrued Liability at 12/31/01

| | |
|---------------------------------------|-------------|
| Actuarial PV of Benefits - Active | 56,207,025 |
| Actuarial PV of Benefits - Annuitants | 5,604,048 |
| Actuarial PV of Future NC Cont. | (9,858,355) |
| | 51,952,718 |

Summary of Plan Year 2002 Changes

No changes were made to the benefit provisions for 2002

Summary of Experience Study Changes

| | |
|------------------------|--------|
| Actuarial Methods | -0.25% |
| Buyback Procedures | -0.02% |
| Wage Inflation | 0.03% |
| Salary Merit | 0.00% |
| Retirement | -0.03% |
| Inactive Mortality | 0.12% |
| Termination | 0.59% |
| New Termination Groups | 0.21% |
| Total Change | 0.65% |

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix B – Variable-Rate Plans With a Significant Rate Change

The sources of increase/decrease listed on the following pages are defined in Section 2 of the report.

**Texas County & District Retirement System
Variable-Rate Plans with an Increase of 0.25% or More**

Counties

| Employer Number | Employer Name | Rate Increase | Sources of Increase |
|--------------------|-------------------|------------------|---|
| 115 | Blanco County | 0.46% | New Assumptions |
| 120 | Brazos County | 0.59% | New Assumptions |
| 122 | Briscoe County | 0.56% | New Assumptions |
| 134 | Castro County | 0.75% | New Assumptions |
| 141 | Coleman County | 0.35% | Payroll Variation New Assumptions |
| 153 | Crosby County | 0.41% | New Assumptions |
| 159 | Delta County | 0.62% | New Assumptions Change in Average Entry Age |
| 165 | Duval County | 0.37% | Payroll Variation |
| 175 | Fisher County | 0.27% | Payroll Variation New Assumptions |
| 179 | Franklin County | 0.59% | New Assumptions |
| 184 | Garza County | 0.36% | New Assumptions |
| 200 | Harris County | 0.45% | New Assumptions |
| 203 | Haskell County | 0.30% | Payroll Variation New Assumptions |
| 205 | Hemphill County | 0.25% | Payroll Variation New Assumptions |
| 209 | Hockley County | 0.47% | Payroll Variation New Assumptions |
| 217 | Irion County | 0.53% | Actual vs. Expected Termination |
| 222 | Jefferson County | 0.28% | New Assumptions |
| 225 | Johnson County | 0.44% | New Assumptions |
| 232 | Kerr County | 0.40% | New Assumptions |
| 245 | Liberty County | 0.36% | New Assumptions |
| 269 | Montgomery County | 0.27% | New Assumptions |
| 283 | Parker County | 0.28% | New Assumptions |
| 286 | Polk County | 0.28% | New Assumptions |
| 287 | Potter County | 0.53% | New Assumptions |
| 288 | Presidio County | 0.45% | New Assumptions |
| 291 | Reagan County | 0.54% | New Assumptions |
| 294 | Reeves County | 0.43% | New Assumptions |
| 298 | Rockwall County | 0.57% | New Assumptions |
| 300 | Rusk County | 0.31% | New Assumptions |
| 301 | Sabine County | 0.84% | Payroll Variation New Assumptions Change in Average Entry Age |
| 314 | Stephens County | 0.36% | New Assumptions Actual vs. Expected Termination |
| 328 | Tyler County | 0.41% | New Assumptions |
| 340 | Wharton County | 0.28% | New Assumptions |
| 344 | Willacy County | 0.31% | New Assumptions |
| 345 | Williamson County | 0.27% | New Assumptions |
| 348 | Wise County | 0.52% | New Assumptions |
| 351 | Young County | 0.35% | New Assumptions |

**Texas County & District Retirement System
Variable-Rate Plans with a Decrease of More than 0.75%**

Counties

| Employer Number | Employer Name | Rate Increase | Sources of Increase |
|--------------------|---------------------|------------------|---|
| 155 | Dallam County | -0.93% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 163 | Dimmit County | -1.03% | Actual vs. Expected Termination |
| 166 | Eastland County | -0.75% | Retiree Mortality - Supplemental Annuity Only Payroll Variation |
| 167 | Ector County | -2.73% | Actual vs. Expected Termination Impact of New Cost Method on Assumed Obligation |
| 176 | Floyd County | -0.79% | Payroll Variation Actual vs. Expected Termination |
| 322 | Terry County | -0.80% | Payroll Variation Actual vs. Expected Termination |
| 323 | Throckmorton County | -1.05% | Retiree Mortality - Supplemental Annuity Only Payroll Variation Actual vs. Expected Termination Actual vs. Expected Retirement |
| 350 | Yoakum County | -0.79% | Payroll Variation New Assumptions |
| 353 | Zavala County | -1.27% | Payroll Variation New Assumptions Actual vs. Expected Termination |

**Texas County & District Retirement System
Variable-Rate Plans with an Increase of 0.25% or More**

Districts

| Number | Employer Name | Rate Increase | Sources of Increase |
|--------|--|---------------|--|
| 402 | Terry Memorial Hospital District | 0.53% | New Assumptions |
| 406 | Rankin County Hospital District - Upton County | 0.40% | New Assumptions |
| 408 | Jefferson County Drainage District #6 | 0.51% | Change in Average Entry Age New Assumptions |
| 413 | Brazoria County Conservation and Reclamation District #3 | 0.54% | Actual vs. Expected Termination |
| 421 | Orange County Drainage District | 0.26% | New Assumptions |
| 424 | Brazoria County Drainage District #4 | 0.87% | New Assumptions |
| 426 | San Patricio County Drainage District | 2.19% | Actual vs. Expected Termination Payroll Variation |
| 430 | Dallas County Park Cities Municipal Utility District | 0.28% | New Assumptions Retiree Mortality - Supplemental Annuity Only |
| 432 | Fisher County Hospital District | 0.28% | New Assumptions |
| 438 | Hidalgo County Irrigation District #2 | 0.62% | Payroll Variation |
| 444 | Ward Memorial Hospital | 0.65% | New Assumptions |
| 448 | Edwards Aquifer Authority - Bexar County | 0.31% | New Assumptions |
| 449 | Port Of Beaumont Navigation District | 0.80% | New Assumptions Payroll Variation |
| 458 | Stonewall Memorial Hospital District | 0.61% | New Assumptions Payroll Variation |
| 551 | Atascosa County Appraisal District | 0.27% | New Assumptions |
| 560 | Potter - Randall County Emergency Communication District | 0.28% | Actual vs. Expected Termination Payroll Variation |
| 575 | Willacy County Appraisal District | 0.48% | Change in Average Entry Age Payroll Variation |
| 594 | Kent County Tax Appraisal District | 0.84% | New Assumptions |
| 613 | Bayview Irrigation District #11 | 1.31% | Payroll Variation |
| 621 | Wharton County Water Control and Improvement District #1 | 1.61% | Payroll Variation |
| 645 | South Texas Development Council | 0.85% | New Assumptions Payroll Variation |

**Texas County & District Retirement System
Variable-Rate Plans with a Decrease of More than 0.75%**

Districts

| Employer Number | Employer Name | Rate Increase | Sources of Increase |
|--------------------|---|------------------|--|
| 409 | Crockett County Water Control and Improvement District #1 | -4.31% | New Assumptions Actual vs. Expected Termination |
| 410 | West Central Texas Municipal Water District | -0.77% | Payroll Variation New Assumptions |
| 419 | Memorial Medical Center - Calhoun County | -1.42% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 433 | Galveston County Drainage District #2 | -4.71% | Impact of New Cost Method on Assumed Obligation Employer Lump Sum Contribution |
| 461 | Austin County Appraisal District | -1.05% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 469 | Sherman County Appraisal District | -0.78% | Payroll Variation New Assumptions |
| 473 | Garza Central Appraisal District | -0.90% | Payroll Variation New Assumptions |
| 477 | Cochran County Appraisal District | -1.12% | Change in Average Entry Age Actual vs. Expected Termination |
| 479 | Wilson County Appraisal District | -1.63% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 485 | Clay County Central Tax Authority | -1.39% | New Assumptions Actual vs. Expected Termination Actual vs. Expected Retirement |
| 487 | Cooke County Appraisal District | -1.89% | Retiree Mortality - Supplemental Annuity Only New Assumptions Change in Average Entry Age Impact of New Cost Method on Assumed Obligation |
| 490 | Orange County Appraisal District | -3.48% | Retiree Mortality - Supplemental Annuity Only Actual vs. Expected Termination Actual vs. Expected Retirement |
| 493 | Wise County Appraisal District | -0.90% | New Assumptions Actual vs. Expected Termination |
| 495 | San Patricio County Appraisal District | -3.26% | New Assumptions Employer Lump Sum Contribution Change in Average Entry Age |
| 496 | Jones County Appraisal District | -1.37% | New Assumptions Actual vs. Expected Termination |
| 498 | Gonzales County Appraisal District | -2.03% | New Assumptions Change in Average Entry Age Actual vs. Expected Termination |
| 507 | Somervell County Central Appraisal District | -3.78% | New Assumptions Actual vs. Expected Termination |
| 515 | Navarro Central Appraisal District | -0.94% | Payroll Variation New Assumptions |
| 517 | Oldham County Appraisal District | -1.69% | Payroll Variation Elected Rate |
| 522 | Brookshire Municipal Water District | -1.58% | Impact of New Cost Method on Assumed Obligation |
| 528 | Greater Harris County 9-1-1 Emergency Network | -1.65% | Payroll Variation New Assumptions |

**Texas County & District Retirement System
Variable-Rate Plans with a Decrease of More than 0.75%**

Districts

| Employer Number | Employer Name | Rate Increase | Sources of Increase |
|--------------------|---|------------------|---|
| 531 | Chambers County Appraisal District | -2.69% | Payroll Variation New Assumptions Employer Lump Sum Contribution |
| 532 | Crosby County Appraisal District | -1.41% | Payroll Variation New Assumptions Actual vs. Expected Retirement |
| 535 | Medina County Appraisal District | -1.03% | New Assumptions |
| 536 | Starr County Appraisal District | -1.33% | New Assumptions |
| 547 | Clear Creek Drainage District - Galveston County | -0.91% | Payroll Variation New Assumptions |
| 555 | 9-1-1 Network Of East Texas | -1.03% | Payroll Variation New Assumptions Change in Average Entry Age Actual vs. Expected Termination |
| 565 | Ward County Central Appraisal District | -1.83% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 569 | Harris County Water Control and Improvement District #1 | -1.04% | Impact of New Cost Method on Assumed Obligation |
| 572 | Newton Central Appraisal District | -2.34% | Payroll Variation New Assumptions |
| 576 | Angleton Drainage District | -0.79% | Payroll Variation New Assumptions |
| 589 | Galveston County Emergency Communication Dist | -1.24% | Payroll Variation New Assumptions |
| 590 | Cameron County Irrigation District #6 | -1.41% | New Assumptions Actual vs. Expected Termination |
| 591 | Live Oak County Appraisal District | -2.06% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 593 | Eastland County Appraisal District | -1.63% | Payroll Variation New Assumptions |
| 599 | Medical Arts Hospital - Dawson County | -0.90% | Payroll Variation Actual vs. Expected Termination |
| 601 | Travis Central Appraisal District | -0.94% | Payroll Variation New Assumptions |
| 603 | Crosby Municipal Utility District | -0.87% | New Assumptions Elected Rate |
| 606 | Smith County Appraisal District | -1.19% | Impact of New Cost Method on Assumed Obligation Employer Lump Sum Contribution Elected Rate |
| 608 | Williamson County Appraisal District | -1.01% | Payroll Variation New Assumptions |
| 610 | Cass County Appraisal District | -0.90% | Payroll Variation New Assumptions |
| 615 | Alamo Area Council Of Governments | -1.75% | Payroll Variation New Assumptions Actual vs. Expected Termination Actual vs. Expected Active Mortality |

**Texas County & District Retirement System
Variable-Rate Plans with a Decrease of More than 0.75%**

Districts

| Employer Number | Employer Name | Rate Increase | Sources of Increase |
|--------------------|---|------------------|---|
| 616 | Bistone Municipal Water Supply District - Limestone County | -1.16% | New Assumptions |
| 619 | Kendall County Water Control and Improvement District #1 | -0.93% | New Assumptions |
| 620 | Port Of Corpus Christi Authority | -0.81% | Payroll Variation |
| 622 | Port Of Port Arthur Navigation District | -1.04% | New Assumptions Actual vs. Expected Termination |
| 625 | Harris County Water Control and Improvement District #50 | -1.38% | Payroll Variation New Assumptions |
| 630 | Macedonia - Eylau Municipal Utility District - Bowie County | -0.98% | Payroll Variation New Assumptions Impact of New Cost Method on Assumed Obligation |
| 636 | Concho County Hospital District | -1.31% | Payroll Variation New Assumptions |
| 641 | Jim Hogg County Water Control and Improvement District #2 | -1.31% | New Assumptions |
| 642 | Brushy Creek Municipal Utility District - Williamson County | -0.95% | Payroll Variation New Assumptions Actual vs. Expected Termination |
| 644 | Fannin County Appraisal District | -0.98% | New Assumptions Actual vs. Expected Termination |
| 647 | Lubbock Reese Redevelopment Authority | -1.19% | Payroll Variation Actual vs. Expected Termination |
| 649 | Zapata County Appraisal District | -1.19% | New Assumptions Actual vs. Expected Termination |
| 650 | Lampasas County Appraisal District | -0.82% | New Assumptions |
| 655 | Wickson Creek Special Utility District - Brazos County | -2.06% | Payroll Variation New Assumptions |

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix C – Variable-Rate Plans Who Have Elected a Waiver of the Statutory Maximum Contribution Rate

| Employer No. | Employer | Total Required Rate for 2003 |
|--------------|------------------|------------------------------|
| 101 | Andrews County | 12.51% |
| 102 | Angelina County | 9.06% |
| 113 | Bell County | 9.68% |
| 114 | Bexar County | 9.28% |
| 120 | Brazos County | 11.19% |
| 131 | Camp County | 8.91% |
| 139 | Cochran County | 10.90% |
| 142 | Collin County | 11.01% |
| 146 | Comanche County | 5.32% |
| 149 | Coryell County | 8.55% |
| 157 | Dawson County | 9.66% |
| 160 | Denton County | 8.26% |
| 162 | Dickens County | 8.91% |
| 166 | Eastland County | 10.62% |
| 170 | El Paso County | 10.34% |
| 174 | Fayette County | 8.94% |
| 175 | Fisher County | 8.71% |
| 176 | Floyd County | 9.17% |
| 178 | Fort Bend County | 10.53% |
| 183 | Galveston County | 10.58% |
| 186 | Glasscock County | 11.15% |
| 190 | Grayson County | 10.96% |
| 191 | Gregg County | 9.19% |
| 194 | Hale County | 7.06% |
| 196 | Hamilton County | 6.14% |
| 199 | Hardin County | 7.94% |
| 201 | Harrison County | 9.89% |
| 205 | Hemphill County | 12.16% |
| 208 | Hill County | 6.93% |
| 209 | Hockley County | 12.03% |
| 211 | Hopkins County | 8.76% |
| 213 | Howard County | 10.12% |
| 215 | Hunt County | 9.02% |
| 220 | Jasper County | 14.26% |
| 222 | Jefferson County | 10.57% |
| 226 | Jones County | 9.60% |
| 234 | King County | 5.23% |
| 235 | Kinney County | 6.12% |
| 240 | Lampasas County | 11.52% |

| Employer No. | Employer | Total Required Rate for 2003 |
|---------------------|--|-------------------------------------|
| 241 | La Salle County | 9.53% |
| 242 | Lavaca County | 8.09% |
| 245 | Liberty County | 13.01% |
| 246 | Limestone County | 5.65% |
| 248 | Live Oak County | 10.18% |
| 250 | Loving County | 13.29% |
| 253 | Mc Culloch County | 4.71% |
| 254 | Mc Lennan County | 13.86% |
| 255 | Mc Mullen County | 9.09% |
| 258 | Martin County | 10.65% |
| 261 | Maverick County | 5.73% |
| 267 | Mitchell County | 7.96% |
| 268 | Montague County | 12.22% |
| 280 | Orange County | 9.86% |
| 282 | Panola County | 15.25% |
| 286 | Polk County | 6.63% |
| 291 | Reagan County | 10.91% |
| 299 | Runnels County | 6.64% |
| 308 | Shackelford County | 6.16% |
| 310 | Sherman County | 16.17% |
| 312 | Somervell County | 10.43% |
| 318 | Swisher County | 9.59% |
| 333 | Van Zandt County | 7.05% |
| 342 | Wichita County | 8.93% |
| 344 | Willacy County | 7.62% |
| 345 | Williamson County | 10.24% |
| 346 | Wilson County | 6.73% |
| 351 | Young County | 8.63% |
| 407 | Galveston County Water Control and Improvement District #1 | 10.12% |
| 409 | Crockett County Water Control and Improvement District #1 | 5.31% |
| 421 | Orange County Drainage District | 10.96% |
| 424 | Brazoria County Drainage District #4 | 13.41% |
| 426 | San Patricio County Drainage District | 14.39% |
| 429 | Greenbelt Municipal & Industrial Water Authority - Donley County | 8.44% |
| 433 | Galveston County Drainage District #2 | 4.35% |
| 441 | Jackson County County - Wide Drainage District | 9.73% |
| 443 | West Central Texas Council Of Governments | 10.25% |
| 448 | Edwards Aquifer Authority - Bexar County | 3.30% |
| 449 | Port Of Beaumont Navigation District | 11.30% |
| 451 | Jefferson County Water Control and Improvement District #10 | 4.65% |
| 454 | West Jefferson County Municipal Water District | 12.36% |
| 481 | Liberty County Central Appraisal District | 7.17% |
| 482 | Denton Central Appraisal District | 7.87% |
| 487 | Cooke County Appraisal District | 6.65% |
| 491 | Mc Lennan County Appraisal District | 12.10% |

| Employer No. | Employer | Total Required Rate for 2003 |
|---------------------|---|-------------------------------------|
| 495 | San Patricio County Appraisal District | 5.64% |
| 500 | Mackenzie Municipal Water Authority - Briscoe County | 3.96% |
| 507 | Somervell County Central Appraisal District | 6.74% |
| 513 | Loving County Appraisal District | 11.31% |
| 521 | Bosque County Central Appraisal District | 9.52% |
| 522 | Brookshire Municipal Water District | 9.39% |
| 528 | Greater Harris County 9-1-1 Emergency Network | 9.98% |
| 531 | Chambers County Appraisal District | 10.22% |
| 536 | Starr County Appraisal District | 10.99% |
| 540 | Laguna Madre Water District - Cameron County | 13.12% |
| 547 | Clear Creek Drainage District - Galveston County | 8.70% |
| 553 | San Jacinto County Central Appraisal District | 6.55% |
| 559 | Wichita-Wilbarger 9-1-1 District | 12.42% |
| 560 | Potter - Randall County Emergency Communication District | 17.13% |
| 562 | Northeast Texas Municipal Water District | 5.08% |
| 564 | Randall County Appraisal District | 11.50% |
| 567 | El Paso County 9-1-1 District | 10.30% |
| 572 | Newton Central Appraisal District | 11.78% |
| 575 | Willacy County Appraisal District | 14.96% |
| 589 | Galveston County Emergency Communication Dist | 9.44% |
| 590 | Cameron County Irrigation District #6 | 3.40% |
| 591 | Live Oak County Appraisal District | 11.04% |
| 593 | Eastland County Appraisal District | 11.27% |
| 594 | Kent County Tax Appraisal District | 12.50% |
| 602 | Central Appraisal District of Taylor County | 9.76% |
| 606 | Smith County Appraisal District | 10.18% |
| 607 | Tarrant Appraisal District | 9.63% |
| 608 | Williamson County Appraisal District | 12.92% |
| 615 | Alamo Area Council Of Governments | 5.05% |
| 619 | Kendall County Water Control and Improvement District #1 | 8.61% |
| 623 | Comal Appraisal District | 7.93% |
| 624 | Emergency Communication District of Ector County | 12.23% |
| 630 | Macedonia - Eylau Municipal Utility District - Bowie County | 5.48% |
| 634 | Texas Eastern 9-1-1 Network | 4.74% |
| 635 | Central Appraisal District of Johnson County | 9.86% |
| 639 | Lumberton Municipal Utility District | 3.22% |
| 645 | South Texas Development Council | 9.26% |
| 657 | Jasper County Water Control and Improvement District #1 | 5.41% |
| 662 | Kaufman County Appraisal District | 8.59% |

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Appendix D - Fixed-Rate Plans With Inadequate Financing

**Fixed-Rate Plans With An Inadequate Financing Arrangement
In The 12/31/2000 Valuation**

| No. | Subdivision Name | No. of Contributing Members | | Corrective Action Effective January 1, 2002 | | | | 2002 Rate |
|-----|------------------|-----------------------------|-------|---|-------------|--------------------|----------------------|-----------|
| | | 12/00 | 12/01 | Reduced CS% | Adopted SCR | Adopted Higher SCR | Reduced Deposit Rate | |

No Fixed Rate plans have an Inadequate Financing Arrangement based on the 2000 Valuation.

**Fixed-Rate Plans With An Inadequate Financing Arrangement
In The 12/31/2001 Valuation**

| No. | Subdivision Name | Current Plan | | | Option #1 | | Option #2 | No. of Contributing Members | |
|-----|---------------------------------------|--------------|----------------|-------|--------------|----------------|-----------|-----------------------------|-------|
| | | Deposit Rate | Matching Ratio | SCR | Deposit Rate | Matching Ratio | SCR | 12/00 | 12/01 |
| 156 | Dallas County | 7% | 210% | | 7% | 150% | 1.80% | 5,726 | 5,718 |
| 164 | Donley County | 7% | 130% | | 5% | 100% | 2.00% | 33 | 33 |
| 404 | Jefferson County Drainage District #3 | 7% | 110% | | 5% | 100% | 1.50% | 8 | 7 |
| 474 | Fort Bend Central Appraisal District | 7% | 200% | | 7% | 180% | 1.00% | 43 | 38 |
| 516 | Hidalgo County Appraisal District | 7% | 200% | | 7% | 150% | 2.00% | 74 | 73 |
| 529 | Hemphill County Hospital District | 7% | 230% | | 7% | 170% | 2.50% | 45 | 47 |
| 580 | Ector County Hospital District | 7% | 250% | 3.60% | 7% | 200% | 5.40% | 1,442 | 1,497 |
| 597 | Bacliff Municipal Utility District | 4% | 150% | | 3% | 100% | 1.70% | 9 | 9 |

Notes:

- 1) There are other options in addition to the ones shown. These include a lump-sum contribution or some combination of a lower matching ratio and a supplemental contribution rate (SCR).
- 2) Option 1 is the statutory remedy if the employer does not elect one of the options.
- 3) Option 2 is the supplemental contribution rate necessary to maintain the current plan.

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**Appendix E – Fixed-Rate Plans With a Supplemental
Contribution Rate**

| Employer No. | Subname | Regular Rate | Supple- mental Rate | Total Rate |
|-----------------|---|-----------------|---------------------------|---------------|
| 138 | Clay County | 7.00% | 4.00% | 11.00% |
| 140 | Coke County | 7.00% | 3.50% | 10.50% |
| 152 | Crockett County | 7.00% | 1.10% | 8.10% |
| 420 | Velasco Drainage District - Brazoria County | 7.00% | 1.60% | 8.60% |
| 439 | Lavaca - Navidad River Authority - Jackson County | 7.00% | 3.70% | 10.70% |
| 483 | Grimes County Appraisal District | 6.00% | 4.60% | 10.60% |
| 486 | Hidalgo County Irrigation District #6 | 7.00% | 4.00% | 11.00% |
| 499 | Lubbock Central Appraisal District | 7.00% | 2.10% | 9.10% |
| 504 | Montague County Tax Appraisal District | 7.00% | 3.80% | 10.80% |
| 520 | Hartley County Appraisal District | 7.00% | 3.00% | 10.00% |
| 526 | Gulf Coast Water Authority – Galveston County | 7.00% | 3.70% | 10.70% |
| 554 | Brookshire - Katy Drainage District | 4.00% | 1.30% | 5.30% |
| 556 | North Central Texas Municipal Water Authority | 7.00% | 2.70% | 9.70% |
| 580 | Ector County Hospital District | 7.00% | 3.60% | 10.60% |
| 609 | Burnet Central Appraisal District | 7.00% | 3.30% | 10.30% |
| 612 | Rusk County Appraisal District | 7.00% | 1.70% | 8.70% |
| 580 | Ector County Hospital District | 7.00% | 3.60% | 10.60% |
| 609 | Burnet County Appraisal District | 7.00% | 3.30% | 10.30% |
| 612 | Rusk County Appraisal District | 7.00% | 1.70% | 8.70% |

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Appendix F – Variable-Rate Plans With an Elective Contribution Rate

| Employer No. | Employer | Total Rate | Elected Rate |
|--------------|-------------------|------------|--------------|
| 100 | Anderson County | 7.40% | 8.00% |
| 105 | Armstrong County | 1.86% | 7.00% |
| 106 | Atascosa County | 5.28% | 6.00% |
| 117 | Bosque County | 2.14% | 5.00% |
| 139 | Cochran County | 10.90% | 12.00% |
| 142 | Collin County | 11.01% | 12.00% |
| 147 | Concho County | 6.23% | 7.00% |
| 150 | Cottle County | 6.30% | 7.00% |
| 154 | Culberson County | 4.51% | 7.00% |
| 166 | Eastland County | 10.62% | 11.00% |
| 168 | Edwards County | 4.00% | 5.00% |
| 189 | Gray County | 6.74% | 7.05% |
| 192 | Grimes County | 4.58% | 7.00% |
| 198 | Hardeman County | 6.11% | 7.00% |
| 202 | Hartley County | 7.87% | 8.00% |
| 214 | Hudspeth County | 4.45% | 5.00% |
| 220 | Jasper County | 14.26% | 11.00% |
| 221 | Jeff Davis County | 6.23% | 7.00% |
| 223 | Jim Hogg County | 5.67% | 7.00% |
| 226 | Jones County | 9.60% | 9.99% |
| 230 | Kenedy County | 5.99% | 7.00% |
| 235 | Kinney County | 6.12% | 6.00% |
| 237 | Knox County | 2.60% | 7.00% |
| 243 | Lee County | 7.48% | 8.00% |
| 244 | Leon County | 3.75% | 7.00% |
| 246 | Limestone County | 5.65% | 7.00% |
| 252 | Lynn County | 2.11% | 6.00% |
| 253 | Mc Culloch County | 4.71% | 7.00% |
| 259 | Mason County | 6.57% | 7.00% |
| 261 | Maverick County | 5.73% | 5.00% |
| 262 | Medina County | 6.51% | 7.00% |
| 265 | Milam County | 8.38% | 9.00% |
| 266 | Mills County | 5.76% | 6.00% |
| 275 | Newton County | 5.63% | 7.00% |
| 282 | Panola County | 15.25% | 12.00% |
| 288 | Presidio County | 5.86% | 6.00% |
| 289 | Rains County | 2.82% | 7.00% |
| 291 | Reagan County | 10.91% | 11.00% |
| 294 | Reeves County | 6.32% | 7.00% |
| 306 | Schleicher County | 6.15% | 7.00% |
| 315 | Sterling County | 6.12% | 7.00% |
| 316 | Stonewall County | 3.82% | 6.00% |
| 317 | Sutton County | 5.83% | 7.00% |
| 336 | Waller County | 6.71% | 7.00% |
| 338 | Washington County | 7.33% | 7.00% |
| 346 | Wilson County | 6.73% | 7.00% |
| 352 | Zapata County | 7.02% | 7.36% |

| Employer No. | Employer | Total Rate | Elected Rate |
|--------------|---|------------|--------------|
| 353 | Zavala County | 6.01% | 7.00% |
| 354 | T C D R S | 8.67% | 9.00% |
| 421 | Orange County Drainage District | 10.96% | 11.35% |
| 424 | Brazoria County Drainage District #4 | 13.41% | 7.00% |
| 433 | Galveston County Drainage District #2 | 4.35% | 10.10% |
| 443 | West Central Texas Council Of Governments | 10.25% | 11.00% |
| 448 | Edwards Aquifer Authority - Bexar County | 3.30% | 2.99% |
| 449 | Port Of Beaumont Navigation District | 11.30% | 11.00% |
| 472 | Bexar Appraisal District | 8.61% | 9.00% |
| 475 | Grayson County Appraisal District | 7.97% | 8.25% |
| 491 | Mc Lennan County Appraisal District | 12.10% | 11.00% |
| 498 | Gonzales County Appraisal District | 4.21% | 7.00% |
| 500 | Mackenzie Municipal Water Authority - Briscoe County | 3.96% | 9.00% |
| 502 | Angelina County Appraisal District | 6.08% | 7.00% |
| 503 | Archer County Appraisal District | 4.15% | 7.00% |
| 507 | Somervell County Central Appraisal District | 6.74% | 7.00% |
| 512 | Mc Culloch County Appraisal District | 0.00% | 8.00% |
| 515 | Navarro Central Appraisal District | 9.26% | 10.24% |
| 517 | Oldham County Appraisal District | 5.86% | 9.00% |
| 521 | Bosque County Central Appraisal District | 9.52% | 11.00% |
| 530 | Wilbarger County Hospital District | 2.57% | 5.00% |
| 531 | Chambers County Appraisal District | 10.22% | 14.00% |
| 545 | Tarrant Co 9-1-1 Emergency Assistance District | 3.70% | 7.00% |
| 563 | Falls County Appraisal District | 5.72% | 7.00% |
| 564 | Randall County Appraisal District | 11.50% | 12.00% |
| 583 | Denco Area 9-1-1 District - Denton County | 4.43% | 7.00% |
| 584 | Johnson County Fresh Water Supply District #1 | 2.51% | 6.00% |
| 585 | Hansford County Hospital District | 2.14% | 4.00% |
| 587 | Guadalupe County Appraisal District | 2.42% | 4.00% |
| 599 | Medical Arts Hospital - Dawson County | 0.46% | 1.70% |
| 603 | Crosby Municipal Utility District | 4.56% | 7.00% |
| 605 | Montgomery Central Appraisal District | 8.99% | 10.00% |
| 606 | Smith County Appraisal District | 10.18% | 14.00% |
| 607 | Tarrant Appraisal District | 9.63% | 11.00% |
| 617 | Mills County Appraisal District | 1.15% | 4.00% |
| 621 | Wharton County Water Control and Improvement District #1 | 2.48% | 5.00% |
| 627 | Shelby County Appraisal District | 3.05% | 4.00% |
| 630 | Macedonia - Eylau Municipal Utility District - Bowie County | 5.48% | 8.00% |
| 631 | Orange County Water Control and Improvement District #1 | 3.92% | 7.00% |
| 634 | Texas Eastern 9-1-1 Network | 4.74% | 10.00% |
| 635 | Central Appraisal District of Johnson County | 9.86% | 7.00% |
| 640 | Hemphill County Appraisal District | 6.48% | 6.83% |
| 643 | Homestead Municipal Utility District - El Paso County | 1.82% | 5.00% |
| 644 | Fannin County Appraisal District | 2.24% | 4.00% |
| 647 | Lubbock Reese Redevelopment Authority | 0.90% | 3.00% |
| 649 | Zapata County Appraisal District | 3.47% | 4.00% |
| 652 | Willacy County Housing Authority | 4.69% | 5.00% |
| 653 | Kerr Emergency 9-1-1 Network | 4.75% | 7.00% |
| 657 | Jasper County Water Control and Improvement District #1 | 5.41% | 6.00% |
| 661 | Hopkins County Appraisal District | 5.54% | 7.00% |

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Appendix G - Employers With a Significant Decrease in Contributing Members

**Subdivisions with Either a Significant Decrease in Number of Contributing Members
from 12/2000 to 12/2001 or Three Consecutive Years of Decrease**

| Employer Number | Employer Name | No. of Contributing Members | | | | Decrease from 12/2000 to 12/2001 | |
|--------------------|--|--------------------------------|---------|---------|---------|-------------------------------------|---------|
| | | 12/1998 | 12/1999 | 12/2000 | 12/2001 | Number | Percent |
| 101 | Andrews County | 347 | 329 | 325 | 172 | 153 | 47% |
| 118 | Bowie County | 441 | 434 | 449 | 262 | 187 | 42% |
| 165 | Duval County | 247 | 237 | 222 | 211 | 11 | 5% |
| 347 | Winkler County | 150 | 143 | 140 | 138 | 2 | 1% |
| 353 | Zavala County | 68 | 71 | 64 | 50 | 14 | 22% |
| 419 | Memorial Medical Center - Calhoun County | 206 | 235 | 222 | 176 | 46 | 21% |
| 440 | Matagorda County Hospital District | 328 | 291 | 270 | 251 | 19 | 7% |
| 520 | Hartley County Appraisal District | 3 | 3 | 3 | 2 | 1 | 33% |
| 532 | Crosby County Appraisal District | 4 | 4 | 4 | 3 | 1 | 25% |
| 548 | Chambers County Public Hospital District | 31 | 27 | 24 | 23 | 1 | 4% |
| 550 | Culberson Hospital District | 49 | 34 | 29 | 27 | 2 | 7% |
| 560 | Potter - Randall County Emergency Communication Di | 3 | 4 | 4 | 3 | 1 | 25% |
| 565 | Ward County Central Appraisal District | 4 | 4 | 4 | 3 | 1 | 25% |
| 573 | Sutton County Hospital District | 73 | 68 | 33 | 29 | 4 | 12% |
| 599 | Medical Arts Hospital - Dawson County | 171 | 142 | 150 | 99 | 51 | 34% |
| 613 | Bayview Irrigation District #11 | 2 | 5 | 5 | 3 | 2 | 40% |
| 645 | South Texas Development Council | 16 | 25 | 23 | 13 | 10 | 43% |
| 647 | Lubbock Reese Redevelopment Authority | 24 | 36 | 27 | 11 | 16 | 59% |
| 654 | Llano County Hospital Authority | 218 | 216 | 183 | 0 | 183 | 100% |

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Appendix H - Supplemental Death Benefit Rates

| Employer Number | Employer Name | Contribution Rate \$5,000 Retiree Death Benefit | |
|-----------------|------------------|--|----------------------|
| | | Actives Only | Actives and Retirees |
| 100 | Anderson County | 0.31% | 0.52% |
| 101 | Andrews County | 0.21% | 0.36% |
| 102 | Angelina County | 0.27% | 0.46% |
| 103 | Aransas County | 0.32% | 0.51% |
| 104 | Archer County | 0.42% | 0.80% |
| 105 | Armstrong County | 0.28% | 0.54% |
| 106 | Atascosa County | 0.26% | 0.40% |
| 107 | Austin County | 0.28% | 0.50% |
| 108 | Bailey County | 0.37% | 0.84% |
| 109 | Bandera County | 0.29% | 0.48% |
| 110 | Bastrop County | 0.28% | 0.36% |
| 111 | Baylor County | 0.29% | 0.82% |
| 112 | Bee County | 0.29% | 0.36% |
| 113 | Bell County | 0.21% | 0.32% |
| 114 | Bexar County | 0.20% | 0.26% |
| 115 | Blanco County | 0.56% | 0.72% |
| 116 | Borden County | 0.36% | 0.78% |
| 117 | Bosque County | 0.35% | 0.78% |
| 118 | Bowie County | 0.32% | 0.44% |
| 119 | Brazoria County | 0.26% | 0.37% |
| 120 | Brazos County | 0.23% | 0.27% |
| 121 | Brewster County | 0.33% | 0.59% |
| 122 | Briscoe County | 0.48% | 1.27% |
| 123 | Brooks County | 0.33% | 0.69% |
| 124 | Brown County | 0.27% | 0.43% |
| 125 | Burleson County | 0.39% | 0.66% |
| 126 | Burnet County | 0.33% | 0.47% |
| 127 | Caldwell County | 0.28% | 0.45% |
| 128 | Calhoun County | 0.32% | 0.52% |
| 129 | Callahan County | 0.43% | 0.83% |
| 130 | Cameron County | 0.18% | 0.27% |
| 131 | Camp County | 0.53% | 0.86% |
| 132 | Carson County | 0.34% | 0.95% |
| 133 | Cass County | 0.37% | 0.59% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|----------------------|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 135 | Chambers County | 0.29% | 0.47% |
| 136 | Cherokee County | 0.33% | 0.58% |
| 137 | Childress County | 0.35% | 0.44% |
| 138 | Clay County | 0.34% | 1.02% |
| 139 | Cochran County | 0.45% | 0.78% |
| 140 | Coke County | 0.49% | 1.18% |
| 141 | Coleman County | 0.46% | 1.12% |
| 142 | Collin County | 0.22% | 0.25% |
| 143 | Collingsworth County | 0.47% | 0.58% |
| 144 | Colorado County | 0.30% | 0.54% |
| 145 | Comal County | 0.28% | 0.36% |
| 146 | Comanche County | 0.32% | 0.49% |
| 147 | Concho County | 0.32% | 0.65% |
| 148 | Cooke County | 0.29% | 0.43% |
| 149 | Coryell County | 0.31% | 0.48% |
| 150 | Cottle County | 0.64% | 0.88% |
| 151 | Crane County | 0.32% | 0.68% |
| 152 | Crockett County | 0.33% | 0.59% |
| 153 | Crosby County | 0.48% | 0.84% |
| 154 | Culberson County | 0.40% | 0.55% |
| 155 | Dallam County | 0.32% | 0.72% |
| 156 | Dallas County | 0.21% | 0.30% |
| 157 | Dawson County | 0.34% | 0.63% |
| 158 | Deaf Smith County | 0.24% | 0.45% |
| 159 | Delta County | 0.58% | 0.95% |
| 160 | Denton County | 0.23% | 0.27% |
| 161 | Dewitt County | 0.32% | 0.70% |
| 162 | Dickens County | 0.63% | 0.86% |
| 163 | Dimmit County | 0.26% | 0.32% |
| 164 | Donley County | 0.67% | 1.13% |
| 165 | Duval County | 0.56% | 0.75% |
| 166 | Eastland County | 0.34% | 0.58% |
| 167 | Ector County | 0.22% | 0.65% |
| 168 | Edwards County | 0.37% | 0.49% |
| 169 | Ellis County | 0.30% | 0.38% |
| 170 | El Paso County | 0.18% | 0.23% |
| 171 | Erath County | 0.30% | 0.44% |
| 172 | Falls County | 0.27% | 0.77% |
| 173 | Fannin County | 0.31% | 0.51% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|------------------|--------------------------------------|----------------------|
| | | Actives Only | Actives and Retirees |
| | | \$5,000 Retiree Death Benefit | |
| 174 | Fayette County | 0.25% | 0.43% |
| 175 | Fisher County | 0.57% | 1.36% |
| 176 | Floyd County | 0.36% | 0.79% |
| 178 | Fort Bend County | 0.21% | 0.26% |
| 179 | Franklin County | 0.41% | 0.82% |
| 180 | Freestone County | 0.45% | 0.64% |
| 181 | Frio County | 0.19% | 0.43% |
| 182 | Gaines County | 0.41% | 0.75% |
| 183 | Galveston County | 0.24% | 0.38% |
| 184 | Garza County | 0.43% | 0.58% |
| 185 | Gillespie County | 0.30% | 0.50% |
| 186 | Glasscock County | 0.47% | 0.82% |
| 187 | Goliad County | 0.31% | 0.72% |
| 188 | Gonzales County | 0.36% | 0.55% |
| 189 | Gray County | 0.32% | 0.88% |
| 190 | Grayson County | 0.25% | 0.45% |
| 191 | Gregg County | 0.22% | 0.37% |
| 192 | Grimes County | 0.40% | 0.55% |
| 193 | Guadalupe County | 0.26% | 0.41% |
| 194 | Hale County | 0.31% | 0.59% |
| 195 | Hall County | 0.80% | 1.37% |
| 196 | Hamilton County | 0.36% | 0.66% |
| 197 | Hansford County | 0.34% | 0.66% |
| 198 | Hardeman County | 0.55% | 0.75% |
| 199 | Hardin County | 0.36% | 0.54% |
| 200 | Harris County | 0.21% | 0.27% |
| 201 | Harrison County | 0.23% | 0.38% |
| 202 | Hartley County | 0.42% | 0.73% |
| 203 | Haskell County | 0.48% | 0.91% |
| 204 | Hays County | 0.22% | 0.27% |
| 206 | Henderson County | 0.24% | 0.45% |
| 207 | Hidalgo County | 0.18% | 0.27% |
| 208 | Hill County | 0.41% | 0.53% |
| 209 | Hockley County | 0.32% | 0.73% |
| 210 | Hood County | 0.29% | 0.35% |
| 211 | Hopkins County | 0.30% | 0.45% |
| 212 | Houston County | 0.33% | 0.75% |
| 213 | Howard County | 0.27% | 0.51% |
| 214 | Hudspeth County | 0.29% | 0.69% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|-------------------|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 215 | Hunt County | 0.26% | 0.43% |
| 216 | Hutchinson County | 0.37% | 0.61% |
| 217 | Irion County | 0.36% | 0.60% |
| 218 | Jack County | 0.34% | 0.49% |
| 219 | Jackson County | 0.32% | 0.66% |
| 220 | Jasper County | 0.36% | 0.49% |
| 221 | Jeff Davis County | 0.28% | 0.69% |
| 222 | Jefferson County | 0.23% | 0.37% |
| 223 | Jim Hogg County | 0.41% | 0.77% |
| 224 | Jim Wells County | 0.36% | 0.55% |
| 225 | Johnson County | 0.27% | 0.47% |
| 226 | Jones County | 0.36% | 0.79% |
| 227 | Karnes County | 0.34% | 0.76% |
| 228 | Kaufman County | 0.30% | 0.42% |
| 229 | Kendall County | 0.29% | 0.52% |
| 230 | Kenedy County | 0.48% | 0.70% |
| 231 | Kent County | 0.33% | 0.53% |
| 232 | Kerr County | 0.28% | 0.44% |
| 233 | Kimble County | 0.34% | 0.62% |
| 234 | King County | 0.50% | 1.00% |
| 235 | Kinney County | 0.34% | 0.49% |
| 236 | Kleberg County | 0.24% | 0.46% |
| 237 | Knox County | 0.57% | 0.92% |
| 238 | Lamar County | 0.25% | 0.36% |
| 239 | Lamb County | 0.37% | 0.74% |
| 240 | Lampasas County | 0.43% | 0.58% |
| 241 | La Salle County | 0.20% | 0.40% |
| 242 | Lavaca County | 0.31% | 0.49% |
| 243 | Lee County | 0.29% | 0.59% |
| 244 | Leon County | 0.48% | 0.57% |
| 245 | Liberty County | 0.33% | 0.43% |
| 246 | Limestone County | 0.31% | 0.50% |
| 247 | Lipscomb County | 0.35% | 0.69% |
| 248 | Live Oak County | 0.33% | 0.70% |
| 249 | Llano County | 0.39% | 0.76% |
| 250 | Loving County | 0.61% | 1.02% |
| 251 | Lubbock County | 0.22% | 0.33% |
| 252 | Lynn County | 0.50% | 0.79% |
| 253 | Mc Culloch County | 0.25% | 0.49% |
| 254 | Mc Lennan County | 0.24% | 0.38% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|--------------------|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 255 | Mc Mullen County | 0.61% | 0.75% |
| 256 | Madison County | 0.52% | 0.65% |
| 257 | Marion County | 0.46% | 0.74% |
| 258 | Martin County | 0.50% | 0.95% |
| 259 | Mason County | 0.47% | 1.22% |
| 260 | Matagorda County | 0.30% | 0.52% |
| 261 | Maverick County | 0.22% | 0.32% |
| 262 | Medina County | 0.29% | 0.62% |
| 263 | Menard County | 0.35% | 0.79% |
| 264 | Midland County | 0.23% | 0.36% |
| 265 | Milam County | 0.38% | 0.58% |
| 266 | Mills County | 0.37% | 0.80% |
| 267 | Mitchell County | 0.36% | 0.77% |
| 268 | Montague County | 0.37% | 0.63% |
| 269 | Montgomery County | 0.23% | 0.29% |
| 270 | Moore County | 0.27% | 0.49% |
| 271 | Morris County | 0.32% | 0.57% |
| 273 | Nacogdoches County | 0.26% | 0.42% |
| 274 | Navarro County | 0.30% | 0.42% |
| 275 | Newton County | 0.43% | 0.59% |
| 276 | Nolan County | 0.29% | 0.63% |
| 277 | Nueces County | 0.23% | 0.35% |
| 278 | Ochiltree County | 0.37% | 0.65% |
| 279 | Oldham County | 0.32% | 0.66% |
| 280 | Orange County | 0.24% | 0.36% |
| 281 | Palo Pinto County | 0.42% | 0.53% |
| 282 | Panola County | 0.29% | 0.57% |
| 283 | Parker County | 0.23% | 0.30% |
| 284 | Parmer County | 0.58% | 0.98% |
| 285 | Pecos County | 0.26% | 0.44% |
| 286 | Polk County | 0.29% | 0.37% |
| 287 | Potter County | 0.19% | 0.28% |
| 288 | Presidio County | 0.19% | 0.33% |
| 289 | Rains County | 0.45% | 0.72% |
| 290 | Randall County | 0.21% | 0.31% |
| 291 | Reagan County | 0.19% | 0.43% |
| 292 | Real County | 0.32% | 0.74% |
| 293 | Red River County | 0.30% | 0.53% |
| 294 | Reeves County | 0.24% | 0.29% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|----------------------|--------------------------------------|----------------------|
| | | Actives Only | Actives and Retirees |
| | | \$5,000 Retiree Death Benefit | |
| 295 | Refugio County | 0.34% | 0.65% |
| 296 | Roberts County | 0.35% | 0.91% |
| 297 | Robertson County | 0.36% | 0.59% |
| 298 | Rockwall County | 0.28% | 0.33% |
| 299 | Runnels County | 0.38% | 0.80% |
| 300 | Rusk County | 0.35% | 0.57% |
| 301 | Sabine County | 0.37% | 0.61% |
| 302 | San Augustine County | 0.45% | 0.56% |
| 303 | San Jacinto County | 0.37% | 0.49% |
| 304 | San Patricio County | 0.26% | 0.40% |
| 305 | San Saba County | 0.37% | 0.82% |
| 306 | Schleicher County | 0.36% | 0.84% |
| 307 | Scurry County | 0.19% | 0.50% |
| 308 | Shackelford County | 0.43% | 0.74% |
| 309 | Shelby County | 0.34% | 0.62% |
| 310 | Sherman County | 0.45% | 0.85% |
| 311 | Smith County | 0.23% | 0.33% |
| 312 | Somervell County | 0.34% | 0.42% |
| 313 | Starr County | 0.25% | 0.38% |
| 314 | Stephens County | 0.41% | 0.89% |
| 315 | Sterling County | 0.39% | 0.67% |
| 316 | Stonewall County | 0.61% | 0.97% |
| 317 | Sutton County | 0.24% | 0.40% |
| 318 | Swisher County | 0.42% | 1.02% |
| 319 | Tarrant County | 0.25% | 0.32% |
| 320 | Taylor County | 0.25% | 0.35% |
| 321 | Terrell County | 0.48% | 0.85% |
| 322 | Terry County | 0.38% | 0.64% |
| 323 | Throckmorton County | 0.39% | 0.66% |
| 324 | Titus County | 0.28% | 0.39% |
| 325 | Tom Green County | 0.22% | 0.37% |
| 326 | Travis County | 0.18% | 0.22% |
| 327 | Trinity County | 0.33% | 0.54% |
| 328 | Tyler County | 0.28% | 0.51% |
| 329 | Upshur County | 0.36% | 0.48% |
| 330 | Upton County | 0.32% | 0.65% |
| 331 | Uvalde County | 0.25% | 0.36% |
| 332 | Val Verde County | 0.32% | 0.46% |
| 333 | Van Zandt County | 0.26% | 0.50% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|---|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 334 | Victoria County | 0.20% | 0.28% |
| 335 | Walker County | 0.26% | 0.35% |
| 336 | Waller County | 0.23% | 0.57% |
| 337 | Ward County | 0.33% | 0.71% |
| 338 | Washington County | 0.22% | 0.34% |
| 339 | Webb County | 0.20% | 0.28% |
| 340 | Wharton County | 0.26% | 0.56% |
| 341 | Wheeler County | 0.31% | 0.56% |
| 342 | Wichita County | 0.23% | 0.38% |
| 343 | Wilbarger County | 0.38% | 0.63% |
| 344 | Willacy County | 0.29% | 0.52% |
| 345 | Williamson County | 0.19% | 0.22% |
| 346 | Wilson County | 0.29% | 0.46% |
| 347 | Winkler County | 0.21% | 0.64% |
| 348 | Wise County | 0.24% | 0.35% |
| 349 | Wood County | 0.34% | 0.64% |
| 350 | Yoakum County | 0.25% | 0.45% |
| 351 | Young County | 0.33% | 0.63% |
| 352 | Zapata County | 0.26% | 0.33% |
| 353 | Zavala County | 0.26% | 0.62% |
| 354 | T C D R S | 0.21% | 0.21% |
| 400 | Nueces County Drainage District #2 | 0.49% | 0.67% |
| 401 | Hidalgo County Drainage District #1 | 0.35% | 0.49% |
| 402 | Terry Memorial Hospital District | 0.14% | 0.31% |
| 404 | Jefferson County Drainage District #3 | 0.23% | 0.80% |
| 405 | Jefferson County Drainage District #7 | 0.34% | 0.48% |
| 406 | Rankin County Hospital District | 0.21% | 0.43% |
| 407 | Galveston County W C & I D #1 | 0.13% | 0.39% |
| 408 | Jefferson County Drainage District #6 | 0.24% | 0.28% |
| 409 | Crockett County W C & I D #1 | 0.36% | 0.53% |
| 410 | West Central Texas Municipal Water Dist | 0.39% | 0.57% |
| 412 | Moore County Hospital District | 0.14% | 0.21% |
| 413 | Brazoria County C & R D #3 | 0.30% | 0.46% |
| 414 | Hidalgo & Cameron Counties I D No 9 | 0.46% | 1.16% |
| 416 | Nueces County W C & I D #3 | 0.30% | 0.50% |
| 418 | Bell County W C & I D #1 | 0.27% | 0.57% |
| 419 | Memorial Medical Center | 0.21% | 0.29% |
| 420 | Velasco Drainage District | 0.23% | 0.46% |
| 421 | Orange County Drainage District | 0.25% | 0.35% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|--|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 422 | San Patricio Municipal Water District | 0.33% | 0.47% |
| 423 | Victoria County Drainage District #3 | 0.71% | 1.91% |
| 424 | Brazoria County Drainage District #4 | 0.33% | 0.54% |
| 425 | Lubbock County W C & I D #1 | 0.55% | 1.23% |
| 426 | San Patricio County Drainage District | 0.32% | 0.54% |
| 427 | White River Municipal Water District | 0.37% | 0.68% |
| 429 | Greenbelt Mun & Ind Water Authority | 0.24% | 0.63% |
| 430 | Dallas County Park Cities MUD | 0.35% | 0.50% |
| 432 | Fisher County Hospital District | 0.15% | 0.27% |
| 433 | Galveston County Drainage District #2 | 0.27% | 0.69% |
| 435 | Red River Authority | 0.26% | 0.31% |
| 437 | Texas Association Of Counties | 0.36% | 0.37% |
| 438 | Hidalgo County Irrigation District #2 | 0.33% | 0.97% |
| 439 | Lavaca - Navidad River Authority | 0.24% | 0.28% |
| 440 | Matagorda County Hospital District | 0.18% | 0.34% |
| 441 | Jackson County County - Wide Drainage Di | 0.52% | 0.83% |
| 442 | Lynn County Hospital District | 0.16% | 0.23% |
| 443 | West Cent Texas Council Of Governments | 0.22% | 0.26% |
| 444 | Ward County Memorial Hospital | 0.14% | 0.30% |
| 445 | Reagan Hospital District | 0.17% | 0.45% |
| 446 | Wichita County Water Imp District #2 | 0.27% | 0.50% |
| 448 | Edwards Aquifer Authority | 0.14% | 0.15% |
| 449 | Port Of Beaumont Navigation District | 0.26% | 0.44% |
| 450 | Nueces County W C & I D #4 | 0.25% | 0.33% |
| 451 | Jefferson County W C & I D #10 | 0.30% | 0.33% |
| 452 | Mc Camey County Hospital District | 0.23% | 0.89% |
| 453 | Maverick County W C & I D #1 | 0.36% | 0.62% |
| 454 | West Jefferson County Mun Water District | 0.35% | 0.53% |
| 455 | Karnes County Hospital District | 0.14% | 0.21% |
| 457 | Collin County Central Appraisal District | 0.28% | 0.29% |
| 458 | Stonewall Memorial Hospital District | 0.20% | 0.36% |
| 459 | Aransas County Tax Appraisal District | 0.20% | 0.20% |
| 460 | Swisher County Tax Appraisal District | 0.25% | 0.41% |
| 461 | Austin County Appraisal District | 0.14% | 0.23% |
| 462 | Cameron County Irrigation District #2 | 0.24% | 0.85% |
| 463 | Dawson County Appraisal District | 0.13% | 0.28% |
| 464 | Galveston County Drainage District #1 | 0.82% | 0.85% |
| 466 | DeWitt County Appraisal District | 0.13% | 0.37% |
| 467 | Dallas Central Appraisal District | 0.21% | 0.24% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|--|--------------------------------------|----------------------|
| | | Actives Only | Actives and Retirees |
| | | \$5,000 Retiree Death Benefit | |
| 468 | Leon County Central Appraisal District | 0.21% | 0.21% |
| 469 | Sherman County Appraisal District | 0.19% | 0.41% |
| 470 | Shackelford County Appraisal District | 0.10% | 0.18% |
| 471 | Tyler County Appraisal District | 0.27% | 0.29% |
| 472 | Bexar County Appraisal District | 0.17% | 0.21% |
| 473 | Garza County Appraisal District | 0.18% | 0.49% |
| 474 | Fort Bend Co Central Appraisal District | 0.46% | 0.51% |
| 475 | Grayson County Appraisal District | 0.24% | 0.34% |
| 476 | Wheeler County Appraisal District | 0.31% | 0.41% |
| 477 | Cochran County Appraisal District | 0.55% | 0.92% |
| 479 | Wilson County Appraisal District | 0.16% | 0.30% |
| 481 | Liberty Co Central Appraisal District | 0.19% | 0.24% |
| 482 | Denton Central Appraisal District | 0.21% | 0.23% |
| 483 | Grimes County Appraisal District | 0.33% | 0.36% |
| 484 | Mitchell County Appraisal District | 0.30% | 0.91% |
| 485 | Clay County Central Tax Authority | 0.58% | 0.86% |
| 486 | Hidalgo County Irrigation District #6 | 0.36% | 0.72% |
| 487 | Cooke County Tax Appraisal District | 0.14% | 0.32% |
| 490 | Orange County Appraisal District | 0.37% | 0.42% |
| 491 | Mc Lennan County Appraisal District | 0.42% | 0.57% |
| 492 | Midland Central Appraisal District | 0.37% | 0.39% |
| 493 | Wise County Appraisal District | 0.13% | 0.40% |
| 494 | Pecos County Appraisal District | 0.28% | 0.39% |
| 495 | San Patricio County Appraisal District | 0.20% | 0.32% |
| 496 | Jones County Tax Appraisal District | 0.21% | 0.35% |
| 497 | Lynn County Appraisal District | 0.27% | 0.60% |
| 498 | Gonzales County Appraisal District | 0.17% | 0.19% |
| 499 | Lubbock Central Appraisal District | 0.28% | 0.34% |
| 500 | Mackenzie Municipal Water Authority | 0.64% | 0.81% |
| 501 | Titus County Fresh Water Supply District | 0.61% | 0.65% |
| 502 | Angelina County Appraisal District | 0.28% | 0.32% |
| 503 | Archer County Appraisal District | 0.05% | 0.22% |
| 504 | Montague County Tax Appraisal District | 0.14% | 0.23% |
| 505 | Red Bluff Water Power Control District | 0.43% | 0.84% |
| 506 | Bell County Appraisal District | 0.19% | 0.31% |
| 507 | Somervell County Central Appraisal Dist | 0.59% | 0.62% |
| 508 | Brazoria County Appraisal District | 0.30% | 0.44% |
| 509 | Frio County Appraisal District | 0.26% | 0.26% |
| 511 | Childress County Appraisal District | 0.07% | 0.54% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|--|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 512 | Mc Culloch County Appraisal District | 0.11% | 0.11% |
| 513 | Loving County Appraisal District | 0.95% | 1.26% |
| 514 | Lakeway Municipal Utility District | 0.16% | 0.25% |
| 515 | Navarro County Appraisal District | 0.36% | 0.39% |
| 516 | Hidalgo County Appraisal District | 0.16% | 0.21% |
| 517 | Oldham County Appraisal District | 0.30% | 0.30% |
| 518 | Gray County Appraisal District | 0.36% | 0.37% |
| 519 | Knox County Appraisal District | 0.81% | 1.08% |
| 520 | Hartley County Appraisal District | 0.09% | 0.25% |
| 521 | Bosque County Appraisal District | 0.24% | 0.28% |
| 522 | Brookshire Municipal Water District | 0.45% | 0.47% |
| 524 | Karnes County Appraisal District | 0.07% | 0.22% |
| 525 | Borden County Appraisal District | 0.95% | 0.95% |
| 526 | Gulf Coast Water Authority | 0.23% | 0.36% |
| 527 | Hardin County Appraisal District | 0.30% | 0.38% |
| 528 | Greater Harris Co 911 Emergency Network | 0.17% | 0.19% |
| 529 | Hemphill County Hospital District | 0.17% | 0.24% |
| 530 | Wilbarger County Hospital District | 0.17% | 0.24% |
| 531 | Chambers County Appraisal District | 0.16% | 0.20% |
| 532 | Crosby County Appraisal District | 0.11% | 0.17% |
| 533 | Winkler County Appraisal District | 0.15% | 0.23% |
| 534 | Swisher Memorial Hospital District | 0.23% | 0.31% |
| 535 | Medina County Tax Appraisal District | 0.19% | 0.26% |
| 536 | Starr County Appraisal District | 0.18% | 0.28% |
| 537 | Rains County Appraisal District | 0.08% | 0.62% |
| 538 | Nueces River Authority | 0.40% | 0.45% |
| 539 | Stratford Hospital District | 0.18% | 0.18% |
| 540 | Laguna Madre Water District | 0.33% | 0.41% |
| 541 | El Paso County Hospital District | 0.14% | 0.17% |
| 542 | Callahan County Appraisal District | 0.19% | 0.23% |
| 543 | Refugio County Drainage District No 1 | 0.22% | 1.60% |
| 544 | Bexar County W C & I D #10 | 0.22% | 0.37% |
| 545 | Tarrant Co 911 Emerg Assistance District | 0.21% | 0.21% |
| 546 | Galveston Co Central Appraisal District | 0.27% | 0.31% |
| 547 | Clear Creek Drainage District | 0.32% | 0.41% |
| 548 | Chambers County Hospital District | 0.13% | 0.21% |
| 550 | Culberson County Hospital District | 0.22% | 0.32% |
| 551 | Atascosa County Appraisal District | 0.20% | 0.35% |
| 552 | Haskell Memorial Hospital District | 0.21% | 0.36% |
| 553 | San Jacinto Co Central Appraisal Dist | 0.13% | 0.24% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|--|--------------------------------------|----------------------|
| | | Actives Only | Actives and Retirees |
| | | \$5,000 Retiree Death Benefit | |
| 554 | Brookshire - Katy Drainage District | 0.79% | 0.88% |
| 555 | 911 Network Of East Texas | 0.15% | 0.15% |
| 556 | North Central Texas Municipal Water Auth | 0.43% | 0.47% |
| 558 | Lubbock Emergency Communication District | 0.13% | 0.13% |
| 559 | Nortex 9-1-1 Communications District | 0.48% | 0.59% |
| 560 | Potter - Randall Co Emergency Comm Dist | 0.73% | 0.73% |
| 561 | United Irrigation District | 0.33% | 0.59% |
| 562 | Northeast Texas Municipal Water District | 0.36% | 0.45% |
| 563 | Falls County Appraisal District | 0.13% | 0.63% |
| 564 | Randall County Appraisal District | 0.30% | 0.37% |
| 565 | Ward County Central Appraisal District | 0.26% | 0.26% |
| 566 | Zavala County Appraisal District | 0.37% | 0.40% |
| 567 | El Paso County 911 District | 0.35% | 0.35% |
| 568 | Sabine Pass Port Authority | 0.46% | 1.03% |
| 569 | Harris County W C & I D #1 | 0.20% | 0.23% |
| 570 | Midland Emergency Communication District | 0.13% | 0.13% |
| 571 | Harlingen Irrigation Dist Cameron Co #1 | 0.41% | 0.56% |
| 572 | Newton Central Appraisal District | 0.15% | 0.18% |
| 573 | Sutton County Hospital District | 0.16% | 0.21% |
| 574 | Tax Appraisal District of Cottle County | 0.18% | 0.18% |
| 575 | Willacy County Appraisal District | 0.24% | 0.24% |
| 576 | Angleton Drainage District | 0.19% | 0.61% |
| 578 | Deaf Smith County Hospital District | 0.14% | 0.19% |
| 579 | Kinney County Appraisal District | 0.37% | 0.68% |
| 580 | Ector County Hospital District | 0.14% | 0.16% |
| 581 | Brewster County Appraisal District | 0.08% | 0.39% |
| 582 | Childress County Hospital District | 0.16% | 0.19% |
| 583 | Denco Area 9-1-1 District | 0.15% | 0.15% |
| 584 | Johnson Co Fresh Water Supply Dist #1 | 0.14% | 0.21% |
| 585 | Hansford County Hospital District | 0.15% | 0.20% |
| 586 | Valwood Improvement District | 0.16% | 0.16% |
| 587 | Guadalupe County Appraisal District | 0.11% | 0.11% |
| 588 | Reeves County Hospital District | 0.18% | 0.19% |
| 589 | Galveston County Emergency Comm Dist | 0.18% | 0.18% |
| 590 | Cameron County Irrigation District #6 | 0.35% | 0.76% |
| 591 | Live Oak County Appraisal District | 0.79% | 0.79% |
| 592 | Jack County Appraisal District | 0.13% | 0.18% |
| 593 | Eastland County Appraisal District | 0.29% | 0.31% |
| 594 | Kent County Tax Appraisal District | 0.91% | 1.24% |
| 595 | Martin County Appraisal District | 0.15% | 0.42% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|--|-------------------------------|----------------------|
| | | \$5,000 Retiree Death Benefit | |
| | | Actives Only | Actives and Retirees |
| 596 | Madison County Appraisal District | 0.51% | 0.51% |
| 597 | Bacliff Municipal Utility District | 0.18% | 0.18% |
| 598 | Harris County Appraisal District | 0.22% | 0.24% |
| 599 | Medical Arts Hospital - Dawson County | 0.19% | 0.23% |
| 600 | Brazos Co Emergency Communications Dist | 0.15% | 0.15% |
| 601 | Travis Central Appraisal District | 0.24% | 0.29% |
| 602 | Taylor County Central Appraisal District | 0.26% | 0.32% |
| 603 | Crosby Municipal Utility District | 0.14% | 0.14% |
| 604 | Webb County Appraisal District | 0.17% | 0.19% |
| 605 | Montgomery Central Appraisal District | 0.29% | 0.31% |
| 606 | Smith County Appraisal District | 0.22% | 0.22% |
| 607 | Tarrant County Appraisal District | 0.31% | 0.35% |
| 608 | Williamson County Appraisal District | 0.20% | 0.23% |
| 609 | Burnet County Appraisal District | 0.23% | 0.24% |
| 610 | Cass County Appraisal District | 0.18% | 0.23% |
| 612 | Rusk County Appraisal District | 0.31% | 0.46% |
| 613 | Bayview Irrigation District #11 | 0.52% | 1.35% |
| 614 | Aquilla Water Supply District | 0.21% | 0.47% |
| 615 | Alamo Area Council Of Governments | 0.24% | 0.26% |
| 616 | Bistone Municipal Water Supply District | 0.15% | 0.15% |
| 617 | Mills County Appraisal District | 0.42% | 0.42% |
| 618 | Cameron County Appraisal District | 0.20% | 0.21% |
| 619 | Kendall County W C & I D #1 | 0.34% | 0.34% |
| 620 | Port Of Corpus Christi | 0.39% | 0.48% |
| 621 | Wharton County W C & I D #1 | 0.61% | 0.61% |
| 622 | Port Of Port Arthur Navigation District | 0.29% | 0.32% |
| 623 | Comal County Appraisal District | 0.24% | 0.28% |
| 624 | Ector Co Emergency Communication Dist | 0.23% | 0.23% |
| 625 | Harris County W C & I D #50 | 0.45% | 0.45% |
| 626 | Presidio County Appraisal District | 0.06% | 0.06% |
| 627 | Shelby County Appraisal District | 0.19% | 0.32% |
| 628 | Edwards County Appraisal District | 0.05% | 0.05% |
| 630 | Macedonia - Eylau MUD | 0.18% | 0.18% |
| 631 | Orange County WCID #1 | 0.30% | 0.33% |
| 632 | Smith County Public Health District | 0.22% | 0.23% |
| 633 | Trinity Bay Conservation District | 0.34% | 0.37% |
| 634 | Texas Eastern 9-1-1 Network | 0.23% | 0.23% |
| 635 | Johnson County Central Appraisal Dist | 0.22% | 0.23% |
| 636 | Concho County Hospital District | 0.24% | 0.29% |

| Employer Number | Employer Name | Contribution Rate | |
|-----------------|---|--------------------------------------|----------------------|
| | | Actives Only | Actives and Retirees |
| | | \$5,000 Retiree Death Benefit | |
| 637 | Victoria County WCID # 1 | 0.29% | 0.29% |
| 638 | Acton Municipal Utility District | 0.21% | 0.21% |
| 639 | Lumberton Municipal Utility District | 0.13% | 0.15% |
| 640 | Hemphill County Appraisal District | 0.18% | 0.18% |
| 641 | Jim Hogg County WCID #2 | 0.32% | 0.32% |
| 642 | Brushy Creek MUD | 0.13% | 0.15% |
| 643 | Homestead MUD | 0.12% | 0.12% |
| 644 | Fannin County Appraisal District | 0.18% | 0.18% |
| 645 | South Texas Development Council | 0.60% | 0.60% |
| 646 | North Texas Tollway Authority | 0.27% | 0.28% |
| 647 | Lubbock Reese Redevelopment Authority | 0.24% | 0.24% |
| 648 | Central Water Control & Improvement Dist | 0.22% | 0.22% |
| 649 | Zapata County Appraisal District | 0.10% | 0.10% |
| 650 | Lampasas County Appraisal District | 0.12% | 0.12% |
| 651 | Montgomery County Emergency Services Dis | 0.09% | 0.09% |
| 652 | Willacy County Housing Authority | 0.34% | 0.34% |
| 653 | Kerr Emergency 911 Network | 0.27% | 0.27% |
| 655 | Wickson Creek Special Utility District | 0.13% | 0.13% |
| 656 | Jim Hogg County Fire District #2 | 1.82% | 1.82% |
| 657 | Jasper County WC & ID #1 | 0.16% | 0.16% |
| 658 | Marshall-Harrison County Health District | 0.17% | 0.19% |
| 659 | Tri-County Special Utility District | 0.17% | 0.17% |
| 660 | Orange County Navigation and Port District | 0.31% | 0.31% |
| 661 | Hopkins County Appraisal District | 0.43% | 0.43% |
| 662 | Kaufman County Appraisal District | 0.29% | 0.30% |
| 663 | Valley Municipal Utility District #2 | 0.19% | 0.19% |
| 664 | Cameron County Drainage District #3 | 0.48% | 0.48% |
| 665 | Orange County Emergency Services District # 1 | 0.12% | 0.12% |
| 666 | Travis County Water Control and Improvement Dist. --Point Venture | 0.64% | 0.64% |
| 667 | Montgomery County Emergency Communication District | 0.20% | 0.20% |
| 668 | Aransas County Navigation District #1 | 0.23% | 0.23% |
| 669 | Middle Rio Grande Development Council | 0.17% | 0.17% |
| 670 | Camp Central Appraisal District | 0.12% | 0.12% |
| 671 | Kendall Appraisal District | 0.39% | 0.39% |
| 672 | Van Zandt County Appraisal District | 0.28% | 0.28% |

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix I - Comparison of Valuation Results for Variable-Rate Plans

Note that the ratios shown on the following pages are the 2001 valuation results with new plan provisions, compared to the 2000 valuation results prior to any new plan changes.

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix J - Comparison of Valuation Results for Fixed-Rate Plans

Note that the ratios shown on the following pages are the 2001 valuation results with new plan provisions, compared to the 2000 valuation results prior to any new plan changes.

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix I - Comparison of Valuation Results for Variable-Rate Plans

Note that the ratios shown on the following pages are the 2001 valuation results with new plan provisions, compared to the 2000 valuation results prior to any new plan changes.

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 100 | Employer Name: Anderson County | | | |
| Contributing Members: | 208 | | 217 | 104.3% |
| Present Value of Benefits | 11,846,751 | | 13,065,466 | 110.3% |
| Total Future Normal Cost | 1,936,818 | | 1,951,976 | 100.8% |
| Total Accrued Liability | 9,909,933 | | 11,113,490 | 112.1% |
| Unfunded Accrued Liability | 1,620,037 | | 1,710,086 | 105.6% |
| Normal Cost Rate | 5.16% | | 5.26% | 101.9% |
| Unfunded Liability Rate | 2.34% | | 2.14% | 91.5% |
| Sum of Rate | 7.50% | | 7.40% | 98.7% |
| SubDiv #: 101 | Employer Name: Andrews County | | | |
| Contributing Members: | 325 | | 172 | 52.9% |
| Present Value of Benefits | 33,185,876 | | 31,459,070 | 94.8% |
| Total Future Normal Cost | 5,361,083 | | 2,479,907 | 46.3% |
| Total Accrued Liability | 27,824,793 | | 28,979,163 | 104.1% |
| Unfunded Accrued Liability | 4,270,496 | | 3,781,793 | 88.6% |
| Normal Cost Rate | 7.03% | | 6.84% | 97.3% |
| Unfunded Liability Rate | 3.58% | | 5.67% | 158.4% |
| Sum of Rate | 10.61% | | 12.51% | 117.9% |
| SubDiv #: 102 | Employer Name: Angelina County | | | |
| Contributing Members: | 314 | | 324 | 103.2% |
| Present Value of Benefits | 21,237,312 | | 22,883,189 | 107.7% |
| Total Future Normal Cost | 3,999,517 | | 3,803,030 | 95.1% |
| Total Accrued Liability | 17,237,795 | | 19,080,159 | 110.7% |
| Unfunded Accrued Liability | 3,277,953 | | 3,472,306 | 105.9% |
| Normal Cost Rate | 5.93% | 5.93% | 6.06% | 102.2% |
| Unfunded Liability Rate | 2.95% | 3.45% | 3.00% | 101.7% |
| Sum of Rate | 8.88% | 9.38% | 9.06% | 102.0% |
| SubDiv #: 103 | Employer Name: Aransas County | | | |
| Contributing Members: | 129 | | 137 | 106.2% |
| Present Value of Benefits | 7,448,321 | | 7,453,141 | 100.1% |
| Total Future Normal Cost | 1,452,593 | | 1,316,160 | 90.6% |
| Total Accrued Liability | 5,995,728 | | 6,136,981 | 102.4% |
| Unfunded Accrued Liability | 370,603 | | 209,041 | 56.4% |
| Normal Cost Rate | 6.09% | | 6.03% | 99.0% |
| Unfunded Liability Rate | 0.85% | | 0.44% | 51.8% |
| Sum of Rate | 6.94% | | 6.47% | 93.2% |
| SubDiv #: 104 | Employer Name: Archer County | | | |
| Contributing Members: | 61 | | 61 | 100.0% |
| Present Value of Benefits | 3,825,740 | | 3,923,613 | 102.6% |
| Total Future Normal Cost | 452,619 | | 406,580 | 89.8% |
| Total Accrued Liability | 3,373,121 | | 3,517,033 | 104.3% |
| Unfunded Accrued Liability | 620,409 | | 598,522 | 96.5% |
| Normal Cost Rate | 4.84% | | 4.96% | 102.5% |
| Unfunded Liability Rate | 4.20% | | 4.13% | 98.3% |
| Sum of Rate | 9.04% | | 9.09% | 100.6% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 105 | Employer Name: Armstrong County | | | |
| Contributing Members: | 27 | | 27 | 100.0% |
| Present Value of Benefits | 930,345 | | 1,040,029 | 111.8% |
| Total Future Normal Cost | 197,458 | | 191,808 | 97.1% |
| Total Accrued Liability | 732,887 | | 848,221 | 115.7% |
| Unfunded Accrued Liability | (133,219) | | (153,446) | 115.2% |
| Normal Cost Rate | 4.76% | | 4.59% | 96.4% |
| Unfunded Liability Rate | (2.58%) | | (2.73%) | 105.8% |
| Sum of Rate | 2.18% | | 1.86% | 85.3% |
| SubDiv #: 106 | Employer Name: Atascosa County | | | |
| Contributing Members: | 227 | | 247 | 108.8% |
| Present Value of Benefits | 10,804,399 | | 11,485,500 | 106.3% |
| Total Future Normal Cost | 1,990,887 | | 1,792,441 | 90.0% |
| Total Accrued Liability | 8,813,512 | | 9,693,059 | 110.0% |
| Unfunded Accrued Liability | 382,281 | | 425,456 | 111.3% |
| Normal Cost Rate | 4.94% | | 4.74% | 96.0% |
| Unfunded Liability Rate | 0.55% | | 0.54% | 98.2% |
| Sum of Rate | 5.49% | | 5.28% | 96.2% |
| SubDiv #: 107 | Employer Name: Austin County | | | |
| Contributing Members: | 136 | | 134 | 98.5% |
| Present Value of Benefits | 10,133,238 | | 10,829,257 | 106.9% |
| Total Future Normal Cost | 1,540,623 | | 1,277,034 | 82.9% |
| Total Accrued Liability | 8,592,615 | | 9,552,223 | 111.2% |
| Unfunded Accrued Liability | 1,632,592 | | 1,661,657 | 101.8% |
| Normal Cost Rate | 5.41% | | 5.12% | 94.6% |
| Unfunded Liability Rate | 3.72% | | 3.59% | 96.5% |
| Sum of Rate | 9.13% | | 8.71% | 95.4% |
| SubDiv #: 108 | Employer Name: Bailey County | | | |
| Contributing Members: | 46 | | 52 | 113.0% |
| Present Value of Benefits | 2,191,306 | | 2,308,909 | 105.4% |
| Total Future Normal Cost | 223,306 | | 232,944 | 104.3% |
| Total Accrued Liability | 1,968,000 | | 2,075,965 | 105.5% |
| Unfunded Accrued Liability | 449,573 | | 470,559 | 104.7% |
| Normal Cost Rate | 3.81% | | 3.70% | 97.1% |
| Unfunded Liability Rate | 4.07% | | 3.68% | 90.4% |
| Sum of Rate | 7.88% | | 7.38% | 93.7% |
| SubDiv #: 109 | Employer Name: Bandera County | | | |
| Contributing Members: | 125 | | 128 | 102.4% |
| Present Value of Benefits | 5,254,236 | | 5,564,628 | 105.9% |
| Total Future Normal Cost | 1,408,366 | | 1,328,238 | 94.3% |
| Total Accrued Liability | 3,845,870 | | 4,236,390 | 110.2% |
| Unfunded Accrued Liability | 691,712 | | 686,161 | 99.2% |
| Normal Cost Rate | 7.09% | | 6.92% | 97.6% |
| Unfunded Liability Rate | 1.94% | | 1.77% | 91.2% |
| Sum of Rate | 9.03% | | 8.69% | 96.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 110 | Employer Name: Bastrop County | | | |
| Contributing Members: | 363 | | 381 | 105.0% |
| Present Value of Benefits | 21,844,811 | | 23,687,580 | 108.4% |
| Total Future Normal Cost | 5,458,129 | | 5,366,571 | 98.3% |
| Total Accrued Liability | 16,386,682 | | 18,321,009 | 111.8% |
| Unfunded Accrued Liability | 2,138,105 | | 2,498,251 | 116.8% |
| Normal Cost Rate | 7.52% | | 7.53% | 100.1% |
| Unfunded Liability Rate | 1.68% | | 1.78% | 106.0% |
| Sum of Rate | 9.20% | | 9.31% | 101.2% |
| SubDiv #: 111 | Employer Name: Baylor County | | | |
| Contributing Members: | 43 | | 40 | 93.0% |
| Present Value of Benefits | 2,012,754 | | 2,084,949 | 103.6% |
| Total Future Normal Cost | 353,041 | | 289,513 | 82.0% |
| Total Accrued Liability | 1,659,713 | | 1,795,436 | 108.2% |
| Unfunded Accrued Liability | 281,931 | | 275,630 | 97.8% |
| Normal Cost Rate | 5.53% | | 5.52% | 99.8% |
| Unfunded Liability Rate | 2.70% | | 2.72% | 100.7% |
| Sum of Rate | 8.23% | | 8.24% | 100.1% |
| SubDiv #: 112 | Employer Name: Bee County | | | |
| Contributing Members: | 206 | | 213 | 103.4% |
| Present Value of Benefits | 8,677,329 | | 9,038,436 | 104.2% |
| Total Future Normal Cost | 1,731,715 | | 1,716,676 | 99.1% |
| Total Accrued Liability | 6,945,614 | | 7,321,760 | 105.4% |
| Unfunded Accrued Liability | 901,918 | | 529,048 | 58.7% |
| Normal Cost Rate | 5.41% | | 5.70% | 105.4% |
| Unfunded Liability Rate | 1.65% | | 0.89% | 53.9% |
| Sum of Rate | 7.06% | | 6.59% | 93.3% |
| SubDiv #: 113 | Employer Name: Bell County | | | |
| Contributing Members: | 901 | | 924 | 102.6% |
| Present Value of Benefits | 72,233,189 | | 77,159,486 | 106.8% |
| Total Future Normal Cost | 13,227,629 | | 12,637,511 | 95.5% |
| Total Accrued Liability | 59,005,560 | | 64,521,975 | 109.3% |
| Unfunded Accrued Liability | 9,888,860 | | 10,871,809 | 109.9% |
| Normal Cost Rate | 6.63% | | 6.72% | 101.4% |
| Unfunded Liability Rate | 2.83% | | 2.96% | 104.6% |
| Sum of Rate | 9.46% | | 9.68% | 102.3% |
| SubDiv #: 114 | Employer Name: Bexar County | | | |
| Contributing Members: | 4,294 | | 4,395 | 102.4% |
| Present Value of Benefits | 399,841,409 | | 436,107,025 | 109.1% |
| Total Future Normal Cost | 71,039,850 | | 69,392,575 | 97.7% |
| Total Accrued Liability | 328,801,559 | | 366,714,450 | 111.5% |
| Unfunded Accrued Liability | 48,256,112 | | 53,980,099 | 111.9% |
| Normal Cost Rate | 6.24% | 6.24% | 6.39% | 102.4% |
| Unfunded Liability Rate | 2.75% | 2.84% | 2.89% | 105.1% |
| Sum of Rate | 8.99% | 9.08% | 9.28% | 103.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 115 | Employer Name: Blanco County | | | |
| Contributing Members: | 50 | | 51 | 102.0% |
| Present Value of Benefits | 2,101,848 | | 2,350,357 | 111.8% |
| Total Future Normal Cost | 432,319 | | 417,441 | 96.6% |
| Total Accrued Liability | 1,669,529 | | 1,932,916 | 115.8% |
| Unfunded Accrued Liability | 213,930 | | 262,643 | 122.8% |
| Normal Cost Rate | 5.62% | | 5.82% | 103.6% |
| Unfunded Liability Rate | 1.43% | | 1.69% | 118.2% |
| Sum of Rate | 7.05% | | 7.51% | 106.5% |
| SubDiv #: 116 | Employer Name: Borden County | | | |
| Contributing Members: | 20 | | 22 | 110.0% |
| Present Value of Benefits | 1,406,580 | | 1,559,999 | 110.9% |
| Total Future Normal Cost | 141,387 | | 145,731 | 103.1% |
| Total Accrued Liability | 1,265,193 | | 1,414,268 | 111.8% |
| Unfunded Accrued Liability | 207,482 | | 229,882 | 110.8% |
| Normal Cost Rate | 4.58% | | 4.63% | 101.1% |
| Unfunded Liability Rate | 4.55% | | 4.74% | 104.2% |
| Sum of Rate | 9.13% | | 9.37% | 102.6% |
| SubDiv #: 117 | Employer Name: Bosque County | | | |
| Contributing Members: | 81 | | 79 | 97.5% |
| Present Value of Benefits | 2,152,174 | | 2,308,420 | 107.3% |
| Total Future Normal Cost | 347,972 | | 344,715 | 99.1% |
| Total Accrued Liability | 1,804,202 | | 1,963,705 | 108.8% |
| Unfunded Accrued Liability | (175,989) | | (211,700) | 120.3% |
| Normal Cost Rate | 2.93% | 2.93% | 3.09% | 105.5% |
| Unfunded Liability Rate | (0.81%) | (0.70%) | (0.95%) | 117.3% |
| Sum of Rate | 2.12% | 2.23% | 2.14% | 100.9% |
| SubDiv #: 118 | Employer Name: Bowie County | | | |
| Contributing Members: | 449 | | 262 | 58.4% |
| Present Value of Benefits | 29,261,184 | | 26,976,552 | 92.2% |
| Total Future Normal Cost | 5,916,340 | | 3,181,382 | 53.8% |
| Total Accrued Liability | 23,344,844 | | 23,795,170 | 101.9% |
| Unfunded Accrued Liability | 2,486,237 | | 1,663,628 | 66.9% |
| Normal Cost Rate | 6.30% | | 6.33% | 100.5% |
| Unfunded Liability Rate | 1.56% | | 1.66% | 106.4% |
| Sum of Rate | 7.86% | | 7.99% | 101.7% |
| SubDiv #: 119 | Employer Name: Brazoria County | | | |
| Contributing Members: | 1,145 | | 1,155 | 100.9% |
| Present Value of Benefits | 97,087,038 | | 105,557,905 | 108.7% |
| Total Future Normal Cost | 18,507,755 | | 18,195,443 | 98.3% |
| Total Accrued Liability | 78,579,283 | | 87,362,462 | 111.2% |
| Unfunded Accrued Liability | 11,084,297 | | 12,405,486 | 111.9% |
| Normal Cost Rate | 6.76% | 6.76% | 6.84% | 101.2% |
| Unfunded Liability Rate | 2.42% | 2.42% | 2.54% | 105.0% |
| Sum of Rate | 9.18% | 9.18% | 9.38% | 102.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 120 | Employer Name: Brazos County | | | |
| Contributing Members: | 647 | | 672 | 103.9% |
| Present Value of Benefits | 56,795,080 | | 61,811,073 | 108.8% |
| Total Future Normal Cost | 9,648,818 | | 9,858,355 | 102.2% |
| Total Accrued Liability | 47,146,262 | | 51,952,718 | 110.2% |
| Unfunded Accrued Liability | 9,858,728 | | 11,148,618 | 113.1% |
| Normal Cost Rate | 6.63% | | 6.97% | 105.1% |
| Unfunded Liability Rate | 3.97% | | 4.22% | 106.3% |
| Sum of Rate | 10.60% | | 11.19% | 105.6% |
| SubDiv #: 121 | Employer Name: Brewster County | | | |
| Contributing Members: | 58 | | 60 | 103.4% |
| Present Value of Benefits | 2,853,263 | | 3,069,346 | 107.6% |
| Total Future Normal Cost | 529,256 | | 517,713 | 97.8% |
| Total Accrued Liability | 2,324,007 | | 2,551,633 | 109.8% |
| Unfunded Accrued Liability | 495,311 | | 498,917 | 100.7% |
| Normal Cost Rate | 5.77% | 5.77% | 5.92% | 102.6% |
| Unfunded Liability Rate | 3.14% | 3.33% | 2.91% | 92.7% |
| Sum of Rate | 8.91% | 9.10% | 8.83% | 99.1% |
| SubDiv #: 122 | Employer Name: Briscoe County | | | |
| Contributing Members: | 22 | | 23 | 104.5% |
| Present Value of Benefits | 585,872 | | 656,318 | 112.0% |
| Total Future Normal Cost | 130,764 | | 122,998 | 94.1% |
| Total Accrued Liability | 455,108 | | 533,320 | 117.2% |
| Unfunded Accrued Liability | 12,838 | | 26,564 | 206.9% |
| Normal Cost Rate | 4.81% | | 4.97% | 103.3% |
| Unfunded Liability Rate | 0.37% | | 0.77% | 208.1% |
| Sum of Rate | 5.18% | | 5.74% | 110.8% |
| SubDiv #: 123 | Employer Name: Brooks County | | | |
| Contributing Members: | 96 | | 103 | 107.3% |
| Present Value of Benefits | 6,535,259 | | 6,752,788 | 103.3% |
| Total Future Normal Cost | 1,124,702 | | 1,134,755 | 100.9% |
| Total Accrued Liability | 5,410,557 | | 5,618,033 | 103.8% |
| Unfunded Accrued Liability | (985,365) | | (1,175,132) | 119.3% |
| Normal Cost Rate | 8.36% | | 8.61% | 103.0% |
| Unfunded Liability Rate | (3.46%) | | (3.95%) | 114.2% |
| Sum of Rate | 4.90% | | 4.66% | 95.1% |
| SubDiv #: 124 | Employer Name: Brown County | | | |
| Contributing Members: | 137 | | 142 | 103.6% |
| Present Value of Benefits | 5,940,087 | | 6,246,609 | 105.2% |
| Total Future Normal Cost | 1,281,392 | | 1,136,838 | 88.7% |
| Total Accrued Liability | 4,658,695 | | 5,109,771 | 109.7% |
| Unfunded Accrued Liability | 491,450 | | 529,647 | 107.8% |
| Normal Cost Rate | 4.73% | 4.73% | 4.72% | 99.8% |
| Unfunded Liability Rate | 1.09% | 1.09% | 1.14% | 104.6% |
| Sum of Rate | 5.82% | 5.82% | 5.86% | 100.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 125 | Employer Name: Burleson County | | | |
| Contributing Members: | 93 | | 98 | 105.4% |
| Present Value of Benefits | 4,316,284 | | 4,603,801 | 106.7% |
| Total Future Normal Cost | 642,170 | | 541,301 | 84.3% |
| Total Accrued Liability | 3,674,114 | | 4,062,500 | 110.6% |
| Unfunded Accrued Liability | 827,716 | | 837,721 | 101.2% |
| Normal Cost Rate | 4.63% | | 4.44% | 95.9% |
| Unfunded Liability Rate | 3.41% | | 3.29% | 96.5% |
| Sum of Rate | 8.04% | | 7.73% | 96.1% |
| SubDiv #: 126 | Employer Name: Burnet County | | | |
| Contributing Members: | 217 | | 220 | 101.4% |
| Present Value of Benefits | 11,804,801 | | 12,271,570 | 104.0% |
| Total Future Normal Cost | 2,216,380 | | 2,010,872 | 90.7% |
| Total Accrued Liability | 9,588,421 | | 10,260,698 | 107.0% |
| Unfunded Accrued Liability | 1,968,994 | | 2,045,272 | 103.9% |
| Normal Cost Rate | 6.01% | 6.01% | 5.91% | 98.3% |
| Unfunded Liability Rate | 2.81% | 2.88% | 2.79% | 99.3% |
| Sum of Rate | 8.82% | 8.89% | 8.70% | 98.6% |
| SubDiv #: 127 | Employer Name: Caldwell County | | | |
| Contributing Members: | 158 | | 166 | 105.1% |
| Present Value of Benefits | 4,778,245 | | 5,050,589 | 105.7% |
| Total Future Normal Cost | 913,941 | | 764,922 | 83.7% |
| Total Accrued Liability | 3,864,304 | | 4,285,667 | 110.9% |
| Unfunded Accrued Liability | 333,978 | | 336,676 | 100.8% |
| Normal Cost Rate | 3.52% | | 3.34% | 94.9% |
| Unfunded Liability Rate | 0.73% | | 0.67% | 91.8% |
| Sum of Rate | 4.25% | | 4.01% | 94.4% |
| SubDiv #: 128 | Employer Name: Calhoun County | | | |
| Contributing Members: | 158 | | 164 | 103.8% |
| Present Value of Benefits | 12,203,048 | | 13,244,053 | 108.5% |
| Total Future Normal Cost | 2,275,005 | | 2,091,434 | 91.9% |
| Total Accrued Liability | 9,928,043 | | 11,152,619 | 112.3% |
| Unfunded Accrued Liability | 1,485,637 | | 1,634,922 | 110.0% |
| Normal Cost Rate | 6.33% | | 6.40% | 101.1% |
| Unfunded Liability Rate | 2.54% | | 2.72% | 107.1% |
| Sum of Rate | 8.87% | | 9.12% | 102.8% |
| SubDiv #: 129 | Employer Name: Callahan County | | | |
| Contributing Members: | 53 | | 53 | 100.0% |
| Present Value of Benefits | 2,041,335 | | 2,188,840 | 107.2% |
| Total Future Normal Cost | 273,901 | | 265,528 | 96.9% |
| Total Accrued Liability | 1,767,434 | | 1,923,312 | 108.8% |
| Unfunded Accrued Liability | 232,786 | | 221,657 | 95.2% |
| Normal Cost Rate | 3.64% | | 3.69% | 101.4% |
| Unfunded Liability Rate | 2.02% | | 1.77% | 87.6% |
| Sum of Rate | 5.66% | | 5.46% | 96.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 130 Employer Name: Cameron County | | | | |
| Contributing Members: | 1,350 | | 1,409 | 104.4% |
| Present Value of Benefits | 81,402,236 | | 87,245,062 | 107.2% |
| Total Future Normal Cost | 16,617,419 | | 16,076,277 | 96.7% |
| Total Accrued Liability | 64,784,817 | | 71,168,785 | 109.9% |
| Unfunded Accrued Liability | 8,268,497 | | 8,570,615 | 103.7% |
| Normal Cost Rate | 5.89% | | 6.06% | 102.9% |
| Unfunded Liability Rate | 1.82% | | 1.81% | 99.5% |
| Sum of Rate | 7.71% | | 7.87% | 102.1% |
| SubDiv #: 131 Employer Name: Camp County | | | | |
| Contributing Members: | 51 | | 49 | 96.1% |
| Present Value of Benefits | 2,815,949 | | 3,064,085 | 108.8% |
| Total Future Normal Cost | 451,875 | | 427,260 | 94.6% |
| Total Accrued Liability | 2,364,074 | | 2,636,825 | 111.5% |
| Unfunded Accrued Liability | 288,193 | | 358,002 | 124.2% |
| Normal Cost Rate | 6.52% | 6.52% | 6.36% | 97.5% |
| Unfunded Liability Rate | 2.18% | 2.47% | 2.55% | 117.0% |
| Sum of Rate | 8.70% | 8.99% | 8.91% | 102.4% |
| SubDiv #: 132 Employer Name: Carson County | | | | |
| Contributing Members: | 54 | | 55 | 101.9% |
| Present Value of Benefits | 2,577,006 | | 2,657,689 | 103.1% |
| Total Future Normal Cost | 440,947 | | 408,470 | 92.6% |
| Total Accrued Liability | 2,136,059 | | 2,249,219 | 105.3% |
| Unfunded Accrued Liability | 445,142 | | 478,952 | 107.6% |
| Normal Cost Rate | 4.87% | | 4.82% | 99.0% |
| Unfunded Liability Rate | 3.02% | | 3.21% | 106.3% |
| Sum of Rate | 7.89% | | 8.03% | 101.8% |
| SubDiv #: 133 Employer Name: Cass County | | | | |
| Contributing Members: | 170 | | 175 | 102.9% |
| Present Value of Benefits | 10,424,357 | | 10,734,051 | 103.0% |
| Total Future Normal Cost | 1,605,819 | | 1,498,555 | 93.3% |
| Total Accrued Liability | 8,818,538 | | 9,235,496 | 104.7% |
| Unfunded Accrued Liability | 1,645,225 | | 1,743,132 | 106.0% |
| Normal Cost Rate | 5.14% | | 5.23% | 101.8% |
| Unfunded Liability Rate | 2.86% | | 2.92% | 102.1% |
| Sum of Rate | 8.00% | | 8.15% | 101.9% |
| SubDiv #: 134 Employer Name: Castro County | | | | |
| Contributing Members: | 66 | | 63 | 95.5% |
| Present Value of Benefits | 3,445,040 | | 3,831,853 | 111.2% |
| Total Future Normal Cost | 666,439 | | 612,028 | 91.8% |
| Total Accrued Liability | 2,778,601 | | 3,219,825 | 115.9% |
| Unfunded Accrued Liability | 181,539 | | 259,195 | 142.8% |
| Normal Cost Rate | 6.92% | | 7.17% | 103.6% |
| Unfunded Liability Rate | 1.04% | | 1.54% | 148.1% |
| Sum of Rate | 7.96% | | 8.71% | 109.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| SubDiv #: | Employer Name: | 12/31/00 Val | New Plan | 12/31/01 Val | Ratio 01/00 |
|----------------------------|---------------------------------|--------------|----------|--------------|-------------|
| SubDiv #: 135 | Employer Name: Chambers County | | | | |
| Contributing Members: | | 321 | | 340 | 105.9% |
| Present Value of Benefits | | 29,633,254 | | 30,792,853 | 103.9% |
| Total Future Normal Cost | | 4,747,077 | | 4,887,947 | 103.0% |
| Total Accrued Liability | | 24,886,177 | | 25,904,906 | 104.1% |
| Unfunded Accrued Liability | | 2,776,317 | | 2,575,235 | 92.8% |
| Normal Cost Rate | | 6.69% | | 6.89% | 103.0% |
| Unfunded Liability Rate | | 2.30% | | 1.98% | 86.1% |
| Sum of Rate | | 8.99% | | 8.87% | 98.7% |
| SubDiv #: 136 | Employer Name: Cherokee County | | | | |
| Contributing Members: | | 199 | | 198 | 99.5% |
| Present Value of Benefits | | 12,836,886 | | 13,452,104 | 104.8% |
| Total Future Normal Cost | | 1,755,230 | | 1,559,754 | 88.9% |
| Total Accrued Liability | | 11,081,656 | | 11,892,350 | 107.3% |
| Unfunded Accrued Liability | | 2,441,570 | | 2,429,740 | 99.5% |
| Normal Cost Rate | | 5.08% | | 5.09% | 100.2% |
| Unfunded Liability Rate | | 3.75% | | 3.66% | 97.6% |
| Sum of Rate | | 8.83% | | 8.75% | 99.1% |
| SubDiv #: 137 | Employer Name: Childress County | | | | |
| Contributing Members: | | 44 | | 48 | 109.1% |
| Present Value of Benefits | | 769,225 | | 864,905 | 112.4% |
| Total Future Normal Cost | | 200,642 | | 185,843 | 92.6% |
| Total Accrued Liability | | 568,583 | | 679,062 | 119.4% |
| Unfunded Accrued Liability | | 267,617 | | 280,270 | 104.7% |
| Normal Cost Rate | | 2.80% | | 2.65% | 94.6% |
| Unfunded Liability Rate | | 2.68% | | 2.43% | 90.7% |
| Sum of Rate | | 5.48% | | 5.08% | 92.7% |
| SubDiv #: 139 | Employer Name: Cochran County | | | | |
| Contributing Members: | | 54 | | 52 | 96.3% |
| Present Value of Benefits | | 4,025,084 | | 4,001,073 | 99.4% |
| Total Future Normal Cost | | 421,558 | | 394,704 | 93.6% |
| Total Accrued Liability | | 3,603,526 | | 3,606,369 | 100.1% |
| Unfunded Accrued Liability | | 855,797 | | 860,687 | 100.6% |
| Normal Cost Rate | | 5.45% | | 5.25% | 96.3% |
| Unfunded Liability Rate | | 5.58% | | 5.65% | 101.3% |
| Sum of Rate | | 11.03% | | 10.90% | 98.8% |
| SubDiv #: 141 | Employer Name: Coleman County | | | | |
| Contributing Members: | | 46 | | 44 | 95.7% |
| Present Value of Benefits | | 2,498,540 | | 2,630,288 | 105.3% |
| Total Future Normal Cost | | 378,520 | | 286,045 | 75.6% |
| Total Accrued Liability | | 2,120,020 | | 2,344,243 | 110.6% |
| Unfunded Accrued Liability | | 255,001 | | 265,247 | 104.0% |
| Normal Cost Rate | | 4.95% | 4.95% | 5.05% | 102.0% |
| Unfunded Liability Rate | | 2.13% | 2.34% | 2.59% | 121.6% |
| Sum of Rate | | 7.08% | 7.29% | 7.64% | 107.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 142 Employer Name: Collin County | | | | |
| Contributing Members: | 1,184 | | 1,258 | 106.3% |
| Present Value of Benefits | 114,869,973 | | 129,052,400 | 112.3% |
| Total Future Normal Cost | 29,186,462 | | 29,762,303 | 102.0% |
| Total Accrued Liability | 85,683,511 | | 99,290,097 | 115.9% |
| Unfunded Accrued Liability | 16,762,255 | | 18,723,190 | 111.7% |
| Normal Cost Rate | 8.34% | 8.34% | 8.25% | 98.9% |
| Unfunded Liability Rate | 2.81% | 2.99% | 2.76% | 98.2% |
| Sum of Rate | 11.15% | 11.33% | 11.01% | 98.7% |
| SubDiv #: 143 Employer Name: Collingsworth County | | | | |
| Contributing Members: | 39 | | 40 | 102.6% |
| Present Value of Benefits | 506,301 | | 548,693 | 108.4% |
| Total Future Normal Cost | 92,529 | | 97,769 | 105.7% |
| Total Accrued Liability | 413,772 | | 450,924 | 109.0% |
| Unfunded Accrued Liability | 102,168 | | 91,932 | 90.0% |
| Normal Cost Rate | 2.32% | 2.90% | 2.65% | 114.2% |
| Unfunded Liability Rate | 1.76% | 1.90% | 1.51% | 85.8% |
| Sum of Rate | 4.08% | 4.80% | 4.16% | 102.0% |
| SubDiv #: 144 Employer Name: Colorado County | | | | |
| Contributing Members: | 118 | | 125 | 105.9% |
| Present Value of Benefits | 5,376,588 | | 5,834,783 | 108.5% |
| Total Future Normal Cost | 993,627 | | 957,856 | 96.4% |
| Total Accrued Liability | 4,382,961 | | 4,876,927 | 111.3% |
| Unfunded Accrued Liability | 822,398 | | 913,434 | 111.1% |
| Normal Cost Rate | 5.03% | 5.03% | 5.07% | 100.8% |
| Unfunded Liability Rate | 2.38% | 2.65% | 2.39% | 100.4% |
| Sum of Rate | 7.41% | 7.68% | 7.46% | 100.7% |
| SubDiv #: 145 Employer Name: Comal County | | | | |
| Contributing Members: | 401 | | 437 | 109.0% |
| Present Value of Benefits | 22,417,282 | | 25,205,650 | 112.4% |
| Total Future Normal Cost | 5,397,007 | | 5,711,906 | 105.8% |
| Total Accrued Liability | 17,020,275 | | 19,493,744 | 114.5% |
| Unfunded Accrued Liability | 2,477,915 | | 2,939,654 | 118.6% |
| Normal Cost Rate | 6.40% | 6.40% | 6.56% | 102.5% |
| Unfunded Liability Rate | 1.63% | 1.69% | 1.74% | 106.7% |
| Sum of Rate | 8.03% | 8.09% | 8.30% | 103.4% |
| SubDiv #: 146 Employer Name: Comanche County | | | | |
| Contributing Members: | 131 | | 135 | 103.1% |
| Present Value of Benefits | 3,651,154 | | 4,021,296 | 110.1% |
| Total Future Normal Cost | 584,645 | | 595,165 | 101.8% |
| Total Accrued Liability | 3,066,509 | | 3,426,131 | 111.7% |
| Unfunded Accrued Liability | 584,941 | | 675,114 | 115.4% |
| Normal Cost Rate | 3.34% | 3.34% | 3.46% | 103.6% |
| Unfunded Liability Rate | 1.74% | 1.80% | 1.86% | 106.9% |
| Sum of Rate | 5.08% | 5.14% | 5.32% | 104.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 147 Employer Name: Concho County | | | | |
| Contributing Members: | 46 | | 46 | 100.0% |
| Present Value of Benefits | 1,262,092 | | 1,327,919 | 105.2% |
| Total Future Normal Cost | 345,934 | | 318,726 | 92.1% |
| Total Accrued Liability | 916,158 | | 1,009,193 | 110.2% |
| Unfunded Accrued Liability | (26,716) | | (45,094) | 168.8% |
| Normal Cost Rate | 6.50% | | 6.66% | 102.5% |
| Unfunded Liability Rate | (0.28%) | | (0.43%) | 153.6% |
| Sum of Rate | 6.22% | | 6.23% | 100.2% |
| SubDiv #: 148 Employer Name: Cooke County | | | | |
| Contributing Members: | 176 | | 182 | 103.4% |
| Present Value of Benefits | 9,786,287 | | 10,365,433 | 105.9% |
| Total Future Normal Cost | 1,524,235 | | 1,433,372 | 94.0% |
| Total Accrued Liability | 8,262,052 | | 8,932,061 | 108.1% |
| Unfunded Accrued Liability | 1,333,280 | | 1,317,930 | 98.8% |
| Normal Cost Rate | 4.70% | | 4.72% | 100.4% |
| Unfunded Liability Rate | 2.12% | | 1.95% | 92.0% |
| Sum of Rate | 6.82% | | 6.67% | 97.8% |
| SubDiv #: 149 Employer Name: Coryell County | | | | |
| Contributing Members: | 150 | | 153 | 102.0% |
| Present Value of Benefits | 9,235,419 | | 10,018,892 | 108.5% |
| Total Future Normal Cost | 2,017,396 | | 1,935,722 | 96.0% |
| Total Accrued Liability | 7,218,023 | | 8,083,170 | 112.0% |
| Unfunded Accrued Liability | 1,203,948 | | 1,181,132 | 98.1% |
| Normal Cost Rate | 6.31% | | 6.45% | 102.2% |
| Unfunded Liability Rate | 2.23% | | 2.10% | 94.2% |
| Sum of Rate | 8.54% | | 8.55% | 100.1% |
| SubDiv #: 150 Employer Name: Cottle County | | | | |
| Contributing Members: | 22 | | 21 | 95.5% |
| Present Value of Benefits | 630,881 | | 651,522 | 103.3% |
| Total Future Normal Cost | 82,782 | | 74,486 | 90.0% |
| Total Accrued Liability | 548,099 | | 577,036 | 105.3% |
| Unfunded Accrued Liability | 89,658 | | 73,255 | 81.7% |
| Normal Cost Rate | 4.26% | | 4.27% | 100.2% |
| Unfunded Liability Rate | 2.54% | | 2.03% | 79.9% |
| Sum of Rate | 6.80% | | 6.30% | 92.6% |
| SubDiv #: 151 Employer Name: Crane County | | | | |
| Contributing Members: | 107 | | 102 | 95.3% |
| Present Value of Benefits | 7,716,203 | | 7,832,739 | 101.5% |
| Total Future Normal Cost | 1,363,382 | | 1,044,360 | 76.6% |
| Total Accrued Liability | 6,352,821 | | 6,788,379 | 106.9% |
| Unfunded Accrued Liability | 279,999 | | 306,484 | 109.5% |
| Normal Cost Rate | 5.67% | | 5.54% | 97.7% |
| Unfunded Liability Rate | 0.79% | | 0.94% | 119.0% |
| Sum of Rate | 6.46% | | 6.48% | 100.3% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 153 | Employer Name: Crosby County | | | |
| Contributing Members: | 46 | | 47 | 102.2% |
| Present Value of Benefits | 3,136,958 | | 3,262,768 | 104.0% |
| Total Future Normal Cost | 342,477 | | 336,555 | 98.3% |
| Total Accrued Liability | 2,794,481 | | 2,926,213 | 104.7% |
| Unfunded Accrued Liability | 702,991 | | 757,169 | 107.7% |
| Normal Cost Rate | 4.67% | | 4.72% | 101.1% |
| Unfunded Liability Rate | 5.17% | | 5.53% | 107.0% |
| Sum of Rate | 9.84% | | 10.25% | 104.2% |
| SubDiv #: 154 | Employer Name: Culberson County | | | |
| Contributing Members: | 50 | | 49 | 98.0% |
| Present Value of Benefits | 2,328,646 | | 2,432,800 | 104.5% |
| Total Future Normal Cost | 440,317 | | 346,579 | 78.7% |
| Total Accrued Liability | 1,888,329 | | 2,086,221 | 110.5% |
| Unfunded Accrued Liability | (10,925) | | (60,989) | 558.2% |
| Normal Cost Rate | 5.18% | | 5.04% | 97.3% |
| Unfunded Liability Rate | (0.18%) | | (0.53%) | 294.4% |
| Sum of Rate | 5.00% | | 4.51% | 90.2% |
| SubDiv #: 155 | Employer Name: Dallam County | | | |
| Contributing Members: | 39 | | 44 | 112.8% |
| Present Value of Benefits | 2,949,575 | | 3,173,299 | 107.6% |
| Total Future Normal Cost | 342,772 | | 340,222 | 99.3% |
| Total Accrued Liability | 2,606,803 | | 2,833,077 | 108.7% |
| Unfunded Accrued Liability | 367,593 | | 362,921 | 98.7% |
| Normal Cost Rate | 4.78% | | 4.57% | 95.6% |
| Unfunded Liability Rate | 3.35% | | 2.63% | 78.5% |
| Sum of Rate | 8.13% | | 7.20% | 88.6% |
| SubDiv #: 157 | Employer Name: Dawson County | | | |
| Contributing Members: | 92 | | 97 | 105.4% |
| Present Value of Benefits | 6,141,817 | | 6,409,793 | 104.4% |
| Total Future Normal Cost | 926,790 | | 966,650 | 104.3% |
| Total Accrued Liability | 5,215,027 | | 5,443,143 | 104.4% |
| Unfunded Accrued Liability | 1,459,580 | | 1,525,600 | 104.5% |
| Normal Cost Rate | 4.74% | 4.74% | 4.85% | 102.3% |
| Unfunded Liability Rate | 4.87% | 5.24% | 4.81% | 98.8% |
| Sum of Rate | 9.61% | 9.98% | 9.66% | 100.5% |
| SubDiv #: 158 | Employer Name: Deaf Smith County | | | |
| Contributing Members: | 117 | | 118 | 100.9% |
| Present Value of Benefits | 9,119,568 | | 9,563,614 | 104.9% |
| Total Future Normal Cost | 1,335,143 | | 1,271,267 | 95.2% |
| Total Accrued Liability | 7,784,425 | | 8,292,347 | 106.5% |
| Unfunded Accrued Liability | 1,316,461 | | 1,332,318 | 101.2% |
| Normal Cost Rate | 5.78% | | 5.89% | 101.9% |
| Unfunded Liability Rate | 3.40% | | 3.34% | 98.2% |
| Sum of Rate | 9.18% | | 9.23% | 100.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 159 Employer Name: Delta County | | | | |
| Contributing Members: | 46 | | 43 | 93.5% |
| Present Value of Benefits | 1,213,413 | | 1,272,057 | 104.8% |
| Total Future Normal Cost | 212,374 | | 187,407 | 88.2% |
| Total Accrued Liability | 1,001,039 | | 1,084,650 | 108.4% |
| Unfunded Accrued Liability | 218,071 | | 230,109 | 105.5% |
| Normal Cost Rate | 4.56% | | 4.82% | 105.7% |
| Unfunded Liability Rate | 2.54% | | 2.90% | 114.2% |
| Sum of Rate | 7.10% | | 7.72% | 108.7% |
| SubDiv #: 160 Employer Name: Denton County | | | | |
| Contributing Members: | 1,262 | | 1,314 | 104.1% |
| Present Value of Benefits | 74,799,326 | | 88,828,767 | 118.8% |
| Total Future Normal Cost | 18,317,410 | | 19,836,148 | 108.3% |
| Total Accrued Liability | 56,481,916 | | 68,992,619 | 122.1% |
| Unfunded Accrued Liability | 6,987,524 | | 11,122,829 | 159.2% |
| Normal Cost Rate | 5.76% | 6.72% | 6.51% | 113.0% |
| Unfunded Liability Rate | 1.27% | 1.81% | 1.75% | 137.8% |
| Sum of Rate | 7.03% | 8.53% | 8.26% | 117.5% |
| SubDiv #: 161 Employer Name: Dewitt County | | | | |
| Contributing Members: | 93 | | 94 | 101.1% |
| Present Value of Benefits | 5,153,198 | | 5,392,028 | 104.6% |
| Total Future Normal Cost | 826,095 | | 749,486 | 90.7% |
| Total Accrued Liability | 4,327,103 | | 4,642,542 | 107.3% |
| Unfunded Accrued Liability | 751,527 | | 765,145 | 101.8% |
| Normal Cost Rate | 4.80% | | 4.78% | 99.6% |
| Unfunded Liability Rate | 2.65% | | 2.67% | 100.8% |
| Sum of Rate | 7.45% | | 7.45% | 100.0% |
| SubDiv #: 162 Employer Name: Dickens County | | | | |
| Contributing Members: | 28 | | 28 | 100.0% |
| Present Value of Benefits | 1,181,637 | | 1,305,778 | 110.5% |
| Total Future Normal Cost | 210,990 | | 192,961 | 91.5% |
| Total Accrued Liability | 970,647 | | 1,112,817 | 114.6% |
| Unfunded Accrued Liability | 205,360 | | 213,367 | 103.9% |
| Normal Cost Rate | 5.90% | | 5.87% | 99.5% |
| Unfunded Liability Rate | 3.14% | | 3.04% | 96.8% |
| Sum of Rate | 9.04% | | 8.91% | 98.6% |
| SubDiv #: 163 Employer Name: Dimmit County | | | | |
| Contributing Members: | 58 | | 57 | 98.3% |
| Present Value of Benefits | 2,032,768 | | 2,019,621 | 99.4% |
| Total Future Normal Cost | 562,380 | | 484,040 | 86.1% |
| Total Accrued Liability | 1,470,388 | | 1,535,581 | 104.4% |
| Unfunded Accrued Liability | 190,077 | | 98,384 | 51.8% |
| Normal Cost Rate | 6.95% | | 6.89% | 99.1% |
| Unfunded Liability Rate | 1.83% | | 0.86% | 47.0% |
| Sum of Rate | 8.78% | | 7.75% | 88.3% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 165 | Employer Name: Duval County | | | |
| Contributing Members: | 222 | | 211 | 95.0% |
| Present Value of Benefits | 5,566,611 | | 5,739,465 | 103.1% |
| Total Future Normal Cost | 528,714 | | 427,436 | 80.8% |
| Total Accrued Liability | 5,037,897 | | 5,312,029 | 105.4% |
| Unfunded Accrued Liability | 2,189,842 | | 2,168,035 | 99.0% |
| Normal Cost Rate | 2.13% | | 2.11% | 99.1% |
| Unfunded Liability Rate | 4.75% | | 5.14% | 108.2% |
| Sum of Rate | 6.88% | | 7.25% | 105.4% |
| SubDiv #: 166 | Employer Name: Eastland County | | | |
| Contributing Members: | 82 | | 88 | 107.3% |
| Present Value of Benefits | 5,058,194 | | 5,545,037 | 109.6% |
| Total Future Normal Cost | 792,783 | | 829,982 | 104.7% |
| Total Accrued Liability | 4,265,411 | | 4,715,055 | 110.5% |
| Unfunded Accrued Liability | 1,062,718 | | 1,089,767 | 102.5% |
| Normal Cost Rate | 6.39% | 6.39% | 6.57% | 102.8% |
| Unfunded Liability Rate | 4.82% | 4.98% | 4.05% | 84.0% |
| Sum of Rate | 11.21% | 11.37% | 10.62% | 94.7% |
| SubDiv #: 167 | Employer Name: Ector County | | | |
| Contributing Members: | 575 | | 562 | 97.7% |
| Present Value of Benefits | 103,966,684 | | 108,657,112 | 104.5% |
| Total Future Normal Cost | 9,871,886 | | 8,513,089 | 86.2% |
| Total Accrued Liability | 94,094,798 | | 100,144,023 | 106.4% |
| Unfunded Accrued Liability | 8,981,344 | | 9,340,299 | 104.0% |
| Normal Cost Rate | 7.88% | | 7.78% | 98.7% |
| Unfunded Liability Rate | 1.81% | | (0.82%) | (45.3%) |
| Sum of Rate | 9.69% | | 6.96% | 71.8% |
| SubDiv #: 168 | Employer Name: Edwards County | | | |
| Contributing Members: | 33 | | 33 | 100.0% |
| Present Value of Benefits | 538,003 | | 574,781 | 106.8% |
| Total Future Normal Cost | 138,829 | | 118,816 | 85.6% |
| Total Accrued Liability | 399,174 | | 455,965 | 114.2% |
| Unfunded Accrued Liability | 94,054 | | 92,184 | 98.0% |
| Normal Cost Rate | 2.87% | | 2.71% | 94.4% |
| Unfunded Liability Rate | 1.31% | | 1.29% | 98.5% |
| Sum of Rate | 4.18% | | 4.00% | 95.7% |
| SubDiv #: 169 | Employer Name: Ellis County | | | |
| Contributing Members: | 368 | | 376 | 102.2% |
| Present Value of Benefits | 18,671,170 | | 20,299,696 | 108.7% |
| Total Future Normal Cost | 4,141,470 | | 3,989,437 | 96.3% |
| Total Accrued Liability | 14,529,700 | | 16,310,259 | 112.3% |
| Unfunded Accrued Liability | 1,141,010 | | 1,329,265 | 116.5% |
| Normal Cost Rate | 5.96% | | 6.00% | 100.7% |
| Unfunded Liability Rate | 0.86% | | 0.90% | 104.7% |
| Sum of Rate | 6.82% | | 6.90% | 101.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 170 | Employer Name: El Paso County | | | |
| Contributing Members: | 2,460 | | 2,616 | 106.3% |
| Present Value of Benefits | 209,188,247 | | 230,274,606 | 110.1% |
| Total Future Normal Cost | 47,954,615 | | 47,171,165 | 98.4% |
| Total Accrued Liability | 161,233,632 | | 183,103,441 | 113.6% |
| Unfunded Accrued Liability | 24,203,197 | | 29,778,051 | 123.0% |
| Normal Cost Rate | 7.41% | 7.41% | 7.70% | 103.9% |
| Unfunded Liability Rate | 2.36% | 2.91% | 2.64% | 111.9% |
| Sum of Rate | 9.77% | 10.32% | 10.34% | 105.8% |
| SubDiv #: 171 | Employer Name: Erath County | | | |
| Contributing Members: | 149 | | 147 | 98.7% |
| Present Value of Benefits | 7,999,425 | | 8,814,918 | 110.2% |
| Total Future Normal Cost | 1,609,908 | | 1,472,600 | 91.5% |
| Total Accrued Liability | 6,389,517 | | 7,342,318 | 114.9% |
| Unfunded Accrued Liability | 788,092 | | 899,017 | 114.1% |
| Normal Cost Rate | 5.00% | 5.00% | 4.99% | 99.8% |
| Unfunded Liability Rate | 1.44% | 1.60% | 1.54% | 106.9% |
| Sum of Rate | 6.44% | 6.60% | 6.53% | 101.4% |
| SubDiv #: 172 | Employer Name: Falls County | | | |
| Contributing Members: | 108 | | 104 | 96.3% |
| Present Value of Benefits | 5,987,379 | | 6,296,792 | 105.2% |
| Total Future Normal Cost | 1,020,607 | | 827,602 | 81.1% |
| Total Accrued Liability | 4,966,772 | | 5,469,190 | 110.1% |
| Unfunded Accrued Liability | 880,403 | | 953,751 | 108.3% |
| Normal Cost Rate | 5.83% | | 5.54% | 95.0% |
| Unfunded Liability Rate | 2.99% | | 3.19% | 106.7% |
| Sum of Rate | 8.82% | | 8.73% | 99.0% |
| SubDiv #: 173 | Employer Name: Fannin County | | | |
| Contributing Members: | 119 | | 130 | 109.2% |
| Present Value of Benefits | 6,626,392 | | 7,405,465 | 111.8% |
| Total Future Normal Cost | 1,410,699 | | 1,513,589 | 107.3% |
| Total Accrued Liability | 5,215,693 | | 5,891,876 | 113.0% |
| Unfunded Accrued Liability | 883,958 | | 936,602 | 106.0% |
| Normal Cost Rate | 6.78% | | 6.98% | 102.9% |
| Unfunded Liability Rate | 2.40% | | 2.35% | 97.9% |
| Sum of Rate | 9.18% | | 9.33% | 101.6% |
| SubDiv #: 174 | Employer Name: Fayette County | | | |
| Contributing Members: | 164 | | 181 | 110.4% |
| Present Value of Benefits | 13,652,600 | | 14,885,559 | 109.0% |
| Total Future Normal Cost | 1,977,803 | | 1,928,504 | 97.5% |
| Total Accrued Liability | 11,674,797 | | 12,957,055 | 111.0% |
| Unfunded Accrued Liability | 2,009,300 | | 2,218,012 | 110.4% |
| Normal Cost Rate | 5.50% | 5.50% | 5.41% | 98.4% |
| Unfunded Liability Rate | 3.61% | 3.82% | 3.53% | 97.8% |
| Sum of Rate | 9.11% | 9.32% | 8.94% | 98.1% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 175 Employer Name: Fisher County | | | | |
| Contributing Members: | 48 | | 44 | 91.7% |
| Present Value of Benefits | 2,204,432 | | 2,167,611 | 98.3% |
| Total Future Normal Cost | 239,121 | | 197,060 | 82.4% |
| Total Accrued Liability | 1,965,311 | | 1,970,551 | 100.3% |
| Unfunded Accrued Liability | 387,688 | | 366,975 | 94.7% |
| Normal Cost Rate | 4.59% | 4.59% | 4.69% | 102.2% |
| Unfunded Liability Rate | 3.85% | 3.85% | 4.02% | 104.4% |
| Sum of Rate | 8.44% | 8.44% | 8.71% | 103.2% |
| SubDiv #: 176 Employer Name: Floyd County | | | | |
| Contributing Members: | 53 | | 59 | 111.3% |
| Present Value of Benefits | 3,063,254 | | 3,292,296 | 107.5% |
| Total Future Normal Cost | 499,869 | | 470,099 | 94.0% |
| Total Accrued Liability | 2,563,385 | | 2,822,197 | 110.1% |
| Unfunded Accrued Liability | 681,016 | | 673,878 | 99.0% |
| Normal Cost Rate | 5.49% | | 5.37% | 97.8% |
| Unfunded Liability Rate | 4.47% | | 3.80% | 85.0% |
| Sum of Rate | 9.96% | | 9.17% | 92.1% |
| SubDiv #: 178 Employer Name: Fort Bend County | | | | |
| Contributing Members: | 1,455 | | 1,517 | 104.3% |
| Present Value of Benefits | 144,052,232 | | 156,893,052 | 108.9% |
| Total Future Normal Cost | 31,292,394 | | 29,194,571 | 93.3% |
| Total Accrued Liability | 112,759,838 | | 127,698,481 | 113.2% |
| Unfunded Accrued Liability | 22,421,006 | | 25,494,029 | 113.7% |
| Normal Cost Rate | 6.93% | 6.93% | 6.92% | 99.9% |
| Unfunded Liability Rate | 3.31% | 3.54% | 3.61% | 109.1% |
| Sum of Rate | 10.24% | 10.47% | 10.53% | 102.8% |
| SubDiv #: 179 Employer Name: Franklin County | | | | |
| Contributing Members: | 60 | | 61 | 101.7% |
| Present Value of Benefits | 3,523,081 | | 3,903,134 | 110.8% |
| Total Future Normal Cost | 612,974 | | 593,323 | 96.8% |
| Total Accrued Liability | 2,910,107 | | 3,309,811 | 113.7% |
| Unfunded Accrued Liability | 197,261 | | 271,380 | 137.6% |
| Normal Cost Rate | 6.66% | | 6.84% | 102.7% |
| Unfunded Liability Rate | 1.16% | | 1.57% | 135.3% |
| Sum of Rate | 7.82% | | 8.41% | 107.5% |
| SubDiv #: 180 Employer Name: Freestone County | | | | |
| Contributing Members: | 103 | | 107 | 103.9% |
| Present Value of Benefits | 7,224,242 | | 7,762,601 | 107.5% |
| Total Future Normal Cost | 997,621 | | 959,208 | 96.1% |
| Total Accrued Liability | 6,226,621 | | 6,803,393 | 109.3% |
| Unfunded Accrued Liability | 800,339 | | 885,493 | 110.6% |
| Normal Cost Rate | 5.46% | | 5.49% | 100.5% |
| Unfunded Liability Rate | 2.43% | | 2.49% | 102.5% |
| Sum of Rate | 7.89% | | 7.98% | 101.1% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 181 | Employer Name: Frio County | | | |
| Contributing Members: | 115 | | 115 | 100.0% |
| Present Value of Benefits | 5,472,533 | | 5,442,128 | 99.4% |
| Total Future Normal Cost | 1,198,303 | | 1,063,764 | 88.8% |
| Total Accrued Liability | 4,274,230 | | 4,378,364 | 102.4% |
| Unfunded Accrued Liability | (11,881) | | (84,425) | 710.6% |
| Normal Cost Rate | 5.80% | | 5.67% | 97.8% |
| Unfunded Liability Rate | (0.06%) | | (0.24%) | 400.0% |
| Sum of Rate | 5.74% | | 5.43% | 94.6% |
| SubDiv #: 182 | Employer Name: Gaines County | | | |
| Contributing Members: | 110 | | 116 | 105.5% |
| Present Value of Benefits | 10,903,417 | | 12,038,604 | 110.4% |
| Total Future Normal Cost | 1,481,970 | | 1,479,738 | 99.8% |
| Total Accrued Liability | 9,421,447 | | 10,558,866 | 112.1% |
| Unfunded Accrued Liability | 1,945,052 | | 2,099,868 | 108.0% |
| Normal Cost Rate | 5.85% | | 5.76% | 98.5% |
| Unfunded Liability Rate | 4.43% | | 4.43% | 100.0% |
| Sum of Rate | 10.28% | | 10.19% | 99.1% |
| SubDiv #: 183 | Employer Name: Galveston County | | | |
| Contributing Members: | 1,145 | | 1,093 | 95.5% |
| Present Value of Benefits | 138,197,739 | | 143,437,615 | 103.8% |
| Total Future Normal Cost | 21,208,512 | | 18,166,384 | 85.7% |
| Total Accrued Liability | 116,989,227 | | 125,271,231 | 107.1% |
| Unfunded Accrued Liability | 13,505,663 | | 15,400,078 | 114.0% |
| Normal Cost Rate | 7.34% | | 7.28% | 99.2% |
| Unfunded Liability Rate | 2.88% | | 3.30% | 114.6% |
| Sum of Rate | 10.22% | | 10.58% | 103.5% |
| SubDiv #: 184 | Employer Name: Garza County | | | |
| Contributing Members: | 56 | | 56 | 100.0% |
| Present Value of Benefits | 3,122,390 | | 3,458,950 | 110.8% |
| Total Future Normal Cost | 501,321 | | 483,914 | 96.5% |
| Total Accrued Liability | 2,621,069 | | 2,975,036 | 113.5% |
| Unfunded Accrued Liability | 234,309 | | 272,009 | 116.1% |
| Normal Cost Rate | 5.57% | | 5.73% | 102.9% |
| Unfunded Liability Rate | 1.42% | | 1.62% | 114.1% |
| Sum of Rate | 6.99% | | 7.35% | 105.2% |
| SubDiv #: 185 | Employer Name: Gillespie County | | | |
| Contributing Members: | 95 | | 99 | 104.2% |
| Present Value of Benefits | 6,879,321 | | 7,469,716 | 108.6% |
| Total Future Normal Cost | 1,011,334 | | 1,007,117 | 99.6% |
| Total Accrued Liability | 5,867,987 | | 6,462,599 | 110.1% |
| Unfunded Accrued Liability | 1,162,726 | | 1,233,153 | 106.1% |
| Normal Cost Rate | 5.63% | 5.63% | 5.59% | 99.3% |
| Unfunded Liability Rate | 3.83% | 3.96% | 3.74% | 97.7% |
| Sum of Rate | 9.46% | 9.59% | 9.33% | 98.6% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 186 | Employer Name: Glasscock County | | | |
| Contributing Members: | 32 | | 33 | 103.1% |
| Present Value of Benefits | 2,299,286 | | 2,488,566 | 108.2% |
| Total Future Normal Cost | 243,284 | | 214,418 | 88.1% |
| Total Accrued Liability | 2,056,002 | | 2,274,148 | 110.6% |
| Unfunded Accrued Liability | 565,863 | | 573,715 | 101.4% |
| Normal Cost Rate | 4.71% | | 4.65% | 98.7% |
| Unfunded Liability Rate | 6.58% | | 6.50% | 98.8% |
| Sum of Rate | 11.29% | | 11.15% | 98.8% |
| SubDiv #: 187 | Employer Name: Goliad County | | | |
| Contributing Members: | 82 | | 86 | 104.9% |
| Present Value of Benefits | 4,938,559 | | 5,308,688 | 107.5% |
| Total Future Normal Cost | 739,515 | | 739,639 | 100.0% |
| Total Accrued Liability | 4,199,044 | | 4,569,049 | 108.8% |
| Unfunded Accrued Liability | (58,272) | | (44,239) | 75.9% |
| Normal Cost Rate | 5.37% | | 5.44% | 101.3% |
| Unfunded Liability Rate | (0.21%) | | (0.13%) | 61.9% |
| Sum of Rate | 5.16% | | 5.31% | 102.9% |
| SubDiv #: 188 | Employer Name: Gonzales County | | | |
| Contributing Members: | 98 | | 103 | 105.1% |
| Present Value of Benefits | 4,826,669 | | 5,054,295 | 104.7% |
| Total Future Normal Cost | 652,618 | | 565,742 | 86.7% |
| Total Accrued Liability | 4,174,051 | | 4,488,553 | 107.5% |
| Unfunded Accrued Liability | 914,294 | | 865,519 | 94.7% |
| Normal Cost Rate | 4.29% | | 4.33% | 100.9% |
| Unfunded Liability Rate | 3.46% | | 3.21% | 92.8% |
| Sum of Rate | 7.75% | | 7.54% | 97.3% |
| SubDiv #: 189 | Employer Name: Gray County | | | |
| Contributing Members: | 135 | | 136 | 100.7% |
| Present Value of Benefits | 7,850,198 | | 7,950,341 | 101.3% |
| Total Future Normal Cost | 1,323,445 | | 1,162,458 | 87.8% |
| Total Accrued Liability | 6,526,753 | | 6,787,883 | 104.0% |
| Unfunded Accrued Liability | 762,173 | | 708,417 | 92.9% |
| Normal Cost Rate | 5.21% | 5.21% | 5.21% | 100.0% |
| Unfunded Liability Rate | 1.65% | 1.65% | 1.53% | 92.7% |
| Sum of Rate | 6.86% | 6.86% | 6.74% | 98.3% |
| SubDiv #: 190 | Employer Name: Grayson County | | | |
| Contributing Members: | 428 | | 448 | 104.7% |
| Present Value of Benefits | 33,337,059 | | 36,077,958 | 108.2% |
| Total Future Normal Cost | 7,208,323 | | 6,728,417 | 93.3% |
| Total Accrued Liability | 26,128,736 | | 29,349,541 | 112.3% |
| Unfunded Accrued Liability | 6,343,749 | | 6,813,143 | 107.4% |
| Normal Cost Rate | 7.28% | 7.28% | 7.20% | 98.9% |
| Unfunded Liability Rate | 3.81% | 3.81% | 3.76% | 98.7% |
| Sum of Rate | 11.09% | 11.09% | 10.96% | 98.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 191 Employer Name: Gregg County | | | | |
| Contributing Members: | 493 | | 495 | 100.4% |
| Present Value of Benefits | 42,835,643 | | 43,797,034 | 102.2% |
| Total Future Normal Cost | 6,889,665 | | 6,096,566 | 88.5% |
| Total Accrued Liability | 35,945,978 | | 37,700,468 | 104.9% |
| Unfunded Accrued Liability | 6,288,583 | | 6,371,907 | 101.3% |
| Normal Cost Rate | 6.01% | 6.01% | 5.83% | 97.0% |
| Unfunded Liability Rate | 3.38% | 3.54% | 3.36% | 99.4% |
| Sum of Rate | 9.39% | 9.55% | 9.19% | 97.9% |
| SubDiv #: 192 Employer Name: Grimes County | | | | |
| Contributing Members: | 126 | | 134 | 106.3% |
| Present Value of Benefits | 4,946,959 | | 5,429,987 | 109.8% |
| Total Future Normal Cost | 983,703 | | 970,934 | 98.7% |
| Total Accrued Liability | 3,963,256 | | 4,459,053 | 112.5% |
| Unfunded Accrued Liability | (172,640) | | (229,871) | 133.2% |
| Normal Cost Rate | 5.00% | 5.00% | 5.20% | 104.0% |
| Unfunded Liability Rate | (0.52%) | (0.52%) | (0.62%) | 119.2% |
| Sum of Rate | 4.48% | 4.48% | 4.58% | 102.2% |
| SubDiv #: 193 Employer Name: Guadalupe County | | | | |
| Contributing Members: | 349 | | 390 | 111.7% |
| Present Value of Benefits | 18,451,124 | | 20,476,231 | 111.0% |
| Total Future Normal Cost | 4,599,114 | | 4,975,956 | 108.2% |
| Total Accrued Liability | 13,852,010 | | 15,500,275 | 111.9% |
| Unfunded Accrued Liability | 2,914,204 | | 3,003,218 | 103.1% |
| Normal Cost Rate | 6.58% | | 6.76% | 102.7% |
| Unfunded Liability Rate | 2.30% | | 2.09% | 90.9% |
| Sum of Rate | 8.88% | | 8.85% | 99.7% |
| SubDiv #: 194 Employer Name: Hale County | | | | |
| Contributing Members: | 166 | | 164 | 98.8% |
| Present Value of Benefits | 11,442,479 | | 11,976,015 | 104.7% |
| Total Future Normal Cost | 1,773,299 | | 1,549,367 | 87.4% |
| Total Accrued Liability | 9,669,180 | | 10,426,648 | 107.8% |
| Unfunded Accrued Liability | 844,968 | | 1,071,423 | 126.8% |
| Normal Cost Rate | 5.33% | 5.33% | 5.16% | 96.8% |
| Unfunded Liability Rate | 1.54% | 1.87% | 1.90% | 123.4% |
| Sum of Rate | 6.87% | 7.20% | 7.06% | 102.8% |
| SubDiv #: 195 Employer Name: Hall County | | | | |
| Contributing Members: | 38 | | 37 | 97.4% |
| Present Value of Benefits | 1,976,103 | | 2,090,628 | 105.8% |
| Total Future Normal Cost | 240,736 | | 206,609 | 85.8% |
| Total Accrued Liability | 1,735,367 | | 1,884,019 | 108.6% |
| Unfunded Accrued Liability | 231,216 | | 227,081 | 98.2% |
| Normal Cost Rate | 5.71% | | 5.70% | 99.8% |
| Unfunded Liability Rate | 2.60% | | 2.63% | 101.2% |
| Sum of Rate | 8.31% | | 8.33% | 100.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 196 | Employer Name: Hamilton County | | | |
| Contributing Members: | 52 | | 55 | 105.8% |
| Present Value of Benefits | 1,682,311 | | 1,833,994 | 109.0% |
| Total Future Normal Cost | 357,851 | | 324,210 | 90.6% |
| Total Accrued Liability | 1,324,460 | | 1,509,784 | 114.0% |
| Unfunded Accrued Liability | 258,615 | | 258,966 | 100.1% |
| Normal Cost Rate | 4.29% | | 4.34% | 101.2% |
| Unfunded Liability Rate | 1.93% | | 1.80% | 93.3% |
| Sum of Rate | 6.22% | | 6.14% | 98.7% |
| SubDiv #: 197 | Employer Name: Hansford County | | | |
| Contributing Members: | 40 | | 44 | 110.0% |
| Present Value of Benefits | 3,484,062 | | 3,420,076 | 98.2% |
| Total Future Normal Cost | 296,455 | | 283,061 | 95.5% |
| Total Accrued Liability | 3,187,607 | | 3,137,015 | 98.4% |
| Unfunded Accrued Liability | 665,017 | | 698,730 | 105.1% |
| Normal Cost Rate | 4.26% | | 4.29% | 100.7% |
| Unfunded Liability Rate | 5.91% | | 5.97% | 101.0% |
| Sum of Rate | 10.17% | | 10.26% | 100.9% |
| SubDiv #: 198 | Employer Name: Hardeman County | | | |
| Contributing Members: | 46 | | 49 | 106.5% |
| Present Value of Benefits | 2,372,350 | | 2,677,336 | 112.9% |
| Total Future Normal Cost | 321,611 | | 319,620 | 99.4% |
| Total Accrued Liability | 2,050,739 | | 2,357,716 | 115.0% |
| Unfunded Accrued Liability | 131,793 | | 166,341 | 126.2% |
| Normal Cost Rate | 5.12% | | 4.97% | 97.1% |
| Unfunded Liability Rate | 1.03% | | 1.14% | 110.7% |
| Sum of Rate | 6.15% | | 6.11% | 99.3% |
| SubDiv #: 199 | Employer Name: Hardin County | | | |
| Contributing Members: | 243 | | 239 | 98.4% |
| Present Value of Benefits | 15,117,811 | | 15,745,928 | 104.2% |
| Total Future Normal Cost | 2,450,827 | | 2,251,027 | 91.8% |
| Total Accrued Liability | 12,666,984 | | 13,494,901 | 106.5% |
| Unfunded Accrued Liability | 2,001,437 | | 2,107,530 | 105.3% |
| Normal Cost Rate | 5.30% | 5.30% | 5.39% | 101.7% |
| Unfunded Liability Rate | 2.43% | 2.56% | 2.55% | 104.9% |
| Sum of Rate | 7.73% | 7.86% | 7.94% | 102.7% |
| SubDiv #: 200 | Employer Name: Harris County | | | |
| Contributing Members: | 13,569 | | 13,609 | 100.3% |
| Present Value of Benefits | 1,766,721,720 | | 1,886,041,648 | 106.8% |
| Total Future Normal Cost | 325,675,420 | | 307,517,910 | 94.4% |
| Total Accrued Liability | 1,441,046,300 | | 1,578,523,738 | 109.5% |
| Unfunded Accrued Liability | 175,904,921 | | 197,546,932 | 112.3% |
| Normal Cost Rate | 7.27% | | 7.43% | 102.2% |
| Unfunded Liability Rate | 2.59% | | 2.88% | 111.2% |
| Sum of Rate | 9.86% | | 10.31% | 104.6% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 201 | Employer Name: Harrison County | | | |
| Contributing Members: | 292 | | 298 | 102.1% |
| Present Value of Benefits | 19,246,059 | | 20,430,203 | 106.2% |
| Total Future Normal Cost | 3,465,686 | | 3,308,893 | 95.5% |
| Total Accrued Liability | 15,780,373 | | 17,121,310 | 108.5% |
| Unfunded Accrued Liability | 3,376,445 | | 3,603,109 | 106.7% |
| Normal Cost Rate | 6.03% | 6.03% | 6.20% | 102.8% |
| Unfunded Liability Rate | 3.60% | 3.75% | 3.69% | 102.5% |
| Sum of Rate | 9.63% | 9.78% | 9.89% | 102.7% |
| SubDiv #: 202 | Employer Name: Hartley County | | | |
| Contributing Members: | 26 | | 27 | 103.8% |
| Present Value of Benefits | 1,738,952 | | 1,915,334 | 110.1% |
| Total Future Normal Cost | 278,073 | | 275,043 | 98.9% |
| Total Accrued Liability | 1,460,879 | | 1,640,291 | 112.3% |
| Unfunded Accrued Liability | 61,129 | | 74,773 | 122.3% |
| Normal Cost Rate | 6.61% | 6.61% | 6.78% | 102.6% |
| Unfunded Liability Rate | 0.92% | 1.20% | 1.09% | 118.5% |
| Sum of Rate | 7.53% | 7.81% | 7.87% | 104.5% |
| SubDiv #: 203 | Employer Name: Haskell County | | | |
| Contributing Members: | 51 | | 52 | 102.0% |
| Present Value of Benefits | 2,531,365 | | 2,676,323 | 105.7% |
| Total Future Normal Cost | 320,068 | | 285,093 | 89.1% |
| Total Accrued Liability | 2,211,297 | | 2,391,230 | 108.1% |
| Unfunded Accrued Liability | 615,169 | | 632,846 | 102.9% |
| Normal Cost Rate | 4.56% | | 4.54% | 99.6% |
| Unfunded Liability Rate | 4.54% | | 4.86% | 107.0% |
| Sum of Rate | 9.10% | | 9.40% | 103.3% |
| SubDiv #: 204 | Employer Name: Hays County | | | |
| Contributing Members: | 585 | | 620 | 106.0% |
| Present Value of Benefits | 41,323,853 | | 46,007,287 | 111.3% |
| Total Future Normal Cost | 10,209,435 | | 9,717,992 | 95.2% |
| Total Accrued Liability | 31,114,418 | | 36,289,295 | 116.6% |
| Unfunded Accrued Liability | 4,113,082 | | 4,999,346 | 121.5% |
| Normal Cost Rate | 7.03% | 7.03% | 6.90% | 98.2% |
| Unfunded Liability Rate | 1.75% | 1.83% | 1.92% | 109.7% |
| Sum of Rate | 8.78% | 8.86% | 8.82% | 100.5% |
| SubDiv #: 205 | Employer Name: Hemphill County | | | |
| Contributing Members: | 57 | | 55 | 96.5% |
| Present Value of Benefits | 6,442,638 | | 6,773,866 | 105.1% |
| Total Future Normal Cost | 634,981 | | 587,409 | 92.5% |
| Total Accrued Liability | 5,807,657 | | 6,186,457 | 106.5% |
| Unfunded Accrued Liability | 1,124,036 | | 1,157,927 | 103.0% |
| Normal Cost Rate | 5.90% | 5.90% | 5.96% | 101.0% |
| Unfunded Liability Rate | 5.81% | 6.01% | 6.20% | 106.7% |
| Sum of Rate | 11.71% | 11.91% | 12.16% | 103.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 206 Employer Name: Henderson County | | | | |
| Contributing Members: | 256 | | 268 | 104.7% |
| Present Value of Benefits | 21,126,527 | | 22,870,755 | 108.3% |
| Total Future Normal Cost | 4,764,711 | | 4,318,892 | 90.6% |
| Total Accrued Liability | 16,361,816 | | 18,551,863 | 113.4% |
| Unfunded Accrued Liability | 2,428,664 | | 2,778,634 | 114.4% |
| Normal Cost Rate | 7.85% | | 7.60% | 96.8% |
| Unfunded Liability Rate | 2.51% | | 2.63% | 104.8% |
| Sum of Rate | 10.36% | | 10.23% | 98.7% |
| SubDiv #: 207 Employer Name: Hidalgo County | | | | |
| Contributing Members: | 1,807 | | 1,945 | 107.6% |
| Present Value of Benefits | 109,175,297 | | 119,482,311 | 109.4% |
| Total Future Normal Cost | 21,360,248 | | 20,453,265 | 95.8% |
| Total Accrued Liability | 87,815,049 | | 99,029,046 | 112.8% |
| Unfunded Accrued Liability | 12,992,237 | | 15,001,095 | 115.5% |
| Normal Cost Rate | 5.77% | 5.77% | 5.94% | 102.9% |
| Unfunded Liability Rate | 2.04% | 2.28% | 2.25% | 110.3% |
| Sum of Rate | 7.81% | 8.05% | 8.19% | 104.9% |
| SubDiv #: 208 Employer Name: Hill County | | | | |
| Contributing Members: | 153 | | 160 | 104.6% |
| Present Value of Benefits | 7,476,176 | | 8,339,231 | 111.5% |
| Total Future Normal Cost | 1,150,257 | | 1,271,899 | 110.6% |
| Total Accrued Liability | 6,325,919 | | 7,067,332 | 111.7% |
| Unfunded Accrued Liability | 1,136,007 | | 1,313,839 | 115.7% |
| Normal Cost Rate | 3.85% | 4.62% | 4.63% | 120.3% |
| Unfunded Liability Rate | 2.05% | 2.35% | 2.30% | 112.2% |
| Sum of Rate | 5.90% | 6.97% | 6.93% | 117.5% |
| SubDiv #: 209 Employer Name: Hockley County | | | | |
| Contributing Members: | 106 | | 106 | 100.0% |
| Present Value of Benefits | 10,001,090 | | 10,388,822 | 103.9% |
| Total Future Normal Cost | 1,272,872 | | 1,229,560 | 96.6% |
| Total Accrued Liability | 8,728,218 | | 9,159,262 | 104.9% |
| Unfunded Accrued Liability | 2,104,255 | | 2,219,437 | 105.5% |
| Normal Cost Rate | 5.56% | | 5.63% | 101.3% |
| Unfunded Liability Rate | 6.00% | | 6.40% | 106.7% |
| Sum of Rate | 11.56% | | 12.03% | 104.1% |
| SubDiv #: 210 Employer Name: Hood County | | | | |
| Contributing Members: | 197 | | 213 | 108.1% |
| Present Value of Benefits | 7,889,194 | | 8,713,436 | 110.4% |
| Total Future Normal Cost | 1,866,997 | | 1,897,288 | 101.6% |
| Total Accrued Liability | 6,022,197 | | 6,816,148 | 113.2% |
| Unfunded Accrued Liability | 797,785 | | 848,095 | 106.3% |
| Normal Cost Rate | 4.67% | | 4.77% | 102.1% |
| Unfunded Liability Rate | 1.09% | | 1.04% | 95.4% |
| Sum of Rate | 5.76% | | 5.81% | 100.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 211 | Employer Name: Hopkins County | | | |
| Contributing Members: | 165 | | 173 | 104.8% |
| Present Value of Benefits | 8,979,301 | | 9,852,184 | 109.7% |
| Total Future Normal Cost | 2,211,912 | | 2,033,131 | 91.9% |
| Total Accrued Liability | 6,767,389 | | 7,819,053 | 115.5% |
| Unfunded Accrued Liability | 1,203,205 | | 1,354,329 | 112.6% |
| Normal Cost Rate | 6.63% | 6.63% | 6.52% | 98.3% |
| Unfunded Liability Rate | 2.15% | 2.24% | 2.24% | 104.2% |
| Sum of Rate | 8.78% | 8.87% | 8.76% | 99.8% |
| SubDiv #: 212 | Employer Name: Houston County | | | |
| Contributing Members: | 94 | | 99 | 105.3% |
| Present Value of Benefits | 3,214,495 | | 3,353,368 | 104.3% |
| Total Future Normal Cost | 669,171 | | 599,517 | 89.6% |
| Total Accrued Liability | 2,545,324 | | 2,753,851 | 108.2% |
| Unfunded Accrued Liability | 101,190 | | 47,020 | 46.5% |
| Normal Cost Rate | 4.48% | | 4.50% | 100.4% |
| Unfunded Liability Rate | 0.38% | | 0.15% | 39.5% |
| Sum of Rate | 4.86% | | 4.65% | 95.7% |
| SubDiv #: 213 | Employer Name: Howard County | | | |
| Contributing Members: | 147 | | 149 | 101.4% |
| Present Value of Benefits | 11,730,457 | | 12,384,927 | 105.6% |
| Total Future Normal Cost | 1,595,908 | | 1,520,568 | 95.3% |
| Total Accrued Liability | 10,134,549 | | 10,864,359 | 107.2% |
| Unfunded Accrued Liability | 2,151,713 | | 2,530,419 | 117.6% |
| Normal Cost Rate | 5.51% | 5.51% | 5.33% | 96.7% |
| Unfunded Liability Rate | 4.41% | 4.92% | 4.79% | 108.6% |
| Sum of Rate | 9.92% | 10.43% | 10.12% | 102.0% |
| SubDiv #: 214 | Employer Name: Hudspeth County | | | |
| Contributing Members: | 63 | | 72 | 114.3% |
| Present Value of Benefits | 2,196,045 | | 2,339,467 | 106.5% |
| Total Future Normal Cost | 380,100 | | 359,863 | 94.7% |
| Total Accrued Liability | 1,815,945 | | 1,979,604 | 109.0% |
| Unfunded Accrued Liability | 125,371 | | 134,144 | 107.0% |
| Normal Cost Rate | 3.77% | | 3.75% | 99.5% |
| Unfunded Liability Rate | 0.71% | | 0.70% | 98.6% |
| Sum of Rate | 4.48% | | 4.45% | 99.3% |
| SubDiv #: 215 | Employer Name: Hunt County | | | |
| Contributing Members: | 268 | | 285 | 106.3% |
| Present Value of Benefits | 17,511,474 | | 18,901,033 | 107.9% |
| Total Future Normal Cost | 3,451,766 | | 3,424,608 | 99.2% |
| Total Accrued Liability | 14,059,708 | | 15,476,425 | 110.1% |
| Unfunded Accrued Liability | 2,291,015 | | 2,542,274 | 111.0% |
| Normal Cost Rate | 6.59% | | 6.53% | 99.1% |
| Unfunded Liability Rate | 2.50% | | 2.49% | 99.6% |
| Sum of Rate | 9.09% | | 9.02% | 99.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 216 Employer Name: Hutchinson County | | | | |
| Contributing Members: | 131 | | 128 | 97.7% |
| Present Value of Benefits | 12,098,300 | | 12,602,922 | 104.2% |
| Total Future Normal Cost | 1,707,449 | | 1,505,770 | 88.2% |
| Total Accrued Liability | 10,390,851 | | 11,097,152 | 106.8% |
| Unfunded, Accrued Liability | 944,721 | | 1,035,583 | 109.6% |
| Normal Cost Rate | 5.62% | | 5.64% | 100.4% |
| Unfunded Liability Rate | 2.07% | | 2.28% | 110.1% |
| Sum of Rate | 7.69% | | 7.92% | 103.0% |
| SubDiv #: 217 Employer Name: Irion County | | | | |
| Contributing Members: | 28 | | 28 | 100.0% |
| Present Value of Benefits | 1,720,775 | | 1,928,127 | 112.0% |
| Total Future Normal Cost | 292,044 | | 278,764 | 95.5% |
| Total Accrued Liability | 1,428,731 | | 1,649,363 | 115.4% |
| Unfunded Accrued Liability | (23,009) | | 10,599 | (46.1%) |
| Normal Cost Rate | 7.18% | | 7.17% | 99.9% |
| Unfunded Liability Rate | (0.33%) | | 0.21% | (63.6%) |
| Sum of Rate | 6.85% | | 7.38% | 107.7% |
| SubDiv #: 218 Employer Name: Jack County | | | | |
| Contributing Members: | 66 | | 65 | 98.5% |
| Present Value of Benefits | 4,413,159 | | 4,416,606 | 100.1% |
| Total Future Normal Cost | 664,425 | | 591,198 | 89.0% |
| Total Accrued Liability | 3,748,734 | | 3,825,408 | 102.0% |
| Unfunded Accrued Liability | 537,614 | | 521,792 | 97.1% |
| Normal Cost Rate | 5.51% | | 5.62% | 102.0% |
| Unfunded Liability Rate | 2.54% | | 2.47% | 97.2% |
| Sum of Rate | 8.05% | | 8.09% | 100.5% |
| SubDiv #: 219 Employer Name: Jackson County | | | | |
| Contributing Members: | 97 | | 103 | 106.2% |
| Present Value of Benefits | 7,783,445 | | 7,649,449 | 98.3% |
| Total Future Normal Cost | 987,086 | | 939,689 | 95.2% |
| Total Accrued Liability | 6,796,359 | | 6,709,760 | 98.7% |
| Unfunded Accrued Liability | 683,955 | | 681,388 | 99.6% |
| Normal Cost Rate | 5.12% | | 5.10% | 99.6% |
| Unfunded Liability Rate | 2.39% | | 2.25% | 94.1% |
| Sum of Rate | 7.51% | | 7.35% | 97.9% |
| SubDiv #: 220 Employer Name: Jasper County | | | | |
| Contributing Members: | 144 | | 151 | 104.9% |
| Present Value of Benefits | 10,995,874 | | 12,819,107 | 116.6% |
| Total Future Normal Cost | 1,703,135 | | 1,915,916 | 112.5% |
| Total Accrued Liability | 9,292,739 | | 10,903,191 | 117.3% |
| Unfunded Accrued Liability | 3,005,621 | | 3,711,707 | 123.5% |
| Normal Cost Rate | 6.45% | 7.19% | 7.41% | 114.9% |
| Unfunded Liability Rate | 6.14% | 7.64% | 6.85% | 111.6% |
| Sum of Rate | 12.59% | 14.83% | 14.26% | 113.3% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 221 Employer Name: Jeff Davis County | | | | |
| Contributing Members: | 20 | | 18 | 90.0% |
| Present Value of Benefits | 929,374 | | 822,824 | 88.5% |
| Total Future Normal Cost | 270,150 | | 136,655 | 50.6% |
| Total Accrued Liability | 659,224 | | 686,169 | 104.1% |
| Unfunded Accrued Liability | 44,199 | | 20,820 | 47.1% |
| Normal Cost Rate | 5.81% | | 5.73% | 98.6% |
| Unfunded Liability Rate | 0.67% | | 0.50% | 74.6% |
| Sum of Rate | 6.48% | | 6.23% | 96.1% |
| SubDiv #: 222 Employer Name: Jefferson County | | | | |
| Contributing Members: | 1,170 | | 1,171 | 100.1% |
| Present Value of Benefits | 143,373,402 | | 152,860,384 | 106.6% |
| Total Future Normal Cost | 24,707,218 | | 23,043,512 | 93.3% |
| Total Accrued Liability | 118,666,184 | | 129,816,872 | 109.4% |
| Unfunded Accrued Liability | 22,679,930 | | 25,230,426 | 111.2% |
| Normal Cost Rate | 6.22% | 6.22% | 6.34% | 101.9% |
| Unfunded Liability Rate | 3.84% | 4.07% | 4.23% | 110.2% |
| Sum of Rate | 10.06% | 10.29% | 10.57% | 105.1% |
| SubDiv #: 223 Employer Name: Jim Hogg County | | | | |
| Contributing Members: | 125 | | 127 | 101.6% |
| Present Value of Benefits | 3,309,135 | | 3,374,610 | 102.0% |
| Total Future Normal Cost | 474,329 | | 440,445 | 92.9% |
| Total Accrued Liability | 2,834,806 | | 2,934,165 | 103.5% |
| Unfunded Accrued Liability | 665,010 | | 609,075 | 91.6% |
| Normal Cost Rate | 3.11% | | 3.14% | 101.0% |
| Unfunded Liability Rate | 2.88% | | 2.53% | 87.8% |
| Sum of Rate | 5.99% | | 5.67% | 94.7% |
| SubDiv #: 224 Employer Name: Jim Wells County | | | | |
| Contributing Members: | 210 | | 219 | 104.3% |
| Present Value of Benefits | 11,633,285 | | 12,517,733 | 107.6% |
| Total Future Normal Cost | 2,244,495 | | 2,063,596 | 91.9% |
| Total Accrued Liability | 9,388,790 | | 10,454,137 | 111.3% |
| Unfunded Accrued Liability | 905,812 | | 949,773 | 104.9% |
| Normal Cost Rate | 5.73% | | 5.75% | 100.3% |
| Unfunded Liability Rate | 1.31% | | 1.28% | 97.7% |
| Sum of Rate | 7.04% | | 7.03% | 99.9% |
| SubDiv #: 225 Employer Name: Johnson County | | | | |
| Contributing Members: | 449 | | 468 | 104.2% |
| Present Value of Benefits | 23,156,369 | | 25,571,942 | 110.4% |
| Total Future Normal Cost | 4,525,833 | | 4,594,299 | 101.5% |
| Total Accrued Liability | 18,630,536 | | 20,977,643 | 112.6% |
| Unfunded Accrued Liability | 1,870,955 | | 2,353,743 | 125.8% |
| Normal Cost Rate | 5.61% | 5.61% | 5.94% | 105.9% |
| Unfunded Liability Rate | 1.16% | 1.29% | 1.40% | 120.7% |
| Sum of Rate | 6.77% | 6.90% | 7.34% | 108.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| SubDiv #: | Employer Name: | 12/31/00 Val | New Plan | 12/31/01 Val | Ratio 01/00 |
|----------------------------|-------------------------------|--------------|----------|--------------|-------------|
| SubDiv #: 226 | Employer Name: Jones County | | | | |
| Contributing Members: | | 89 | | 87 | 97.8% |
| Present Value of Benefits | | 5,151,158 | | 5,169,775 | 100.4% |
| Total Future Normal Cost | | 894,045 | | 714,019 | 79.9% |
| Total Accrued Liability | | 4,257,113 | | 4,455,756 | 104.7% |
| Unfunded Accrued Liability | | 871,308 | | 907,619 | 104.2% |
| Normal Cost Rate | | 6.10% | 6.10% | 5.92% | 97.0% |
| Unfunded Liability Rate | | 3.39% | 3.39% | 3.68% | 108.6% |
| Sum of Rate | | 9.49% | 9.49% | 9.60% | 101.2% |
| SubDiv #: 227 | Employer Name: Karnes County | | | | |
| Contributing Members: | | 109 | | 112 | 102.8% |
| Present Value of Benefits | | 4,894,422 | | 5,222,670 | 106.7% |
| Total Future Normal Cost | | 864,777 | | 848,861 | 98.2% |
| Total Accrued Liability | | 4,029,645 | | 4,373,809 | 108.5% |
| Unfunded Accrued Liability | | 583,044 | | 584,956 | 100.3% |
| Normal Cost Rate | | 5.67% | | 5.73% | 101.1% |
| Unfunded Liability Rate | | 2.24% | | 2.20% | 98.2% |
| Sum of Rate | | 7.91% | | 7.93% | 100.3% |
| SubDiv #: 228 | Employer Name: Kaufman County | | | | |
| Contributing Members: | | 270 | | 280 | 103.7% |
| Present Value of Benefits | | 17,167,567 | | 18,484,285 | 107.7% |
| Total Future Normal Cost | | 3,190,266 | | 2,962,475 | 92.9% |
| Total Accrued Liability | | 13,977,301 | | 15,521,810 | 111.1% |
| Unfunded Accrued Liability | | 960,397 | | 1,135,936 | 118.3% |
| Normal Cost Rate | | 6.36% | | 6.28% | 98.7% |
| Unfunded Liability Rate | | 1.02% | | 1.10% | 107.8% |
| Sum of Rate | | 7.38% | | 7.38% | 100.0% |
| SubDiv #: 229 | Employer Name: Kendall County | | | | |
| Contributing Members: | | 140 | | 142 | 101.4% |
| Present Value of Benefits | | 5,539,215 | | 6,055,073 | 109.3% |
| Total Future Normal Cost | | 1,347,274 | | 1,219,642 | 90.5% |
| Total Accrued Liability | | 4,191,941 | | 4,835,431 | 115.4% |
| Unfunded Accrued Liability | | 788,240 | | 869,786 | 110.3% |
| Normal Cost Rate | | 4.68% | 4.68% | 4.50% | 96.2% |
| Unfunded Liability Rate | | 1.67% | 1.90% | 1.63% | 97.6% |
| Sum of Rate | | 6.35% | 6.58% | 6.13% | 96.5% |
| SubDiv #: 230 | Employer Name: Kenedy County | | | | |
| Contributing Members: | | 41 | | 43 | 104.9% |
| Present Value of Benefits | | 2,398,818 | | 2,592,190 | 108.1% |
| Total Future Normal Cost | | 333,017 | | 352,405 | 105.8% |
| Total Accrued Liability | | 2,065,801 | | 2,239,785 | 108.4% |
| Unfunded Accrued Liability | | 263,600 | | 222,224 | 84.3% |
| Normal Cost Rate | | 4.29% | | 4.35% | 101.4% |
| Unfunded Liability Rate | | 2.09% | | 1.64% | 78.5% |
| Sum of Rate | | 6.38% | | 5.99% | 93.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 231 Employer Name: Kent County | | | | |
| Contributing Members: | 64 | | 64 | 100.0% |
| Present Value of Benefits | 3,052,188 | | 3,050,919 | 100.0% |
| Total Future Normal Cost | 597,004 | | 538,500 | 90.2% |
| Total Accrued Liability | 2,455,184 | | 2,512,419 | 102.3% |
| Unfunded Accrued Liability | 505,648 | | 433,624 | 85.8% |
| Normal Cost Rate | 5.16% | | 5.10% | 98.8% |
| Unfunded Liability Rate | 2.87% | | 2.31% | 80.5% |
| Sum of Rate | 8.03% | | 7.41% | 92.3% |
| SubDiv #: 232 Employer Name: Kerr County | | | | |
| Contributing Members: | 266 | | 270 | 101.5% |
| Present Value of Benefits | 13,643,776 | | 15,040,299 | 110.2% |
| Total Future Normal Cost | 2,818,198 | | 2,765,522 | 98.1% |
| Total Accrued Liability | 10,825,578 | | 12,274,777 | 113.4% |
| Unfunded Accrued Liability | 1,581,224 | | 1,854,786 | 117.3% |
| Normal Cost Rate | 5.77% | | 5.97% | 103.5% |
| Unfunded Liability Rate | 1.75% | | 1.95% | 111.4% |
| Sum of Rate | 7.52% | | 7.92% | 105.3% |
| SubDiv #: 233 Employer Name: Kimble County | | | | |
| Contributing Members: | 36 | | 43 | 119.4% |
| Present Value of Benefits | 1,131,969 | | 1,262,590 | 111.5% |
| Total Future Normal Cost | 291,867 | | 334,337 | 114.6% |
| Total Accrued Liability | 840,102 | | 928,253 | 110.5% |
| Unfunded Accrued Liability | (25,809) | | (44,466) | 172.3% |
| Normal Cost Rate | 4.73% | | 4.72% | 99.8% |
| Unfunded Liability Rate | (0.24%) | | (0.33%) | 137.5% |
| Sum of Rate | 4.49% | | 4.39% | 97.8% |
| SubDiv #: 234 Employer Name: King County | | | | |
| Contributing Members: | 16 | | 15 | 93.8% |
| Present Value of Benefits | 960,120 | | 1,161,424 | 121.0% |
| Total Future Normal Cost | 77,740 | | 138,483 | 178.1% |
| Total Accrued Liability | 882,380 | | 1,022,941 | 115.9% |
| Unfunded Accrued Liability | (38,474) | | 15,479 | (40.2%) |
| Normal Cost Rate | 2.35% | 5.02% | 4.92% | 209.4% |
| Unfunded Liability Rate | (0.62%) | 0.03% | 0.31% | (50.0%) |
| Sum of Rate | 1.73% | 5.05% | 5.23% | 302.3% |
| SubDiv #: 235 Employer Name: Kinney County | | | | |
| Contributing Members: | 46 | | 48 | 104.3% |
| Present Value of Benefits | 1,772,643 | | 1,980,433 | 111.7% |
| Total Future Normal Cost | 427,765 | | 390,327 | 91.2% |
| Total Accrued Liability | 1,344,878 | | 1,590,106 | 118.2% |
| Unfunded Accrued Liability | (103,330) | | (67,335) | 65.2% |
| Normal Cost Rate | 6.78% | 6.78% | 6.57% | 96.9% |
| Unfunded Liability Rate | (0.73%) | (0.64%) | (0.45%) | 61.6% |
| Sum of Rate | 6.05% | 6.14% | 6.12% | 101.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 236 Employer Name: Kieberg County | | | | |
| Contributing Members: | 279 | | 273 | 97.8% |
| Present Value of Benefits | 18,845,539 | | 19,697,912 | 104.5% |
| Total Future Normal Cost | 3,185,285 | | 2,858,062 | 89.7% |
| Total Accrued Liability | 15,660,254 | | 16,839,850 | 107.5% |
| Unfunded Accrued Liability | 555,391 | | 670,247 | 120.7% |
| Normal Cost Rate | 6.68% | | 6.75% | 101.0% |
| Unfunded Liability Rate | 0.66% | | 0.81% | 122.7% |
| Sum of Rate | 7.34% | | 7.56% | 103.0% |
| SubDiv #: 237 Employer Name: Knox County | | | | |
| Contributing Members: | 42 | | 41 | 97.6% |
| Present Value of Benefits | 1,108,741 | | 1,240,019 | 111.8% |
| Total Future Normal Cost | 194,435 | | 173,706 | 89.3% |
| Total Accrued Liability | 914,306 | | 1,066,313 | 116.6% |
| Unfunded Accrued Liability | (125,402) | | (145,124) | 115.7% |
| Normal Cost Rate | 4.17% | | 4.11% | 98.6% |
| Unfunded Liability Rate | (1.30%) | | (1.51%) | 116.2% |
| Sum of Rate | 2.87% | | 2.60% | 90.6% |
| SubDiv #: 238 Employer Name: Lamar County | | | | |
| Contributing Members: | 179 | | 178 | 99.4% |
| Present Value of Benefits | 11,505,399 | | 12,371,554 | 107.5% |
| Total Future Normal Cost | 2,424,665 | | 2,212,248 | 91.2% |
| Total Accrued Liability | 9,080,734 | | 10,159,306 | 111.9% |
| Unfunded Accrued Liability | 1,093,520 | | 1,189,802 | 108.8% |
| Normal Cost Rate | 6.70% | | 6.83% | 101.9% |
| Unfunded Liability Rate | 1.75% | | 1.86% | 106.3% |
| Sum of Rate | 8.45% | | 8.69% | 102.8% |
| SubDiv #: 239 Employer Name: Lamb County | | | | |
| Contributing Members: | 77 | | 80 | 103.9% |
| Present Value of Benefits | 5,690,665 | | 6,022,766 | 105.8% |
| Total Future Normal Cost | 775,020 | | 706,428 | 91.1% |
| Total Accrued Liability | 4,915,645 | | 5,316,338 | 108.2% |
| Unfunded Accrued Liability | 927,924 | | 945,786 | 101.9% |
| Normal Cost Rate | 5.57% | | 5.45% | 97.8% |
| Unfunded Liability Rate | 3.79% | | 3.62% | 95.5% |
| Sum of Rate | 9.36% | | 9.07% | 96.9% |
| SubDiv #: 240 Employer Name: Lampasas County | | | | |
| Contributing Members: | 77 | | 82 | 106.5% |
| Present Value of Benefits | 4,450,560 | | 5,139,293 | 115.5% |
| Total Future Normal Cost | 757,666 | | 850,109 | 112.2% |
| Total Accrued Liability | 3,692,894 | | 4,289,184 | 116.1% |
| Unfunded Accrued Liability | 829,266 | | 1,095,857 | 132.1% |
| Normal Cost Rate | 6.09% | 6.88% | 7.00% | 114.9% |
| Unfunded Liability Rate | 3.82% | 5.03% | 4.52% | 118.3% |
| Sum of Rate | 9.91% | 11.91% | 11.52% | 116.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 241 Employer Name: La Salle County | | | | |
| Contributing Members: | 51 | | 50 | 98.0% |
| Present Value of Benefits | 3,341,945 | | 3,393,908 | 101.6% |
| Total Future Normal Cost | 570,590 | | 517,144 | 90.6% |
| Total Accrued Liability | 2,771,355 | | 2,876,764 | 103.8% |
| Unfunded Accrued Liability | 273,502 | | 287,812 | 105.2% |
| Normal Cost Rate | 7.28% | 7.28% | 7.37% | 101.2% |
| Unfunded Liability Rate | 2.14% | 2.49% | 2.16% | 100.9% |
| Sum of Rate | 9.42% | 9.77% | 9.53% | 101.2% |
| SubDiv #: 242 Employer Name: Lavaca County | | | | |
| Contributing Members: | 156 | | 163 | 104.5% |
| Present Value of Benefits | 10,614,162 | | 11,341,980 | 106.9% |
| Total Future Normal Cost | 1,573,866 | | 1,498,302 | 95.2% |
| Total Accrued Liability | 9,040,296 | | 9,843,678 | 108.9% |
| Unfunded Accrued Liability | 1,336,988 | | 1,426,208 | 106.7% |
| Normal Cost Rate | 5.37% | | 5.36% | 99.8% |
| Unfunded Liability Rate | 2.73% | | 2.73% | 100.0% |
| Sum of Rate | 8.10% | | 8.09% | 99.9% |
| SubDiv #: 243 Employer Name: Lee County | | | | |
| Contributing Members: | 81 | | 85 | 104.9% |
| Present Value of Benefits | 5,203,420 | | 5,749,361 | 110.5% |
| Total Future Normal Cost | 633,685 | | 609,588 | 96.2% |
| Total Accrued Liability | 4,569,735 | | 5,139,773 | 112.5% |
| Unfunded Accrued Liability | 818,405 | | 897,676 | 109.7% |
| Normal Cost Rate | 4.00% | 4.00% | 4.06% | 101.5% |
| Unfunded Liability Rate | 3.30% | 3.50% | 3.42% | 103.6% |
| Sum of Rate | 7.30% | 7.50% | 7.48% | 102.5% |
| SubDiv #: 244 Employer Name: Leon County | | | | |
| Contributing Members: | 82 | | 93 | 113.4% |
| Present Value of Benefits | 3,078,729 | | 3,351,661 | 108.9% |
| Total Future Normal Cost | 542,975 | | 605,517 | 111.5% |
| Total Accrued Liability | 2,535,754 | | 2,746,144 | 108.3% |
| Unfunded Accrued Liability | (122,631) | | (190,619) | 155.4% |
| Normal Cost Rate | 4.35% | 4.35% | 4.52% | 103.9% |
| Unfunded Liability Rate | (0.61%) | (0.55%) | (0.77%) | 126.2% |
| Sum of Rate | 3.74% | 3.80% | 3.75% | 100.3% |
| SubDiv #: 245 Employer Name: Liberty County | | | | |
| Contributing Members: | 282 | | 297 | 105.3% |
| Present Value of Benefits | 22,498,634 | | 24,856,258 | 110.5% |
| Total Future Normal Cost | 3,779,386 | | 3,959,293 | 104.8% |
| Total Accrued Liability | 18,719,248 | | 20,896,965 | 111.6% |
| Unfunded Accrued Liability | 4,772,369 | | 5,151,576 | 107.9% |
| Normal Cost Rate | 7.54% | 7.54% | 8.05% | 106.8% |
| Unfunded Liability Rate | 4.96% | 5.11% | 4.96% | 100.0% |
| Sum of Rate | 12.50% | 12.65% | 13.01% | 104.1% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 246 Employer Name: Limestone County | | | | |
| Contributing Members: | 143 | | 148 | 103.5% |
| Present Value of Benefits | 7,893,663 | | 8,055,468 | 102.0% |
| Total Future Normal Cost | 1,432,505 | | 1,297,381 | 90.6% |
| Total Accrued Liability | 6,461,158 | | 6,758,087 | 104.6% |
| Unfunded Accrued Liability | 299,202 | | 218,047 | 72.9% |
| Normal Cost Rate | 5.45% | | 5.32% | 97.6% |
| Unfunded Liability Rate | 0.52% | | 0.33% | 63.5% |
| Sum of Rate | 5.97% | | 5.65% | 94.6% |
| SubDiv #: 247 Employer Name: Lipscomb County | | | | |
| Contributing Members: | 45 | | 47 | 104.4% |
| Present Value of Benefits | 3,043,850 | | 3,334,707 | 109.6% |
| Total Future Normal Cost | 433,695 | | 408,723 | 94.2% |
| Total Accrued Liability | 2,610,155 | | 2,925,984 | 112.1% |
| Unfunded Accrued Liability | 405,498 | | 429,318 | 105.9% |
| Normal Cost Rate | 5.45% | | 5.29% | 97.1% |
| Unfunded Liability Rate | 3.22% | | 3.20% | 99.4% |
| Sum of Rate | 8.67% | | 8.49% | 97.9% |
| SubDiv #: 248 Employer Name: Live Oak County | | | | |
| Contributing Members: | 82 | | 86 | 104.9% |
| Present Value of Benefits | 4,587,223 | | 5,246,117 | 114.4% |
| Total Future Normal Cost | 594,646 | | 722,330 | 121.5% |
| Total Accrued Liability | 3,992,577 | | 4,523,787 | 113.3% |
| Unfunded Accrued Liability | 632,965 | | 985,216 | 155.7% |
| Normal Cost Rate | 5.34% | 6.14% | 6.06% | 113.5% |
| Unfunded Liability Rate | 2.99% | 4.55% | 4.12% | 137.8% |
| Sum of Rate | 8.33% | 10.69% | 10.18% | 122.2% |
| SubDiv #: 249 Employer Name: Llano County | | | | |
| Contributing Members: | 121 | | 122 | 100.8% |
| Present Value of Benefits | 5,776,413 | | 6,232,127 | 107.9% |
| Total Future Normal Cost | 1,158,925 | | 1,005,367 | 86.7% |
| Total Accrued Liability | 4,617,488 | | 5,226,760 | 113.2% |
| Unfunded Accrued Liability | 706,411 | | 825,595 | 116.9% |
| Normal Cost Rate | 5.90% | | 5.71% | 96.8% |
| Unfunded Liability Rate | 1.89% | | 2.14% | 113.2% |
| Sum of Rate | 7.79% | | 7.85% | 100.8% |
| SubDiv #: 250 Employer Name: Loving County | | | | |
| Contributing Members: | 16 | | 16 | 100.0% |
| Present Value of Benefits | 1,509,419 | | 1,631,639 | 108.1% |
| Total Future Normal Cost | 153,329 | | 154,539 | 100.8% |
| Total Accrued Liability | 1,356,090 | | 1,477,100 | 108.9% |
| Unfunded Accrued Liability | 303,758 | | 317,197 | 104.4% |
| Normal Cost Rate | 6.07% | 6.07% | 6.20% | 102.1% |
| Unfunded Liability Rate | 6.99% | 7.45% | 7.09% | 101.4% |
| Sum of Rate | 13.06% | 13.52% | 13.29% | 101.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 251 | Employer Name: Lubbock County | | | |
| Contributing Members: | 839 | | 862 | 102.7% |
| Present Value of Benefits | 57,794,142 | | 62,642,028 | 108.4% |
| Total Future Normal Cost | 10,658,349 | | 10,080,794 | 94.6% |
| Total Accrued Liability | 47,135,793 | | 52,561,234 | 111.5% |
| Unfunded Accrued Liability | 8,689,963 | | 9,611,334 | 110.6% |
| Normal Cost Rate | 5.93% | | 5.95% | 100.3% |
| Unfunded Liability Rate | 2.74% | | 2.87% | 104.7% |
| Sum of Rate | 8.67% | | 8.82% | 101.7% |
| SubDiv #: 252 | Employer Name: Lynn County | | | |
| Contributing Members: | 47 | | 47 | 100.0% |
| Present Value of Benefits | 1,083,604 | | 1,176,412 | 108.6% |
| Total Future Normal Cost | 186,965 | | 186,792 | 99.9% |
| Total Accrued Liability | 896,639 | | 989,620 | 110.4% |
| Unfunded Accrued Liability | (90,771) | | (91,960) | 101.3% |
| Normal Cost Rate | 2.98% | 2.98% | 3.06% | 102.7% |
| Unfunded Liability Rate | (0.88%) | (0.69%) | (0.95%) | 108.0% |
| Sum of Rate | 2.10% | 2.29% | 2.11% | 100.5% |
| SubDiv #: 253 | Employer Name: Mc Culloch County | | | |
| Contributing Members: | 39 | | 41 | 105.1% |
| Present Value of Benefits | 1,931,907 | | 2,001,830 | 103.6% |
| Total Future Normal Cost | 318,055 | | 286,065 | 89.9% |
| Total Accrued Liability | 1,613,852 | | 1,715,765 | 106.3% |
| Unfunded Accrued Liability | (57,683) | | (76,686) | 132.9% |
| Normal Cost Rate | 5.52% | 5.52% | 5.45% | 98.7% |
| Unfunded Liability Rate | (0.58%) | (0.37%) | (0.74%) | 127.6% |
| Sum of Rate | 4.94% | 5.15% | 4.71% | 95.3% |
| SubDiv #: 254 | Employer Name: Mc Lennan County | | | |
| Contributing Members: | 772 | | 790 | 102.3% |
| Present Value of Benefits | 88,771,074 | | 91,663,270 | 103.3% |
| Total Future Normal Cost | 16,653,176 | | 14,756,847 | 88.6% |
| Total Accrued Liability | 72,117,898 | | 76,906,423 | 106.6% |
| Unfunded Accrued Liability | 18,151,948 | | 18,967,186 | 104.5% |
| Normal Cost Rate | 8.47% | 8.47% | 8.19% | 96.7% |
| Unfunded Liability Rate | 5.75% | 5.83% | 5.67% | 98.6% |
| Sum of Rate | 14.22% | 14.30% | 13.86% | 97.5% |
| SubDiv #: 255 | Employer Name: Mc Mullen County | | | |
| Contributing Members: | 34 | | 37 | 108.8% |
| Present Value of Benefits | 2,065,056 | | 2,315,284 | 112.1% |
| Total Future Normal Cost | 175,859 | | 185,957 | 105.7% |
| Total Accrued Liability | 1,889,197 | | 2,129,327 | 112.7% |
| Unfunded Accrued Liability | 336,662 | | 360,274 | 107.0% |
| Normal Cost Rate | 4.57% | 4.57% | 4.62% | 101.1% |
| Unfunded Liability Rate | 4.64% | 4.88% | 4.47% | 96.3% |
| Sum of Rate | 9.21% | 9.45% | 9.09% | 98.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 256 Employer Name: Madison County | | | | |
| Contributing Members: | 70 | | 77 | 110.0% |
| Present Value of Benefits | 1,625,208 | | 1,781,074 | 109.6% |
| Total Future Normal Cost | 291,781 | | 280,619 | 96.2% |
| Total Accrued Liability | 1,333,427 | | 1,500,455 | 112.5% |
| Unfunded Accrued Liability | 319,724 | | 341,487 | 106.8% |
| Normal Cost Rate | 3.53% | 3.53% | 3.38% | 95.8% |
| Unfunded Liability Rate | 1.73% | 1.74% | 1.61% | 93.1% |
| Sum of Rate | 5.26% | 5.27% | 4.99% | 94.9% |
| SubDiv #: 257 Employer Name: Marion County | | | | |
| Contributing Members: | 63 | | 66 | 104.8% |
| Present Value of Benefits | 3,785,085 | | 3,905,093 | 103.2% |
| Total Future Normal Cost | 593,526 | | 534,973 | 90.1% |
| Total Accrued Liability | 3,191,559 | | 3,370,120 | 105.6% |
| Unfunded Accrued Liability | 258,160 | | 229,920 | 89.1% |
| Normal Cost Rate | 7.04% | | 7.17% | 101.8% |
| Unfunded Liability Rate | 1.59% | | 1.37% | 86.2% |
| Sum of Rate | 8.63% | | 8.54% | 99.0% |
| SubDiv #: 258 Employer Name: Martin County | | | | |
| Contributing Members: | 52 | | 55 | 105.8% |
| Present Value of Benefits | 3,752,426 | | 4,136,955 | 110.2% |
| Total Future Normal Cost | 425,241 | | 483,016 | 113.6% |
| Total Accrued Liability | 3,327,185 | | 3,653,939 | 109.8% |
| Unfunded Accrued Liability | 490,567 | | 627,283 | 127.9% |
| Normal Cost Rate | 5.38% | 6.07% | 6.23% | 115.8% |
| Unfunded Liability Rate | 3.78% | 4.49% | 4.42% | 116.9% |
| Sum of Rate | 9.16% | 10.56% | 10.65% | 116.3% |
| SubDiv #: 259 Employer Name: Mason County | | | | |
| Contributing Members: | 36 | | 37 | 102.8% |
| Present Value of Benefits | 1,208,853 | | 1,419,591 | 117.4% |
| Total Future Normal Cost | 193,405 | | 229,156 | 118.5% |
| Total Accrued Liability | 1,015,448 | | 1,190,435 | 117.2% |
| Unfunded Accrued Liability | 22,086 | | 114,283 | 517.4% |
| Normal Cost Rate | 4.25% | 5.14% | 5.20% | 122.4% |
| Unfunded Liability Rate | 0.08% | 1.72% | 1.37% | 1712.5% |
| Sum of Rate | 4.33% | 6.86% | 6.57% | 151.7% |
| SubDiv #: 260 Employer Name: Matagorda County | | | | |
| Contributing Members: | 235 | | 232 | 98.7% |
| Present Value of Benefits | 18,361,920 | | 19,068,957 | 103.9% |
| Total Future Normal Cost | 2,921,054 | | 2,483,830 | 85.0% |
| Total Accrued Liability | 15,440,866 | | 16,585,127 | 107.4% |
| Unfunded Accrued Liability | 2,922,462 | | 3,219,242 | 110.2% |
| Normal Cost Rate | 5.93% | | 5.69% | 96.0% |
| Unfunded Liability Rate | 3.61% | | 3.96% | 109.7% |
| Sum of Rate | 9.54% | | 9.65% | 101.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 261 | Employer Name: Maverick County | | | |
| Contributing Members: | 170 | | 199 | 117.1% |
| Present Value of Benefits | 7,470,822 | | 8,530,524 | 114.2% |
| Total Future Normal Cost | 1,445,195 | | 1,715,458 | 118.7% |
| Total Accrued Liability | 6,025,627 | | 6,815,066 | 113.1% |
| Unfunded Accrued Liability | 245,897 | | 372,501 | 151.5% |
| Normal Cost Rate | 4.68% | 4.68% | 5.04% | 107.7% |
| Unfunded Liability Rate | 0.55% | 0.90% | 0.69% | 125.5% |
| Sum of Rate | 5.23% | 5.58% | 5.73% | 109.6% |
| SubDiv #: 262 | Employer Name: Medina County | | | |
| Contributing Members: | 167 | | 165 | 98.8% |
| Present Value of Benefits | 7,136,139 | | 7,447,864 | 104.4% |
| Total Future Normal Cost | 1,397,099 | | 1,209,143 | 86.5% |
| Total Accrued Liability | 5,739,040 | | 6,238,721 | 108.7% |
| Unfunded Accrued Liability | 615,988 | | 670,775 | 108.9% |
| Normal Cost Rate | 5.23% | | 5.16% | 98.7% |
| Unfunded Liability Rate | 1.21% | | 1.35% | 111.6% |
| Sum of Rate | 6.44% | | 6.51% | 101.1% |
| SubDiv #: 263 | Employer Name: Menard County | | | |
| Contributing Members: | 30 | | 28 | 93.3% |
| Present Value of Benefits | 979,921 | | 1,358,990 | 138.7% |
| Total Future Normal Cost | 0 | | 209,036 | |
| Total Accrued Liability | 979,921 | | 1,149,954 | 117.4% |
| Unfunded Accrued Liability | (30,463) | | 113,320 | (372.0%) |
| Normal Cost Rate | 5.28% | 5.49% | 5.67% | 107.4% |
| Unfunded Liability Rate | 1.72% | 1.99% | 1.94% | 112.8% |
| Sum of Rate | 7.00% | 7.48% | 7.61% | 108.7% |
| SubDiv #: 264 | Employer Name: Midland County | | | |
| Contributing Members: | 545 | | 555 | 101.8% |
| Present Value of Benefits | 45,109,190 | | 47,456,877 | 105.2% |
| Total Future Normal Cost | 6,434,781 | | 5,557,595 | 86.4% |
| Total Accrued Liability | 38,674,409 | | 41,899,282 | 108.3% |
| Unfunded Accrued Liability | 7,289,607 | | 7,606,693 | 104.3% |
| Normal Cost Rate | 5.46% | 5.46% | 5.31% | 97.3% |
| Unfunded Liability Rate | 3.77% | 3.83% | 3.75% | 99.5% |
| Sum of Rate | 9.23% | 9.29% | 9.06% | 98.2% |
| SubDiv #: 265 | Employer Name: Milam County | | | |
| Contributing Members: | 127 | | 130 | 102.4% |
| Present Value of Benefits | 7,692,369 | | 8,090,805 | 105.2% |
| Total Future Normal Cost | 1,194,571 | | 1,079,960 | 90.4% |
| Total Accrued Liability | 6,497,798 | | 7,010,845 | 107.9% |
| Unfunded Accrued Liability | 848,022 | | 918,443 | 108.3% |
| Normal Cost Rate | 6.22% | | 6.03% | 96.9% |
| Unfunded Liability Rate | 2.36% | | 2.35% | 99.6% |
| Sum of Rate | 8.58% | | 8.38% | 97.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | 12/31/00 Val | New Plan | 12/31/01 Val | Ratio 01/00 |
|--|--------------|----------|--------------|-------------|
| SubDiv #: 266 Employer Name: Mills County | | | | |
| Contributing Members: | 30 | | 38 | 126.7% |
| Present Value of Benefits | 1,473,348 | | 1,589,592 | 107.9% |
| Total Future Normal Cost | 232,336 | | 247,401 | 106.5% |
| Total Accrued Liability | 1,241,012 | | 1,342,191 | 108.2% |
| Unfunded Accrued Liability | 137,300 | | 129,252 | 94.1% |
| Normal Cost Rate | 4.62% | | 4.64% | 100.4% |
| Unfunded Liability Rate | 1.51% | | 1.12% | 74.2% |
| Sum of Rate | 6.13% | | 5.76% | 94.0% |
| SubDiv #: 267 Employer Name: Mitchell County | | | | |
| Contributing Members: | 63 | | 62 | 98.4% |
| Present Value of Benefits | 3,670,693 | | 4,069,843 | 110.9% |
| Total Future Normal Cost | 544,013 | | 483,259 | 88.8% |
| Total Accrued Liability | 3,126,680 | | 3,586,584 | 114.7% |
| Unfunded Accrued Liability | 455,271 | | 550,535 | 120.9% |
| Normal Cost Rate | 5.11% | 5.11% | 5.03% | 98.4% |
| Unfunded Liability Rate | 2.47% | 2.93% | 2.93% | 118.6% |
| Sum of Rate | 7.58% | 8.04% | 7.96% | 105.0% |
| SubDiv #: 268 Employer Name: Montague County | | | | |
| Contributing Members: | 94 | | 91 | 96.8% |
| Present Value of Benefits | 6,972,350 | | 7,428,363 | 106.5% |
| Total Future Normal Cost | 1,098,594 | | 913,873 | 83.2% |
| Total Accrued Liability | 5,873,756 | | 6,514,490 | 110.9% |
| Unfunded Accrued Liability | 1,454,097 | | 1,579,385 | 108.6% |
| Normal Cost Rate | 6.97% | | 6.69% | 96.0% |
| Unfunded Liability Rate | 5.03% | | 5.53% | 109.9% |
| Sum of Rate | 12.00% | | 12.22% | 101.8% |
| SubDiv #: 269 Employer Name: Montgomery County | | | | |
| Contributing Members: | 1,271 | | 1,325 | 104.2% |
| Present Value of Benefits | 107,073,192 | | 117,220,699 | 109.5% |
| Total Future Normal Cost | 21,165,852 | | 21,004,140 | 99.2% |
| Total Accrued Liability | 85,907,340 | | 96,216,559 | 112.0% |
| Unfunded Accrued Liability | 11,446,780 | | 13,867,890 | 121.2% |
| Normal Cost Rate | 6.58% | 6.58% | 6.72% | 102.1% |
| Unfunded Liability Rate | 2.07% | 2.20% | 2.33% | 112.6% |
| Sum of Rate | 8.65% | 8.78% | 9.05% | 104.6% |
| SubDiv #: 270 Employer Name: Moore County | | | | |
| Contributing Members: | 124 | | 122 | 98.4% |
| Present Value of Benefits | 10,686,217 | | 11,283,004 | 105.6% |
| Total Future Normal Cost | 1,738,442 | | 1,617,992 | 93.1% |
| Total Accrued Liability | 8,947,775 | | 9,665,012 | 108.0% |
| Unfunded Accrued Liability | 1,441,232 | | 1,548,519 | 107.4% |
| Normal Cost Rate | 6.09% | 6.09% | 6.13% | 100.7% |
| Unfunded Liability Rate | 3.21% | 3.36% | 3.36% | 104.7% |
| Sum of Rate | 9.30% | 9.45% | 9.49% | 102.0% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 271 | Employer Name: Morris County | | | |
| Contributing Members: | 72 | | 70 | 97.2% |
| Present Value of Benefits | 5,917,218 | | 5,902,143 | 99.7% |
| Total Future Normal Cost | 778,650 | | 485,366 | 62.3% |
| Total Accrued Liability | 5,138,568 | | 5,416,777 | 105.4% |
| Unfunded Accrued Liability | 925,829 | | 813,308 | 87.8% |
| Normal Cost Rate | 5.44% | 3.82% | 3.71% | 68.2% |
| Unfunded Liability Rate | 4.59% | 4.12% | 3.95% | 86.1% |
| Sum of Rate | 10.03% | 7.94% | 7.66% | 76.4% |
| SubDiv #: 273 | Employer Name: Nacogdoches County | | | |
| Contributing Members: | 243 | | 260 | 107.0% |
| Present Value of Benefits | 15,452,060 | | 16,698,751 | 108.1% |
| Total Future Normal Cost | 2,674,054 | | 2,572,473 | 96.2% |
| Total Accrued Liability | 12,778,006 | | 14,126,278 | 110.6% |
| Unfunded Accrued Liability | 1,947,872 | | 1,916,514 | 98.4% |
| Normal Cost Rate | 6.01% | | 6.05% | 100.7% |
| Unfunded Liability Rate | 2.42% | | 2.13% | 88.0% |
| Sum of Rate | 8.43% | | 8.18% | 97.0% |
| SubDiv #: 274 | Employer Name: Navarro County | | | |
| Contributing Members: | 256 | | 264 | 103.1% |
| Present Value of Benefits | 17,828,321 | | 19,780,261 | 110.9% |
| Total Future Normal Cost | 3,644,283 | | 3,680,788 | 101.0% |
| Total Accrued Liability | 14,184,038 | | 16,099,473 | 113.5% |
| Unfunded Accrued Liability | 1,918,803 | | 2,122,081 | 110.6% |
| Normal Cost Rate | 6.16% | | 6.34% | 102.9% |
| Unfunded Liability Rate | 1.95% | | 2.01% | 103.1% |
| Sum of Rate | 8.11% | | 8.35% | 103.0% |
| SubDiv #: 275 | Employer Name: Newton County | | | |
| Contributing Members: | 84 | | 84 | 100.0% |
| Present Value of Benefits | 3,501,292 | | 3,578,291 | 102.2% |
| Total Future Normal Cost | 546,967 | | 565,722 | 103.4% |
| Total Accrued Liability | 2,954,325 | | 3,012,569 | 102.0% |
| Unfunded Accrued Liability | 229,620 | | 186,704 | 81.3% |
| Normal Cost Rate | 4.81% | 4.81% | 4.92% | 102.3% |
| Unfunded Liability Rate | 0.98% | 0.98% | 0.71% | 72.4% |
| Sum of Rate | 5.79% | 5.79% | 5.63% | 97.2% |
| SubDiv #: 276 | Employer Name: Nolan County | | | |
| Contributing Members: | 91 | | 95 | 104.4% |
| Present Value of Benefits | 6,351,625 | | 6,774,513 | 106.7% |
| Total Future Normal Cost | 857,527 | | 820,425 | 95.7% |
| Total Accrued Liability | 5,494,098 | | 5,954,088 | 108.4% |
| Unfunded Accrued Liability | 943,426 | | 1,007,565 | 106.8% |
| Normal Cost Rate | 5.82% | | 5.51% | 94.7% |
| Unfunded Liability Rate | 3.43% | | 3.24% | 94.5% |
| Sum of Rate | 9.25% | | 8.75% | 94.6% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 277 | Employer Name: Nueces County | | | |
| Contributing Members: | 1,429 | | 1,420 | 99.4% |
| Present Value of Benefits | 135,357,898 | | 141,576,250 | 104.6% |
| Total Future Normal Cost | 21,615,608 | | 18,724,692 | 86.6% |
| Total Accrued Liability | 113,742,290 | | 122,851,558 | 108.0% |
| Unfunded Accrued Liability | 13,326,254 | | 13,991,046 | 105.0% |
| Normal Cost Rate | 6.23% | | 6.06% | 97.3% |
| Unfunded Liability Rate | 2.55% | | 2.67% | 104.7% |
| Sum of Rate | 8.78% | | 8.73% | 99.4% |
| SubDiv #: 278 | Employer Name: Ochiltree County | | | |
| Contributing Members: | 62 | | 63 | 101.6% |
| Present Value of Benefits | 5,196,214 | | 5,179,353 | 99.7% |
| Total Future Normal Cost | 632,689 | | 601,182 | 95.0% |
| Total Accrued Liability | 4,563,525 | | 4,578,171 | 100.3% |
| Unfunded Accrued Liability | 731,894 | | 699,968 | 95.6% |
| Normal Cost Rate | 5.57% | | 5.51% | 98.9% |
| Unfunded Liability Rate | 3.82% | | 3.44% | 90.1% |
| Sum of Rate | 9.39% | | 8.95% | 95.3% |
| SubDiv #: 279 | Employer Name: Oldham County | | | |
| Contributing Members: | 32 | | 33 | 103.1% |
| Present Value of Benefits | 2,616,205 | | 2,703,613 | 103.3% |
| Total Future Normal Cost | 346,121 | | 365,917 | 105.7% |
| Total Accrued Liability | 2,270,084 | | 2,337,696 | 103.0% |
| Unfunded Accrued Liability | 65,570 | | 93,918 | 143.2% |
| Normal Cost Rate | 6.61% | 6.61% | 6.60% | 99.8% |
| Unfunded Liability Rate | 0.78% | 0.78% | 1.02% | 130.8% |
| Sum of Rate | 7.39% | 7.39% | 7.62% | 103.1% |
| SubDiv #: 280 | Employer Name: Orange County | | | |
| Contributing Members: | 403 | | 409 | 101.5% |
| Present Value of Benefits | 38,806,298 | | 41,119,140 | 106.0% |
| Total Future Normal Cost | 7,049,671 | | 6,451,591 | 91.5% |
| Total Accrued Liability | 31,756,627 | | 34,667,549 | 109.2% |
| Unfunded Accrued Liability | 5,168,877 | | 5,613,424 | 108.6% |
| Normal Cost Rate | 6.57% | 6.57% | 6.74% | 102.6% |
| Unfunded Liability Rate | 2.99% | 3.49% | 3.12% | 104.3% |
| Sum of Rate | 9.56% | 10.06% | 9.86% | 103.1% |
| SubDiv #: 281 | Employer Name: Palo Pinto County | | | |
| Contributing Members: | 142 | | 143 | 100.7% |
| Present Value of Benefits | 9,186,285 | | 9,945,438 | 108.3% |
| Total Future Normal Cost | 1,540,884 | | 1,375,236 | 89.2% |
| Total Accrued Liability | 7,645,401 | | 8,570,202 | 112.1% |
| Unfunded Accrued Liability | 1,194,127 | | 1,278,786 | 107.1% |
| Normal Cost Rate | 5.94% | | 5.88% | 99.0% |
| Unfunded Liability Rate | 2.43% | | 2.50% | 102.9% |
| Sum of Rate | 8.37% | | 8.38% | 100.1% |

Comparison of Contribution Rates for Variable-Rate Plans

| SubDiv #: | Employer Name: | 12/31/00 Val | New Plan | 12/31/01 Val | Ratio 01/00 |
|----------------------------|----------------|--------------|----------|--------------|-------------|
| 282 | Panola County | | | | |
| Contributing Members: | | 172 | | 172 | 100.0% |
| Present Value of Benefits | | 12,735,945 | | 14,560,583 | 114.3% |
| Total Future Normal Cost | | 2,279,065 | | 2,286,659 | 100.3% |
| Total Accrued Liability | | 10,456,880 | | 12,273,924 | 117.4% |
| Unfunded Accrued Liability | | 3,535,835 | | 4,550,800 | 128.7% |
| Normal Cost Rate | | 6.43% | 7.26% | 7.27% | 113.1% |
| Unfunded Liability Rate | | 6.30% | 7.85% | 7.98% | 126.7% |
| Sum of Rate | | 12.73% | 15.11% | 15.25% | 119.8% |
| 283 | Parker County | | | | |
| Contributing Members: | | 336 | | 339 | 100.9% |
| Present Value of Benefits | | 19,947,248 | | 21,556,654 | 108.1% |
| Total Future Normal Cost | | 4,424,715 | | 4,211,821 | 95.2% |
| Total Accrued Liability | | 15,522,533 | | 17,344,833 | 111.7% |
| Unfunded Accrued Liability | | 2,124,202 | | 2,405,538 | 113.2% |
| Normal Cost Rate | | 6.09% | | 6.22% | 102.1% |
| Unfunded Liability Rate | | 1.72% | | 1.87% | 108.7% |
| Sum of Rate | | 7.81% | | 8.09% | 103.6% |
| 284 | Parmer County | | | | |
| Contributing Members: | | 52 | | 55 | 105.8% |
| Present Value of Benefits | | 3,299,349 | | 3,527,844 | 106.9% |
| Total Future Normal Cost | | 406,013 | | 366,408 | 90.2% |
| Total Accrued Liability | | 2,893,336 | | 3,161,436 | 109.3% |
| Unfunded Accrued Liability | | 530,228 | | 526,036 | 99.2% |
| Normal Cost Rate | | 5.60% | | 5.28% | 94.3% |
| Unfunded Liability Rate | | 3.59% | | 3.24% | 90.3% |
| Sum of Rate | | 9.19% | | 8.52% | 92.7% |
| 285 | Pecos County | | | | |
| Contributing Members: | | 406 | | 418 | 103.0% |
| Present Value of Benefits | | 24,290,302 | | 25,328,220 | 104.3% |
| Total Future Normal Cost | | 5,219,851 | | 4,537,967 | 86.9% |
| Total Accrued Liability | | 19,070,451 | | 20,790,253 | 109.0% |
| Unfunded Accrued Liability | | 1,848,647 | | 2,337,222 | 126.4% |
| Normal Cost Rate | | 6.12% | 6.12% | 6.00% | 98.0% |
| Unfunded Liability Rate | | 1.24% | 1.57% | 1.52% | 122.6% |
| Sum of Rate | | 7.36% | 7.69% | 7.52% | 102.2% |
| 286 | Polk County | | | | |
| Contributing Members: | | 284 | | 280 | 98.6% |
| Present Value of Benefits | | 15,234,361 | | 16,566,336 | 108.7% |
| Total Future Normal Cost | | 3,383,399 | | 3,338,257 | 98.7% |
| Total Accrued Liability | | 11,850,962 | | 13,228,079 | 111.6% |
| Unfunded Accrued Liability | | (695,471) | | (602,500) | 86.6% |
| Normal Cost Rate | | 6.94% | 6.94% | 7.15% | 103.0% |
| Unfunded Liability Rate | | (0.64%) | (0.59%) | (0.52%) | 81.2% |
| Sum of Rate | | 6.30% | 6.35% | 6.63% | 105.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 287 | Employer Name: Potter County | | | |
| Contributing Members: | 540 | | 552 | 102.2% |
| Present Value of Benefits | 53,145,900 | | 56,031,700 | 105.4% |
| Total Future Normal Cost | 8,767,509 | | 8,481,285 | 96.7% |
| Total Accrued Liability | 44,378,391 | | 47,550,415 | 107.1% |
| Unfunded Accrued Liability | 6,251,963 | | 7,019,917 | 112.3% |
| Normal Cost Rate | 6.17% | | 6.42% | 104.1% |
| Unfunded Liability Rate | 2.67% | | 2.95% | 110.5% |
| Sum of Rate | 8.84% | | 9.37% | 106.0% |
| SubDiv #: 288 | Employer Name: Presidio County | | | |
| Contributing Members: | 63 | | 60 | 95.2% |
| Present Value of Benefits | 2,062,100 | | 2,313,061 | 112.2% |
| Total Future Normal Cost | 581,698 | | 573,203 | 98.5% |
| Total Accrued Liability | 1,480,402 | | 1,739,858 | 117.5% |
| Unfunded Accrued Liability | (10,605) | | 26,511 | (250.0%) |
| Normal Cost Rate | 5.44% | 5.44% | 5.71% | 105.0% |
| Unfunded Liability Rate | (0.09%) | (0.03%) | 0.15% | (166.7%) |
| Sum of Rate | 5.35% | 5.41% | 5.86% | 109.5% |
| SubDiv #: 289 | Employer Name: Rains County | | | |
| Contributing Members: | 51 | | 53 | 103.9% |
| Present Value of Benefits | 1,657,405 | | 1,656,597 | 100.0% |
| Total Future Normal Cost | 322,803 | | 304,273 | 94.3% |
| Total Accrued Liability | 1,334,602 | | 1,352,324 | 101.3% |
| Unfunded Accrued Liability | (205,028) | | (254,673) | 124.2% |
| Normal Cost Rate | 4.78% | | 4.88% | 102.1% |
| Unfunded Liability Rate | (1.72%) | | (2.06%) | 119.8% |
| Sum of Rate | 3.06% | | 2.82% | 92.2% |
| SubDiv #: 290 | Employer Name: Randall County | | | |
| Contributing Members: | 335 | | 331 | 98.8% |
| Present Value of Benefits | 27,643,366 | | 28,249,157 | 102.2% |
| Total Future Normal Cost | 6,051,076 | | 5,229,736 | 86.4% |
| Total Accrued Liability | 21,592,290 | | 23,019,421 | 106.6% |
| Unfunded Accrued Liability | 2,783,482 | | 2,730,716 | 98.1% |
| Normal Cost Rate | 6.62% | | 6.58% | 99.4% |
| Unfunded Liability Rate | 1.91% | | 1.92% | 100.5% |
| Sum of Rate | 8.53% | | 8.50% | 99.6% |
| SubDiv #: 291 | Employer Name: Reagan County | | | |
| Contributing Members: | 60 | | 57 | 95.0% |
| Present Value of Benefits | 4,054,031 | | 4,370,864 | 107.8% |
| Total Future Normal Cost | 800,215 | | 793,628 | 99.2% |
| Total Accrued Liability | 3,253,816 | | 3,577,236 | 109.9% |
| Unfunded Accrued Liability | 705,653 | | 792,778 | 112.3% |
| Normal Cost Rate | 6.54% | | 6.74% | 103.1% |
| Unfunded Liability Rate | 3.83% | | 4.17% | 108.9% |
| Sum of Rate | 10.37% | | 10.91% | 105.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 292 | Employer Name: Real County | | | |
| Contributing Members: | 33 | | 32 | 97.0% |
| Present Value of Benefits | 1,841,194 | | 1,888,866 | 102.6% |
| Total Future Normal Cost | 401,591 | | 343,354 | 85.5% |
| Total Accrued Liability | 1,439,603 | | 1,545,512 | 107.4% |
| Unfunded Accrued Liability | (53,306) | | (34,290) | 64.3% |
| Normal Cost Rate | 9.04% | 9.04% | 8.52% | 94.2% |
| Unfunded Liability Rate | (0.65%) | (0.52%) | (0.46%) | 70.8% |
| Sum of Rate | 8.39% | 8.52% | 8.06% | 96.1% |
| SubDiv #: 293 | Employer Name: Red River County | | | |
| Contributing Members: | 63 | | 63 | 100.0% |
| Present Value of Benefits | 3,521,845 | | 3,590,835 | 102.0% |
| Total Future Normal Cost | 591,987 | | 528,295 | 89.2% |
| Total Accrued Liability | 2,929,858 | | 3,062,540 | 104.5% |
| Unfunded Accrued Liability | 287,612 | | 193,555 | 67.3% |
| Normal Cost Rate | 6.22% | | 6.41% | 103.1% |
| Unfunded Liability Rate | 1.83% | | 1.20% | 65.6% |
| Sum of Rate | 8.05% | | 7.61% | 94.5% |
| SubDiv #: 294 | Employer Name: Reeves County | | | |
| Contributing Members: | 527 | | 566 | 107.4% |
| Present Value of Benefits | 17,049,693 | | 19,920,630 | 116.8% |
| Total Future Normal Cost | 5,396,959 | | 6,181,845 | 114.5% |
| Total Accrued Liability | 11,652,734 | | 13,738,785 | 117.9% |
| Unfunded Accrued Liability | 225,946 | | 444,156 | 196.6% |
| Normal Cost Rate | 5.80% | 5.80% | 6.06% | 104.5% |
| Unfunded Liability Rate | 0.09% | 0.09% | 0.26% | 288.9% |
| Sum of Rate | 5.89% | 5.89% | 6.32% | 107.3% |
| SubDiv #: 295 | Employer Name: Refugio County | | | |
| Contributing Members: | 104 | | 105 | 101.0% |
| Present Value of Benefits | 6,098,639 | | 6,053,087 | 99.3% |
| Total Future Normal Cost | 795,022 | | 700,972 | 88.2% |
| Total Accrued Liability | 5,303,617 | | 5,352,115 | 100.9% |
| Unfunded Accrued Liability | 628,149 | | 626,792 | 99.8% |
| Normal Cost Rate | 4.67% | 4.67% | 4.63% | 99.1% |
| Unfunded Liability Rate | 2.23% | 2.46% | 2.21% | 99.1% |
| Sum of Rate | 6.90% | 7.13% | 6.84% | 99.1% |
| SubDiv #: 296 | Employer Name: Roberts County | | | |
| Contributing Members: | 30 | | 33 | 110.0% |
| Present Value of Benefits | 1,675,767 | | 1,814,412 | 108.3% |
| Total Future Normal Cost | 225,164 | | 223,653 | 99.3% |
| Total Accrued Liability | 1,450,603 | | 1,590,759 | 109.7% |
| Unfunded Accrued Liability | 146,370 | | 140,383 | 95.9% |
| Normal Cost Rate | 5.53% | | 5.41% | 97.8% |
| Unfunded Liability Rate | 2.17% | | 1.81% | 83.4% |
| Sum of Rate | 7.70% | | 7.22% | 93.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 297 Employer Name: Robertson County | | | | |
| Contributing Members: | 94 | | 98 | 104.3% |
| Present Value of Benefits | 5,635,742 | | 5,994,498 | 106.4% |
| Total Future Normal Cost | 1,095,731 | | 1,017,172 | 92.8% |
| Total Accrued Liability | 4,540,011 | | 4,977,326 | 109.6% |
| Unfunded Accrued Liability | 295,190 | | 304,356 | 103.1% |
| Normal Cost Rate | 5.26% | | 5.33% | 101.3% |
| Unfunded Liability Rate | 0.90% | | 0.87% | 96.7% |
| Sum of Rate | 6.16% | | 6.20% | 100.6% |
| SubDiv #: 298 Employer Name: Rockwall County | | | | |
| Contributing Members: | 173 | | 191 | 110.4% |
| Present Value of Benefits | 9,662,808 | | 11,589,308 | 119.9% |
| Total Future Normal Cost | 2,166,183 | | 2,515,319 | 116.1% |
| Total Accrued Liability | 7,496,625 | | 9,073,989 | 121.0% |
| Unfunded Accrued Liability | 1,302,075 | | 1,734,493 | 133.2% |
| Normal Cost Rate | 5.82% | 5.82% | 6.18% | 106.2% |
| Unfunded Liability Rate | 1.82% | 1.82% | 2.03% | 111.5% |
| Sum of Rate | 7.64% | 7.64% | 8.21% | 107.5% |
| SubDiv #: 299 Employer Name: Runnels County | | | | |
| Contributing Members: | 88 | | 90 | 102.3% |
| Present Value of Benefits | 4,031,804 | | 4,324,276 | 107.3% |
| Total Future Normal Cost | 525,071 | | 474,676 | 90.4% |
| Total Accrued Liability | 3,506,733 | | 3,849,600 | 109.8% |
| Unfunded Accrued Liability | 504,908 | | 480,347 | 95.1% |
| Normal Cost Rate | 4.48% | | 4.45% | 99.3% |
| Unfunded Liability Rate | 2.34% | | 2.19% | 93.6% |
| Sum of Rate | 6.82% | | 6.64% | 97.4% |
| SubDiv #: 300 Employer Name: Rusk County | | | | |
| Contributing Members: | 225 | | 232 | 103.1% |
| Present Value of Benefits | 13,516,772 | | 14,414,506 | 106.6% |
| Total Future Normal Cost | 1,970,870 | | 1,937,838 | 98.3% |
| Total Accrued Liability | 11,545,902 | | 12,476,668 | 108.1% |
| Unfunded Accrued Liability | 889,951 | | 1,057,927 | 118.9% |
| Normal Cost Rate | 5.02% | | 5.18% | 103.2% |
| Unfunded Liability Rate | 1.21% | | 1.36% | 112.4% |
| Sum of Rate | 6.23% | | 6.54% | 105.0% |
| SubDiv #: 301 Employer Name: Sabine County | | | | |
| Contributing Members: | 57 | | 64 | 112.3% |
| Present Value of Benefits | 1,856,282 | | 2,104,929 | 113.4% |
| Total Future Normal Cost | 403,342 | | 477,133 | 118.3% |
| Total Accrued Liability | 1,452,940 | | 1,627,796 | 112.0% |
| Unfunded Accrued Liability | (386,934) | | (412,908) | 106.7% |
| Normal Cost Rate | 5.04% | | 5.50% | 109.1% |
| Unfunded Liability Rate | (2.13%) | | (1.75%) | 82.2% |
| Sum of Rate | 2.91% | | 3.75% | 128.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 302 Employer Name: San Augustine County | | | | |
| Contributing Members: | 49 | | 49 | 100.0% |
| Present Value of Benefits | 1,899,715 | | 2,023,399 | 106.5% |
| Total Future Normal Cost | 318,173 | | 274,113 | 86.2% |
| Total Accrued Liability | 1,581,542 | | 1,749,286 | 110.6% |
| Unfunded Accrued Liability | (40,298) | | (45,192) | 112.1% |
| Normal Cost Rate | 4.99% | 4.99% | 5.04% | 101.0% |
| Unfunded Liability Rate | (0.33%) | (0.33%) | (0.36%) | 109.1% |
| Sum of Rate | 4.66% | 4.66% | 4.68% | 100.4% |
| SubDiv #: 303 Employer Name: San Jacinto County | | | | |
| Contributing Members: | 126 | | 119 | 94.4% |
| Present Value of Benefits | 5,013,602 | | 5,323,155 | 106.2% |
| Total Future Normal Cost | 1,071,383 | | 858,502 | 80.1% |
| Total Accrued Liability | 3,942,219 | | 4,464,653 | 113.3% |
| Unfunded Accrued Liability | 585,944 | | 615,298 | 105.0% |
| Normal Cost Rate | 5.57% | | 5.50% | 98.7% |
| Unfunded Liability Rate | 1.50% | | 1.70% | 113.3% |
| Sum of Rate | 7.07% | | 7.20% | 101.8% |
| SubDiv #: 304 Employer Name: San Patricio County | | | | |
| Contributing Members: | 437 | | 438 | 100.2% |
| Present Value of Benefits | 30,881,585 | | 32,612,110 | 105.6% |
| Total Future Normal Cost | 5,309,663 | | 4,393,578 | 82.7% |
| Total Accrued Liability | 25,571,922 | | 28,218,532 | 110.3% |
| Unfunded Accrued Liability | 2,380,810 | | 2,437,684 | 102.4% |
| Normal Cost Rate | 5.94% | | 5.59% | 94.1% |
| Unfunded Liability Rate | 1.61% | | 1.61% | 100.0% |
| Sum of Rate | 7.55% | | 7.20% | 95.4% |
| SubDiv #: 305 Employer Name: San Saba County | | | | |
| Contributing Members: | 39 | | 39 | 100.0% |
| Present Value of Benefits | 2,096,070 | | 2,192,957 | 104.6% |
| Total Future Normal Cost | 336,800 | | 317,425 | 94.2% |
| Total Accrued Liability | 1,759,270 | | 1,875,532 | 106.6% |
| Unfunded Accrued Liability | 117,424 | | 90,426 | 77.0% |
| Normal Cost Rate | 6.13% | | 6.22% | 101.5% |
| Unfunded Liability Rate | 1.21% | | 0.87% | 71.9% |
| Sum of Rate | 7.34% | | 7.09% | 96.6% |
| SubDiv #: 306 Employer Name: Schleicher County | | | | |
| Contributing Members: | 37 | | 35 | 94.6% |
| Present Value of Benefits | 2,595,778 | | 2,537,716 | 97.8% |
| Total Future Normal Cost | 421,659 | | 380,296 | 90.2% |
| Total Accrued Liability | 2,174,119 | | 2,157,420 | 99.2% |
| Unfunded Accrued Liability | 51,794 | | (11,689) | (22.6%) |
| Normal Cost Rate | 6.02% | | 6.31% | 104.8% |
| Unfunded Liability Rate | 0.46% | | (0.16%) | (34.8%) |
| Sum of Rate | 6.48% | | 6.15% | 94.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 307 | Employer Name: Scurry County | | | |
| Contributing Members: | 286 | | 318 | 111.2% |
| Present Value of Benefits | 18,575,323 | | 19,674,637 | 105.9% |
| Total Future Normal Cost | 2,981,645 | | 2,877,231 | 96.5% |
| Total Accrued Liability | 15,593,678 | | 16,797,406 | 107.7% |
| Unfunded Accrued Liability | 1,048,743 | | 946,067 | 90.2% |
| Normal Cost Rate | 5.44% | | 5.45% | 100.2% |
| Unfunded Liability Rate | 1.15% | | 0.92% | 80.0% |
| Sum of Rate | 6.59% | | 6.37% | 96.7% |
| SubDiv #: 308 | Employer Name: Shackelford County | | | |
| Contributing Members: | 35 | | 34 | 97.1% |
| Present Value of Benefits | 1,479,653 | | 1,545,484 | 104.4% |
| Total Future Normal Cost | 294,789 | | 233,114 | 79.1% |
| Total Accrued Liability | 1,184,864 | | 1,312,370 | 110.8% |
| Unfunded Accrued Liability | 50,087 | | 54,875 | 109.6% |
| Normal Cost Rate | 5.80% | 5.80% | 5.46% | 94.1% |
| Unfunded Liability Rate | 0.66% | 0.88% | 0.70% | 106.1% |
| Sum of Rate | 6.46% | 6.68% | 6.16% | 95.4% |
| SubDiv #: 309 | Employer Name: Shelby County | | | |
| Contributing Members: | 97 | | 97 | 100.0% |
| Present Value of Benefits | 4,699,412 | | 4,922,983 | 104.8% |
| Total Future Normal Cost | 797,337 | | 806,739 | 101.2% |
| Total Accrued Liability | 3,902,075 | | 4,116,244 | 105.5% |
| Unfunded Accrued Liability | 666,032 | | 670,529 | 100.7% |
| Normal Cost Rate | 5.48% | | 5.41% | 98.7% |
| Unfunded Liability Rate | 2.34% | | 2.19% | 93.6% |
| Sum of Rate | 7.82% | | 7.60% | 97.2% |
| SubDiv #: 310 | Employer Name: Sherman County | | | |
| Contributing Members: | 42 | | 44 | 104.8% |
| Present Value of Benefits | 3,518,985 | | 4,102,105 | 116.6% |
| Total Future Normal Cost | 470,958 | | 504,491 | 107.1% |
| Total Accrued Liability | 3,048,027 | | 3,597,614 | 118.0% |
| Unfunded Accrued Liability | 775,440 | | 1,056,816 | 136.3% |
| Normal Cost Rate | 7.47% | 8.33% | 8.41% | 112.6% |
| Unfunded Liability Rate | 6.08% | 7.95% | 7.76% | 127.6% |
| Sum of Rate | 13.55% | 16.28% | 16.17% | 119.3% |
| SubDiv #: 311 | Employer Name: Smith County | | | |
| Contributing Members: | 676 | | 688 | 101.8% |
| Present Value of Benefits | 46,992,206 | | 50,696,515 | 107.9% |
| Total Future Normal Cost | 7,579,746 | | 7,553,089 | 99.6% |
| Total Accrued Liability | 39,412,460 | | 43,143,426 | 109.5% |
| Unfunded Accrued Liability | 8,879,532 | | 9,469,487 | 106.6% |
| Normal Cost Rate | 5.54% | 5.54% | 5.96% | 107.6% |
| Unfunded Liability Rate | 3.57% | 3.88% | 3.64% | 102.0% |
| Sum of Rate | 9.11% | 9.42% | 9.60% | 105.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 312 | Employer Name: Somervell County | | | |
| Contributing Members: | 127 | | 143 | 112.6% |
| Present Value of Benefits | 10,450,472 | | 11,223,741 | 107.4% |
| Total Future Normal Cost | 2,358,991 | | 2,385,826 | 101.1% |
| Total Accrued Liability | 8,091,481 | | 8,837,915 | 109.2% |
| Unfunded Accrued Liability | 1,191,750 | | 1,207,006 | 101.3% |
| Normal Cost Rate | 7.95% | 7.95% | 8.19% | 103.0% |
| Unfunded Liability Rate | 2.46% | 2.84% | 2.24% | 91.1% |
| Sum of Rate | 10.41% | 10.79% | 10.43% | 100.2% |
| SubDiv #: 313 | Employer Name: Starr County | | | |
| Contributing Members: | 404 | | 400 | 99.0% |
| Present Value of Benefits | 10,508,567 | | 11,127,429 | 105.9% |
| Total Future Normal Cost | 1,855,423 | | 1,602,280 | 86.4% |
| Total Accrued Liability | 8,653,144 | | 9,525,149 | 110.1% |
| Unfunded Accrued Liability | 3,242,974 | | 3,345,873 | 103.2% |
| Normal Cost Rate | 3.17% | | 3.06% | 96.5% |
| Unfunded Liability Rate | 3.96% | | 4.01% | 101.3% |
| Sum of Rate | 7.13% | | 7.07% | 99.2% |
| SubDiv #: 314 | Employer Name: Stephens County | | | |
| Contributing Members: | 39 | | 41 | 105.1% |
| Present Value of Benefits | 4,057,403 | | 4,448,852 | 109.6% |
| Total Future Normal Cost | 463,836 | | 431,823 | 93.1% |
| Total Accrued Liability | 3,593,567 | | 4,017,029 | 111.8% |
| Unfunded Accrued Liability | 527,845 | | 589,591 | 111.7% |
| Normal Cost Rate | 6.01% | | 6.11% | 101.7% |
| Unfunded Liability Rate | 3.79% | | 4.05% | 106.9% |
| Sum of Rate | 9.80% | | 10.16% | 103.7% |
| SubDiv #: 315 | Employer Name: Sterling County | | | |
| Contributing Members: | 54 | | 47 | 87.0% |
| Present Value of Benefits | 2,066,556 | | 2,263,070 | 109.5% |
| Total Future Normal Cost | 427,267 | | 391,190 | 91.6% |
| Total Accrued Liability | 1,639,289 | | 1,871,880 | 114.2% |
| Unfunded Accrued Liability | (110,789) | | (43,715) | 39.5% |
| Normal Cost Rate | 5.56% | 6.41% | 6.42% | 115.5% |
| Unfunded Liability Rate | (0.77%) | (0.01%) | (0.30%) | 39.0% |
| Sum of Rate | 4.79% | 6.40% | 6.12% | 127.8% |
| SubDiv #: 316 | Employer Name: Stonewall County | | | |
| Contributing Members: | 34 | | 38 | 111.8% |
| Present Value of Benefits | 1,357,859 | | 1,483,947 | 109.3% |
| Total Future Normal Cost | 152,110 | | 151,821 | 99.8% |
| Total Accrued Liability | 1,205,749 | | 1,332,126 | 110.5% |
| Unfunded Accrued Liability | 13,292 | | 1,130 | 8.5% |
| Normal Cost Rate | 4.06% | | 3.97% | 97.8% |
| Unfunded Liability Rate | 0.06% | | (0.15%) | (250.0%) |
| Sum of Rate | 4.12% | | 3.82% | 92.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 317 | Employer Name: Sutton County | | | |
| Contributing Members: | 57 | | 58 | 101.8% |
| Present Value of Benefits | 4,730,126 | | 4,852,507 | 102.6% |
| Total Future Normal Cost | 735,847 | | 723,595 | 98.3% |
| Total Accrued Liability | 3,994,279 | | 4,128,912 | 103.4% |
| Unfunded Accrued Liability | 75,824 | | 64,471 | 85.0% |
| Normal Cost Rate | 5.51% | | 5.61% | 101.8% |
| Unfunded Liability Rate | 0.30% | | 0.22% | 73.3% |
| Sum of Rate | 5.81% | | 5.83% | 100.3% |
| SubDiv #: 318 | Employer Name: Swisher County | | | |
| Contributing Members: | 54 | | 52 | 96.3% |
| Present Value of Benefits | 2,818,269 | | 2,715,213 | 96.3% |
| Total Future Normal Cost | 494,316 | | 453,449 | 91.7% |
| Total Accrued Liability | 2,323,953 | | 2,261,764 | 97.3% |
| Unfunded Accrued Liability | 391,108 | | 385,043 | 98.4% |
| Normal Cost Rate | 6.53% | | 6.46% | 98.9% |
| Unfunded Liability Rate | 3.11% | | 3.13% | 100.6% |
| Sum of Rate | 9.64% | | 9.59% | 99.5% |
| SubDiv #: 319 | Employer Name: Tarrant County | | | |
| Contributing Members: | 3,882 | | 3,903 | 100.5% |
| Present Value of Benefits | 427,016,186 | | 458,191,508 | 107.3% |
| Total Future Normal Cost | 85,086,470 | | 77,850,549 | 91.5% |
| Total Accrued Liability | 341,929,716 | | 380,340,959 | 111.2% |
| Unfunded Accrued Liability | 60,568,842 | | 67,314,692 | 111.1% |
| Normal Cost Rate | 6.84% | 6.84% | 6.73% | 98.4% |
| Unfunded Liability Rate | 3.01% | 3.17% | 3.16% | 105.0% |
| Sum of Rate | 9.85% | 10.01% | 9.89% | 100.4% |
| SubDiv #: 320 | Employer Name: Taylor County | | | |
| Contributing Members: | 516 | | 552 | 107.0% |
| Present Value of Benefits | 37,559,722 | | 40,172,345 | 107.0% |
| Total Future Normal Cost | 4,978,382 | | 4,536,160 | 91.1% |
| Total Accrued Liability | 32,581,340 | | 35,636,185 | 109.4% |
| Unfunded Accrued Liability | 7,923,907 | | 8,607,427 | 108.6% |
| Normal Cost Rate | 4.19% | | 3.98% | 95.0% |
| Unfunded Liability Rate | 4.29% | | 4.25% | 99.1% |
| Sum of Rate | 8.48% | | 8.23% | 97.1% |
| SubDiv #: 321 | Employer Name: Terrell County | | | |
| Contributing Members: | 31 | | 32 | 103.2% |
| Present Value of Benefits | 1,397,889 | | 1,465,051 | 104.8% |
| Total Future Normal Cost | 237,681 | | 210,683 | 88.6% |
| Total Accrued Liability | 1,160,208 | | 1,254,368 | 108.1% |
| Unfunded Accrued Liability | 311,303 | | 318,570 | 102.3% |
| Normal Cost Rate | 4.88% | 4.88% | 4.92% | 100.8% |
| Unfunded Liability Rate | 4.27% | 4.48% | 4.20% | 98.4% |
| Sum of Rate | 9.15% | 9.36% | 9.12% | 99.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 322 Employer Name: Terry County | | | | |
| Contributing Members: | 90 | | 103 | 114.4% |
| Present Value of Benefits | 4,766,921 | | 5,108,210 | 107.2% |
| Total Future Normal Cost | 749,090 | | 744,935 | 99.4% |
| Total Accrued Liability | 4,017,831 | | 4,363,275 | 108.6% |
| Unfunded Accrued Liability | 1,047,901 | | 1,022,408 | 97.6% |
| Normal Cost Rate | 4.57% | | 4.46% | 97.6% |
| Unfunded Liability Rate | 3.59% | | 2.90% | 80.8% |
| Sum of Rate | 8.16% | | 7.36% | 90.2% |
| SubDiv #: 323 Employer Name: Throckmorton County | | | | |
| Contributing Members: | 27 | | 30 | 111.1% |
| Present Value of Benefits | 1,184,324 | | 1,181,641 | 99.8% |
| Total Future Normal Cost | 141,531 | | 136,296 | 96.3% |
| Total Accrued Liability | 1,042,793 | | 1,045,345 | 100.2% |
| Unfunded Accrued Liability | 223,800 | | 201,353 | 90.0% |
| Normal Cost Rate | 3.98% | | 3.87% | 97.2% |
| Unfunded Liability Rate | 4.43% | | 3.49% | 78.8% |
| Sum of Rate | 8.41% | | 7.36% | 87.5% |
| SubDiv #: 324 Employer Name: Titus County | | | | |
| Contributing Members: | 132 | | 123 | 93.2% |
| Present Value of Benefits | 9,387,258 | | 9,430,469 | 100.5% |
| Total Future Normal Cost | 2,051,116 | | 1,602,578 | 78.1% |
| Total Accrued Liability | 7,336,142 | | 7,827,891 | 106.7% |
| Unfunded Accrued Liability | 133,235 | | 30,553 | 22.9% |
| Normal Cost Rate | 7.92% | | 7.64% | 96.5% |
| Unfunded Liability Rate | 0.30% | | 0.03% | 10.0% |
| Sum of Rate | 8.22% | | 7.67% | 93.3% |
| SubDiv #: 325 Employer Name: Tom Green County | | | | |
| Contributing Members: | 537 | | 587 | 109.3% |
| Present Value of Benefits | 30,770,255 | | 32,381,759 | 105.2% |
| Total Future Normal Cost | 4,955,338 | | 4,720,156 | 95.3% |
| Total Accrued Liability | 25,814,917 | | 27,661,603 | 107.2% |
| Unfunded Accrued Liability | 4,350,796 | | 4,772,562 | 109.7% |
| Normal Cost Rate | 4.93% | | 4.85% | 98.4% |
| Unfunded Liability Rate | 2.56% | | 2.56% | 100.0% |
| Sum of Rate | 7.49% | | 7.41% | 98.9% |
| SubDiv #: 326 Employer Name: Travis County | | | | |
| Contributing Members: | 3,543 | | 3,852 | 108.7% |
| Present Value of Benefits | 399,263,493 | | 441,160,847 | 110.5% |
| Total Future Normal Cost | 87,942,890 | | 89,693,908 | 102.0% |
| Total Accrued Liability | 311,320,603 | | 351,466,939 | 112.9% |
| Unfunded Accrued Liability | 34,052,952 | | 42,645,365 | 125.2% |
| Normal Cost Rate | 7.25% | 7.25% | 7.37% | 101.7% |
| Unfunded Liability Rate | 1.86% | 1.96% | 2.09% | 112.4% |
| Sum of Rate | 9.11% | 9.21% | 9.46% | 103.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 327 Employer Name: Trinity County | | | | |
| Contributing Members: | 59 | | 62 | 105.1% |
| Present Value of Benefits | 3,481,809 | | 3,792,381 | 108.9% |
| Total Future Normal Cost | 512,866 | | 475,937 | 92.8% |
| Total Accrued Liability | 2,968,943 | | 3,316,444 | 111.7% |
| Unfunded Accrued Liability | 772,440 | | 833,200 | 107.9% |
| Normal Cost Rate | 4.81% | 4.81% | 5.05% | 105.0% |
| Unfunded Liability Rate | 4.61% | 4.83% | 4.64% | 100.7% |
| Sum of Rate | 9.42% | 9.64% | 9.69% | 102.9% |
| SubDiv #: 328 Employer Name: Tyler County | | | | |
| Contributing Members: | 111 | | 109 | 98.2% |
| Present Value of Benefits | 6,521,489 | | 6,913,789 | 106.0% |
| Total Future Normal Cost | 1,198,953 | | 1,131,102 | 94.3% |
| Total Accrued Liability | 5,322,536 | | 5,782,687 | 108.6% |
| Unfunded Accrued Liability | 372,460 | | 449,851 | 120.8% |
| Normal Cost Rate | 6.53% | | 6.65% | 101.8% |
| Unfunded Liability Rate | 1.16% | | 1.45% | 125.0% |
| Sum of Rate | 7.69% | | 8.10% | 105.3% |
| SubDiv #: 329 Employer Name: Upshur County | | | | |
| Contributing Members: | 175 | | 187 | 106.9% |
| Present Value of Benefits | 12,498,178 | | 13,403,329 | 107.2% |
| Total Future Normal Cost | 2,156,871 | | 2,277,909 | 105.6% |
| Total Accrued Liability | 10,341,307 | | 11,125,420 | 107.6% |
| Unfunded Accrued Liability | 1,462,039 | | 1,604,111 | 109.7% |
| Normal Cost Rate | 7.02% | | 6.98% | 99.4% |
| Unfunded Liability Rate | 2.70% | | 2.49% | 92.2% |
| Sum of Rate | 9.72% | | 9.47% | 97.4% |
| SubDiv #: 330 Employer Name: Upton County | | | | |
| Contributing Members: | 77 | | 70 | 90.9% |
| Present Value of Benefits | 5,273,188 | | 5,497,625 | 104.3% |
| Total Future Normal Cost | 710,755 | | 615,816 | 86.6% |
| Total Accrued Liability | 4,562,433 | | 4,881,809 | 107.0% |
| Unfunded Accrued Liability | 695,277 | | 654,532 | 94.1% |
| Normal Cost Rate | 4.82% | 4.82% | 4.76% | 98.8% |
| Unfunded Liability Rate | 2.76% | 2.95% | 2.70% | 97.8% |
| Sum of Rate | 7.58% | 7.77% | 7.46% | 98.4% |
| SubDiv #: 331 Employer Name: Uvalde County | | | | |
| Contributing Members: | 176 | | 182 | 103.4% |
| Present Value of Benefits | 10,371,694 | | 11,241,696 | 108.4% |
| Total Future Normal Cost | 1,998,977 | | 1,861,422 | 93.1% |
| Total Accrued Liability | 8,372,717 | | 9,380,274 | 112.0% |
| Unfunded Accrued Liability | 901,014 | | 944,736 | 104.9% |
| Normal Cost Rate | 6.16% | | 6.22% | 101.0% |
| Unfunded Liability Rate | 1.61% | | 1.58% | 98.1% |
| Sum of Rate | 7.77% | | 7.80% | 100.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 332 | Employer Name: Val Verde County | | | |
| Contributing Members: | 227 | | 195 | 85.9% |
| Present Value of Benefits | 14,038,949 | | 14,193,599 | 101.1% |
| Total Future Normal Cost | 2,321,353 | | 2,018,811 | 87.0% |
| Total Accrued Liability | 11,717,596 | | 12,174,788 | 103.9% |
| Unfunded Accrued Liability | 1,790,184 | | 1,400,544 | 78.2% |
| Normal Cost Rate | 6.28% | | 6.63% | 105.6% |
| Unfunded Liability Rate | 2.62% | | 2.25% | 85.9% |
| Sum of Rate | 8.90% | | 8.88% | 99.8% |
| SubDiv #: 333 | Employer Name: Van Zandt County | | | |
| Contributing Members: | 176 | | 182 | 103.4% |
| Present Value of Benefits | 8,523,701 | | 8,896,023 | 104.4% |
| Total Future Normal Cost | 1,600,201 | | 1,374,712 | 85.9% |
| Total Accrued Liability | 6,923,500 | | 7,521,311 | 108.6% |
| Unfunded Accrued Liability | 951,375 | | 958,826 | 100.8% |
| Normal Cost Rate | 5.26% | 5.26% | 5.39% | 102.5% |
| Unfunded Liability Rate | 1.60% | 1.80% | 1.66% | 103.8% |
| Sum of Rate | 6.86% | 7.06% | 7.05% | 102.8% |
| SubDiv #: 334 | Employer Name: Victoria County | | | |
| Contributing Members: | 531 | | 532 | 100.2% |
| Present Value of Benefits | 43,844,313 | | 44,920,420 | 102.5% |
| Total Future Normal Cost | 7,670,098 | | 6,756,127 | 88.1% |
| Total Accrued Liability | 36,174,215 | | 38,164,293 | 105.5% |
| Unfunded Accrued Liability | 4,635,967 | | 4,939,612 | 106.5% |
| Normal Cost Rate | 5.28% | 5.28% | 5.25% | 99.4% |
| Unfunded Liability Rate | 2.14% | 2.27% | 2.31% | 107.9% |
| Sum of Rate | 7.42% | 7.55% | 7.56% | 101.9% |
| SubDiv #: 335 | Employer Name: Walker County | | | |
| Contributing Members: | 268 | | 269 | 100.4% |
| Present Value of Benefits | 17,701,785 | | 19,060,307 | 107.7% |
| Total Future Normal Cost | 3,489,543 | | 3,341,148 | 95.7% |
| Total Accrued Liability | 14,212,242 | | 15,719,159 | 110.6% |
| Unfunded Accrued Liability | 2,316,423 | | 2,540,437 | 109.7% |
| Normal Cost Rate | 5.75% | 5.75% | 5.96% | 103.7% |
| Unfunded Liability Rate | 2.19% | 2.32% | 2.36% | 107.8% |
| Sum of Rate | 7.94% | 8.07% | 8.32% | 104.8% |
| SubDiv #: 336 | Employer Name: Waller County | | | |
| Contributing Members: | 179 | | 182 | 101.7% |
| Present Value of Benefits | 12,024,043 | | 12,710,754 | 105.7% |
| Total Future Normal Cost | 1,949,301 | | 1,732,097 | 88.9% |
| Total Accrued Liability | 10,074,742 | | 10,978,657 | 109.0% |
| Unfunded Accrued Liability | 886,658 | | 956,446 | 107.9% |
| Normal Cost Rate | 5.37% | | 5.22% | 97.2% |
| Unfunded Liability Rate | 1.46% | | 1.49% | 102.1% |
| Sum of Rate | 6.83% | | 6.71% | 98.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 337 Employer Name: Ward County | | | | |
| Contributing Members: | 125 | | 128 | 102.4% |
| Present Value of Benefits | 9,204,832 | | 10,435,943 | 113.4% |
| Total Future Normal Cost | 1,304,374 | | 1,468,046 | 112.5% |
| Total Accrued Liability | 7,900,458 | | 8,967,897 | 113.5% |
| Unfunded Accrued Liability | 1,021,519 | | 1,378,850 | 135.0% |
| Normal Cost Rate | 5.71% | 6.45% | 6.61% | 115.8% |
| Unfunded Liability Rate | 2.63% | 3.33% | 3.31% | 125.9% |
| Sum of Rate | 8.34% | 9.78% | 9.92% | 118.9% |
| SubDiv #: 338 Employer Name: Washington County | | | | |
| Contributing Members: | 161 | | 174 | 108.1% |
| Present Value of Benefits | 8,701,074 | | 9,882,182 | 113.6% |
| Total Future Normal Cost | 1,789,580 | | 1,940,513 | 108.4% |
| Total Accrued Liability | 6,911,494 | | 7,941,669 | 114.9% |
| Unfunded Accrued Liability | 889,216 | | 1,088,955 | 122.5% |
| Normal Cost Rate | 5.37% | 5.37% | 5.62% | 104.7% |
| Unfunded Liability Rate | 1.59% | 1.78% | 1.71% | 107.5% |
| Sum of Rate | 6.96% | 7.15% | 7.33% | 105.3% |
| SubDiv #: 339 Employer Name: Webb County | | | | |
| Contributing Members: | 1,173 | | 1,235 | 105.3% |
| Present Value of Benefits | 60,595,216 | | 64,636,258 | 106.7% |
| Total Future Normal Cost | 13,191,237 | | 13,001,102 | 98.6% |
| Total Accrued Liability | 47,403,979 | | 51,635,156 | 108.9% |
| Unfunded Accrued Liability | 3,408,849 | | 2,892,652 | 84.9% |
| Normal Cost Rate | 4.90% | | 5.01% | 102.2% |
| Unfunded Liability Rate | 0.85% | | 0.67% | 78.8% |
| Sum of Rate | 5.75% | | 5.68% | 98.8% |
| SubDiv #: 340 Employer Name: Wharton County | | | | |
| Contributing Members: | 217 | | 220 | 101.4% |
| Present Value of Benefits | 16,685,823 | | 17,608,766 | 105.5% |
| Total Future Normal Cost | 2,718,569 | | 2,723,531 | 100.2% |
| Total Accrued Liability | 13,967,254 | | 14,885,235 | 106.6% |
| Unfunded Accrued Liability | 2,808,127 | | 3,080,095 | 109.7% |
| Normal Cost Rate | 5.54% | | 5.67% | 102.3% |
| Unfunded Liability Rate | 3.84% | | 3.99% | 103.9% |
| Sum of Rate | 9.38% | | 9.66% | 103.0% |
| SubDiv #: 341 Employer Name: Wheeler County | | | | |
| Contributing Members: | 47 | | 45 | 95.7% |
| Present Value of Benefits | 3,077,955 | | 3,267,106 | 106.1% |
| Total Future Normal Cost | 482,826 | | 397,647 | 82.4% |
| Total Accrued Liability | 2,595,129 | | 2,869,459 | 110.6% |
| Unfunded Accrued Liability | 500,904 | | 529,697 | 105.7% |
| Normal Cost Rate | 5.56% | | 5.36% | 96.4% |
| Unfunded Liability Rate | 3.82% | | 4.19% | 109.7% |
| Sum of Rate | 9.38% | | 9.55% | 101.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 342 | Employer Name: Wichita County | | | |
| Contributing Members: | 504 | | 511 | 101.4% |
| Present Value of Benefits | 31,297,156 | | 35,075,483 | 112.1% |
| Total Future Normal Cost | 5,183,815 | | 5,083,196 | 98.1% |
| Total Accrued Liability | 26,113,341 | | 29,992,287 | 114.9% |
| Unfunded Accrued Liability | 4,331,042 | | 5,971,438 | 137.9% |
| Normal Cost Rate | 5.21% | 5.65% | 5.62% | 107.9% |
| Unfunded Liability Rate | 2.56% | 3.56% | 3.31% | 129.3% |
| Sum of Rate | 7.77% | 9.21% | 8.93% | 114.9% |
| SubDiv #: 343 | Employer Name: Wilbarger County | | | |
| Contributing Members: | 87 | | 88 | 101.1% |
| Present Value of Benefits | 6,694,936 | | 7,141,334 | 106.7% |
| Total Future Normal Cost | 938,528 | | 903,117 | 96.2% |
| Total Accrued Liability | 5,756,408 | | 6,238,217 | 108.4% |
| Unfunded Accrued Liability | 1,090,093 | | 1,185,803 | 108.8% |
| Normal Cost Rate | 6.37% | | 6.31% | 99.1% |
| Unfunded Liability Rate | 3.90% | | 4.10% | 105.1% |
| Sum of Rate | 10.27% | | 10.41% | 101.4% |
| SubDiv #: 344 | Employer Name: Willacy County | | | |
| Contributing Members: | 126 | | 130 | 103.2% |
| Present Value of Benefits | 5,918,738 | | 6,802,991 | 114.9% |
| Total Future Normal Cost | 863,567 | | 952,763 | 110.3% |
| Total Accrued Liability | 5,055,171 | | 5,850,228 | 115.7% |
| Unfunded Accrued Liability | 227,817 | | 561,043 | 246.3% |
| Normal Cost Rate | 4.94% | 5.67% | 5.80% | 117.4% |
| Unfunded Liability Rate | 0.75% | 1.64% | 1.82% | 242.7% |
| Sum of Rate | 5.69% | 7.31% | 7.62% | 133.9% |
| SubDiv #: 345 | Employer Name: Williamson County | | | |
| Contributing Members: | 1,012 | | 1,085 | 107.2% |
| Present Value of Benefits | 71,816,076 | | 81,390,538 | 113.3% |
| Total Future Normal Cost | 21,414,512 | | 21,843,511 | 102.0% |
| Total Accrued Liability | 50,401,564 | | 59,547,027 | 118.1% |
| Unfunded Accrued Liability | 10,264,111 | | 11,878,760 | 115.7% |
| Normal Cost Rate | 7.69% | 7.69% | 7.88% | 102.5% |
| Unfunded Liability Rate | 2.23% | 2.28% | 2.36% | 105.8% |
| Sum of Rate | 9.92% | 9.97% | 10.24% | 103.2% |
| SubDiv #: 346 | Employer Name: Wilson County | | | |
| Contributing Members: | 149 | | 146 | 98.0% |
| Present Value of Benefits | 6,473,335 | | 6,676,564 | 103.1% |
| Total Future Normal Cost | 1,380,744 | | 1,207,696 | 87.5% |
| Total Accrued Liability | 5,092,591 | | 5,468,868 | 107.4% |
| Unfunded Accrued Liability | 621,732 | | 596,188 | 95.9% |
| Normal Cost Rate | 5.30% | 5.30% | 5.33% | 100.6% |
| Unfunded Liability Rate | 1.43% | 1.69% | 1.40% | 97.9% |
| Sum of Rate | 6.73% | 6.99% | 6.73% | 100.0% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 347 Employer Name: Winkler County | | | | |
| Contributing Members: | 140 | | 138 | 98.6% |
| Present Value of Benefits | 10,585,498 | | 11,075,191 | 104.6% |
| Total Future Normal Cost | 1,400,713 | | 1,310,473 | 93.6% |
| Total Accrued Liability | 9,184,785 | | 9,764,718 | 106.3% |
| Unfunded Accrued Liability | 1,512,708 | | 1,595,378 | 105.5% |
| Normal Cost Rate | 5.28% | 5.28% | 5.57% | 105.5% |
| Unfunded Liability Rate | 3.71% | 4.00% | 3.87% | 104.3% |
| Sum of Rate | 8.99% | 9.28% | 9.44% | 105.0% |
| SubDiv #: 348 Employer Name: Wise County | | | | |
| Contributing Members: | 264 | | 280 | 106.1% |
| Present Value of Benefits | 13,218,808 | | 15,198,313 | 115.0% |
| Total Future Normal Cost | 3,340,177 | | 3,606,127 | 108.0% |
| Total Accrued Liability | 9,878,631 | | 11,592,186 | 117.3% |
| Unfunded Accrued Liability | 1,504,568 | | 1,779,969 | 118.3% |
| Normal Cost Rate | 6.51% | | 6.91% | 106.1% |
| Unfunded Liability Rate | 1.61% | | 1.73% | 107.5% |
| Sum of Rate | 8.12% | | 8.64% | 106.4% |
| SubDiv #: 349 Employer Name: Wood County | | | | |
| Contributing Members: | 166 | | 177 | 106.6% |
| Present Value of Benefits | 11,380,066 | | 12,143,520 | 106.7% |
| Total Future Normal Cost | 2,018,743 | | 1,933,210 | 95.8% |
| Total Accrued Liability | 9,361,323 | | 10,210,310 | 109.1% |
| Unfunded Accrued Liability | 1,837,473 | | 1,903,683 | 103.6% |
| Normal Cost Rate | 6.17% | | 6.16% | 99.8% |
| Unfunded Liability Rate | 3.50% | | 3.26% | 93.1% |
| Sum of Rate | 9.67% | | 9.42% | 97.4% |
| SubDiv #: 350 Employer Name: Yoakum County | | | | |
| Contributing Members: | 204 | | 224 | 109.8% |
| Present Value of Benefits | 18,294,773 | | 19,314,564 | 105.6% |
| Total Future Normal Cost | 2,255,693 | | 2,079,732 | 92.2% |
| Total Accrued Liability | 16,039,080 | | 17,234,832 | 107.5% |
| Unfunded Accrued Liability | 2,931,310 | | 3,409,129 | 116.3% |
| Normal Cost Rate | 5.37% | 5.37% | 5.08% | 94.6% |
| Unfunded Liability Rate | 4.01% | 4.46% | 3.96% | 98.8% |
| Sum of Rate | 9.38% | 9.83% | 9.04% | 96.4% |
| SubDiv #: 351 Employer Name: Young County | | | | |
| Contributing Members: | 103 | | 100 | 97.1% |
| Present Value of Benefits | 7,645,990 | | 8,185,921 | 107.1% |
| Total Future Normal Cost | 1,017,889 | | 920,030 | 90.4% |
| Total Accrued Liability | 6,628,101 | | 7,265,891 | 109.6% |
| Unfunded Accrued Liability | 920,705 | | 973,570 | 105.7% |
| Normal Cost Rate | 5.30% | | 5.45% | 102.8% |
| Unfunded Liability Rate | 2.98% | | 3.18% | 106.7% |
| Sum of Rate | 8.28% | | 8.63% | 104.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 352 Employer Name: Zapata County | | | | |
| Contributing Members: | 261 | | 305 | 116.9% |
| Present Value of Benefits | 11,935,369 | | 13,363,140 | 112.0% |
| Total Future Normal Cost | 2,745,069 | | 3,026,467 | 110.3% |
| Total Accrued Liability | 9,190,300 | | 10,336,673 | 112.5% |
| Unfunded Accrued Liability | (397,242) | | (431,930) | 108.7% |
| Normal Cost Rate | 7.36% | 7.36% | 7.52% | 102.2% |
| Unfunded Liability Rate | (0.55%) | (0.21%) | (0.50%) | 90.9% |
| Sum of Rate | 6.81% | 7.15% | 7.02% | 103.1% |
| SubDiv #: 353 Employer Name: Zavala County | | | | |
| Contributing Members: | 64 | | 50 | 78.1% |
| Present Value of Benefits | 4,616,594 | | 4,477,296 | 97.0% |
| Total Future Normal Cost | 833,185 | | 535,149 | 64.2% |
| Total Accrued Liability | 3,783,409 | | 3,942,147 | 104.2% |
| Unfunded Accrued Liability | (180,899) | | (282,332) | 156.1% |
| Normal Cost Rate | 7.88% | 7.88% | 7.84% | 99.5% |
| Unfunded Liability Rate | (0.89%) | (0.60%) | (1.83%) | 205.6% |
| Sum of Rate | 6.99% | 7.28% | 6.01% | 86.0% |
| SubDiv #: 354 Employer Name: T C D R S | | | | |
| Contributing Members: | 71 | | 77 | 108.5% |
| Present Value of Benefits | 8,017,774 | | 8,545,621 | 106.6% |
| Total Future Normal Cost | 2,010,893 | | 2,091,020 | 104.0% |
| Total Accrued Liability | 6,006,881 | | 6,454,601 | 107.5% |
| Unfunded Accrued Liability | 637,863 | | 856,569 | 134.3% |
| Normal Cost Rate | 7.15% | 7.15% | 7.02% | 98.2% |
| Unfunded Liability Rate | 1.36% | 1.49% | 1.65% | 121.3% |
| Sum of Rate | 8.51% | 8.64% | 8.67% | 101.9% |
| SubDiv #: 555 Employer Name: 9-1-1 Network Of East Texas | | | | |
| Contributing Members: | 5 | | 6 | 120.0% |
| Present Value of Benefits | 578,253 | | 651,298 | 112.6% |
| Total Future Normal Cost | 116,581 | | 117,488 | 100.8% |
| Total Accrued Liability | 461,672 | | 533,810 | 115.6% |
| Unfunded Accrued Liability | 35,753 | | 41,687 | 116.6% |
| Normal Cost Rate | 7.16% | | 6.22% | 86.9% |
| Unfunded Liability Rate | 1.78% | | 1.69% | 94.9% |
| Sum of Rate | 8.94% | | 7.91% | 88.5% |
| SubDiv #: 638 Employer Name: Acton Municipal Utility District | | | | |
| Contributing Members: | 18 | | 20 | 111.1% |
| Present Value of Benefits | 449,234 | | 467,698 | 104.1% |
| Total Future Normal Cost | 202,544 | | 184,900 | 91.3% |
| Total Accrued Liability | 246,690 | | 282,798 | 114.6% |
| Unfunded Accrued Liability | 42,648 | | 27,172 | 63.7% |
| Normal Cost Rate | 3.19% | | 3.25% | 101.9% |
| Unfunded Liability Rate | 0.71% | | 0.44% | 62.0% |
| Sum of Rate | 3.90% | | 3.69% | 94.6% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 615 | Employer Name: Alamo Area Council Of Governments | | | |
| Contributing Members: | 113 | | 133 | 117.7% |
| Present Value of Benefits | 3,844,629 | | 4,677,927 | 121.7% |
| Total Future Normal Cost | 784,031 | | 1,035,675 | 132.1% |
| Total Accrued Liability | 3,060,598 | | 3,642,252 | 119.0% |
| Unfunded Accrued Liability | 765,738 | | 829,757 | 108.4% |
| Normal Cost Rate | 3.10% | 3.56% | 3.33% | 107.4% |
| Unfunded Liability Rate | 2.48% | 3.24% | 1.72% | 69.4% |
| Sum of Rate | 5.58% | 6.80% | 5.05% | 90.5% |
| SubDiv #: 502 | Employer Name: Angelina County Appraisal District | | | |
| Contributing Members: | 12 | | 13 | 108.3% |
| Present Value of Benefits | 1,685,471 | | 1,882,811 | 111.7% |
| Total Future Normal Cost | 245,273 | | 245,033 | 99.9% |
| Total Accrued Liability | 1,440,198 | | 1,637,778 | 113.7% |
| Unfunded Accrued Liability | (117,168) | | (97,503) | 83.2% |
| Normal Cost Rate | 8.02% | | 7.57% | 94.4% |
| Unfunded Liability Rate | (1.92%) | | (1.49%) | 77.6% |
| Sum of Rate | 6.10% | | 6.08% | 99.7% |
| SubDiv #: 576 | Employer Name: Angleton Drainage District | | | |
| Contributing Members: | 9 | | 9 | 100.0% |
| Present Value of Benefits | 743,164 | | 772,458 | 103.9% |
| Total Future Normal Cost | 144,957 | | 138,345 | 95.4% |
| Total Accrued Liability | 598,207 | | 634,113 | 106.0% |
| Unfunded Accrued Liability | 86,755 | | 92,784 | 106.9% |
| Normal Cost Rate | 5.47% | | 4.81% | 87.9% |
| Unfunded Liability Rate | 3.07% | | 2.94% | 95.8% |
| Sum of Rate | 8.54% | | 7.75% | 90.7% |
| SubDiv #: 614 | Employer Name: Aquilla Water Supply District - Hill County | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 260,321 | | 282,003 | 108.3% |
| Total Future Normal Cost | 50,637 | | 58,318 | 115.2% |
| Total Accrued Liability | 209,684 | | 223,685 | 106.7% |
| Unfunded Accrued Liability | 62,728 | | 70,871 | 113.0% |
| Normal Cost Rate | 3.85% | 4.62% | 4.16% | 108.1% |
| Unfunded Liability Rate | 3.83% | 4.30% | 4.47% | 116.7% |
| Sum of Rate | 7.68% | 8.92% | 8.63% | 112.4% |
| SubDiv #: 459 | Employer Name: Aransas County Appraisal District | | | |
| Contributing Members: | 7 | | 7 | 100.0% |
| Present Value of Benefits | 863,774 | | 960,575 | 111.2% |
| Total Future Normal Cost | 113,485 | | 107,852 | 95.0% |
| Total Accrued Liability | 750,289 | | 852,723 | 113.7% |
| Unfunded Accrued Liability | 2,619 | | 12,052 | 460.2% |
| Normal Cost Rate | 8.02% | | 6.99% | 87.2% |
| Unfunded Liability Rate | 0.13% | | 0.49% | 376.9% |
| Sum of Rate | 8.15% | | 7.48% | 91.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 668 | Employer Name: Aransas County Navigation District #1 | | | |
| Contributing Members: | | | 6 | |
| Present Value of Benefits | | | 166,653 | |
| Total Future Normal Cost | | | 116,416 | |
| Total Accrued Liability | | | 50,237 | |
| Unfunded Accrued Liability | | | 26,433 | |
| Normal Cost Rate | | | 6.96% | |
| Unfunded Liability Rate | | | 1.48% | |
| Sum of Rate | | | 8.44% | |
| SubDiv #: 503 | Employer Name: Archer County Appraisal District | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 342,194 | | 384,737 | 112.4% |
| Total Future Normal Cost | 56,258 | | 52,750 | 93.8% |
| Total Accrued Liability | 285,936 | | 331,987 | 116.1% |
| Unfunded Accrued Liability | (40,183) | | (28,960) | 72.1% |
| Normal Cost Rate | 8.91% | | 7.50% | 84.2% |
| Unfunded Liability Rate | (4.43%) | | (3.35%) | 75.6% |
| Sum of Rate | 4.48% | | 4.15% | 92.6% |
| SubDiv #: 551 | Employer Name: Atascosa County Appraisal District | | | |
| Contributing Members: | 11 | | 12 | 109.1% |
| Present Value of Benefits | 548,463 | | 586,181 | 106.9% |
| Total Future Normal Cost | 129,998 | | 151,436 | 116.5% |
| Total Accrued Liability | 418,465 | | 434,745 | 103.9% |
| Unfunded Accrued Liability | 15,918 | | 31,028 | 194.9% |
| Normal Cost Rate | 7.16% | | 6.87% | 95.9% |
| Unfunded Liability Rate | 0.64% | | 1.20% | 187.5% |
| Sum of Rate | 7.80% | | 8.07% | 103.5% |
| SubDiv #: 461 | Employer Name: Austin County Appraisal District | | | |
| Contributing Members: | 12 | | 13 | 108.3% |
| Present Value of Benefits | 860,722 | | 866,106 | 100.6% |
| Total Future Normal Cost | 261,635 | | 241,396 | 92.3% |
| Total Accrued Liability | 599,087 | | 624,710 | 104.3% |
| Unfunded Accrued Liability | (230,944) | | (239,648) | 103.8% |
| Normal Cost Rate | 9.04% | | 8.39% | 92.8% |
| Unfunded Liability Rate | (3.87%) | | (4.27%) | 110.3% |
| Sum of Rate | 5.17% | | 4.12% | 79.7% |
| SubDiv #: 613 | Employer Name: Bayview Irrigation District #11 | | | |
| Contributing Members: | 5 | | 3 | 60.0% |
| Present Value of Benefits | 157,142 | | 160,664 | 102.2% |
| Total Future Normal Cost | 30,540 | | 18,501 | 60.6% |
| Total Accrued Liability | 126,602 | | 142,163 | 112.3% |
| Unfunded Accrued Liability | 43,476 | | 42,459 | 97.7% |
| Normal Cost Rate | 4.27% | | 3.99% | 93.4% |
| Unfunded Liability Rate | 4.58% | | 6.17% | 134.7% |
| Sum of Rate | 8.85% | | 10.16% | 114.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 506 Employer Name: Bell County Appraisal District | | | | |
| Contributing Members: | 44 | | 45 | 102.3% |
| Present Value of Benefits | 4,359,085 | | 4,765,238 | 109.3% |
| Total Future Normal Cost | 541,795 | | 469,576 | 86.7% |
| Total Accrued Liability | 3,817,290 | | 4,295,662 | 112.5% |
| Unfunded Accrued Liability | 439,233 | | 498,620 | 113.5% |
| Normal Cost Rate | 5.23% | | 5.00% | 95.6% |
| Unfunded Liability Rate | 3.62% | | 3.88% | 107.2% |
| Sum of Rate | 8.85% | | 8.88% | 100.3% |
| SubDiv #: 472 Employer Name: Bexar Appraisal District | | | | |
| Contributing Members: | 175 | | 174 | 99.4% |
| Present Value of Benefits | 21,548,364 | | 21,954,940 | 101.9% |
| Total Future Normal Cost | 3,543,312 | | 2,768,944 | 78.1% |
| Total Accrued Liability | 18,005,052 | | 19,185,996 | 106.6% |
| Unfunded Accrued Liability | 1,633,990 | | 1,741,628 | 106.6% |
| Normal Cost Rate | 6.15% | 6.15% | 5.82% | 94.6% |
| Unfunded Liability Rate | 2.52% | 2.52% | 2.79% | 110.7% |
| Sum of Rate | 8.67% | 8.67% | 8.61% | 99.3% |
| SubDiv #: 616 Employer Name: Bistone Municipal Water Supply District - Limestone | | | | |
| Contributing Members: | 7 | | 7 | 100.0% |
| Present Value of Benefits | 446,014 | | 508,627 | 114.0% |
| Total Future Normal Cost | 141,260 | | 131,630 | 93.2% |
| Total Accrued Liability | 304,754 | | 376,997 | 123.7% |
| Unfunded Accrued Liability | 34,417 | | 45,454 | 132.1% |
| Normal Cost Rate | 7.06% | | 5.59% | 79.2% |
| Unfunded Liability Rate | 1.44% | | 1.75% | 121.5% |
| Sum of Rate | 8.50% | | 7.34% | 86.4% |
| SubDiv #: 521 Employer Name: Bosque County Central Appraisal District | | | | |
| Contributing Members: | 6 | | 9 | 150.0% |
| Present Value of Benefits | 459,842 | | 539,623 | 117.3% |
| Total Future Normal Cost | 89,952 | | 109,926 | 122.2% |
| Total Accrued Liability | 369,890 | | 429,697 | 116.2% |
| Unfunded Accrued Liability | 25,211 | | 26,613 | 105.6% |
| Normal Cost Rate | 8.20% | | 8.28% | 101.0% |
| Unfunded Liability Rate | 1.67% | | 1.24% | 74.3% |
| Sum of Rate | 9.87% | | 9.52% | 96.5% |
| SubDiv #: 413 Employer Name: Brazoria County Conservation and Reclamation Distri | | | | |
| Contributing Members: | 27 | | 28 | 103.7% |
| Present Value of Benefits | 2,457,621 | | 2,734,933 | 111.3% |
| Total Future Normal Cost | 428,561 | | 412,285 | 96.2% |
| Total Accrued Liability | 2,029,060 | | 2,322,648 | 114.5% |
| Unfunded Accrued Liability | 284,082 | | 346,514 | 122.0% |
| Normal Cost Rate | 6.05% | | 6.09% | 100.7% |
| Unfunded Liability Rate | 3.32% | | 3.82% | 115.1% |
| Sum of Rate | 9.37% | | 9.91% | 105.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| SubDiv #: | Employer Name: | 12/31/00 Val | New Plan | 12/31/01 Val | Ratio 01/00 |
|----------------------------|---|--------------|----------|--------------|-------------|
| SubDiv #: 424 | Employer Name: Brazoria County Drainage District #4 | | | | |
| Contributing Members: | | 36 | | 33 | 91.7% |
| Present Value of Benefits | | 1,780,127 | | 2,868,999 | 161.2% |
| Total Future Normal Cost | | 375,915 | | 634,191 | 168.7% |
| Total Accrued Liability | | 1,404,212 | | 2,234,808 | 159.2% |
| Unfunded Accrued Liability | | 74,050 | | 690,036 | 931.9% |
| Normal Cost Rate | | 3.95% | 7.19% | 7.35% | 186.1% |
| Unfunded Liability Rate | | 0.40% | 5.35% | 6.06% | 1515.0% |
| Sum of Rate | | 4.35% | 12.54% | 13.41% | 308.3% |
| SubDiv #: 600 | Employer Name: Brazos County Emergency Communications District | | | | |
| Contributing Members: | | 27 | | 29 | 107.4% |
| Present Value of Benefits | | 1,044,578 | | 1,996,877 | 191.2% |
| Total Future Normal Cost | | 0 | | 523,239 | |
| Total Accrued Liability | | 1,044,578 | | 1,473,638 | 141.1% |
| Unfunded Accrued Liability | | (136,808) | | 109,253 | (79.9%) |
| Normal Cost Rate | | 5.84% | 6.36% | 6.44% | 110.3% |
| Unfunded Liability Rate | | 1.16% | 1.04% | 1.14% | 98.3% |
| Sum of Rate | | 7.00% | 7.40% | 7.58% | 108.3% |
| SubDiv #: 522 | Employer Name: Brookshire Municipal Water District | | | | |
| Contributing Members: | | 8 | | 8 | 100.0% |
| Present Value of Benefits | | 674,848 | | 749,379 | 111.0% |
| Total Future Normal Cost | | 99,677 | | 92,861 | 93.2% |
| Total Accrued Liability | | 575,171 | | 656,518 | 114.1% |
| Unfunded Accrued Liability | | 87,194 | | 99,306 | 113.9% |
| Normal Cost Rate | | 6.24% | 6.24% | 5.38% | 86.2% |
| Unfunded Liability Rate | | 4.46% | 4.73% | 4.01% | 89.9% |
| Sum of Rate | | 10.70% | 10.97% | 9.39% | 87.8% |
| SubDiv #: 642 | Employer Name: Brushy Creek Municipal Utility District - Williamson | | | | |
| Contributing Members: | | 13 | | 14 | 107.7% |
| Present Value of Benefits | | 394,448 | | 439,303 | 111.4% |
| Total Future Normal Cost | | 196,367 | | 216,412 | 110.2% |
| Total Accrued Liability | | 198,081 | | 222,891 | 112.5% |
| Unfunded Accrued Liability | | 90,031 | | 82,366 | 91.5% |
| Normal Cost Rate | | 4.77% | | 4.20% | 88.1% |
| Unfunded Liability Rate | | 1.69% | | 1.31% | 77.5% |
| Sum of Rate | | 6.46% | | 5.51% | 85.3% |
| SubDiv #: 542 | Employer Name: Callahan County Appraisal District | | | | |
| Contributing Members: | | 5 | | 5 | 100.0% |
| Present Value of Benefits | | 301,667 | | 319,075 | 105.8% |
| Total Future Normal Cost | | 51,854 | | 43,229 | 83.4% |
| Total Accrued Liability | | 249,813 | | 275,846 | 110.4% |
| Unfunded Accrued Liability | | 13,422 | | 10,208 | 76.1% |
| Normal Cost Rate | | 4.27% | | 3.95% | 92.5% |
| Unfunded Liability Rate | | 1.15% | | 0.79% | 68.7% |
| Sum of Rate | | 5.42% | | 4.74% | 87.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 618 Employer Name: Cameron County Appraisal District | | | | |
| Contributing Members: | 54 | | 53 | 98.1% |
| Present Value of Benefits | 3,277,755 | | 3,638,967 | 111.0% |
| Total Future Normal Cost | 624,419 | | 587,542 | 94.1% |
| Total Accrued Liability | 2,653,336 | | 3,051,425 | 115.0% |
| Unfunded Accrued Liability | 488,666 | | 529,872 | 108.4% |
| Normal Cost Rate | 4.58% | | 4.54% | 99.1% |
| Unfunded Liability Rate | 3.20% | | 3.30% | 103.1% |
| Sum of Rate | <u>7.78%</u> | | <u>7.84%</u> | <u>100.8%</u> |
| SubDiv #: 664 Employer Name: Cameron County Drainage District #3 | | | | |
| Contributing Members: | 14 | | 15 | 107.1% |
| Present Value of Benefits | 102,490 | | 141,472 | 138.0% |
| Total Future Normal Cost | 75,051 | | 83,465 | 111.2% |
| Total Accrued Liability | 27,439 | | 58,007 | 211.4% |
| Unfunded Accrued Liability | 14,778 | | 15,538 | 105.1% |
| Normal Cost Rate | 4.35% | | 4.21% | 96.8% |
| Unfunded Liability Rate | 0.65% | | 0.58% | 89.2% |
| Sum of Rate | <u>5.00%</u> | | <u>4.79%</u> | <u>95.8%</u> |
| SubDiv #: 590 Employer Name: Cameron County Irrigation District #6 | | | | |
| Contributing Members: | 11 | | 11 | 100.0% |
| Present Value of Benefits | 287,743 | | 267,228 | 92.9% |
| Total Future Normal Cost | 73,544 | | 55,987 | 76.1% |
| Total Accrued Liability | 214,199 | | 211,241 | 98.6% |
| Unfunded Accrued Liability | 12,949 | | (10,033) | (77.5%) |
| Normal Cost Rate | 4.27% | | 3.97% | 93.0% |
| Unfunded Liability Rate | 0.54% | | (0.57%) | (105.6%) |
| Sum of Rate | <u>4.81%</u> | | <u>3.40%</u> | <u>70.7%</u> |
| SubDiv #: 670 Employer Name: Camp Central Appraisal District | | | | |
| Contributing Members: | | | 5 | |
| Present Value of Benefits | | | 67,432 | |
| Total Future Normal Cost | | | 46,016 | |
| Total Accrued Liability | | | 21,416 | |
| Unfunded Accrued Liability | | | 3,932 | |
| Normal Cost Rate | | | 4.23% | |
| Unfunded Liability Rate | | | 0.23% | |
| Sum of Rate | | | <u>4.46%</u> | |
| SubDiv #: 610 Employer Name: Cass County Appraisal District | | | | |
| Contributing Members: | 10 | | 12 | 120.0% |
| Present Value of Benefits | 411,430 | | 467,926 | 113.7% |
| Total Future Normal Cost | 70,405 | | 70,838 | 100.6% |
| Total Accrued Liability | 341,025 | | 397,088 | 116.4% |
| Unfunded Accrued Liability | 48,693 | | 51,236 | 105.2% |
| Normal Cost Rate | 4.34% | | 3.89% | 89.6% |
| Unfunded Liability Rate | 2.22% | | 1.77% | 79.7% |
| Sum of Rate | <u>6.56%</u> | | <u>5.66%</u> | <u>86.3%</u> |

Comparison of Contribution Rates for Variable-Rate Plans

| SubDiv #: | Employer Name: | 12/31/00 Val | New Plan | 12/31/01 Val | Ratio 01/00 |
|----------------------------|---|--------------|----------|--------------|-------------|
| SubDiv #: 635 | Central Appraisal District of Johnson County | | | | |
| Contributing Members: | | 28 | | 31 | 110.7% |
| Present Value of Benefits | | 1,365,482 | | 1,691,289 | 123.9% |
| Total Future Normal Cost | | 441,806 | | 468,692 | 106.1% |
| Total Accrued Liability | | 923,676 | | 1,222,597 | 132.4% |
| Unfunded Accrued Liability | | 284,526 | | 373,835 | 131.4% |
| Normal Cost Rate | | 5.29% | 6.08% | 6.12% | 115.7% |
| Unfunded Liability Rate | | 3.18% | 4.25% | 3.74% | 117.6% |
| Sum of Rate | | 8.47% | 10.33% | 9.86% | 116.4% |
| SubDiv #: 602 | Central Appraisal District of Taylor County | | | | |
| Contributing Members: | | 29 | | 28 | 96.6% |
| Present Value of Benefits | | 2,154,253 | | 2,381,119 | 110.5% |
| Total Future Normal Cost | | 341,941 | | 325,338 | 95.1% |
| Total Accrued Liability | | 1,812,312 | | 2,055,781 | 113.4% |
| Unfunded Accrued Liability | | 553,246 | | 566,854 | 102.5% |
| Normal Cost Rate | | 3.77% | | 3.84% | 101.9% |
| Unfunded Liability Rate | | 6.16% | | 5.92% | 96.1% |
| Sum of Rate | | 9.93% | | 9.76% | 98.3% |
| SubDiv #: 648 | Central Water Control and Improvement District - An | | | | |
| Contributing Members: | | 4 | | 4 | 100.0% |
| Present Value of Benefits | | 78,256 | | 85,897 | 109.8% |
| Total Future Normal Cost | | 47,733 | | 44,041 | 92.3% |
| Total Accrued Liability | | 30,523 | | 41,856 | 137.1% |
| Unfunded Accrued Liability | | 6,976 | | 6,806 | 97.6% |
| Normal Cost Rate | | 3.60% | | 3.48% | 96.7% |
| Unfunded Liability Rate | | 0.74% | | 0.69% | 93.2% |
| Sum of Rate | | 4.34% | | 4.17% | 96.1% |
| SubDiv #: 531 | Chambers County Appraisal District | | | | |
| Contributing Members: | | 10 | | 10 | 100.0% |
| Present Value of Benefits | | 1,001,558 | | 1,190,520 | 118.9% |
| Total Future Normal Cost | | 239,800 | | 240,158 | 100.1% |
| Total Accrued Liability | | 761,758 | | 950,362 | 124.8% |
| Unfunded Accrued Liability | | 74,845 | | 124,030 | 165.7% |
| Normal Cost Rate | | 8.18% | 9.13% | 7.51% | 91.8% |
| Unfunded Liability Rate | | 2.00% | 3.78% | 2.71% | 135.5% |
| Sum of Rate | | 10.18% | 12.91% | 10.22% | 100.4% |
| SubDiv #: 548 | Chambers County Public Hospital District | | | | |
| Contributing Members: | | 24 | | 23 | 95.8% |
| Present Value of Benefits | | 1,196,611 | | 1,235,517 | 103.3% |
| Total Future Normal Cost | | 328,440 | | 298,325 | 90.8% |
| Total Accrued Liability | | 868,171 | | 937,192 | 108.0% |
| Unfunded Accrued Liability | | (144,540) | | (181,106) | 125.3% |
| Normal Cost Rate | | 4.86% | | 4.72% | 97.1% |
| Unfunded Liability Rate | | (1.99%) | | (2.16%) | 108.5% |
| Sum of Rate | | 2.87% | | 2.56% | 89.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 511 Employer Name: Childress County Appraisal District | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 86,196 | | 87,454 | 101.5% |
| Total Future Normal Cost | 31,020 | | 28,806 | 92.9% |
| Total Accrued Liability | 55,176 | | 58,648 | 106.3% |
| Unfunded Accrued Liability | 20,374 | | 19,305 | 94.8% |
| Normal Cost Rate | 3.11% | | 2.98% | 95.8% |
| Unfunded Liability Rate | 3.25% | | 3.10% | 95.4% |
| Sum of Rate | <u>6.36%</u> | | <u>6.08%</u> | <u>95.6%</u> |
| SubDiv #: 582 Employer Name: Childress County Hospital District | | | | |
| Contributing Members: | 157 | | 172 | 109.6% |
| Present Value of Benefits | 3,197,280 | | 5,748,023 | 179.8% |
| Total Future Normal Cost | 0 | | 1,418,656 | |
| Total Accrued Liability | 3,197,280 | | 4,329,367 | 135.4% |
| Unfunded Accrued Liability | (722,284) | | (199,754) | 27.7% |
| Normal Cost Rate | 3.53% | 4.50% | 4.42% | 125.2% |
| Unfunded Liability Rate | 3.47% | 0.01% | (0.44%) | (12.7%) |
| Sum of Rate | <u>7.00%</u> | <u>4.51%</u> | <u>3.98%</u> | <u>56.9%</u> |
| SubDiv #: 485 Employer Name: Clay County Central Tax Authority | | | | |
| Contributing Members: | 6 | | 7 | 116.7% |
| Present Value of Benefits | 580,574 | | 549,095 | 94.6% |
| Total Future Normal Cost | 60,829 | | 62,204 | 102.3% |
| Total Accrued Liability | 519,745 | | 486,891 | 93.7% |
| Unfunded Accrued Liability | 11,095 | | 324 | 2.9% |
| Normal Cost Rate | 7.99% | | 7.57% | 94.7% |
| Unfunded Liability Rate | 0.87% | | (0.10%) | (11.5%) |
| Sum of Rate | <u>8.86%</u> | | <u>7.47%</u> | <u>84.3%</u> |
| SubDiv #: 547 Employer Name: Clear Creek Drainage District - Galveston County | | | | |
| Contributing Members: | 13 | | 15 | 115.4% |
| Present Value of Benefits | 786,017 | | 1,011,598 | 128.7% |
| Total Future Normal Cost | 207,083 | | 254,229 | 122.8% |
| Total Accrued Liability | 578,934 | | 757,369 | 130.8% |
| Unfunded Accrued Liability | 51,448 | | 123,550 | 240.1% |
| Normal Cost Rate | 6.22% | 7.16% | 6.40% | 102.9% |
| Unfunded Liability Rate | 1.22% | 2.45% | 2.30% | 188.5% |
| Sum of Rate | <u>7.44%</u> | <u>9.61%</u> | <u>8.70%</u> | <u>116.9%</u> |
| SubDiv #: 477 Employer Name: Cochran County Appraisal District | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 127,253 | | 135,802 | 106.7% |
| Total Future Normal Cost | 26,874 | | 27,583 | 102.6% |
| Total Accrued Liability | 100,379 | | 108,219 | 107.8% |
| Unfunded Accrued Liability | (8,432) | | (13,598) | 161.3% |
| Normal Cost Rate | 6.17% | | 5.66% | 91.7% |
| Unfunded Liability Rate | (1.02%) | | (1.63%) | 159.8% |
| Sum of Rate | <u>5.15%</u> | | <u>4.03%</u> | <u>78.3%</u> |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 457 | Employer Name: Collin County Central Appraisal District | | | |
| Contributing Members: | 63 | | 67 | 106.3% |
| Present Value of Benefits | 7,897,434 | | 8,429,035 | 106.7% |
| Total Future Normal Cost | 1,264,934 | | 1,236,935 | 97.8% |
| Total Accrued Liability | 6,632,500 | | 7,192,100 | 108.4% |
| Unfunded Accrued Liability | 284,179 | | 324,632 | 114.2% |
| Normal Cost Rate | 7.81% | | 7.61% | 97.4% |
| Unfunded Liability Rate | 1.05% | | 1.09% | 103.8% |
| Sum of Rate | 8.86% | | 8.70% | 98.2% |
| SubDiv #: 623 | Employer Name: Comal Appraisal District | | | |
| Contributing Members: | 18 | | 19 | 105.6% |
| Present Value of Benefits | 857,182 | | 946,317 | 110.4% |
| Total Future Normal Cost | 199,315 | | 187,647 | 94.1% |
| Total Accrued Liability | 657,867 | | 758,670 | 115.3% |
| Unfunded Accrued Liability | 204,346 | | 192,955 | 94.4% |
| Normal Cost Rate | 4.77% | 4.77% | 4.68% | 98.1% |
| Unfunded Liability Rate | 3.79% | 3.84% | 3.25% | 85.8% |
| Sum of Rate | 8.56% | 8.61% | 7.93% | 92.6% |
| SubDiv #: 636 | Employer Name: Concho County Hospital District | | | |
| Contributing Members: | 27 | | 31 | 114.8% |
| Present Value of Benefits | 777,255 | | 883,455 | 113.7% |
| Total Future Normal Cost | 152,040 | | 184,042 | 121.0% |
| Total Accrued Liability | 625,215 | | 699,413 | 111.9% |
| Unfunded Accrued Liability | 239,719 | | 232,269 | 96.9% |
| Normal Cost Rate | 2.71% | | 2.78% | 102.6% |
| Unfunded Liability Rate | 3.78% | | 2.40% | 63.5% |
| Sum of Rate | 6.49% | | 5.18% | 79.8% |
| SubDiv #: 487 | Employer Name: Cooke County Appraisal District | | | |
| Contributing Members: | 15 | | 15 | 100.0% |
| Present Value of Benefits | 1,210,322 | | 1,269,332 | 104.9% |
| Total Future Normal Cost | 275,707 | | 220,384 | 79.9% |
| Total Accrued Liability | 934,615 | | 1,048,948 | 112.2% |
| Unfunded Accrued Liability | (48,347) | | (54,855) | 113.5% |
| Normal Cost Rate | 9.04% | 9.04% | 7.98% | 88.3% |
| Unfunded Liability Rate | (1.06%) | (0.50%) | (1.33%) | 125.5% |
| Sum of Rate | 7.98% | 8.54% | 6.65% | 83.3% |
| SubDiv #: 409 | Employer Name: Crockett County Water Control and Improvement Dis | | | |
| Contributing Members: | 11 | | 11 | 100.0% |
| Present Value of Benefits | 1,072,923 | | 992,860 | 92.5% |
| Total Future Normal Cost | 83,813 | | 69,100 | 82.4% |
| Total Accrued Liability | 989,110 | | 923,760 | 93.4% |
| Unfunded Accrued Liability | 123,759 | | 41,477 | 33.5% |
| Normal Cost Rate | 4.65% | | 3.94% | 84.7% |
| Unfunded Liability Rate | 4.97% | | 1.37% | 27.6% |
| Sum of Rate | 9.62% | | 5.31% | 55.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 532 | Employer Name: Crosby County Appraisal District | | | |
| Contributing Members: | 4 | | 3 | 75.0% |
| Present Value of Benefits | 204,966 | | 91,353 | 44.6% |
| Total Future Normal Cost | 31,111 | | 32,009 | 102.9% |
| Total Accrued Liability | 173,855 | | 59,344 | 34.1% |
| Unfunded Accrued Liability | (33,448) | | (37,374) | 111.7% |
| Normal Cost Rate | 5.23% | | 5.33% | 101.9% |
| Unfunded Liability Rate | (2.19%) | | (3.70%) | 168.9% |
| Sum of Rate | 3.04% | | 1.63% | 53.6% |
| SubDiv #: 603 | Employer Name: Crosby Municipal Utility District | | | |
| Contributing Members: | 8 | | 10 | 125.0% |
| Present Value of Benefits | 321,950 | | 413,117 | 128.3% |
| Total Future Normal Cost | 115,642 | | 142,447 | 123.2% |
| Total Accrued Liability | 206,308 | | 270,670 | 131.2% |
| Unfunded Accrued Liability | (14,548) | | (7,171) | 49.3% |
| Normal Cost Rate | 6.16% | | 4.98% | 80.8% |
| Unfunded Liability Rate | (0.73%) | | (0.42%) | 57.5% |
| Sum of Rate | 5.43% | | 4.56% | 84.0% |
| SubDiv #: 550 | Employer Name: Culberson Hospital District | | | |
| Contributing Members: | 29 | | 27 | 93.1% |
| Present Value of Benefits | 905,775 | | 883,156 | 97.5% |
| Total Future Normal Cost | 325,211 | | 213,118 | 65.5% |
| Total Accrued Liability | 580,564 | | 670,038 | 115.4% |
| Unfunded Accrued Liability | (165,888) | | (184,993) | 111.5% |
| Normal Cost Rate | 4.21% | | 4.16% | 98.8% |
| Unfunded Liability Rate | (1.25%) | | (1.80%) | 144.0% |
| Sum of Rate | 2.96% | | 2.36% | 79.7% |
| SubDiv #: 467 | Employer Name: Dallas Central Appraisal District | | | |
| Contributing Members: | 246 | | 249 | 101.2% |
| Present Value of Benefits | 37,083,511 | | 39,943,237 | 107.7% |
| Total Future Normal Cost | 6,988,300 | | 6,124,369 | 87.6% |
| Total Accrued Liability | 30,095,211 | | 33,818,868 | 112.4% |
| Unfunded Accrued Liability | 1,122,795 | | 1,835,613 | 163.5% |
| Normal Cost Rate | 7.81% | 7.81% | 7.43% | 95.1% |
| Unfunded Liability Rate | 1.01% | 1.22% | 1.55% | 153.5% |
| Sum of Rate | 8.82% | 9.03% | 8.98% | 101.8% |
| SubDiv #: 430 | Employer Name: Dallas County Park Cities Municipal Utility District | | | |
| Contributing Members: | 20 | | 21 | 105.0% |
| Present Value of Benefits | 2,189,319 | | 2,617,255 | 119.5% |
| Total Future Normal Cost | 359,816 | | 450,587 | 125.2% |
| Total Accrued Liability | 1,829,503 | | 2,166,668 | 118.4% |
| Unfunded Accrued Liability | 81,457 | | 190,147 | 233.4% |
| Normal Cost Rate | 5.67% | 6.14% | 6.50% | 114.6% |
| Unfunded Liability Rate | 0.95% | 2.08% | 2.00% | 210.5% |
| Sum of Rate | 6.62% | 8.22% | 8.50% | 128.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 578 | Employer Name: Deaf Smith County Hospital District | | | |
| Contributing Members: | 160 | | 169 | 105.6% |
| Present Value of Benefits | 3,364,989 | | 3,444,374 | 102.4% |
| Total Future Normal Cost | 717,187 | | 584,873 | 81.6% |
| Total Accrued Liability | 2,647,802 | | 2,859,501 | 108.0% |
| Unfunded Accrued Liability | (715,448) | | (776,196) | 108.5% |
| Normal Cost Rate | 1.94% | | 1.74% | 89.7% |
| Unfunded Liability Rate | (1.61%) | | (1.47%) | 91.3% |
| Sum of Rate | 0.33% | | 0.27% | 81.8% |
| SubDiv #: 583 | Employer Name: Denco Area 9-1-1 District - Denton County | | | |
| Contributing Members: | 9 | | 10 | 111.1% |
| Present Value of Benefits | 622,186 | | 747,528 | 120.1% |
| Total Future Normal Cost | 206,212 | | 230,893 | 112.0% |
| Total Accrued Liability | 415,974 | | 516,635 | 124.2% |
| Unfunded Accrued Liability | (6,919) | | (5,618) | 81.2% |
| Normal Cost Rate | 5.28% | | 4.76% | 90.2% |
| Unfunded Liability Rate | (0.34%) | | (0.33%) | 97.1% |
| Sum of Rate | 4.94% | | 4.43% | 89.7% |
| SubDiv #: 482 | Employer Name: Denton Central Appraisal District | | | |
| Contributing Members: | 62 | | 65 | 104.8% |
| Present Value of Benefits | 4,679,513 | | 5,261,925 | 112.4% |
| Total Future Normal Cost | 1,211,235 | | 1,193,046 | 98.5% |
| Total Accrued Liability | 3,468,278 | | 4,068,879 | 117.3% |
| Unfunded Accrued Liability | 245,624 | | 282,770 | 115.1% |
| Normal Cost Rate | 7.10% | 7.10% | 6.73% | 94.8% |
| Unfunded Liability Rate | 1.13% | 1.16% | 1.14% | 100.9% |
| Sum of Rate | 8.23% | 8.26% | 7.87% | 95.6% |
| SubDiv #: 593 | Employer Name: Eastland County Appraisal District | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 422,253 | | 465,859 | 110.3% |
| Total Future Normal Cost | 56,570 | | 51,571 | 91.2% |
| Total Accrued Liability | 365,683 | | 414,288 | 113.3% |
| Unfunded Accrued Liability | 98,134 | | 94,869 | 96.7% |
| Normal Cost Rate | 6.28% | | 5.38% | 85.7% |
| Unfunded Liability Rate | 6.62% | | 5.89% | 89.0% |
| Sum of Rate | 12.90% | | 11.27% | 87.4% |
| SubDiv #: 448 | Employer Name: Edwards Aquifer Authority - Bexar County | | | |
| Contributing Members: | 47 | | 46 | 97.9% |
| Present Value of Benefits | 3,242,127 | | 3,585,080 | 110.6% |
| Total Future Normal Cost | 649,600 | | 588,861 | 90.6% |
| Total Accrued Liability | 2,592,527 | | 2,996,219 | 115.6% |
| Unfunded Accrued Liability | (135,488) | | (46,865) | 34.6% |
| Normal Cost Rate | 3.64% | 3.64% | 3.55% | 97.5% |
| Unfunded Liability Rate | (0.65%) | (0.65%) | (0.25%) | 38.5% |
| Sum of Rate | 2.99% | 2.99% | 3.30% | 110.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 628 Employer Name: Edwards Central Appraisal District | | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 27,992 | | 30,973 | 110.6% |
| Total Future Normal Cost | 18,790 | | 18,418 | 98.0% |
| Total Accrued Liability | 9,202 | | 12,555 | 136.4% |
| Unfunded Accrued Liability | (9,853) | | (9,882) | 100.3% |
| Normal Cost Rate | 3.71% | | 3.53% | 95.1% |
| Unfunded Liability Rate | (2.25%) | | (2.15%) | 95.6% |
| Sum of Rate | 1.46% | | 1.38% | 94.5% |
| SubDiv #: 567 Employer Name: El Paso County 9-1-1 District | | | | |
| Contributing Members: | 5 | | 6 | 120.0% |
| Present Value of Benefits | 745,885 | | 862,648 | 115.7% |
| Total Future Normal Cost | 132,625 | | 127,354 | 96.0% |
| Total Accrued Liability | 613,260 | | 735,294 | 119.9% |
| Unfunded Accrued Liability | 60,954 | | 97,220 | 159.5% |
| Normal Cost Rate | 7.16% | 7.16% | 6.71% | 93.7% |
| Unfunded Liability Rate | 2.77% | 3.01% | 3.59% | 129.6% |
| Sum of Rate | 9.93% | 10.17% | 10.30% | 103.7% |
| SubDiv #: 541 Employer Name: El Paso County Hospital District | | | | |
| Contributing Members: | 1,574 | | 1,523 | 96.8% |
| Present Value of Benefits | 86,555,294 | | 91,397,348 | 105.6% |
| Total Future Normal Cost | 15,479,947 | | 13,373,166 | 86.4% |
| Total Accrued Liability | 71,075,347 | | 78,024,182 | 109.8% |
| Unfunded Accrued Liability | 15,464,055 | | 15,955,746 | 103.2% |
| Normal Cost Rate | 3.59% | | 3.49% | 97.2% |
| Unfunded Liability Rate | 2.27% | | 2.23% | 98.2% |
| Sum of Rate | 5.86% | | 5.72% | 97.6% |
| SubDiv #: 624 Employer Name: Emergency Communication District of Ector County | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 316,741 | | 377,032 | 119.0% |
| Total Future Normal Cost | 120,608 | | 122,003 | 101.2% |
| Total Accrued Liability | 196,133 | | 255,029 | 130.0% |
| Unfunded Accrued Liability | 13,029 | | 32,544 | 249.8% |
| Normal Cost Rate | 9.13% | 10.30% | 9.90% | 108.4% |
| Unfunded Liability Rate | 0.93% | 2.36% | 2.33% | 250.5% |
| Sum of Rate | 10.06% | 12.66% | 12.23% | 121.6% |
| SubDiv #: 563 Employer Name: Falls County Appraisal District | | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 193,648 | | 219,973 | 113.6% |
| Total Future Normal Cost | 39,422 | | 37,600 | 95.4% |
| Total Accrued Liability | 154,226 | | 182,373 | 118.3% |
| Unfunded Accrued Liability | 19,115 | | 26,884 | 140.6% |
| Normal Cost Rate | 4.27% | 4.27% | 3.65% | 85.5% |
| Unfunded Liability Rate | 1.64% | 2.20% | 2.07% | 126.2% |
| Sum of Rate | 5.91% | 6.47% | 5.72% | 96.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 644 Employer Name: Fannin County Appraisal District | | | | |
| Contributing Members: | 13 | | 12 | 92.3% |
| Present Value of Benefits | 159,725 | | 161,185 | 100.9% |
| Total Future Normal Cost | 57,743 | | 53,858 | 93.3% |
| Total Accrued Liability | 101,982 | | 107,327 | 105.2% |
| Unfunded Accrued Liability | 22,910 | | 7,386 | 32.2% |
| Normal Cost Rate | 2.44% | | 2.15% | 88.1% |
| Unfunded Liability Rate | 0.78% | | 0.09% | 11.5% |
| Sum of Rate | <u>3.22%</u> | | <u>2.24%</u> | <u>69.6%</u> |
| SubDiv #: 432 Employer Name: Fisher County Hospital District | | | | |
| Contributing Members: | 55 | | 61 | 110.9% |
| Present Value of Benefits | 2,059,193 | | 2,297,485 | 111.6% |
| Total Future Normal Cost | 482,250 | | 467,941 | 97.0% |
| Total Accrued Liability | 1,576,943 | | 1,829,544 | 116.0% |
| Unfunded Accrued Liability | (326,832) | | (257,184) | 78.7% |
| Normal Cost Rate | 3.70% | 3.70% | 3.64% | 98.4% |
| Unfunded Liability Rate | (1.58%) | (1.38%) | (1.04%) | 65.8% |
| Sum of Rate | <u>2.12%</u> | <u>2.32%</u> | <u>2.60%</u> | <u>122.6%</u> |
| SubDiv #: 509 Employer Name: Frio County Appraisal District | | | | |
| Contributing Members: | 11 | | 11 | 100.0% |
| Present Value of Benefits | 733,285 | | 803,708 | 109.6% |
| Total Future Normal Cost | 133,058 | | 116,197 | 87.3% |
| Total Accrued Liability | 600,227 | | 687,511 | 114.5% |
| Unfunded Accrued Liability | 31,603 | | 38,470 | 121.7% |
| Normal Cost Rate | 6.94% | | 6.25% | 90.1% |
| Unfunded Liability Rate | 1.37% | | 1.44% | 105.1% |
| Sum of Rate | <u>8.31%</u> | | <u>7.69%</u> | <u>92.5%</u> |
| SubDiv #: 546 Employer Name: Galveston Central Appraisal District | | | | |
| Contributing Members: | 47 | | 51 | 108.5% |
| Present Value of Benefits | 4,690,829 | | 4,909,425 | 104.7% |
| Total Future Normal Cost | 871,755 | | 775,453 | 89.0% |
| Total Accrued Liability | 3,819,074 | | 4,133,972 | 108.2% |
| Unfunded Accrued Liability | 112,637 | | 64,141 | 56.9% |
| Normal Cost Rate | 6.68% | 6.68% | 6.63% | 99.3% |
| Unfunded Liability Rate | 0.73% | 0.80% | 0.34% | 46.6% |
| Sum of Rate | <u>7.41%</u> | <u>7.48%</u> | <u>6.97%</u> | <u>94.1%</u> |
| SubDiv #: 464 Employer Name: Galveston County Drainage District #1 | | | | |
| Contributing Members: | 10 | | 11 | 110.0% |
| Present Value of Benefits | 468,617 | | 507,578 | 108.3% |
| Total Future Normal Cost | 126,617 | | 137,958 | 109.0% |
| Total Accrued Liability | 342,000 | | 369,620 | 108.1% |
| Unfunded Accrued Liability | (84,178) | | (83,621) | 99.3% |
| Normal Cost Rate | 8.56% | | 8.31% | 97.1% |
| Unfunded Liability Rate | (2.11%) | | (1.85%) | 87.7% |
| Sum of Rate | <u>6.45%</u> | | <u>6.46%</u> | <u>100.2%</u> |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 433 Employer Name: Galveston County Drainage District #2 | | | | |
| Contributing Members: | 11 | | 11 | 100.0% |
| Present Value of Benefits | 1,189,996 | | 1,405,782 | 118.1% |
| Total Future Normal Cost | 92,664 | | 139,679 | 150.7% |
| Total Accrued Liability | 1,097,332 | | 1,266,103 | 115.4% |
| Unfunded Accrued Liability | 45,838 | | (125) | (0.3%) |
| Normal Cost Rate | 4.27% | 6.13% | 4.86% | 113.8% |
| Unfunded Liability Rate | 1.28% | 2.93% | (0.51%) | (39.8%) |
| Sum of Rate | 5.55% | 9.06% | 4.35% | 78.4% |
| SubDiv #: 589 Employer Name: Galveston County Emergency Communication Dist | | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 340,283 | | 475,719 | 139.8% |
| Total Future Normal Cost | 127,398 | | 164,686 | 129.3% |
| Total Accrued Liability | 212,885 | | 311,033 | 146.1% |
| Unfunded Accrued Liability | (12,656) | | 28,871 | (228.1%) |
| Normal Cost Rate | 7.57% | 9.56% | 8.33% | 110.0% |
| Unfunded Liability Rate | (0.79%) | 1.12% | 1.11% | (140.5%) |
| Sum of Rate | 6.78% | 10.68% | 9.44% | 139.2% |
| SubDiv #: 407 Employer Name: Galveston County Water Control and Improvement D | | | | |
| Contributing Members: | 36 | | 37 | 102.8% |
| Present Value of Benefits | 3,749,574 | | 3,867,654 | 103.1% |
| Total Future Normal Cost | 699,546 | | 566,253 | 80.9% |
| Total Accrued Liability | 3,050,028 | | 3,301,401 | 108.2% |
| Unfunded Accrued Liability | 480,963 | | 619,616 | 128.8% |
| Normal Cost Rate | 6.26% | 6.26% | 5.89% | 94.1% |
| Unfunded Liability Rate | 3.25% | 3.87% | 4.23% | 130.2% |
| Sum of Rate | 9.51% | 10.13% | 10.12% | 106.4% |
| SubDiv #: 473 Employer Name: Garza Central Appraisal District | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 155,634 | | 173,972 | 111.8% |
| Total Future Normal Cost | 36,275 | | 36,732 | 101.3% |
| Total Accrued Liability | 119,359 | | 137,240 | 115.0% |
| Unfunded Accrued Liability | 15,246 | | 16,773 | 110.0% |
| Normal Cost Rate | 7.09% | | 6.49% | 91.5% |
| Unfunded Liability Rate | 2.47% | | 2.17% | 87.9% |
| Sum of Rate | 9.56% | | 8.66% | 90.6% |
| SubDiv #: 498 Employer Name: Gonzales County Appraisal District | | | | |
| Contributing Members: | 10 | | 10 | 100.0% |
| Present Value of Benefits | 496,486 | | 463,049 | 93.3% |
| Total Future Normal Cost | 119,632 | | 110,171 | 92.1% |
| Total Accrued Liability | 376,854 | | 352,878 | 93.6% |
| Unfunded Accrued Liability | (27,635) | | (76,246) | 275.9% |
| Normal Cost Rate | 7.09% | | 6.56% | 92.5% |
| Unfunded Liability Rate | (0.85%) | | (2.35%) | 276.5% |
| Sum of Rate | 6.24% | | 4.21% | 67.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 518 | Employer Name: Gray County Appraisal District | | | |
| Contributing Members: | 9 | | 9 | 100.0% |
| Present Value of Benefits | 815,637 | | 921,922 | 113.0% |
| Total Future Normal Cost | 153,960 | | 155,978 | 101.3% |
| Total Accrued Liability | 661,677 | | 765,944 | 115.8% |
| Unfunded Accrued Liability | (160,206) | | (150,120) | 93.7% |
| Normal Cost Rate | 8.28% | 8.28% | 7.57% | 91.4% |
| Unfunded Liability Rate | (3.74%) | (3.56%) | (3.32%) | 88.8% |
| Sum of Rate | 4.54% | 4.72% | 4.25% | 93.6% |
| SubDiv #: 475 | Employer Name: Grayson County Appraisal District | | | |
| Contributing Members: | 24 | | 24 | 100.0% |
| Present Value of Benefits | 2,362,529 | | 2,499,573 | 105.8% |
| Total Future Normal Cost | 333,102 | | 310,644 | 93.3% |
| Total Accrued Liability | 2,029,427 | | 2,188,929 | 107.9% |
| Unfunded Accrued Liability | 160,503 | | 198,059 | 123.4% |
| Normal Cost Rate | 5.66% | 5.66% | 5.53% | 97.7% |
| Unfunded Liability Rate | 2.14% | 2.14% | 2.44% | 114.0% |
| Sum of Rate | 7.80% | 7.80% | 7.97% | 102.2% |
| SubDiv #: 528 | Employer Name: Greater Harris County 9-1-1 Emergency Network | | | |
| Contributing Members: | 13 | | 15 | 115.4% |
| Present Value of Benefits | 2,006,571 | | 2,130,230 | 106.2% |
| Total Future Normal Cost | 523,387 | | 604,630 | 115.5% |
| Total Accrued Liability | 1,483,184 | | 1,525,600 | 102.9% |
| Unfunded Accrued Liability | 266,697 | | 280,511 | 105.2% |
| Normal Cost Rate | 8.40% | | 7.22% | 86.0% |
| Unfunded Liability Rate | 3.23% | | 2.76% | 85.4% |
| Sum of Rate | 11.63% | | 9.98% | 85.8% |
| SubDiv #: 429 | Employer Name: Greenbelt Municipal & Industrial Water Authority - | | | |
| Contributing Members: | 12 | | 11 | 91.7% |
| Present Value of Benefits | 1,087,577 | | 1,043,479 | 95.9% |
| Total Future Normal Cost | 144,926 | | 119,107 | 82.2% |
| Total Accrued Liability | 942,651 | | 924,372 | 98.1% |
| Unfunded Accrued Liability | 90,071 | | 112,630 | 125.0% |
| Normal Cost Rate | 6.13% | 6.13% | 5.12% | 83.5% |
| Unfunded Liability Rate | 2.56% | 3.06% | 3.32% | 129.7% |
| Sum of Rate | 8.69% | 9.19% | 8.44% | 97.1% |
| SubDiv #: 587 | Employer Name: Guadalupe County Appraisal District | | | |
| Contributing Members: | 19 | | 20 | 105.3% |
| Present Value of Benefits | 579,926 | | 597,222 | 103.0% |
| Total Future Normal Cost | 101,212 | | 93,829 | 92.7% |
| Total Accrued Liability | 478,714 | | 503,393 | 105.2% |
| Unfunded Accrued Liability | 48,445 | | 31,576 | 65.2% |
| Normal Cost Rate | 1.99% | | 1.97% | 99.0% |
| Unfunded Liability Rate | 0.95% | | 0.45% | 47.4% |
| Sum of Rate | 2.94% | | 2.42% | 82.3% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 585 Employer Name: Hansford County Hospital District | | | | |
| Contributing Members: | 139 | | 153 | 110.1% |
| Present Value of Benefits | 2,668,400 | | 3,017,811 | 113.1% |
| Total Future Normal Cost | 513,170 | | 478,459 | 93.2% |
| Total Accrued Liability | 2,155,230 | | 2,539,352 | 117.8% |
| Unfunded Accrued Liability | (44,377) | | 24,741 | (55.8%) |
| Normal Cost Rate | 2.03% | 2.47% | 2.24% | 110.3% |
| Unfunded Liability Rate | (0.34%) | 0.24% | (0.10%) | 29.4% |
| Sum of Rate | 1.69% | 2.71% | 2.14% | 126.6% |
| SubDiv #: 527 Employer Name: Hardin County Appraisal District | | | | |
| Contributing Members: | 12 | | 12 | 100.0% |
| Present Value of Benefits | 757,410 | | 890,673 | 117.6% |
| Total Future Normal Cost | 164,621 | | 165,159 | 100.3% |
| Total Accrued Liability | 592,789 | | 725,514 | 122.4% |
| Unfunded Accrued Liability | (7,283) | | 41,840 | (574.5%) |
| Normal Cost Rate | 7.18% | 8.12% | 7.99% | 111.3% |
| Unfunded Liability Rate | (0.32%) | 1.28% | 1.26% | (393.8%) |
| Sum of Rate | 6.86% | 9.40% | 9.25% | 134.8% |
| SubDiv #: 598 Employer Name: Harris County Appraisal District | | | | |
| Contributing Members: | 506 | | 505 | 99.8% |
| Present Value of Benefits | 46,586,349 | | 48,709,813 | 104.6% |
| Total Future Normal Cost | 7,421,630 | | 6,324,170 | 85.2% |
| Total Accrued Liability | 39,164,719 | | 42,385,643 | 108.2% |
| Unfunded Accrued Liability | 5,081,754 | | 5,052,786 | 99.4% |
| Normal Cost Rate | 4.74% | 4.74% | 4.55% | 96.0% |
| Unfunded Liability Rate | 2.77% | 2.84% | 2.65% | 95.7% |
| Sum of Rate | 7.51% | 7.58% | 7.20% | 95.9% |
| SubDiv #: 569 Employer Name: Harris County Water Control and Improvement Distri | | | | |
| Contributing Members: | 10 | | 11 | 110.0% |
| Present Value of Benefits | 723,867 | | 801,691 | 110.8% |
| Total Future Normal Cost | 98,834 | | 94,582 | 95.7% |
| Total Accrued Liability | 625,033 | | 707,109 | 113.1% |
| Unfunded Accrued Liability | 74,519 | | 72,923 | 97.9% |
| Normal Cost Rate | 4.44% | | 3.63% | 81.8% |
| Unfunded Liability Rate | 2.11% | | 1.88% | 89.1% |
| Sum of Rate | 6.55% | | 5.51% | 84.1% |
| SubDiv #: 625 Employer Name: Harris County Water Control and Improvement Distri | | | | |
| Contributing Members: | 7 | | 8 | 114.3% |
| Present Value of Benefits | 246,012 | | 318,363 | 129.4% |
| Total Future Normal Cost | 29,436 | | 41,483 | 140.9% |
| Total Accrued Liability | 216,576 | | 276,880 | 127.8% |
| Unfunded Accrued Liability | 35,630 | | 57,688 | 161.9% |
| Normal Cost Rate | 3.17% | 3.86% | 3.15% | 99.4% |
| Unfunded Liability Rate | 1.82% | 2.91% | 2.24% | 123.1% |
| Sum of Rate | 4.99% | 6.77% | 5.39% | 108.0% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 640 | Employer Name: Hemphill County Appraisal District | | | |
| Contributing Members: | 4 | | 5 | 125.0% |
| Present Value of Benefits | 125,173 | | 170,508 | 136.2% |
| Total Future Normal Cost | 75,685 | | 95,461 | 126.1% |
| Total Accrued Liability | 49,488 | | 75,047 | 151.6% |
| Unfunded Accrued Liability | (2,081) | | 4,199 | (201.8%) |
| Normal Cost Rate | 5.34% | 6.44% | 6.16% | 115.4% |
| Unfunded Liability Rate | (0.37%) | 0.24% | 0.32% | (86.5%) |
| Sum of Rate | 4.97% | 6.68% | 6.48% | 130.4% |
| SubDiv #: 401 | Employer Name: Hidalgo County Drainage District #1 | | | |
| Contributing Members: | 72 | | 73 | 101.4% |
| Present Value of Benefits | 3,238,117 | | 3,565,679 | 110.1% |
| Total Future Normal Cost | 1,168,038 | | 1,132,134 | 96.9% |
| Total Accrued Liability | 2,070,079 | | 2,433,545 | 117.6% |
| Unfunded Accrued Liability | 241,333 | | 262,074 | 108.6% |
| Normal Cost Rate | 8.16% | 8.16% | 8.44% | 103.4% |
| Unfunded Liability Rate | 1.22% | 1.42% | 1.28% | 104.9% |
| Sum of Rate | 9.38% | 9.58% | 9.72% | 103.6% |
| SubDiv #: 438 | Employer Name: Hidalgo County Irrigation District #2 | | | |
| Contributing Members: | 43 | | 42 | 97.7% |
| Present Value of Benefits | 3,147,239 | | 3,264,056 | 103.7% |
| Total Future Normal Cost | 345,487 | | 337,412 | 97.7% |
| Total Accrued Liability | 2,801,752 | | 2,926,644 | 104.5% |
| Unfunded Accrued Liability | 315,555 | | 344,874 | 109.3% |
| Normal Cost Rate | 4.51% | | 4.72% | 104.7% |
| Unfunded Liability Rate | 3.41% | | 3.82% | 112.0% |
| Sum of Rate | 7.92% | | 8.54% | 107.8% |
| SubDiv #: 643 | Employer Name: Homestead Municipal Utility District - El Paso Count | | | |
| Contributing Members: | 8 | | 7 | 87.5% |
| Present Value of Benefits | 145,611 | | 136,322 | 93.6% |
| Total Future Normal Cost | 106,857 | | 83,353 | 78.0% |
| Total Accrued Liability | 38,754 | | 52,969 | 136.7% |
| Unfunded Accrued Liability | (21,529) | | (26,402) | 122.6% |
| Normal Cost Rate | 3.77% | | 3.68% | 97.6% |
| Unfunded Liability Rate | (1.52%) | | (1.86%) | 122.4% |
| Sum of Rate | 2.25% | | 1.82% | 80.9% |
| SubDiv #: 661 | Employer Name: Hopkins County Appraisal District | | | |
| Contributing Members: | 9 | | 9 | 100.0% |
| Present Value of Benefits | 98,692 | | 119,656 | 121.2% |
| Total Future Normal Cost | 58,221 | | 56,391 | 96.9% |
| Total Accrued Liability | 40,471 | | 63,265 | 156.3% |
| Unfunded Accrued Liability | 16,265 | | 12,208 | 75.1% |
| Normal Cost Rate | 4.69% | 5.47% | 5.04% | 107.5% |
| Unfunded Liability Rate | 0.70% | 0.89% | 0.50% | 71.4% |
| Sum of Rate | 5.39% | 6.36% | 5.54% | 102.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 441 Employer Name: Jackson County County - Wide Drainage District | | | | |
| Contributing Members: | 6 | | 8 | 133.3% |
| Present Value of Benefits | 502,418 | | 705,050 | 140.3% |
| Total Future Normal Cost | 73,598 | | 146,852 | 199.5% |
| Total Accrued Liability | 428,820 | | 558,198 | 130.2% |
| Unfunded Accrued Liability | (74,018) | | (2,718) | 3.7% |
| Normal Cost Rate | 7.32% | 10.20% | 9.85% | 134.6% |
| Unfunded Liability Rate | (5.19%) | (0.47%) | (0.12%) | 2.3% |
| Sum of Rate | 2.13% | 9.73% | 9.73% | 456.8% |
| SubDiv #: 657 Employer Name: Jasper County Water Control and Improvement Distri | | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 92,489 | | 115,043 | 124.4% |
| Total Future Normal Cost | 42,309 | | 44,981 | 106.3% |
| Total Accrued Liability | 50,180 | | 70,062 | 139.6% |
| Unfunded Accrued Liability | 24,648 | | 26,037 | 105.6% |
| Normal Cost Rate | 3.80% | 4.43% | 3.62% | 95.3% |
| Unfunded Liability Rate | 1.86% | 2.11% | 1.79% | 96.2% |
| Sum of Rate | 5.66% | 6.54% | 5.41% | 95.6% |
| SubDiv #: 408 Employer Name: Jefferson County Drainage District #6 | | | | |
| Contributing Members: | 69 | | 70 | 101.4% |
| Present Value of Benefits | 8,814,368 | | 9,715,119 | 110.2% |
| Total Future Normal Cost | 1,811,190 | | 1,798,248 | 99.3% |
| Total Accrued Liability | 7,003,178 | | 7,916,871 | 113.0% |
| Unfunded Accrued Liability | 718,973 | | 990,054 | 137.7% |
| Normal Cost Rate | 7.53% | 7.53% | 7.64% | 101.5% |
| Unfunded Liability Rate | 2.12% | 2.34% | 2.74% | 129.2% |
| Sum of Rate | 9.65% | 9.87% | 10.38% | 107.6% |
| SubDiv #: 405 Employer Name: Jefferson County Drainage District #7 | | | | |
| Contributing Members: | 74 | | 76 | 102.7% |
| Present Value of Benefits | 12,337,177 | | 13,523,230 | 109.6% |
| Total Future Normal Cost | 1,475,521 | | 1,525,549 | 103.4% |
| Total Accrued Liability | 10,861,656 | | 11,997,681 | 110.5% |
| Unfunded Accrued Liability | 1,847,180 | | 2,064,047 | 111.7% |
| Normal Cost Rate | 5.28% | | 5.42% | 102.7% |
| Unfunded Liability Rate | 4.51% | | 4.55% | 100.9% |
| Sum of Rate | 9.79% | | 9.97% | 101.8% |
| SubDiv #: 451 Employer Name: Jefferson County Water Control and Improvement Di | | | | |
| Contributing Members: | 9 | | 8 | 88.9% |
| Present Value of Benefits | 626,005 | | 691,950 | 110.5% |
| Total Future Normal Cost | 127,686 | | 117,543 | 92.1% |
| Total Accrued Liability | 498,319 | | 574,407 | 115.3% |
| Unfunded Accrued Liability | (40,249) | | (28,822) | 71.6% |
| Normal Cost Rate | 5.20% | 6.13% | 5.58% | 107.3% |
| Unfunded Liability Rate | (1.96%) | (1.38%) | (0.93%) | 47.4% |
| Sum of Rate | 3.24% | 4.75% | 4.65% | 143.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 656 | Employer Name: Jim Hogg County Fire District #2 | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 19,614 | | 17,075 | 87.1% |
| Total Future Normal Cost | 12,133 | | 8,481 | 69.9% |
| Total Accrued Liability | 7,481 | | 8,594 | 114.9% |
| Unfunded Accrued Liability | (1,468) | | (2,282) | 155.4% |
| Normal Cost Rate | 3.28% | | 3.01% | 91.8% |
| Unfunded Liability Rate | (0.40%) | | (0.60%) | 150.0% |
| Sum of Rate | 2.88% | | 2.41% | 83.7% |
| SubDiv #: 641 | Employer Name: Jim Hogg County Water Control and Improvement Di | | | |
| Contributing Members: | 10 | | 10 | 100.0% |
| Present Value of Benefits | 201,808 | | 238,331 | 118.1% |
| Total Future Normal Cost | 45,904 | | 51,052 | 111.2% |
| Total Accrued Liability | 155,904 | | 187,279 | 120.1% |
| Unfunded Accrued Liability | 58,087 | | 58,508 | 100.7% |
| Normal Cost Rate | 3.85% | 4.62% | 3.78% | 98.2% |
| Unfunded Liability Rate | 2.92% | 3.17% | 2.70% | 92.5% |
| Sum of Rate | 6.77% | 7.79% | 6.48% | 95.7% |
| SubDiv #: 584 | Employer Name: Johnson County Fresh Water Supply District #1 | | | |
| Contributing Members: | 9 | | 8 | 88.9% |
| Present Value of Benefits | 191,324 | | 212,289 | 111.0% |
| Total Future Normal Cost | 59,885 | | 52,784 | 88.1% |
| Total Accrued Liability | 131,439 | | 159,505 | 121.4% |
| Unfunded Accrued Liability | 17,335 | | 15,806 | 91.2% |
| Normal Cost Rate | 2.44% | | 2.23% | 91.4% |
| Unfunded Liability Rate | 0.40% | | 0.28% | 70.0% |
| Sum of Rate | 2.84% | | 2.51% | 88.4% |
| SubDiv #: 496 | Employer Name: Jones County Appraisal District | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 529,372 | | 553,391 | 104.5% |
| Total Future Normal Cost | 73,713 | | 65,932 | 89.4% |
| Total Accrued Liability | 455,659 | | 487,459 | 107.0% |
| Unfunded Accrued Liability | 70,554 | | 51,799 | 73.4% |
| Normal Cost Rate | 5.39% | | 5.40% | 100.2% |
| Unfunded Liability Rate | 4.38% | | 3.00% | 68.5% |
| Sum of Rate | 9.77% | | 8.40% | 86.0% |
| SubDiv #: 524 | Employer Name: Karnes County Appraisal District | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 228,198 | | 252,431 | 110.6% |
| Total Future Normal Cost | 56,858 | | 56,220 | 98.9% |
| Total Accrued Liability | 171,340 | | 196,211 | 114.5% |
| Unfunded Accrued Liability | 8,485 | | 12,118 | 142.8% |
| Normal Cost Rate | 5.57% | | 4.75% | 85.3% |
| Unfunded Liability Rate | 0.80% | | 1.08% | 135.0% |
| Sum of Rate | 6.37% | | 5.83% | 91.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 662 Employer Name: Kaufman County Appraisal District | | | | |
| Contributing Members: | 19 | | 19 | 100.0% |
| Present Value of Benefits | 404,402 | | 572,543 | 141.6% |
| Total Future Normal Cost | 133,630 | | 184,614 | 138.2% |
| Total Accrued Liability | 270,772 | | 387,929 | 143.3% |
| Unfunded Accrued Liability | 144,442 | | 175,233 | 121.3% |
| Normal Cost Rate | 3.87% | 5.55% | 5.27% | 136.2% |
| Unfunded Liability Rate | 2.80% | 3.64% | 3.32% | 118.6% |
| Sum of Rate | 6.67% | 9.19% | 8.59% | 128.8% |
| SubDiv #: 671 Employer Name: Kendall Appraisal District | | | | |
| Contributing Members: | | | 13 | |
| Present Value of Benefits | | | 234,676 | |
| Total Future Normal Cost | | | 148,548 | |
| Total Accrued Liability | | | 86,128 | |
| Unfunded Accrued Liability | | | 50,343 | |
| Normal Cost Rate | | | 5.68% | |
| Unfunded Liability Rate | | | 1.19% | |
| Sum of Rate | | | 6.87% | |
| SubDiv #: 619 Employer Name: Kendall County Water Control and Improvement Dist | | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 309,598 | | 351,813 | 113.6% |
| Total Future Normal Cost | 55,939 | | 55,800 | 99.8% |
| Total Accrued Liability | 253,659 | | 296,013 | 116.7% |
| Unfunded Accrued Liability | 67,019 | | 66,806 | 99.7% |
| Normal Cost Rate | 5.20% | | 4.58% | 88.1% |
| Unfunded Liability Rate | 4.34% | | 4.03% | 92.9% |
| Sum of Rate | 9.54% | | 8.61% | 90.3% |
| SubDiv #: 594 Employer Name: Kent County Tax Appraisal District | | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 142,935 | | 156,972 | 109.8% |
| Total Future Normal Cost | 24,272 | | 23,531 | 96.9% |
| Total Accrued Liability | 118,663 | | 133,441 | 112.5% |
| Unfunded Accrued Liability | 31,792 | | 29,383 | 92.4% |
| Normal Cost Rate | 6.80% | | 8.15% | 119.9% |
| Unfunded Liability Rate | 4.86% | | 4.35% | 89.5% |
| Sum of Rate | 11.66% | | 12.50% | 107.2% |
| SubDiv #: 653 Employer Name: Kerr Emergency 9-1-1 Network | | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 125,275 | | 138,207 | 110.3% |
| Total Future Normal Cost | 83,771 | | 76,369 | 91.2% |
| Total Accrued Liability | 41,504 | | 61,838 | 149.0% |
| Unfunded Accrued Liability | (2,248) | | (7,090) | 315.4% |
| Normal Cost Rate | 5.63% | 5.63% | 5.47% | 97.2% |
| Unfunded Liability Rate | (0.73%) | (0.73%) | (0.72%) | 98.6% |
| Sum of Rate | 4.90% | 4.90% | 4.75% | 96.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 579 Employer Name: Kinney County Appraisal District | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 110,480 | | 124,439 | 112.6% |
| Total Future Normal Cost | 24,176 | | 21,446 | 88.7% |
| Total Accrued Liability | 86,304 | | 102,993 | 119.3% |
| Unfunded Accrued Liability | 24,691 | | 27,293 | 110.5% |
| Normal Cost Rate | 4.74% | | 4.62% | 97.5% |
| Unfunded Liability Rate | 3.83% | | 4.03% | 105.2% |
| Sum of Rate | <u>8.57%</u> | | <u>8.65%</u> | <u>100.9%</u> |
| SubDiv #: 519 Employer Name: Knox County Appraisal District | | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 166,313 | | 182,318 | 109.6% |
| Total Future Normal Cost | 20,259 | | 19,902 | 98.2% |
| Total Accrued Liability | 146,054 | | 162,416 | 111.2% |
| Unfunded Accrued Liability | 3,712 | | 3,376 | 90.9% |
| Normal Cost Rate | 5.70% | | 5.49% | 96.3% |
| Unfunded Liability Rate | 0.64% | | 0.49% | 76.6% |
| Sum of Rate | <u>6.34%</u> | | <u>5.98%</u> | <u>94.3%</u> |
| SubDiv #: 540 Employer Name: Laguna Madre Water District - Cameron County | | | | |
| Contributing Members: | 69 | | 71 | 102.9% |
| Present Value of Benefits | 3,731,626 | | 4,573,908 | 122.6% |
| Total Future Normal Cost | 666,853 | | 803,955 | 120.6% |
| Total Accrued Liability | 3,064,773 | | 3,769,953 | 123.0% |
| Unfunded Accrued Liability | 929,702 | | 1,245,577 | 134.0% |
| Normal Cost Rate | 5.71% | 6.44% | 6.65% | 116.5% |
| Unfunded Liability Rate | 5.18% | 6.62% | 6.47% | 124.9% |
| Sum of Rate | <u>10.89%</u> | <u>13.06%</u> | <u>13.12%</u> | <u>120.5%</u> |
| SubDiv #: 514 Employer Name: Lakeway Municipal Utility District - Travis County | | | | |
| Contributing Members: | 20 | | 21 | 105.0% |
| Present Value of Benefits | 1,413,664 | | 1,620,604 | 114.6% |
| Total Future Normal Cost | 321,242 | | 325,822 | 101.4% |
| Total Accrued Liability | 1,092,422 | | 1,294,782 | 118.5% |
| Unfunded Accrued Liability | 90,859 | | 155,283 | 170.9% |
| Normal Cost Rate | 4.79% | 5.09% | 4.94% | 103.1% |
| Unfunded Liability Rate | 1.28% | 1.79% | 2.03% | 158.6% |
| Sum of Rate | <u>6.07%</u> | <u>6.88%</u> | <u>6.97%</u> | <u>114.8%</u> |
| SubDiv #: 650 Employer Name: Lampasas County Appraisal District | | | | |
| Contributing Members: | 5 | | 6 | 120.0% |
| Present Value of Benefits | 64,430 | | 79,967 | 124.1% |
| Total Future Normal Cost | 29,820 | | 30,516 | 102.3% |
| Total Accrued Liability | 34,610 | | 49,451 | 142.9% |
| Unfunded Accrued Liability | 7,117 | | 7,789 | 109.4% |
| Normal Cost Rate | 3.22% | | 2.56% | 79.5% |
| Unfunded Liability Rate | 0.66% | | 0.50% | 75.8% |
| Sum of Rate | <u>3.88%</u> | | <u>3.06%</u> | <u>78.9%</u> |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 468 | Employer Name: Leon County Central Appraisal District | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 326,806 | | 360,025 | 110.2% |
| Total Future Normal Cost | 55,265 | | 48,864 | 88.4% |
| Total Accrued Liability | 271,541 | | 311,161 | 114.6% |
| Unfunded Accrued Liability | (91,715) | | (91,052) | 99.3% |
| Normal Cost Rate | 4.27% | | 3.75% | 87.8% |
| Unfunded Liability Rate | (3.84%) | | (3.75%) | 97.7% |
| Sum of Rate | 0.43% | | 0.00% | 0.0% |
| SubDiv #: 481 | Employer Name: Liberty County Central Appraisal District | | | |
| Contributing Members: | 25 | | 28 | 112.0% |
| Present Value of Benefits | 1,707,053 | | 1,691,778 | 99.1% |
| Total Future Normal Cost | 350,207 | | 362,798 | 103.6% |
| Total Accrued Liability | 1,356,846 | | 1,328,980 | 97.9% |
| Unfunded Accrued Liability | (47,992) | | (92,047) | 191.8% |
| Normal Cost Rate | 8.41% | | 8.18% | 97.3% |
| Unfunded Liability Rate | (0.53%) | | (1.01%) | 190.6% |
| Sum of Rate | 7.88% | | 7.17% | 91.0% |
| SubDiv #: 591 | Employer Name: Live Oak County Appraisal District | | | |
| Contributing Members: | 7 | | 7 | 100.0% |
| Present Value of Benefits | 513,323 | | 546,266 | 106.4% |
| Total Future Normal Cost | 68,092 | | 62,514 | 91.8% |
| Total Accrued Liability | 445,231 | | 483,752 | 108.7% |
| Unfunded Accrued Liability | 101,340 | | 95,480 | 94.2% |
| Normal Cost Rate | 6.36% | 6.36% | 5.93% | 93.2% |
| Unfunded Liability Rate | 6.05% | 6.74% | 5.11% | 84.5% |
| Sum of Rate | 12.41% | 13.10% | 11.04% | 89.0% |
| SubDiv #: 654 | Employer Name: Llano County Hospital Authority | | | |
| Contributing Members: | 183 | | 0 | 0.0% |
| Present Value of Benefits | 4,080,664 | | 906,575 | 22.2% |
| Total Future Normal Cost | 2,068,296 | | 0 | 0.0% |
| Total Accrued Liability | 2,012,368 | | 906,575 | 45.1% |
| Unfunded Accrued Liability | 387,351 | | (484,814) | (125.2%) |
| Normal Cost Rate | 5.20% | 0.00% | 0.00% | 0.0% |
| Unfunded Liability Rate | 1.07% | 0.00% | 0.00% | 0.0% |
| Sum of Rate | 6.27% | 0.00% | 0.00% | 0.0% |
| SubDiv #: 513 | Employer Name: Loving County Appraisal District | | | |
| Contributing Members: | 1 | | 1 | 100.0% |
| Present Value of Benefits | 56,670 | | 60,175 | 106.2% |
| Total Future Normal Cost | 9,918 | | 6,212 | 62.6% |
| Total Accrued Liability | 46,752 | | 53,963 | 115.4% |
| Unfunded Accrued Liability | 6,886 | | 7,434 | 108.0% |
| Normal Cost Rate | 8.38% | | 8.18% | 97.6% |
| Unfunded Liability Rate | 2.95% | | 3.13% | 106.1% |
| Sum of Rate | 11.33% | | 11.31% | 99.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 425 | Employer Name: Lubbock County Water Control and Improvement Dis | | | |
| Contributing Members: | 13 | | 12 | 92.3% |
| Present Value of Benefits | 376,860 | | 396,547 | 105.2% |
| Total Future Normal Cost | 151,097 | | 126,661 | 83.8% |
| Total Accrued Liability | 225,763 | | 269,886 | 119.5% |
| Unfunded Accrued Liability | (152,842) | | (138,829) | 90.8% |
| Normal Cost Rate | 8.28% | | 8.38% | 101.2% |
| Unfunded Liability Rate | (4.02%) | | (3.96%) | 98.5% |
| Sum of Rate | 4.26% | | 4.42% | 103.8% |
| SubDiv #: 558 | Employer Name: Lubbock Emergency Communication District | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 419,355 | | 451,837 | 107.7% |
| Total Future Normal Cost | 133,635 | | 113,495 | 84.9% |
| Total Accrued Liability | 285,720 | | 338,342 | 118.4% |
| Unfunded Accrued Liability | 10,780 | | 13,115 | 121.7% |
| Normal Cost Rate | 5.70% | | 5.11% | 89.6% |
| Unfunded Liability Rate | 0.46% | | 0.47% | 102.2% |
| Sum of Rate | 6.16% | | 5.58% | 90.6% |
| SubDiv #: 647 | Employer Name: Lubbock Reese Redevelopment Authority | | | |
| Contributing Members: | 27 | | 11 | 40.7% |
| Present Value of Benefits | 332,074 | | 232,592 | 70.0% |
| Total Future Normal Cost | 226,149 | | 98,263 | 43.5% |
| Total Accrued Liability | 105,925 | | 134,329 | 126.8% |
| Unfunded Accrued Liability | (73,681) | | (92,915) | 126.1% |
| Normal Cost Rate | 2.94% | | 2.98% | 101.4% |
| Unfunded Liability Rate | (0.85%) | | (2.08%) | 244.7% |
| Sum of Rate | 2.09% | | 0.90% | 43.1% |
| SubDiv #: 639 | Employer Name: Lumberton Municipal Utility District | | | |
| Contributing Members: | 26 | | 26 | 100.0% |
| Present Value of Benefits | 317,473 | | 398,839 | 125.6% |
| Total Future Normal Cost | 160,639 | | 165,318 | 102.9% |
| Total Accrued Liability | 156,834 | | 233,521 | 148.9% |
| Unfunded Accrued Liability | 5,637 | | 29,482 | 523.0% |
| Normal Cost Rate | 2.55% | 2.99% | 2.80% | 109.8% |
| Unfunded Liability Rate | 0.08% | 0.38% | 0.42% | 525.0% |
| Sum of Rate | 2.63% | 3.37% | 3.22% | 122.4% |
| SubDiv #: 497 | Employer Name: Lynn County Appraisal District | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 80,484 | | 87,808 | 109.1% |
| Total Future Normal Cost | 26,279 | | 23,203 | 88.3% |
| Total Accrued Liability | 54,205 | | 64,605 | 119.2% |
| Unfunded Accrued Liability | (5,258) | | (2,795) | 53.2% |
| Normal Cost Rate | 5.01% | 5.01% | 4.93% | 98.4% |
| Unfunded Liability Rate | (0.97%) | (0.51%) | (0.48%) | 49.5% |
| Sum of Rate | 4.04% | 4.50% | 4.45% | 110.1% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 442 | Employer Name: Lynn County Hospital District | | | |
| Contributing Members: | 56 | | 70 | 125.0% |
| Present Value of Benefits | 3,441,882 | | 3,901,393 | 113.4% |
| Total Future Normal Cost | 709,343 | | 803,101 | 113.2% |
| Total Accrued Liability | 2,732,539 | | 3,098,292 | 113.4% |
| Unfunded Accrued Liability | 203,668 | | 252,247 | 123.9% |
| Normal Cost Rate | 6.47% | | 6.71% | 103.7% |
| Unfunded Liability Rate | 1.52% | | 1.50% | 98.7% |
| Sum of Rate | 7.99% | | 8.21% | 102.8% |
| SubDiv #: 630 | Employer Name: Macedonia - Eylau Municipal Utility District - Bowie | | | |
| Contributing Members: | 7 | | 7 | 100.0% |
| Present Value of Benefits | 280,925 | | 321,284 | 114.4% |
| Total Future Normal Cost | 60,615 | | 59,347 | 97.9% |
| Total Accrued Liability | 220,310 | | 261,937 | 118.9% |
| Unfunded Accrued Liability | 37,783 | | 38,913 | 103.0% |
| Normal Cost Rate | 4.29% | | 3.70% | 86.2% |
| Unfunded Liability Rate | 2.17% | | 1.78% | 82.0% |
| Sum of Rate | 6.46% | | 5.48% | 84.8% |
| SubDiv #: 500 | Employer Name: Mackenzie Municipal Water Authority - Briscoe Cou | | | |
| Contributing Members: | 8 | | 8 | 100.0% |
| Present Value of Benefits | 794,753 | | 886,129 | 111.5% |
| Total Future Normal Cost | 69,452 | | 66,579 | 95.9% |
| Total Accrued Liability | 725,301 | | 819,550 | 113.0% |
| Unfunded Accrued Liability | 8,394 | | 5,357 | 63.8% |
| Normal Cost Rate | 4.43% | | 4.22% | 95.3% |
| Unfunded Liability Rate | (0.11%) | | (0.26%) | 236.4% |
| Sum of Rate | 4.32% | | 3.96% | 91.7% |
| SubDiv #: 658 | Employer Name: Marshall-Harrison County Health District | | | |
| Contributing Members: | 9 | | 11 | 122.2% |
| Present Value of Benefits | 160,629 | | 190,508 | 118.6% |
| Total Future Normal Cost | 117,403 | | 114,669 | 97.7% |
| Total Accrued Liability | 43,226 | | 75,839 | 175.4% |
| Unfunded Accrued Liability | 2,286 | | 6,602 | 288.8% |
| Normal Cost Rate | 6.36% | | 5.95% | 93.6% |
| Unfunded Liability Rate | 0.12% | | 0.26% | 216.7% |
| Sum of Rate | 6.48% | | 6.21% | 95.8% |
| SubDiv #: 595 | Employer Name: Martin County Appraisal District | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 105,780 | | 112,584 | 106.4% |
| Total Future Normal Cost | 24,047 | | 20,401 | 84.8% |
| Total Accrued Liability | 81,733 | | 92,183 | 112.8% |
| Unfunded Accrued Liability | 16,808 | | 16,523 | 98.3% |
| Normal Cost Rate | 3.80% | | 3.57% | 93.9% |
| Unfunded Liability Rate | 2.68% | | 2.44% | 91.0% |
| Sum of Rate | 6.48% | | 6.01% | 92.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 440 Employer Name: Matagorda County Hospital District | | | | |
| Contributing Members: | 270 | | 251 | 93.0% |
| Present Value of Benefits | 17,181,861 | | 17,095,667 | 99.5% |
| Total Future Normal Cost | 2,186,262 | | 1,963,974 | 89.8% |
| Total Accrued Liability | 14,995,599 | | 15,131,693 | 100.9% |
| Unfunded Accrued Liability | (911,801) | | (957,597) | 105.0% |
| Normal Cost Rate | 3.89% | | 4.04% | 103.9% |
| Unfunded Liability Rate | (1.13%) | | (1.15%) | 101.8% |
| Sum of Rate | 2.76% | | 2.89% | 104.7% |
| SubDiv #: 512 Employer Name: Mc Culloch County Appraisal District | | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 270,708 | | 307,203 | 113.5% |
| Total Future Normal Cost | 32,370 | | 33,582 | 103.7% |
| Total Accrued Liability | 238,338 | | 273,621 | 114.8% |
| Unfunded Accrued Liability | (37,124) | | (36,135) | 97.3% |
| Normal Cost Rate | 4.27% | | 3.60% | 84.3% |
| Unfunded Liability Rate | (4.27%) | | (3.60%) | 84.3% |
| Sum of Rate | 0.00% | | 0.00% | |
| SubDiv #: 491 Employer Name: Mc Lennan County Appraisal District | | | | |
| Contributing Members: | 34 | | 35 | 102.9% |
| Present Value of Benefits | 6,002,019 | | 5,938,559 | 98.9% |
| Total Future Normal Cost | 450,971 | | 478,288 | 106.1% |
| Total Accrued Liability | 5,551,048 | | 5,460,271 | 98.4% |
| Unfunded Accrued Liability | 708,370 | | 757,820 | 107.0% |
| Normal Cost Rate | 6.66% | | 6.35% | 95.3% |
| Unfunded Liability Rate | 5.55% | | 5.75% | 103.6% |
| Sum of Rate | 12.21% | | 12.10% | 99.1% |
| SubDiv #: 599 Employer Name: Medical Arts Hospital - Dawson County | | | | |
| Contributing Members: | 150 | | 99 | 66.0% |
| Present Value of Benefits | 3,133,036 | | 3,164,001 | 101.0% |
| Total Future Normal Cost | 640,311 | | 447,435 | 69.9% |
| Total Accrued Liability | 2,492,725 | | 2,716,566 | 109.0% |
| Unfunded Accrued Liability | (284,374) | | (326,818) | 114.9% |
| Normal Cost Rate | 2.12% | 2.12% | 2.23% | 105.2% |
| Unfunded Liability Rate | (0.76%) | (0.76%) | (1.76%) | 231.6% |
| Sum of Rate | 1.36% | 1.36% | 0.46% | 33.8% |
| SubDiv #: 535 Employer Name: Medina County Appraisal District | | | | |
| Contributing Members: | 11 | | 10 | 90.9% |
| Present Value of Benefits | 762,156 | | 794,554 | 104.3% |
| Total Future Normal Cost | 116,250 | | 104,373 | 89.8% |
| Total Accrued Liability | 645,906 | | 690,181 | 106.9% |
| Unfunded Accrued Liability | 88,271 | | 88,972 | 100.8% |
| Normal Cost Rate | 5.25% | | 4.39% | 83.6% |
| Unfunded Liability Rate | 3.19% | | 3.02% | 94.7% |
| Sum of Rate | 8.44% | | 7.41% | 87.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 419 | Employer Name: Memorial Medical Center - Calhoun County | | | |
| Contributing Members: | 222 | | 176 | 79.3% |
| Present Value of Benefits | 10,507,295 | | 9,415,869 | 89.6% |
| Total Future Normal Cost | 3,068,588 | | 1,865,772 | 60.8% |
| Total Accrued Liability | 7,438,707 | | 7,550,097 | 101.5% |
| Unfunded Accrued Liability | (822,748) | | (1,315,768) | 159.9% |
| Normal Cost Rate | 5.31% | | 4.78% | 90.0% |
| Unfunded Liability Rate | (0.88%) | | (1.77%) | 201.1% |
| Sum of Rate | 4.43% | | 3.01% | 67.9% |
| SubDiv #: 669 | Employer Name: Middle Rio Grande Development Council | | | |
| Contributing Members: | | | 162 | |
| Present Value of Benefits | | | 3,629,727 | |
| Total Future Normal Cost | | | 2,917,629 | |
| Total Accrued Liability | | | 712,098 | |
| Unfunded Accrued Liability | | | (42,336) | |
| Normal Cost Rate | | | 8.05% | |
| Unfunded Liability Rate | | | (0.29%) | |
| Sum of Rate | | | 7.76% | |
| SubDiv #: 492 | Employer Name: Midland Central Appraisal District | | | |
| Contributing Members: | 25 | | 26 | 104.0% |
| Present Value of Benefits | 4,137,887 | | 4,448,592 | 107.5% |
| Total Future Normal Cost | 482,781 | | 469,486 | 97.2% |
| Total Accrued Liability | 3,655,106 | | 3,979,106 | 108.9% |
| Unfunded Accrued Liability | 131,372 | | 87,062 | 66.3% |
| Normal Cost Rate | 7.19% | 7.19% | 7.26% | 101.0% |
| Unfunded Liability Rate | 1.44% | 1.54% | 0.86% | 59.7% |
| Sum of Rate | 8.63% | 8.73% | 8.12% | 94.1% |
| SubDiv #: 570 | Employer Name: Midland Emergency Communication District | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 271,101 | | 306,527 | 113.1% |
| Total Future Normal Cost | 57,642 | | 58,837 | 102.1% |
| Total Accrued Liability | 213,459 | | 247,690 | 116.0% |
| Unfunded Accrued Liability | 14,840 | | 16,182 | 109.0% |
| Normal Cost Rate | 6.22% | | 5.71% | 91.8% |
| Unfunded Liability Rate | 1.45% | | 1.28% | 88.3% |
| Sum of Rate | 7.67% | | 6.99% | 91.1% |
| SubDiv #: 617 | Employer Name: Mills County Appraisal District | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 43,033 | | 53,330 | 123.9% |
| Total Future Normal Cost | 18,317 | | 19,488 | 106.4% |
| Total Accrued Liability | 24,716 | | 33,842 | 136.9% |
| Unfunded Accrued Liability | (24,342) | | (25,814) | 106.0% |
| Normal Cost Rate | 3.14% | | 3.16% | 100.6% |
| Unfunded Liability Rate | (2.13%) | | (2.01%) | 94.4% |
| Sum of Rate | 1.01% | | 1.15% | 113.9% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 484 | Employer Name: Mitchell County Appraisal District | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 165,222 | | 178,206 | 107.9% |
| Total Future Normal Cost | 49,270 | | 45,675 | 92.7% |
| Total Accrued Liability | 115,952 | | 132,531 | 114.3% |
| Unfunded Accrued Liability | (12,597) | | (12,921) | 102.6% |
| Normal Cost Rate | 10.04% | | 9.51% | 94.7% |
| Unfunded Liability Rate | (1.81%) | | (1.77%) | 97.8% |
| Sum of Rate | <u>8.23%</u> | | <u>7.74%</u> | <u>94.0%</u> |
| SubDiv #: 605 | Employer Name: Montgomery Central Appraisal District | | | |
| Contributing Members: | 60 | | 63 | 105.0% |
| Present Value of Benefits | 3,845,512 | | 4,172,613 | 108.5% |
| Total Future Normal Cost | 703,441 | | 676,326 | 96.1% |
| Total Accrued Liability | 3,142,071 | | 3,496,287 | 111.3% |
| Unfunded Accrued Liability | 838,391 | | 881,982 | 105.2% |
| Normal Cost Rate | 4.68% | | 4.61% | 98.5% |
| Unfunded Liability Rate | 4.55% | | 4.38% | 96.3% |
| Sum of Rate | <u>9.23%</u> | | <u>8.99%</u> | <u>97.4%</u> |
| SubDiv #: 667 | Employer Name: Montgomery County Emergency Communication Dis | | | |
| Contributing Members: | | | 24 | |
| Present Value of Benefits | | | 395,939 | |
| Total Future Normal Cost | | | 237,125 | |
| Total Accrued Liability | | | 158,814 | |
| Unfunded Accrued Liability | | | 69,457 | |
| Normal Cost Rate | | | 4.03% | |
| Unfunded Liability Rate | | | 0.81% | |
| Sum of Rate | | | <u>4.84%</u> | |
| SubDiv #: 651 | Employer Name: Montgomery County Emergency Service District #1 | | | |
| Contributing Members: | 6 | | 8 | 133.3% |
| Present Value of Benefits | 258,670 | | 375,086 | 145.0% |
| Total Future Normal Cost | 203,924 | | 278,298 | 136.5% |
| Total Accrued Liability | 54,746 | | 96,788 | 176.8% |
| Unfunded Accrued Liability | 3,737 | | 3,181 | 85.1% |
| Normal Cost Rate | 6.39% | | 6.06% | 94.8% |
| Unfunded Liability Rate | 0.22% | | 0.08% | 36.4% |
| Sum of Rate | <u>6.61%</u> | | <u>6.14%</u> | <u>92.9%</u> |
| SubDiv #: 412 | Employer Name: Moore County Hospital District | | | |
| Contributing Members: | 231 | | 252 | 109.1% |
| Present Value of Benefits | 8,830,690 | | 9,513,812 | 107.7% |
| Total Future Normal Cost | 2,191,420 | | 2,132,488 | 97.3% |
| Total Accrued Liability | 6,639,270 | | 7,381,324 | 111.2% |
| Unfunded Accrued Liability | (1,259,472) | | (1,444,573) | 114.7% |
| Normal Cost Rate | 4.78% | | 4.98% | 104.2% |
| Unfunded Liability Rate | (1.44%) | | (1.49%) | 103.5% |
| Sum of Rate | <u>3.34%</u> | | <u>3.49%</u> | <u>104.5%</u> |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 515 Employer Name: Navarro Central Appraisal District | | | | |
| Contributing Members: | 10 | | 10 | 100.0% |
| Present Value of Benefits | 1,015,868 | | 1,121,115 | 110.4% |
| Total Future Normal Cost | 147,447 | | 136,204 | 92.4% |
| Total Accrued Liability | 868,421 | | 984,911 | 113.4% |
| Unfunded Accrued Liability | 90,676 | | 94,069 | 103.7% |
| Normal Cost Rate | 7.06% | 7.06% | 6.45% | 91.4% |
| Unfunded Liability Rate | 3.14% | 3.14% | 2.81% | 89.5% |
| Sum of Rate | 10.20% | 10.20% | 9.26% | 90.8% |
| SubDiv #: 572 Employer Name: Newton Central Appraisal District | | | | |
| Contributing Members: | 8 | | 10 | 125.0% |
| Present Value of Benefits | 627,536 | | 752,102 | 119.9% |
| Total Future Normal Cost | 109,239 | | 126,365 | 115.7% |
| Total Accrued Liability | 518,297 | | 625,737 | 120.7% |
| Unfunded Accrued Liability | 96,179 | | 129,965 | 135.1% |
| Normal Cost Rate | 6.36% | 7.32% | 6.61% | 103.9% |
| Unfunded Liability Rate | 4.97% | 6.80% | 5.17% | 104.0% |
| Sum of Rate | 11.33% | 14.12% | 11.78% | 104.0% |
| SubDiv #: 646 Employer Name: North Texas Tollway Authority | | | | |
| Contributing Members: | 400 | | 463 | 115.8% |
| Present Value of Benefits | 11,658,856 | | 15,281,253 | 131.1% |
| Total Future Normal Cost | 8,176,474 | | 9,243,571 | 113.1% |
| Total Accrued Liability | 3,482,382 | | 6,037,682 | 173.4% |
| Unfunded Accrued Liability | 81,546 | | 866,224 | 1062.3% |
| Normal Cost Rate | 7.48% | 8.25% | 8.18% | 109.4% |
| Unfunded Liability Rate | 0.08% | 0.37% | 0.67% | 837.5% |
| Sum of Rate | 7.56% | 8.62% | 8.85% | 117.1% |
| SubDiv #: 562 Employer Name: Northeast Texas Municipal Water District | | | | |
| Contributing Members: | 14 | | 14 | 100.0% |
| Present Value of Benefits | 709,457 | | 812,480 | 114.5% |
| Total Future Normal Cost | 176,018 | | 180,606 | 102.6% |
| Total Accrued Liability | 533,439 | | 631,874 | 118.5% |
| Unfunded Accrued Liability | 46,069 | | 50,167 | 108.9% |
| Normal Cost Rate | 4.27% | | 4.13% | 96.7% |
| Unfunded Liability Rate | 0.96% | | 0.95% | 99.0% |
| Sum of Rate | 5.23% | | 5.08% | 97.1% |
| SubDiv #: 400 Employer Name: Nueces County Drainage District #2 | | | | |
| Contributing Members: | 20 | | 16 | 80.0% |
| Present Value of Benefits | 940,943 | | 1,013,923 | 107.8% |
| Total Future Normal Cost | 91,211 | | 70,745 | 77.6% |
| Total Accrued Liability | 849,732 | | 943,178 | 111.0% |
| Unfunded Accrued Liability | (25,558) | | (24,566) | 96.1% |
| Normal Cost Rate | 3.23% | | 3.12% | 96.6% |
| Unfunded Liability Rate | (0.61%) | | (0.69%) | 113.1% |
| Sum of Rate | 2.62% | | 2.43% | 92.7% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 517 Employer Name: Oldham County Appraisal District | | | | |
| Contributing Members: | 3 | | 4 | 133.3% |
| Present Value of Benefits | 209,938 | | 233,733 | 111.3% |
| Total Future Normal Cost | 9,399 | | 12,389 | 131.8% |
| Total Accrued Liability | 200,539 | | 221,344 | 110.4% |
| Unfunded Accrued Liability | 14,172 | | 14,434 | 101.8% |
| Normal Cost Rate | 3.99% | | 3.88% | 97.2% |
| Unfunded Liability Rate | 3.56% | | 1.98% | 55.6% |
| Sum of Rate | 7.55% | | 5.86% | 77.6% |
| SubDiv #: 490 Employer Name: Orange County Appraisal District | | | | |
| Contributing Members: | 16 | | 15 | 93.8% |
| Present Value of Benefits | 2,376,118 | | 2,288,527 | 96.3% |
| Total Future Normal Cost | 277,151 | | 214,328 | 77.3% |
| Total Accrued Liability | 2,098,967 | | 2,074,199 | 98.8% |
| Unfunded Accrued Liability | 174,190 | | 30,886 | 17.7% |
| Normal Cost Rate | 7.29% | | 7.19% | 98.6% |
| Unfunded Liability Rate | 3.70% | | 0.32% | 8.6% |
| Sum of Rate | 10.99% | | 7.51% | 68.3% |
| SubDiv #: 421 Employer Name: Orange County Drainage District | | | | |
| Contributing Members: | 48 | | 49 | 102.1% |
| Present Value of Benefits | 4,357,887 | | 4,393,449 | 100.8% |
| Total Future Normal Cost | 914,492 | | 814,320 | 89.0% |
| Total Accrued Liability | 3,443,395 | | 3,579,129 | 103.9% |
| Unfunded Accrued Liability | 563,999 | | 613,584 | 108.8% |
| Normal Cost Rate | 7.12% | 7.12% | 7.07% | 99.3% |
| Unfunded Liability Rate | 3.41% | 3.58% | 3.89% | 114.1% |
| Sum of Rate | 10.53% | 10.70% | 10.96% | 104.1% |
| SubDiv #: 665 Employer Name: Orange County Emergency Services District # 1 | | | | |
| Contributing Members: | | | 6 | |
| Present Value of Benefits | | | 62,528 | |
| Total Future Normal Cost | | | 37,145 | |
| Total Accrued Liability | | | 25,383 | |
| Unfunded Accrued Liability | | | 11,855 | |
| Normal Cost Rate | | | 2.22% | |
| Unfunded Liability Rate | | | 0.68% | |
| Sum of Rate | | | 2.90% | |
| SubDiv #: 660 Employer Name: Orange County Navigation and Port District | | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 375,032 | | 429,575 | 114.5% |
| Total Future Normal Cost | 85,652 | | 81,375 | 95.0% |
| Total Accrued Liability | 289,380 | | 348,200 | 120.3% |
| Unfunded Accrued Liability | 62,656 | | 64,151 | 102.4% |
| Normal Cost Rate | 4.44% | | 4.20% | 94.6% |
| Unfunded Liability Rate | 2.44% | | 2.65% | 108.6% |
| Sum of Rate | 6.88% | | 6.85% | 99.6% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 631 Employer Name: Orange County Water Control and Improvement Distr | | | | |
| Contributing Members: | 21 | | 20 | 95.2% |
| Present Value of Benefits | 618,553 | | 690,561 | 111.6% |
| Total Future Normal Cost | 181,943 | | 167,271 | 91.9% |
| Total Accrued Liability | 436,610 | | 523,290 | 119.9% |
| Unfunded Accrued Liability | 30,794 | | 25,182 | 81.8% |
| Normal Cost Rate | 3.83% | | 3.81% | 99.5% |
| Unfunded Liability Rate | 0.24% | | 0.11% | 45.8% |
| Sum of Rate | 4.07% | | 3.92% | 96.3% |
| SubDiv #: 494 Employer Name: Pecos County Appraisal District | | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 345,425 | | 382,419 | 110.7% |
| Total Future Normal Cost | 88,557 | | 77,744 | 87.8% |
| Total Accrued Liability | 256,868 | | 304,675 | 118.6% |
| Unfunded Accrued Liability | (54,155) | | (50,909) | 94.0% |
| Normal Cost Rate | 7.62% | | 7.05% | 92.5% |
| Unfunded Liability Rate | (2.49%) | | (2.19%) | 88.0% |
| Sum of Rate | 5.13% | | 4.86% | 94.7% |
| SubDiv #: 449 Employer Name: Port Of Beaumont Navigation District | | | | |
| Contributing Members: | 37 | | 33 | 89.2% |
| Present Value of Benefits | 5,605,366 | | 5,529,115 | 98.6% |
| Total Future Normal Cost | 519,022 | | 420,777 | 81.1% |
| Total Accrued Liability | 5,086,344 | | 5,108,338 | 100.4% |
| Unfunded Accrued Liability | 979,100 | | 1,024,045 | 104.6% |
| Normal Cost Rate | 3.98% | 3.98% | 4.06% | 102.0% |
| Unfunded Liability Rate | 6.06% | 6.52% | 7.24% | 119.5% |
| Sum of Rate | 10.04% | 10.50% | 11.30% | 112.5% |
| SubDiv #: 620 Employer Name: Port Of Corpus Christi Authority | | | | |
| Contributing Members: | 115 | | 127 | 110.4% |
| Present Value of Benefits | 13,186,791 | | 14,460,181 | 109.7% |
| Total Future Normal Cost | 1,234,641 | | 1,239,576 | 100.4% |
| Total Accrued Liability | 11,952,150 | | 13,220,605 | 110.6% |
| Unfunded Accrued Liability | 4,052,462 | | 4,484,238 | 110.7% |
| Normal Cost Rate | 2.85% | 2.85% | 2.75% | 96.5% |
| Unfunded Liability Rate | 6.52% | 6.76% | 6.05% | 92.8% |
| Sum of Rate | 9.37% | 9.61% | 8.80% | 93.9% |
| SubDiv #: 622 Employer Name: Port Of Port Arthur Navigation District | | | | |
| Contributing Members: | 14 | | 13 | 92.9% |
| Present Value of Benefits | 1,503,703 | | 1,549,154 | 103.0% |
| Total Future Normal Cost | 203,577 | | 174,414 | 85.7% |
| Total Accrued Liability | 1,300,126 | | 1,374,740 | 105.7% |
| Unfunded Accrued Liability | 191,853 | | 177,919 | 92.7% |
| Normal Cost Rate | 4.35% | 4.35% | 4.10% | 94.3% |
| Unfunded Liability Rate | 3.48% | 3.69% | 2.90% | 83.3% |
| Sum of Rate | 7.83% | 8.04% | 7.00% | 89.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 560 | Employer Name: Potter - Randall County Emergency Communication | | | |
| Contributing Members: | 4 | | 3 | 75.0% |
| Present Value of Benefits | 255,741 | | 347,226 | 135.8% |
| Total Future Normal Cost | 98,148 | | 100,836 | 102.7% |
| Total Accrued Liability | 157,593 | | 246,390 | 156.3% |
| Unfunded Accrued Liability | 825 | | 59,639 | 7229.0% |
| Normal Cost Rate | 8.01% | 12.80% | 12.76% | 159.3% |
| Unfunded Liability Rate | 0.06% | 4.05% | 4.37% | 7283.3% |
| Sum of Rate | 8.07% | 16.85% | 17.13% | 212.3% |
| SubDiv #: 489 | Employer Name: Potter County Appraisal District | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 2,671,035 | | 2,311,253 | 86.5% |
| Total Future Normal Cost | 0 | | 0 | |
| Total Accrued Liability | 2,671,035 | | 2,311,253 | 86.5% |
| Unfunded Accrued Liability | (71,675) | | (9,274) | 12.9% |
| Normal Cost Rate | 0.00% | | 0.00% | |
| Unfunded Liability Rate | 0.00% | | 0.00% | |
| Sum of Rate | 0.00% | | 0.00% | |
| SubDiv #: 626 | Employer Name: Presidio Appraisal District | | | |
| Contributing Members: | 3 | | 4 | 133.3% |
| Present Value of Benefits | 56,530 | | 67,855 | 120.0% |
| Total Future Normal Cost | 15,407 | | 18,296 | 118.8% |
| Total Accrued Liability | 41,123 | | 49,559 | 120.5% |
| Unfunded Accrued Liability | 1,952 | | 2,325 | 119.1% |
| Normal Cost Rate | 2.44% | | 2.01% | 82.4% |
| Unfunded Liability Rate | 0.32% | | 0.23% | 71.9% |
| Sum of Rate | 2.76% | | 2.24% | 81.2% |
| SubDiv #: 537 | Employer Name: Rains County Appraisal District | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 298,690 | | 334,500 | 112.0% |
| Total Future Normal Cost | 103,101 | | 96,565 | 93.7% |
| Total Accrued Liability | 195,589 | | 237,935 | 121.7% |
| Unfunded Accrued Liability | (29,688) | | (22,725) | 76.5% |
| Normal Cost Rate | 8.10% | | 7.01% | 86.5% |
| Unfunded Liability Rate | (1.46%) | | (1.12%) | 76.7% |
| Sum of Rate | 6.64% | | 5.89% | 88.7% |
| SubDiv #: 564 | Employer Name: Randall County Appraisal District | | | |
| Contributing Members: | 45 | | 44 | 97.8% |
| Present Value of Benefits | 5,044,635 | | 5,414,758 | 107.3% |
| Total Future Normal Cost | 968,495 | | 799,274 | 82.5% |
| Total Accrued Liability | 4,076,140 | | 4,615,484 | 113.2% |
| Unfunded Accrued Liability | 555,587 | | 622,586 | 112.1% |
| Normal Cost Rate | 7.93% | | 7.60% | 95.8% |
| Unfunded Liability Rate | 3.56% | | 3.90% | 109.6% |
| Sum of Rate | 11.49% | | 11.50% | 100.1% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 406 | Employer Name: Rankin County Hospital District - Upton County | | | |
| Contributing Members: | 23 | | 22 | 95.7% |
| Present Value of Benefits | 1,974,787 | | 2,009,104 | 101.7% |
| Total Future Normal Cost | 327,339 | | 330,827 | 101.1% |
| Total Accrued Liability | 1,647,448 | | 1,678,277 | 101.9% |
| Unfunded Accrued Liability | (31,315) | | (35,368) | 112.9% |
| Normal Cost Rate | 6.29% | | 6.62% | 105.2% |
| Unfunded Liability Rate | (0.47%) | | (0.40%) | 85.1% |
| Sum of Rate | 5.82% | | 6.22% | 106.9% |
| SubDiv #: 445 | Employer Name: Reagan Hospital District | | | |
| Contributing Members: | 21 | | 22 | 104.8% |
| Present Value of Benefits | 1,745,267 | | 2,066,429 | 118.4% |
| Total Future Normal Cost | 217,499 | | 220,151 | 101.2% |
| Total Accrued Liability | 1,527,768 | | 1,846,278 | 120.8% |
| Unfunded Accrued Liability | 49,621 | | 210,621 | 424.5% |
| Normal Cost Rate | 4.87% | 5.76% | 5.56% | 114.2% |
| Unfunded Liability Rate | 0.91% | 3.75% | 3.88% | 426.4% |
| Sum of Rate | 5.78% | 9.51% | 9.44% | 163.3% |
| SubDiv #: 505 | Employer Name: Red Bluff Water Power Control District - Reeves Cou | | | |
| Contributing Members: | 5 | | 4 | 80.0% |
| Present Value of Benefits | 358,387 | | 140,542 | 39.2% |
| Total Future Normal Cost | 28,695 | | 42,956 | 149.7% |
| Total Accrued Liability | 329,692 | | 97,586 | 29.6% |
| Unfunded Accrued Liability | 21,081 | | 17,544 | 83.2% |
| Normal Cost Rate | 4.32% | | 4.14% | 95.8% |
| Unfunded Liability Rate | 1.55% | | 1.29% | 83.2% |
| Sum of Rate | 5.87% | | 5.43% | 92.5% |
| SubDiv #: 568 | Employer Name: Sabine Pass Port Authority | | | |
| Contributing Members: | 7 | | 7 | 100.0% |
| Present Value of Benefits | 244,891 | | 278,010 | 113.5% |
| Total Future Normal Cost | 44,845 | | 39,945 | 89.1% |
| Total Accrued Liability | 200,046 | | 238,065 | 119.0% |
| Unfunded Accrued Liability | 45,442 | | 52,107 | 114.7% |
| Normal Cost Rate | 4.50% | | 4.15% | 92.2% |
| Unfunded Liability Rate | 3.36% | | 3.52% | 104.8% |
| Sum of Rate | 7.86% | | 7.67% | 97.6% |
| SubDiv #: 553 | Employer Name: San Jacinto County Central Appraisal District | | | |
| Contributing Members: | 11 | | 9 | 81.8% |
| Present Value of Benefits | 500,540 | | 478,825 | 95.7% |
| Total Future Normal Cost | 166,192 | | 138,362 | 83.3% |
| Total Accrued Liability | 334,348 | | 340,463 | 101.8% |
| Unfunded Accrued Liability | (33,906) | | (24,465) | 72.2% |
| Normal Cost Rate | 8.02% | 8.02% | 7.49% | 93.4% |
| Unfunded Liability Rate | (1.04%) | (0.94%) | (0.94%) | 90.4% |
| Sum of Rate | 6.98% | 7.08% | 6.55% | 93.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 495 | Employer Name: San Patricio County Appraisal District | | | |
| Contributing Members: | 11 | | 11 | 100.0% |
| Present Value of Benefits | 933,409 | | 944,482 | 101.2% |
| Total Future Normal Cost | 77,698 | | 80,982 | 104.2% |
| Total Accrued Liability | 855,711 | | 863,500 | 100.9% |
| Unfunded Accrued Liability | 55,620 | | 12,089 | 21.7% |
| Normal Cost Rate | 5.23% | 6.16% | 5.45% | 104.2% |
| Unfunded Liability Rate | 2.09% | 2.74% | 0.19% | 9.1% |
| Sum of Rate | 7.32% | 8.90% | 5.64% | 77.0% |
| SubDiv #: 426 | Employer Name: San Patricio County Drainage District | | | |
| Contributing Members: | 19 | | 18 | 94.7% |
| Present Value of Benefits | 4,234,603 | | 4,316,152 | 101.9% |
| Total Future Normal Cost | 107,204 | | 92,062 | 85.9% |
| Total Accrued Liability | 4,127,399 | | 4,224,090 | 102.3% |
| Unfunded Accrued Liability | 752,340 | | 843,789 | 112.2% |
| Normal Cost Rate | 2.09% | | 2.06% | 98.6% |
| Unfunded Liability Rate | 10.11% | | 12.33% | 122.0% |
| Sum of Rate | 12.20% | | 14.39% | 118.0% |
| SubDiv #: 422 | Employer Name: San Patricio Municipal Water District | | | |
| Contributing Members: | 27 | | 29 | 107.4% |
| Present Value of Benefits | 1,766,813 | | 2,100,156 | 118.9% |
| Total Future Normal Cost | 460,833 | | 524,696 | 113.9% |
| Total Accrued Liability | 1,305,980 | | 1,575,460 | 120.6% |
| Unfunded Accrued Liability | 298,691 | | 339,210 | 113.6% |
| Normal Cost Rate | 4.99% | | 4.96% | 99.4% |
| Unfunded Liability Rate | 2.42% | | 2.25% | 93.0% |
| Sum of Rate | 7.41% | | 7.21% | 97.3% |
| SubDiv #: 627 | Employer Name: Shelby County Appraisal District | | | |
| Contributing Members: | 8 | | 8 | 100.0% |
| Present Value of Benefits | 185,531 | | 209,538 | 112.9% |
| Total Future Normal Cost | 35,280 | | 33,569 | 95.2% |
| Total Accrued Liability | 150,251 | | 175,969 | 117.1% |
| Unfunded Accrued Liability | 21,585 | | 21,656 | 100.3% |
| Normal Cost Rate | 2.44% | | 2.10% | 86.1% |
| Unfunded Liability Rate | 1.06% | | 0.95% | 89.6% |
| Sum of Rate | 3.50% | | 3.05% | 87.1% |
| SubDiv #: 469 | Employer Name: Sherman County Appraisal District | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 300,712 | | 328,020 | 109.1% |
| Total Future Normal Cost | 28,130 | | 25,122 | 89.3% |
| Total Accrued Liability | 272,582 | | 302,898 | 111.1% |
| Unfunded Accrued Liability | 40,505 | | 41,524 | 102.5% |
| Normal Cost Rate | 4.43% | | 3.87% | 87.4% |
| Unfunded Liability Rate | 4.70% | | 4.48% | 95.3% |
| Sum of Rate | 9.13% | | 8.35% | 91.5% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 606 | Employer Name: Smith County Appraisal District | | | |
| Contributing Members: | 34 | | 33 | 97.1% |
| Present Value of Benefits | 2,768,131 | | 2,930,654 | 105.9% |
| Total Future Normal Cost | 704,118 | | 533,818 | 75.8% |
| Total Accrued Liability | 2,064,013 | | 2,396,836 | 116.1% |
| Unfunded Accrued Liability | 507,485 | | 466,938 | 92.0% |
| Normal Cost Rate | 7.00% | 7.00% | 6.58% | 94.0% |
| Unfunded Liability Rate | 4.37% | 4.37% | 3.60% | 82.4% |
| Sum of Rate | 11.37% | 11.37% | 10.18% | 89.5% |
| SubDiv #: 632 | Employer Name: Smith County Public Health District | | | |
| Contributing Members: | 122 | | 134 | 109.8% |
| Present Value of Benefits | 2,925,776 | | 3,137,618 | 107.2% |
| Total Future Normal Cost | 1,397,281 | | 1,207,748 | 86.4% |
| Total Accrued Liability | 1,528,495 | | 1,929,870 | 126.3% |
| Unfunded Accrued Liability | (5,694) | | (10,018) | 175.9% |
| Normal Cost Rate | 5.56% | | 5.20% | 93.5% |
| Unfunded Liability Rate | (0.03%) | | (0.05%) | 166.7% |
| Sum of Rate | 5.53% | | 5.15% | 93.1% |
| SubDiv #: 507 | Employer Name: Somervell County Central Appraisal District | | | |
| Contributing Members: | 4 | | 5 | 125.0% |
| Present Value of Benefits | 260,606 | | 230,018 | 88.3% |
| Total Future Normal Cost | 67,846 | | 78,138 | 115.2% |
| Total Accrued Liability | 192,760 | | 151,880 | 78.8% |
| Unfunded Accrued Liability | 28,350 | | (13,550) | (47.8%) |
| Normal Cost Rate | 8.10% | | 7.90% | 97.5% |
| Unfunded Liability Rate | 2.42% | | (1.16%) | (47.9%) |
| Sum of Rate | 10.52% | | 6.74% | 64.1% |
| SubDiv #: 645 | Employer Name: South Texas Development Council | | | |
| Contributing Members: | 23 | | 13 | 56.5% |
| Present Value of Benefits | 871,428 | | 904,056 | 103.7% |
| Total Future Normal Cost | 200,505 | | 122,461 | 61.1% |
| Total Accrued Liability | 670,923 | | 781,595 | 116.5% |
| Unfunded Accrued Liability | 308,431 | | 296,227 | 96.0% |
| Normal Cost Rate | 3.74% | | 3.62% | 96.8% |
| Unfunded Liability Rate | 4.67% | | 5.64% | 120.8% |
| Sum of Rate | 8.41% | | 9.26% | 110.1% |
| SubDiv #: 536 | Employer Name: Starr County Appraisal District | | | |
| Contributing Members: | 13 | | 14 | 107.7% |
| Present Value of Benefits | 971,849 | | 1,050,342 | 108.1% |
| Total Future Normal Cost | 194,702 | | 166,105 | 85.3% |
| Total Accrued Liability | 777,147 | | 884,237 | 113.8% |
| Unfunded Accrued Liability | 114,963 | | 120,647 | 104.9% |
| Normal Cost Rate | 7.99% | | 6.76% | 84.6% |
| Unfunded Liability Rate | 4.33% | | 4.23% | 97.7% |
| Sum of Rate | 12.32% | | 10.99% | 89.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 458 | Employer Name: Stonewall Memorial Hospital District | | | |
| Contributing Members: | 23 | | 36 | 156.5% |
| Present Value of Benefits | 1,198,514 | | 1,193,462 | 99.6% |
| Total Future Normal Cost | 170,894 | | 204,513 | 119.7% |
| Total Accrued Liability | 1,027,620 | | 988,949 | 96.2% |
| Unfunded Accrued Liability | (132,192) | | (122,458) | 92.6% |
| Normal Cost Rate | 3.72% | | 3.64% | 97.8% |
| Unfunded Liability Rate | (1.96%) | | (1.27%) | 64.8% |
| Sum of Rate | 1.76% | | 2.37% | 134.7% |
| SubDiv #: 539 | Employer Name: Stratford Hospital District - Sherman County | | | |
| Contributing Members: | 33 | | 41 | 124.2% |
| Present Value of Benefits | 697,222 | | 786,607 | 112.8% |
| Total Future Normal Cost | 205,361 | | 208,002 | 101.3% |
| Total Accrued Liability | 491,861 | | 578,605 | 117.6% |
| Unfunded Accrued Liability | (87,484) | | (106,242) | 121.4% |
| Normal Cost Rate | 3.76% | | 3.70% | 98.4% |
| Unfunded Liability Rate | (1.11%) | | (1.13%) | 101.8% |
| Sum of Rate | 2.65% | | 2.57% | 97.0% |
| SubDiv #: 573 | Employer Name: Sutton County Hospital District | | | |
| Contributing Members: | 33 | | 29 | 87.9% |
| Present Value of Benefits | 899,944 | | 848,365 | 94.3% |
| Total Future Normal Cost | 196,908 | | 141,366 | 71.8% |
| Total Accrued Liability | 703,036 | | 706,999 | 100.6% |
| Unfunded Accrued Liability | (266,372) | | (309,544) | 116.2% |
| Normal Cost Rate | 3.02% | | 2.82% | 93.4% |
| Unfunded Liability Rate | (2.52%) | | (2.82%) | 111.9% |
| Sum of Rate | 0.50% | | 0.00% | 0.0% |
| SubDiv #: 460 | Employer Name: Swisher County Appraisal District | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 482,953 | | 532,644 | 110.3% |
| Total Future Normal Cost | 48,763 | | 45,314 | 92.9% |
| Total Accrued Liability | 434,190 | | 487,330 | 112.2% |
| Unfunded Accrued Liability | 20,639 | | 26,742 | 129.6% |
| Normal Cost Rate | 7.32% | | 6.85% | 93.6% |
| Unfunded Liability Rate | 2.11% | | 2.65% | 125.6% |
| Sum of Rate | 9.43% | | 9.50% | 100.7% |
| SubDiv #: 534 | Employer Name: Swisher Memorial Hospital District | | | |
| Contributing Members: | 61 | | 75 | 123.0% |
| Present Value of Benefits | 1,045,089 | | 1,120,395 | 107.2% |
| Total Future Normal Cost | 270,107 | | 268,278 | 99.3% |
| Total Accrued Liability | 774,982 | | 852,117 | 110.0% |
| Unfunded Accrued Liability | (172,029) | | (202,244) | 117.6% |
| Normal Cost Rate | 2.04% | | 2.03% | 99.5% |
| Unfunded Liability Rate | (0.75%) | | (0.73%) | 97.3% |
| Sum of Rate | 1.29% | | 1.30% | 100.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 607 Employer Name: Tarrant Appraisal District | | | | |
| Contributing Members: | 182 | | 187 | 102.7% |
| Present Value of Benefits | 17,554,636 | | 19,114,360 | 108.9% |
| Total Future Normal Cost | 2,472,564 | | 2,304,417 | 93.2% |
| Total Accrued Liability | 15,082,072 | | 16,809,943 | 111.5% |
| Unfunded Accrued Liability | 3,539,152 | | 3,687,629 | 104.2% |
| Normal Cost Rate | 4.81% | 4.81% | 4.72% | 98.1% |
| Unfunded Liability Rate | 5.25% | 5.34% | 4.91% | 93.5% |
| Sum of Rate | 10.06% | 10.15% | 9.63% | 95.7% |
| SubDiv #: 545 Employer Name: Tarrant Co 9-1-1 Emergency Assistance District | | | | |
| Contributing Members: | 12 | | 13 | 108.3% |
| Present Value of Benefits | 1,255,039 | | 1,470,493 | 117.2% |
| Total Future Normal Cost | 315,351 | | 336,673 | 106.8% |
| Total Accrued Liability | 939,688 | | 1,133,820 | 120.7% |
| Unfunded Accrued Liability | (87,583) | | (92,052) | 105.1% |
| Normal Cost Rate | 4.98% | | 4.66% | 93.6% |
| Unfunded Liability Rate | (1.01%) | | (0.96%) | 95.0% |
| Sum of Rate | 3.97% | | 3.70% | 93.2% |
| SubDiv #: 402 Employer Name: Terry Memorial Hospital District | | | | |
| Contributing Members: | 186 | | 177 | 95.2% |
| Present Value of Benefits | 8,437,201 | | 8,599,324 | 101.9% |
| Total Future Normal Cost | 1,006,933 | | 1,121,678 | 111.4% |
| Total Accrued Liability | 7,430,268 | | 7,477,646 | 100.6% |
| Unfunded Accrued Liability | (630,225) | | (589,411) | 93.5% |
| Normal Cost Rate | 3.55% | | 3.92% | 110.4% |
| Unfunded Liability Rate | (1.10%) | | (0.94%) | 85.5% |
| Sum of Rate | 2.45% | | 2.98% | 121.6% |
| SubDiv #: 437 Employer Name: Texas Association Of Counties | | | | |
| Contributing Members: | 93 | | 103 | 110.8% |
| Present Value of Benefits | 10,197,388 | | 11,356,239 | 111.4% |
| Total Future Normal Cost | 2,804,919 | | 2,738,229 | 97.6% |
| Total Accrued Liability | 7,392,469 | | 8,618,010 | 116.6% |
| Unfunded Accrued Liability | 829,953 | | 915,719 | 110.3% |
| Normal Cost Rate | 7.97% | | 7.66% | 96.1% |
| Unfunded Liability Rate | 1.37% | | 1.27% | 92.7% |
| Sum of Rate | 9.34% | | 8.93% | 95.6% |
| SubDiv #: 634 Employer Name: Texas Eastern 9-1-1 Network | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 112,547 | | 127,336 | 113.1% |
| Total Future Normal Cost | 41,620 | | 38,594 | 92.7% |
| Total Accrued Liability | 70,927 | | 88,742 | 125.1% |
| Unfunded Accrued Liability | (705) | | (4,205) | 596.5% |
| Normal Cost Rate | 5.80% | | 5.62% | 96.9% |
| Unfunded Liability Rate | (0.49%) | | (0.88%) | 179.6% |
| Sum of Rate | 5.31% | | 4.74% | 89.3% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 601 | Employer Name: Travis Central Appraisal District | | | |
| Contributing Members: | 91 | | 109 | 119.8% |
| Present Value of Benefits | 7,689,894 | | 8,721,750 | 113.4% |
| Total Future Normal Cost | 1,167,170 | | 1,185,844 | 101.6% |
| Total Accrued Liability | 6,522,724 | | 7,535,906 | 115.5% |
| Unfunded Accrued Liability | 1,485,428 | | 1,576,153 | 106.1% |
| Normal Cost Rate | 3.89% | | 3.72% | 95.6% |
| Unfunded Liability Rate | 4.67% | | 3.90% | 83.5% |
| Sum of Rate | 8.56% | | 7.62% | 89.0% |
| SubDiv #: 666 | Employer Name: Travis County Water Control and Improvement Dist. | | | |
| Contributing Members: | | | 4 | |
| Present Value of Benefits | | | 82,495 | |
| Total Future Normal Cost | | | 51,031 | |
| Total Accrued Liability | | | 31,464 | |
| Unfunded Accrued Liability | | | 18,309 | |
| Normal Cost Rate | | | 3.78% | |
| Unfunded Liability Rate | | | 1.45% | |
| Sum of Rate | | | 5.23% | |
| SubDiv #: 659 | Employer Name: Tri-County Special Utility District | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 66,097 | | 93,681 | 141.7% |
| Total Future Normal Cost | 35,922 | | 44,661 | 124.3% |
| Total Accrued Liability | 30,175 | | 49,020 | 162.5% |
| Unfunded Accrued Liability | 12,444 | | 18,273 | 146.8% |
| Normal Cost Rate | 2.57% | 3.21% | 3.00% | 116.7% |
| Unfunded Liability Rate | 0.87% | 1.01% | 1.15% | 132.2% |
| Sum of Rate | 3.44% | 4.22% | 4.15% | 120.6% |
| SubDiv #: 633 | Employer Name: Trinity Bay Conservation District | | | |
| Contributing Members: | 38 | | 38 | 100.0% |
| Present Value of Benefits | 1,748,928 | | 1,905,129 | 108.9% |
| Total Future Normal Cost | 273,912 | | 235,164 | 85.9% |
| Total Accrued Liability | 1,475,016 | | 1,669,965 | 113.2% |
| Unfunded Accrued Liability | 757,096 | | 779,017 | 102.9% |
| Normal Cost Rate | 2.98% | | 2.87% | 96.3% |
| Unfunded Liability Rate | 5.88% | | 5.83% | 99.1% |
| Sum of Rate | 8.86% | | 8.70% | 98.2% |
| SubDiv #: 663 | Employer Name: Valley Municipal Utility District #2 - Cameron Count | | | |
| Contributing Members: | 10 | | 10 | 100.0% |
| Present Value of Benefits | 101,011 | | 130,676 | 129.4% |
| Total Future Normal Cost | 51,652 | | 54,991 | 106.5% |
| Total Accrued Liability | 49,359 | | 75,685 | 153.3% |
| Unfunded Accrued Liability | 33,932 | | 34,375 | 101.3% |
| Normal Cost Rate | 2.54% | | 2.21% | 87.0% |
| Unfunded Liability Rate | 1.35% | | 1.09% | 80.7% |
| Sum of Rate | 3.89% | | 3.30% | 84.8% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 586 | Employer Name: Valwood Improvement Authority - Dallas County | | | |
| Contributing Members: | 6 | | 7 | 116.7% |
| Present Value of Benefits | 360,911 | | 418,576 | 116.0% |
| Total Future Normal Cost | 87,407 | | 96,061 | 109.9% |
| Total Accrued Liability | 273,504 | | 322,515 | 117.9% |
| Unfunded Accrued Liability | 16,745 | | 21,851 | 130.5% |
| Normal Cost Rate | 3.55% | | 3.17% | 89.3% |
| Unfunded Liability Rate | 0.66% | | 0.65% | 98.5% |
| Sum of Rate | 4.21% | | 3.82% | 90.7% |
| SubDiv #: 672 | Employer Name: Van Zandt County Appraisal District | | | |
| Contributing Members: | | | 12 | |
| Present Value of Benefits | | | 200,766 | |
| Total Future Normal Cost | | | 98,849 | |
| Total Accrued Liability | | | 101,917 | |
| Unfunded Accrued Liability | | | 77,629 | |
| Normal Cost Rate | | | 4.98% | |
| Unfunded Liability Rate | | | 2.46% | |
| Sum of Rate | | | 7.44% | |
| SubDiv #: 423 | Employer Name: Victoria County Drainage District #3 | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 528,311 | | 577,817 | 109.4% |
| Total Future Normal Cost | 19,538 | | 18,563 | 95.0% |
| Total Accrued Liability | 508,773 | | 559,254 | 109.9% |
| Unfunded Accrued Liability | 11,221 | | 13,883 | 123.7% |
| Normal Cost Rate | 3.17% | | 2.81% | 88.6% |
| Unfunded Liability Rate | 0.74% | | 1.17% | 158.1% |
| Sum of Rate | 3.91% | | 3.98% | 101.8% |
| SubDiv #: 637 | Employer Name: Victoria County Water Control and Improvement Dist | | | |
| Contributing Members: | 3 | | 4 | 133.3% |
| Present Value of Benefits | 76,988 | | 97,733 | 126.9% |
| Total Future Normal Cost | 31,200 | | 39,182 | 125.6% |
| Total Accrued Liability | 45,788 | | 58,551 | 127.9% |
| Unfunded Accrued Liability | (1,591) | | (1,702) | 107.0% |
| Normal Cost Rate | 4.58% | 4.58% | 4.55% | 99.3% |
| Unfunded Liability Rate | (0.29%) | (0.19%) | (0.19%) | 65.5% |
| Sum of Rate | 4.29% | 4.39% | 4.36% | 101.6% |
| SubDiv #: 565 | Employer Name: Ward County Central Appraisal District | | | |
| Contributing Members: | 4 | | 3 | 75.0% |
| Present Value of Benefits | 319,108 | | 307,383 | 96.3% |
| Total Future Normal Cost | 47,795 | | 34,408 | 72.0% |
| Total Accrued Liability | 271,313 | | 272,975 | 100.6% |
| Unfunded Accrued Liability | 2,559 | | (12,214) | (477.3%) |
| Normal Cost Rate | 4.52% | | 4.14% | 91.6% |
| Unfunded Liability Rate | 0.22% | | (1.23%) | (559.1%) |
| Sum of Rate | 4.74% | | 2.91% | 61.4% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 444 | Employer Name: Ward Memorial Hospital | | | |
| Contributing Members: | 86 | | 79 | 91.9% |
| Present Value of Benefits | 5,769,580 | | 6,142,672 | 106.5% |
| Total Future Normal Cost | 1,081,084 | | 1,006,125 | 93.1% |
| Total Accrued Liability | 4,688,496 | | 5,136,547 | 109.6% |
| Unfunded Accrued Liability | (736,797) | | (728,774) | 98.9% |
| Normal Cost Rate | 5.57% | | 5.84% | 104.8% |
| Unfunded Liability Rate | (3.01%) | | (2.63%) | 87.4% |
| Sum of Rate | 2.56% | | 3.21% | 125.4% |
| SubDiv #: 604 | Employer Name: Webb County Appraisal District | | | |
| Contributing Members: | 28 | | 30 | 107.1% |
| Present Value of Benefits | 1,378,289 | | 1,533,979 | 111.3% |
| Total Future Normal Cost | 254,463 | | 238,965 | 93.9% |
| Total Accrued Liability | 1,123,826 | | 1,295,014 | 115.2% |
| Unfunded Accrued Liability | 181,653 | | 181,364 | 99.8% |
| Normal Cost Rate | 3.70% | | 3.44% | 93.0% |
| Unfunded Liability Rate | 2.47% | | 2.01% | 81.4% |
| Sum of Rate | 6.17% | | 5.45% | 88.3% |
| SubDiv #: 443 | Employer Name: West Central Texas Council Of Governments | | | |
| Contributing Members: | 78 | | 83 | 106.4% |
| Present Value of Benefits | 8,479,040 | | 8,846,579 | 104.3% |
| Total Future Normal Cost | 2,132,003 | | 1,834,223 | 86.0% |
| Total Accrued Liability | 6,347,037 | | 7,012,356 | 110.5% |
| Unfunded Accrued Liability | 589,700 | | 724,296 | 122.8% |
| Normal Cost Rate | 9.06% | | 8.44% | 93.2% |
| Unfunded Liability Rate | 1.62% | | 1.81% | 111.7% |
| Sum of Rate | 10.68% | | 10.25% | 96.0% |
| SubDiv #: 410 | Employer Name: West Central Texas Municipal Water District | | | |
| Contributing Members: | 14 | | 18 | 128.6% |
| Present Value of Benefits | 1,314,033 | | 1,461,540 | 111.2% |
| Total Future Normal Cost | 188,037 | | 189,937 | 101.0% |
| Total Accrued Liability | 1,125,996 | | 1,271,603 | 112.9% |
| Unfunded Accrued Liability | 76,979 | | 87,670 | 113.9% |
| Normal Cost Rate | 5.84% | | 5.14% | 88.0% |
| Unfunded Liability Rate | 1.40% | | 1.33% | 95.0% |
| Sum of Rate | 7.24% | | 6.47% | 89.4% |
| SubDiv #: 454 | Employer Name: West Jefferson County Municipal Water District | | | |
| Contributing Members: | 8 | | 8 | 100.0% |
| Present Value of Benefits | 872,694 | | 1,005,136 | 115.2% |
| Total Future Normal Cost | 137,133 | | 135,072 | 98.5% |
| Total Accrued Liability | 735,561 | | 870,064 | 118.3% |
| Unfunded Accrued Liability | 120,521 | | 170,204 | 141.2% |
| Normal Cost Rate | 6.27% | 7.10% | 6.23% | 99.4% |
| Unfunded Liability Rate | 4.75% | 5.79% | 6.13% | 129.1% |
| Sum of Rate | 11.02% | 12.89% | 12.36% | 112.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 621 | Employer Name: Wharton County Water Control and Improvement Dis | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 29,550 | | 37,681 | 127.5% |
| Total Future Normal Cost | 1,011 | | 4,481 | 443.2% |
| Total Accrued Liability | 28,539 | | 33,200 | 116.3% |
| Unfunded Accrued Liability | (2,891) | | (3,600) | 124.5% |
| Normal Cost Rate | 3.05% | | 3.85% | 126.2% |
| Unfunded Liability Rate | (2.18%) | | (1.37%) | 62.8% |
| Sum of Rate | 0.87% | | 2.48% | 285.1% |
| SubDiv #: 476 | Employer Name: Wheeler County Appraisal District | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 344,141 | | 302,541 | 87.9% |
| Total Future Normal Cost | 26,910 | | 25,256 | 93.9% |
| Total Accrued Liability | 317,231 | | 277,285 | 87.4% |
| Unfunded Accrued Liability | 16,841 | | 13,213 | 78.5% |
| Normal Cost Rate | 7.12% | | 7.46% | 104.8% |
| Unfunded Liability Rate | 2.21% | | 1.61% | 72.9% |
| Sum of Rate | 9.33% | | 9.07% | 97.2% |
| SubDiv #: 446 | Employer Name: Wichita County Water Improvement District #2 | | | |
| Contributing Members: | 14 | | 15 | 107.1% |
| Present Value of Benefits | 1,620,312 | | 1,785,848 | 110.2% |
| Total Future Normal Cost | 177,436 | | 182,939 | 103.1% |
| Total Accrued Liability | 1,442,876 | | 1,602,909 | 111.1% |
| Unfunded Accrued Liability | 243,973 | | 261,581 | 107.2% |
| Normal Cost Rate | 4.05% | | 4.07% | 100.5% |
| Unfunded Liability Rate | 4.73% | | 4.79% | 101.3% |
| Sum of Rate | 8.78% | | 8.86% | 100.9% |
| SubDiv #: 559 | Employer Name: Wichita-Wilbarger 9-1-1 District | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 426,795 | | 522,024 | 122.3% |
| Total Future Normal Cost | 93,221 | | 95,127 | 102.0% |
| Total Accrued Liability | 333,574 | | 426,897 | 128.0% |
| Unfunded Accrued Liability | 41,543 | | 79,232 | 190.7% |
| Normal Cost Rate | 7.47% | 8.45% | 8.44% | 113.0% |
| Unfunded Liability Rate | 2.32% | 4.11% | 3.98% | 171.6% |
| Sum of Rate | 9.79% | 12.56% | 12.42% | 126.9% |
| SubDiv #: 655 | Employer Name: Wickson Creek Special Utility District - Brazos Coun | | | |
| Contributing Members: | 7 | | 10 | 142.9% |
| Present Value of Benefits | 261,479 | | 341,828 | 130.7% |
| Total Future Normal Cost | 121,582 | | 149,732 | 123.2% |
| Total Accrued Liability | 139,897 | | 192,096 | 137.3% |
| Unfunded Accrued Liability | 71,573 | | 72,536 | 101.3% |
| Normal Cost Rate | 5.47% | | 4.56% | 83.4% |
| Unfunded Liability Rate | 3.18% | | 2.03% | 63.8% |
| Sum of Rate | 8.65% | | 6.59% | 76.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 530 | Employer Name: Wilbarger County Hospital District | | | |
| Contributing Members: | 117 | | 130 | 111.1% |
| Present Value of Benefits | 4,822,557 | | 5,320,966 | 110.3% |
| Total Future Normal Cost | 712,713 | | 683,794 | 95.9% |
| Total Accrued Liability | 4,109,844 | | 4,637,172 | 112.8% |
| Unfunded Accrued Liability | 199,844 | | 155,953 | 78.0% |
| Normal Cost Rate | 2.41% | | 2.41% | 100.0% |
| Unfunded Liability Rate | 0.36% | | 0.16% | 44.4% |
| Sum of Rate | 2.77% | | 2.57% | 92.8% |
| SubDiv #: 575 | Employer Name: Willacy County Appraisal District | | | |
| Contributing Members: | 5 | | 4 | 80.0% |
| Present Value of Benefits | 288,563 | | 346,625 | 120.1% |
| Total Future Normal Cost | 42,424 | | 36,465 | 86.0% |
| Total Accrued Liability | 246,139 | | 310,160 | 126.0% |
| Unfunded Accrued Liability | 54,908 | | 84,744 | 154.3% |
| Normal Cost Rate | 5.40% | 6.36% | 5.95% | 110.2% |
| Unfunded Liability Rate | 5.26% | 8.12% | 9.01% | 171.3% |
| Sum of Rate | 10.66% | 14.48% | 14.96% | 140.3% |
| SubDiv #: 652 | Employer Name: Willacy County Housing Authority | | | |
| Contributing Members: | 5 | | 6 | 120.0% |
| Present Value of Benefits | 47,581 | | 62,746 | 131.9% |
| Total Future Normal Cost | 28,426 | | 32,855 | 115.6% |
| Total Accrued Liability | 19,155 | | 29,891 | 156.0% |
| Unfunded Accrued Liability | 675 | | 2,562 | 379.6% |
| Normal Cost Rate | 2.94% | 4.43% | 4.45% | 151.4% |
| Unfunded Liability Rate | (0.03%) | 0.48% | 0.24% | (800.0%) |
| Sum of Rate | 2.91% | 4.91% | 4.69% | 161.2% |
| SubDiv #: 608 | Employer Name: Williamson County Appraisal District | | | |
| Contributing Members: | 51 | | 56 | 109.8% |
| Present Value of Benefits | 4,528,495 | | 5,174,783 | 114.3% |
| Total Future Normal Cost | 1,174,280 | | 1,194,235 | 101.7% |
| Total Accrued Liability | 3,354,215 | | 3,980,548 | 118.7% |
| Unfunded Accrued Liability | 1,074,177 | | 1,273,911 | 118.6% |
| Normal Cost Rate | 6.82% | 7.72% | 7.28% | 106.7% |
| Unfunded Liability Rate | 5.09% | 6.21% | 5.64% | 110.8% |
| Sum of Rate | 11.91% | 13.93% | 12.92% | 108.5% |
| SubDiv #: 479 | Employer Name: Wilson County Appraisal District | | | |
| Contributing Members: | 10 | | 10 | 100.0% |
| Present Value of Benefits | 805,949 | | 865,367 | 107.4% |
| Total Future Normal Cost | 133,614 | | 126,912 | 95.0% |
| Total Accrued Liability | 672,335 | | 738,455 | 109.8% |
| Unfunded Accrued Liability | 46,762 | | 39,162 | 83.7% |
| Normal Cost Rate | 7.06% | | 6.19% | 87.7% |
| Unfunded Liability Rate | 2.12% | | 1.36% | 64.2% |
| Sum of Rate | 9.18% | | 7.55% | 82.2% |

Comparison of Contribution Rates for Variable-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 533 | Employer Name: Winkler County Appraisal District | | | |
| Contributing Members: | 2 | | 3 | 150.0% |
| Present Value of Benefits | 109,814 | | 156,340 | 142.4% |
| Total Future Normal Cost | 19,880 | | 52,784 | 265.5% |
| Total Accrued Liability | 89,934 | | 103,556 | 115.1% |
| Unfunded Accrued Liability | 15,792 | | 16,843 | 106.7% |
| Normal Cost Rate | 6.22% | | 7.96% | 128.0% |
| Unfunded Liability Rate | 4.69% | | 2.52% | 53.7% |
| Sum of Rate | 10.91% | | 10.48% | 96.1% |
| SubDiv #: 493 | Employer Name: Wise County Appraisal District | | | |
| Contributing Members: | 16 | | 15 | 93.8% |
| Present Value of Benefits | 804,894 | | 797,094 | 99.0% |
| Total Future Normal Cost | 245,708 | | 198,201 | 80.7% |
| Total Accrued Liability | 559,186 | | 598,893 | 107.1% |
| Unfunded Accrued Liability | (139,433) | | (166,880) | 119.7% |
| Normal Cost Rate | 6.36% | | 6.09% | 95.8% |
| Unfunded Liability Rate | (2.31%) | | (2.94%) | 127.3% |
| Sum of Rate | 4.05% | | 3.15% | 77.8% |
| SubDiv #: 649 | Employer Name: Zapata County Appraisal District | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 78,913 | | 84,501 | 107.1% |
| Total Future Normal Cost | 32,063 | | 30,426 | 94.9% |
| Total Accrued Liability | 46,850 | | 54,075 | 115.4% |
| Unfunded Accrued Liability | 18,627 | | 14,133 | 75.9% |
| Normal Cost Rate | 3.13% | | 2.53% | 80.8% |
| Unfunded Liability Rate | 1.53% | | 0.94% | 61.4% |
| Sum of Rate | 4.66% | | 3.47% | 74.5% |

**Texas County & District Retirement System
Actuarial Valuation**

December 31, 2001

Appendix J - Comparison of Valuation Results for Fixed-Rate Plans

Note that the ratios shown on the following pages are the 2001 valuation results with new plan provisions, compared to the 2000 valuation results prior to any new plan changes.

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---------------------------------------|-----------------|---------------------|--------------------|
| SubDiv #: 138 | Employer Name: Clay County | | | |
| Contributing Members: | 57 | | 60 | 105.3% |
| Present Value of Benefits | 5,017,763 | | 5,513,201 | 109.9% |
| Total Future Normal Cost | 388,604 | | 386,154 | 99.4% |
| Total Accrued Liability | 4,629,159 | | 5,127,047 | 110.8% |
| Unfunded Accrued Liability | 1,155,229 | | 1,237,307 | 107.1% |
| Amortization Period | 17.4 | | 16.6 | 95.4% |
| Normal Cost Rate | 3.79% | | 3.75% | 98.9% |
| Unfunded Liability Rate | 7.21% | | 7.25% | 100.6% |
| Sum of Rate | 11.00% | | 11.00% | 100.0% |
| SubDiv #: 140 | Employer Name: Coke County | | | |
| Contributing Members: | 42 | | 43 | 102.4% |
| Present Value of Benefits | 1,735,275 | | 1,838,568 | 106.0% |
| Total Future Normal Cost | 258,741 | | 228,156 | 88.2% |
| Total Accrued Liability | 1,476,534 | | 1,610,412 | 109.1% |
| Unfunded Accrued Liability | 460,153 | | 435,185 | 94.6% |
| Amortization Period | 26.9 | | 19.8 | 73.6% |
| Normal Cost Rate | 4.80% | | 4.83% | 100.6% |
| Unfunded Liability Rate | 5.70% | | 5.67% | 99.5% |
| Sum of Rate | 10.50% | | 10.50% | 100.0% |
| SubDiv #: 152 | Employer Name: Crockett County | | | |
| Contributing Members: | 133 | | 138 | 103.8% |
| Present Value of Benefits | 8,174,625 | | 10,217,035 | 125.0% |
| Total Future Normal Cost | 0 | | 882,410 | 0.0% |
| Total Accrued Liability | 8,174,625 | | 9,334,625 | 114.2% |
| Unfunded Accrued Liability | 1,144,413 | | 1,637,180 | 143.1% |
| Amortization Period | 26.6 | | 32.3 | 121.4% |
| Normal Cost Rate | 4.86% | | 4.15% | 85.4% |
| Unfunded Liability Rate | 3.24% | | 3.95% | 121.9% |
| Sum of Rate | 8.10% | | 8.10% | 100.0% |
| SubDiv #: 156 | Employer Name: Dallas County | | | |
| Contributing Members: | 5,718 | | 5,726 | 100.1% |
| Present Value of Benefits | 498,967,246 | | 715,668,672 | 143.4% |
| Total Future Normal Cost | 0 | | 106,386,513 | 0.0% |
| Total Accrued Liability | 498,967,246 | | 609,282,159 | 122.1% |
| Unfunded Accrued Liability | (2,930,953) | | 69,869,512 | (2383.8%) |
| Amortization Period | 0 | | Infinite | 0.0% |
| Normal Cost Rate | 6.78% | | 6.27% | 92.5% |
| Unfunded Liability Rate | 0.22% | | 0.73% | 331.8% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 164 | Employer Name: Donley County | | | |
| Contributing Members: | 33 | | 33 | 100.0% |
| Present Value of Benefits | 749,877 | | 1,056,109 | 140.8% |
| Total Future Normal Cost | 0 | | 168,600 | 0.0% |
| Total Accrued Liability | 749,877 | | 887,509 | 118.4% |
| Unfunded Accrued Liability | 157,724 | | 222,738 | 141.2% |
| Amortization Period | 20.4 | | Infinite | 0.0% |
| Normal Cost Rate | 4.38% | | 4.98% | 113.7% |
| Unfunded Liability Rate | 2.62% | | 2.02% | 77.1% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| <hr/> | | | | |
| SubDiv #: 597 | Employer Name: Bacliff Municipal Utility District | | | |
| Contributing Members: | 9 | | 9 | 100.0% |
| Present Value of Benefits | 250,510 | | 434,312 | 173.4% |
| Total Future Normal Cost | 0 | | 77,926 | 0.0% |
| Total Accrued Liability | 250,510 | | 356,386 | 142.3% |
| Unfunded Accrued Liability | 14,982 | | 79,492 | 530.6% |
| Amortization Period | 16 | | Infinite | 0.0% |
| Normal Cost Rate | 3.38% | | 2.83% | 83.7% |
| Unfunded Liability Rate | 0.62% | | 1.17% | 188.7% |
| Sum of Rate | 4.00% | | 4.00% | 100.0% |
| <hr/> | | | | |
| SubDiv #: 411 | Employer Name: Bandera County Water Control and Improvement Dis | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 3,966 | | 3,912 | 98.6% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 3,966 | | 3,912 | 98.6% |
| Unfunded Accrued Liability | (235) | | 90 | (38.3%) |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| <hr/> | | | | |
| SubDiv #: 418 | Employer Name: Bell County Water Control and Improvement District | | | |
| Contributing Members: | 29 | | 29 | 100.0% |
| Present Value of Benefits | 2,506,616 | | 2,517,644 | 100.4% |
| Total Future Normal Cost | 36,100 | | 28,869 | 80.0% |
| Total Accrued Liability | 2,470,516 | | 2,488,775 | 100.7% |
| Unfunded Accrued Liability | 399,501 | | 349,910 | 87.6% |
| Amortization Period | 9.4 | | 8.2 | 87.2% |
| Normal Cost Rate | 0.51% | | 0.47% | 92.2% |
| Unfunded Liability Rate | 6.49% | | 6.53% | 100.6% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 544 | Employer Name: Bexar County Water Control and Improvement Distri | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 232,252 | | 333,666 | 143.7% |
| Total Future Normal Cost | 0 | | 50,079 | 0.0% |
| Total Accrued Liability | 232,252 | | 283,587 | 122.1% |
| Unfunded Accrued Liability | 26,957 | | 51,770 | 192.0% |
| Amortization Period | 7.3 | | 23.4 | 320.5% |
| Normal Cost Rate | 3.46% | | 3.27% | 94.5% |
| Unfunded Liability Rate | 2.54% | | 2.73% | 107.5% |
| Sum of Rate | 6.00% | | 6.00% | 100.0% |
| SubDiv #: 525 | Employer Name: Borden County Appraisal District | | | |
| Contributing Members: | 1 | | 1 | 100.0% |
| Present Value of Benefits | 50,345 | | 58,411 | 116.0% |
| Total Future Normal Cost | 0 | | 1,743 | 0.0% |
| Total Accrued Liability | 50,345 | | 56,668 | 112.6% |
| Unfunded Accrued Liability | (6,785) | | (6,519) | 96.1% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 6.26% | | 5.37% | 85.8% |
| Unfunded Liability Rate | 0.74% | | 1.63% | 220.3% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 508 | Employer Name: Brazoria County Appraisal District | | | |
| Contributing Members: | 43 | | 41 | 95.3% |
| Present Value of Benefits | 2,432,590 | | 3,415,179 | 140.4% |
| Total Future Normal Cost | 0 | | 499,345 | 0.0% |
| Total Accrued Liability | 2,432,590 | | 2,915,834 | 119.9% |
| Unfunded Accrued Liability | (123,274) | | 145,585 | (118.1%) |
| Amortization Period | 0 | | 19.2 | 0.0% |
| Normal Cost Rate | 5.75% | | 5.70% | 99.1% |
| Unfunded Liability Rate | 1.25% | | 1.30% | 104.0% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 581 | Employer Name: Brewster County Appraisal District | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 103,870 | | 148,273 | 142.7% |
| Total Future Normal Cost | 0 | | 25,254 | 0.0% |
| Total Accrued Liability | 103,870 | | 123,019 | 118.4% |
| Unfunded Accrued Liability | 971 | | 11,031 | 1136.1% |
| Amortization Period | 0 | | 5.7 | 0.0% |
| Normal Cost Rate | 3.57% | | 3.65% | 102.2% |
| Unfunded Liability Rate | 3.43% | | 3.35% | 97.7% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 554 Employer Name: Brookshire - Katy Drainage District | | | | |
| Contributing Members: | 5 | | 5 | 100.0% |
| Present Value of Benefits | 274,806 | | 308,437 | 112.2% |
| Total Future Normal Cost | 39,780 | | 39,137 | 98.4% |
| Total Accrued Liability | 235,026 | | 269,300 | 114.6% |
| Unfunded Accrued Liability | 17,422 | | 19,978 | 114.7% |
| Amortization Period | 10.2 | | 8.9 | 87.3% |
| Normal Cost Rate | 3.72% | | 3.54% | 95.2% |
| Unfunded Liability Rate | 1.58% | | 1.76% | 111.4% |
| Sum of Rate | 5.30% | | 5.30% | 100.0% |
| SubDiv #: 609 Employer Name: Burnet Central Appraisal District | | | | |
| Contributing Members: | 15 | | 17 | 113.3% |
| Present Value of Benefits | 952,853 | | 1,067,861 | 112.1% |
| Total Future Normal Cost | 146,314 | | 137,943 | 94.3% |
| Total Accrued Liability | 806,539 | | 929,918 | 115.3% |
| Unfunded Accrued Liability | 195,875 | | 195,274 | 99.7% |
| Amortization Period | 12 | | 7.2 | 60.0% |
| Normal Cost Rate | 4.27% | | 3.73% | 87.4% |
| Unfunded Liability Rate | 6.03% | | 6.57% | 109.0% |
| Sum of Rate | 10.30% | | 10.30% | 100.0% |
| SubDiv #: 462 Employer Name: Cameron County Irrigation District #2 | | | | |
| Contributing Members: | 36 | | 34 | 94.4% |
| Present Value of Benefits | 1,286,395 | | 1,662,520 | 129.2% |
| Total Future Normal Cost | 0 | | 198,503 | 0.0% |
| Total Accrued Liability | 1,286,395 | | 1,464,017 | 113.8% |
| Unfunded Accrued Liability | 75,764 | | 150,247 | 198.3% |
| Amortization Period | 2.5 | | 6.7 | 268.0% |
| Normal Cost Rate | 3.38% | | 3.47% | 102.7% |
| Unfunded Liability Rate | 3.62% | | 3.53% | 97.5% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 465 Employer Name: Cisco Hospital District | | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 122,452 | | 130,767 | 106.8% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 122,452 | | 130,767 | 106.8% |
| Unfunded Accrued Liability | (14,514) | | (9,835) | 67.8% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 478 Employer Name: Culberson County Hospital | | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 203,383 | | 206,694 | 101.6% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 203,383 | | 206,694 | 101.6% |
| Unfunded Accrued Liability | (13,502) | | (21,536) | 159.5% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| SubDiv #: 463 Employer Name: Dawson County Central Appraisal District | | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 417,656 | | 607,658 | 145.5% |
| Total Future Normal Cost | 0 | | 96,172 | 0.0% |
| Total Accrued Liability | 417,656 | | 511,486 | 122.5% |
| Unfunded Accrued Liability | (91,086) | | (49,145) | 54.0% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 7.50% | | 6.96% | 92.8% |
| Unfunded Liability Rate | (0.50%) | | 0.04% | (8.0%) |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 466 Employer Name: DeWitt County Appraisal District | | | | |
| Contributing Members: | 9 | | 8 | 88.9% |
| Present Value of Benefits | 462,135 | | 634,980 | 137.4% |
| Total Future Normal Cost | 0 | | 74,422 | 0.0% |
| Total Accrued Liability | 462,135 | | 560,558 | 121.3% |
| Unfunded Accrued Liability | (23,528) | | 21,153 | (89.9%) |
| Amortization Period | 0 | | 8.6 | 0.0% |
| Normal Cost Rate | 6.29% | | 5.06% | 80.4% |
| Unfunded Liability Rate | 0.71% | | 1.94% | 273.2% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 580 Employer Name: Ector County Hospital District | | | | |
| Contributing Members: | 1,497 | | 1,442 | 96.3% |
| Present Value of Benefits | 68,348,428 | | 119,948,323 | 175.5% |
| Total Future Normal Cost | 0 | | 23,201,073 | 0.0% |
| Total Accrued Liability | 68,348,428 | | 96,747,250 | 141.6% |
| Unfunded Accrued Liability | 1,694,385 | | 20,740,199 | 1224.1% |
| Amortization Period | 12.1 | | Infinite | 0.0% |
| Normal Cost Rate | 7.24% | | 6.61% | 91.3% |
| Unfunded Liability Rate | 3.36% | | 3.99% | 118.8% |
| Sum of Rate | 10.60% | | 10.60% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 557 | Employer Name: El Paso County Water Authority | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 53,300 | | 56,336 | 105.7% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 53,300 | | 56,336 | 105.7% |
| Unfunded Accrued Liability | (7,838) | | (6,686) | 85.3% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| SubDiv #: 456 | Employer Name: El Paso Water Control and Improvement District Wes | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 6,095 | | 5,910 | 97.0% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 6,095 | | 5,910 | 97.0% |
| Unfunded Accrued Liability | (11,770) | | (12,646) | 107.4% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| SubDiv #: 474 | Employer Name: Fort Bend Central Appraisal District | | | |
| Contributing Members: | 38 | | 43 | 113.2% |
| Present Value of Benefits | 4,379,324 | | 6,123,542 | 139.8% |
| Total Future Normal Cost | 0 | | 812,770 | 0.0% |
| Total Accrued Liability | 4,379,324 | | 5,310,772 | 121.3% |
| Unfunded Accrued Liability | (319,462) | | 69,005 | (21.6%) |
| Amortization Period | 0 | | Infinite | 0.0% |
| Normal Cost Rate | 8.76% | | 7.26% | 82.9% |
| Unfunded Liability Rate | (1.76%) | | (0.26%) | 14.8% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 483 | Employer Name: Grimes County Appraisal District | | | |
| Contributing Members: | 9 | | 9 | 100.0% |
| Present Value of Benefits | 911,645 | | 1,003,027 | 110.0% |
| Total Future Normal Cost | 139,813 | | 136,381 | 97.5% |
| Total Accrued Liability | 771,832 | | 866,646 | 112.3% |
| Unfunded Accrued Liability | 100,316 | | 106,732 | 106.4% |
| Amortization Period | 23.4 | | 13.6 | 58.1% |
| Normal Cost Rate | 6.85% | | 6.18% | 90.2% |
| Unfunded Liability Rate | 3.75% | | 4.42% | 117.9% |
| Sum of Rate | 10.60% | | 10.60% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 526 Employer Name: Gulf Coast Water Authority - Galveston County | | | | |
| Contributing Members: | 42 | | 42 | 100.0% |
| Present Value of Benefits | 7,043,609 | | 7,139,217 | 101.4% |
| Total Future Normal Cost | 975,134 | | 826,547 | 84.8% |
| Total Accrued Liability | 6,068,475 | | 6,312,670 | 104.0% |
| Unfunded Accrued Liability | 778,365 | | 338,479 | 43.5% |
| Amortization Period | 11.4 | | 9.7 | 85.1% |
| Normal Cost Rate | 5.28% | | 4.97% | 94.1% |
| Unfunded Liability Rate | 5.42% | | 2.03% | 37.5% |
| Sum of Rate | 10.70% | | 7.00% | 65.4% |
| <hr/> | | | | |
| SubDiv #: 571 Employer Name: Harlingen Irrigation District Cameron County #1 | | | | |
| Contributing Members: | 46 | | 46 | 100.0% |
| Present Value of Benefits | 881,671 | | 1,269,978 | 144.0% |
| Total Future Normal Cost | 0 | | 194,190 | 0.0% |
| Total Accrued Liability | 881,671 | | 1,075,788 | 122.0% |
| Unfunded Accrued Liability | 32,165 | | 97,280 | 302.4% |
| Amortization Period | 1 | | 4.8 | 480.0% |
| Normal Cost Rate | 3.06% | | 2.72% | 88.9% |
| Unfunded Liability Rate | 1.94% | | 2.28% | 117.5% |
| Sum of Rate | 5.00% | | 5.00% | 100.0% |
| <hr/> | | | | |
| SubDiv #: 520 Employer Name: Hartley County Appraisal District | | | | |
| Contributing Members: | 3 | | 2 | 66.7% |
| Present Value of Benefits | 242,910 | | 194,628 | 80.1% |
| Total Future Normal Cost | 0 | | 26,941 | 0.0% |
| Total Accrued Liability | 242,910 | | 167,687 | 69.0% |
| Unfunded Accrued Liability | (17,527) | | (3,502) | 20.0% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 9.23% | | 6.09% | 66.0% |
| Unfunded Liability Rate | 0.77% | | 3.91% | 507.8% |
| Sum of Rate | 10.00% | | 10.00% | 100.0% |
| <hr/> | | | | |
| SubDiv #: 552 Employer Name: Haskell Memorial Hospital District | | | | |
| Contributing Members: | 54 | | 55 | 101.9% |
| Present Value of Benefits | 1,003,886 | | 1,455,068 | 144.9% |
| Total Future Normal Cost | 0 | | 252,016 | 0.0% |
| Total Accrued Liability | 1,003,886 | | 1,203,052 | 119.8% |
| Unfunded Accrued Liability | (314,015) | | (268,783) | 85.6% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 2.45% | | 2.63% | 107.3% |
| Unfunded Liability Rate | 2.55% | | 2.37% | 92.9% |
| Sum of Rate | 5.00% | | 5.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| SubDiv #: | Employer Name: | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|---------------------|-----------------|---------------------|--------------------|
| 529 | Hemphill County Hospital District | | | | |
| Contributing Members: | | 47 | | 45 | 95.7% |
| Present Value of Benefits | | 2,179,051 | | 3,531,733 | 162.1% |
| Total Future Normal Cost | | 0 | | 772,732 | 0.0% |
| Total Accrued Liability | | 2,179,051 | | 2,759,001 | 126.6% |
| Unfunded Accrued Liability | | (133,832) | | 183,727 | (137.3%) |
| Amortization Period | | 0 | | Infinite | 0.0% |
| Normal Cost Rate | | 7.31% | | 7.75% | 106.0% |
| Unfunded Liability Rate | | (0.31%) | | (0.75%) | 241.9% |
| Sum of Rate | | 7.00% | | 7.00% | 100.0% |
| 414 | Hidalgo and Cameron Counties Irrigation District #9 | | | | |
| Contributing Members: | | 42 | | 41 | 97.6% |
| Present Value of Benefits | | 2,218,942 | | 2,565,411 | 115.6% |
| Total Future Normal Cost | | 0 | | 257,667 | 0.0% |
| Total Accrued Liability | | 2,218,942 | | 2,307,744 | 104.0% |
| Unfunded Accrued Liability | | 90,976 | | 167,069 | 183.6% |
| Amortization Period | | 3.6 | | 6.3 | 175.0% |
| Normal Cost Rate | | 4.53% | | 3.86% | 85.2% |
| Unfunded Liability Rate | | 2.47% | | 3.14% | 127.1% |
| Sum of Rate | | 7.00% | | 7.00% | 100.0% |
| 516 | Hidalgo County Appraisal District | | | | |
| Contributing Members: | | 73 | | 74 | 101.4% |
| Present Value of Benefits | | 4,386,208 | | 6,770,109 | 154.3% |
| Total Future Normal Cost | | 0 | | 1,192,293 | 0.0% |
| Total Accrued Liability | | 4,386,208 | | 5,577,816 | 127.2% |
| Unfunded Accrued Liability | | (245,501) | | 458,362 | (186.7%) |
| Amortization Period | | 0 | | Infinite | 0.0% |
| Normal Cost Rate | | 7.54% | | 6.56% | 87.0% |
| Unfunded Liability Rate | | (0.54%) | | 0.44% | (81.5%) |
| Sum of Rate | | 7.00% | | 7.00% | 100.0% |
| 486 | Hidalgo County Irrigation District #6 | | | | |
| Contributing Members: | | 26 | | 24 | 92.3% |
| Present Value of Benefits | | 1,265,720 | | 1,154,030 | 91.2% |
| Total Future Normal Cost | | 200,166 | | 182,683 | 91.3% |
| Total Accrued Liability | | 1,065,554 | | 971,347 | 91.2% |
| Unfunded Accrued Liability | | 234,616 | | 99,720 | 42.5% |
| Amortization Period | | 9.2 | | 10.8 | 117.4% |
| Normal Cost Rate | | 4.77% | | 5.00% | 104.8% |
| Unfunded Liability Rate | | 6.23% | | 2.00% | 32.1% |
| Sum of Rate | | 11.00% | | 7.00% | 63.6% |

Comparison of Contribution Rates for Fixed-Rate Plans

| SubDiv #: | Employer Name: | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|----------------------------|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 592 | Employer Name: Jack County Appraisal District | | | | |
| Contributing Members: | | 5 | | 5 | 100.0% |
| Present Value of Benefits | | 182,933 | | 266,523 | 145.7% |
| Total Future Normal Cost | | 0 | | 40,827 | 0.0% |
| Total Accrued Liability | | 182,933 | | 225,696 | 123.4% |
| Unfunded Accrued Liability | | 16,673 | | 36,581 | 219.4% |
| Amortization Period | | 4.3 | | 16.8 | 390.7% |
| Normal Cost Rate | | 3.64% | | 3.70% | 101.6% |
| Unfunded Liability Rate | | 3.36% | | 3.30% | 98.2% |
| Sum of Rate | | <u>7.00%</u> | | <u>7.00%</u> | <u>100.0%</u> |
| SubDiv #: 404 | Employer Name: Jefferson County Drainage District #3 | | | | |
| Contributing Members: | | 7 | | 8 | 114.3% |
| Present Value of Benefits | | 497,430 | | 657,478 | 132.2% |
| Total Future Normal Cost | | 0 | | 70,944 | 0.0% |
| Total Accrued Liability | | 497,430 | | 586,534 | 117.9% |
| Unfunded Accrued Liability | | 32,903 | | 68,899 | 209.4% |
| Amortization Period | | 30.2 | | Infinite | 0.0% |
| Normal Cost Rate | | 4.72% | | 4.37% | 92.6% |
| Unfunded Liability Rate | | 2.28% | | 2.63% | 115.4% |
| Sum of Rate | | <u>7.00%</u> | | <u>7.00%</u> | <u>100.0%</u> |
| SubDiv #: 455 | Employer Name: Karnes County Hospital District | | | | |
| Contributing Members: | | 73 | | 71 | 97.3% |
| Present Value of Benefits | | 3,392,242 | | 4,788,406 | 141.2% |
| Total Future Normal Cost | | 0 | | 796,360 | 0.0% |
| Total Accrued Liability | | 3,392,242 | | 3,992,046 | 117.7% |
| Unfunded Accrued Liability | | (378,024) | | (70,868) | 18.7% |
| Amortization Period | | 0 | | 0 | 0.0% |
| Normal Cost Rate | | 5.45% | | 5.25% | 96.3% |
| Unfunded Liability Rate | | 0.55% | | 0.75% | 136.4% |
| Sum of Rate | | <u>6.00%</u> | | <u>6.00%</u> | <u>100.0%</u> |
| SubDiv #: 439 | Employer Name: Lavaca - Navidad River Authority - Jackson County | | | | |
| Contributing Members: | | 49 | | 57 | 116.3% |
| Present Value of Benefits | | 3,514,103 | | 4,050,541 | 115.3% |
| Total Future Normal Cost | | 788,158 | | 836,180 | 106.1% |
| Total Accrued Liability | | 2,725,945 | | 3,214,361 | 117.9% |
| Unfunded Accrued Liability | | 371,824 | | 474,647 | 127.7% |
| Amortization Period | | 8.6 | | 8.1 | 94.2% |
| Normal Cost Rate | | 6.70% | | 6.45% | 96.3% |
| Unfunded Liability Rate | | 4.00% | | 4.25% | 106.3% |
| Sum of Rate | | <u>10.70%</u> | | <u>10.70%</u> | <u>100.0%</u> |

Comparison of Contribution Rates for Fixed-Rate Plans

| SubDiv #: | Employer Name: | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|---------------------|-----------------|---------------------|--------------------|
| 431 | Livingston Hospital District | | | | |
| Contributing Members: | | 0 | | 0 | 0.0% |
| Present Value of Benefits | | 859,655 | | 723,425 | 84.2% |
| Total Future Normal Cost | | 0 | | 0 | 0.0% |
| Total Accrued Liability | | 859,655 | | 723,425 | 84.2% |
| Unfunded Accrued Liability | | (499,127) | | (509,777) | 102.1% |
| Amortization Period | | 0 | | 0 | 0.0% |
| Normal Cost Rate | | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | | 0.00% | | 0.00% | 0.0% |
| 436 | Llano Memorial Hospital | | | | |
| Contributing Members: | | 0 | | 0 | 0.0% |
| Present Value of Benefits | | 4,003,547 | | 3,484,723 | 87.0% |
| Total Future Normal Cost | | 0 | | 0 | 0.0% |
| Total Accrued Liability | | 4,003,547 | | 3,484,723 | 87.0% |
| Unfunded Accrued Liability | | 142,638 | | 126,954 | 89.0% |
| Amortization Period | | 0 | | 0 | 0.0% |
| Normal Cost Rate | | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | | 0.00% | | 0.00% | 0.0% |
| 499 | Lubbock Central Appraisal District | | | | |
| Contributing Members: | | 49 | | 53 | 108.2% |
| Present Value of Benefits | | 5,947,170 | | 6,093,206 | 102.5% |
| Total Future Normal Cost | | 887,286 | | 763,021 | 86.0% |
| Total Accrued Liability | | 5,059,884 | | 5,330,185 | 105.3% |
| Unfunded Accrued Liability | | 123,551 | | 179,479 | 145.3% |
| Amortization Period | | 3.7 | | 3.9 | 105.4% |
| Normal Cost Rate | | 6.92% | | 6.29% | 90.9% |
| Unfunded Liability Rate | | 2.18% | | 2.81% | 128.9% |
| Sum of Rate | | 9.10% | | 9.10% | 100.0% |
| 596 | Madison County Appraisal District | | | | |
| Contributing Members: | | 4 | | 4 | 100.0% |
| Present Value of Benefits | | 105,076 | | 142,133 | 135.3% |
| Total Future Normal Cost | | 0 | | 18,464 | 0.0% |
| Total Accrued Liability | | 105,076 | | 123,669 | 117.7% |
| Unfunded Accrued Liability | | 8,859 | | 13,823 | 156.0% |
| Amortization Period | | 4.8 | | 10.7 | 222.9% |
| Normal Cost Rate | | 2.08% | | 2.38% | 114.4% |
| Unfunded Liability Rate | | 1.92% | | 1.62% | 84.4% |
| Sum of Rate | | 4.00% | | 4.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 453 Employer Name: Maverick County Water Control and Improvement Di | | | | |
| Contributing Members: | 47 | | 46 | 97.9% |
| Present Value of Benefits | 1,551,382 | | 1,867,306 | 120.4% |
| Total Future Normal Cost | 0 | | 179,573 | 0.0% |
| Total Accrued Liability | 1,551,382 | | 1,687,733 | 108.8% |
| Unfunded Accrued Liability | 140,268 | | 237,486 | 169.3% |
| Amortization Period | 8.8 | | 19.9 | 226.1% |
| Normal Cost Rate | 2.54% | | 2.37% | 93.3% |
| Unfunded Liability Rate | 2.46% | | 2.63% | 106.9% |
| Sum of Rate | 5.00% | | 5.00% | 100.0% |
| SubDiv #: 452 Employer Name: Mc Camey County Hospital District - Upton County | | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 864,752 | | 1,050,256 | 121.5% |
| Total Future Normal Cost | 0 | | 174,387 | 0.0% |
| Total Accrued Liability | 864,752 | | 875,869 | 101.3% |
| Unfunded Accrued Liability | (574,680) | | (680,293) | 118.4% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 18.09% | | 16.89% | 93.4% |
| Unfunded Liability Rate | (11.09%) | | (9.89%) | 89.2% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 504 Employer Name: Montague County Tax Appraisal District | | | | |
| Contributing Members: | 6 | | 6 | 100.0% |
| Present Value of Benefits | 510,259 | | 669,818 | 131.3% |
| Total Future Normal Cost | 0 | | 69,319 | 0.0% |
| Total Accrued Liability | 510,259 | | 600,499 | 117.7% |
| Unfunded Accrued Liability | 4,674 | | 38,643 | 826.8% |
| Amortization Period | 0 | | 6.8 | 0.0% |
| Normal Cost Rate | 6.60% | | 6.00% | 90.9% |
| Unfunded Liability Rate | 4.20% | | 4.80% | 114.3% |
| Sum of Rate | 10.80% | | 10.80% | 100.0% |
| SubDiv #: 510 Employer Name: Newton County Memorial Hospital | | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 68,630 | | 74,376 | 108.4% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 68,630 | | 74,376 | 108.4% |
| Unfunded Accrued Liability | (2,163) | | 2,692 | (124.5%) |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 556 | Employer Name: North Central Texas Municipal Water Authority | | | |
| Contributing Members: | 8 | | 9 | 112.5% |
| Present Value of Benefits | 625,652 | | 702,149 | 112.2% |
| Total Future Normal Cost | 73,715 | | 79,840 | 108.3% |
| Total Accrued Liability | 551,937 | | 622,309 | 112.8% |
| Unfunded Accrued Liability | 119,035 | | 125,079 | 105.1% |
| Amortization Period | 34 | | 13.9 | 40.9% |
| Normal Cost Rate | 4.50% | | 3.81% | 84.7% |
| Unfunded Liability Rate | 5.20% | | 5.89% | 113.3% |
| Sum of Rate | 9.70% | | 9.70% | 100.0% |
| SubDiv #: 415 | Employer Name: North Plains Hospital District | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 794,301 | | 812,654 | 102.3% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 794,301 | | 812,654 | 102.3% |
| Unfunded Accrued Liability | (505,916) | | (533,092) | 105.4% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| SubDiv #: 416 | Employer Name: Nueces County Water Control and Improvement Distr | | | |
| Contributing Members: | 23 | | 23 | 100.0% |
| Present Value of Benefits | 1,997,191 | | 2,569,493 | 128.7% |
| Total Future Normal Cost | 0 | | 222,075 | 0.0% |
| Total Accrued Liability | 1,997,191 | | 2,347,418 | 117.5% |
| Unfunded Accrued Liability | 121,045 | | 246,560 | 203.7% |
| Amortization Period | 12 | | 22.1 | 184.2% |
| Normal Cost Rate | 4.98% | | 4.18% | 83.9% |
| Unfunded Liability Rate | 2.02% | | 2.82% | 139.6% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 450 | Employer Name: Nueces County Water Control and Improvement Distr | | | |
| Contributing Members: | 12 | | 14 | 116.7% |
| Present Value of Benefits | 1,345,243 | | 1,765,706 | 131.3% |
| Total Future Normal Cost | 0 | | 220,969 | 0.0% |
| Total Accrued Liability | 1,345,243 | | 1,544,737 | 114.8% |
| Unfunded Accrued Liability | (100,459) | | 31,048 | (30.9%) |
| Amortization Period | 0 | | 4.7 | 0.0% |
| Normal Cost Rate | 7.08% | | 5.50% | 77.7% |
| Unfunded Liability Rate | (0.08%) | | 1.50% | (1875.0%) |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|--|-----------------|---------------------|--------------------|
| SubDiv #: 538 | Employer Name: Nueces River Authority - Uvalde County | | | |
| Contributing Members: | 4 | | 4 | 100.0% |
| Present Value of Benefits | 376,053 | | 513,673 | 136.6% |
| Total Future Normal Cost | 0 | | 70,165 | 0.0% |
| Total Accrued Liability | 376,053 | | 443,508 | 117.9% |
| Unfunded Accrued Liability | 1,786 | | 4,703 | 263.3% |
| Amortization Period | 0 | | 1 | 0.0% |
| Normal Cost Rate | 5.49% | 3.11% | 3.02% | 55.0% |
| Unfunded Liability Rate | 1.51% | 0.89% | 0.98% | 64.9% |
| Sum of Rate | 7.00% | 4.00% | 4.00% | 57.1% |
| SubDiv #: 435 | Employer Name: Red River Authority | | | |
| Contributing Members: | 28 | | 28 | 100.0% |
| Present Value of Benefits | 1,798,175 | | 2,343,337 | 130.3% |
| Total Future Normal Cost | 0 | | 397,257 | 0.0% |
| Total Accrued Liability | 1,798,175 | | 1,946,080 | 108.2% |
| Unfunded Accrued Liability | (387,522) | | (321,654) | 83.0% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 6.70% | | 6.02% | 89.9% |
| Unfunded Liability Rate | 0.30% | | 0.98% | 326.7% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 588 | Employer Name: Reeves County Hospital District | | | |
| Contributing Members: | 111 | | 117 | 105.4% |
| Present Value of Benefits | 2,500,826 | | 3,971,911 | 158.8% |
| Total Future Normal Cost | 0 | | 732,469 | 0.0% |
| Total Accrued Liability | 2,500,826 | | 3,239,442 | 129.5% |
| Unfunded Accrued Liability | (1,088,970) | | (895,335) | 82.2% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 3.22% | | 3.05% | 94.7% |
| Unfunded Liability Rate | 2.78% | | 2.95% | 106.1% |
| Sum of Rate | 6.00% | | 6.00% | 100.0% |
| SubDiv #: 543 | Employer Name: Refugio County Drainage District #1 | | | |
| Contributing Members: | 7 | | 6 | 85.7% |
| Present Value of Benefits | 184,333 | | 226,267 | 122.7% |
| Total Future Normal Cost | 0 | | 37,625 | 0.0% |
| Total Accrued Liability | 184,333 | | 188,642 | 102.3% |
| Unfunded Accrued Liability | 21,164 | | 25,366 | 119.9% |
| Amortization Period | 4.3 | | 12.4 | 288.4% |
| Normal Cost Rate | 2.84% | | 3.94% | 138.7% |
| Unfunded Liability Rate | 4.16% | | 3.06% | 73.6% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|--|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 480 Employer Name: Roberts County Appraisal District | | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 215,849 | | 226,273 | 104.8% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 215,849 | | 226,273 | 104.8% |
| Unfunded Accrued Liability | (167) | | (6,748) | 4040.7% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| SubDiv #: 612 Employer Name: Rusk County Appraisal District | | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 85,055 | | 141,041 | 165.8% |
| Total Future Normal Cost | 0 | | 38,535 | 0.0% |
| Total Accrued Liability | 85,055 | | 102,506 | 120.5% |
| Unfunded Accrued Liability | 12,687 | | 13,754 | 108.4% |
| Amortization Period | 5.6 | | 5.9 | 105.4% |
| Normal Cost Rate | 5.61% | | 5.64% | 100.5% |
| Unfunded Liability Rate | 3.09% | | 3.06% | 99.0% |
| Sum of Rate | 8.70% | | 8.70% | 100.0% |
| SubDiv #: 470 Employer Name: Shackelford County Appraisal District | | | | |
| Contributing Members: | 3 | | 3 | 100.0% |
| Present Value of Benefits | 258,818 | | 338,560 | 130.8% |
| Total Future Normal Cost | 0 | | 28,876 | 0.0% |
| Total Accrued Liability | 258,818 | | 309,684 | 119.7% |
| Unfunded Accrued Liability | (2,437) | | 22,926 | (940.7%) |
| Amortization Period | 0 | | 13.6 | 0.0% |
| Normal Cost Rate | 4.18% | | 3.44% | 82.3% |
| Unfunded Liability Rate | 2.82% | | 3.56% | 126.2% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 523 Employer Name: Shelby County General Hospital | | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 206,742 | | 214,165 | 103.6% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 206,742 | | 214,165 | 103.6% |
| Unfunded Accrued Liability | (27,295) | | (20,883) | 76.5% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|---|---------------------|-----------------|---------------------|--------------------|
| SubDiv #: 574 Employer Name: Tax Appraisal District of Cottle County | | | | |
| Contributing Members: | 2 | | 2 | 100.0% |
| Present Value of Benefits | 41,994 | | 60,157 | 143.3% |
| Total Future Normal Cost | 0 | | 10,565 | 0.0% |
| Total Accrued Liability | 41,994 | | 49,592 | 118.1% |
| Unfunded Accrued Liability | 2,304 | | 3,615 | 156.9% |
| Amortization Period | 9.7 | | 13 | 134.0% |
| Normal Cost Rate | 5.64% | | 5.24% | 92.9% |
| Unfunded Liability Rate | 1.36% | | 1.76% | 129.4% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 501 Employer Name: Titus County Fresh Water Supply District | | | | |
| Contributing Members: | 10 | | 10 | 100.0% |
| Present Value of Benefits | 423,964 | | 629,696 | 148.5% |
| Total Future Normal Cost | 0 | | 90,721 | 0.0% |
| Total Accrued Liability | 423,964 | | 538,975 | 127.1% |
| Unfunded Accrued Liability | (97,678) | | (64,454) | 66.0% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 4.54% | | 4.12% | 90.7% |
| Unfunded Liability Rate | 2.46% | | 2.88% | 117.1% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |
| SubDiv #: 549 Employer Name: Travis County Water Control and Improvement Distri | | | | |
| Contributing Members: | 0 | | 0 | 0.0% |
| Present Value of Benefits | 114,441 | | 126,128 | 110.2% |
| Total Future Normal Cost | 0 | | 0 | 0.0% |
| Total Accrued Liability | 114,441 | | 126,128 | 110.2% |
| Unfunded Accrued Liability | (15,982) | | (14,849) | 92.9% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 0.00% | | 0.00% | 0.0% |
| Unfunded Liability Rate | 0.00% | | 0.00% | 0.0% |
| Sum of Rate | 0.00% | | 0.00% | 0.0% |
| SubDiv #: 471 Employer Name: Tyler County Appraisal District | | | | |
| Contributing Members: | 10 | | 9 | 90.0% |
| Present Value of Benefits | 360,852 | | 629,535 | 174.5% |
| Total Future Normal Cost | 0 | | 138,406 | 0.0% |
| Total Accrued Liability | 360,852 | | 491,129 | 136.1% |
| Unfunded Accrued Liability | (263,237) | | (209,305) | 79.5% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 7.82% | | 7.60% | 97.2% |
| Unfunded Liability Rate | (0.82%) | | (0.60%) | 73.2% |
| Sum of Rate | 7.00% | | 7.00% | 100.0% |

Comparison of Contribution Rates for Fixed-Rate Plans

| | <u>12/31/00 Val</u> | <u>New Plan</u> | <u>12/31/01 Val</u> | <u>Ratio 01/00</u> |
|-----------------------------------|---|-----------------|---------------------|--------------------|
| SubDiv #: 561 | Employer Name: United Irrigation District - Hidalgo County | | | |
| Contributing Members: | 35 | | 37 | 105.7% |
| Present Value of Benefits | 653,451 | | 1,035,590 | 158.5% |
| Total Future Normal Cost | 0 | | 226,395 | 0.0% |
| Total Accrued Liability | 653,451 | | 809,195 | 123.8% |
| Unfunded Accrued Liability | (76,359) | | (14,975) | 19.6% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 3.45% | | 3.72% | 107.8% |
| Unfunded Liability Rate | 3.55% | | 3.28% | 92.4% |
| Sum of Rate | <u>7.00%</u> | | <u>7.00%</u> | <u>100.0%</u> |
| SubDiv #: 420 | Employer Name: Velasco Drainage District - Brazoria County | | | |
| Contributing Members: | 23 | | 24 | 104.3% |
| Present Value of Benefits | 3,327,967 | | 3,731,232 | 112.1% |
| Total Future Normal Cost | 326,050 | | 350,098 | 107.4% |
| Total Accrued Liability | 3,001,917 | | 3,381,134 | 112.6% |
| Unfunded Accrued Liability | 385,741 | | 445,458 | 115.5% |
| Amortization Period | 12.7 | | 11.1 | 87.4% |
| Normal Cost Rate | 3.57% | | 3.40% | 95.2% |
| Unfunded Liability Rate | 5.03% | | 5.20% | 103.4% |
| Sum of Rate | <u>8.60%</u> | | <u>8.60%</u> | <u>100.0%</u> |
| SubDiv #: 427 | Employer Name: White River Municipal Water District - Dickens Coun | | | |
| Contributing Members: | 9 | | 10 | 111.1% |
| Present Value of Benefits | 795,467 | | 1,038,765 | 130.6% |
| Total Future Normal Cost | 0 | | 110,733 | 0.0% |
| Total Accrued Liability | 795,467 | | 928,032 | 116.7% |
| Unfunded Accrued Liability | (60,404) | | (30,412) | 50.3% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 4.14% | | 3.68% | 88.9% |
| Unfunded Liability Rate | 2.86% | | 3.32% | 116.1% |
| Sum of Rate | <u>7.00%</u> | | <u>7.00%</u> | <u>100.0%</u> |
| SubDiv #: 566 | Employer Name: Zavala County Appraisal District | | | |
| Contributing Members: | 6 | | 7 | 116.7% |
| Present Value of Benefits | 182,628 | | 282,850 | 154.9% |
| Total Future Normal Cost | 0 | | 54,148 | 0.0% |
| Total Accrued Liability | 182,628 | | 228,702 | 125.2% |
| Unfunded Accrued Liability | (52,669) | | (43,809) | 83.2% |
| Amortization Period | 0 | | 0 | 0.0% |
| Normal Cost Rate | 3.65% | | 3.84% | 105.2% |
| Unfunded Liability Rate | 3.35% | | 3.16% | 94.3% |
| Sum of Rate | <u>7.00%</u> | | <u>7.00%</u> | <u>100.0%</u> |